

# The City of New York

## Annual Comprehensive Financial Report of the Comptroller

### Part III

## STATISTICAL SECTION

This part of the Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. The following are the categories of the various schedules that are included in this Section:

#### **Financial Trends Information**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

#### **Revenue Capacity Information**

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

#### **Debt Capacity Information**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**Note:** For consistency with budget publications, Other Supplementary Information uses Department of Information Technology and Telecommunications (DOITT) and not Office of Technology and Innovation (OTI) which includes the Offices of Cyber Command, Data Analytics, and Information Privacy.

**SCHEDULES OF FINANCIAL  
TRENDS INFORMATION**



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# Comptroller's Report for Fiscal 2023

## Net Position by Category—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Governmental activities:</b>						
Net Investment in capital						
assets . . . . .	\$ (7,200,892)	\$ (13,033,877)	\$ (12,779,784)	\$ (13,577,571)	\$ (13,872,508)	\$ (13,501,564)
Restricted for:						
Capital projects . . . . .	435,590	495,029	694,637	478,211	661,015	1,205,782
Debt service . . . . .	2,023,965	2,010,229	2,186,933	2,048,198	2,096,088	1,736,962
Operations . . . . .	2,164,115	2,157,627	2,332,952	2,751,862	2,797,693	—
Unrestricted (deficit) . . . . .	<u>(188,634,160)</u>	<u>(186,301,692)</u>	<u>(188,902,810)</u>	<u>(197,536,536)</u>	<u>(193,598,448)</u>	<u>(187,208,884)</u>
Total governmental activities						
net position . . . . .	<u>\$ (191,211,382)</u>	<u>\$ (194,672,684)</u>	<u>\$ (196,468,072)</u>	<u>\$ (205,835,836)</u>	<u>\$ (201,916,160)</u>	<u>\$ (197,767,704)</u>
<b>Business—type activities:</b>						
Net Investment in capital						
assets . . . . .	\$ 622,272	\$ 617,076	\$ 591,992	\$ 566,584	\$ 563,108	\$ 568,430
Restricted for:						
Capital projects . . . . .	13,689	—	46,312	65,963	18,836	45,036
Debt service . . . . .	—	—	—	—	—	—
Operations . . . . .	255,817	265,893	194,807	245,332	358,757	325,343
Unrestricted (deficit) . . . . .	<u>—</u>	<u>—</u>	<u>—</u>	<u>(2,263)</u>	<u>—</u>	<u>—</u>
Total business—type activities						
net position . . . . .	<u>\$ 891,778</u>	<u>\$ 882,969</u>	<u>\$ 833,111</u>	<u>\$ 875,616</u>	<u>\$ 940,701</u>	<u>\$ 938,809</u>
<b>Primary Government:</b>						
Net Investment in capital						
assets . . . . .	\$ (6,578,620)	\$ (12,416,801)	\$ (12,187,792)	\$ (13,010,987)	\$ (13,309,400)	\$ (12,933,134)
Restricted for:						
Capital projects . . . . .	449,279	495,029	740,949	544,174	679,851	1,250,818
Debt service . . . . .	2,023,965	2,010,229	2,186,933	2,048,198	2,096,088	1,736,962
Operations . . . . .	2,419,932	2,423,520	2,527,759	2,997,194	3,156,450	325,343
Unrestricted (deficit) . . . . .	<u>(188,634,160)</u>	<u>(186,301,692)</u>	<u>(188,902,810)</u>	<u>(197,538,799)</u>	<u>(193,598,448)</u>	<u>(187,208,884)</u>
Total primary government						
net position . . . . .	<u>\$ (190,319,604)</u>	<u>\$ (193,789,715)</u>	<u>\$ (195,634,961)</u>	<u>\$ (204,960,220)</u>	<u>\$ (200,975,459)</u>	<u>\$ (196,828,895)</u>

Note: The City implemented GASB Statement No. 80 Blending Requirement for Certain Component Units - an amendment of GASB Statement No. 14 in Fiscal Year 2017 with a restatement of fiscal year 2016, which established business-type activities. Therefore, there is no activity presented prior to the implementation fiscal year.

N/A: Not Available

Source: Annual Comprehensive Financial Reports of the Comptroller.

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**Net Position by Category—Ten Year Trend (Cont.)**


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	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Governmental activities:</b>				
Net Investment in capital				
assets . . . . .	\$ (12,522,029)	\$ (12,684,965)	\$ (13,828,805)	\$ (7,495,896)
Restricted for:				
Capital projects . . . . .	592,608	416,919	1,203,356	1,838,454
Debt service . . . . .	2,200,679	3,809,462	4,074,031	2,581,673
Operations . . . . .	—	—	—	—
Unrestricted (deficit) . . . . .	<u>(184,707,499)</u>	<u>(185,066,332)</u>	<u>(174,530,495)</u>	<u>(188,027,418)</u>
Total governmental activities				
net position . . . . .	<u>\$ (194,436,241)</u>	<u>\$ (193,524,916)</u>	<u>\$ (183,081,913)</u>	<u>\$ (191,103,187)</u>
<b>Business—type activities:</b>				
Net Investment in capital				
assets . . . . .	\$ 571,319	\$ 540,548	N/A	N/A
Restricted for:				
Capital projects . . . . .	28,600	38,300	N/A	N/A
Debt service . . . . .	—	—	N/A	N/A
Operations . . . . .	268,378	264,440	N/A	N/A
Unrestricted (deficit) . . . . .	<u>—</u>	<u>(8,471)</u>	<u>N/A</u>	<u>N/A</u>
Total business—type activities				
net position . . . . .	<u>\$ 868,297</u>	<u>\$ 834,817</u>	<u>\$ —</u>	<u>\$ —</u>
<b>Primary Government:</b>				
Net Investment in capital				
assets . . . . .	\$ (11,950,710)	\$ (12,144,417)	\$ (13,828,805)	\$ (7,495,896)
Restricted for:				
Capital projects . . . . .	621,208	455,219	1,203,356	1,838,454
Debt service . . . . .	2,200,679	3,809,462	4,074,031	2,581,673
Operations . . . . .	268,378	264,440	—	—
Unrestricted (deficit) . . . . .	<u>(184,707,499)</u>	<u>(185,074,803)</u>	<u>(174,530,495)</u>	<u>(188,027,418)</u>
Total primary government				
net position . . . . .	<u>\$ (193,567,944)</u>	<u>\$ (192,690,099)</u>	<u>\$ (183,081,913)</u>	<u>\$ (191,103,187)</u>

**Changes in Net Position—Ten Year Trend**

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Expenses:</b>						
Governmental activities:						
General government. . . . .	\$ 3,873,117	\$ 6,095,409	\$ 8,196,762	\$ 6,840,460	\$ 6,547,234	\$ 6,525,142
Public safety and judicial. .	22,448,788	21,422,599	17,797,609	19,768,697	21,347,661	19,465,581
Education. . . . .	35,586,049	32,363,168	30,760,255	36,607,460	34,679,981	30,367,019
City University. . . . .	1,295,751	774,972	1,142,211	1,275,426	1,318,594	1,261,467
Social services. . . . .	20,705,483	15,449,841	16,353,658	16,690,111	16,923,646	16,143,790
Environmental protection. .	5,073,949	4,382,879	4,796,434	4,715,122	4,502,959	4,248,059
Transportation services . . .	3,741,062	3,009,324	2,871,049	2,763,111	3,221,709	2,788,532
Parks, recreation, and						
cultural activities. . . . .	1,153,522	1,083,292	1,231,136	1,257,151	1,428,692	1,339,580
Housing. . . . .	3,701,177	2,745,893	2,665,949	2,597,792	3,069,371	2,765,381
Health (including						
payments to NYC						
Health + Hospitals). . . . .	5,328,352	6,439,698	5,463,861	3,474,850	3,601,500	3,317,969
Libraries. . . . .	509,290	468,869	449,072	412,829	486,749	428,635
Debt service interest. . . . .	3,188,811	2,880,778	2,922,974	3,154,438	3,159,364	3,035,387
Total governmental						
activities expenses. . . . .	106,605,351	97,116,722	94,650,970	99,557,447	100,287,460	91,686,542
Business-type activities. . . . .	172,960	292,858	199,743	349,013	279,159	288,106
Total primary government						
expenses. . . . .	106,778,311	97,409,580	94,850,713	99,906,460	100,566,619	91,974,648
<b>Program Revenues:</b>						
Charges for Services:						
Governmental activities:						
General government. . . . .	1,134,504	1,067,625	1,442,838	1,061,978	1,463,684	821,484
Public safety and judicial. .	336,744	305,006	408,953	636,361	318,957	306,084
Education. . . . .	46,268	51,082	25,892	87,527	91,239	53,709
City University. . . . .	210,287	237,414	304,052	347,633	379,033	387,227
Social services. . . . .	68,188	63,070	87,581	76,796	73,637	65,552
Environmental protection. .	1,755,829	1,619,315	1,733,303	1,659,965	1,529,637	1,452,249
Transportation services . . .	1,602,006	1,241,107	1,111,958	1,142,198	1,201,069	1,105,725
Parks, recreation,						
and cultural activities . . .	16,009	65,453	33,332	83,550	82,363	116,584
Housing. . . . .	462,052	491,449	421,070	522,491	494,979	464,388
Health (including						
payments to NYC						
Health + Hospitals). . . . .	128,365	117,237	95,676	110,759	66,303	63,213
Total governmental activities						
charges for services. . . . .	5,760,252	5,258,758	5,664,655	5,729,258	5,700,901	4,836,215
Business-type activities . . .	8,679	6,931	4,575	5,169	5,983	5,566
Total primary government						
charges for services. . . . .	5,768,931	5,265,689	5,669,230	5,734,427	5,706,884	4,841,781
Operating grants and contributions:						
Governmental activities						
operating grants and						
contributions. . . . .	27,915,470	31,596,825	28,092,836	25,692,929	23,804,810	23,465,237
Business-type activities						
operating grants and						
contributions. . . . .	19,200	160,171	15,749	142,761	49,854	156,018
Total primary government						
operating grants						
and contributions. . . . .	27,934,670	31,756,996	28,108,585	25,835,690	23,854,664	23,621,255
Capital grants and contributions:						
Governmental activities						
capital grants and						
contributions. . . . .	620,108	633,649	660,768	681,694	822,561	551,804
Business-type activities						
capital grants and						
contributions. . . . .	37,011	22,244	14,347	17,200	21,442	35,190

## Changes in Net Position—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Expenses:</b>				
Governmental activities:				
General government. . . . .	\$ 5,360,092	\$ 5,259,894	\$ 5,479,762	\$ 4,324,146
Public safety and judicial. .	18,961,329	19,681,206	13,840,502	13,614,413
Education. . . . .	28,839,477	29,295,515	22,915,670	21,805,586
City University. . . . .	1,252,444	1,342,333	1,094,172	1,065,176
Social services. . . . .	15,402,193	14,969,178	14,514,037	14,248,276
Environmental protection. .	3,570,278	3,709,540	3,188,665	4,022,369
Transportation services . . .	2,542,300	2,784,695	2,460,777	2,419,644
Parks, recreation, and				
cultural activities . . . . .	1,265,383	1,149,928	1,249,560	1,771,837
Housing . . . . .	2,394,963	2,006,924	1,574,233	1,446,617
Health (including				
payments to NYC				
Health + Hospitals) . . . .	2,874,032	3,277,736	2,186,493	2,364,475
Libraries. . . . .	420,994	457,653	350,475	292,568
Debt service interest . . . . .	2,958,883	2,932,656	2,929,046	3,025,056
Total governmental				
activities expenses . . . . .	85,842,368	86,867,258	71,783,392	70,400,163
Business-type activities. . . . .	322,203	241,366	N/A	N/A
Total primary government				
expenses. . . . .	86,164,571	87,108,624	71,783,392	70,400,163
<b>Program Revenues:</b>				
Charges for Services:				
Governmental activities:				
General government. . . . .	905,738	928,917	2,139,192	1,076,840
Public safety and judicial. .	332,938	311,520	318,318	626,199
Education. . . . .	148,009	75,555	77,577	88,811
City University. . . . .	404,758	394,974	383,012	363,538
Social services. . . . .	66,693	61,592	55,827	54,353
Environmental protection. .	1,445,740	1,343,526	1,483,453	1,537,538
Transportation services . . .	1,039,443	1,069,257	1,046,642	982,304
Parks, recreation,				
and cultural activities . . .	95,604	96,456	93,490	96,117
Housing . . . . .	424,844	416,901	416,119	344,939
Health (including				
payments to NYC				
Health + Hospitals) . . . . .	55,842	87,303	64,634	71,614
Total governmental activities				
charges for services . . . . .	4,919,609	4,786,001	6,078,264	5,242,253
Business-type activities . . .	4,242	4,245	N/A	N/A
Total primary government				
charges for services . . . . .	4,923,851	4,790,246	6,078,264	5,242,253
Operating grants and contributions:				
Governmental activities				
operating grants and				
contributions . . . . .	23,344,455	20,897,593	19,437,743	18,395,238
Business-type activities				
operating grants and				
contributions . . . . .	149,676	100,065	N/A	N/A
Total primary government				
operating grants				
and contributions . . . . .	23,494,131	20,997,658	19,437,743	18,395,238
Capital grants and contributions:				
Governmental activities				
capital grants and				
contributions. . . . .	479,210	723,038	973,430	695,650
Business-type activities				
capital grants and				
contributions . . . . .	45,298	50,891	N/A	N/A

# Comptroller's Report for Fiscal 2023

## Changes in Net Position—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Total primary government capital grants and contributions . . . . .	\$ 657,119	\$ 655,893	\$ 675,115	\$ 698,894	\$ 844,003	\$ 586,994
Total governmental activities program revenues . . . . .	34,295,830	37,489,232	34,418,259	32,103,881	30,328,272	28,853,256
Total business-type activities program revenues . . . . .	64,890	189,346	34,671	165,130	77,279	196,774
Total primary government program revenues . . . . .	34,360,720	37,678,578	34,452,930	32,269,011	30,405,551	29,050,030
Governmental activities net expenses . . . . .	(72,309,521)	(59,627,490)	(60,232,711)	(67,453,566)	(69,959,188)	(62,833,286)
Business-type activities net expenses . . . . .	(108,070)	(103,512)	(165,072)	(183,883)	(201,880)	(91,332)
Primary government net expenses . . . . .	(72,417,591)	(59,731,002)	(60,397,783)	(67,637,449)	(70,161,068)	(62,924,618)
<b>General Revenues:</b>						
Governmental activities:						
Taxes (Net of Refunds):						
Real estate taxes . . . . .	31,501,534	29,507,123	31,421,372	29,617,805	28,080,534	26,301,276
Sales and use taxes . . . . .	10,577,384	10,105,942	7,613,744	8,442,740	9,110,700	8,665,755
Personal income tax . . . . .	15,312,978	15,520,563	15,795,380	13,738,179	13,479,944	13,598,315
Income taxes, other . . . . .	13,180,713	9,521,327	9,499,422	7,225,996	7,307,265	6,547,595
Other taxes:						
Commercial Rent . . . . .	992,666	956,614	941,341	942,889	995,346	919,094
Conveyance of Real Property . . . . .	1,287,403	1,918,387	1,058,480	1,140,136	1,563,388	1,426,869
Hotel Room Occupancy . . . . .	662,181	354,711	106,424	481,739	634,023	606,728
Payment in Lieu of Taxes . . . . .	652,483	455,375	550,063	736,618	491,292	376,545
Other . . . . .	65,809	73,235	79,225	(11,108)	42,536	35,212
Investment income . . . . .	622,175	36,530	33,375	184,695	312,636	169,654
Unrestricted Federal and State aid . . . . .	234,329	549,261	107,522	258,951	401,514	251,810
Gain (Loss) on in-substance defeasance . . . . .	—	—	(9,041)	—	—	730
Other . . . . .	682,857	709,634	2,403,168	775,250	593,861	602,240
Total governmental activities general revenues . . . . .	75,772,512	69,708,702	69,600,475	63,533,890	63,013,039	59,501,823
Business-type activities . . . . .	116,879	147,581	122,567	118,798	203,772	161,844
Total primary government general revenues . . . . .	75,889,391	69,856,283	69,723,042	63,652,688	63,216,811	59,663,667
Governmental activities changes in net position . . . . .	3,462,991	10,081,212	9,367,764	(3,919,676)	(6,946,149)	(3,331,463)
Business-type activities changes in net position . . . . .	8,809	44,069	(42,505)	(65,085)	1,892	70,512
Primary government changes in net position . . . . .	\$ 3,471,800	\$ 10,125,281	\$ 9,325,259	\$ (3,984,761)	\$ (6,944,257)	\$ (3,260,951)

Note: The City implemented GASB Statement No. 80 Blending Requirement for Certain Component Units - an amendment of GASB Statement No. 14 in Fiscal Year 2017 with a restatement of fiscal year 2016, which established business-type activities. Therefore, there is no activity presented prior to the implementation fiscal year.

N/A: Not Available

Source: Annual Comprehensive Financial Reports of the Comptroller.

## Changes in Net Position—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Total primary government capital grants and contributions . . . . .	\$ 524,508	\$ 773,929	\$ 973,430	\$ 695,650
Total governmental activities program revenues . . . . .	28,743,274	26,406,632	26,489,437	24,333,141
Total business-type activities program revenues . . . . .	199,216	155,201	N/A	N/A
Total primary government program revenues . . . . .	28,942,490	26,561,833	26,489,437	24,333,141
Governmental activities net expenses . . . . .	(57,099,094)	(60,460,626)	(45,293,955)	(46,067,022)
Business-type activities net expenses . . . . .	(122,987)	(86,165)	N/A	N/A
Primary government net expenses . . . . .	(57,222,081)	(60,546,791)	(45,293,955)	(46,067,022)
<b>General Revenues:</b>				
Governmental activities:				
Taxes (Net of Refunds):				
Real estate taxes . . . . .	24,586,758	23,171,276	21,447,965	20,033,049
Sales and use taxes . . . . .	8,307,525	8,534,604	8,071,466	7,604,836
Personal income tax . . . . .	11,256,809	11,565,473	11,559,669	10,364,714
Income taxes, other . . . . .	7,875,921	6,760,614	7,965,041	7,364,845
Other taxes:				
Commercial Rent . . . . .	921,374	836,816	787,035	771,186
Conveyance of Real Property . . . . .	1,418,683	1,788,182	1,772,193	1,530,167
Hotel Room Occupancy . . . . .	582,481	568,069	559,846	541,293
Payment in Lieu of Taxes . . . . .	351,438	320,634	304,585	270,131
Other . . . . .	36,808	19,005	55,382	49,058
Investment income . . . . .	110,145	94,718	161,351	79,261
Unrestricted Federal and State aid . . . . .	311,125	258,215	252,194	251,474
Gain (Loss) on in-substance defeasance . . . . .	—	—	—	—
Other . . . . .	428,702	625,870	1,403,787	848,455
Total governmental activities general revenues . . . . .	56,187,769	54,543,476	54,340,514	49,708,469
Business-type activities . . . . .	156,467	118,579	N/A	N/A
Total primary government general revenues . . . . .	56,344,236	54,662,055	54,340,514	49,708,469
Governmental activities changes in net position . . . . .	(911,325)	(5,917,150)	9,046,559	3,641,447
Business-type activities changes in net position . . . . .	33,480	32,414	N/A	N/A
Primary government changes in net position . . . . .	\$ (877,845)	\$ (5,884,736)	\$ 9,046,559	\$ 3,641,447

# Comptroller's Report for Fiscal 2023

## Fund Balances—Governmental Funds—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Fund—Nonspendable. .	\$ —	\$ —	\$ —	\$ —	\$ 488,216	\$ 483,133
All Other Governmental Funds						
Nonspendable for:						
Prepaid Expenditures. . . . .	14,505	17,390	337	252	166	151
Restricted for:						
General fund . . . . .	2,243,422	2,185,372	2,332,952	2,751,862	2,797,693	—
Capital projects . . . . .	435,590	495,029	699,170	478,211	661,015	1,205,782
Debt Service. . . . .	2,023,965	2,010,229	2,186,933	2,048,198	2,096,088	1,716,006
Committed for:						
General fund . . . . .	1,958,996	1,953,849	498,550	493,239	—	—
Debt Service. . . . .	2,749,993	3,220,437	2,435,987	1,101,120	1,555,515	1,667,454
Assigned for:						
Nonmajor Debt Service						
Fund . . . . .	2,172,056	2,055,624	2,704,789	2,566,974	2,138,264	2,470,386
Nonmajor Special Revenue						
Fund . . . . .	505,747	215,509	145,487	168,200	259,769	296,983
Unassigned for:						
Capital Projects Fund. . . . .	(6,511,444)	(4,531,142)	(3,259,326)	(2,598,345)	(3,807,625)	(2,421,721)
Nonmajor Special Revenue						
Fund . . . . .	(19,762)	(27,745)	(4,533)	(1,280)	(572)	(70)
Total all other Governmental						
Funds . . . . .	5,573,068	7,594,552	7,740,346	7,008,431	5,700,313	4,934,971
Total Fund Balances (Deficit) . . . .	\$ 5,573,068	\$ 7,594,552	\$ 7,740,346	\$ 7,008,431	\$ 6,188,529	\$ 5,418,104

Source: Annual Comprehensive Financial Reports of the Comptroller.

**Fund Balances—Governmental Funds—Ten Year Trend (Cont.)**

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Fund—Nonspendable. .	\$ 478,029	\$ 472,819	\$ 467,621	\$ 462,519
All Other Governmental Funds				
Nonspendable for:				
Prepaid Expenditures. . . . .	295	612	619	611
Restricted for:				
General fund . . . . .	—	—	—	—
Capital projects . . . . .	592,608	416,919	1,203,356	1,838,454
Debt Service. . . . .	2,200,679	2,416,350	2,531,399	2,423,346
Committed for:				
General fund . . . . .	—	—	—	—
Debt Service. . . . .	1,343,899	1,393,112	1,542,632	158,327
Assigned for:				
Nonmajor Debt Service				
Fund . . . . .	2,000,208	1,899,644	1,667,966	1,362,270
Nonmajor Special Revenue				
Fund . . . . .	87,688	52,273	15,347	143,218
Unassigned for:				
Capital Projects Fund . . . .	(2,633,887)	(3,107,906)	(2,531,515)	(3,459,177)
Nonmajor Special Revenue				
Fund . . . . .	(12.00)	—	139,011	1,924
Total all other Governmental				
Funds . . . . .	3,591,478	3,071,004	4,568,815	2,468,973
Total Fund Balances (Deficit) . . . .	\$ 4,069,507	\$ 3,543,823	\$ 5,036,436	\$ 2,931,492

# Comptroller's Report for Fiscal 2023

## Changes in Fund Balances—Governmental Funds—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Revenues:						
Real estate taxes . . . . .	\$ 31,644,665	\$ 29,582,214	\$ 31,464,469	\$ 29,815,935	\$ 27,884,735	\$ 26,407,630
Sales and use taxes . . . . .	10,585,017	10,008,292	7,602,688	8,478,110	9,082,780	8,650,472
Personal income tax. . . . .	14,828,978	16,733,563	15,140,380	13,591,179	13,376,944	13,411,315
Income taxes, other . . . . .	12,712,713	9,523,327	8,594,422	7,861,996	7,416,265	7,328,895
Other taxes. . . . .	3,665,405	3,749,483	2,731,908	3,342,452	3,732,776	3,305,636
Federal, State and other						
categorical aid . . . . .	28,505,195	32,209,200	28,808,959	26,445,858	24,304,512	24,087,787
Unrestricted Federal and						
State aid . . . . .	186,282	498,400	46,968	180,861	320,539	170,000
Charges for services . . . . .	2,839,757	2,696,770	2,797,459	2,855,437	2,801,290	2,711,697
Tobacco settlement . . . . .	197,585	209,096	203,869	188,431	164,271	173,437
Investment income. . . . .	602,408	(5,389)	12,304	213,264	316,069	170,777
Interest on mortgages, net . . . . .	—	—	—	—	—	—
Other revenues. . . . .	5,175,165	4,539,245	6,747,718	5,262,097	5,641,616	4,151,200
Total revenues . . . . .	110,943,170	109,744,201	104,151,144	98,235,620	95,041,797	90,568,846
Expenditures:						
General government . . . . .	5,794,908	5,284,573	5,313,086	3,961,873	4,385,253	4,356,702
Public safety and judicial . . . . .	12,659,689	12,528,342	10,865,378	11,158,380	10,656,228	10,418,804
Education. . . . .	33,810,564	33,498,285	29,932,114	31,749,103	29,488,517	26,565,598
City University . . . . .	1,146,139	1,142,280	1,086,525	1,168,668	1,175,805	1,154,550
Social services. . . . .	18,174,571	16,632,613	15,571,010	15,738,345	16,000,160	15,482,377
Environmental protection . . . . .	5,217,957	5,333,059	5,764,376	5,427,890	5,322,341	4,992,871
Transportation services . . . . .	3,575,483	3,563,565	3,237,510	3,367,832	3,680,240	3,273,228
Parks, recreation and						
cultural activities . . . . .	1,432,076	1,281,166	1,218,816	1,324,248	1,263,020	1,154,193
Housing . . . . .	3,225,919	2,379,513	2,440,493	2,195,490	2,911,083	2,629,027
Health (including payments to						
NYC Health + Hospitals) . . . . .	4,694,325	5,200,908	5,052,444	2,921,898	2,990,429	2,649,826

## Changes in Fund Balances—Governmental Funds—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Revenues:				
Real estate taxes . . . . .	\$ 24,679,411	\$ 23,180,583	\$ 21,517,932	\$ 20,202,022
Sales and use taxes . . . . .	8,296,436	8,540,154	8,050,932	7,603,986
Personal income tax. . . . .	11,257,809	11,392,473	11,294,669	10,173,614
Income taxes, other . . . . .	7,120,621	6,947,614	7,602,041	7,214,845
Other taxes. . . . .	3,308,127	3,559,825	3,475,767	3,180,945
Federal, State and other				
categorical aid . . . . .	24,059,747	21,966,162	20,485,605	19,145,040
Unrestricted Federal and				
State aid . . . . .	229,058	176,168	170,408	170,000
Charges for services . . . . .	2,711,428	2,624,357	2,745,137	2,786,460
Tobacco settlement . . . . .	160,161	365,783	181,094	211,616
Investment income. . . . .	84,571	95,293	142,995	119,460
Interest on mortgages, net . . . . .	—	—	—	605
Other revenues. . . . .	3,929,975	3,492,583	5,978,750	4,662,173
Total revenues . . . . .	85,837,344	82,340,995	81,645,330	75,470,766
Expenditures:				
General government . . . . .	4,035,883	3,711,176	3,386,214	3,606,908
Public safety and judicial . . . . .	10,058,916	9,652,787	9,129,695	9,023,331
Education. . . . .	25,428,877	24,589,281	23,024,615	20,754,960
City University . . . . .	1,130,220	1,012,769	974,258	887,622
Social services. . . . .	14,596,895	13,860,954	14,052,464	13,536,580
Environmental protection . . . . .	4,701,101	4,271,112	4,160,176	4,364,146
Transportation services . . . . .	2,984,072	2,970,615	2,527,388	2,488,614
Parks, recreation and				
cultural activities . . . . .	1,266,255	1,121,456	1,131,656	1,056,093
Housing . . . . .	2,170,594	1,775,966	1,446,407	1,256,718
Health (including payments to				
NYC Health + Hospitals) . . . . .	2,399,522	2,816,533	1,876,122	1,863,412

(Continued)

# Comptroller's Report for Fiscal 2023

## Changes in Fund Balances—Governmental Funds—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Libraries. . . . .	\$ 575,523	\$ 581,692	\$ 535,507	\$ 562,755	\$ 506,207	\$ 418,942
Pensions. . . . .	8,988,063	9,599,122	9,333,663	9,671,638	9,828,626	9,513,308
Judgments and claims . . . . .	1,208,575	1,241,765	617,866	708,970	705,751	730,382
Fringe benefits and other						
benefit payments . . . . .	7,774,282	8,556,605	6,846,447	5,476,722	5,742,655	5,717,327
Administrative and other . . . . .	4,432,870	2,638,833	2,708,277	2,806,833	1,516,888	1,155,846
Debt Service:						
Interest . . . . .	3,993,979	3,704,467	3,726,272	3,895,740	3,752,417	3,540,458
Redemptions . . . . .	7,182,885	7,308,856	9,805,906	4,041,780	6,026,960	5,470,099
Lease Payments . . . . .	81,977	139,906	97,051	100,583	96,489	129,727
Total expenditures . . . . .	<u>123,969,785</u>	<u>120,615,550</u>	<u>114,152,741</u>	<u>106,278,748</u>	<u>106,049,069</u>	<u>99,353,265</u>
Deficiency of revenues						
over expenditures . . . . .	<u>(13,026,615)</u>	<u>(10,871,349)</u>	<u>(10,001,597)</u>	<u>(8,043,128)</u>	<u>(11,007,272)</u>	<u>(8,784,419)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers from General Fund . . . . .	6,434,754	6,531,554	8,312,598	6,433,597	6,276,999	6,741,981
Transfers from (to) Nonmajor						
Capital Project Funds. . . . .	3,950,342	4,187,394	4,009,625	4,255,068	5,922,304	4,046,861
Transfer from Nonmajor						
Special Revenue Funds . . . . .	(453,986)	(41,610)	(53,212)	(273,135)	(61,673)	(154,524)
Principal amount of bonds						
issued . . . . .	7,721,170	6,232,201	5,493,124	7,606,805	6,215,350	7,415,000
Bond premium. . . . .	969,949	1,533,073	2,037,022	1,258,858	956,385	1,295,802
Capitalized leases . . . . .	—	7,877	189,756	114,813	80,800	225,772
Other financing sources -						
refunding debt issued: . . . . .	5,014,480	4,293,795	6,478,180	1,641,680	4,131,260	3,586,800
Transfers to Capital Projects						
Fund . . . . .	(3,940,386)	(4,185,605)	(3,981,560)	(4,242,110)	(5,814,290)	(4,035,778)

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**Changes in Fund Balances—Governmental Funds—Ten Year Trend (Cont.)**


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	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Libraries. . . . .	\$ 417,059	\$ 400,420	\$ 359,147	\$ 276,247
Pensions. . . . .	9,280,651	9,170,963	8,489,857	8,141,099
Judgments and claims . . . . .	750,349	719,968	679,605	732,222
Fringe benefits and other				
benefit payments . . . . .	5,909,908	5,511,572	5,862,664	5,841,923
Administrative and other . . . . .	837,364	331,603	1,854,687	2,206,147
Debt Service:				
Interest . . . . .	3,437,125	3,354,909	3,251,959	3,241,987
Redemptions . . . . .	3,542,085	3,268,945	5,750,685	3,295,271
Lease Payments . . . . .	30,360	199,253	148,847	152,613
Total expenditures . . . . .	<u>92,977,236</u>	<u>88,740,282</u>	<u>88,106,446</u>	<u>82,725,893</u>
Deficiency of revenues				
over expenditures . . . . .	<u>(7,139,892)</u>	<u>(6,399,287)</u>	<u>(6,461,116)</u>	<u>(7,255,127)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers from General Fund. . . . .	5,838,848	5,672,430	6,965,395	3,201,115
Transfers from (to) Nonmajor				
Capital Project Funds. . . . .	4,726,803	4,840,147	5,767,616	3,522,599
Transfer from Nonmajor				
Special Revenue Funds . . . . .	(943)	19,564	121,258	36,020
Principal amount of bonds				
issued . . . . .	6,681,000	4,559,154	7,570,809	5,171,646
Bond premium. . . . .	1,356,796	907,433	1,278,429	622,151
Capitalized leases . . . . .	94,331	47,998	126,544	75,467
Other financing sources -				
refunding debt issued: . . . . .	4,528,490	2,751,110	2,565,455	3,186,670
Transfers to Capital Projects				
Fund . . . . .	(4,721,999)	(4,836,353)	(5,765,533)	(3,518,579)

(Continued)

# Comptroller's Report for Fiscal 2023

## Changes in Fund Balances—Governmental Funds—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Transfers to General Debt						
Service Fund, net . . . . .	\$ (3,536,128)	\$ (3,963,739)	\$ (5,077,328)	\$ (3,313,378)	\$ (3,432,260)	\$ (4,021,101)
Transfers from (to) Nonmajor						
Debt Service Funds, net . . .	(2,454,596)	(2,527,994)	(3,210,123)	(2,860,042)	(2,891,080)	(2,577,439)
Payments to refunded bond						
escrow holder . . . . .	(2,700,468)	(1,342,952)	(3,464,570)	(1,759,126)	(2,403,791)	(2,390,358)
Total other financing sources . .	<u>11,005,131</u>	<u>10,723,994</u>	<u>10,733,512</u>	<u>8,863,030</u>	<u>8,980,004</u>	<u>10,133,016</u>
Net changes in fund balances						
(deficit) . . . . .	<u>\$ (2,021,484)</u>	<u>\$ (147,355)</u>	<u>\$ 731,915</u>	<u>\$ 819,902</u>	<u>\$ (2,027,268)</u>	<u>\$ 1,348,597</u>
Total Debt Service as a percent						
of Net Outlay:						
Debt Service:						
Interest . . . . .	\$ 3,993,979	\$ 3,704,467	\$ 3,726,272	\$ 3,895,740	\$ 3,752,417	\$ 3,540,458
Redemptions . . . . .	7,182,885	7,308,856	9,805,906	4,041,780	6,026,960	5,470,099
Lease payments . . . . .	81,977	139,906	97,051	100,583	96,489	129,727
Total Debt Service . . . . .	<u>\$11,258,841</u>	<u>\$11,153,229</u>	<u>\$13,629,229</u>	<u>\$ 8,038,103</u>	<u>\$ 9,875,866</u>	<u>\$ 9,140,284</u>
Total Expenditures						
(Governmental Funds) . . . .	\$123,969,785	\$120,615,550	\$114,152,741	\$106,278,748	\$106,049,069	\$99,353,265
Less Capital Outlays						
(Capital Fund						
Expenditures) . . . . .	<u>30,316,299</u>	<u>22,337,346</u>	<u>6,419,900</u>	<u>6,434,460</u>	<u>6,834,327</u>	<u>5,835,895</u>
Net Outlay . . . . .	<u>\$93,653,486</u>	<u>\$98,278,204</u>	<u>\$107,732,841</u>	<u>\$99,844,288</u>	<u>\$99,214,742</u>	<u>\$ 93,517,370</u>
Total Debt Service as a percent						
of Net Outlay . . . . .	12.02%	11.35%	12.65%	8.05%	9.95%	9.77%

Source: Annual Comprehensive Financial Reports of the Comptroller.

## Changes in Fund Balances—Governmental Funds—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Transfers to General Debt				
Service Fund, net . . . . .	\$ (3,500,830)	\$ (3,619,487)	\$ (4,979,173)	\$ (1,477,135)
Transfers from (to) Nonmajor				
Debt Service Funds, net. . .	(2,341,879)	(2,076,301)	(2,109,563)	(1,764,020)
Payments to refunded bond				
escrow holder. . . . .	(4,995,041)	(3,238,604)	(2,975,177)	(3,316,979)
Total other financing sources . .	<u>7,665,576</u>	<u>5,027,091</u>	<u>8,566,060</u>	<u>5,738,955</u>
Net changes in fund balances				
(deficit). . . . .	<u>\$ 525,684</u>	<u>\$ (1,372,196)</u>	<u>\$ 2,104,944</u>	<u>\$ (1,516,172)</u>
Total Debt Service as a percent				
of Net Outlay:				
Debt Service:				
Interest. . . . .	\$ 3,437,125	\$ 3,354,909	\$ 3,251,959	\$ 3,241,987
Redemptions . . . . .	3,542,085	3,268,945	5,750,685	3,295,271
Lease payments . . . . .	30,360	199,253	148,847	152,613
Total Debt Service . . . . .	<u>\$ 7,009,570</u>	<u>\$ 6,823,107</u>	<u>\$ 9,151,491</u>	<u>\$ 6,689,871</u>
Total Expenditures				
(Governmental Funds) . . . .	\$92,977,236	\$88,740,282	\$88,106,446	\$82,725,893
Less Capital Outlays				
(Capital Fund				
Expenditures) . . . . .	<u>6,075,034</u>	<u>5,193,139</u>	<u>5,528,102</u>	<u>5,289,193</u>
Net Outlay . . . . .	<u>\$86,902,202</u>	<u>\$83,547,143</u>	<u>\$82,578,344</u>	<u>\$77,436,700</u>
Total Debt Service as a percent				
of Net Outlay . . . . .	8.07%	8.17%	11.08%	8.64%

# Comptroller's Report for Fiscal 2023

## General Fund Revenues and Other Financing Sources—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Taxes (Net of Refunds):</b>						
Real Estate Taxes . . . . .	\$31,644,665	\$29,582,214	\$ 31,464,469	\$29,815,935	\$ 27,884,735	\$26,407,630
<b>Sales and Use Taxes</b>						
(Net of Refunds):						
General Sales . . . . .	9,575,336	8,560,405	6,587,154	7,385,024	7,839,527	7,460,490
Cigarette . . . . .	16,996	20,465	22,206	25,746	29,938	36,483
Commercial Motor Vehicle . .	62,768	62,072	62,370	63,736	85,488	73,707
Mortgage . . . . .	898,136	1,336,023	896,467	974,514	1,096,556	1,049,474
Auto Use . . . . .	31,013	28,572	33,640	27,952	29,925	30,317
Other . . . . .	768	755	851	1,138	1,346	—
Total Sales and Use Taxes . .	10,585,017	10,008,292	7,602,688	8,478,110	9,082,780	8,650,471
<b>Personal Income Taxes</b>						
(Net of Refunds) . . . . .	14,828,978	16,733,563	15,140,380	13,591,179	13,376,944	13,411,315
<b>Other Income Taxes</b>						
(Net of Refunds):						
General Corporation . . . . .	6,535,408	6,177,190	5,447,251	5,170,058	4,728,619	4,101,887
Financial Corporation . . . . .	455,382	63,645	413,269	82,902	(1,283)	394,858
Unincorporated Business . . .	2,672,981	2,668,960	2,183,399	2,053,213	2,123,980	2,269,384
Pass-through Entity Tax . . . .	2,387,394	—	—	—	—	—
Personal Income—						
(Non-Resident City						
Employees) . . . . .	232,165	211,662	187,601	184,946	178,399	173,118
Utility . . . . .	429,383	401,870	362,902	370,877	386,550	389,648
Total Other Income Taxes . .	12,712,713	9,523,327	8,594,422	7,861,996	7,416,265	7,328,895
<b>Other Taxes:</b>						
Payments in Lieu of Taxes . .	652,483	455,375	550,063	736,618	491,292	376,546
Hotel Room Occupancy . . . .	662,181	354,711	106,425	481,739	634,022	606,728
Commercial Rents . . . . .	992,666	956,613	941,341	942,889	995,346	919,094
Horse Race Admissions . . . .	14	9	—	25	42	36
Conveyance of Real Property .	1,287,403	1,918,387	1,058,480	1,140,136	1,563,388	1,426,869
Beer and Liquor Excise . . . .	24,095	24,967	20,596	23,787	25,795	24,400
Taxi Medallion Transfer . . . .	529	735	244	532	1,035	502
Off-Track Betting Surtax . . .	434	414	643	619	729	631
Surcharge on Liquor Licenses .	5,228	1,665	6,543	5,714	7,121	7,173
Refunds of Other Taxes . . . .	(60,039)	(59,602)	(58,393)	(72,945)	(50,478)	(112,843)

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Taxes (Net of Refunds):</b>				
Real Estate Taxes . . . . .	\$24,679,412	\$23,180,583	\$21,517,932	\$20,202,022
<b>Sales and Use Taxes</b>				
(Net of Refunds):				
General Sales . . . . .	7,034,094	7,166,843	6,755,971	6,508,814
Cigarette . . . . .	37,212	44,849	49,897	55,123
Commercial Motor Vehicle . .	76,667	64,897	60,757	50,299
Mortgage . . . . .	1,117,760	1,233,736	1,154,627	960,852
Auto Use . . . . .	30,703	29,829	29,680	28,898
Other . . . . .	—	—	—	—
Total Sales and Use Taxes . .	8,296,436	8,540,154	8,050,932	7,603,986
<b>Personal Income Taxes</b>				
(Net of Refunds) . . . . .	11,257,809	11,392,473	11,294,669	10,173,614
<b>Other Income Taxes</b>				
(Net of Refunds):				
General Corporation . . . . .	4,045,398	3,631,441	3,335,917	3,367,328
Financial Corporation . . . . .	435,658	689,535	1,658,179	1,352,349
Unincorporated Business . . .	2,079,048	2,111,644	2,064,596	1,954,138
Pass-through Entity Tax . . . .	—	—	—	—
<b>Personal Income—</b>				
(Non-Resident City				
Employees) . . . . .	161,775	153,793	145,436	130,688
Utility . . . . .	398,742	361,201	397,914	410,342
Total Other Income Taxes . .	7,120,621	6,947,614	7,602,042	7,214,845
<b>Other Taxes:</b>				
Payments in Lieu of Taxes . .	351,438	320,634	304,585	270,131
Hotel Room Occupancy . . . .	582,481	568,069	559,846	541,293
Commercial Rents . . . . .	921,373	836,816	787,035	771,186
Horse Race Admissions . . . .	43	42	38	20
Conveyance of Real Property .	1,418,683	1,788,182	1,772,193	1,530,167
Beer and Liquor Excise . . . .	25,814	25,350	24,585	22,604
Taxi Medallion Transfer . . . .	1,539	1,437	3,401	5,735
Off-Track Betting Surtax . . .	928	913	1,028	1,241
Surcharge on Liquor Licenses .	6,347	6,504	6,176	6,309
Refunds of Other Taxes . . . .	(53,703)	(45,447)	(33,654)	(28,608)

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Other . . . . .	\$ 636	\$ 685	\$ 545	\$ 251	\$ 191	\$ 136
Total Other Taxes . . . . .	3,565,630	3,653,959	2,626,487	3,259,365	3,668,483	3,249,272
Penalties and Interest on						
Delinquent Taxes:						
Penalties and Interest on Real						
Estate Taxes . . . . .	103,021	101,719	108,208	90,932	81,816	59,526
Refunds—Penalties and Interest						
on Other Taxes . . . . .	(3,247)	(6,194)	(2,787)	(7,845)	(17,523)	(3,162)
Total Penalties and Interest						
on Delinquent Taxes . . . . .	99,774	95,525	105,421	83,087	64,293	56,364
Total Taxes . . . . .	73,436,777	69,596,880	65,533,867	63,089,672	61,493,500	59,103,947
<b>Federal Grants and</b>						
<b>Contracts—Categorical:</b>						
General Government . . . . .	1,259,396	5,802,521	4,574,414	3,324,971	712,692	1,225,029
Public Safety and Judicial . . . . .	291,484	272,260	250,631	334,376	386,161	341,350
Education . . . . .	3,969,581	4,898,685	2,498,003	1,672,438	1,875,662	1,785,725
Social Services . . . . .	3,141,372	2,492,457	3,306,074	3,012,760	3,619,906	3,437,321
Environmental Protection . . . . .	666	6,394	4,155	35,582	3,651	4,782
Transportation Services . . . . .	115,941	124,527	77,787	104,223	74,337	100,661
Parks, Recreation and						
Cultural Activities . . . . .	(824)	515	215	(5,114)	424	928
Housing . . . . .	670,589	629,799	598,892	565,660	543,204	523,393
Health . . . . .	448,842	708,830	1,098,430	349,841	305,851	348,442
Libraries . . . . .	—	24	—	—	—	—
City University . . . . .	77,196	111,359	31,164	—	—	—
Total Federal Grants . . . . .	9,974,243	15,047,371	12,439,765	9,394,737	7,521,888	7,767,631
<b>State Grants and</b>						
<b>Contracts—Categorical:</b>						
General Government . . . . .	1,287,764	1,128,970	1,084,303	1,004,457	923,324	944,486
Public Safety and Judicial . . . . .	136,671	85,236	94,008	126,551	125,169	124,955
Education . . . . .	12,352,744	11,942,729	10,633,009	11,493,497	11,185,252	10,709,714
Social Services . . . . .	2,250,667	1,776,925	1,880,330	1,795,717	1,739,804	1,652,486
Environmental Protection . . . . .	2,945	12,996	865	3,431	1,966	10,882
Transportation Services . . . . .	280,365	239,987	248,582	234,477	205,732	219,065
Parks, Recreation and						
Cultural Activities . . . . .	1,681	754	1,021	1,101	1,280	1,394
Housing . . . . .	611	614	722	814	988	795

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

		Fiscal Year			
		2017	2016	2015	2014
		(in thousands)			
Other . . . . .	\$ 48	\$ —	\$ —	\$ —	\$ —
Total Other Taxes . . . . .	3,254,991	3,502,500	3,425,233	3,120,078	
Penalties and Interest on					
Delinquent Taxes:					
Penalties and Interest on Real					
Estate Taxes . . . . .	58,812	62,312	56,594	64,231	
Refunds—Penalties and Interest					
on Other Taxes . . . . .	(5,676)	(4,987)	(6,061)	(3,364)	
Total Penalties and Interest					
on Delinquent Taxes . . . . .	53,136	57,325	50,533	60,867	
Total Taxes . . . . .	54,662,405	53,620,649	51,941,341	48,375,412	
<b>Federal Grants and</b>					
<b>Contracts—Categorical:</b>					
General Government . . . . .	1,284,309	929,766	697,636	487,580	
Public Safety and Judicial . . .	320,868	359,385	374,406	404,044	
Education . . . . .	1,708,568	1,698,350	1,676,898	1,672,473	
Social Services . . . . .	3,531,602	3,296,021	3,140,540	3,274,678	
Environmental Protection . . .	1,335	1,554	6,502	28,267	
Transportation Services . . . .	56,063	61,657	86,336	86,934	
Parks, Recreation and					
Cultural Activities . . . . .	(5,832)	(6,993)	1,342	10,278	
Housing . . . . .	521,755	501,775	478,273	472,450	
Health . . . . .	311,032	353,139	320,211	332,299	
Libraries . . . . .	—	—	—	—	
City University . . . . .	(1,630)	444	1,892	(1,941)	
Total Federal Grants . . . . .	7,728,070	7,195,098	6,784,036	6,767,062	
<b>State Grants and</b>					
<b>Contracts—Categorical:</b>					
General Government . . . . .	705,576	798,438	671,196	642,319	
Public Safety and Judicial . . .	125,739	118,435	84,679	79,452	
Education . . . . .	10,250,072	9,612,191	9,131,458	7,907,175	
Social Services . . . . .	1,751,993	1,533,403	1,450,044	1,452,253	
Environmental Protection . . .	649	506	877	162	
Transportation Services . . . .	332,716	163,311	165,084	158,183	
Parks, Recreation and					
Cultural Activities . . . . .	1,083	875	2,250	1,362	
Housing . . . . .	784	867	683	649	

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Health . . . . .	\$ 511,022	\$ 421,137	\$ 423,063	\$ 428,008	\$ 523,468	\$ 534,843
City University . . . . .	245,100	238,055	231,044	245,900	263,317	254,513
Total State Grants . . . . .	17,069,570	15,847,403	14,596,947	15,333,953	14,970,300	14,453,133
<b>Non-Governmental Grants:</b>						
General Government . . . . .	320,924	492,625	471,786	510,663	693,885	547,890
Public Safety and Judicial . . .	265,494	25,273	372,045	217,719	226,278	225,917
Education . . . . .	202,996	154,471	186,847	144,310	179,971	193,276
Social Services . . . . .	6,615	(742)	2,315	3,312	3,985	1,351
Environmental Protection . . .	11,572	7,558	12,366	7,999	12,731	7,451
Transportation Services . . . .	2,299	2,204	3,794	5,123	2,686	3,923
Parks, Recreation and						
Cultural Activities . . . . .	12,859	12,089	11,490	14,227	16,882	12,965
Housing . . . . .	8,283	8,700	4,027	(963)	13,561	29,162
Health . . . . .	38,305	16,507	1,866	48,755	30,405	65,869
Libraries . . . . .	—	113	—	135	—	—
City University . . . . .	15,684	18,099	13,650	18,042	19,693	17,243
Total Non-Governmental						
Grants . . . . .	885,031	736,897	1,080,186	969,322	1,200,077	1,105,047
<b>Provision for Disallowances</b>						
<b>of Federal, State and</b>						
<b>Other Aid . . . . .</b>	<b>(13,374)</b>	<b>(34,846)</b>	<b>(24,062)</b>	<b>(5,082)</b>	<b>112,543</b>	<b>139,428</b>
<b>Unrestricted Federal and</b>						
<b>State Aid:</b>						
Intergovernmental Aid . . . . .	186,282	498,400	968	10,861	150,539	—
Total Unrestricted Federal						
and State Aid . . . . .	186,282	498,400	968	10,861	150,539	—
<b>Charges for Services:</b>						
General Government Charges	847,921	849,742	862,563	951,449	1,030,694	1,026,587
Water and Sewer . . . . .	1,710,007	1,574,864	1,687,273	1,614,829	1,469,601	1,389,954
Housing . . . . .	15,793	23,144	14,088	30,729	27,854	34,652
Rental Income . . . . .	266,036	249,020	233,535	258,430	273,141	260,504
Total Charges for Services.	2,839,757	2,696,770	2,797,459	2,855,437	2,801,290	2,711,697

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Health . . . . .	\$ 573,166	\$ 534,486	\$ 363,987	\$ 453,532
City University . . . . .	248,267	239,245	226,761	221,004
Total State Grants . . . . .	13,990,045	13,001,757	12,097,019	10,916,091
<b>Non-Governmental Grants:</b>				
General Government . . . . .	594,600	322,643	270,342	296,578
Public Safety and Judicial . . .	214,833	212,186	190,415	222,536
Education . . . . .	175,892	125,011	151,461	153,342
Social Services . . . . .	3,131	3,039	3,000	44
Environmental Protection . . .	12,207	6,506	17,714	23,331
Transportation Services . . . .	4,774	1,890	2,026	1,916
Parks, Recreation and				
Cultural Activities . . . . .	13,186	16,056	14,839	14,270
Housing . . . . .	15,816	2,304	6,812	13,014
Health . . . . .	20,373	2,773	1,144	(3,059)
Libraries . . . . .	—	—	—	—
City University . . . . .	13,891	9,100	8,906	8,669
Total Non-Governmental				
Grants . . . . .	1,068,703	701,508	666,659	730,641
<b>Provision for Disallowances</b>				
<b>of Federal, State and</b>				
<b>Other Aid . . . . .</b>	<b>557,638</b>	<b>(772)</b>	<b>(109,972)</b>	<b>(18,556)</b>
<b>Unrestricted Federal and</b>				
<b>State Aid:</b>				
Intergovernmental Aid . . . . .	59,058	6,168	409	—
Total Unrestricted Federal				
and State Aid . . . . .	59,058	6,168	409	—
<b>Charges for Services:</b>				
General Government Charges	1,032,731	1,000,531	973,756	950,834
Water and Sewer . . . . .	1,385,446	1,297,294	1,439,415	1,490,550
Housing . . . . .	40,384	47,413	48,131	33,635
Rental Income . . . . .	252,867	279,119	283,835	311,441
Total Charges for Services.	2,711,428	2,624,357	2,745,137	2,786,460

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Investment Income . . . . .</b>	<b>\$ 508,143</b>	<b>\$ 16,022</b>	<b>\$ 14,743</b>	<b>\$ 136,599</b>	<b>\$ 225,904</b>	<b>\$ 125,353</b>
<b>Licenses, Permits, Privileges and Franchises:</b>						
Licenses . . . . .	78,991	67,942	63,863	74,660	85,140	91,433
Permits . . . . .	290,503	294,604	265,188	297,110	356,561	310,314
Privileges and Franchises . . .	393,537	288,656	296,095	327,638	360,650	373,795
Total Licenses, Permits, Privileges and Franchises	763,031	651,202	625,146	699,408	802,351	775,542
<b>Fines and Forfeitures:</b>						
Fines . . . . .	1,453,989	1,229,072	1,034,804	1,077,292	1,107,441	1,025,910
Forfeitures . . . . .	1,304	1,407	868	1,873	1,287	1,547
Total Fines and Forfeitures .	1,455,293	1,230,479	1,035,672	1,079,165	1,108,728	1,027,457
<b>Miscellaneous . . . . .</b>	<b>674,796</b>	<b>508,948</b>	<b>1,081,818</b>	<b>1,054,078</b>	<b>956,681</b>	<b>270,345</b>
Pollution Remediation—						
Bond Sales . . . . .	169,391	147,672	96,428	136,064	140,310	149,891
Transfer from General Debt						
Service Fund . . . . .	48,047	50,861	60,554	78,090	80,976	81,810
Transfer from Nonmajor Debt						
Service Fund . . . . .	240,623	234,594	247,720	225,838	219,215	225,114
Total Revenues . . . . .	<u>\$108,237,610</u>	<u>\$107,228,653</u>	<u>\$99,587,211</u>	<u>\$95,058,142</u>	<u>\$91,784,302</u>	<u>\$87,936,395</u>

Source: Annual Comprehensive Financial Reports of the Comptroller.

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Investment Income . . . . .</b>	<u>\$ 73,125</u>	<u>\$ 78,791</u>	<u>\$ 29,889</u>	<u>\$ 15,985</u>
<b>Licenses, Permits, Privileges and Franchises:</b>				
Licenses . . . . .	102,915	90,592	81,458	80,082
Permits . . . . .	288,628	285,909	277,378	233,044
Privileges and Franchises . . .	<u>378,638</u>	<u>352,041</u>	<u>344,172</u>	<u>334,707</u>
Total Licenses, Permits, Privileges and Franchises	<u>770,181</u>	<u>728,542</u>	<u>703,008</u>	<u>647,833</u>
<b>Fines and Forfeitures:</b>				
Fines . . . . .	983,551	992,714	957,006	890,356
Forfeitures . . . . .	<u>1,305</u>	<u>1,859</u>	<u>2,279</u>	<u>1,826</u>
Total Fines and Forfeitures .	<u>984,856</u>	<u>994,573</u>	<u>959,285</u>	<u>892,182</u>
<b>Miscellaneous . . . . .</b>	<u>424,218</u>	<u>448,835</u>	<u>1,665,640</u>	<u>1,146,660</u>
Pollution Remediation—				
Bond Sales . . . . .	<u>139,513</u>	<u>159,154</u>	<u>241,126</u>	<u>293,586</u>
Transfer from General Debt				
Service Fund . . . . .	<u>82,067</u>	<u>82,047</u>	<u>81,786</u>	<u>81,474</u>
Transfer from Nonmajor Debt				
Service Fund . . . . .	<u>217,051</u>	<u>345,777</u>	<u>229,949</u>	<u>245,700</u>
Total Revenues . . . . .	<u><u>\$83,468,358</u></u>	<u><u>\$79,986,484</u></u>	<u><u>\$78,035,312</u></u>	<u><u>\$72,880,530</u></u>

# Comptroller's Report for Fiscal 2023

## General Fund Expenditures and Other Financing Uses—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Government:						
002 Mayoralty . . . . .	\$ 163,387	\$ 148,152	\$ 130,139	\$ 147,448	\$ 128,461	\$ 112,523
003 Board of Elections. . . . .	258,009	220,099	230,846	222,053	172,006	129,285
004 Campaign Finance						
Board . . . . .	59,944	45,075	141,343	20,050	25,395	32,989
008 Office of the Actuary . . .	6,692	6,658	6,082	6,884	6,562	7,114
010 Borough President—						
Manhattan . . . . .	5,572	5,560	5,235	4,847	5,031	4,801
011 Borough President—						
Bronx . . . . .	6,304	5,378	4,882	5,154	4,987	4,902
012 Borough President—						
Brooklyn . . . . .	7,751	8,596	6,669	6,633	6,424	6,242
013 Borough President—						
Queens . . . . .	6,712	7,076	5,917	5,687	5,467	5,752
014 Borough President—						
Staten Island . . . . .	5,382	5,608	4,542	4,465	4,342	4,484
015 Office of the						
Comptroller. . . . .	92,450	81,962	83,346	88,779	90,657	83,020
021 Office of Administrative						
Tax Appeals . . . . .	5,949	5,938	5,665	5,456	4,972	4,819
025 Law Department. . . . .	235,485	254,189	247,515	263,806	240,735	214,954
030 Department of City						
Planning . . . . .	39,706	36,239	38,298	42,820	40,058	36,054
032 Department of						
Investigation . . . . .	40,386	43,422	46,187	47,103	43,339	35,789
063 Department of						
Veterans Service . . . . .	5,531	5,717	5,377	4,975	4,098	3,573
101 Public Advocate . . . . .	5,083	4,728	4,615	4,341	3,022	3,579
102 City Council. . . . .	84,760	73,952	75,091	80,141	78,367	63,950
103 City Clerk. . . . .	5,940	5,740	5,205	5,507	5,577	5,305
127 Financial Information						
Services Agency . . . . .	118,537	114,076	112,032	108,160	104,004	104,113
131 Office of Payroll						
Administration . . . . .	16,055	15,088	14,584	15,364	16,098	16,523
132 Independent Budget						
Office . . . . .	5,203	4,834	4,707	4,556	4,353	4,101
133 Equal Employment						
Practices Commission	1,267	1,059	1,113	1,132	1,145	881

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Government:				
002 Mayoralty . . . . .	\$ 107,701	\$ 96,323	\$ 88,998	\$ 84,168
003 Board of Elections. . . . .	121,497	116,078	106,686	116,081
004 Campaign Finance				
Board . . . . .	13,173	7,886	10,647	53,530
008 Office of the Actuary . . .	6,658	6,694	6,246	5,568
010 Borough President—				
Manhattan. . . . .	4,763	4,660	4,400	4,066
011 Borough President—				
Bronx . . . . .	4,971	5,063	5,283	4,901
012 Borough President—				
Brooklyn. . . . .	6,099	6,369	5,851	5,089
013 Borough President—				
Queens . . . . .	5,172	5,092	4,754	4,977
014 Borough President—				
Staten Island . . . . .	4,224	4,048	3,776	4,130
015 Office of the				
Comptroller. . . . .	82,457	77,413	75,634	70,270
021 Office of Administrative				
Tax Appeals . . . . .	4,619	4,258	4,261	4,162
025 Law Department. . . . .	205,868	182,403	165,619	151,085
030 Department of City				
Planning . . . . .	36,212	31,170	24,621	20,395
032 Department of				
Investigation . . . . .	40,622	33,795	31,465	25,099
063 Department of				
Veterans Service . . . . .	2,468	—	—	—
101 Public Advocate . . . . .	3,525	3,311	2,747	2,322
102 City Council . . . . .	62,151	59,779	56,876	51,540
103 City Clerk. . . . .	5,914	5,548	5,587	4,752
127 Financial Information				
Services Agency . . . . .	98,031	90,519	82,571	81,626
131 Office of Payroll				
Administration . . . . .	15,841	15,663	14,678	13,713
132 Independent Budget				
Office . . . . .	4,123	3,991	3,944	3,998
133 Equal Employment				
Practices Commission	870	764	701	464

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Government: (cont.)						
134 Civil Service						
Commission . . . . .	\$ 987	\$ 969	\$ 1,007	\$ 958	\$ 1,024	\$ 1,055
136 Landmarks Preservation						
Commission . . . . .	7,204	6,545	6,443	6,443	6,221	5,826
138 Districting						
Commission . . . . .	1,026	163	—	—	—	—
226 Commission on						
Human Rights . . . . .	10,996	11,177	11,835	12,152	13,254	12,689
260 Department of Youth and Community						
Development . . . . .	964,930	809,889	695,873	783,649	697,619	620,742
312 Conflicts of Interest Board	2,608	2,464	2,436	2,531	2,679	2,521
313 Office of Collective						
Bargaining . . . . .	2,385	2,357	2,255	2,248	2,298	2,407
341 Manhattan Community						
Board # 1 . . . . .	242	275	296	304	288	268
342 Manhattan Community						
Board # 2 . . . . .	313	320	313	338	333	300
343 Manhattan Community						
Board # 3 . . . . .	413	394	389	418	420	375
344 Manhattan Community						
Board # 4 . . . . .	366	372	347	386	422	302
345 Manhattan Community						
Board # 5 . . . . .	398	326	333	332	387	323
346 Manhattan Community						
Board # 6 . . . . .	419	391	389	455	407	230
347 Manhattan Community						
Board # 7 . . . . .	350	349	342	335	377	327
348 Manhattan Community						
Board # 8 . . . . .	418	396	383	386	445	379
349 Manhattan Community						
Board # 9 . . . . .	407	351	288	309	323	277
350 Manhattan Community						
Board # 10 . . . . .	379	325	269	355	282	317

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Government: (cont.)				
134 Civil Service				
Commission . . . . .	\$ 1,035	\$ 780	\$ 735	\$ 799
136 Landmarks Preservation				
Commission . . . . .	5,476	5,251	4,782	4,743
138 Districting				
Commission . . . . .	—	—	—	14
226 Commission on				
Human Rights . . . . .	10,357	8,750	5,722	5,538
260 Department of Youth				
and Community				
Development . . . . .	549,821	508,135	419,394	368,054
312 Conflicts of Interest Board	2,429	2,380	2,193	2,054
313 Office of Collective				
Bargaining . . . . .	2,220	2,198	1,754	2,101
341 Manhattan Community				
Board # 1 . . . . .	274	281	267	240
342 Manhattan Community				
Board # 2 . . . . .	346	286	282	271
343 Manhattan Community				
Board # 3 . . . . .	374	374	358	352
344 Manhattan Community				
Board # 4 . . . . .	305	292	278	283
345 Manhattan Community				
Board # 5 . . . . .	313	323	264	254
346 Manhattan Community				
Board # 6 . . . . .	291	257	320	364
347 Manhattan Community				
Board # 7 . . . . .	305	309	307	295
348 Manhattan Community				
Board # 8 . . . . .	372	353	336	312
349 Manhattan Community				
Board # 9 . . . . .	272	259	249	229
350 Manhattan Community				
Board # 10 . . . . .	303	308	293	188

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Government: (cont.)						
351 Manhattan Community						
Board # 11 . . . . .	\$ 366	\$ 307	\$ 313	\$ 300	\$ 302	\$ 312
352 Manhattan Community						
Board # 12 . . . . .	427	401	400	407	394	385
381 Bronx Community						
Board # 1 . . . . .	229	290	294	356	346	290
382 Bronx Community						
Board # 2 . . . . .	305	293	324	270	304	302
383 Bronx Community						
Board # 3 . . . . .	161	290	310	337	329	290
384 Bronx Community						
Board # 4 . . . . .	223	256	241	283	284	230
385 Bronx Community						
Board # 5 . . . . .	197	183	173	192	202	174
386 Bronx Community						
Board # 6 . . . . .	258	177	214	253	260	204
387 Bronx Community						
Board # 7 . . . . .	248	312	261	334	332	246
388 Bronx Community						
Board # 8 . . . . .	264	285	273	287	277	179
389 Bronx Community						
Board # 9 . . . . .	339	304	440	386	318	299
390 Bronx Community						
Board # 10 . . . . .	330	304	298	312	332	297
391 Bronx Community						
Board # 11 . . . . .	325	301	291	339	319	282
392 Bronx Community						
Board # 12 . . . . .	280	271	254	296	292	238
431 Queens Community						
Board # 1 . . . . .	302	289	283	266	314	264
432 Queens Community						
Board # 2 . . . . .	339	310	323	354	357	313
433 Queens Community						
Board # 3 . . . . .	345	317	312	332	334	321

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Government: (cont.)				
351 Manhattan Community				
Board # 11 . . . . .	\$ 269	\$ 287	\$ 251	\$ 269
352 Manhattan Community				
Board # 12 . . . . .	581	316	204	199
381 Bronx Community				
Board # 1 . . . . .	283	276	276	252
382 Bronx Community				
Board # 2 . . . . .	226	226	252	246
383 Bronx Community				
Board # 3 . . . . .	286	276	265	255
384 Bronx Community				
Board # 4 . . . . .	240	201	211	196
385 Bronx Community				
Board # 5 . . . . .	157	226	247	211
386 Bronx Community				
Board # 6 . . . . .	222	231	207	201
387 Bronx Community				
Board # 7 . . . . .	235	263	256	225
388 Bronx Community				
Board # 8 . . . . .	242	241	243	258
389 Bronx Community				
Board # 9 . . . . .	283	289	259	232
390 Bronx Community				
Board # 10 . . . . .	296	284	279	276
391 Bronx Community				
Board # 11 . . . . .	281	276	263	254
392 Bronx Community				
Board # 12 . . . . .	225	220	209	206
431 Queens Community				
Board # 1 . . . . .	242	206	202	115
432 Queens Community				
Board # 2 . . . . .	310	300	284	260
433 Queens Community				
Board # 3 . . . . .	307	287	267	285

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Government: (cont.)						
434 Queens Community						
Board # 4 . . . . .	\$ 317	\$ 299	\$ 291	\$ 332	\$ 318	\$ 281
435 Queens Community						
Board # 5 . . . . .	312	282	285	313	304	270
436 Queens Community						
Board # 6 . . . . .	338	317	303	324	315	290
437 Queens Community						
Board # 7 . . . . .	339	349	326	351	341	263
438 Queens Community						
Board # 8 . . . . .	347	335	316	343	370	308
439 Queens Community						
Board # 9 . . . . .	228	190	176	229	221	217
440 Queens Community						
Board # 10 . . . . .	233	299	284	306	327	277
441 Queens Community						
Board # 11 . . . . .	349	338	301	332	354	287
442 Queens Community						
Board # 12 . . . . .	303	306	289	331	318	289
443 Queens Community						
Board # 13 . . . . .	232	287	291	331	332	276
444 Queens Community						
Board # 14 . . . . .	289	268	279	301	289	248
471 Brooklyn Community						
Board # 1 . . . . .	338	368	356	351	355	308
472 Brooklyn Community						
Board # 2 . . . . .	179	199	279	292	331	278
473 Brooklyn Community						
Board # 3 . . . . .	267	254	283	298	333	255
474 Brooklyn Community						
Board # 4 . . . . .	276	274	281	311	299	262
475 Brooklyn Community						
Board # 5 . . . . .	206	246	238	256	242	216
476 Brooklyn Community						
Board # 6 . . . . .	212	241	246	256	289	166

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Government: (cont.)				
434 Queens Community				
Board # 4 . . . . .	\$ 272	\$ 253	\$ 247	\$ 225
435 Queens Community				
Board # 5 . . . . .	267	256	252	242
436 Queens Community				
Board # 6 . . . . .	284	272	264	213
437 Queens Community				
Board # 7 . . . . .	316	304	288	282
438 Queens Community				
Board # 8 . . . . .	305	296	275	270
439 Queens Community				
Board # 9 . . . . .	178	212	180	205
440 Queens Community				
Board # 10 . . . . .	268	262	240	237
441 Queens Community				
Board # 11 . . . . .	296	288	277	250
442 Queens Community				
Board # 12 . . . . .	261	249	252	240
443 Queens Community				
Board # 13 . . . . .	271	235	228	209
444 Queens Community				
Board # 14 . . . . .	246	244	235	226
471 Brooklyn Community				
Board # 1 . . . . .	306	303	279	270
472 Brooklyn Community				
Board # 2 . . . . .	270	248	249	252
473 Brooklyn Community				
Board # 3 . . . . .	254	258	252	230
474 Brooklyn Community				
Board # 4 . . . . .	263	273	210	157
475 Brooklyn Community				
Board # 5 . . . . .	155	227	205	196
476 Brooklyn Community				
Board # 6 . . . . .	231	228	233	238

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Government: (cont.)						
477 Brooklyn Community						
Board # 7 . . . . .	\$ 275	\$ 260	\$ 248	\$ 285	\$ 288	\$ 244
478 Brooklyn Community						
Board # 8 . . . . .	324	301	300	297	337	286
479 Brooklyn Community						
Board # 9 . . . . .	355	351	311	267	246	228
480 Brooklyn Community						
Board # 10 . . . . .	360	347	329	362	374	310
481 Brooklyn Community						
Board # 11 . . . . .	295	289	279	271	311	278
482 Brooklyn Community						
Board # 12 . . . . .	336	345	328	374	343	247
483 Brooklyn Community						
Board # 13 . . . . .	286	302	258	310	300	241
484 Brooklyn Community						
Board # 14 . . . . .	348	358	293	366	361	318
485 Brooklyn Community						
Board # 15 . . . . .	160	173	178	187	204	168
486 Brooklyn Community						
Board # 16 . . . . .	288	228	226	242	247	220
487 Brooklyn Community						
Board # 17 . . . . .	367	322	239	331	364	315
488 Brooklyn Community						
Board # 18 . . . . .	229	222	243	256	284	233
491 Staten Island Community						
Board # 1 . . . . .	289	261	281	306	311	261
492 Staten Island Community						
Board # 2 . . . . .	274	196	180	197	192	236
493 Staten Island Community						
Board # 3 . . . . .	356	329	320	329	348	309
801 Department of Small						
Business Services . . . .	344,390	491,713	221,895	330,634	211,452	239,362
820 Office of Administrative						
Trials and Hearings....	55,676	44,650	42,085	44,679	47,079	44,367

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Government: (cont.)				
477 Brooklyn Community				
Board # 7 . . . . .	\$ 232	\$ 233	\$ 217	\$ 207
478 Brooklyn Community				
Board # 8 . . . . .	282	276	257	239
479 Brooklyn Community				
Board # 9 . . . . .	215	171	231	218
480 Brooklyn Community				
Board # 10 . . . . .	288	296	306	281
481 Brooklyn Community				
Board # 11 . . . . .	267	271	254	238
482 Brooklyn Community				
Board # 12 . . . . .	314	313	290	271
483 Brooklyn Community				
Board # 13 . . . . .	264	250	248	251
484 Brooklyn Community				
Board # 14 . . . . .	311	289	279	277
485 Brooklyn Community				
Board # 15 . . . . .	167	177	150	155
486 Brooklyn Community				
Board # 16 . . . . .	222	220	193	238
487 Brooklyn Community				
Board # 17 . . . . .	298	323	307	221
488 Brooklyn Community				
Board # 18 . . . . .	233	230	213	199
491 Staten Island Community				
Board # 1 . . . . .	270	278	255	243
492 Staten Island Community				
Board # 2 . . . . .	233	230	224	212
493 Staten Island Community				
Board # 3 . . . . .	306	318	308	291
801 Department of Small				
Business Services . . . .	206,726	262,920	231,811	196,019
820 Office of Administrative				
Trials and Hearings....	38,999	36,105	34,362	31,303

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Government: (cont.)						
829 Business Integrity						
Commission . . . . .	\$ 8,977	\$ 8,739	\$ 8,886	\$ 8,809	\$ 8,769	\$ 8,783
836 Department of Finance . .	329,921	295,955	294,399	304,173	292,333	272,285
850 Department of Design and Construction . . . . .	65,887	44,326	222,106	213,767	145,538	410,624
856 Department of Citywide Administrative Services . . . . .	640,713	626,184	928,964	1,090,319	477,144	454,963
858 Department of Information Technology and Telecommunications . .	679,624	695,614	743,053	578,226	467,280	472,818
860 Department of Records and Information Services . . . . .	14,233	12,438	10,987	9,487	9,575	7,782
866 Department of Consumer & Worker Protection . . . . .	64,951	55,751	40,562	39,579	40,291	37,688
Miscellaneous— Technology Development Corporation . . . . .	—	—	—	—	—	—
Total General Government	4,388,563	4,225,605	4,429,366	4,541,574	3,436,484	3,494,774
Public Safety and Judicial:						
017 Department of Emergency Management . . . . .	176,327	674,205	277,436	256,762	58,066	58,174
054 Civilian Complaint Review Board . . . . .	23,685	21,536	20,901	19,628	18,409	16,403
056 Police Department . . . . .	6,053,506	5,617,677	5,267,661	5,785,046	5,668,823	5,480,432
057 Fire Department . . . . .	2,522,972	2,475,973	2,232,170	2,169,812	2,107,344	2,081,992
072 Department of Correction . . . . .	1,300,969	1,358,510	1,256,314	1,278,907	1,350,148	1,394,671
073 Board of Correction . . . .	3,016	2,228	2,283	2,557	2,594	2,315
156 NYC Taxi and Limousine Commission . . . . .	160,467	64,901	53,224	52,913	47,886	45,731

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Government: (cont.)				
829 Business Integrity				
Commission . . . . .	\$ 9,559	\$ 8,084	\$ 8,065	\$ 7,259
836 Department of Finance . .	260,609	250,766	235,023	233,046
850 Department of Design				
and Construction . . . . .	371,350	275,223	48,367	15,274
856 Department of Citywide				
Administrative				
Services . . . . .	429,272	414,923	390,745	385,553
858 Department of Information				
Technology and				
Telecommunications . .	459,895	387,123	321,260	317,194
860 Department of Records				
and Information				
Services . . . . .	7,516	7,519	6,023	5,334
866 Department of				
Consumer & Worker				
Protection . . . . .	33,941	34,100	34,191	29,820
Miscellaneous—				
Technology				
Development				
Corporation . . . . .	4,212	4,199	3,740	3,489
Total General Government	3,246,561	2,985,013	2,468,539	2,333,741
Public Safety and Judicial:				
017 Department of Emergency				
Management . . . . .	46,725	35,008	34,343	33,889
054 Civilian Complaint				
Review Board . . . . .	15,174	14,073	12,683	11,202
056 Police Department . . . . .	5,312,163	5,075,081	4,896,334	4,669,342
057 Fire Department . . . . .	2,032,550	1,971,977	1,886,892	1,874,870
072 Department of				
Correction . . . . .	1,359,734	1,292,469	1,153,693	1,097,816
073 Board of Correction . . . .	1,838	1,493	1,522	1,640
156 NYC Taxi and				
Limousine				
Commission . . . . .	45,749	47,925	52,401	46,331

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Public Safety and Judicial: (cont.)						
781 Department of						
Probation . . . . .	\$ 104,295	\$ 99,417	\$ 105,130	\$ 100,093	\$ 102,575	\$ 90,746
901 District Attorney—						
New York County . . . .	156,944	152,403	134,232	139,888	117,917	112,173
902 District Attorney—						
Bronx County . . . . .	106,152	97,220	91,464	85,222	82,420	74,516
903 District Attorney—						
Kings County . . . . .	135,451	124,584	121,623	117,091	110,501	98,920
904 District Attorney—						
Queens County . . . . .	89,132	84,045	75,316	72,812	69,748	62,331
905 District Attorney—						
Richmond County . . . .	23,144	21,798	19,128	18,198	16,787	15,159
906 Office of Prosecution—						
Special Narcotics . . . .	26,434	25,798	25,318	23,524	22,984	22,184
941 Public Administrator—						
New York County . . . .	1,184	993	988	1,199	2,601	2,522
942 Public Administrator—						
Bronx County . . . . .	628	689	715	686	685	511
943 Public Administrator—						
Kings County . . . . .	1,005	826	911	849	889	857
944 Public Administrator—						
Queens County . . . . .	589	605	610	591	578	544
945 Public Administrator—						
Richmond County . . . .	600	592	577	570	621	527
Miscellaneous—						
Contributions						
Legal Aid . . . . .	533,830	456,491	419,643	381,821	335,657	294,161
Miscellaneous—Criminal						
Justice Programs . . . .	556,605	584,337	386,495	217,841	169,119	136,515
Miscellaneous—Other . .	92,829	71,958	56,050	64,895	71,697	32,128
Total Public Safety and						
Judicial . . . . .	12,069,764	11,936,786	10,548,189	10,790,905	10,358,049	10,023,512

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Public Safety and Judicial: (cont.)				
781 Department of				
Probation . . . . .	\$ 82,997	\$ 76,783	\$ 78,473	\$ 73,292
901 District Attorney—				
New York County . . . .	115,659	108,367	106,404	96,424
902 District Attorney—				
Bronx County . . . . .	72,680	60,605	60,026	54,702
903 District Attorney—				
Kings County . . . . .	98,215	97,036	93,221	86,841
904 District Attorney—				
Queens County . . . . .	62,631	59,082	56,769	52,907
905 District Attorney—				
Richmond County . . . .	14,574	10,706	10,302	9,249
906 Office of Prosecution—				
Special Narcotics . . . .	22,078	21,599	19,205	18,196
941 Public Administrator—				
New York County . . . .	1,614	1,600	1,504	1,397
942 Public Administrator—				
Bronx County . . . . .	625	616	603	532
943 Public Administrator—				
Kings County . . . . .	772	686	641	604
944 Public Administrator—				
Queens County . . . . .	519	503	484	471
945 Public Administrator—				
Richmond County . . . .	517	559	477	450
Miscellaneous—				
Contributions				
Legal Aid . . . . .	289,275	275,149	261,410	255,685
Miscellaneous—Criminal				
Justice Programs . . . .	87,346	145,325	66,140	59,604
Miscellaneous—Other . .	30,648	29,066	33,312	26,918
Total Public Safety and				
Judicial . . . . .	9,694,083	9,325,708	8,826,839	8,472,362

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Education:</b>						
040 Department of Education . . . . .	\$ 30,975,740	\$ 31,305,761	\$ 28,288,081	\$ 27,903,295	\$ 26,905,467	\$ 25,026,392
<b>City University:</b>						
042 City University of New York—						
Community Colleges . .	1,102,301	1,084,559	1,036,305	1,094,249	1,092,299	1,066,722
Hunter Campus Schools . .	23,602	24,023	23,408	22,274	21,819	20,523
Total City University . .	1,125,903	1,108,582	1,059,713	1,116,523	1,114,118	1,087,245
<b>Social Services:</b>						
068 Administration for Children’s Services . . .	2,975,963	2,635,141	2,429,644	2,448,716	3,079,745	2,900,818
069 Department of Social Services . . . . .	11,112,520	10,892,357	10,009,419	10,408,734	10,188,335	9,853,247
071 Department of Homeless Services . . . . .	3,524,561	2,546,086	2,731,326	2,352,590	2,182,752	2,090,987
125 Department for the Aging . . . . .	492,121	500,222	304,143	421,015	381,914	362,668
Total Social Services . .	18,105,165	16,573,806	15,474,532	15,631,055	15,832,746	15,207,720
<b>Environmental Protection:</b>						
826 Department of Environmental Protection . . . . .	1,467,992	1,349,501	1,340,898	1,298,507	1,346,282	1,314,561
827 Department of Sanitation . . . . .	1,901,899	2,023,111	2,355,621	2,081,062	1,741,457	1,700,907
Total Environmental Protection . . . . .	3,369,891	3,372,612	3,696,519	3,379,569	3,087,739	3,015,468
<b>Transportation Services:</b>						
841 Department of Transportation . . . . .	1,064,905	958,145	903,441	853,911	768,961	721,879
Miscellaneous—						
Payments to the Transit Authority . . . . .	1,085,108	1,098,440	1,068,042	1,077,950	1,298,892	1,035,258
Miscellaneous—						
Payments to Private Bus Companies . . . . .	3,573	2,692	13	8	21	34

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Education:</b>				
040 Department of Education . . . . .	\$ 23,317,602	\$ 21,973,688	\$ 20,457,511	\$ 18,672,173
<b>City University:</b>				
042 City University of New York— Community Colleges . .	1,047,504	938,725	886,839	836,163
Hunter Campus Schools . .	19,613	17,050	17,211	16,757
Total City University . .	1,067,117	955,775	904,050	852,920
<b>Social Services:</b>				
068 Administration for Children’s Services . . .	2,850,356	2,770,940	2,665,483	2,710,193
069 Department of Social Services . . . . .	9,501,095	9,345,924	9,745,753	9,474,918
071 Department of Homeless Services. . . . .	1,803,283	1,389,801	1,156,543	1,028,992
125 Department for the Aging . . . . .	330,405	294,203	275,744	258,510
Total Social Services . .	14,485,139	13,800,868	13,843,523	13,472,613
<b>Environmental Protection:</b>				
826 Department of Environmental Protection . . . . .	1,336,577	1,081,755	1,072,757	1,117,245
827 Department of Sanitation . . . . .	1,586,841	1,487,474	1,467,577	1,405,046
Total Environmental Protection . . . . .	2,923,418	2,569,229	2,540,334	2,522,291
<b>Transportation Services:</b>				
841 Department of Transportation. . . . .	724,637	720,249	691,914	657,882
Miscellaneous— Payments to the Transit Authority . . . . .	1,028,965	985,350	963,007	890,724
Miscellaneous— Payments to Private Bus Companies. . . . .	35	2,331	52	1,717

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Transportation Services: (cont.)</b>						
Total Transportation Services. . . . .	\$ 2,153,586	\$ 2,059,277	\$ 1,971,496	\$ 1,931,869	\$ 2,067,874	\$ 1,757,171
<b>Parks, Recreation, and Cultural Activities:</b>						
126 Department of Cultural Affairs. . . . .	243,933	222,897	179,941	203,754	198,855	184,923
846 Department of Parks and Recreation. . . . .	500,297	497,008	438,564	453,994	447,625	437,055
Total Parks, Recreation, and Cultural Activities. . . . .	744,230	719,905	618,505	657,748	646,480	621,978
<b>Housing:</b>						
806 Housing Preservation and Development. . . . .	1,299,418	1,167,016	1,100,468	1,102,463	1,057,105	975,325
810 Department of Buildings. . . . .	190,556	193,683	196,242	187,494	171,768	158,641
Miscellaneous—Payments to the Housing Authority . . . . .	1,135	1,183	1,264	1,318	1,448	83,419
Total Housing . . . . .	1,491,109	1,361,882	1,297,974	1,291,275	1,230,321	1,217,385
<b>Health:</b>						
816 Department of Health and Mental Hygiene. . . . .	2,298,928	2,571,530	2,152,380	1,814,493	1,747,449	1,658,536
819 New York City Health and Hospitals Corporation . . . . .	1,784,814	2,127,150	2,401,543	705,441	908,909	742,636
Total Health . . . . .	4,083,742	4,698,680	4,553,923	2,519,934	2,656,358	2,401,172
<b>Libraries:</b>						
035 New York Research Libraries . . . . .	32,989	30,653	30,691	31,021	28,458	28,075
037 New York Public Library . . . . .	171,242	155,003	154,592	156,095	145,511	138,967
038 Brooklyn Public Library . . . . .	128,347	117,408	116,669	117,466	109,823	103,895
039 Queens Borough Public Library. . . . .	133,613	121,378	121,518	122,602	114,204	106,939
Total Libraries . . . . .	466,191	424,442	423,470	427,184	397,996	377,876

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Transportation Services: (cont.)</b>				
Total Transportation Services. . . . .	\$ 1,753,637	\$ 1,707,930	\$ 1,654,973	\$ 1,550,323
<b>Parks, Recreation, and Cultural Activities:</b>				
126 Department of Cultural Affairs. . . . .	175,290	156,814	157,476	153,137
846 Department of Parks and Recreation. . . . .	423,486	377,041	397,935	325,786
Total Parks, Recreation, and Cultural Activities. . . . .	598,776	533,855	555,411	478,923
<b>Housing:</b>				
806 Housing Preservation and Development. . . . .	1,002,886	824,613	699,009	670,660
810 Department of Buildings. . . . .	149,656	134,556	107,765	98,185
Miscellaneous—Payments to the Housing Authority . . . . .	67,591	64,044	79,083	60,109
Total Housing . . . . .	1,220,133	1,023,213	885,857	828,954
<b>Health:</b>				
816 Department of Health and Mental Hygiene. . . . .	1,595,395	1,425,182	1,470,119	1,394,753
819 New York City Health and Hospitals Corporation . . . . .	637,893	1,241,329	238,259	227,027
Total Health . . . . .	2,233,288	2,666,511	1,708,378	1,621,780
<b>Libraries:</b>				
035 New York Research Libraries . . . . .	27,783	26,737	24,265	18,617
037 New York Public Library . . . . .	136,159	132,892	119,378	88,955
038 Brooklyn Public Library . . . . .	102,177	99,324	89,514	65,315
039 Queens Borough Public Library. . . . .	103,752	100,595	89,235	65,687
Total Libraries . . . . .	369,871	359,548	322,392	238,574

(Continued)

# Comptroller's Report for Fiscal 2023

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

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Pensions:</b>						
095 Pension Contributions . .	\$ 8,988,063	\$ 9,599,122	\$ 9,333,663	\$ 9,671,638	\$ 9,828,626	\$ 9,513,308
<b>Judgments and Claims . . . . .</b>	<u>1,208,575</u>	<u>1,241,765</u>	<u>617,866</u>	<u>708,970</u>	<u>705,751</u>	<u>730,382</u>
<b>Benefit Payments . . . . .</b>	<u>7,774,282</u>	<u>8,556,605</u>	<u>6,846,447</u>	<u>5,476,722</u>	<u>5,742,655</u>	<u>5,717,327</u>
<b>Lease Payments . . . . .</b>	<u>81,977</u>	<u>139,906</u>	<u>97,051</u>	<u>100,582</u>	<u>96,489</u>	<u>129,727</u>
<b>Other:</b>						
098 Miscellaneous . . . . .	<u>3,144,392</u>	<u>1,608,436</u>	<u>1,847,131</u>	<u>1,700,597</u>	<u>651,012</u>	<u>379,538</u>
Total Expenditures . . . . .	<u>100,171,173</u>	<u>98,933,172</u>	<u>91,103,926</u>	<u>87,849,440</u>	<u>84,758,165</u>	<u>80,700,975</u>
<b>Transfers :</b>						
General Debt Service Fund:						
099 Debt Service . . . . .	<u>3,584,175</u>	<u>4,014,600</u>	<u>5,137,881</u>	<u>3,391,468</u>	<u>3,513,236</u>	<u>4,102,912</u>
Nonmajor Debt Service Funds:						
099 Debt Service—Hudson Yards Infrastructure Corporation . . . . .	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>84,332</u>
Miscellaneous—Building Aid Revenue Bonds . . . . .	<u>972,862</u>	<u>837,724</u>	<u>800,785</u>	<u>796,520</u>	<u>744,410</u>	<u>687,362</u>
Miscellaneous—Future Tax Secured . . . . .	<u>3,448,858</u>	<u>2,139,340</u>	<u>2,958,217</u>	<u>3,061,523</u>	<u>2,763,408</u>	<u>2,355,710</u>
Total Transfers to Nonmajor Debt Service Funds . . . . .	<u>4,421,720</u>	<u>2,977,064</u>	<u>3,759,002</u>	<u>3,858,043</u>	<u>3,507,818</u>	<u>3,127,404</u>
Total Transfers . . . . .	<u>8,005,895</u>	<u>6,991,664</u>	<u>8,896,883</u>	<u>7,249,511</u>	<u>7,021,054</u>	<u>7,230,316</u>
Total Expenditures and Other Financing Uses . . . . .	<u>\$108,177,068</u>	<u>\$105,924,836</u>	<u>\$100,000,809</u>	<u>\$95,098,951</u>	<u>\$91,779,219</u>	<u>\$87,931,291</u>

Source: Annual Comprehensive Financial Reports of the Comptroller.

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

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Pensions:</b>				
095 Pension Contributions . .	\$ 9,280,651	\$ 9,170,963	\$ 8,489,857	\$ 8,141,099
<b>Judgments and Claims . . . . .</b>	<u>750,349</u>	<u>719,968</u>	<u>679,605</u>	<u>732,222</u>
<b>Benefit Payments . . . . .</b>	<u>5,909,908</u>	<u>5,511,572</u>	<u>5,862,664</u>	<u>5,841,923</u>
<b>Lease Payments . . . . .</b>	<u>30,360</u>	<u>199,253</u>	<u>148,847</u>	<u>152,613</u>
<b>Other:</b>				
098 Miscellaneous . . . . .	<u>147,036</u>	<u>197,649</u>	<u>848,095</u>	<u>1,793,367</u>
Total Expenditures . . . . .	<u>77,027,929</u>	<u>73,700,743</u>	<u>70,196,875</u>	<u>67,705,878</u>
<b>Transfers :</b>				
General Debt Service Fund:				
099 Debt Service . . . . .	<u>3,582,898</u>	<u>3,701,534</u>	<u>5,060,959</u>	<u>1,564,829</u>
Nonmajor Debt Service Funds:				
099 Debt Service—Hudson Yards Infrastructure Corporation . . . . .	<u>70,546</u>	<u>58,655</u>	<u>76,610</u>	<u>76,684</u>
Miscellaneous—Building Aid Revenue Bonds . . . . .	<u>575,747</u>	<u>605,954</u>	<u>638,095</u>	<u>1,886,776</u>
Miscellaneous—Future Tax Secured . . . . .	<u>2,206,026</u>	<u>1,914,400</u>	<u>2,057,670</u>	<u>1,641,311</u>
Total Transfers to Nonmajor Debt Service Funds . . . . .	<u>2,852,319</u>	<u>2,579,009</u>	<u>2,772,375</u>	<u>3,604,771</u>
Total Transfers . . . . .	<u>6,435,217</u>	<u>6,280,543</u>	<u>7,833,334</u>	<u>5,169,600</u>
Total Expenditures and Other Financing Uses . . . . .	<u>\$ 83,463,146</u>	<u>\$ 79,981,286</u>	<u>\$ 78,030,209</u>	<u>\$ 72,875,478</u>

# Comptroller's Report for Fiscal 2023

## Capital Projects Fund Aid Revenues—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>General Government:</b>						
Department of Small Business						
Services . . . . .	\$ 9,481	\$ 9,559	\$ 4,744	\$ 15,380	\$ 17,744	\$ 22,628
Department of Citywide						
Administrative Services . .	40,057	120,963	7,065	9,220	13,302	3
Total General Government	49,538	130,522	11,809	24,600	31,046	22,631
<b>Public Safety and Judicial:</b>						
Police Department . . . . .	1,219	1,657	1,975	—	1,513	1,731
Fire Department <sup>(1)</sup> . . . . .	11,019	(566)	8,425	2,983	2,674	—
Department of Correction . .	1,875	3,637	19,257	3,756	4,987	2,079
Total Public Safety and Judicial . . . . .	14,113	4,728	29,657	6,739	9,174	3,810
<b>Education:</b>						
Department of Education . . .	139,685	9,241	85,325	86,238	38,746	17,163
<b>City University:</b>						
City University of New York Community Colleges . . . .	—	—	—	—	—	—
<b>Social Services:</b>						
Administration for Children's Services . . . . .	5,414	9,764	1,882	2,316	600	4,331
Human Resources						
Administration . . . . .	4,765	6,836	3,689	8,512	4,019	3,785
Total Social Services . . . .	10,179	16,600	5,571	10,828	4,619	8,116
<b>Environmental Protection:</b>						
Department of Environmental Protection . . . . .	18,759	1,466	11,399	12,773	11,201	6,199
Department of Sanitation . . .	—	504	5,744	2,719	1,253	5,546
Total Environmental Protection . . . . .	18,759	1,970	17,143	15,492	12,454	11,745

<sup>(1)</sup> For FY 2022 the negative amount presented is net of changes in estimate of prior year receivables.

### Capital Projects Fund Aid Revenues—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>General Government:</b>				
Department of Small Business				
Services . . . . .	\$ 14,524	\$ 5,580	\$ 42,423	\$ 24,063
Department of Citywide				
Administrative Services . . .	97	500	3,558	—
Total General Government	14,621	6,080	45,981	24,063
<b>Public Safety and Judicial:</b>				
Police Department . . . . .	636	9,164	3,672	1,867
Fire Department <sup>(1)</sup> . . . . .	—	3,645	14,486	4,501
Department of Correction . . .	1,302	860	—	2
Total Public Safety and Judicial . . . . .	1,938	13,669	18,158	6,370
<b>Education:</b>				
Department of Education . . .	144,948	191,000	78,900	9,813
<b>City University:</b>				
City University of New York Community Colleges . . . . .	—	484	592	297
<b>Social Services:</b>				
Administration for Children's Services . . . . .	6,549	1,257	21,978	—
Human Resources				
Administration . . . . .	15,253	5,969	45,871	6,986
Total Social Services . . . . .	21,802	7,226	67,849	6,986
<b>Environmental Protection:</b>				
Department of Environmental Protection . . . . .	3,890	5,281	65,461	192,124
Department of Sanitation . . .	—	4,464	450	1,369
Total Environmental Protection . . . . .	3,890	9,745	65,911	193,493

(Continued)

# Comptroller's Report for Fiscal 2023

## Capital Projects Fund Aid Revenues—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Transportation Services:</b>						
Department of						
Transportation . . . . .	\$ 126,894	\$ 182,709	\$ 262,836	\$ 325,960	\$ 278,253	\$ 334,899
<b>Parks, Recreation and Cultural Activities:</b>						
Department of Parks and						
Recreation . . . . .	48,744	31,336	26,342	21,370	12,605	33,203
Department of Cultural						
Affairs . . . . .	—	6	60,343	4,608	2,039	10,966
Total Parks, Recreation and Cultural Activities . . .	48,744	31,342	86,685	25,978	14,644	44,169
<b>Housing:</b>						
Department of Housing						
Preservation and Development . . . . .	66,007	29,168	31,408	35,547	15,596	67,475
<b>Health:</b>						
Department of Health and						
Mental Hygiene . . . . .	71	207	1,514	263	1,881	1,783
New York City Health and Hospitals Corporation . . .	67,751	152,884	123,620	141,515	12,314	28,007
Total Health . . . . .	67,822	153,091	125,134	141,778	14,195	29,790
<b>Libraries:</b>						
Research Library . . . . .	—	—	—	—	—	1
New York Public Library . .	—	—	—	—	—	—
Brooklyn Public Library . . .	—	—	—	—	—	—
Queens Borough Public Library <sup>(2)</sup> . . . . .	(63)	2,143	—	1,679	—	940
Total Libraries . . . . .	(63)	2,143	—	1,679	—	941
Total Capital Projects Fund Aid Revenues . . . . .	\$ 541,678	\$ 561,514	\$ 655,568	\$ 674,839	\$ 418,727	\$ 540,739

<sup>(2)</sup> For FY 2023 the negative amount presented is net of changes in estimate of prior year receivables.

Source: Annual Comprehensive Financial Reports of the Comptroller.

## Capital Projects Fund Aid Revenues—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Transportation Services:</b>				
Department of Transportation . . . . .	\$ 337,998	\$ 512,612	\$ 354,962	\$ 252,904
<b>Parks, Recreation and Cultural Activities:</b>				
Department of Parks and Recreation . . . . .	65,195	172,197	226,549	20,088
Department of Cultural Affairs . . . . .	2,359	1,625	5,984	12,811
Total Parks, Recreation and Cultural Activities . . .	67,554	173,822	232,533	32,899
<b>Housing:</b>				
Department of Housing Preservation and Development . . . . .	32,056	43,611	27,019	90,269
<b>Health:</b>				
Department of Health and Mental Hygiene . . . . .	1,749	1,102	4,812	—
New York City Health and Hospitals Corporation . . .	—	18,033	69,204	50,883
Total Health . . . . .	1,749	19,135	74,016	50,883
<b>Libraries:</b>				
Research Library . . . . .	—	—	—	—
New York Public Library . . .	32	45	156	351
Brooklyn Public Library . . .	—	92	—	—
Queens Borough Public Library <sup>(2)</sup> . . . . .	6,636	9,002	—	—
Total Libraries . . . . .	6,668	9,139	156	351
Total Capital Projects Fund Aid Revenues . . . . .	\$ 633,224	\$ 986,523	\$ 966,077	\$ 668,328

# Comptroller's Report for Fiscal 2023

## Capital Projects Fund Expenditures—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>General Government:</b>						
Department of Small Business Services . . . . .	\$ 446,145	\$ 304,195	\$ 208,774	\$ 276,864	\$ 436,487	\$ 304,703
Department of Citywide Administrative Services . . .	741,131	571,629	471,882	449,428	386,560	415,912
Department of Information Technology and Telecommunications . . . . .	167,046	187,122	249,086	74,780	81,714	102,222
Total General Government	1,354,322	1,062,946	929,742	801,072	904,761	822,837
<b>Public Safety and Judicial:</b>						
Police Department . . . . .	157,381	192,272	143,902	251,882	198,679	222,836
Fire Department . . . . .	98,243	133,804	89,345	79,151	69,417	124,633
Department of Correction . . .	334,301	265,480	83,942	36,442	30,083	47,823
Department of Juvenile Justice . . . . .	—	—	—	—	—	—
Total Public Safety and Judicial . . . . .	589,925	591,556	317,189	367,475	298,179	395,292
<b>Education:</b>						
Department of Education . . .	3,703,304	3,079,886	2,373,756	2,853,275	2,829,691	2,352,609
<b>City University of New York:</b>						
Senior Colleges . . . . .	1,879	3,543	2,987	16,099	20,195	24,898
Community Colleges . . . . .	18,357	30,155	23,825	36,047	41,492	42,407
Total Education . . . . .	3,723,540	3,113,584	2,400,568	2,905,421	2,891,378	2,419,914
<b>Social Services:</b>						
Administration for Children's Services . . . . .	8,678	6,665	29,053	26,220	84,014	53,602
Department of Homeless Services . . . . .	31,026	30,829	31,359	30,670	28,411	21,188
Human Resources Administration . . . . .	22,540	20,817	34,272	44,060	53,706	197,598
Department for the Aging . . .	7,162	496	1,794	6,340	1,283	2,269
Total Social Services . . .	69,406	58,807	96,478	107,290	167,414	274,657
<b>Environmental Protection:</b>						
Department of Sanitation . . .	255,557	195,507	251,878	202,388	242,846	289,520
Department of Environmental Protection . . . . .	1,592,509	1,764,940	1,815,979	1,845,933	1,991,756	1,687,883
Total Environmental Protection . . . . .	1,848,066	1,960,447	2,067,857	2,048,321	2,234,602	1,977,403

### Capital Projects Fund Expenditures—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>General Government:</b>				
Department of Small Business Services . . . . .	\$ 285,565	\$ 173,418	\$ 181,114	\$ 255,806
Department of Citywide Administrative Services . . .	358,740	284,900	386,389	435,921
Department of Information Technology and Telecommunications . . . . .	95,872	206,501	222,164	389,997
Total General Government	740,177	664,819	789,667	1,081,724
<b>Public Safety and Judicial:</b>				
Police Department . . . . .	160,271	168,345	172,965	301,331
Fire Department . . . . .	104,125	77,894	80,101	118,364
Department of Correction . . .	100,437	80,840	49,790	131,186
Department of Juvenile Justice . . . . .	—	—	—	88
Total Public Safety and Judicial . . . . .	364,833	327,079	302,856	550,969
<b>Education:</b>				
Department of Education . . .	2,706,201	2,475,122	2,631,088	2,106,964
<b>City University of New York:</b>				
Senior Colleges . . . . .	12,429	19,059	26,161	2,659
Community Colleges . . . . .	50,674	37,935	44,047	32,043
Total Education . . . . .	2,769,304	2,532,116	2,701,296	2,141,666
<b>Social Services:</b>				
Administration for Children's Services . . . . .	14,194	13,362	15,390	15,333
Department of Homeless Services . . . . .	11,864	14,680	20,990	22,545
Human Resources Administration . . . . .	78,297	28,939	162,326	22,943
Department for the Aging . . .	7,401	3,105	10,235	3,146
Total Social Services . . .	111,756	60,086	208,941	63,967
<b>Environmental Protection:</b>				
Department of Sanitation . . .	323,734	323,649	246,354	264,052
Department of Environmental Protection . . . . .	1,453,949	1,378,234	1,373,488	1,577,803
Total Environmental Protection . . . . .	1,777,683	1,701,883	1,619,842	1,841,855

(Continued)

# Comptroller's Report for Fiscal 2023

## Capital Projects Fund Expenditures—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
<b>Transportation Services:</b>						
Transit Authority . . . . .	\$ 478,547	\$ 421,614	\$ 78,785	\$ 95,116	\$ 311,372	\$ 54,664
Department of Transportation . .	943,350	1,082,674	1,187,229	1,340,848	1,300,994	1,461,393
Total Transportation Services . . . . .	1,421,897	1,504,288	1,266,014	1,435,964	1,612,366	1,516,057
<b>Parks, Recreation and Cultural Activities:</b>						
Department of Cultural Affairs . . . . .	116,091	116,171	128,975	163,040	144,379	143,807
Department of Parks and Recreation . . . . .	571,756	445,090	471,336	503,460	472,161	388,408
Total Parks, Recreation and Cultural Activities . .	687,847	561,261	600,311	666,500	616,540	532,215
<b>Housing:</b>						
Department of Housing Preservation and Development . . . . .	1,734,810	1,017,632	1,142,519	904,215	1,680,761	1,411,642
<b>Health:</b>						
NYC Health and Hospitals Corporation . . . . .	507,392	439,903	440,902	363,424	306,220	217,342
Department of Health and Mental Hygiene . . . . .	103,191	62,325	57,619	38,539	27,851	31,312
Total Health . . . . .	610,583	502,228	498,521	401,963	334,071	248,654
<b>Libraries:</b>						
Research Libraries . . . . .	2,524	30,503	69	319	164	743
New York Public Library . . .	69,746	70,663	58,881	77,434	67,731	11,117
Brooklyn Public Library . . .	17,766	33,755	29,885	35,186	16,045	8,609
Queens Borough Public Library . . . . .	19,296	22,329	23,202	22,632	24,271	20,597
Total Libraries . . . . .	109,332	157,250	112,037	135,571	108,211	41,066
Total Capital Projects Fund Expenditures . . .	\$ 12,149,728	\$ 10,529,999	\$ 9,431,236	\$ 9,773,792	\$ 10,848,283	\$ 9,639,737

Source: Annual Comprehensive Financial Reports of the Comptroller.

## Capital Projects Fund Expenditures—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
<b>Transportation Services:</b>				
Transit Authority . . . . .	\$ 91,228	\$ 230,522	\$ 114,743	\$ 36,174
Department of Transportation . .	1,139,207	1,032,163	757,672	902,117
Total Transportation Services . . . . .	1,230,435	1,262,685	872,415	938,291
<b>Parks, Recreation and Cultural Activities:</b>				
Department of Cultural Affairs . . . . .	124,198	116,184	189,243	153,247
Department of Parks and Recreation . . . . .	543,281	471,417	387,002	423,923
Total Parks, Recreation and Cultural Activities . .	667,479	587,601	576,245	577,170
<b>Housing:</b>				
Department of Housing Preservation and Development . . . . .	950,461	752,753	560,550	427,764
<b>Health:</b>				
NYC Health and Hospitals Corporation . . . . .	130,096	103,789	136,117	196,990
Department of Health and Mental Hygiene . . . . .	36,138	46,233	31,627	44,642
Total Health . . . . .	166,234	150,022	167,744	241,632
<b>Libraries:</b>				
Research Libraries . . . . .	781	355	1,063	864
New York Public Library . . .	12,019	12,916	15,112	10,131
Brooklyn Public Library . . .	8,337	6,860	5,801	5,113
Queens Borough Public Library . . . . .	26,051	20,741	14,779	21,565
Total Libraries . . . . .	47,188	40,872	36,755	37,673
Total Capital Projects Fund Expenditures . . .	\$8,825,550	\$ 8,079,916	\$ 7,836,311	\$ 7,902,711

# Comptroller's Report for Fiscal 2023

## General Fund and Capital Projects Fund—Sources and Uses of Cash—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in millions)					
Revenues . . . . .	\$ 107,779	\$ 106,795	\$ 99,182	\$ 94,618	\$ 91,344	\$ 87,480
Expenditures Before Transfers . .	(100,171)	(98,933)	(91,104)	(87,849)	(84,758)	(80,701)
Surplus Before Debt Service and Other Transfers . . . . .	7,608	7,861	8,078	6,769	6,586	6,779
Transfers For Debt Service and Other Purposes . . . . .	(7,547)	(6,558)	(8,492)	(6,810)	(6,581)	(6,774)
Surplus (Deficit) from General Fund Operations <sup>(1)</sup> . . . . .	61	1,303	(414)	(41)	5	5
Adjustments to Bring Operations to Cash Basis:						
Increase (Decrease) in						
Payables . . . . .	5,587	2,829	5,852	1,201	2,413	(211)
Decrease (Increase) in						
Receivables . . . . .	61	(2,536)	(4,401)	(3,192)	(4,132)	(646)
Change in Estimated						
Disallowance of Federal, State and Other Aid . . . . .	26	53	23	(2)	(230)	(278)
Increase (Decrease) in						
Disallowance Reserve . . . . .	(13)	(34)	(24)	(5)	113	139
Cash Provided by Operations . .	5,722	1,615	1,036	(2,039)	(1,831)	(991)
Other Sources of Cash:						
Proceeds From Sale of City						
Bonds . . . . .	3,991	2,714	2,244	4,096	1,136	3,404
Transfers from Non Major						
Capital Projects Fund . . . . .	3,940	4,185	3,982	4,242	5,814	4,036
Capitalized Leases . . . . .	—	—	190	115	81	226
Decrease (Increase) in Amounts						
Restricted Pending						
Expenditures . . . . .	(86)	269	311	5	48	(23)
Total Other Sources of Cash . .	7,845	7,168	6,727	8,458	7,079	7,643
Other Uses of Cash:						
Federal and State Financed						
Capital Disbursements . . .	(800)	(785)	(868)	(858)	(1,293)	(610)
Less Reimbursements . . . . .	594	562	656	675	419	541
City Financed Disbursements						
For Capital Construction . .	(11,348)	(9,745)	(8,563)	(8,916)	(9,555)	(9,031)
Decrease (Increase) in						
Other, Net . . . . .	866	7,039	(1,279)	3,585	4,419	3,434
Total Other Uses of Cash . . . . .	(10,688)	(2,929)	(10,054)	(5,514)	(6,010)	(5,666)
Net (Decrease) Increase in Cash . .	2,879	5,854	(2,291)	905	(762)	986
Cash, Beginning of the Year . . . . .	11,079	5,225	7,516	6,611	7,373	6,387
Cash, End of the Year . . . . .	\$ 13,958	\$ 11,079	\$ 5,225	\$ 7,516	\$ 6,611	\$ 7,373

<sup>(1)</sup> See Note A20 of the Basic Financial Statements.

Source: Annual Comprehensive Financial Reports of the Comptroller.

**General Fund and Capital Projects Fund—Sources and Uses of Cash—Ten Year Trend (Cont.)**

	Fiscal Year			
	2017	2016	2015	2014
	(in millions)			
Revenues . . . . .	\$ 83,030	\$ 79,400	\$ 77,482	\$ 72,260
Expenditures Before Transfers . .	(77,028)	(73,701)	(70,197)	(67,706)
Surplus Before Debt Service and Other Transfers . . . . .	6,002	5,699	7,285	4,554
Transfers For Debt Service and Other Purposes . . . . .	(5,997)	(5,694)	(7,280)	(4,549)
Surplus (Deficit) from General Fund Operations <sup>(1)</sup> . . . . .	5	5	5	5
Adjustments to Bring Operations to Cash Basis:				
Increase (Decrease) in Payables . . . . .	1,176	79	1,683	1,686
Decrease (Increase) in Receivables . . . . .	(3,606)	953	(795)	565
Change in Estimated Disallowance of Federal, State and Other Aid . . . . .	(1,115)	767	218	16
Increase (Decrease) in Disallowance Reserve . . . .	558	(772)	(110)	(19)
Cash Provided by Operations . .	(2,982)	1,032	1,001	2,253
Other Sources of Cash:				
Proceeds From Sale of City Bonds . . . . .	2,339	—	841	2,068
Transfers from Non Major Capital Projects Fund . . . .	4,722	4,836	5,766	3,519
Capitalized Leases . . . . .	94	48	127	76
Decrease (Increase) in Amounts Restricted Pending Expenditures . . . . .	15	622	(136)	44
Total Other Sources of Cash . .	7,170	5,506	6,598	5,707
Other Uses of Cash:				
Federal and State Financed Capital Disbursements . . .	(1,356)	(1,330)	(1,652)	(909)
Less Reimbursements . . . . .	633	987	966	668
City Financed Disbursements For Capital Construction . .	(7,468)	(6,750)	(6,184)	(6,994)
Decrease (Increase) in Other, Net . . . . .	3,910	26	(1,556)	1,364
Total Other Uses of Cash . . . .	(4,281)	(7,068)	(8,426)	(5,871)
Net (Decrease) Increase in Cash . .	(93)	(530)	(827)	2,089
Cash, Beginning of the Year . . . .	6,480	7,009	7,836	5,747
Cash, End of the Year . . . . .	\$ 6,387	\$ 6,480	\$ 7,009	\$ 7,836

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**STATISTICAL SECTION**

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**SCHEDULES OF REVENUE  
CAPACITY INFORMATION**

## Assessed Value and Estimated Actual Value of Taxable Property—Ten Year Trend

Fiscal Year	Class One	Class Two	Class Three	Class Four	Total Taxable Assessed Value	Tax Exempt Property	Total Direct Tax Rate <sup>(1)</sup>	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
(in millions)									
2014	\$16,229.0	\$ 65,564.7	\$12,244.5	\$ 96,158.9	\$190,197.1	\$14,288.3	12.84	\$ 858,102.4	22.16%
2015	16,915.4	70,514.5	12,355.1	103,077.4	202,862.4	15,294.7	12.77	906,273.8	22.38
2016	17,727.5	77,316.8	13,476.5	109,121.5	217,642.3	16,137.6	12.82	969,430.4	22.45
2017	18,394.0	85,118.2	14,203.2	116,826.0	234,541.4	16,892.4	12.86	1,064,244.5	22.04
2018	19,442.8	92,585.8	14,683.9	124,770.4	251,482.9	17,456.8	13.02	1,149,208.8	21.88
2019	20,146.8	100,491.1	15,225.6	131,841.2	267,704.7	18,262.0	13.08	1,250,706.9	21.40
2020	21,042.9	107,146.0	16,649.3	136,210.2	281,048.4	17,906.1	13.12	1,315,907.5	21.36
2021	22,018.2	112,123.5	17,064.6	140,146.9	291,353.2	18,686.3	12.90	1,369,384.2	21.28
2022	22,801.5	102,628.9	18,484.9	116,072.9	259,988.2	19,117.5	12.80	1,292,293.8	20.12
2023	23,699.0	113,024.4	19,508.5	127,763.8	283,995.7	18,944.0	12.84	1,393,644.1	20.38

<sup>(1)</sup> Property tax rate based on every \$100 of assessed valuation.

## Notes:

The definitions of the four classes are as follows:

- Class One — One, two and three family homes, single family homes on cooperatively owned land.  
 Condominiums with no more than three dwelling units provided such property was previously classified as Class One or no more than three stories in height and built as condominiums.  
 Mixed-use property with three units or less, provided 50 percent or more of the space is used for residential purposes.  
 Except in Manhattan, Vacant land that is residentially zoned, or if not residentially zoned, that abuts a Class 1 parcel, has the same owner as that parcel, and is not larger than 10,000 square feet.
- Class Two — All other residential property not in Class One, except hotels and motels.  
 Mixed-use property with four or more units, provided 50 percent or more of the space is used for residential purposes.
- Class Three — Utility real property owned by utility corporations, except land and buildings.
- Class Four — All other real property.

Assessment values are based on a percentage of the property's Fair Value. The Department of Finance assigns fair values to all properties in New York City. Fair Value is the worth of the property as determined by the Department of Finance based on the property's tax class and the New York State Law requirements for determining fair value.

SOURCES: Resolutions of the City Council and The Annual Report of The New York City Property Tax Fiscal Year 2023.

## Property Tax Rates—Ten Year Trend

Fiscal Year	Basic Rate	General Obligation Debt Service	Total Direct
2014	\$11.97	\$0.87	\$12.84
2015	10.72	2.05	12.77
2016	11.59	1.23	12.82
2017	11.69	1.17	12.86
2018	11.80	1.22	13.02
2019	12.15	0.93	13.08
2020	12.11	1.02	13.12
2021	11.79	1.11	12.90
2022	12.46	0.34	12.80
2023	12.50	0.34	12.84

Note: Property tax rate based on every \$100 of assessed valuation.

SOURCE: Resolutions of the City Council

## Property Tax Levies and Collections—Ten Year Trend

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collected in Subsequent Years	Non-Cash Liquidations and Adjustments to Levy <sup>(1)</sup>	Total Collections and Adjustments to Date		Remaining Uncollected June 30, 2023
		Amount	Percentage of Levy			Amount	Percentage of Levy	
2014	\$21,285,240,681	\$19,483,500,820	91.54%	\$261,297,882	\$1,234,943,806	\$20,979,742,508	98.56%	\$305,498,173
2015	22,591,529,495	20,816,068,339	92.14	290,636,008	1,130,240,531	22,236,944,878	98.43	354,584,617
2016	24,144,998,063	22,612,550,219	93.65	282,532,983	916,136,265	23,811,219,467	98.62	333,778,596
2017	25,794,073,414	23,999,638,412	93.04	299,790,443	1,170,071,944	25,469,500,800	98.74	324,572,614
2018	27,726,155,959	25,808,539,407	93.08	354,738,618	1,221,866,763	27,385,144,789	98.77	341,011,170
2019	29,574,666,070	26,129,660,293	88.35	432,459,595	2,648,135,148	29,210,255,036	98.77	364,411,034
2020	31,629,824,245	29,961,486,439	94.73	411,050,210	673,330,330	31,045,866,980	98.15	583,957,265
2021	33,371,440,289	32,145,670,349	96.33	484,202,298	69,001,249	32,698,873,895	97.98	672,566,394
2022	31,636,049,460	30,675,980,754	96.97	290,057,086	109,871,972	31,075,909,813	98.23	560,139,647
2023	33,853,650,640	32,272,410,441	95.33	—	875,375,295	33,147,785,736	97.91	705,864,904

<sup>(1)</sup> Adjustments to Tax Levy are Non-Cash Liquidations and Cancellations of Real Property Tax and include STAR (School Tax Relief) payments which are not included in the City Council Resolutions.

Sources: Resolutions of the City Council and other Department of Finance reports.

## Assessed Valuation and Tax Rate by Class—Ten Year Trend

Type of Property	Fiscal Year 2023			Fiscal Year 2022		
	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>
Class One						
One Family Dwellings . . . . .	\$10,564.5	3.7%		\$ 10,188.4	3.9%	
Two Family Dwellings . . . . .	8,722.7	3.1		8,383.9	3.2	
Three Family Dwellings . . . . .	2,921.3	1.0		2,816.0	1.1	
Condominiums . . . . .	473.5	0.2		431.2	0.2	
Vacant Land . . . . .	119.3	0.0		115.5	0.0	
Other . . . . .	897.7	0.3		866.4	0.4	
	<u>23,699.0</u>	<u>8.3</u>	\$ 20.31	<u>22,801.4</u>	<u>8.8</u>	\$ 21.00
Class Two						
Rentals . . . . .	46,445.7	16.4		42,128.3	16.2	
Cooperatives . . . . .	27,249.2	9.6		24,799.3	9.5	
Condominiums . . . . .	22,009.4	7.7		19,572.2	7.5	
Condops . . . . .	2,513.3	0.9		2,348.8	0.9	
Conrentals . . . . .	2,626.7	0.9		2,260.3	0.9	
Four-Ten Family Rentals . . . . .	9,606.8	3.4		9,163.7	3.5	
Two-Ten Family Cooperatives . . . . .	994.2	0.4		949.6	0.4	
Two-Ten Family Condominiums . . . . .	1,536.8	0.5		1,366.5	0.5	
Two-Ten Family Condops . . . . .	42.3	0.0		40.2	0.0	
	<u>113,024.4</u>	<u>39.8</u>	12.27	<u>102,628.9</u>	<u>39.4</u>	12.24
Class Three						
Special Franchise . . . . .	15,364.9	5.4		14,763.2	5.7	
Locally Assessed . . . . .	4,143.7	1.5		3,721.7	1.4	
Other . . . . .	—	—		—	—	
	<u>19,508.6</u>	<u>6.9</u>	12.76	<u>18,484.9</u>	<u>7.1</u>	12.29
Class Four						
Office Buildings . . . . .	59,065.8	20.8		54,247.1	20.9	
Store Buildings . . . . .	17,631.0	6.2		15,706.9	6.0	
Loft Buildings . . . . .	—	—		—	—	
Utility Property . . . . .	4,109.4	1.4		3,882.8	1.5	
Hotels . . . . .	8,296.1	2.9		7,882.9	3.0	
Factories . . . . .	2,262.6	0.8		1,892.1	0.7	
Garages . . . . .	3,279.3	1.2		2,934.7	1.1	
Warehouses . . . . .	4,234.5	1.5		3,526.0	1.4	
Vacant Land . . . . .	1,414.8	0.5		1,448.6	0.5	
Health and Educational . . . . .	2,788.0	1.0		2,454.8	0.9	
Theaters . . . . .	574.9	0.2		497.9	0.2	
Cultural and Recreational . . . . .	604.5	0.2		574.2	0.2	
Condo Office Buildings . . . . .	10,537.2	3.8		9,418.7	3.6	
Condo Store Buildings . . . . .	6,192.5	2.2		5,454.3	2.1	
Condo Warehouse/Industrial . . . . .	81.8	—		74.9	—	
Self Storage . . . . .	1,190.2	0.4		1,094.3	0.4	
Condo Non-Business Storage . . . . .	57.5	—		50.7	—	
Condo Parking . . . . .	876.2	0.3		758.0	0.3	
Condo Cultural/Medical/Education . . . . .	305.1	0.1		201.8	0.1	
Condo Hotels . . . . .	2,845.9	1.0		2,806.4	1.1	
Condo Terraces/Gardens/Cabanas . . . . .	3.2	—		2.4	—	
Condo—Other Commercials . . . . .	556.1	0.2		292.3	0.2	
Other . . . . .	857.1	0.3		871.2	0.5	
	<u>127,763.7</u>	<u>45.0</u>	10.65	<u>116,073.0</u>	<u>44.7</u>	10.76
Total . . . . .	<u>\$283,995.7</u>	<u>100.0%</u>	\$ 12.84 <sup>(1)</sup>	<u>\$259,988.2</u>	<u>100.0%</u>	\$ 12.80 <sup>(1)</sup>

<sup>(1)</sup> Represents the weighted average of the four classes of real property.

<sup>(2)</sup> Property tax rate based on every \$100 assessed valuation.

Note: Property in New York City is reassessed once a year. The City assesses property at approximately 40 percent of Fair Value for commercial and industrial property and 20 percent of Fair Value for residential property.

Sources: Resolutions of the City Council and The Annual Report, The New York City Property Tax Fiscal Year 2023.

(Continued)

## Assessed Valuation and Tax Rate by Class—Ten Year Trend (Cont.)

Fiscal Year 2021			Fiscal Year 2020			Fiscal Year 2019		
Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>
\$ 9,856.3	3.4%		\$ 9,429.8	3.4%		\$ 9,021.9	3.4%	
8,085.9	2.8		7,715.8	2.8		7,396.0	2.8	
2,712.4	0.9		2,590.8	0.9		2,484.3	0.9	
417.4	0.1		396.7	0.1		370.4	0.1	
113.6	0.1		112.2	—		110.3	0.0	
832.6	0.3		797.6	0.3		763.9	0.3	
22,018.2	7.6	\$21.0	21,042.9	7.5	\$21.17	20,146.8	7.5	\$20.90
47,661.4	16.4		46,102.4	16.4		43,915.1	16.4	
27,616.9	9.5		26,802.1	9.6		25,656.9	9.6	
20,689.1	7.1		19,495.6	6.9		17,140.8	6.4	
2,604.4	0.9		2,523.2	0.9		2,402.4	0.9	
2,599.1	0.9		1,959.1	0.7		1,737.6	0.6	
8,771.4	3.0		8,274.4	2.9		7,788.9	2.9	
893.4	0.3		838.2	0.3		789.7	0.3	
1,249.8	0.4		1,115.6	0.4		1,023.8	0.4	
38.0	—		35.4	—		35.9	0.0	
112,123.5	38.5	12.3	107,146.0	38.1	12.47	100,491.1	37.5	12.61
13,925.8	4.8		13,379.8	4.8		12,447.2	4.6	
3,138.8	1.1		3,269.5	1.2		2,778.3	1.0	
—	—		—	—		—	—	
17,064.6	5.9	12.8	16,649.3	6.0	12.54	15,225.5	5.6	12.09
64,733.7	22.2		62,539.3	22.3		60,775.4	22.7	
19,925.9	6.8		19,158.0	6.7		18,355.9	6.9	
1,795.5	0.6		1,703.8	0.6				
3,869.8	1.3		3,421.3	1.2		3,451.6	1.3	
10,345.0	3.6		10,035.7	3.6		10,011.4	3.7	
2,342.8	0.8		2,181.5	0.8		2,034.9	0.8	
3,464.7	1.2		3,319.9	1.2		3,189.9	1.2	
4,206.0	1.4		3,950.6	1.4		3,603.1	1.3	
1,442.7	0.5		1,338.6	0.5		1,336.7	0.5	
2,872.9	1.0		2,684.8	1.0		2,635.7	1.1	
574.3	0.2		557.2	0.2		500.6	0.2	
634.8	0.2		602.6	0.2		665.9	0.2	
11,378.3	3.9		11,227.0	4.0		11,033.6	4.1	
6,951.3	2.4		6,502.8	2.3		6,127.9	2.3	
86.3	—		74.7	—		55.5	0.0	
1,033.3	0.4		921.8	0.3		814.4	0.3	
60.6	—		56.1	—		53.0	0.0	
913.2	0.3		833.6	0.3		747.1	0.3	
279.1	0.1		211.1	0.1		162.4	0.1	
3,558.5	1.2		3,440.3	1.2		3,350.3	1.3	
2.3	—		1.7	—		1.5	0.0	
370.8	0.1		332.2	0.1		156.7	0.1	
1,100.6	0.4		1,023.9	0.4		1,074.0	0.4	
140,146.9	48.0	10.7	136,210.2	48.4	10.54	131,841.3	49.4	10.51
\$291,353.2	100.0%	\$12.90 <sup>(1)</sup>	\$281,048.4	100.0%	\$13.12 <sup>(1)</sup>	\$267,704.7	100.0%	\$13.08 <sup>(1)</sup>

<sup>(1)</sup> Represents the weighted average of the four classes of real property.<sup>(2)</sup> Property tax rate based on every \$100 assessed valuation.

## Assessed Valuation and Tax Rate by Class—Ten Year Trend (Cont.)

Type of Property	Fiscal Year 2018			Fiscal Year 2017		
	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>
Class One						
One Family Dwellings . . . . .	\$ 8,724.4	3.5%		\$ 8,263.6	3.5%	
Two Family Dwellings . . . . .	7,143.0	2.8		6,755.3	2.9	
Three Family Dwellings . . . . .	2,386.8	0.9		2,258.3	1.0	
Condominiums . . . . .	341.1	0.1		310.4	0.1	
Vacant Land . . . . .	113.0	0.0		105.5	—	
Other . . . . .	734.5	0.3		700.9	0.3	
	<u>19,442.8</u>	<u>7.6</u>	\$20.39	<u>18,394.0</u>	<u>7.8</u>	\$19.99
Class Two						
Rentals . . . . .	40,507.0	16.1		37,491.2	16.0	
Cooperatives . . . . .	23,808.2	9.5		22,309.2	9.5	
Condominiums . . . . .	15,376.3	6.1		13,653.1	5.8	
Condops . . . . .	2,199.8	0.9		2,116.0	0.9	
Conrentals . . . . .	1,758.1	0.7		1,256.7	0.5	
Four-Ten Family Rentals . . . . .	7,286.5	2.9		6,818.1	3.0	
Two-Ten Family Cooperatives . . . . .	753.0	0.3		707.0	0.3	
Two-Ten Family Condominiums . . . . .	865.9	0.3		736.1	0.3	
Two-Ten Family Condops . . . . .	31.0	0.0		30.8	—	
	<u>92,585.8</u>	<u>36.8</u>	12.72	<u>85,118.2</u>	<u>36.3</u>	12.89
Class Three						
Special Franchise . . . . .	11,954.0	4.8		11,547.5	4.9	
Locally Assessed . . . . .	2,729.9	1.1		2,655.6	1.1	
Other . . . . .	—	—		0.1	—	
	<u>14,683.9</u>	<u>5.9</u>		<u>14,203.2</u>	<u>6.0</u>	10.93
Class Four						
Office Buildings . . . . .	57,023.0	22.7		53,803.2	22.9	
Store Buildings . . . . .	17,367.2	6.9		15,754.2	6.7	
Loft Buildings . . . . .	1,722.0	0.7		1,661.4	0.7	
Utility Property . . . . .	3,190.6	1.3		3,142.0	1.3	
Hotels . . . . .	9,741.1	3.9		9,438.7	4.0	
Factories . . . . .	1,957.9	0.8		1,879.1	0.8	
Commercial Condominiums . . . . .	—	—		—	—	
Garages . . . . .	3,075.3	1.2		2,996.3	1.3	
Warehouses . . . . .	3,339.5	1.3		3,193.0	1.4	
Vacant Land . . . . .	1,381.3	0.5		1,461.1	0.6	
Health and Educational . . . . .	2,939.9	1.2		2,481.5	1.1	
Theaters . . . . .	478.1	0.2		434.0	0.2	
Cultural and Recreational . . . . .	635.0	0.3		706.1	0.3	
Condo Office Buildings . . . . .	10,275.0	4.1		9,300.3	4.0	
Condo Store Buildings . . . . .	5,680.7	2.3		4,842.7	2.1	
Condo Warehouse/Industrial . . . . .	42.5	0.0		81.5	—	
Self Storage . . . . .	719.1	0.3		603.7	0.3	
Condo Non-Business Storage . . . . .	51.1	0.0		41.8	—	
Condo Parking . . . . .	677.9	0.3		632.1	0.3	
Condo Cultural/Medical/Education . . . . .	199.4	0.1		128.9	0.1	
Condo Hotels . . . . .	3,058.0	1.2		3,023.9	1.3	
Condo Terraces/Gardens/Cabanas . . . . .	1.4	0.0		1.2	—	
Condo—Other Commercials . . . . .	114.1	0.0		106.0	—	
Other . . . . .	1,100.3	0.4		1,113.3	0.5	
	<u>124,770.4</u>	<u>49.7</u>	10.51	<u>116,826.0</u>	<u>49.9</u>	10.57
Total . . . . .	<u>\$251,482.9</u>	<u>100.0%</u>	\$13.02 <sup>(1)</sup>	<u>\$234,541.4</u>	<u>100.0%</u>	\$12.86 <sup>(1)</sup>

<sup>(1)</sup> Represents the weighted average of the four classes of real property.

<sup>(2)</sup> Property tax rate based on every \$100 assessed valuation.

Note: Property in New York City is reassessed once a year. The City assesses property at approximately 40 percent of Fair Value for commercial and industrial property and 20 percent of Fair Value for residential property.

(Continued)

## Assessed Valuation and Tax Rate by Class—Ten Year Trend (Cont.)

Fiscal Year 2016			Fiscal Year 2015			Fiscal Year 2014 <sup>(3)</sup>		
Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>	Assessed Value (in millions)	Percentage of Taxable Real Estate	Direct Tax Rate <sup>(2)</sup>
\$ 7,963.2	3.7%		\$ 7,572.8	3.7%		\$ 7,270.9	3.8%	
6,506.4	3.0		6,195.2	3.1		5,946.1	3.1	
2,172.6	1.0		2,067.3	1.0		1,983.5	1.0	
301.5	0.1		287.9	0.1		259.6	0.1	
102.0	0.0		141.0	0.1		143.1	0.1	
681.8	0.3		651.2	0.3		625.8	0.3	
17,727.5	8.1	\$19.55	16,915.4	8.3	\$19.16	16,229.0	8.4	\$19.19
34,622.0	15.9		31,467.0	15.5		29,067.3	15.3	
20,583.5	9.5		18,882.4	9.3		17,922.6	9.4	
11,519.6	5.3		10,347.7	5.1		9,504.8	5.0	
854.2	0.4		1,826.6	0.9		438.2	0.2	
1,937.0	0.9		654.6	0.3		1,767.2	0.9	
6,448.7	3.0		6,102.2	3.0		5,746.8	3.0	
674.8	0.3		634.2	0.3		592.1	0.3	
651.1	0.3		574.6	0.3		504.0	0.3	
25.9	0.0		25.2	0.0		21.7	0.2	
77,316.8	35.6	12.88	70,514.5	34.7	12.86	65,564.7	34.6	13.15
10,911.3	5.0		9,907.0	4.9		9,752.9	5.1	
2,565.1	1.2		2,447.7	1.3		2,491.2	1.3	
0.1	0.00		0.4	0.0		0.4	0.0	
13,476.5	6.2	10.81	12,355.1	6.2	11.13	12,244.5	6.4	11.90
50,321.9	23.1		48,131.9	23.7		44,917.3	23.6	
14,228.1	6.5		13,310.3	6.6		12,265.7	6.4	
1,985.4	0.9		2,067.9	1.0		3,183.4	1.7	
3,039.7	1.4		2,823.3	1.4		2,678.2	1.4	
8,860.2	4.1		8,173.5	4.0		6,805.0	3.6	
1,825.3	0.8		1,739.5	0.9		1,663.5	0.9	
—	—		—	—		—	—	
2,964.9	1.4		2,871.7	1.4		2,762.5	1.5	
2,925.7	1.3		2,665.1	1.3		2,529.7	1.3	
1,458.1	0.7		1,713.6	0.8		1,675.3	0.9	
2,536.0	1.2		2,321.5	0.1		2,094.8	1.1	
388.7	0.2		347.5	0.2		316.1	0.2	
610.7	0.3		566.2	0.3		522.3	0.3	
8,613.0	4.0		8,152.2	4.0		3,813.3	2.0	
4,041.8	1.8		3,464.5	1.7		2,409.4	1.3	
74.1	0.0		98.5	0.0		22.0	0.0	
516.6	0.2		485.5	0.2		424.2	0.2	
39.8	0.0		37.4	0.0		20.6	0.0	
571.5	0.3		513.9	0.4		378.7	0.2	
156.0	0.1		106.3	0.1		55.6	0.0	
2,628.7	1.2		2,219.4	1.1		1,452.4	0.8	
1.1	0.0		1.6	0.0		0.5	0.0	
67.5	0.0		33.2	0.0		5,039.5	2.6	
1,266.7	0.6		1,232.9	0.6		1,128.8	0.6	
109,121.5	50.1	10.66	103,077.4	50.8	10.68	96,158.8	50.6	10.32
\$217,642.3	100.0%	\$12.82 <sup>(1)</sup>	\$202,862.4	100.0%	\$12.77 <sup>(1)</sup>	\$190,197.0	100.0%	\$12.84 <sup>(1)</sup>

<sup>(1)</sup> Represents the weighted average of the four classes of real property.

<sup>(2)</sup> Property tax rate based on every \$100 assessed valuation.

<sup>(3)</sup> In fiscal year 2014 The Annual Report, the New York City Property Tax Fiscal Year 2014, reported various classifications of Condos as class four real property for the first time.

**Collections, Cancellations, Abatements and Other Discounts as a  
Percent of Tax Levy—Ten Year Trend**

Fiscal Year	Tax Levy (in millions) <sup>(2)</sup>	Percent of Levy through June 30, 2023			Uncollected Balance June 30, 2023
		Collections	Cancellations	Abatements and Discounts <sup>(1)</sup>	
2014	\$21,285.2	92.8%	3.3%	3.8%	1.4%
2015	22,591.5	93.5	3.9	3.4	1.5
2016	24,145.0	94.8	2.2	3.2	1.4
2017	25,794.0	94.2	1.5	2.8	1.2
2018	27,726.0	93.1	2.7	3.7	1.2
2019	29,575.0	89.2	1.9	4.1	1.2
2020	31,630.0	93.6	2.3	4.1	1.8
2021	33,371.0	98.7	2.4	4.2	2.0
2022	31,636.0	97.9	2.8	4.4	1.7
2023	33,853.0	95.3	2.0	4.3	1.9

<sup>(1)</sup> Abatements and Discounts include SCRIE Abatements (Senior citizen rent increase exemption), J-51 Abatements, Section 626 Abatements and other minor discounts offered by the City to property owners.

<sup>(2)</sup> The Tax Levy amounts are the amount from the City Council Resolution.

NOTES: Total uncollected balance at June 30, 2023 less allowance for uncollectible amounts equals net realizable amount (real estate taxes receivable).

Levy may total over 100 percent due to imposed charges that include ICIP deferred charges (Industrial and Commercial Incentive Program), rebilling charges and other additional charges imposed by The Department of Finance (DOF). This information is included in the FAIRTAX LEVY report.

## Largest Real Estate Taxpayers

Current Fiscal Year Ended June 30, 2023 and Nine Years Ago

Taxpayer	2023		2014	
	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Consolidated Edison* . . . . .	\$19,961,776,582	7.26%	\$11,392,652,941	6.63%
Verizon* . . . . .	979,553,641	0.36	774,836,314	0.45
General Motors Building . . . . .	778,834,745	0.28	499,476,850	0.29
Stuyvesant Town . . . . .	658,245,150	0.24	319,609,152	0.19
Met Life Building . . . . .	632,728,350	0.23	426,051,047	0.25
Google Building . . . . .	518,991,750	0.19	—	—
McGraw-Hill Building . . . . .	515,602,040	0.19	389,665,380	0.23
Citigroup . . . . .	492,782,220	0.18	—	—
Rockefeller Center . . . . .	479,830,000	0.17	—	—
One Vanderbilt . . . . .	474,543,180	0.17	—	—
International Building . . . . .	—	—	396,558,055	0.23
Alliance Bernstein Building . . . . .	—	—	333,310,080	0.19
245 Park Avenue . . . . .	—	—	307,665,305	0.18
Solow Building . . . . .	—	—	306,508,982	0.18
Total . . . . .	<u>\$25,492,887,658</u>	<u>9.27%</u>	<u>\$15,146,334,106</u>	<u>8.82%</u>

\* Including Special Franchises:

2014—Consolidated Edison \$3,134,389,250

2014—Verizon 370,517,950

2023—Consolidated Edison \$14,751,639,868

2023—Verizon 430,957,856

SOURCE: The City of New York, Department of Finance, Bureau of Real Property Assessment

NOTE: The amounts displayed represent the ten largest real estate taxpayers for each of the fiscal years presented.

## Comptroller's Report for Fiscal 2023

### Personal Income Tax Revenues—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
General Fund. . . . .	\$13,546,506	\$16,558,909	\$ 14,864,368	\$13,079,193	\$12,933,080	\$13,229,905
Debt Service Funds. . . . .	<u>1,282,472</u>	<u>174,654</u>	<u>276,012</u>	<u>511,986</u>	<u>443,864</u>	<u>181,410</u>
Total Personal Income Tax Revenues. . . . .	<u>\$14,828,978</u>	<u>\$16,733,563</u>	<u>\$ 15,140,380</u>	<u>\$13,591,179</u>	<u>\$13,376,944</u>	<u>\$13,411,315</u>

Source: Annual Comprehensive Financial Reports of the Comptroller.

**Personal Income Tax Revenues—Ten Year Trend (Cont.)**

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
General Fund . . . . .	\$10,960,558	\$11,212,183	\$10,738,465	\$ 8,532,303
Debt Service Funds . . . . .	297,251	180,290	556,204	1,641,311
Total Personal Income Tax Revenues. . . . .	<u>\$11,257,809</u>	<u>\$11,392,473</u>	<u>\$11,294,669</u>	<u>\$10,173,614</u>

# Comptroller's Report for Fiscal 2023

## Uncollected Parking Violations Fines—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Beginning Balance—July 1st . .	\$ 1,108	\$ 911	\$ 687	\$ 637	\$ 611	\$ 601
Add:						
Summonses Issued <sup>(a)</sup> . . . . .	1,472	1,250	1,101	966	984	994
	<u>2,580</u>	<u>2,161</u>	<u>1,788</u>	<u>1,603</u>	<u>1,595</u>	<u>1,595</u>
Deduct:						
Collections. . . . .	1,159	880	764	753	735	703
Write-offs, Adjustments and						
Dispositions <sup>(b)</sup> . . . . .	245	173	113	163	223	281
	<u>1,404</u>	<u>1,053</u>	<u>877</u>	<u>916</u>	<u>958</u>	<u>984</u>
Ending Balance—June 30th . .	1,176	1,108	911	687	637	611
Less:						
Allowance for Uncollectible						
Amounts <sup>(c)</sup> . . . . .	613	568	504	399	374	363
Summonses Uncollected—						
June 30th . . . . .	<u>\$ 563</u>	<u>\$ 540</u>	<u>\$ 407</u>	<u>\$ 288</u>	<u>\$ 263</u>	<u>\$ 248</u>

- (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 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.

## Uncollected Parking Violations Fines—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Beginning Balance—July 1st . .	\$ 591	\$ 620	\$ 632	\$ 612
Add:				
Summonses Issued <sup>(a)</sup> . . . . .	901	911	910	874
	<u>1,492</u>	<u>1,531</u>	<u>1,542</u>	<u>1,486</u>
Deduct:				
Collections. . . . .	658	689	684	627
Write-offs, Adjustments and				
Dispositions <sup>(b)</sup> . . . . .	233	251	238	227
	<u>891</u>	<u>940</u>	<u>922</u>	<u>854</u>
Ending Balance—June 30th . . .	601	591	620	632
Less:				
Allowance for Uncollectible				
Amounts <sup>(c)</sup> . . . . .	363	365	393	404
Summonses Uncollected—				
June 30th . . . . .	<u>\$ 238</u>	<u>\$ 226</u>	<u>\$ 227</u>	<u>\$ 228</u>

# Comptroller's Report for Fiscal 2023

## Environmental Control Board Fines and Receivables—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in millions)					
Beginning Balance—July 1st . . . . .	\$ 1,282	\$ 1,331	\$ 1,344	\$ 1,428	\$ 1,462	\$ 1,516
Add:						
Summonses Docketed . . . . .	213	310	256	269	255	213
Penalties and Interest Accumulation. . . . .	100	107	76	50	98	101
	<u>1,595</u>	<u>1,748</u>	<u>1,676</u>	<u>1,747</u>	<u>1,815</u>	<u>1,830</u>
Deduct:						
Collections. . . . .	76	114	71	72	86	67
Adjustments and Write-offs . . . . .	242	352	274	331	301	301
	<u>318</u>	<u>466</u>	<u>345</u>	<u>403</u>	<u>387</u>	<u>368</u>
Ending Balance—June 30th . . . . .	1,277	1,282	1,331	1,344	1,428	1,462
Less:						
Allowance for Uncollectible Amounts <sup>(a)</sup> . . . . .	660	594	258	328	681	834
Amount Uncollected—						
June 30th <sup>(b)</sup> . . . . .	<u>\$ 617</u>	<u>\$ 688</u>	<u>\$ 1,073</u>	<u>\$ 1,016</u>	<u>\$ 747</u>	<u>\$ 628</u>

### Background:

There are over twenty City agencies that issue notices of violation (NOVs) that are adjudicated by the Office of Administrative Trials and Hearings (OATH). Upon issuance, NOVs are stored in a system maintained by OATH which oversees the Environmental Control Board (ECB) as part of its Hearings Division. Respondents to such NOVs can address these summonses either by paying or disputing them at OATH/ECB. OATH is an independent administrative tribunal that provides hearings on notices of violation issued by City agencies. As part of the City's administrative law court, OATH/ECB's function is to provide due process in cases that originate from the City's numerous enforcement agencies in a forum that is in fact and in appearance truly neutral and unbiased. In 2016, most recent available data, approximately 60% of violations were paid in full and 9% were dismissed for various reasons. OATH files judgments for the unpaid remaining balances and then transfers them to NYC Department of Finance (DOF) for collection.

<sup>(a)</sup> The Reduction of Accounts Receivable, based on DOF analysis, is considered uncollectible and is calculated as follows: 100% of all fines which have remained unpaid for three years or more and which were either (1) issued to individuals (as opposed to corporate entities); or (2) for which collections has already been sought by two private collection agencies.

<sup>(b)</sup> Total Outstanding represents the calculated amount due to the City for summonses issued, however the individual as per the process outlined in the background above, has the option to dispute the fine assessed with OATH; and as a result not legally bound to submit payment at this time.

NOTE: Collections for previous years, FY 15(\$50 million) and FY 14(\$42 million).

N/A: Not Available.

SOURCE: The City of New York, Department of Finance, Treasury and Payment Services.

## Environmental Control Board Fines and Receivables—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in millions)			
Beginning Balance—July 1st . . . . .	\$ 1,576	\$ 1,557	N/A	N/A
Add:				
Summonses Docketed . . . . .	191	194	N/A	N/A
Penalties and Interest				
Accumulation. . . . .	109	109	N/A	N/A
	1,876	1,860	N/A	N/A
Deduct:				
Collections. . . . .	92	61	N/A	N/A
Adjustments and Write-offs . . . . .	268	223	N/A	N/A
	360	284	N/A	N/A
Ending Balance—June 30th . . . . .	1,516	1,576	N/A	N/A
Less:				
Allowance for Uncollectible				
Amounts <sup>(a)</sup> . . . . .	719	608	N/A	N/A
Amount Uncollected—				
June 30th <sup>(b)</sup> . . . . .	\$ 797	\$ 968	N/A	N/A

# Comptroller's Report for Fiscal 2023

## Department of Finance Business Tax Warrants—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in millions)					
Beginning Balance—July 1st . . . . .	\$ 770	\$ 760	\$ 692	N/A	N/A	N/A
Add:						
Warrants Docketed . . . . .	322	260	58	N/A	N/A	N/A
Penalties and Interest Accumulation. . . . .	77	89	6	N/A	N/A	N/A
	399	349	64	N/A	N/A	N/A
Deduct:						
Collections. . . . .	224	154	7	N/A	N/A	N/A
Adjustments. . . . .	(48)	(136)	16	N/A	N/A	N/A
	272	290	(9)	N/A	N/A	N/A
Ending Balance—June 30th . . . . .	897	819	765	N/A	N/A	N/A
Less:						
Allowance for Uncollectible Amounts <sup>(a)</sup> . . . . .	75	49	5	N/A	N/A	N/A
Collectible Balance—						
June 30th . . . . .	<u>\$ 822</u>	<u>\$ 770</u>	<u>\$ 760</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

### Background:

NYC Department of Finance (DOF) collects outstanding/unpaid self-assessment business tax warrants first by mailing a Notice of Tax Due, followed by a Notice of Demand. For the outstanding/unpaid audit business tax warrants, DOF reviews the books and records of the taxpayer, issues a Notice of Determination if there is a change in what was reported on the tax return, and if the determination is not challenged by a hearing or a conciliation conference it is followed by a Notice and Demand. If the debt remains unpaid/outstanding after our initial effort, DOF may take legal action against the debtors, including (i) issuing a warrant and “docketing” the warrant in the County Clerk’s office which means DOF will have an enforceable judgment against the debtors, and (ii) enforcing against the judgment debt by levying back accounts and seizing assets.

<sup>(a)</sup> The Reduction of Accounts Receivable, based on DOF analysis, is considered uncollectible and is calculated as follows: 100% of all debts belonging to entities (1) who are bankrupt, deceased, dissolved, or out of business; (2) who have not filed a business tax return or submitted a payment for 7 or more years; or (3) who last filed tax return more than 3 years ago and which was either (i) reported a final return or (ii) reported \$0 asset and \$0 gross receipt.

NOTE: Priors years (2014-2020) not available due to different data retention criteria of the historical data and the recent migration to the new system.

N/A: Not Available.

SOURCE: The City of New York, Department of Finance, Treasury and Payment Services.

## Department of Finance Business Tax Warrants—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
	(in millions)			
Beginning Balance—July 1st . . . . .	N/A	N/A	N/A	N/A
Add:				
Warrants Docketed . . . . .	N/A	N/A	N/A	N/A
Penalties and Interest				
Accumulation. . . . .	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
Deduct:				
Collections. . . . .	N/A	N/A	N/A	N/A
Adjustments. . . . .	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
Ending Balance—June 30th . . . . .	N/A	N/A	N/A	N/A
Less:				
Allowance for Uncollectible				
Amounts <sup>(a)</sup> . . . . .	N/A	N/A	N/A	N/A
Collectible Balance—				
June 30th . . . . .	N/A	N/A	N/A	N/A



**SCHEDULES OF DEBT  
CAPACITY INFORMATION**

# Comptroller's Report for Fiscal 2023

## Ratios of Outstanding Debt by Type—Ten Year Trend<sup>(1)</sup>

Fiscal Year	General Obligation Bonds	TFA	TSASC Debt	IDA Bonds	STAR Debt <sup>(2)</sup>	FSC Debt <sup>(2)</sup>	HYIC	ECF	Tax Lien Collateralized Bonds	Gross Debt <sup>(1)</sup>	Net of Premiums / (discounts) <sup>(1)</sup>	Net Debt <sup>(1)</sup>	Capital Lease Obligations <sup>(1)</sup>
(dollars in millions, except per capita)													
2014	\$41,665	\$31,038	\$1,228	\$90	\$1,975	\$231	\$3,000	\$266	\$46	\$79,539	\$3,162	\$ 82,701	\$ 1,701
2015	40,460	33,850	1,222	87	2,035	198	3,000	264	34	81,150	3,825	84,975	1,639
2016	38,073	37,358	1,145	84	1,961	175	3,000	240	32	82,068	4,173	86,241	1,571
2017	37,891	40,696	1,089	80	1,884	132	2,751	236	37	84,796	4,827	89,623	1,549
2018	38,628	43,355	1,071	77	1,805	86	2,724	231	32	88,009	5,378	93,387	1,659
2019	37,519	46,624	1,053	62	1,721	22	2,724	218	46	89,989	5,541	95,530	1,553
2020	38,784	48,978	1,023	60	1,634	—	2,724	213	62	93,478	5,976	99,454	1,547
2021	38,574	49,957	993	57	—	—	2,677	302	25	92,585	6,856	99,441	1,599
2022	38,845	51,820	966	54	—	—	2,557	297	81	94,620	7,266	101,886	14,611
2023	40,093	53,506	938	52	—	—	2,519	290	21	97,419	7,132	104,551	13,539

Sources: Annual Comprehensive Financial Reports of the Comptroller

<sup>(1)</sup> Includes Direct Borrowings and Direct Placements. See Notes to Financial Statements (Note D.5), “Changes in Long Term Liabilities”

<sup>(2)</sup> FSC and STAR had ceased operation starting in FY2021 and FY2022, respectively.

<sup>(3)</sup> See Exhibit “Personal Income—Ten Year Trend”, Part III—Statistical Information, ACFR

<sup>(4)</sup> See Exhibit “Population—Ten Year Trend”, Part III—Statistical Information, ACFR. Current Year Total Primary Government is divided by prior years City of New York population

Beginning Fiscal Year 2019, the City adopted GASB 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*.

Direct borrowing and direct placement within bond and notes payable:

Fiscal Year	General Obligation Bonds	TFA	TSASC Debt	IDA Bonds	STAR Debt	FSC Debt	HYIC	ECF	Tax Lien Collateralized Bonds	Total
(dollars in millions)										
2019	\$825	\$590	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$1,415
2020	625	557	—	—	—	—	1	—	—	1,183
2021	625	467	—	—	—	—	2	118	—	1,212
2022	605	359	—	—	—	—	4	118	—	1,086
2023	575	339	—	—	—	—	11	118	—	1,043

# Ratios of Outstanding Debt by Type—Ten Year Trend<sup>(1)</sup> (Cont.)

Fiscal Year	Total Primary Government	Percentage of Personal Income <sup>(3)</sup>	Per Capita <sup>(4)</sup>
(dollars in millions, except per capita)			
2014	\$ 84,402	\$16.62	\$ 9,753
2015	86,614	16.28	9,914
2016	87,812	15.75	9,984
2017	91,172	15.15	10,342
2018	95,046	15.29	10,769
2019	97,083	15.24	11,003
2020	101,001	15.06	11,513
2021	101,040	14.29	11,933
2022	116,497	17.19	13,758
2023	118,090	17.43	14,166

### Ratios of City General Bonded Debt Payable—Ten Year Trend

(dollars in millions, except per capita)

<b>Fiscal Year</b>	<b>General Bonded Debt<sup>(1)</sup></b>	<b>Debt Secured by Revenue other than Property Tax<sup>(2)(3)</sup></b>	<b>City Net General Obligation Bonded Debt</b>	<b>City Net General Obligation Bonded Debt as a Percentage of Assessed Taxable Value of Property<sup>(4)</sup></b>	<b>Per Capita<sup>(5)</sup></b>
2014	\$ 82,701	\$39,459	\$43,242	22.74%	4,997
2015	84,975	42,916	42,059	20.73	4,814
2016	86,241	47,737	38,504	17.69	4,378
2017	89,623	50,005	39,618	16.89	4,494
2018	93,387	52,836	40,551	16.12	4,594
2019	95,530	56,164	39,366	14.71	4,462
2020	99,454	58,513	40,941	14.57	4,667
2021	99,440	58,428	41,012	14.08	4,843
2022	101,886	60,651	41,235	15.86	4,870
2023	104,551	62,070	42,481	14.96	5,096

SOURCES: Comprehensive Annual Financial Reports of the Comptroller

<sup>(1)</sup> See Notes to Financial Statements (Note D.5), "Changes in Long Term Liabilities"—Includes both Primary Government and Business-type activities; Bonds and Notes Payable net of premium and discount.

<sup>(2)</sup> Includes ECF, FSC, HYIC, IDA, STAR, TFA, NYCTLTs and TSASC. FSC and STAR had ceased operations in FY 2021 and FY 2022, respectively.

<sup>(3)</sup> See Exhibit "Pledged-Revenue Coverage", Part III—Statistical Information, ACFR

<sup>(4)</sup> See Exhibit "Assessed Value and Estimated Actual Value of Taxable Property—Ten Year Trend", Part III—Statistical Information, ACFR

<sup>(5)</sup> See Exhibit "Population—Ten Year Trend", Part III—Statistical Information, ACFR

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# Comptroller's Report for Fiscal 2023

## Legal Debt Margin<sup>(1)</sup> Information—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
	(in thousands)					
Assessed Value <sup>(2)</sup> . . . . .	\$1,274,475,176	\$1,273,521,200	\$1,230,177,675	\$1,162,656,654	\$1,062,428,933	\$982,414,504
Debt limit						
(10% of assessed value) <sup>(3)</sup> . .	127,447,518	127,352,120	123,017,768	116,265,665	106,242,893	98,241,450
Debt applicable to limit:						
General obligation bonds <sup>(4)</sup> . .	40,013,105	38,789,511	38,510,071	38,584,142	37,317,602	38,409,240
TFA Debt Outstanding <sup>(5)</sup> . . .	31,894,010	29,828,690	27,618,825	26,639,270	24,370,000	21,175,160
Adjustments:						
Excluded fund debt <sup>(6)</sup> . . . . .	(19,040)	(27,356)	(33,533)	(38,761)	(41,612)	(45,978)
Contract, land acquisition and other liabilities . . . . .	25,021,235	19,800,750	15,725,379	14,019,952	15,279,491	11,536,695
Total net adjustments . . . . .	25,002,195	19,773,394	15,691,846	13,981,191	15,237,879	11,490,717
Total net debt applicable to limit . . . . .	96,909,310	88,391,595	81,820,742	79,204,603	76,925,481	71,075,117
Legal debt margin <sup>(1)</sup> . . . . .	\$ 30,538,208	\$ 38,960,525	\$ 41,197,026	\$ 37,061,062	\$ 29,317,412	\$ 27,166,333
Total net debt applicable to the debt limit as a percentage of debt limit <sup>(1)</sup> . . . . .	76.04%	69.41%	66.51%	68.12%	72.41%	72.35%

### Notes:

- <sup>(1)</sup> The Legal Debt Margin and the Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit are recalculated on July 1, the first day of each City fiscal year, based on the new assessed value in accordance with the new year's enacted tax fixing resolution. For fiscal year 2024, beginning July 1, 2023, the Legal Debt Margin and the Net Debt Applicable to the Debt Limit as a Percentage of the Debt Limit are \$37.24 billion and 71.72%, respectively.
- <sup>(2)</sup> A five-year average of full valuations of taxable real estate from the Resolutions of the Council Fixing the Property Tax Rates for the fiscal year beginning on July 1, 2022 and ending on June 30, 2023.
- <sup>(3)</sup> 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.
- <sup>(4)</sup> Includes adjustments for Business Improvement Districts, Original Issue Discount, and cash on hand for defeasance.
- <sup>(5)</sup> To provide for the City's capital program, State legislation was enacted which created the Transitional Finance Authority (TFA). TFA debt above \$13.5 billion (Excludes TFA Building Aid Revenue bonds and Recovery Bonds) is subject to the general debt limit of the City.
- <sup>(6)</sup> Obligations for water supply and certain obligations for rapid transit 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.

**Legal Debt Margin<sup>(1)</sup> Information—Ten Year Trend (Cont.)**

	Fiscal Year			
	2017	2016	2015	2014
	(in thousands)			
Assessed Value <sup>(2)</sup> . . . . .	\$902,361,491	\$851,841,382	\$813,548,810	\$791,003,165
Debt limit				
(10% of assessed value) <sup>(3)</sup> . .	90,236,149	85,184,138	81,354,881	79,100,317
Debt applicable to limit:				
General obligation bonds <sup>(4)</sup> . .	37,651,032	37,632,429	40,157,476	41,355,831
TFA Debt Outstanding <sup>(5)</sup> . . .	18,491,230	14,895,995	11,988,230	10,513,395
Adjustments:				
Excluded fund debt <sup>(6)</sup> . . . . .	(43,118)	(48,029)	(62,203)	(80,798)
Contract, land acquisition and other liabilities . . . . .	10,112,072	9,726,230	7,542,104	6,115,944
Total net adjustments . . . . .	10,068,954	9,678,201	7,479,901	6,035,146
Total net debt applicable to limit . . . . .	66,211,216	62,206,625	59,625,607	57,904,372
Legal debt margin <sup>(1)</sup> . . . . .	\$ 24,024,933	\$ 22,977,513	\$ 21,729,274	\$ 21,195,944
Total net debt applicable to the debt limit as a percentage of debt limit <sup>(1)</sup> . . . . .	73.38%	73.03%	73.29%	73.20%

# Comptroller's Report for Fiscal 2023

## Pledged-Revenue Coverage

### New York City Transitional Finance Authority

Fiscal Year	PIT Revenue <sup>(1)</sup>	Sales Tax Revenue <sup>(2)</sup>	Other <sup>(3)</sup>	Investment Earnings <sup>(4)</sup>	Total Revenue	Future Tax Secured Bonds Debt Service		
						Interest	Principal	Total
						(in thousands)		
2014	\$ 9,560,614	\$6,459,000	\$1,475,429	\$ 186	\$17,495,229	\$ 940,067	\$ 835,915	\$1,775,982
2015	10,660,168	6,735,546	2,344,760	18	19,740,492	987,829	787,965	1,775,794
2016	10,785,302	7,295,842	1,850,521	2,490	19,934,155	1,071,839	696,350	1,768,189
2017	11,091,809	7,013,173	2,138,319	3,546	20,246,847	1,194,541	870,415	2,064,956
2018	13,418,654	7,457,263	2,290,719	21,980	23,188,616	1,363,305	1,179,035	2,542,340
2019	13,376,944	7,816,915	2,435,730	29,803	23,659,392	1,517,759	1,724,240	3,241,999
2020	12,157,681	7,448,076	2,657,424	37,669	22,300,850	1,638,171	1,548,760	3,186,931
2021	16,573,878	6,521,420	2,860,105	(1,563)	25,953,840	1,625,250	2,370,510	3,995,760
2022	16,733,563	8,563,136	2,068,371	(14,117)	27,350,953	1,651,169	1,144,445	2,795,614
2023	17,231,050	9,532,281	2,283,149	36,487	29,082,967	1,828,738	1,628,565	3,457,303

<sup>(1)</sup> Personal income tax (PIT).

<sup>(2)</sup> Sales tax revenue has not been required by the TFA. This amount is available to cover debt service if required.

<sup>(3)</sup> Grant from City and Federal Subsidy.

<sup>(4)</sup> Net of fair market value adjustment.

### Building Aid Revenue Bonds Debt Service

Fiscal Year	BARBs Revenue <sup>(1)</sup>	Other <sup>(2)</sup>	Investment Earnings <sup>(3)</sup>	Total Revenue	Interest	Principal	Total	Operating Expenses
(in thousands)								
2014	\$1,002,708	\$ —	\$ 862	\$1,003,570	\$308,438	\$102,695	\$411,133	\$322
2015	1,039,395	76,825	1,467	1,117,687	303,982	125,660	429,642	362
2016	1,094,110	—	4,712	1,098,822	354,097	132,005	486,102	380
2017	1,140,203	—	598	1,140,801	392,792	162,120	554,912	316
2018	1,211,249	—	5,242	1,216,491	385,757	184,145	569,902	384
2019	1,266,977	—	7,192	1,274,169	350,484	119,835	470,319	345
2020	1,318,607	—	9,127	1,327,734	405,008	61,315	466,323	329
2021	1,321,008	—	(997)	1,320,011	400,930	96,860	497,790	323
2022	1,353,103	—	(5,305)	1,347,798	394,665	105,930	500,595	338
2023	1,487,323	—	9,237	1,496,560	374,168	191,825	565,993	382

<sup>(1)</sup> Building Aid Equivalent Payments.

<sup>(2)</sup> Grant from City.

<sup>(3)</sup> Net of fair market value adjustment.

Source: New York City Transitional Finance Authority

# **Pledged-Revenue Coverage (Cont.)**

## **New York City Transitional Finance Authority (Cont.)**

<u>Fiscal Year</u>	<u>Operating Expenses</u>	<u>Total to be Covered</u>	<u>Coverage PIT only</u>	<u>Coverage on Total Revenue</u>
(in thousands)				
2014	\$22,973	\$1,798,955	5.31	9.73
2015	23,599	1,799,393	5.92	10.97
2016	24,705	1,792,894	6.02	11.12
2017	23,848	2,088,804	5.31	9.69
2018	22,308	2,564,648	5.23	9.04
2019	25,089	3,267,088	4.09	7.24
2020	27,491	3,214,422	3.78	6.94
2021	23,739	4,019,499	4.12	6.46
2022	19,788	2,815,402	5.94	9.71
2023	19,614	3,476,917	4.96	8.36

<u>Fiscal Year</u>	<u>Total to be Covered</u>	<u>Coverage on Total Revenue</u>
(in thousands)		
2014	\$411,455	2.44
2015	430,004	2.60
2016	486,482	2.26
2017	555,228	2.05
2018	570,286	2.13
2019	470,664	2.71
2020	466,652	2.85
2021	498,113	2.65
2022	500,933	2.69
2023	566,375	2.64

## Comptroller's Report for Fiscal 2023

### Pledged-Revenue Coverage (Cont.)

#### TSASC Inc.

Fiscal Year	TSR Revenue <sup>(1)&amp;(2)</sup>	Investment Earnings	Total Revenue	Debt Service		
				Interest	Principal <sup>(3)</sup>	Total
				(in thousands)		
2014	\$ 79,144	\$ 941	\$ 80,085	\$ 62,530	\$ 17,070	\$ 79,600
2015	67,729	498	68,227	61,720	6,335	68,055
2016	136,803	1,271	138,074	61,419	77,510	138,929
2017	59,900	532	60,432	51,749	13,530	65,279
2018	64,865	1,439	66,304	53,948	18,625	72,573
2019	61,437	2,368	63,805	53,369	18,355	71,724
2020	70,040	1,379	71,419	52,628	29,375	82,003
2021	76,247	61	76,308	51,159	30,570	81,729
2022	78,202	(118)	78,084	49,631	26,675	76,306
2023	73,897	3,133	77,030	48,297	27,835	76,132

<sup>(1)</sup> Tobacco settlement revenues (TSR).

<sup>(2)</sup> A portion of the TSR's received in a fiscal year are reserved for the subsequent fiscal year's December debt service payment.

<sup>(3)</sup> Principal reflects scheduled maturity amount plus additional amortization from the excess of TSRs and interest earnings over payment of interest and operating expenses. To the extent that TSRs are not sufficient to pay scheduled principal maturity amounts, TSASC must draw on funds in its Liquidity Reserve Account to make payment.

Source: TSASC, Inc.

Pledged-Revenue Coverage (Cont.)

TSASC Inc. (Cont.)

<u>Fiscal Year</u>	<u>Total to be Covered</u>	<u>Coverage on Total Revenue</u>
	(in thousands)	
2014	\$ 79,600	1.01
2015	68,055	1.00
2016	138,929	0.99
2017	65,279	0.93
2018	72,573	0.91
2019	71,724	0.89
2020	82,003	0.87
2021	81,729	0.93
2022	76,306	1.02
2023	76,132	1.01

# Comptroller's Report for Fiscal 2023

## Pledged-Revenue Coverage (Cont.)

### Hudson Yards Infrastructure Corporation

Fiscal Year	DIB <sup>(1)</sup>	TEP <sup>(2)</sup>	ISP <sup>(3)</sup>	PILOMRT <sup>(4)</sup>	PILOT <sup>(5)</sup>	Other	Investment Earnings	Debt Service		
								Total Revenue	Interest	Principal
								(in thousands)		
2014	10,827	38,553	38,130	13,873	—	—	1,159	102,542	143,848	—
2015	193,652	48,563	28,047	—	4,036	—	898	275,196	132,814	—
2016	45,183	58,656	—	22,496	4,969	—	2,005	133,309	145,879	—
2017	20,705	70,545	—	31,384	10,947	—	2,068	135,649	148,463	—
2018	75,099	84,332	—	17,782	31,710	—	4,005	212,928	102,837	—
2019	38,638	113,347	—	70,532	31,008	8,824 <sup>(8)</sup>	11,400	273,749	132,250	—
2020	120,907	129,847	—	57,130	120,754	1,776	9,606	440,020	132,252	—
2021	—	154,361	—	6,423	127,396	—	(787)	287,393	133,022	48,545
2022	26,044	124,078	—	39,270	136,212	2	(1,689)	323,917	120,615	42,690
2023	2,656	154,574	—	22,097	159,644	—	17,674	356,645	117,303	44,675

HYIC issued its first bonds on December 21, 2006

<sup>(1)</sup> District Improvement Bonuses (DIB)

<sup>(2)</sup> Property Tax Equivalency Payments (TEP)

<sup>(3)</sup> Interest Support Payments (ISP)

<sup>(4)</sup> Payments in Lieu of the Mortgage Recording Tax (PILOMRT)

<sup>(5)</sup> Payments in Lieu of Real Estate Taxes (PILOT)

<sup>(6)</sup> ISPs are to be made by the City under the terms of Support and Development Agreement, which obligates the City to pay HYIC, subject to annual appropriation, an ISP amount equal to the difference between the amount of funds available to HYIC to pay interest on its current outstanding bonds and the amount of interest due on such bonds.

<sup>(7)</sup> Debt service payments are funded from excess prior years' revenues and from current year revenues.

<sup>(8)</sup> In December 2011, HYIC was obligated to make an arbitrage rebate payment to United States Treasury for \$8.8M. In February 2019, the \$8.8M payment was refunded back to HYIC.

Source: Hudson Yards Infrastructure Corporation

### New York City Educational Construction Fund

Fiscal Year	Rental Revenue	Investment Earnings	Other Income	Debt Service			
				Total Revenue	Interest	Principal	Total
				(in thousands)			
2014	13,087	557	7,000	20,644	13,245	1,890	15,135
2015	17,609	579	—	18,187	13,189	1,965	15,154
2016	21,108	839	—	21,947	12,595	2,055	14,650
2017	23,298	1,105	10,021	34,424	12,097	4,525	16,622
2018	26,968	1,263	18,760	46,991	11,931	4,680	16,611
2019	28,025	3,569	1,603	33,197	11,067	4,835	15,902
2020	31,302	1,911	834	34,047	10,519	4,840	15,359
2021	35,005	520	162	35,687	10,352	5,030	15,382
2022	36,483	(599)	334	36,218	9,781	4,845	14,626
2023	35,854	4,745	523	41,122	10,218	6,850	17,068

In FY 2014 ECF received \$7 million in income for option for E. 57th development to extend lease beyond 99 years.

Principal in FY 2016, FY 2019 and FY 2021 does not include the redemption/refunding amount of the 2005, 2007 and 2011 bonds, respectively.

In FY 2017 and FY 2018, ECF received participation payments from E57th Street condo sales by the developer of \$10 million and \$18.7 million, respectively.

Principal in FY 2019 and FY 2021 does not include redemption amount of the 2007 bonds and 2011 bonds, respectively.

Source: New York City Educational Construction Fund

**Pledged-Revenue Coverage (Cont.)**

**Hudson Yards Infrastructure Corporation (Cont.)**

<b>Fiscal Year</b>	<b>Total</b>	<b>Operating Expenses</b>	<b>Total to be Covered</b>	<b>Coverage on Total Revenue<sup>(6,7)</sup></b>
<b>(in thousands)</b>				
2014	143,848	435	144,283	0.71
2015	132,814	514	133,328	2.06
2016	145,879	503	146,382	0.91
2017	148,463	1,322	149,785	0.91
2018	102,837	704	103,541	2.06
2019	132,250	981	133,231	2.05
2020	132,252	1,752	134,004	3.28
2021	181,567	1,202	182,769	1.57
2022	163,305	1,281	164,586	1.97
2023	161,978	1,523	163,501	2.18

**New York City Educational Construction Fund (Cont.)**

<b>Fiscal Year</b>	<b>Operating Expenses</b>	<b>Total to be covered</b>	<b>Coverage on Total Revenue</b>
<b>(in thousands)</b>			
2014	1,557	16,692	1.24
2015	1,838	16,992	1.07
2016	1,498	16,148	1.36
2017	1,523	18,145	1.90
2018	1,549	18,160	2.59
2019	1,510	17,412	1.91
2020	1,625	16,984	2.00
2021	1,653	17,035	2.09
2022	2,331	16,957	2.14
2023	2,161	19,229	2.14



# **STATISTICAL SECTION**

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## **SCHEDULES OF DEMOGRAPHIC AND ECONOMIC INFORMATION**

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## Population—Ten Year Trend

Year	2013-2022			
	United States	Percentage Change from Prior Period	City of New York	Percentage Change from Prior Period
2013.....	316,735,375	0.76%	8,563,518	2.60%
2014.....	319,270,047	0.80	8,654,026	1.06
2015.....	321,829,327	0.80	8,736,487	0.95
2016.....	324,367,742	0.79	8,795,413	0.67
2017.....	326,623,063	0.70	8,815,992	0.23
2018.....	328,542,157	0.59	8,826,227	0.12
2019.....	330,233,102	0.51	8,822,926	(0.04)
2020.....	331,511,512	0.39	8,772,978	(0.57)
2021.....	332,031,554	0.16	8,467,513	(3.48)
2022.....	333,287,557	0.38	8,335,897	(1.55)

## POPULATION OF NEW YORK CITY BY BOROUGH

	2022*	2020	2010	2000	1990	1980
Bronx.....	1,379,946	1,466,438	1,388,515	1,334,319	1,207,053	1,168,403
Brooklyn.....	2,590,516	2,727,393	2,514,416	2,467,006	2,303,679	2,233,786
Manhattan.....	1,596,273	1,687,834	1,590,875	1,540,547	1,487,073	1,428,371
Queens.....	2,278,029	2,395,791	2,238,654	2,230,501	1,957,281	1,894,296
Staten Island.....	491,133	495,522	470,099	445,235	380,564	353,021
Total.....	8,335,897	8,772,978	8,202,559	8,017,608	7,335,650	7,077,877
Percentage Increase (Decrease) from Prior Decade.....	(5.0%)	7.0%	2.3%	9.3%	3.6%	(10.4%)

Source: Bureau of Economic Analysis and US Census Bureau

\*Figures as of July 2022

## Personal Income—Ten Year Trend

Year	2013-2022			2013-2022		
	Personal Income (in thousands)			Per Capita Personal Income		
	United States	City of New York	New York City as a Percentage of United States	United States	City of New York	New York City as a Percentage of United States
2013.....	14,189,228,000	\$483,343,993	3%	\$44,798	\$56,439	126%
2014.....	14,969,527,000	507,873,499	3	46,887	58,687	125
2015.....	15,681,233,000	531,914,050	3	48,725	60,888	125
2016.....	16,092,713,000	557,518,350	3	49,613	63,390	128
2017.....	16,837,337,000	601,625,911	4	51,550	68,243	132
2018.....	17,671,054,000	621,746,302	4	53,786	70,445	131
2019.....	18,575,467,000	636,878,331	3	56,250	72,184	128
2020.....	19,812,171,000	670,709,550	3	59,763	76,452	128
2021.....	21,288,709,000	707,279,455	3	64,117	83,524	130
2022.....	21,804,787,500	N/A	N/A	65,423	N/A	N/A

Source: Bureau of Economic Analysis

N/A: Not Available

# Comptroller's Report for Fiscal Year 2023

## Nonagricultural Wage and Salary Employment—Ten Year Trend

	(Average Annual Employment in thousands)					
	2023 <sup>(b)</sup>	2022	2021	2020	2019	2018
<b>Private Employment:</b>						
Services <sup>(a)</sup> . . . . .	2,800	2,700	2,462	2,367	2,712	2,626
Wholesale Trade . . . . .	130	131	123	122	141	142
Retail Trade . . . . .	302	305	293	287	349	351
Manufacturing . . . . .	57	58	55	53	68	71
Financial Activities . . . . .	493	487	466	471	485	477
Transportation, Warehousing and Utilities . . . . .	143	147	135	128	147	143
Construction . . . . .	149	143	141	139	161	159
Total Private Employment . . . .	4,074	3,971	3,675	3,567	4,063	3,969
Government . . . . .	571	566	569	586	587	585
Total . . . . .	4,645	4,537	4,244	4,153	4,650	4,554
Percentage Increase (Decrease)						
from Prior Year . . . . .	2.4% <sup>(b)</sup>	6.9%	2.2%	(10.7%)	2.1%	2.0%

<sup>(a)</sup> Includes rounding adjustment.

<sup>(b)</sup> Six months average.

NOTES: This schedule is provided in lieu of a schedule of principal employees because it provides more meaningful information. Other than the City of New York, no single employer employs more than 2 percent of total nonagricultural employees.

Data are not seasonally adjusted.

SOURCE: New York State Department of Labor, Division of Research and Statistics.

## Nonagricultural Wage and Salary Employment—Ten Year Trend (Cont.)

	(Average Annual Employment in thousands)			
	2017	2016	2015	2014
<b>Private Employment:</b>				
Services <sup>(a)</sup> . . . . .	2,548	2,471	2,398	2,308
Wholesale Trade . . . . .	143	144	145	143
Retail Trade . . . . .	352	351	353	351
Manufacturing . . . . .	74	77	79	77
Financial Activities . . . . .	469	466	459	449
Transportation, Warehousing and Utilities . . . . .	139	135	132	126
Construction . . . . .	153	147	139	129
Total Private Employment . . . .	3,878	3,791	3,705	3,583
Government . . . . .	585	584	580	573
Total . . . . .	4,463	4,375	4,285	4,156
Percentage Increase (Decrease) from Prior Year . . . . .	2.0%	2.1%	3.1%	3.3%

Persons Receiving Public Assistance—Ten Year Trend

2014-2023		
Average Annual Recipients		
Year	Public Assistance	SSI <sup>(a)</sup>
	(in thousands)	
2014 . . . . .	337	402,529
2015 . . . . .	360	398,856
2016 . . . . .	370	394,680
2017 . . . . .	364	388,629
2018 . . . . .	356	381,373
2019 . . . . .	332	374,695
2020 . . . . .	378	359,226
2021 . . . . .	371	347,907
2022 . . . . .	425	N/A
2023 . . . . .	481	N/A

<sup>(a)</sup> The Social Security Income (“SSI”) data is for December of each year.

N/A Not Available.

Sources: The City of New York, Human Resources Administration and the U.S. Social Security Administration.

### Employment Status of the Resident Population—Ten Year Trend

2013-2022

Year	Civilian Labor Force (in thousands)		Unemployment Rate	
	New York City Employed	New York City Unemployed <sup>(a)</sup>	New York City	United States
2013.....	3,707	358	8.8%	7.4%
2014.....	3,802	289	7.1	6.2
2015.....	3,861	228	5.6	5.3
2016.....	3,877	210	5.1	4.9
2017.....	4,105	194	4.5	4.4
2018.....	4,088	176	4.1	3.9
2019.....	4,098	168	3.9	3.7
2020.....	3,581	498	12.2	8.1
2021.....	3,681	411	10.0	5.4
2022.....	3,868	232	5.7	3.6

(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 efforts to find employment some time during the prior four weeks. This includes persons who were waiting to be recalled to a job from which they were laid off or were waiting to report to a new job within 30 days.

Note: Employment and unemployment information is not seasonally adjusted.

Sources: U.S. Department of Labor, Bureau of Labor Statistics, and Office of the Comptroller, Fiscal and Budget Studies.



**STATISTICAL SECTION**

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**SCHEDULES OF  
OPERATING INFORMATION**

# Comptroller's Report for Fiscal 2023

## Number of Full Time City Employees—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>Responsibility Area:</b>						
General Government . . . . .	14,293	14,313	15,298	16,080	15,708	15,202
Public Safety and Judicial:						
Police:						
Civilian . . . . .	13,820	13,954	14,329	15,519	15,306	15,251
Uniformed . . . . .	33,797	34,825	34,858	35,910	36,461	36,643
Fire:						
Civilian . . . . .	6,346	6,290	6,332	6,366	6,093	5,905
Uniformed . . . . .	10,672	10,615	10,750	11,047	11,244	11,244
Correction:						
Civilian . . . . .	1,502	1,496	1,603	1,741	1,749	1,770
Uniformed . . . . .	6,299	7,068	8,388	9,237	10,189	10,653
Other . . . . .	6,864	6,714	6,920	6,994	6,795	6,577
Education:						
Pedagogical . . . . .	116,660	117,004	119,210	121,077	120,398	119,900
Non-Pedagogical . . . . .	12,780	12,717	13,173	13,607	13,218	12,799
City University:						
Pedagogical . . . . .	4,244	4,267	4,404	4,545	4,599	4,549
Non-Pedagogical . . . . .	1,531	1,636	1,674	1,743	1,834	1,880
Social Services . . . . .	19,034	19,199	20,911	21,802	22,369	22,228
Environmental Protection:						
Sanitation:						
Civilian . . . . .	1,822	1,917	1,998	2,107	2,127	2,120
Uniformed . . . . .	8,045	7,614	7,220	7,755	7,893	7,558
Other . . . . .	5,524	5,360	5,643	5,891	5,920	5,832
Transportation Services . . . . .	5,064	4,903	5,090	5,120	4,941	4,842
Parks, Recreation and Cultural						
Activities . . . . .	4,451	3,799	4,056	4,287	4,116	4,147
Housing . . . . .	3,953	3,775	3,952	4,088	3,973	3,838
Health . . . . .	5,216	5,032	5,292	5,530	5,509	5,432
Total . . . . .	<u>281,917</u>	<u>282,498</u>	<u>291,101</u>	<u>300,446</u>	<u>300,442</u>	<u>298,370</u>
Percentage Increase (Decrease)						
From Prior Year . . . . .	(0.21%)	(3.0%)	(3.1%)	0.0%	0.7%	1.0%

Sources: Financial Management Systems (FMS), Mayor's Office of Management and Budget, and Mayor's Office of Operations

## Number of Full Time City Employees—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>Responsibility Area:</b>				
General Government . . . . .	14,985	14,277	13,250	12,702
Public Safety and Judicial:				
Police:				
Civilian . . . . .	14,802	14,353	14,535	14,512
Uniformed . . . . .	36,254	35,990	34,618	34,440
Fire:				
Civilian . . . . .	6,289	5,813	5,438	5,152
Uniformed . . . . .	11,090	10,945	10,777	10,318
Correction:				
Civilian . . . . .	1,729	1,569	1,418	1,353
Uniformed . . . . .	10,862	9,832	8,756	8,922
Other . . . . .	6,364	6,060	5,968	5,833
Education:				
Pedagogical . . . . .	118,671	115,799	112,272	109,901
Non-Pedagogical . . . . .	12,528	12,248	11,693	11,411
City University:				
Pedagogical . . . . .	4,449	4,232	4,023	3,849
Non-Pedagogical . . . . .	1,904	1,917	1,916	1,905
Social Services . . . . .	22,224	21,914	21,657	21,472
Environmental Protection:				
Sanitation:				
Civilian . . . . .	2,137	2,104	2,005	1,890
Uniformed . . . . .	7,544	7,465	7,381	7,185
Other . . . . .	5,748	5,720	5,558	5,547
Transportation Services . . . . .	4,773	4,633	4,452	4,408
Parks, Recreation and Cultural				
Activities . . . . .	4,177	4,094	3,908	3,686
Housing . . . . .	3,749	3,529	3,199	3,001
Health . . . . .	5,176	4,508	4,349	4,280
Total . . . . .	<u>295,455</u>	<u>287,002</u>	<u>277,173</u>	<u>271,767</u>
Percentage Increase (Decrease)				
From Prior Year . . . . .	2.9%	3.5%	2.0%	0.7%

# Comptroller's Report for Fiscal 2023

## Operating Indicators by Function/Program—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>GENERAL GOVERNMENT:</b>						
<b>Law Department</b>						
Cases commenced citywide. . . . .	8,812	8,284	9,103	7,468	8,598	8,219
<b>PUBLIC SAFETY AND JUDICIAL:</b>						
<b>Police Department (PD)</b>						
Felony crime . . . . .	126,929	119,742	95,369	94,790	93,631	95,868
Felony crime per 100,000						
population . . . . .	1,523	1,414	1,144	1,137	1,114	1,111
Traffic fatalities. . . . .	271	280	275	211	218	209
Total moving violations						
summonses (thousands) <sup>(1)</sup> . . . . .	580,878	501,056	461,167	749	1,027	1,075
<b>Fire Department (FD)</b>						
Incidents responded to by fire units						
(thousands). . . . .	654	627	589	541	619	603
Medical incidents (thousands). . . . .	363	337	315	281	316	287
Life-threatening medical emergency						
incidents. . . . .	605,140	564,412	515,598	564,827	567,757	568,737
Incidents responded to by						
ambulances (thousands). . . . .	1,622	1,531	1,388	1,522	1,524	1,499
Total average tours of duty per day. . . .	1,277	1,143	1,216	1,209	1,158	1,167
<b>Department of Correction (DOC)</b>						
Average daily jail						
population . . . . .	5,873	5,559	4,961	5,841	7,938	8,896
Ratio of inmates to uniformed staff. . . .	0.93	0.79	0.59	0.63	0.78	0.84
<b>EDUCATION:</b>						
<b>Department of Education (DOE)</b>						
Student enrollment:						
Pre-K (Half Day and						
Full Day) . . . . .	97,859	91,192	75,345	86,908	73,380	70,995
Elementary and intermediate. . . . .	525,365	540,190	581,694	613,924	628,771	641,645
High school . . . . .	283,753	287,754	298,451	301,368	304,799	309,166
Special education. . . . .	290,427	288,818	295,623	305,429	301,860	297,314
<b>City University of New York (CUNY)</b>						
Student Enrollment:						
Full-time . . . . .	35,687	39,553	48,836	54,687	57,804	59,027
Part-time . . . . .	31,897	33,478	33,679	37,028	37,269	36,924
Degrees Granted . . . . .	10,184	12,495	14,970	15,924	15,790	15,250

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>GENERAL GOVERNMENT:</b>				
<b>Law Department</b>				
Cases commenced citywide. . . . .	8,141	9,695	9,922	9,045
<b>PUBLIC SAFETY AND JUDICIAL:</b>				
<b>Police Department (PD)</b>				
Felony crime . . . . .	98,991	105,614	103,872	110,023
Felony crime per 100,000				
population . . . . .	1,159	1,235	1,223	1,309
Traffic fatalities . . . . .	211	236	249	284
Total moving violations				
summonses (thousands) <sup>(1)</sup> . . . . .	1,062	1,032	1,005	1,052
<b>Fire Department (FD)</b>				
Incidents responded to by fire units				
(thousands). . . . .	585	580	549	504
Medical incidents (thousands). . . . .	281	276	250	223
Life-threatening medical emergency				
incidents. . . . .	563,594	570,594	526,904	461,339
Incidents responded to by				
ambulances (thousands). . . . .	1,448	1,442	1,396	1,323
Total average tours of duty per day. . . .	1,145	1,105	1,057	1,025
<b>Department of Correction (DOC)</b>				
Average daily jail				
population . . . . .	9,500	9,790	10,240	11,408
Ratio of inmates to uniformed staff. . . .	0.87	1.00	1.17	1.28
<b>EDUCATION:</b>				
<b>Department of Education (DOE)</b>				
Student enrollment:				
Pre-K (Half Day and				
Full Day) . . . . .	72,035	71,847	66,209	55,734
Elementary and intermediate . . . . .	650,725	654,698	657,181	660,398
High school . . . . .	313,407	312,756	314,676	316,442
Special education . . . . .	292,065	283,017	270,722	250,500
<b>City University of New York (CUNY)</b>				
Student Enrollment:				
Full-time . . . . .	58,705	59,651	59,432	57,937
Part-time . . . . .	38,160	39,394	40,526	39,814
Degrees Granted . . . . .	14,280	14,334	13,721	11,541

(Continued)

# Comptroller's Report for Fiscal 2023

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>SOCIAL SERVICES:</b>						
<b>Human Resources</b>						
<b>Administration (HRA)</b>						
Persons receiving food stamps						
(thousands) . . . . .	1,739.2	1,713.4	1,734.2	1,642.3	1,523.5	1,607.5
Cash assistance (CA) recipients						
(thousands) . . . . .	483.2	446.1	406.1	405.1	364.4	383.1
Non-CA recipients (thousands) . . . . .	1,026.0	1,038.6	1,084.7	987.2	908.2	964.8
SSI recipients (thousands) . . . . .	230.0	228.8	243.4	250.0	250.9	259.6
<b>Office Of Child Support</b>						
<b>Enforcement</b>						
New support orders obtained. . . . .	4,502	3,742	3,610	8,948	12,758	14,832
Total cases with active orders . . . . .	200,554	209,544	225,512	248,488	261,073	269,761
<b>Administration for Children's</b>						
<b>Services (ACS)</b>						
<b>Reports of abuse or neglect:</b>						
Reports . . . . .	60,873	58,464	53,304	56,034	66,222	68,498
Children . . . . .	77,367	69,664	68,278	72,687	96,990	100,645
Children in foster care (average). . . . .	6,728	7,140	7,639	7,827	8,322	8,732
Children adopted . . . . .	556	459	343	404	740	899
Average enrollment in Early Learning						
contracted programs . . . . .	15,046	15,213	18,199	23,841	27,781	29,656
<b>Department of Homeless</b>						
<b>Services (DHS)</b>						
Homeless population <sup>(2)</sup> . . . . .	80,724	46,675	47,669	55,913	58,044	58,767
<b>Families entering the DHS</b>						
shelter services system for						
the first time . . . . .	13,131	5,167	4,050	5,817	6,952	6,555
Average number of families in						
shelters per day . . . . .	15,165	9,998	11,806	14,174	14,925	15,094
Average number of single adults						
in shelters per day . . . . .	20,162	16,465	18,012	16,934	16,094	14,847

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>SOCIAL SERVICES:</b>				
<b>Human Resources</b>				
<b>Administration (HRA)</b>				
Persons receiving food stamps (thousands) . . . . .	1,676.3	1,693.2	1,706.7	1,755.8
Cash assistance (CA) recipients (thousands) . . . . .	401.2	409.3	402.1	385.8
Non-CA recipients (thousands) . . . . .	1,012.3	1,020.7	1,039.0	1,098.7
SSI recipients (thousands) . . . . .	262.8	263.1	265.6	271.3
<b>Office Of Child Support Enforcement</b>				
New support orders obtained. . . . .	18,645	19,579	20,351	20,286
Total cases with active orders . . . . .	282,013	282,451	283,114	285,173
<b>Administration for Children's Services (ACS)</b>				
<b>Reports of abuse or neglect:</b>				
Reports . . . . .	67,719	62,743	61,290	61,856
Children . . . . .	99,325	92,020	88,932	89,498
Children in foster care (average). . . . .	8,960	9,926	11,098	11,760
Children adopted . . . . .	899	1,052	1,004	1,101
Average enrollment in Early Learning contracted programs . . . . .	30,117	30,671	30,079	30,422
<b>Department of Homeless Services (DHS)</b>				
Homeless population <sup>(2)</sup> . . . . .	58,283	57,798	56,236	53,638
<b>Families entering the DHS shelter services system for the first time . . . . .</b>				
	6,947	7,266	6,168	5,732
Average number of families in shelters per day . . . . .	15,279	14,301	13,929	12,515
Average number of single adults in shelters per day . . . . .	13,626	12,727	11,330	10,116

(Continued)

# Comptroller's Report for Fiscal 2023

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>ENVIRONMENTAL PROTECTION:</b>						
<b>Department of Environmental Protection (DEP)</b>						
Water main breaks . . . . .	403	459	445	371	460	520
Water supply complaints . . . . .	38,350	37,709	35,650	35,283	45,444	50,690
Environmental complaints <sup>(3)</sup> . . . . .	63,719	61,289	54,035	55,766	72,163	70,956
<b>Department of Sanitation (DOS)</b>						
Complaints received . . . . .	67,185	78,443	62,197	39,330	48,844	41,500
Tons of refuse collected (thousands). . . . .	2,890	3,063	3,186	2,945	2,998	2,953
Tons recycled per day . . . . .	2,307	2,616	2,880	2,802	2,783	2,676
Total number of violation notices issued by Environmental Control Board . . . . .	390,522	240,143	263,039	315,477	372,818	390,611
<b>TRANSPORTATION SERVICES:</b>						
<b>Department of Transportation (DOT)</b>						
Number of red light cameras . . . . .	211	211	211	211	211	211
Potholes repaired . . . . .	176,853	184,832	176,939	173,328	228,339	279,241
Pothole work orders <sup>(4)</sup> . . . . .	34,563	36,121	32,857	38,151	42,960	51,833
<b>PARKS, RECREATION AND CULTURAL ACTIVITIES:</b>						
<b>Department of Parks and Recreation (DPR)</b>						
Comfort stations . . . . .	698	695	691	684	683	677
Tennis courts . . . . .	658	648	655	663	676	674
Permits sold <sup>(5)</sup> . . . . .	25,241	25,585	—	21,556	20,340	21,311
Attendance at ice skating rinks . . . . .	481,345	500,675	308,044	481,433	582,978	562,976
Ball fields . . . . .	750	753	750	762	762	767
Swimming pools . . . . .	65	65	65	65	65	67
Pools attendance (CY). . . . .	864,390	986,448	892,306	204,899	1,621,048	1,601,869
Recreation centers total attendance . . . . .	1,647,046	776,001	4,227	1,947,377	3,003,599	3,202,200

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>ENVIRONMENTAL PROTECTION:</b>				
<b>Department of Environmental Protection (DEP)</b>				
Water main breaks. . . . .	424	395	562	513
Water supply complaints . . . . .	45,150	45,476	41,617	35,960
Environmental complaints <sup>(3)</sup> . . . . .	69,124	73,497	64,312	54,894
<b>Department of Sanitation (DOS)</b>				
Complaints received . . . . .	35,530	31,976	26,032	23,333
Tons of refuse collected (thousands). . . . .	2,974	3,013	2,944	2,968
Tons recycled per day . . . . .	2,565	2,373	2,197	2,088
Total number of violation notices issued by Environmental Control Board. . . . .	456,373	458,050	402,251	358,064
<b>TRANSPORTATION SERVICES:</b>				
<b>Department of Transportation (DOT)</b>				
Number of red light cameras . . . . .	211	211	190	190
Potholes repaired . . . . .	260,082	303,218	460,493	449,528
Pothole work orders <sup>(4)</sup> . . . . .	49,687	50,085	60,809	54,667
<b>PARKS, RECREATION AND CULTURAL ACTIVITIES:</b>				
<b>Department of Parks and Recreation (DPR)</b>				
Comfort stations . . . . .	678	679	667	680
Tennis courts . . . . .	692	692	695	695
Permits sold <sup>(5)</sup> . . . . .	15,012	14,921	15,891	16,099
Attendance at ice skating rinks . . . . .	581,842	564,696	548,677	595,887
Ball fields . . . . .	781	777	782	790
Swimming pools . . . . .	67	67	67	67
Pools attendance (CY). . . . .	1,492,451	1,759,235	1,790,628	1,434,011
Recreation centers total attendance . . . . .	3,402,621	4,277,349	3,422,683	3,398,432

(Continued)

**Comptroller's Report for Fiscal 2023****Operating Indicators by Function/Program—Ten Year Trend (Cont.)**

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>HOUSING:</b>						
<b>Department of Housing</b>						
<b>Preservation and Development (HPD)</b>						
Total housing starts under						
Housing New York (units) <sup>(6)</sup> . . . . .	24,090	16,042	28,310	30,023	25,299	32,116
Total housing completions (New						
Housing Marketplace Plan and						
Housing New York (units) <sup>(7)</sup> . . . . .	21,185	13,779	10,523	15,391	18,200	25,093
Buildings sold . . . . .	6	7	34	14	18	17
Occupied buildings . . . . .	135	111	115	180	200	199
Buildings under management . . . . .	146	154	199	226	253	248
Inspections completed . . . . .	830,328	738,928	627,958	571,622	737,216	706,664
Violations issued . . . . .	722,852	731,684	620,108	474,619	604,068	522,199
<b>HEALTH:</b>						
<b>Department of Health and Mental Hygiene (DOH)</b>						
New HIV diagnoses						
(calendar year)						
preliminary . . . . .	745	821	812	1,533	1,742	1,953
Tuberculosis new cases—						
calendar year . . . . .	536	530	445	566	559	613
Tuberculosis clinic visits . . . . .	25,994	17,805	24,452	37,477	35,946	34,665
Sexual transmitted disease (STD)						
reportable cases citywide . . . . .	94,682	102,995	98,191	97,189	109,106	102,693
Immunizations given at						
immunization walk-in clinics . . . . .	30,095	32,726	9,169	57,091	69,797	63,565

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>HOUSING:</b>				
<b>Department of Housing</b>				
<b>Preservation and Development (HPD)</b>				
Total housing starts under				
Housing New York (units) <sup>(6)</sup> . . . . .	24,293	23,287	20,326	8,990
Total housing completions (New				
Housing Marketplace Plan and				
Housing New York (units) <sup>(7)</sup> . . . . .	17,736	18,442	8,984	9,370
Buildings sold . . . . .	12	4	23	24
Occupied buildings . . . . .	209	66	63	216
Buildings under management . . . . .	265	127	130	159
Inspections completed . . . . .	698,948	692,943	664,960	675,760
Violations issued . . . . .	481,085	440,849	408,874	392,456
<b>HEALTH:</b>				
<b>Department of Health and Mental Hygiene (DOH)</b>				
New HIV diagnoses				
(calendar year)				
preliminary . . . . .	2,076	2,449	2,813	2,913
Tuberculosis new cases—				
calendar year . . . . .	565	575	585	656
Tuberculosis clinic visits . . . . .	34,140	31,216	35,362	40,533
Sexual transmitted disease (STD)				
reportable cases citywide . . . . .	98,912	88,955	80,881	75,301
Immunizations given at				
immunization walk-in clinics . . . . .	65,374	67,230	62,263	104,282

(Continued)

# Comptroller's Report for Fiscal 2023

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>LIBRARIES:</b>						
Public Libraries						
Attendance (thousands) . . . . .	20,537	14,066	3,898	23,885	35,142	36,236
Circulation (thousands) . . . . .	34,116	30,366	18,645	32,429	45,786	50,130
Computers for public use (thousands) . . . . .	12,183	12,429	11,138	14,229	14,817	15,218

- (1) Beginning in fiscal year 2021 the Mayor's Management Report presented the actual amount of moving violation summonses instead of the rounded in thousands amount. All amounts prior to fiscal year 2021 are presented as rounded in thousands.
- (2) Based on the average daily census for June taken by DHS.
- (3) Includes noise complaints.
- (4) Pothole orders may include multiple potholes.
- (5) The count of permits is based on calendar year. A small number of permits were sold late February to mid-March of 2020. Since none of them could be used due to closures, all permits were automatically re-issued as 2021 permits and will be included in the 2022 report.
- (6) The New Housing Marketplace Plan was discontinued during fiscal year 2014 and replaced with Housing New York Plan.
- (7) The Housing New York Plan commenced during fiscal year 2014. Prior to fiscal year 2014 the statistics only indicated The New Housing Marketplace Plan that was discontinued during fiscal year 2014.

N/A: Not Applicable.

Source: Unless otherwise indicated, all data is from the Mayor's Management Report (MMR) and from various City agencies.

## Operating Indicators by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>LIBRARIES:</b>				
Public Libraries				
Attendance (thousands) . . . . .	36,908	33,800	34,000	37,224
Circulation (thousands) . . . . .	51,009	50,747	52,088	56,212
Computers for public use				
(thousands) . . . . .	15,926	8,247	7,929	7,520

# Comptroller's Report for Fiscal 2023

## Capital Assets Statistics by Function/Program—Ten Year Trend

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>General Government:</b>						
Terminals/Markets . . . . .	56	56	55	54	54	56
Piers/Bulkheads . . . . .	196	195	185	188	188	187
Public Office Buildings . . . . .	28	28	28	29	33	34
<b>Public Safety and Judicial:</b>						
Police Precincts . . . . .	77	77	77	77	77	77
Police Buildings Non-Precinct . . . . .	189	189	189	192	192	191
Court Buildings . . . . .	24	24	24	24	23	23
Fire Houses . . . . .	257	257	257	257	257	255
Fire Vehicles <sup>(1)</sup> . . . . .	2,569	2,628	2,600	2,622	2,590	2,641
Correctional/Detention Centers . . . . .	9	8	8	9	11	12
<b>Education:</b>						
Primary Schools . . . . .	930	931	931	932	939	953
Intermediate/Junior High Schools . . . . .	211	211	207	208	208	211
High Schools . . . . .	232	229	223	222	224	234
Leased Spaces—sq ft [000]—						
Dept of Education . . . . .	12,520	11,524	2,790	2,870	2,648	2,549
Community Colleges . . . . .	7	7	7	7	7	7
<b>Environmental Protection:</b>						
Transfer Stations . . . . .	61	61	61	61	61	61
Vehicle Maintenance/Storage						
Facilities . . . . .	62	62	62	62	62	62
Piers/Bulkheads . . . . .	24	24	24	24	27	32
Collection Trucks . . . . .	2,157	2,141	2,156	2,256	2,245	2,503
Other Vehicles . . . . .	2,438	2,412	2,406	2,438	2,476	2,507
<b>Transportation:</b>						
Waterway Bridges . . . . .	118	118	109	108	108	107
Highway Bridges . . . . .	681	681	683	682	682	682
Piers/Bulkheads . . . . .	24	24	24	24	26	26
Signalized Intersections . . . . .	13,698	13,586	13,530	13,385	13,263	13,159
Street Lights <sup>(2)</sup> . . . . .	327,106	326,614	326,400	325,643	323,498	323,195
Lane Miles Resurfaced <sup>(3)</sup> . . . . .	1,201	1,193	918	1,092	1,324	1,321

## Capital Assets Statistics by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>General Government:</b>				
Terminals/Markets . . . . .	54	56	57	57
Piers/Bulkheads . . . . .	188	187	189	190
Public Office Buildings . . . . .	33	34	33	32
<b>Public Safety and Judicial:</b>				
Police Precincts . . . . .	77	77	77	77
Police Buildings Non-Precinct . . . . .	189	188	39	39
Court Buildings . . . . .	23	23	23	23
Fire Houses . . . . .	255	254	255	254
Fire Vehicles <sup>(1)</sup> . . . . .	2,616	2,512	2,400	2,264
Correctional/Detention Centers . . . . .	14	14	14	14
<b>Education:</b>				
Primary Schools . . . . .	954	1,012	955	955
Intermediate/Junior High Schools . . . . .	206	207	207	206
High Schools . . . . .	226	227	223	223
Leased Spaces—sq ft [000]—				
Dept of Education . . . . .	2,656	2,591	2,198	2,699
Community Colleges . . . . .	7	7	7	7
<b>Environmental Protection:</b>				
Transfer Stations . . . . .	60	60	60	59
Vehicle Maintenance/Storage				
Facilities . . . . .	62	64	64	64
Piers/Bulkheads . . . . .	27	32	32	32
Collection Trucks . . . . .	2,408	2,412	2,239	2,154
Other Vehicles . . . . .	2,280	2,216	2,182	2,082
<b>Transportation:</b>				
Waterway Bridges . . . . .	106	104	103	103
Highway Bridges . . . . .	683	680	681	681
Piers/Bulkheads . . . . .	26	26	24	24
Signalized Intersections . . . . .	13,060	12,959	12,853	12,778
Street Lights <sup>(2)</sup> . . . . .	321,807	349,239	348,027	343,911
Lane Miles Resurfaced <sup>(3)</sup> . . . . .	1,321	1,239	1,020	1,006

(Continued)

## Comptroller's Report for Fiscal 2023

### Capital Assets Statistics by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year					
	2023	2022	2021	2020	2019	2018
<b>Parks, Recreation And</b>						
<b>Cultural Activities:</b>						
Museum/Cultural Facilities . . . . .	331	318	320	320	312	308
Parks . . . . .	2,040	2,031	2,027	2,026	2,020	2,009
Acreage . . . . .	30,356	30,358	30,295	30,189	30,189	30,166

<sup>(1)</sup> The Fire Vehicles for FY 2018 were corrected from 2,616 to 2,641

<sup>(2)</sup> The Street Lights for FY 2017 were corrected from 396,572 to 321,807 and FY 2018 from 414,938 to 323,195 due to re-evaluation of items included in Street Lighting Inventory

<sup>(3)</sup> The Lane Miles Resurfaced for FY 2018 were corrected from 1,300 to 1,321

Sources: Various City Agencies.

Capital Assets Statistics by Function/Program—Ten Year Trend (Cont.)

	Fiscal Year			
	2017	2016	2015	2014
<b>Parks, Recreation And</b>				
<b>Cultural Activities:</b>				
Museum/Cultural Facilities . . . . .	312	308	312	308
Parks . . . . .	2,009	2,008	1,970	1,958
Acreage . . . . .	29,924	29,913	29,915	29,845

**Capital Assets—Depreciation/Amortization and Replacement Cost Data**

		2023	Accumulated			Replacement
	Cost	Depreciation/ Amortization	Depreciation/ Amortization	Net Book Value	Replacement Cost	Cost Depreciation
				(in thousands)		
BUILDINGS:						
General Government . . . . .	\$ 6,717,101	\$ 224,187	\$ 3,173,419	\$ 3,543,682	\$ 12,152,269	\$ 7,726,615
Public Safety and Judicial . . . . .	4,283,038	106,038	2,512,587	1,770,451	8,817,415	6,171,198
Education. . . . .	53,152,048	1,968,719	29,114,587	24,037,461	98,370,250	68,038,758
City University . . . . .	174,251	2,349	169,381	4,870	1,067,471	1,052,038
Social Services . . . . .	943,838	20,542	534,486	409,352	1,519,600	957,262
Environmental Protection . . . . .	2,022,447	45,427	996,911	1,025,536	3,288,302	1,908,863
Transportation Services. . . . .	968,065	18,226	504,965	463,100	3,024,258	2,361,874
Parks, Recreation and Cultural						
Activities . . . . .	3,325,571	71,361	1,686,312	1,639,259	6,718,285	4,505,874
Housing . . . . .	81,381	1,585	47,847	33,534	126,199	76,988
Health . . . . .	394,480	10,849	216,305	178,175	856,674	609,770
Libraries. . . . .	836,352	17,611	340,980	495,372	1,902,194	1,269,444
Total buildings . . . . .	<u>72,898,572</u>	<u>2,486,894</u>	<u>39,297,780</u>	<u>33,600,792</u>	<u>137,842,917</u>	<u>94,678,684</u>
EQUIPMENT (INCLUDING SOFTWARE):						
General Government . . . . .	4,115,567	208,385	3,169,788	945,779	4,344,495	3,503,310
Public Safety and Judicial . . . . .	2,947,338	196,075	1,984,238	963,100	3,019,076	2,190,579
Education. . . . .	3,687,033	257,562	1,170,211	2,516,822	3,835,165	1,464,527
City University . . . . .	46,036	5	41,321	4,715	91,961	88,503
Social Services . . . . .	569,006	40,705	398,335	170,671	593,563	437,638
Environmental Protection . . . . .	2,342,099	107,647	2,032,337	309,762	2,691,435	2,417,839
Transportation Services. . . . .	2,004,668	45,607	1,494,153	510,515	9,533,232	9,110,003
Parks, Recreation and Cultural						
Activities . . . . .	349,729	13,403	266,584	83,145	420,884	346,960
Housing . . . . .	31,402	3,761	24,422	6,980	30,228	24,425
Health . . . . .	193,303	12,658	135,243	58,060	196,379	105,794
Libraries. . . . .	<u>104,996</u>	<u>6,911</u>	<u>80,690</u>	<u>24,306</u>	<u>115,717</u>	<u>94,665</u>
Total equipment						
including software . . . . .	<u>16,391,177</u>	<u>892,719</u>	<u>10,797,322</u>	<u>5,593,855</u>	<u>24,872,135</u>	<u>19,784,243</u>
INFRASTRUCTURE:						
General Government . . . . .	3,471,552	187,019	909,338	2,562,214	2,248,213	1,236,584
Public Safety and Judicial . . . . .	47,162	1,630	39,424	7,738	72,058	58,865
Environmental Protection . . . . .	142,200	4,737	100,076	42,124	195,137	144,622
Transportation Services. . . . .	23,209,082	893,475	8,722,899	14,486,183	25,796,843	11,435,785
Parks, Recreation and Cultural						
Activities . . . . .	<u>6,686,588</u>	<u>405,575</u>	<u>3,246,870</u>	<u>3,439,718</u>	<u>6,414,484</u>	<u>3,747,287</u>
Total infrastructure. . . . .	<u>\$ 33,556,584</u>	<u>\$ 1,492,436</u>	<u>\$ 13,018,607</u>	<u>\$ 20,537,977</u>	<u>\$ 34,726,735</u>	<u>\$ 16,623,143</u>

(Continued)

**Capital Assets—Depreciation/Amortization and Replacement Cost Data (Cont.)**

		2023	Accumulated			Replacement
	Cost	Depreciation/ Amortization	Depreciation/ Amortization	Net Book Value	Replacement Cost	Cost Depreciation
				(in thousands)		
LEASE ASSETS:						
General Government . . . . .	\$ 4,215,140	\$ 1,078,864	\$ 499,730	\$ 3,715,410	\$ 4,094,656	\$ 559,964
Public Safety and Judicial . . . . .	881,858	642,381	142,091	739,767	880,917	161,785
Education. . . . .	3,651,400	2,342,234	559,785	3,091,615	3,670,470	651,688
City University . . . . .	369,385	61,350	49,435	319,950	369,385	56,273
Social Services . . . . .	3,426,492	2,518,987	479,193	2,947,299	3,435,961	554,283
Environmental Protection . . . . .	690,066	363,778	88,221	601,845	822,043	246,207
Transportation Services. . . . .	459,365	226,711	115,752	343,613	446,414	128,504
Parks, Recreation and Cultural						
Activities . . . . .	27,300	24,959	7,804	19,496	27,300	9,186
Housing . . . . .	3,756	9,029	1,847	1,909	3,756	2,102
Health . . . . .	845,617	341,724	62,531	783,086	858,697	84,074
Total lease assets . . . . .	14,570,379	7,610,017	2,006,389	12,563,990	14,609,599	2,454,066
SUBSCRIPTION ASSETS:						
General Government . . . . .	8,244	972	972	7,272	8,264	1,475
Social Services . . . . .	638	212	212	426	644	272
Transportation Services. . . . .	596	163	163	433	602	209
Housing . . . . .	839	27	27	812	840	75
Health . . . . .	2,939	1,133	1,133	1,806	2,969	1,455
Total subscription assets . . . . .	13,256	2,507	2,507	10,749	13,319	3,486
Total buildings, equipment, infrastructure, lease assets and subscription assets . . . . .						
	\$137,429,968	\$12,484,573	\$65,122,605	\$72,307,363	\$212,064,705	\$133,543,622