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The City of New York  
**OFFICE OF MANAGEMENT & BUDGET**  
255 Greenwich Street · New York, NY 10007

The New York City Office of Management and Budget (OMB) develops and oversees the City's Expense and Capital Budgets. The 2014 Adopted Expense and Capital budgets are \$75.0 and \$6.1 billion respectively. With a staff of approximately 320, OMB prepares and monitors the budgets and programs of over 80 City agencies and related organizations (e.g. the New York City Transit Authority, the New York City Housing Authority and the Health and Hospitals Corporation). In order to perform its duties, OMB is divided into approximately 30 different Task Forces as listed below.

### **LABOR CONTRACT ANALYSIS**

This Task Force gathers research and analyzes data for use by City labor negotiators. It also acts as a member of the City's bargaining team. In addition, the Task Force performs budgetary analysis of all issues concerning employment costs and works on citywide personnel issues. Further, the unit monitors State and Federal legislation.

### **MISCELLANEOUS BUDGET & PENSION ANALYSIS**

The Miscellaneous Budget and Pension Analysis Task Force is responsible for almost \$15 billion in citywide expenses that are not allocated to specific agencies. These expenses include employee fringe benefits, judgments and claims, subsidies, and contractual expenses. The Task Force also monitors contributions to defined-benefit pension systems, which are supported by assets of over \$100 billion.

Analysts in this Task Force prepare expense projections based on payroll, population, and other data to develop annual forecasts and costs of various initiatives. Significant time is also devoted to reviewing proposed legislation. The Task Force works closely with outside benefit consultants and various other City agencies such as the Office of the Actuary, City Comptroller, Law Department and the Office of Labor Relations.

### **ACCOUNTING SERVICES**

New York City's budget is statutorily required to be balanced in accordance with governmental generally accepted accounting principles (GAAP). The Accounting Services Unit is responsible for monitoring changes to GAAP and providing advice on its interpretation and application. The Unit staff supports the Mayor's representative on the City's Charter-mandated Audit Committee and, in conjunction with the City Comptroller's Office and the Mayor's Office of Operations, coordinates the annual audits of the City's financial statements and Federal programs which are conducted by an independent CPA firm. The Task Force is also involved with the calculation and negotiation of grant overhead and fringe benefit reimbursement rates with the Federal government, as well as other cost accounting / cost allocation work and provides accounting and audit related advice to other City and City-related entities as requested.

### **MISCELLANEOUS REVENUE & INTERFUND AGREEMENTS**

The Miscellaneous Revenue Task Force forecasts and monitors all sources of revenue received by the City with the exception of taxes and grants. There are three major groupings of Miscellaneous Revenue: Cost-based Charges (Licenses, Permits, and Charges for Services); Water and Sewer revenues; and Other Income (Interest Income, Franchises, Rental Income, Fines, and Miscellaneous). The Task Force also initiates and manages many projects designed to increase revenue and improve revenue-related operations.

The Interfund Agreement Task Force manages revenue reimbursements from the Capital Fund to the General Fund for authorized first-line architectural, engineering, and design costs incurred by the City's own engineering and support staff.

## **COMMUNITY DEVELOPMENT**

The Community Development Unit coordinates policy and manages both the revenues and expenditures of the City's Community Development Block Grant Program. Congress established this program in 1974 to provide Federal funds for housing, economic development, neighborhood facilities and public support services that principally benefit low and moderate income persons. The program includes the maintenance and rehabilitation of City-owned apartments for low-and moderate-income families, day care center services and revitalization of neighborhood retail areas.

## **COMMUNITY DEVELOPMENT – DISASTER RECOVERY**

The Community Development Disaster Recovery Task Force was created shortly after the City received an allocation of Community Development Block Grant – Disaster Recovery funds from the Federal government for purposes of Sandy recovery. The Task Force provides programmatic guidance, coordinates policy, administers CDBG-DR revenues, and provides oversight and monitoring of recovery activities. These activities are concentrated on provided assistance to impacted homeowners, renters, and businesses, and for rehabilitating City infrastructure and ensuring resilient investments of funds.

## **FEDERAL AND STATE REVENUE MONITORING**

The Federal & State Revenue Monitoring Unit coordinates the systematic forecasting and monitoring of intergovernmental grant revenues awarded to City agencies and oversees the US Department of Homeland Security grants and Federal Stimulus funds. The Task Force is a resource on grant administration issues, involving reporting, research, writing, auditing, compliance and information, and serves as a liaison to New York State and Federal agencies on matters involving grant program activity.

## **FINANCIAL & PERSONNEL PLANNING & BUDGET PUBLICATIONS**

This Task Force establishes monthly spending allotments and aggregate position limits for each City agency. It also coordinates the publishing of the Preliminary, Executive and Adopted Budgets.

Establishing spending allotments involves instructing the agencies on the preparation of their monthly plans which includes reviewing, updating and monitoring these plans during the year. This also involves the review of monthly expenditure and personnel variance reports and the coordination of a surplus/needs analysis for the fiscal year. Other responsibilities include: coordinating OMB's review of Planned Action Reports (agency requests for new hires and redeployment of personnel) and compiling Citywide personnel statistical data, including the funding of full-time and full time equivalent staffing levels and reporting of attrition.

## **BUDGET COORDINATION & SYSTEMS CONTROL, ENERGY AND LEASES**

The Financial Planning and Maintenance, Energy, Leases and Revenue Reporting Task Force is responsible for the coordination of the City's expense and revenue budgets in the City's Financial Management Systems (FMS) during budget preparation and for maintaining the budget during the year. The unit is responsible for implementing system updates to reflect technology changes. The unit also reviews and monitors energy usage, prices and market conditions for projecting energy costs to be included in agencies' budgets. The unit also manages the city's lease budget, projecting lease expenditures, monitoring space utilization, and reviewing lease contracts. The unit is also responsible for the submission and reviewing of the citywide revenue recognition and cash collection Plans from all city agencies. In addition, the unit reviews and monitors citywide revenue cash flows to be reflected in the monthly Financial Plan Statements (FPS).

## **FINANCIAL PLAN, CASH FLOW REPORTING, PEG MONITORING & CONTRACT COORDINATION**

This Task Force oversees the development, analysis and administration of the City's budget in the following areas: Financial Plan reporting, cash flow reporting, PEG monitoring and contract coordination.

Financial Plan reporting involves the publication of financial plan and budget documents and the submission to the Financial Control Board. Cash flow reporting involves the monitoring and forecasting of the City's cash flows and the publication of the Financial Plan Statements. PEG monitoring involves planning and reporting on the implementation of initiatives proposed to reduce spending or increase revenues to eliminate projected budget gaps. Contract coordination involves reviewing and approving City contracts for goods and services.

## **CAPITAL FINANCIAL PLANNING**

This Task Force develops and participates in the formation of Capital Planning strategies with the Mayor, City Council, Borough Presidents and senior administration officials. It also advises senior administration officials on budget and policy issues relating to capital management, eligibility and impact on operating budgets.

This Task Force is responsible for the preparation and analysis of the Mayor's four-year Capital Budget, Commitment Plan and Ten-Year Capital Strategy. It forecasts and monitors cash flow used to project long-term borrowing for the City's financing program. In addition, it negotiates capital budget adoption and modification with the City Council and Borough Presidents. The Task Force manages the activities in the review, processing and monitoring of appropriations.

## **INFORMATION SYSTEMS**

Information Systems provides IT support and all IT hardware and software necessary for OMB's day to day operations, as well as for budget preparation. It also provides graphics and layout design for all OMB publications and for the Mayor's Office press briefings and other presentations.

## **PERSONNEL MANAGEMENT & ADMINISTRATION**

Personnel Management & Administration (PMA) has a mission that must be accomplished within the framework of citywide policies and directives: to design, develop and assure the proper implementation of personnel programs shaped to meet the needs of Agency personnel to provide continuous delivery of timely and efficient services to our employees.

This Division consists of two major areas, Personnel Management and Administrative Services. The Personnel Management area encompasses payroll, timekeeping, fringe benefits, human resources, training, equal employment opportunity, employee relations and administration of the Agency's budget. The Administrative Services area provides support services such as purchasing, copying services, mail, car service, out-of-town travel, telephone, employee identification and special projects.

## **COUNSEL'S OFFICE**

The Counsel's Office provides legal advice and representation with respect to the City's budget process, debt issuance program, financing of capital projects, contracting and procurement, legislation, and other general legal matters.

## **FINANCING POLICY & COORDINATION**

This Division manages the City's long-term capital financing program and seasonal borrowing. In addition to implementing the NYC General Obligation bond financing program, the Division is also directly responsible for the debt management of other financing entities: the New York City Water Finance Authority, the New York City Transitional Finance Authority, the Hudson Yards Infrastructure Corporation, the Sales Tax Asset Receivable Corporation, and TSASC.

(TSASC is a not-for-profit corporation established by the City to securitize Tobacco Settlement Revenues.). This includes bond issuance for new money financing of the City capital plan, refinancing of outstanding debt to reduce annual borrowing costs, ongoing monitoring of floating rate debt & interest rate derivatives, as well investing monies held by the other financing entities mentioned previously.

The Finance Division also works with conduit borrowers, such as the New York State Dormitory Authority and the New York City Industrial Development Corporation. Here the Division implements lease financing for various City capital projects. The staff in this Division works closely with investment bankers, financial advisors, bond counsel, and other governmental entities on securities transactions. It is responsible for preparing the City's debt service budget as well as the budget of the other financing entities under OMB's purview and providing various analyses relating to bond structure, pricing and the City bonding capacity and debt burden.

### **ADMINISTRATION OF JUSTICE**

The Administration of Justice Task Force has primary oversight responsibilities for all criminal justice agencies in the City of New York. This task force includes major agencies such as the Police Department, Department of Correction, Department of Probation and Offices of the District Attorneys. Major issues of focus are crime reduction, emergency response times, arrest processing and the impact of case processing on jail population levels.

### **FIRE, PARKS & SANITATION**

This Task Force provides oversight of four mayoral agencies with a combined operating budget of \$3.7 billion in fiscal year 2015. The Task Force is comprised of three units: the Fire Unit, the Sanitation Unit and the Parks Unit, which includes oversight of the Landmarks Preservation Commission. Each Unit monitors the expense and capital budgets of its respective agencies, including developing cost reduction proposals, reviewing agency fiscal requests, and determining the budgetary impact of programmatic decisions.

Significant issues of focus for each unit are as follows: Sanitation - the implementation of the City's Solid Waste Management Plan (SWMP) including the construction of marine waste export and recycling facilities, reducing waste export costs through recycling and waste prevention programs, and increasing efficiencies in waste collection, street cleaning, and snow removal; Fire – response times to fire and medical emergencies, the efficiency of uniform and civilian personnel, including Emergency Medical Services (EMS) and uniformed overtime spending, oversight of programs involving World Trade Center (WTC) health funding and Homeland Security, and capital programs including fire-fighting apparatus, fireboats, and facilities; Parks – the implementation of major Parks development projects, including waterfront park construction, reviewing neighborhood parks and playgrounds reconstruction projects, and the analysis of the costs associated with the maintenance and operation of public spaces including: beaches, boardwalks, pools, athletic fields, playgrounds, recreation centers, as well as City-wide tree planting.

### **ADMINISTRATIVE AGENCIES AND ELECTED OFFICIALS**

This Task Force oversees and prepares the expense and capital budgets of administrative agencies and offices of elected officials of the City of New York. The focus of this Task Force is on the coordination of government operations and citywide policies.

There are over 30 agencies, offices, boards, and commissions monitored by this Task Force. They can be categorized as the offices of elected officials, administrative agencies, or technology agencies. Administrative agencies, such as the Department of Citywide Administrative Services and the Office of Payroll Administration, provide centralized services and various support functions to City agencies. The Task Force also oversees the Department of Information Technology and Telecommunications which coordinates citywide information technology projects and the operation of the 311 Citizen Service Center.

## **INFRASTRUCTURE, CULTURALS & LIBRARIES**

This Task Force develops monitors and maintains budgets for nine infrastructure, environmental protection and cultural-related agencies. It addresses issues such as upstate watershed agreements, waste water treatment, construction and maintenance of highways and bridges, subsidies for transit services and funding for cultural institutions and libraries.

## **INFORMATION SYSTEMS MANAGEMENT**

The Information Systems Management Task Force (ISM) is responsible for the approval and oversight of the funding, acquisition, and implementation of all computer technology and telecommunications initiatives within New York City government. ISM reviews and analyzes all City Information Technology projects as to technical feasibility, financial justification, programmatic merit and procurement methodology. ISM prepares and monitors the capital budget related to the funding and acquisition of computer systems and provides oversight for the implementation of individual agency and Citywide Information Technology projects.

## **SOCIAL SERVICES**

This Task Force oversees expense budgets totaling more than \$14 billion for the five social services agencies, as well as the financing for related capital projects. The agencies are the Human Resources Administration, Administration for Children's Services, Department of Homeless Services, Department for the Aging and Department of Youth and Community Development. Ongoing task force responsibilities include forecasting and monitoring caseload and expenditure trends in areas as diverse as public assistance, juvenile justice, child care and foster care; analyzing the impact of State and Federal budget and policy changes on the City's social service programs and evaluating the efficiency and effectiveness of programs. Task Force members develop and participate in special projects, which have included the financing of new supportive housing projects, alternative programs for juvenile delinquents and inter-agency technology projects.

## **HEALTH**

The Health Task Force is responsible for fiscal oversight and policy coordination for the Department of Health and Mental Hygiene, the Office of the Chief Medical Examiner, the City's Medicaid Program, and the Health and Hospitals Corporation-the nation's largest public hospital system. The combined operating budgets for these programs total more than \$8 billion. The oversight role involves preparation of the financial plan through analysis and development of proposals to optimize the use of resources and requests to fund new initiatives; monitoring agency expenditures, operations and key programmatic indicators to ensure adherence with the financial plan and management priorities; and participating in special projects and Citywide initiatives to facilitate efficient agency operations.

Program issues addressed by the Task Force include balancing the City's dual role as a payer and provider of health care services to the poor, analyzing changes in State and Federal funding for public health services, and examining the financial and service impact of managed care expansion. Task Force staff have participated in projects to develop strategies to improve revenue collections at HHC hospitals, address the needs of the uninsured, and public health disparities.

## **HOUSING & ECONOMIC DEVELOPMENT**

This Task Force is responsible for the operating and capital budgets for the Departments of Housing Preservation & Development, Buildings, City Planning, and Small Business Services, as well as a dozen entities including the Housing Development Corporation, the New York City Housing Authority, the Economic Development Corporation, the Trust for Governors Island and the Battery Park City Authority.

The positions within the taskforce are varied and draw upon several disciplines. Housing analysts with a focus on housing development function as underwriters. They evaluate individual deals to ensure that the agency's mission is met at the lowest possible cost. To accomplish this,

the analyst must gain expertise in the dozens of available sources used to build a residential building including the low income housing tax credit and various Federal and State grants. The role of each stakeholder is examined to ensure that the City's interests are preserved over decades. The responsibilities and contributions of the banks, developers, other governmental bodies and the residents are evaluated and monitored.

Economic development analysts review requests for new development projects throughout the five boroughs. As part of this assignment, cost benefit analyses are conducted to determine if the City's investment will yield returns in terms of more jobs for residents, an increase in the tax base as well as ancillary economic benefits. The roles and contributions of all of stakeholders are examined and re-examined to ensure that the City's interests are being maintained.

All of the analysts within the taskforce evaluate pending City, State and Federal legislative proposals and budget documents to determine the quantitative and qualitative impacts on their respective agencies.

Taskforce members develop and work on several special initiatives with their agency counterparts and other OMB taskforces towards the furtherance of specific housing or economic development objectives.

### **TAX POLICY, REVENUE FORECASTING & ECONOMIC ANALYSIS**

This Task Force forecasts and monitors \$48 billion in locally-generated tax revenue and the underlying national and local economic indicators using various quantitative and econometric techniques. Analysts in this Task Force also monitor state and national tax policy and assess the impact of these policies on the City's economy and tax revenue. The Task Force also recommends City tax policy.

### **TECHNICAL SERVICES: VALUE ENGINEERING & ASSET MANAGEMENT**

This Task Force has two distinct Units: Value Engineering and Asset Management. The Value Engineering Unit conducts Value Management workshops using the Value Engineering and Value Analysis methodologies and outside consultants. Value Analysis is used to help agencies redesign agency operations or processes using mainly city staff to propose work flow changes. The Unit conducts value engineering reviews on selected capital projects at an early design phase in order to identify opportunities to manage cost and risk, solve potential problems and suggest functional improvements. It also works to ensure that decisions consider not only initial, but also, life cycle costs.

The Asset Management Unit maintains the City's capital asset inventory database (AIMS), and manages annual surveys of these assets which are performed by both City and consultant survey teams. The annual Executive Summary Report gives agencies a comprehensive overview of the physical condition of City-owned assets for capital review and planning purposes. After describing the specific "state-of-good-repair" needs in the Executive Summary Report, the Reconciliation Report indicates how much progress the agencies are making towards addressing these needs.

Both Units advise and support the financial analysts at OMB in making informed decisions about various technical issues.

### **EDUCATION & CITY UNIVERSITY OF NEW YORK**

The Education Task Force oversees the expense and revenue budgets for both the Department of Education (DOE) and the City University of New York (CUNY), which equal approximately one-third of the total City budget. It also oversees the \$12.8 billion five-year capital budget for new school construction, school building renovations and IT upgrades conducted by the School Construction Authority (SCA) on behalf of the DOE and reviews CUNY capital project requests. The Task Force consists of three specific areas: Expense, Capital, and Revenue. The Task Force analyzes the various needs of general education and special education students, enrollment trends and programmatic changes, as well as State and federal grants and aid programs.

The Department of Education is the largest school district in the nation, providing primary and secondary education to more than one million school-age children and serves hundreds of

thousands of additional pre-school and non-public school students. CUNY serves approximately 500,000 students.

### **INTERGOVERNMENTAL RELATIONS**

The Intergovernmental Relations Task Force deals with the legislative process at the Local, State and Federal levels. The Task Force analyzes how the actions of other governmental entities impact the City's budget. An analyst in the Task Force evaluates pending City, State and Federal budget documents for City budget impact and communicates with other OMB Task Forces, agency staff and the Mayor's legislative offices on legislative/budget issues. In addition, the analysts respond to various legislative proposals and track legislation in assigned issue areas. Limited travel to Albany is necessary.

### **COMMUNITY BOARD UNIT**

New York City has 59 community boards which monitor service delivery; participate in developing the City's capital and expense budgets, and review land use proposals. The Community Board Unit prepares and monitors the boards' operating budgets. The unit also coordinates consultations among the community boards and City agencies that deliver local services and then publishes the Community Boards' Capital and Expense Budget requests for the upcoming Fiscal Year. Capital and expense budget information is sorted geographically by community board. The Community Board Unit publishes the District Resource Statement (DRS). Performance Indicator information in the DRS supplements the Mayor's Management Report by providing measures of performance at the local service district level, and community district level where possible.