



CITY OF NEW HAVEN
MONTHLY FINANCIAL REPORT
FISCAL YEAR 2022-2023

Pre-Audit Report
September 19, 2023

City of New Haven, Monthly Financial Report Disclosure Note

The information set forth herein is for internal use purposes only and is not based on audited financial information. Such information provided herein is not guaranteed as to accuracy or completeness by the City and is not intended to be and is not to be construed as a representation by the City.

Statements in these Pre-Audit statements that are not historical facts are forward-looking statements based on current expectations of future events and are subject to risks and uncertainty. Actual results could differ materially from those expressed or implied by such statements. The City therefore cautions against placing reliance on the forward-looking statements included in these monthly financial statements. All forward-looking statements included in these monthly financial statements are made only as of the date hereof and the City does not assume any obligation to update any forward-looking statements made by the City as a result of new information, future events or other factors.

The information and expressions of opinion herein are subject to change without notice and neither the delivery of these monthly financial statements shall, under any circumstances, create any implication that there has been no change in the affairs of the City since the date of these monthly financial

CITY OF NEW HAVEN MONTHLY REPORT
FISCAL YEAR 2022-2023
Pre-Audit Report
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FISCAL YEAR 2022-2023
MAJOR FUNDS OPERATING RESULTS AND FUND BALANCE
PRE-AUDIT REPORT

	<u>General Fund</u>	<u>Litigation Fund</u>	<u>Medical Fund</u>	<u>Workers Compensation</u>	<u>Cummulative Total</u>
Total Revenues	\$648,321,441	\$18,914,901	\$126,692,517	\$8,909,538	\$802,838,397
Total Expenditures	\$644,341,752	\$2,844,522	\$124,558,931	\$8,829,395	\$780,574,599
FY 2022-23 Operating Results					
Excess (Deficiency)	<u>\$3,979,689</u>	<u>\$16,070,379</u>	<u>\$2,133,587</u>	<u>\$80,143</u>	<u>\$22,263,798</u>
Beginning Year Fund Balance	\$32,936,121	\$1,691,746	\$1,791,659	\$259,032	\$36,678,557
FY 2022-23 Operating Results					
Excess (Deficiency)	\$3,979,689	\$16,070,379	\$2,133,587	\$80,143	\$22,263,798
Restricted Fund Balance	\$0	(\$15,000,000)	\$0	\$0	(\$15,000,000)
Ending Fund Balance	<u>\$36,915,809</u>	<u>\$2,762,125</u>	<u>\$3,925,246</u>	<u>\$339,175</u>	<u>\$43,942,355</u>

**FISCAL YEAR 2022-23 SUMMARY ANALYSIS
PRE-AUDIT REPORT**

	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Pre-Audited
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CITY SOURCES

Property Taxes	\$284,111,887	\$281,589,535	\$288,668,433	\$295,778,222	\$308,532,218
Licenses, Permits & Fees	\$18,823,635	\$22,594,653	\$27,792,355	\$22,589,270	\$24,488,546
Investment Income	\$2,702,009	\$1,839,256	\$122,943	\$314,379	\$6,293,035
Rents & Fines	\$4,729,973	\$3,822,277	\$2,116,760	\$2,311,371	\$2,026,177
Payments In Lieu Of Taxes	\$3,517,724	\$5,365,172	\$4,126,140	\$4,143,817	\$3,969,106
Other Taxes And Assessments	\$5,116,560	\$5,578,233	\$6,478,034	\$7,194,044	\$7,961,726
Miscellaneous & Other Revenue	\$17,720,978	\$14,960,079	\$14,461,690	\$24,200,216	\$28,450,005
CITY SOURCES SUB-TOTAL	\$336,722,766	\$335,749,206	\$343,766,355	\$356,531,320	\$381,720,812

INTERGOVERNMENTAL SOURCES

State Grants For Education	\$147,600,379	\$146,277,857	\$146,521,433	\$145,423,854	\$142,686,698
State Grants & Pilots	\$68,060,999	\$68,344,868	\$67,921,238	\$115,799,159	\$123,913,930
Federal Grants	\$0	\$0	\$1,101,713	\$0	\$0
STATE SOURCES SUB-TOTAL	\$215,661,378	\$214,622,725	\$215,544,383	\$261,223,013	\$266,600,628

TRANSFER FROM OTHER SOURCES

Transfers From Other Sources	\$1,640,531	\$0	\$0	\$0	\$0
STATE SOURCES SUB-TOTAL	\$1,640,531	\$0	\$0	\$0	\$0

Net Revenue Sources	\$554,024,676	\$550,371,931	\$559,310,739	\$617,754,333	\$648,321,441
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	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Pre-Audited
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EXPENDITURES

General government	\$28,720,663	\$27,985,832	\$22,768,602	\$22,128,808	\$23,582,842
Development	\$9,482,965	\$7,533,327	\$7,512,018	\$7,963,993	\$7,979,967
Public safety	\$79,878,724	\$76,993,664	\$77,127,414	\$83,638,679	\$86,520,727
Public works/Engineering	\$14,943,790	\$14,479,187	\$2,909,334	\$3,282,474	\$3,265,483
Parks/Public works/Engineering	\$0	\$0	\$15,002,598	\$15,793,900	\$16,305,912
Human Services	\$8,307,873	\$8,610,396	\$8,391,061	\$9,150,376	\$9,903,910
Education	\$189,451,176	\$188,217,832	\$189,127,653	\$190,671,009	\$195,238,180
Pension and insurance	\$165,348,893	\$165,585,118	\$164,326,918	\$196,392,477	\$208,535,019
Other expenditures	\$1,702,196	\$13,162,898	\$10,419,500	\$13,507,277	\$25,273,089
Capital outlays	\$0	\$0	\$0	\$0	\$0
Debt service	\$31,428,172	\$47,963,987	\$61,671,157	\$60,654,003	\$67,736,623
Net Expenditure Sources	\$529,264,452	\$550,532,242	\$559,256,255	\$603,182,996	\$644,341,752

Operating Result Surplus / (Deficit)	\$24,760,223	(\$160,311)	\$54,484	\$14,571,337	\$3,979,689
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GENERAL FUND REVENUE REPORT
FISCAL YEAR 2022-2023
MONTH ENDING: JUNE 2023

<u>Account Description</u>	A FY 2022-23 Approved Budget	B FY 2022-23 Pre-Audit Results	C B - A Budget VS Pre-Audit	D C / A Year to Date % of Budget Collected
Section I. General Property Taxes				
<u>Current Taxes</u>				
Real Estate	\$252,891,814	\$255,614,897	\$2,723,083	101.08%
Personal Property	\$26,219,007	\$27,695,945	\$1,476,938	105.63%
Motor Vehicle	\$15,477,143	\$14,887,289	(\$589,854)	96.19%
Supplemental Motor Vehicle	\$2,030,027	\$2,559,129	\$529,102	126.06%
Current Interest	\$1,000,000	\$1,445,858	\$445,858	144.59%
Tax Collection Initiatives:	\$1,177,612	\$0	(\$1,177,612)	0.00%
<i>Sub-Total</i>	<u>\$298,795,603</u>	<u>\$302,203,118</u>	<u>\$3,407,515</u>	<u>101.14%</u>
<u>Delinquent City Taxes</u>				
Real Estate & Personal Property	\$1,650,000	\$4,643,751	\$2,993,751	281.44%
Interest & Penalties	\$700,000	\$1,685,349	\$985,349	240.76%
<i>Sub-Total</i>	<u>\$2,350,000</u>	<u>\$6,329,100</u>	<u>\$3,979,100</u>	<u>269.32%</u>
Sec I. Property Taxes Total	<u><u>\$301,145,603</u></u>	<u><u>\$308,532,218</u></u>	<u><u>\$7,386,615</u></u>	<u><u>102.45%</u></u>

GENERAL FUND REVENUE REPORT
FISCAL YEAR 2022-2023
MONTH ENDING: JUNE 2023

<u>Account Description</u>	A	B	C B - A	D C / A
	FY 2022-23 Approved Budget	FY 2022-23 Pre-Audit Results	Budget VS Pre-Audit	Year to Date % of Budget Collected
Section II. State Grants				
<u>State Grants for Education</u>				
Education Cost Sharing	\$142,509,525	\$142,686,698	\$177,173	100.12%
Special Education Reimbursement	\$0	\$0	\$0	0.00%
State Aid for Constr. & Reconst	\$0	\$0	\$0	0.00%
Health Svc-Non-Public Schools	\$35,000	\$0	(\$35,000)	0.00%
School Transportation	\$0	\$0	\$0	0.00%
Education, Legally Blind	\$0	\$0	\$0	0.00%
<i>Sub-Total</i>	<u>\$142,544,525</u>	<u>\$142,686,698</u>	<u>\$142,173</u>	<u>100.10%</u>
<u>City PILOT and State Grants</u>				
PILOT: State Property	\$0	\$0	\$0	0.00%
PILOT: Colleges & Hospitals	\$0	\$0	\$0	0.00%
Tiered PILOT	\$91,451,079	\$91,860,370	\$409,291	100.45%
Distressed Cities Exemption	\$0	\$0	\$0	0.00%
Tax Relief for the Elderly-Freeze	\$0	\$0	\$0	0.00%
Homeowners Tax Relief-Elderly Circu	\$0	\$0	\$0	0.00%
Tax Abatement	\$0	\$0	\$0	0.00%
Reimb.-Low Income Veterans	\$0	\$31,424	\$31,424	100.00%
Reimb. - Disabled	\$0	\$9,226	\$9,226	100.00%
Pequot Funds	\$5,503,352	\$5,503,352	\$0	100.00%
Telecommunications Property Tax	\$625,000	\$498,262	(\$126,738)	79.72%
Town Aid: Roads	\$1,254,027	\$1,274,767	\$20,740	101.65%
Agriculture Rents and Taxes	\$0	\$35,570	\$35,570	100.00%
Municipal Revenue Sharing/PILOT	\$15,246,372	\$15,246,372	\$0	100.00%
Motor Vehicle Tax Red. PILOT	\$5,952,569	\$5,952,569	\$0	100.00%
Grants for Municipal Projects	\$0	\$0	\$0	0.00%
Municipal stabilization grant	\$1,675,450	\$1,675,450	\$0	100.00%
Grants for Municipal Projects	\$0	\$0	\$0	0.00%
Municipal Revenue Sharing PA 22-11	\$0	\$1,430,865	\$1,430,865	100.00%
Municipal Gaming Revenue	\$0	\$0	\$0	0.00%
Off Track Betting	\$350,000	\$431,274	\$81,274	123.22%
<i>Sub-Total</i>	<u>\$122,057,849</u>	<u>\$123,949,500</u>	<u>\$1,891,651</u>	<u>101.55%</u>
Section II State Grants Total	<u>\$264,602,374</u>	<u>\$266,636,198</u>	<u>\$2,033,824</u>	<u>100.77%</u>

GENERAL FUND REVENUE REPORT
FISCAL YEAR 2022-2023
MONTH ENDING: JUNE 2023

<u>Account Description</u>	A	B	C B - A	D C / A
	FY 2022-23 Approved Budget	FY 2022-23 Pre-Audit Results	Budget VS Pre-Audit	Year to Date % of Budget Collected
Section III. License, Permits, & Fees				
Other Agencies	\$35,000	\$68,465	\$33,465	195.61%
Maps/Bid Documents	\$0	\$275	\$275	100.00%
Office of Technology	\$0	\$255	\$255	100.00%
Parks Lighthouse (Admission & Conce	\$70,000	\$167,593	\$97,593	239.42%
Park Dept.-Carousel & Bldng	\$1,000	\$1,700	\$700	170.00%
Park Dept.-Other Fees	\$70,000	\$59,846	(\$10,154)	85.49%
Town Clerk/City Clerk	\$350,000	\$378,342	\$28,342	108.10%
Police Service	\$100,000	\$130,529	\$30,529	130.53%
Police - Animal Shelter	\$5,000	\$11,647	\$6,647	232.94%
Police-General Fingerprinting	\$50,000	\$2,321	(\$47,679)	4.64%
Police - Towing	\$0	\$73,023	\$73,023	100.00%
Fire Service	\$80,000	\$158,375	\$78,375	197.97%
Fire Insurance Recoveries	\$100,000	\$67,605	(\$32,395)	67.61%
Fire Services-Vacant Building	\$200,000	\$0	(\$200,000)	0.00%
Fire Prevention Services	\$125,000	\$0	(\$125,000)	0.00%
Non Life Fire Hazard Reg. Fees	\$125,000	\$0	(\$125,000)	0.00%
Health Services	\$333,495	\$140,226	(\$193,269)	42.05%
School Based Health Clinic Permit Fe	\$0	\$0	\$0	0.00%
Registrar of Vital Stats.	\$630,000	\$615,630	(\$14,370)	97.72%
Lead Inspection Fees	\$0	\$30,632	\$30,632	100.00%
P.W.-Public Space Lic./Permits	\$250,000	\$177,387	(\$72,613)	70.95%
Public Works Evictions	\$3,500	\$890	(\$2,610)	25.43%
Public Works Bulk Trash	\$11,000	\$11,500	\$500	104.55%
Storm Water	\$6,000	\$2,500	(\$3,500)	41.67%
Residential Parking	\$0	\$0	\$0	0.00%
Traffic & Parking/Meter Receipts	\$3,750,000	\$4,538,298	\$788,298	121.02%
TT&P Permits	\$0	\$0	\$0	0.00%
Building Inspections	\$15,000,000	\$17,786,935	\$2,786,935	118.58%
Permit and License Center OBIE	\$65,000	\$52,485	(\$12,515)	80.75%
High School Athletics	\$35,000	\$29,693	(\$5,307)	84.84%
LCI Ticket Collections	\$50,000	\$50,000	\$0	100.00%
Engineer's Cost Recovery	\$7,500	\$0	(\$7,500)	0.00%
Commission on Equal Opp Fines	\$0	\$46,491	\$46,491	100.00%
Sec. III Lic., Permits, Fees Total	\$21,452,495	\$24,602,643	\$3,150,148	114.68%
Section IV. Interest Income				
Section IV. Interest Income Total	\$500,000	\$6,293,035	\$5,793,035	1258.61%

GENERAL FUND REVENUE REPORT
FISCAL YEAR 2022-2023
MONTH ENDING: JUNE 2023

<u>Account Description</u>	A	B	C B - A	D C / A
	FY 2022-23 Approved Budget	FY 2022-23 Pre-Audit Results	Budget VS Pre-Audit	Year to Date % of Budget Collected
Section V. Rents and Fines				
<u>Received from Rents</u>				
Parks Employee Rents	\$10,800	\$7,656	(\$3,144)	70.89%
Misc. Comm Dev Rent	\$15,000	\$13,805	(\$1,195)	92.03%
Coliseum Lots	\$240,000	\$40,000	(\$200,000)	16.67%
Parking Space Rental	\$3,000	\$5,538	\$2,538	184.60%
<i>Sub-Total</i>	<u>\$268,800</u>	<u>\$66,999</u>	<u>(\$201,801)</u>	<u>24.93%</u>
<u>Received from Fines</u>				
Superior Court	\$50,000	\$53,968	\$3,968	107.94%
Parking Tags	\$3,850,000	\$1,758,984	(\$2,091,016)	45.69%
Parking Tags-Street Sweeping	\$0	\$0	\$0	0.00%
Delinquent Tag Collections	\$0	\$0	\$0	0.00%
Police False Alarm	\$100,000	\$88,104	(\$11,896)	88.10%
P.W. Public Space Violations	\$8,000	\$11,630	\$3,630	145.38%
<i>Sub-Total</i>	<u>\$4,008,000</u>	<u>\$1,912,686</u>	<u>(\$2,095,314)</u>	<u>47.72%</u>
Section V. Rents and Fine Total	<u><u>\$4,276,800</u></u>	<u><u>\$1,979,686</u></u>	<u><u>(\$2,297,114)</u></u>	<u><u>46.29%</u></u>

GENERAL FUND REVENUE REPORT
FISCAL YEAR 2022-2023
MONTH ENDING: JUNE 2023

<u>Account Description</u>	A	B	C B - A	D C / A
	FY 2022-23 Approved Budget	FY 2022-23 Pre-Audit Results	Budget VS Pre-Audit	Year to Date % of Budget Collected
Section VI. Other Revenues				
<u>Payment in Lieu of Taxes (PILOT)</u>				
So Central Regional Water Auth.	\$1,100,000	\$1,036,454	(\$63,546)	94.22%
Parking Authority PILOTS	\$45,000	\$0	(\$45,000)	0.00%
Eastview PILOT	\$29,000	\$35,888	\$6,888	123.75%
Trinity Housing	\$75,000	\$80,940	\$5,940	107.92%
NHPA : PILOT	\$1,500,000	\$1,516,544	\$16,544	101.10%
GNHWPCA:PILOT	\$608,400	\$608,400	\$0	100.00%
52 Howe Street	\$65,000	\$88,853	\$23,853	136.70%
Ninth Square	\$550,000	\$598,726	\$48,726	108.86%
Farnham Court PILOT	\$30,000	\$0	(\$30,000)	0.00%
Temple Street Arcade	\$0	\$0	\$0	0.00%
Misc. PILOTS	\$0	\$3,300	\$3,300	100.00%
Sub-Total	\$4,002,400	\$3,969,106	(\$33,294)	99.17%
<u>Other Taxes and Assessments</u>				
Real Estate Conveyance Tax	\$2,200,000	\$4,028,152	\$1,828,152	183.10%
Yale Fire Services	\$3,500,000	\$3,885,574	\$385,574	111.02%
Air Rights Garage	\$175,000	\$48,000	(\$127,000)	27.43%
Sub-Total	\$5,875,000	\$7,961,726	\$2,086,726	135.52%
<u>Miscellaneous</u>				
Controllers Miscellaneous Revenue	\$750,000	\$1,637,064	\$887,064	218.28%
Vehicle Registration	\$0	\$0	\$0	0.00%
Personal Property Audit	\$0	\$0	\$0	0.00%
Sale of Fixed Assets	\$2,500,000	\$3,490,000	\$990,000	139.60%
BABS Revenue	\$275,000	\$0	(\$275,000)	0.00%
Personal Motor Vehicle Reimburseme	\$13,000	\$5,044	(\$7,957)	38.80%
Neighborhood Preservation Loan	\$0	\$0	\$0	0.00%
Sub-Total	\$3,538,000	\$5,132,108	\$1,594,108	145.06%
<u>Other Revenues</u>				
Liquidation of Grove Street Trust	\$0	\$0	\$0	0.00%
Voluntary Payments	\$0	\$0	\$0	0.00%
Yale University Voluntary Payment	\$19,500,000	\$19,844,000	\$344,000	101.76%
Yale New Haven Hospital Voluntary I	\$3,100,000	\$3,253,312	\$153,312	104.95%
Revenue Initiative	\$0	\$0	\$0	0.00%
Anticipated State/Partner Aid	\$0	\$0	\$0	0.00%
Bond Premium	\$0	\$0	\$0	0.00%
Police Vehicle Extra Duty	\$200,000	\$117,410	(\$82,590)	58.71%
Sub-Total	\$22,800,000	\$23,214,722	\$414,722	101.82%
Section VI. Other Revenue Total	\$36,215,400	\$40,277,662	\$4,062,262	111.22%
Section VII. Federal Aid				
Public Health, Economic Stablization and Recovery	\$5,000,000	\$0	(\$5,000,000)	0.00%
General Fund Revenue Total	\$633,192,672	\$648,321,441	\$15,128,769	102.39%
Transfers From Other Sources	\$0	\$0	\$0	\$0
Grand Total of FY 2022-23 GF Revenue	\$633,192,672	\$648,321,441	\$15,128,769	102.39%

**SUMMARY OF TAX COLLECTIONS AND GRAND LIST
FISCAL YEAR 2022-2023
PRE-AUDIT REPORT**

	Fiscal Year 2018-19 Collections Audited	Fiscal Year 2019-20 Collections Audited	Fiscal Year 2020-21 Collections Audited	Fiscal Year 2021-22 Collections Audited	Fiscal Year 2022-23 Collections Pre-Audit	Fiscal Year 2022-23 Budget	Fiscal Year 2022-23 +/- bud vs act Surplus / (Deficit)
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CURRENT TAX COLLECTIONS

Real Estate	\$233,054,544	\$231,215,491	\$236,606,362	\$239,463,369	\$255,614,897	252,891,814	2,723,083
Personal Property	\$27,794,733	\$27,927,618	\$28,208,055	\$28,950,131	\$27,695,945	26,219,007	1,476,938
Motor Vehicle	\$14,942,913	\$14,960,358	\$15,633,950	\$16,410,384	\$14,887,289	15,477,143	(589,854)
Supplemental Motor Vehicle	\$3,037,115	\$2,917,481	\$2,942,539	\$3,413,489	\$2,559,129	2,030,027	529,102
Current Interest	\$1,194,053	\$1,008,127	\$1,117,719	\$1,222,488	\$1,445,858	1,000,000	445,858
Collection Fees	\$0	\$0	\$0	\$0	\$0	0	0
Tax Initiative	\$0	\$0	\$0	\$0	\$0	1,177,612	(1,177,612)
SUB-TOTAL	\$280,023,358	\$278,029,074	\$284,508,625	\$289,459,862	\$302,203,118	298,795,603	3,407,515

DELIQUENT COLLECTIONS

Delinquent Taxes	\$3,144,236	\$2,746,085	\$3,195,935	\$4,790,870	\$4,643,751	1,650,000	2,993,751
Delinquent Interest	\$944,292	\$814,376	\$963,872	\$1,527,490	\$1,685,349	700,000	985,349
SUB-TOTAL	\$4,088,528	\$3,560,461	\$4,159,808	\$6,318,360	\$6,329,100	2,350,000	3,979,100

Grand Total Tax Collections	\$284,111,887	\$281,589,535	\$288,668,433	\$295,778,222	\$308,532,218	301,145,603	7,386,615
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Tax Collection and Mill Rate

	FY 2019 Collection Rate	FY 2020 Collection Rate	FY 2021 Collection Rate	FY 2022 Collection Rate	FY 2023 Collection Rate
Real Estate	99.04%	98.74%	98.61%	99.00%	99.01%
Personal Property	99.50%	99.00%	98.64%	97.89%	97.61%
Motor Vehicle	92.34%	91.01%	88.60%	87.40%	85.09%
Supplemental Motor Vehicle	89.55%	83.13%	85.14%	82.04%	79.80%
Final Collection Rate	98.59%	98.12%	97.84%	97.91%	97.89%
Mill Rate	42.98	42.98	43.88	43.88	39.75

Grand List Net Taxable (as of January)

	FY 2019 GL 2017	FY 2020 GL 2018	FY 2021 GL 2019	FY 2022 GL 2020	FY 2023 GL 2021
Real Estate	5,551,199,467	5,526,051,296	5,547,388,202	5,596,874,702	7,641,794,255
Personal Property	661,106,796	662,121,573	657,275,105	670,407,362	705,123,512
Motor Vehicle	394,320,484	403,329,410	420,052,522	445,371,080	552,081,239
Grand Total	6,606,626,747	6,591,502,279	6,624,715,829	6,712,653,144	8,898,999,006

**FISCAL YEAR 2022-23 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2019 Actual Revenue	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue
<u>SECTION I. PROPERTY TAXES</u>					
CURRENT TAXES					
Real Estate Tax	233,054,544	231,215,491	236,606,362	239,463,369	255,614,897
Motor Vehicle Tax	14,942,913	14,960,358	15,633,950	16,410,384	14,887,289
Personal Property Tax	27,794,733	27,927,618	28,208,055	28,950,131	27,695,945
Supplemental MV Tax	3,037,115	2,917,481	2,942,539	3,413,489	2,559,129
Interest on Current Tax	1,194,053	1,008,127	1,117,719	1,222,488	1,445,858
Tax Collection Initiatives	0	0	0	0	0
SUB-TOTAL	280,023,358	278,029,074	284,508,625	289,459,862	302,203,118
<u>DELIQUENT TAXES</u>					
Delinquent Real Estate Tax	3,144,236	2,746,085	3,195,935	4,790,870	4,643,751
Interest on Delinquent Tax	944,292	814,376	963,872	1,527,490	1,685,349
Collection fees	0	0	0	0	0
Fees on Collections	0	0	0	0	0
SUB-TOTAL	4,088,528	3,560,461	4,159,808	6,318,360	6,329,100
<u>SECTION I. TOTAL</u>	<u>284,111,887</u>	<u>281,589,535</u>	<u>288,668,433</u>	<u>295,778,222</u>	<u>308,532,218</u>

**FISCAL YEAR 2022-23 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2019 Actual Revenue	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue
SECTION II. INTERGOVERNMENTAL AID					
STATE AID (EDUCATION)					
Education Cost Sharing	142,678,211	142,503,124	142,740,377	142,541,952	142,686,698
School Construction Reimb.	4,877,571	3,732,020	3,732,020	2,881,902	0
School Transportation	0	0	0	0	0
Educ Reimb - Legally Blind	0	0	0	0	0
Health Services - Nonpub	44,597	42,713	49,036	0	0
Special Education	0	0	0	0	0
SUB-TOTAL	147,600,379	146,277,857	146,521,433	145,423,854	142,686,698
STATE AID (CITY)					
Municipal Revenue Sharing	0	0	0	0	1,430,865
Grants for Municipal Projects	0	0	0	0	0
State Property Tax Relief	1,369,123	1,805,520	1,805,520	0	0
Pequot Funds	5,503,352	5,503,352	5,503,352	5,503,352	5,503,352
Town Aid for Roads	1,248,741	1,254,250	1,254,027	1,254,922	1,274,767
Off Track Betting Special Rev	502,747	328,976	381,187	350,387	431,274
Tier Pilot State of Connecticut	0	0	0	91,291,654	91,860,370
Pilot For State Properties	5,146,251	5,146,251	5,146,251	0	0
Pilot Colleges & Hospitals	36,356,792	36,356,794	36,356,794	0	0
Pilot For Disabled	8,742	9,001	9,295	9,321	9,226
Pilot For Low Income Veterans	39,800	42,508	38,646	35,104	31,424
Pilot For Boats	0	0	0	0	0
Pilot Machinery & Equipment	0	0	0	0	0
Motor Vehicle Pilot	0	0	0	0	5,952,569
Municipal Revenue Sharing Pilo	15,246,372	15,246,372	15,246,372	15,246,372	15,246,372
Municipal Stabilation Grant	1,675,450	1,675,450	1,675,450	1,675,450	1,675,450
Distressed Cities Exemption	26,191	14,711	0	0	0
Tax Relief For Elderly/Freeze	0	0	0	0	0
Tax Relief Elderly/Circuit Brk	0	0	0	0	0
Tax Abatement Program	0	0	0	0	0
Restored Funding St. Pilot 09	0	0	0	0	0
Telecommunications Property Tx	469,990	497,976	504,344	432,597	498,262
Other Misc Revenue	32,284	32,458	0	62,978	35,570
Municipal Distressed Support	0	0	0	0	0
SUB-TOTAL	67,625,834	67,913,620	67,921,238	115,862,137	123,949,500
SECTION II. TOTAL	215,226,213	214,191,477	214,442,671	261,285,991	266,636,198

**FISCAL YEAR 2022-23 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2019 Actual Revenue	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue
SECTION III. LICENSE, PERMITS, AND FEES					
Other Licenses, Permits & Fees	81,795	53,516	40,943	64,425	68,465
Maps/Bid Documents	3,571	1,496	418	970	275
Office Of Technology	1,250	1,000	500	500	255
Towers License	0	0	0	0	0
Fire Insurance Recoveries	137,973	99,946	119,430	82,650	67,605
Lighthouse Admission/Concession	74,210	82,364	105,550	143,850	167,593
Lighthouse Carousel	1,128	1,097	0	647	1,700
Other Recreational Fees	72,772	38,550	61,928	48,030	59,846
Kiosks Vendors	0	0	0	0	0
City Clerk	372,732	360,017	400,303	523,154	378,342
Police Services	113,583	82,411	145,731	78,758	130,529
Animal Shelter	5,249	7,454	6,840	6,340	11,647
Police General Fingerprinting	0	0	0	0	2,321
Police Towing Fee	0	0	14,724	69,927	73,023
Fire Services	76,653	61,740	43,566	87,291	158,375
Towing Licenses	0	0	0	0	0
Fire Services Vacant Bldg Insp	0	0	0	0	0
Fire Service Prevention	0	0	0	0	0
Fire Life Hazard Registration/Fees	0	0	0	0	0
Health Services	361,705	270,930	312,018	330,411	140,226
Registrar Of Vital Statistics	658,824	543,225	592,351	712,086	615,630
School Health Screening	0	0	0	0	0
School Health Clinic Permit	0	0	0	0	0
Lead Inspection Fees	0	0	4,470	24,152	30,632
Public Space Licenses & Permts	151,027	114,049	165,026	153,568	177,387
Bulk Trash Permits	13,559	11,063	13,611	15,128	11,500
Public Works Evictions	2,166	2,158	135	1,070	890
Engineers-Cost Recovery	555	0	1,655	0	0
Stormwater Connection Fee	0	0	2,500	0	2,500
Public Works Fees	0	0	0	0	0
Residential Parking	3,050	0	5	0	0
Traffic & Parking Meters	5,788,563	5,232,268	3,258,363	4,814,308	4,538,298
Tt&P Permits	0	0	0	0	0
Building Inspections	10,872,372	15,615,048	22,510,815	15,361,351	17,786,935
Permit And License Ctr	54,705	27,305	47,625	46,675	52,485
Lci Fines & Ticket Collections	79,900	53,557	63,278	76,683	50,000
High School Athletics	34,265	35,406	0	29,945	29,693
SECTION III. TOTAL	18,961,608	22,694,599	27,911,785	22,671,920	24,556,151

**FISCAL YEAR 2022-23 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2019 Actual Revenue	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue
<u>SECTION IV. INTEREST INCOME</u>					
Interest Income On Investments	2,702,009	1,839,256	122,943	314,379	6,293,035
<u>SECTION IV. TOTAL</u>	<u>2,702,009</u>	<u>1,839,256</u>	<u>122,943</u>	<u>314,379</u>	<u>6,293,035</u>
<u>SECTION V. RENTS AND FINES</u>					
<u>RENTS</u>					
Parking Space Rental	2,860	3,080	2,365	3,135	5,538
Misc Community Developmnt Rent	15,060	15,060	15,060	15,060	13,805
Coliseum Lots	180,000	300,000	180,000	240,000	40,000
Park's Employee Rents	6,825	10,850	10,456	8,750	7,656
SUB-TOTAL	204,745	328,990	207,881	266,945	66,999
<u>FINES</u>					
Fines - Superior Court	73,154	51,240	44,744	50,623	53,968
Fines - False Alarm Ordinance	140,357	83,728	99,318	95,066	88,104
Fines - Public Space Violation	3,350	1,375	2,000	4,600	11,630
Fines - Parking Tags	4,308,367	3,356,945	1,762,817	1,885,888	1,758,984
Parking Tag Amnesty Program	0	0	0	0	0
Delinquent Parking Tag Collect	0	0	0	0	0
Parking Tags-Sweeping	0	0	0	0	0
Other Fines	0	0	0	8,250	46,491
SUB-TOTAL	4,525,228	3,493,287	1,908,878	2,044,426	1,959,178
<u>SECTION V. TOTAL</u>	<u>4,729,973</u>	<u>3,822,277</u>	<u>2,116,760</u>	<u>2,311,371</u>	<u>2,026,177</u>

**FISCAL YEAR 2022-23 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2019 Actual Revenue	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue
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SECTION VI. PILOTS, ASSESSMENTS, REVENUE

PILOT PAYMENTS

Regional Water Authority	1,127,466	1,115,889	1,127,158	1,139,862	1,036,454
Temple Medical Center	76,077	40,041	0	0	0
Howe Street Limited Partnership	78,944	81,313	83,752	86,265	88,853
PILOT Ninth Square	0	608,852	608,852	608,852	598,726
Greater N.H. WPCA PILOT	608,400	608,400	608,400	608,400	608,400
Temple Street Arcade. LLC	0	0	0	57,926	0
Trinity Housing	78,923	23,929	126,877	78,813	80,940
NHPA PILOT	1,516,544	2,783,094	1,516,544	1,516,544	1,516,544
NHPA PILOT Defeasement	0	0	0	0	0
Farnham Court PILOT	0	70,715	54,558	12,212	0
Trinity Housing	0	0	0	0	0
Eastview PILOT	31,371	32,939	0	34,945	35,888
NHPA PILOT	0	0	0	0	0
Hospital Of St Raphael Garage	0	0	0	0	0
Miscellaneous PILOTS	0	0	0	0	3,300

SUB-TOTAL	3,517,724	5,365,172	4,126,140	4,143,817	3,969,106
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OTHER ASESMENTS

Air Rights Garage Spec Assessm	48,000	48,000	48,000	48,000	48,000
Yale Payment For Fire Services	2,800,000	3,244,700	3,476,912	3,584,625	3,885,574
Real Estate Conveyance Tax	2,268,560	2,285,533	2,953,122	3,561,419	4,028,152

SUB-TOTAL	5,116,560	5,578,233	6,478,034	7,194,044	7,961,726
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MISCELLANOUS REVENUE

Other Financing Sources	0	0	0	0	0
Controller Misc Revenue	887,095	1,112,781	1,379,634	874,765	1,637,064
Reimb. For Personal Mv Use	10,886	9,340	7,336	6,157	5,044
Welfare Recoveries	0	0	0	0	0
Sale Of Fixed Assests	1,512,442	1,614,218	159,499	100,000	3,490,000
United Illuminating Rebate	0	0	0	0	0
Liquidation Of Grove St	0	0	0	0	0
Motor Vehicle Reg. Audit	0	0	0	0	0
Personal Property Audit	0	0	0	0	0
Babs Revenue	467,449	463,706	0	0	0
Monetization/Financial Stab.	0	0	0	0	0
Neighborhood Pres. Loan Pymnts	1,644	1,096	11,327	20,903	0

SUB-TOTAL	2,879,517	3,201,142	1,557,796	1,001,825	5,132,108
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**FISCAL YEAR 2022-23 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2019 Actual Revenue	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue
<u>OTHER REVENUE SOURCES</u>					
Bond Premium Proceeds	0	0	0	0	0
City Revenue Initiative	3,073,984	0	0	0	0
Other Contributions	11,614,782	11,780,830	1,800	0	0
Yale University Voluntary	0	0	9,523,088	19,653,656	19,844,000
Yale NH Hospital Voluntary	0	0	3,021,446	3,198,263	3,253,312
Vehicle Extra Duty Fmly I95	449,887	309,409	238,130	200,845	117,410
Anticipated State/Yale Aid	0	0	0	0	0
Sale Of City Assets	0	0	0	0	0
Regional WPCA Rate Stabilizati	0	0	0	0	0
Federal Stimulus Aide	0	0	0	0	0
SUB-TOTAL	15,138,653	12,090,239	12,784,464	23,052,764	23,214,722
SECTION VI. TOTAL	26,652,454	26,234,786	24,946,434	35,392,450	40,277,662
<u>SECTION VII. OTHER SOURCES/TRANSFERS</u>					
<u>TRANSFERS IN/OUT</u>					
Other Financing Sources	1,640,531	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
SECTION VII. TOTAL	1,640,531	0	0	0	0
<u>SECTION VIII. FEDERAL AID</u>					
<u>US TREASURY</u>					
Public Health, Economic Stabilization and Recov	0	0	1,101,713	0	0
	0	0	0	0	0
	0	0	0	0	0
SECTION VII. TOTAL	0	0	1,101,713	0	0
<u>GRAND TOTAL REVENUE</u>					
SECTION I. PROPERTY TAXES	284,111,887	281,589,535	288,668,433	295,778,222	308,532,218
SECTION II. STATE AID	215,226,213	214,191,477	214,442,671	261,285,991	266,636,198
SECTION III. LICENSE, PERMITS, AND FEES	18,961,608	22,694,599	27,911,785	22,671,920	24,556,151
SECTION IV. INTEREST INCOME	2,702,009	1,839,256	122,943	314,379	6,293,035
SECTION V. RENTS AND FINES	4,729,973	3,822,277	2,116,760	2,311,371	2,026,177
SECTION VI. PILOTS, ASSESSMENTS/REVENUE	26,652,454	26,234,786	24,946,434	35,392,450	40,277,662
SECTION VII. OTHER SOURCES/TRANSFERS	1,640,531	0	0	0	0
SECTION VIII. FEDERAL AID	0	0	1,101,713	0	0
GRAND TOTAL	554,024,676	550,371,931	559,310,739	617,754,333	648,321,441

**FISCAL YEAR 2022-2023 EXPENDITURE REPORT
EXPENDITURE PRE-AUDIT REPORT**

Agency Name	Agency Name	Original Budget	Revised Budget	Pre-Audit Expenditures	+/- Bud VS Total Savings / (Deficit)	% of Budget Expended
111	Legislative Services	928,003	928,003	700,606	227,397	75.50%
131	Mayor's Office	1,068,167	1,068,167	814,669	253,498	76.27%
132	Chief Administrators Office	2,045,538	2,045,538	1,846,569	198,969	90.27%
133	Corporation Counsel	3,270,235	3,870,235	3,382,579	487,656	87.40%
137	Finance Department	12,199,723	12,099,723	11,318,185	781,538	93.54%
138	Information and Technology	0	0	0	0	0.00%
139	Office of Assessment	778,503	678,503	537,200	141,303	79.17%
143	Central Utilities	10,387,100	10,387,100	10,254,533	132,567	98.72%
152	Library	4,208,202	4,208,202	3,887,526	320,676	92.38%
160	Park's and Recreation	0	0	(2,003)	2,003	100.00%
161	City Clerk's Office	533,109	533,109	389,453	143,656	73.05%
162	Registrar of Voters	1,217,370	1,217,370	708,057	509,313	58.16%
200	Public Safety/911	3,473,892	3,473,892	3,157,450	316,442	90.89%
201	Police Department	48,539,422	48,539,422	46,248,880	2,290,542	95.28%
202	Fire Department	38,155,495	38,155,495	37,114,397	1,041,098	97.27%
301	Health Department	4,399,631	3,999,631	2,783,794	1,215,837	69.60%
302	Fair Rent	127,034	127,034	123,618	3,416	97.31%
303	Elderly Services	752,098	752,098	771,065	(18,967)	102.52%
304	Youth Services	0	0	0	0	0.00%
305	Services with Disabilities	116,804	116,804	93,628	23,176	80.16%
308	Community Services	971,289	971,289	713,815	257,474	73.49%
309	Recreation and Youth	3,223,188	3,223,188	3,294,222	(71,034)	102.20%
310	Community Resilience	2,157,995	2,157,995	2,123,768	34,227	98.41%
402	Vacancy Savings	(1,034,696)	(1,034,696)	0	(1,034,696)	0.00%
404	Various Organizations	1,955,295	1,955,295	1,762,392	192,903	90.13%
405	Non-Public Transportation	870,000	870,000	729,390	140,610	83.84%
406	FEMA Match / Storm Clean Up	0	0	0	0	0.00%
407	Contract Reserve	4,000,000	4,000,000	8,182,773	(4,182,773)	204.57%
408	Expenditure Reserve	1,206,687	1,206,687	4,344,000	(3,137,313)	359.99%
501	Public Works	0	0	6,058	(6,058)	100.00%
502	Engineering	3,657,497	3,657,497	3,259,424	398,073	89.12%
504	Parks and Public Works	17,221,677	17,221,677	16,305,912	915,765	94.68%
600	Debt Service	65,351,927	65,351,927	67,736,623	(2,384,696)	103.65%
601	Master Lease	0	0	0	0	0.00%
602	Medical FB Replenishment	0	0	0	0	0.00%
701	Development Operating Subsidies	237,500	237,500	294,761	(57,261)	124.11%
702	City Plan	804,690	804,690	706,805	97,885	87.84%
704	Transportation Traffic and Parking	3,875,160	3,875,160	2,976,835	898,325	76.82%
705	Commission on Equal Opportunity	280,373	280,373	283,210	(2,837)	101.01%
721	Office of Bld, Inspect& Enforc	1,274,880	1,274,880	963,438	311,442	75.57%
724	Economic Development	1,938,789	1,938,789	1,977,796	(39,007)	102.01%
747	Livable Cities Initiatives	844,195	844,195	777,121	67,074	92.05%
802	Pension(s)	85,813,906	85,813,906	85,907,138	(93,232)	100.11%
804	Self Insurance	6,900,000	6,900,000	24,714,527	(17,814,527)	358.18%
805	Employee Benefits	104,178,210	104,178,210	97,913,353	6,264,857	93.99%
900	Educations	195,263,784	195,263,789	195,238,180	25,609	99.99%
Total Expenditures		633,192,672	633,192,677	644,341,752	(11,149,075)	101.76%

**FISCAL YEAR 2022-2023 EXPENDITURE REPORT
EXPENDITURE PRE-AUDIT REPORT**

VARIOUS DEPARTMENTAL BREAKDOWNS

Agency Number	Agency Name	Original Budget	Revised Budget	Y-T-D Expenditures	+/- Bud VS Total	% of Budget Expended
600	<u>Debt Service</u>					
	Principal	34,300,000	34,300,000	35,227,728	(927,728)	102.70%
	Interest	30,801,927	30,801,927	30,163,568	638,359	97.93%
	Tans Interest	0	0	0	0	0.00%
	Contractual Services	0	0	45,328	(45,328)	100.00%
	Tans Premium	0	0	0	0	0.00%
	FCAF (School Const. Interest)	250,000	250,000	2,300,000	(2,050,000)	920.00%
	Premium & Refunding	0	0	0	0	0.00%
	Sub-Total	65,351,927	65,351,927	67,736,623	(2,384,696)	103.65%
701	<u>Operating Subsidies</u>					
	Tweed NH Airport	162,500	162,500	162,500	0	100.00%
	Shubert	0	0	0	0	0.00%
	Grove Street	0	0	0	0	0.00%
	Macy's	0	0	0	0	0.00%
	CT Open (FMLY Pilot Pen)	0	0	0	0	0.00%
	Regional Comm (AMR)	0	0	0	0	0.00%
	New Haven Works	0	0	0	0	0.00%
	US Census	0	0	0	0	0.00%
	Canal Boathouse	75,000	75,000	132,261	(57,261)	176.35%
	Market New Haven	0	0	0	0	0.00%
	Sub-Total	237,500	237,500	294,761	(57,261)	124.11%
802	<u>Pension</u>					
	Fica and Medicare	4,700,000	4,700,000	4,722,801	(22,801)	100.49%
	Contractual Services	0	0	52,050	(52,050)	100.00%
	City & BOE Pensions	26,854,459	26,854,459	26,854,459	0	100.00%
	Police and Fire Pension	53,959,447	53,959,447	53,959,447	0	100.00%
	State Teacher Retirement	0	0	0	0	0.00%
	Executive Mgmt. Pension	300,000	300,000	318,381	(18,381)	106.13%
	Sub-Total	85,813,906	85,813,906	85,907,138	(93,232)	100.11%
804	<u>Self Insurance</u>					
	City Self Insurance Policies	4,400,000	4,400,000	5,971,890	(1,571,890)	135.72%
	City General Liability (Litigation)	2,500,000	2,500,000	18,742,637	(16,242,637)	749.71%
	Sub-Total	6,900,000	6,900,000	24,714,527	(17,814,527)	358.18%
805	<u>Employee Benefits</u>					
	Life Insurance	730,000	730,000	730,000	0	100.00%
	Health Insurance	92,668,210	92,668,210	88,837,563	3,830,647	95.87%
	Other Benefits/Health Insurance	0	0	146	(146)	100.00%
	Other Benefits/Retirement Contribution	0	0	0	0	0.00%
	Workers Comp ConSvcs	1,000,000	1,000,000	1,059,602	(59,602)	105.96%
	Workers Comp Payments	7,800,000	7,800,000	8,096,406	(296,406)	103.80%
	Perfect Attendance	25,000	25,000	21,025	3,975	84.10%
	Longevity	725,000	725,000	515,502	209,498	71.10%
	Unemployment	600,000	600,000	336,628	263,372	56.10%
	Reserve Lump Sum	225,000	225,000	(2,088,518)	2,313,518	-928.23%
	GASB (Opeb)	405,000	405,000	405,000	0	100.00%
	Sub-Total	104,178,210	104,178,210	97,913,353	6,264,857	93.99%

**GENERAL FUND PRE-AUDIT EXPENDITURE BY GOVERNMENT CATEGORY
FISCAL YEAR 2022-23 PRE-AUDIT REPORT
BY MAJOR AGENCY CLASSIFICATION**

CLASSIFICATION CATEGORY	Agency Name	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Pre-Audit Fiscal Year 2023
GENERAL GOVERNMENT						
	Legislative Services	778,369	770,228	766,099	706,462	700,606
	Mayors Office	1,005,717	1,109,347	853,779	840,781	814,669
	Chief Admin Office	1,647,840	1,891,494	1,489,015	1,646,379	1,846,569
	Corporation Counsel	2,981,475	2,461,973	2,439,349	2,608,609	3,382,579
	Dept Of Finance	10,869,780	11,497,833	11,621,925	10,955,013	11,318,185
	Office Of Technology	0	0	0	0	0
	Assesor'S Office	696,401	665,203	580,533	570,983	537,200
	Board Of Assessment Appeals	0	0	0	0	0
	Bureau Of Purchases	0	0	0	0	0
	Public Library	4,229,245	3,879,469	3,776,111	3,890,339	3,887,526
	Parks Department	5,359,127	4,615,442	0	(3,486)	(2,003)
	City/Town Clerk	436,851	363,937	380,625	358,870	389,453
	Registrar Of Voters	715,858	730,906	861,167	554,856	708,057
	GENERAL GOVERNMENT TOTAL	28,720,663	27,985,832	22,768,602	22,128,808	23,582,842
PUBLIC SAFETY						
	Pulic Safety Communications	3,370,424	3,157,905	2,861,377	3,055,836	3,157,450
	Police Service	41,629,527	38,858,170	40,418,067	43,747,625	46,248,880
	Fire Service	34,878,773	34,977,590	33,847,970	36,835,217	37,114,397
	PUBLIC SAFETY TOTAL	79,878,724	76,993,664	77,127,414	83,638,679	86,520,727
PUBLIC WORKS & ENGINEERING						
	Public Works	11,836,579	11,533,428	4	189	6,058
	Engineering	3,107,211	2,945,759	2,909,331	3,282,285	3,259,424
	Parks and Public Works	0	0	15,002,598	15,793,900	16,305,912
	PUBLIC WORKS & ENGINEERING TOTAL	14,943,790	14,479,187	17,911,932	19,076,374	19,571,395
HUMAN SERVICES						
	Public Health	3,689,507	3,804,202	3,419,069	2,683,936	2,783,794
	Fair Rent Commission	73,315	99,142	125,784	163,133	123,618
	Elderly Services	705,388	723,090	528,304	592,915	771,065
	Youth Services	1,040,324	1,147,558	0	0	0
	Disability Services	87,263	96,437	82,189	95,864	93,628
	Disability Services	2,712,077	2,739,967	2,238,510	3,357,867	713,815
	Youth and Recreation	0	0	1,997,205	2,256,661	3,294,222
	Community Resilience	0	0	0	0	2,123,768
	HUMAN SERVICES TOTAL	8,307,873	8,610,396	8,391,061	9,150,376	9,903,910

**GENERAL FUND PRE-AUDIT EXPENDITURE BY GOVERNMENT CATEGORY
FISCAL YEAR 2022-23 PRE-AUDIT REPORT
BY MAJOR AGENCY CLASSIFICATION**

CLASSIFICATION CATEGORY	Agency Name	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Pre-Audit Fiscal Year 2023
ECONMICS DEVELOPMENT						
	Development Subsidies	800,000	671,990	346,305	351,376	294,761
	City Plan	464,309	575,434	595,423	658,424	706,805
	Tweed/N H Airport	0	0	0	0	0
	Traffic & Parking	4,821,215	2,593,168	2,656,338	3,033,978	2,976,835
	Comm Of Equal Opport	151,937	199,479	221,539	254,381	283,210
	Community Services Admin.	0	0	0	0	0
	Bldg Inspec & Enforc	1,024,592	1,167,421	1,067,182	1,095,862	963,438
	Business Developemnt	1,467,687	1,514,980	1,793,728	1,758,651	1,977,796
	Livable City Initat	753,226	810,855	831,504	811,322	777,121
	ECONMICS DEVELOPMENT TOTAL	9,482,965	7,533,327	7,512,018	7,963,993	7,979,967
OTHER DEPARTMENTS						
	Central Utilities	0	7,342,179	6,535,493	8,820,991	10,254,533
	Various Organizations	689,258	1,159,752	943,371	1,948,993	1,762,392
	Non-Public Transportation	704,887	697,540	539,676	654,206	729,390
	Gf Storm Accounts	308,051	1,961,000	0	0	0
	Salary Reserve	0	2,002,427	2,400,960	154,200	8,182,773
	Expenditure Reserve	0	0	0	1,928,886	4,344,000
	Innovation Based Budgetting	0	0	0	0	0
	Personnel Savings	0	0	0	0	0
	OTHER DEPARTMENTS TOTAL	1,702,196	13,162,898	10,419,500	13,507,277	25,273,089
PENSIONS/INSURANCE/BENEFITS						
	Pensions	62,570,432	65,954,681	66,708,446	84,816,030	85,907,138
	Self Insurance	7,592,849	5,773,029	5,614,766	6,526,167	24,714,527
	Employee Benefits	95,185,612	93,857,407	92,003,706	105,050,281	97,913,353
	PENSIONS/INSURANCE/BENEFITS TOTAL	165,348,893	165,585,118	164,326,918	196,392,477	208,535,019
EDUCATION						
	EDUCATION	189,451,176	188,217,832	189,127,653	190,671,009	195,238,180
	EDUCATION TOTAL	189,451,176	188,217,832	189,127,653	190,671,009	195,238,180
DEBT SERVICES						
	Tans Premium	(45,600)	0	0	0	0
	Tans Interest	278,333	257,577	366,000	0	0
	Principal Payments	10,408,306	21,902,512	28,708,077	31,256,266	35,227,728
	Interest Payments	24,841,238	28,323,669	31,321,858	28,490,912	30,163,568
	Fcaf	469,201	1,800,000	1,020,000	170,000	2,300,000
	Premium / Refunding Savings	(5,200,000)	(5,000,000)	0	0	0
	Other Contractual Services	48,692	52,229	127,222	608,825	45,328
	Master Lease	628,000	628,000	128,000	128,000	0
	Fund Balance Replishment	0	0	0	0	0
	Fund Balance Replishment-Medical	0	0	0	0	0
	DEBT SERVICES TOTAL	31,428,171	47,963,987	61,671,157	60,654,003	67,736,623
COMBINED GRAND TOTAL		529,264,452	550,532,242.22	559,256,255	603,182,996	644,341,752

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>SALARY AND WAGES</u>					
Salaries	90,483,377	94,190,455	91,057,412	92,997,365	96,974,660
Para Professionals	0	0	0	0	0
Other Personnel	0	0	0	0	0
Vacation/Holiday	1,294,152	1,337,090	1,464,202	1,491,123	1,572,475
Employee Concessions	0	0	0	0	0
Sub-Total	91,777,529	95,527,545	92,521,614	94,488,488	98,547,136
<u>TEMPORARY AND PART TIME HELP</u>					
Part Time Payroll	181,583	225,400	359,683	115,844	297,018
Wages Temporary	0	0	0	0	0
Temporary, Pt. & Interns	551,290	371,745	133,356	91,500	175,555
Sub-Total	732,873	597,146	493,039	207,343	472,573
<u>OVERTIME</u>					
Overtime (Non Police & Fire)	1,855,071	1,658,319	1,855,586	2,013,825	2,151,375
Custodial Overtime	30,331	26,581	27,903	32,861	0
Police Overtime (Net)	7,825,097	7,801,884	8,174,357	10,012,792	14,291,500
Fire Overtime (Net)	3,796,434	4,241,162	5,362,022	5,211,619	6,725,591
Overtime Sequestration	0	0	0	0	0
Sub-Total	13,506,933	13,727,947	15,419,869	17,271,098	23,168,466
<u>PERSONNEL BENEFITS</u>					
Perfect Attendance	23,025	25,425	35,800	24,700	21,025
Pay Differential	770,250	721,530	757,968	720,973	753,218
Longevity	1,014,666	978,217	847,820	832,265	707,828
Unemployment Compensation	339,868	480,925	220,549	101,806	336,628
Meal Allowance	22,922	19,400	13,022	8,943	6,588
Education Incentive	610,457	660,116	540,534	702,035	612,402
Sub-Total	2,781,189	2,885,613	2,415,693	2,390,722	2,437,689

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>EMPLOYEE BENEFITS</u>					
Retirement	0	0	0	0	0
Employee Benefits	305	1,006	305	305	305
Life Insurance	730,000	730,000	730,000	730,000	730,000
Health Insurance	84,324,986	83,668,346	83,911,022	94,756,266	88,837,709
City Employee Retirement Fund	22,096,174	22,221,339	22,665,766	26,702,675	26,854,459
Police And Fire Pension Fund	35,559,572	38,629,220	39,595,014	53,094,132	53,959,447
Executive Management Contribution	269,125	313,036	297,804	290,211	318,381
Other Pension Charges	0	0	0	0	0
Special Fund Pension Reimbursemen	277	284	284	284	0
Res Lump Sum Sick Leave	(250,942)	(816,198)	(1,862,183)	(1,127,019)	(2,088,518)
Gasb 43 & 45	405,000	405,000	405,000	405,000	405,000
Fica/Medicare Employer Contrib	4,645,560	4,791,086	4,149,879	4,685,233	4,722,827
Non-Personnel Sequestration	0	0	0	0	0
Non-Personnel Savings	0	0	0	0	0
Damage To City Property	0	0	0	0	0
Claims/Inc Fy 1999	4,891,100	2,685,458	2,000,000	2,399,683	18,742,637
Workers Compensation	8,063,388	7,695,795	6,932,440	8,730,977	8,096,406
Prior Years Compensation	0	0	0	0	0
Miscellaneous Medical	0	0	0	0	0
Current Years Medical	0	0	0	0	0
Heart & Hypertension	0	0	0	0	0
Prior Years Med H&H	0	0	0	0	0
Transfers/Misc Medical	0	0	0	0	0
Other Financing Uses	0	0	0	410,185	1,900,000
Sub-Total	160,734,546	160,324,371	158,825,330	191,077,932	202,478,653
<u>UTILITIES</u>					
Natural Gas	547,335	472,738	462,618	711,362	778,957
Electricity	1,601,472	1,359,932	1,395,597	1,529,664	1,594,434
Street/Traffic Lighting	2,062,842	1,579,248	1,532,274	1,721,116	1,814,562
Heating Fuels	14,193	9,327	15,356	19,401	23,685
Water	1,616,508	1,759,843	1,540,524	1,699,169	1,581,671
Telephone	784,492	920,169	585,224	606,385	594,137
Cell Phone/Communications	0	0	0	0	617,915
Telecommunications\Internet	0	0	0	206,014	216,633
Gas & Oil	1,072,869	1,092,770	883,207	1,289,208	1,999,633
Sewer Usage Charge	139,615	141,609	136,037	114,656	122,361
Sub-Total	7,839,326	7,335,636	6,550,834	7,896,974	9,343,988

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>ALLOWANCE AND TRAVEL</u>					
Mileage	15,392	17,903	10,998	8,846	13,468
Business Travel	27,887	18,238	15,583	44,704	25,164
Professional Meetings	48,268	31,881	4,586	13,885	23,954
Sub-Total	91,547	68,023	31,167	67,436	62,586
<u>MATERIALS AND SUPPLIES</u>					
General/Office Supply	151,252	90,091	40,216	111,364	141,104
Books, Maps, Etc.	328,266	315,578	202,499	291,801	317,753
Library Books	0	0	0	0	0
Vehicle Supplies	726,310	665,330	587,986	686,115	831,048
Bldg & Grnd Maint. Supplies	147,251	107,333	147,024	156,226	227,062
Recreation Supplies	1,280	143	0	580	949
Other Materials & Supplies	41,291	22,651	16,204	14,434	18,978
Duplicating & Photo Supplies	4,212	50	32	1,476	4,486
Food & Food Products	14,839	16,638	17,472	23,733	25,665
Audio-Visual Supplies	0	0	0	0	0
Uniforms	705,457	669,505	580,107	579,896	736,349
Medical Supplies	154,983	133,726	144,575	141,784	149,949
Sub-Total	2,275,139	2,021,045	1,736,114	2,007,410	2,453,343
<u>EQUIPMENT</u>					
Office & Lab Equipment	27,016	12,792	14,907	14,970	22,561
Equipment	374,823	361,236	482,231	358,865	684,660
Furniture	0	0	0	0	0
Mechanical & Manually Op Equip	6,721	0	7,905	7,158	22,080
Vehicles	0	0	0	0	0
Maintenance Equipment	1,500	500	740	2,038	2,385
Safety Equipment	64,180	58,238	70,716	36,538	68,434
Recreation Equipment	0	0	0	0	0
Other Equipment	0	0	0	0	0
Communication Equipment	8,972	6,757	0	0	262
Sub-Total	483,212	439,523	576,499	419,568	800,382

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>OTHER CONTRACTUAL SERVICES</u>					
Accounts Receivable	0	0	0	0	0
Transportation/Busing	208,208	144,770	0	88,347	305,206
Soup Kitchens	0	0	0	0	0
Advertisement	50,211	28,435	25,791	49,831	67,450
Examining Engineers	0	0	0	0	0
Printing & Binding	85,620	49,274	81,568	60,912	88,609
Funeral Expenses	0	0	0	0	0
Moving Expense	0	0	0	0	0
Repairs & Maintenance	2,076,143	2,037,468	2,014,434	2,673,146	2,911,289
Lodging, Board Etc. Families	420,942	555,063	361,021	426,308	474,175
Lodging Board, Singles	750,120	698,210	657,119	633,207	782,670
Lodging Board, Youth	83,740	84,134	77,362	85,756	49,257
Insurance	0	34,489	0	0	0
Patriotic Celebrations	15,000	1,880	0	0	0
Entry Judgement Fees	3,592	0	7,400	4,800	2,000
Postage & Freight	1,578	1,754	1,269	2,326	2,424
Rental	472,172	446,557	471,257	447,680	480,292
Regis., Dues, & Subscriptons	426,396	381,053	290,809	346,350	290,776
Rental Of Equipment	970,968	1,130,015	1,081,794	658,181	453,665
Data Processing Rentals	0	0	0	0	0
Maintenance Agreement Service	3,510,898	4,589,863	5,273,701	5,287,282	5,841,885
Mechanical Repairs	0	0	0	0	0
Vehicle Repairs	0	0	0	0	0
Repairs To Sidewalks	0	0	0	0	0
Training/Other	304,630	390,148	339,016	318,827	383,484
Prescriptions	0	0	0	0	0
Ambulance	0	0	0	0	0
Emergency Medical	0	0	0	0	0
Clinics	0	0	0	0	0
Convalescent Homes	0	0	0	0	0
Other Contractual Services	17,312,764	20,150,750	18,207,039	23,930,040	27,170,281
Legal/Lawyers Fees	1,218,130	629,156	547,543	706,004	1,514,225
Misc Expense	251,701	70,557	5,658	300,271	200,129
Sub-Total	28,162,811	31,423,575	29,442,779	36,019,269	41,017,816
<u>ROLLING STOCK</u>					
Rolling Stock	0	0	444,506	8,176	584,317
Sub-Total	0	0	444,506	8,176	584,317
<u>DEBT SERVICE</u>					
Tans Premium	(45,600)	0	0	0	0
Tans Interest	278,333	257,577	366,000	0	0
Principal Payments	10,408,306	21,902,512	28,708,077	31,256,266	35,227,728
Interest Payments	24,841,238	28,323,669	31,321,858	28,490,912	30,163,568
Fcaf	469,201	1,800,000	1,020,000	170,000	2,300,000
Premium / Refunding Savings	(5,200,000)	(5,000,000)	0	0	0
Other Contractual Services	48,693	52,229	127,222	608,825	45,328
Debt Refunding Cashflow Saving	0	0	0	0	0
Debt Payments/Heart & Hyper	0	0	0	0	0
Debt Payments Coliseum Debt	0	0	0	0	0
Bond Premium Proceeds	0	0	0	0	0
Master Lease	628,000	628,000	128,000	128,000	0
Fund Balance Replenishment	0	0	0	0	0
Fund Balance Replenishment-Medical	0	0	0	0	0
Sub-Total	31,428,172	47,963,987	61,671,157	60,654,003	67,736,623
<u>NET EXPENDITURE TOTAL</u>	<u>339,813,277</u>	<u>362,314,410</u>	<u>370,128,602</u>	<u>412,508,419</u>	<u>449,103,572</u>

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>ADMIN & MANAGEMENT FULL TIME SALARY</u>					
Salaries	1,320,765	1,253,019	1,079,527	1,060,069	1,041,713
Directors Salaries	987,762	946,331	988,121	842,675	699,642
Supervisor	2,267,280	2,279,247	2,451,018	2,529,714	2,430,935
Department Heads/Principals	11,536,163	12,236,134	11,843,836	12,317,437	13,025,353
Management	1,594,906	1,511,030	1,586,435	1,293,014	1,265,126
Sub-Total	17,706,876	18,225,761	17,948,937	18,042,908	18,462,768
<u>TEACHERS AND CLASSROOM SALARY</u>					
Teachers Full Time	78,812,230	81,378,972	82,380,870	75,418,844	73,968,818
Paraprofessionals	3,378,651	3,446,318	3,408,648	3,389,910	3,203,013
Substitutues	1,665,787	1,654,157	802,203	1,900,259	445,001
Sub-Total	83,856,667	86,479,447	86,591,722	80,709,012	77,616,831
<u>SUPPORT STAFF SALARY</u>					
Drop Out/Truancy	0	0	0	0	0
Wages Temporary	549,805	568,956	566,743	539,699	580,991
Custodians	4,709,306	4,689,422	4,551,807	4,654,768	4,884,987
Building Repair	746,574	706,836	764,413	701,421	767,996
Grounds	0	0	0	0	0
Clerical Salaries	2,796,890	2,677,492	2,590,118	2,577,470	2,442,506
Stockroom Staff	0	0	0	0	0
Security Staff	2,293,271	2,327,016	2,311,703	2,920,560	1,842,510
Truck Drivers	102,374	105,306	107,033	109,173	108,947
Other Personnel	97,590	96,892	293,353	243,240	288,818
Curriculum Development	0	0	0	0	0
Sub-Total	11,295,810	11,171,920	11,185,171	11,746,331	10,916,755
<u>PART TIME & SEASONAL</u>					
Coaches	546,101	496,678	421,769	501,262	509,044
Cafeteria Staff	0	0	0	0	0
Part Time Payroll	1,415,377	1,566,133	942,234	890,042	1,307,639
Personnel-Charter Schools	0	0	0	0	0
P.T. Payroll(Non-Public)	0	0	0	0	0
Seasonal Help	253,585	120,469	58,798	44,213	23,674
Sub-Total	2,215,063	2,183,280	1,422,800	1,435,517	1,840,357

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>OVERTIME, BENEFITS & OTHER</u>					
Overtime	342,006	458,226	743,240	439,141	430,947
Perfect Attendance	0	0	0	0	0
Pay Differential	0	0	0	27,095	0
Trainee Compensation	0	0	0	0	0
Longevity	253,677	239,177	233,275	207,715	177,322
Custodial Overtime	739,267	783,626	1,280,703	1,159,407	183,190
Curriculum Development	0	0	0	0	0
Teacher Stipend	98,617	48,188	60,174	75,904	104,958
Education Incentive	0	0	0	0	0
Sub-Total	1,433,568	1,529,217	2,317,391	1,909,262	896,416
<u>EMPLOYEE BENEFITS</u>					
Retirement	1,164,372	1,346,719	1,458,409	2,163,447	1,687,575
Employee Benefits	0	0	7	0	0
Health Insurance	25	9	282	59,754	2,711
Retirement Contribution	0	0	0	0	0
Fica/Medicare Employer Contrib	0	0	0	0	0
Workers Compensation	0	0	0	0	0
Employment Comp	453,948	352,098	523,626	244,570	179,073
Sub-Total	1,618,345	1,698,827	1,982,324	2,467,770	1,869,358
<u>TRANSPORTATION</u>					
Mileage	488,493	394,148	250,512	419,981	480,184
School Security/Mon Tran	2,890	1,695	14,523	3,316	9,075
Prior Year Transportation	0	547,818	0	0	0
Transportation/Busing	14,905,235	14,475,927	12,991,127	14,612,835	17,192,818
Special Ed Transportation	4,984,031	4,279,927	3,657,214	6,232,459	6,650,822
Transp/Tech Schools	461,387	391,972	356,640	513,879	587,501
Transit Bus Passes	150,432	138,588	(599)	0	25,200
Field Trips	29,184	26,427	1,825	7,703	60,343
Interdistrict Transportation	1,330,122	1,086,598	2,555,268	1,288,188	1,197,235
Outplacement Transportation	3,157,470	3,139,926	2,811,313	4,024,574	4,783,301
Field Trips (Non-Public)	2,154	41,527	(49,290)	124,224	210,708
Sub-Total	25,511,399	24,524,553	22,588,533	27,227,159	31,197,186
<u>TUITION</u>					
Tuition	18,239,539	19,121,387	19,269,885	22,110,665	23,737,441

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>UTILITIES</u>					
Natural Gas	1,774,777	1,382,529	1,591,667	2,075,224	2,063,254
Electricity	6,616,102	4,922,402	5,085,743	5,693,807	7,055,476
Heating Fuels	0	0	0	0	0
Water	320,508	319,016	246,463	370,248	296,800
Telephone	653,316	533,229	577,877	598,866	479,576
Communication/Telephone	0	0	0	0	0
Telecommunications\Internet	58,941	58,338	94,864	10,966	212,970
Sewer Usage Charge	223,062	239,915	239,442	167,688	224,857
Sub-Total	9,646,706	7,455,428	7,836,055	8,916,798	10,332,933
<u>MAINTENANCE, PROPERTY AND CUSTODIAL</u>					
Moving Expense	81,413	23,662	36,708	53,213	58,227
Cleaning	19,515	19,553	6,000	16,000	16,000
Repairs & Maintenance	46,300	54,453	68,632	32,844	54,064
Building Maintenance	411,082	406,404	583,196	479,876	342,594
Rental	868,883	71,324	25,021	120,821	20,108
Rental Of Equipment	4,237	5,995	4,292	8,754	20,189
Data Processing Rentals	0	0	0	0	0
Purchased Property Services	0	0	0	0	0
Maintenance Agreement Service	696,521	386,000	731,585	573,439	344,976
Vehicle Repairs	37,813	55,493	12,341	50,151	62,046
Sub-Total	2,165,765	1,022,883	1,467,773	1,335,098	918,203
<u>ALLOWANCE AND TRAVEL</u>					
Business Travel	5,015	7,039	0	7,073	9,701
Professional Meetings	23,122	7,207	2,957	670	5,995
Sub-Total	28,138	14,246	2,957	7,743	15,696

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>INSTRUCTIONAL SUPPLIES</u>					
Software	0	6,338	22,611	30,910	16,678
Office & Lab Equipment	0	0	0	0	0
Equipment	72,275	112,130	129,271	159,412	130,299
Computer Equipment	5,984	10,311	47,948	23,137	23,984
Furniture	312	8,330	10,409	21,617	95,596
Communication Equipment	0	0	0	0	0
Other Equipment	0	0	0	0	0
Materials & Supplies Instructn	28,311	(90)	1	0	0
Materials & Supplies Admin	5,229	0	0	0	0
Parent Materials & Supplies	0	0	0	0	0
Instruc Supplies (Charter Sch)	0	0	0	0	0
Office/Classroom Supplies	0	0	0	0	0
Testing Materials	60,521	42,977	5,485	593	50
Ed. Supply Inventory	224,738	256,778	276,956	340,826	326,775
General/Office Supply	793,690	831,065	876,826	867,515	1,083,753
Academic Awards	0	0	0	0	0
Books, Maps, Etc.	0	0	0	0	0
Textbooks	208,207	267,676	260,644	222,445	123,985
Library Books	100,248	91,917	98,031	110,403	130,010
Periodicals	(2,420)	0	0	0	0
Gas & Oil	55,944	45,592	38,657	40,404	73,020
Bldg & Grnd Maint. Supplies	141,204	119,756	121,668	128,126	169,184
Custodial Supplies	469,488	396,903	176,290	402,161	421,220
Light Bulbs	17,431	28,084	27,219	29,450	27,600
Other Materials & Supplies	0	0	0	0	0
Duplicating & Photo Supplies	0	0	0	0	0
Audio-Visual Supplies	0	0	0	0	0
Uniforms	17,000	23,179	5,668	15,456	45,113
Medical Supplies	0	0	0	0	0
Communications/Websites	0	0	0	0	0
Printing & Binding	17,641	0	0	0	0
Student Activities	86,072	60,882	58,927	59,744	52,127
Graduation	10,041	16,165	18,737	11,705	24,274
Emergency Medical	190,896	187,745	182,699	199,633	176,388
Parent Activities	0	0	0	0	0
Pupil Services	0	0	0	0	0
Tutors	0	0	0	0	0
Sub-Total	2,502,811	2,505,737	2,358,047	2,663,536	2,920,056

**FISCAL YEAR 2022-23
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2019 Actual	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Pre-Audit
<u>OTHER SERVICES</u>					
Education Cost Sharing	0	0	0	0	0
State Dept Of Education Grants	0	0	0	0	0
Other Licenses, Permits & Fees	0	0	0	0	0
Other Misc Revenue	0	0	0	0	0
Food Supplies	0	0	0	0	0
Lodging Board, Singles	0	0	0	0	0
Postage & Freight	144,145	137,134	137,025	143,354	137,643
Regis., Dues, & Subscriptions	89,449	125,801	136,730	86,362	87,404
In Service Training	0	0	0	0	0
Homeless Services	0	0	0	0	0
Homeless Transportation	0	0	0	0	0
Other Contractual Services	12,173,156	11,215,752	13,463,413	11,221,798	13,363,165
Legal/Lawyers Fees	754,811	390,815	203,206	401,267	697,198
Other Purchased Services Boe	14,272	15,643	10,683	14,119	41,750
Misc Expense	0	0	0	0	0
Do Not Use Improper Coding	0	0	0	0	0
Innovation Based Budgeting	0	0	0	0	0
Claims/Inc Fy 1999	54,658	400,000	205,000	232,310	187,019
Boe Transfer In/Out	0	0	0	0	0
Sub-Total	13,230,490	12,285,145	14,156,057	12,099,209	14,514,179
 <u>CONTIGENCY/INTER-DISTRICT REVENUE</u>					
Contingencies	0	0	0	0	0
 <u>COMBINED TOTAL</u>					
	189,451,176	188,217,832	189,127,653	190,671,009	195,238,180

FISCAL YEAR 2022-23 PRE-AUDIT
NET OVERTIME EXPENDITURES

AGENCY NUMBER	AGENCY NAME	Original Allocation	Revised Allocation	Pre-Audit Expenditures	Net Change Exp V Bud Surplus / (Deficit)
111	Legislative Services	10,000	10,000	6,525	3,475
131	Mayor's Office	0	0	0	0
132	Chief Administrative Office	25,000	25,000	14,271	10,729
133	Corporation Counsel	0	0	442	(442)
137	Finance	2,450	2,450	9,216	(6,766)
138	Information and Technology	0	0	0	0
139	Assessor's Office	100	100	2,978	(2,878)
152	Library	40,000	40,000	0	40,000
160	Park's and Recreation	0	0	(8,566)	8,566
161	City Town Clerk	9,000	9,000	2,525	6,475
162	Registrar of Voters	40,000	40,000	21,878	18,122
200	Public Safety Communications	250,000	250,000	484,875	(234,875)
201	Police Services	10,650,000	14,950,000	14,291,500	658,500
202	Fire Services	4,400,000	4,400,000	6,725,591	(2,325,591)
301	Health Department	75,000	75,000	26,941	48,059
305	Disability Services	0	0	0	0
309	Youth and Recreation	14,000	14,000	8,892	5,108
501	Public Works	0	0	0	0
504	Parks and Public Works	1,168,000	1,543,927	1,394,767	149,160
702	City Plan	7,500	7,500	9,187	(1,687)
704	Transportation, Traffic and Parking	130,750	130,750	143,742	(12,992)
705	Commission on Equal Opportunity	0	0	2,735	(2,735)
721	O.B.I.E	25,000	25,000	26,057	(1,057)
747	Livable Cities	13,000	13,000	4,909	8,091
900	Board of Education	1,230,500	1,230,500	614,136	616,364
Grand Total		18,090,300	22,766,227	23,782,603	(1,016,376)

FISCAL YEAR 2022-23 PRE-AUDIT
NET OVERTIME EXPENDITURES FIVE YEAR HISTORY

AGENCY NUMBER	AGENCY NAME	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
111	Legislative Services	9,426	7,816	4,292	3,772	6,525
131	Mayor's Office	89	551	0	0	0
132	Chief Administrative Office	27,820	28,980	25,464	24,590	14,271
133	Corporation Counsel	0	0	0	327	442
137	Finance	337	10,569	328	5,115	9,216
138	Information and Technology	0	0	0	0	0
139	Assessor's Office	13	0	0	2,887	2,978
152	Library	0	0	0	0	0
160	Park's and Recreation	333,905	325,678	0	(5,300)	(8,566)
161	City Town Clerk	4,876	2,577	5,700	685	2,525
162	Registrar of Voters	24,917	23,564	31,260	11,481	21,878
200	Public Safety Communications	450,669	382,503	201,168	230,034	484,875
201	Police Services	7,825,097	7,801,884	8,174,357	10,012,792	14,291,500
202	Fire Services	3,796,434	4,241,162	5,362,022	5,211,619	6,725,591
301	Health Department	75,798	48,234	134,648	26,465	26,941
305	Disability Services	0	0	0	0	0
309	Youth and Recreation	0	0	4,501	1,681	8,892
501	Public Works	832,266	737,105	0	0	0
504	Parks and Public Works	0	0	1,328,036	1,577,918	1,394,767
702	City Plan	4,892	6,573	1,925	7,860	9,187
704	Transportation, Traffic and Parking	104,753	102,278	99,685	109,172	143,742
705	Commission on Equal Opportunity	0	0	0	0	2,735
721	O.B.I.E	13,510	2,999	40,044	36,325	26,057
747	Livable Cities	2,132	5,471	6,439	13,676	4,909
900	Board of Education	1,081,273	1,241,852	2,023,943	1,598,548	614,136
Grand Total		14,588,206	14,969,799	17,443,812	18,869,646	23,782,603

**SELF INSURANCE FUND
FISCAL YEAR 2022-2023**

Pre-Audit Report

SELF INSURANCE FUND

	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Pre-Audit FY 22-23
<u>EXPENDITURES</u>					
Fiscal Year Expenditures	4,029,171	3,085,364	1,129,656	2,497,946	2,844,522
Ricci Case	0	0	0	0	0
Lewis Settlement	0	0	0	0	0
Auditor Adjustment (Case Reserve)	10,833	385,000	10,000	0	0
EXPENDITURE TOTALS	4,040,004	3,470,363	1,139,656	2,497,946	2,844,522
<u>REVENUE</u>					
General Fund 49109	4,291,100	3,085,458	2,205,000	2,631,993	3,909,656
Bond Proceeds Ricci	0	0	0	0	0
Bond Proceeds Lewis 49119	0	0	0	0	0
Richard Cox Settlement	0	0	0	0	15,000,000
Other Revenue	0	0	0	0	0
Misc - 49119	0	0	0	0	5,245
TOTAL REVENUE	4,291,100	3,085,458	2,205,000	2,631,993	18,914,901
EXPENDITURES VS REVENUES OPERATING RESULT SURPLUS /(DEFICIT)	251,096	(384,905)	1,065,344	134,047	16,070,379
Transfers In/ Out	0	0	0	0	0
Auditor Adjustment	0	0	0	0	0
Restricted Use Richard Cox	0	0	0	0	(15,000,000)
NET RESULTS [OPERATING RESULTS + TRANSFERS IN/OUT]	251,096	(384,905)	1,065,344	134,047	1,070,379

**WORKERS' COMPENSATION PROGRAM
FISCAL YEAR 2022-2023
PRE-AUDIT REPORT**

	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Pre-Audit FY 22-23.	+/- FY 23 VS 22
JULY	899,509	860,148	688,001	587,319	692,999	105,680
AUGUST	816,853	971,080	964,469	506,084	880,115	374,031
SEPTEMBER	595,347	753,053	280,960	747,612	412,207	(335,405)
OCTOBER	822,304	783,058	411,170	903,252	759,816	(143,436)
NOVEMBER	624,371	613,092	673,878	713,930	486,389	(227,541)
DECEMBER	1,082,317	701,555	650,114	685,372	657,738	(27,634)
JANUARY	668,137	544,292	659,940	750,484	731,106	(19,378)
FEBRUARY	604,929	573,248	471,870	725,423	653,875	(71,548)
MARCH	555,170	772,729	670,144	992,821	667,598	(325,223)
APRIL	899,599	439,076	565,793	840,475	763,321	(77,153)
MAY	628,303	441,270	675,230	924,777	1,142,052	217,274
JUNE	863,627	935,703	900,086	884,825	982,179	97,354
SUB- TOTAL EXPENSES	9,060,465	8,388,304	7,611,654	9,262,373	8,829,395	(432,978)
GENERAL FUND 49116	8,094,788	7,696,000	6,936,207	8,731,403	8,092,244	(639,159)
RECOVERY REVENUE 49103	480,273	211,684	167,504	151,448	334,923	183,475
SPECIAL FUND REVENUE 49132	520,158	532,479	508,558	425,236	482,370	57,135
BOE & CAT. CASES 49143	0	5,470	0	0	0	0
MISC - 49119	0	0	0	0	0	0
SUB - TOTAL REVENUE	9,095,219	8,445,633	7,612,269	9,308,087	8,909,538	
NET RESULT OPERATING RESULT	34,754	57,329	615	45,714	80,143	

**MEDICAL BENEFITS
FISCAL YEAR 2022-2023
PRE-AUDIT REPORT**

	FY 18-19 EXPENDITURES	FY 19-20 EXPENDITURES	FY 20-21 EXPENDITURES	FY 21-22 EXPENDITURES	FY 22-23 EXPENDITURES	Net Change FY 23 V 22	% Net Change FY 23 V 22
JULY	9,429,533	11,307,372	7,994,782	9,415,600	10,168,672	753,072	8.0%
AUGUST	9,781,396	8,441,614	8,348,410	11,807,910	8,304,494	(3,503,416)	-29.7%
SEPTEMBER	9,895,920	9,816,603	8,946,441	10,362,640	8,812,592	(1,550,048)	-15.0%
OCTOBER	10,521,272	10,127,093	9,254,409	10,865,670	10,569,203	(296,467)	-2.7%
NOVEMBER	8,335,004	9,043,651	8,640,393	7,888,277	10,211,459	2,323,183	29.5%
DECEMBER	10,238,038	9,046,133	9,580,332	11,506,981	8,253,601	(3,253,380)	-28.3%
JANUARY	9,034,024	7,879,448	5,270,599	11,734,942	10,191,900	(1,543,042)	-13.1%
FEBRUARY	8,917,456	7,389,496	13,105,247	10,133,618	10,922,688	789,070	7.8%
MARCH	9,485,962	10,880,686	9,210,818	8,898,441	10,942,938	2,044,498	23.0%
APRIL	9,122,088	6,462,887	9,800,329	10,844,192	11,191,750	347,559	3.2%
MAY	9,883,008	7,912,391	11,798,904	10,698,013	10,167,436	(530,576)	-5.0%
JUNE	8,977,494	8,117,040	10,055,404	9,086,692	9,372,697	286,005	3.1%
SUB TOTAL EXPENDITURES	113,621,196	106,424,415	112,006,067	123,242,974	119,109,431	(4,133,543)	-3.4%
Plus: Cafeteria Workers premium to Unite Here	1,937,488	1,870,470	1,673,577	1,546,173	1,386,802	(159,371)	-10.3%
Plus: Health Savings accounts contributions	1,471,122	1,807,825	1,819,561	1,801,588	1,953,732	152,144	8.4%
Plus: Prior Year Expenses	0	0	0	0	0	0	0.0%
TOTAL CLAIMS EXPENDITURES	117,029,805	110,102,710	115,499,206	126,590,735	122,449,965	(4,140,770)	-3.3%
Plus: Life Insurance	1,074,489	1,185,167	1,185,780	1,174,284	1,135,306	(38,978)	-3.32%
plus: Mercer Medicare Parts D						0	0.00%
Plus: Gallagher Inc.	98,000	99,619	98,000	111,230	98,000	(13,230)	-11.89%
Plus: Employee Wellness and Assistance Program	309,000	318,300	327,840	337,680	436,345	98,665	29.22%
Plus : Incurred but not reported (IBNR)	(70,300)	0	0	0	0	0	0.00%
Plus: McGLADREY RE-ENROLLMENT	0	0	0	0	1	1	0.00%
Plus: One Time Payment(s)	0	0	0	0	0	0	0.00%
Plus: Other Contractual Services	22,839	0	145,982	63,628	79,905	16,276	25.58%
Plus: Other Adjustments	0	0	0	0	1	1	0.00%
Plus: Medical Benefits Opt out program - Teachers	122,000	107,500	95,000	85,000	70,000	(15,000)	-17.65%
Plus: Misc Expenses	0	0	14,580	0	0	0	0.00%
Plus: Personnel Cost	11,272	68,364	66,734	83,370	289,408	206,038	247.14%
PLUS: - Food service	0	0	0	0	0	0	
plus: Other	0	0	0	0	0	0	
TOTAL EXPENDITURES - MEDICAL SELF INSURANCE FUND	118,597,104.65	111,881,661.10	117,433,120.65	128,445,927.67	124,558,930.66	(3,886,997)	-3.03%
	-2.20%	-5.66%	4.96%	9.38%	-3.03%		

PRE-AUDIT REPORT

REVENUE

	FY 18-19 REVENUE	FY 19-20 REVENUE	FY 20-21 REVENUE	FY 21-22 REVENUE	FY 22-23 REVENUE	Net Change FY 23 V 22	% Net Change FY 23 V 22
JULY	1,044,877	696,239	871,426	564,752	813,661	248,909	44.1%
AUGUST	1,536,492	1,650,650	1,156,824	1,252,569	1,532,892	280,323	22.4%
SEPTEMBER	2,306,954	2,239,504	2,515,146	2,532,264	3,604,094	1,071,830	42.3%
OCTOBER	2,715,887	2,631,563	2,990,020	3,104,376	2,659,681	(444,695)	-14.3%
NOVEMBER	3,216,816	3,663,323	2,276,311	2,094,467	2,126,175	31,707	1.5%
DECEMBER	2,269,588	2,171,487	2,928,810	3,096,852	2,605,825	(491,027)	-15.9%
JANUARY	2,955,085	2,672,033	2,069,605	2,187,563	2,911,861	724,298	33.1%
FEBRUARY	2,379,587	2,680,371	2,412,413	2,195,942	2,148,138	(47,804)	-2.2%
MARCH	3,261,962	2,177,166	2,632,124	2,713,138	3,563,727	850,589	31.4%
APRIL	2,268,806	2,776,129	3,536,409	3,426,946	2,107,037	(1,319,908)	-38.5%
MAY	3,580,540	3,265,471	2,282,827	2,102,421	2,832,517	730,096	34.7%
JUNE	3,041,448	3,144,220	2,862,260	3,075,679	3,189,507	113,828	3.7%
TOTAL NON GENERAL FUND REVENUE	30,578,041	29,768,153	28,534,174	28,346,970	30,095,115	1,748,145	6.2%
MEDICARE PT D	0	0	0	0	0		
PLUS : GF LIFE INSURANCE CONTRIBUTION	730,000	730,000	730,000	730,000	730,000		
PLUS MEDICARE PART D	0	0	0	0	0		
PLUS: RETENTION SETTLEMNT	0	0	0	0	0		
PLUS: PRESCRIPTION REBATE	3,131,316	0	4,673,173	4,195,597	5,579,840		
PLUS: STOP LOSS	0	0	0	0	0		
PLUS :INTER-DISTRICT: BOE	0	0	0	0	0		
PLUS :INTER-DISTRICT: FOOD SERVICE	1,150,000	0	500,000	2,023,298	1,450,000		
PLUS :TRANSFERS/OTHER ADJUST	0	0	0	0	0		
OUTSIDE REVENUE SUB-TOTAL	35,589,357	30,498,153	34,437,347	35,295,865	37,854,954		
GENERAL FUND OTHER ADJUSTMENTS	84,338,200	83,681,253	83,948,684	94,782,000	88,837,563		
TOTAL REVENUES - MEDICAL SELF INSURANCE FUND	119,927,557	114,179,406	118,386,032	130,077,865	126,692,517		
	(0)	(0)	(0)	0	0		
PROJECTED OPERATING SURPLUS/(DEFICIT)*	1,330,452	2,297,745	952,911	1,631,937	2,133,587		
TRANSFER IN/OUT/REFUNDING SAVINGS	0	0	0	0	0		
AUDITOR ADJUSTMENTS	0	0	0	0	0		
NET TOTAL OPERATING (INCLUDING TRANSFER)	1,330,452	2,297,745	952,911	1,631,937	2,133,587		
PREVIOUS YEARS FUND BALANCE	(4,421,386)	(3,090,934)	(793,189)	159,722	1,791,659		
NEW FUND BALANCE	(3,090,934)	(793,189)	159,722	1,791,659	3,925,246		

Line Item Transfer 23-999

The transfer is to cover negative line items within each City/BOE account.

The transfer does not reflect how City agencies ended the fiscal year

<i>Agency Name</i>	<i>Agency No.</i>	<i>Transfer From</i>	<i>Transfer TO</i>
Legislative Services	111	\$227,396.79	\$0.00
Mayors Office	131	\$253,498.24	\$0.00
Chief Administrative Office	132	\$198,969.18	\$0.00
Corporation Counsel	133	\$487,656.23	\$0.00
Finance	137	\$781,537.63	\$0.00
Assessors Office	139	\$141,303.29	\$0.00
Central Utilities	143	\$132,566.73	\$0.00
Library	152	\$320,675.57	\$0.00
Parks and Rec	160	\$2,002.98	\$0.00
City Clerk	161	\$143,655.73	\$0.00
Registrar of Voters	162	\$509,312.63	\$0.00
Public Safety Communications	200	\$316,441.51	\$0.00
Police Services	201	\$2,290,542.39	\$0.00
Fire Services	202	\$1,041,097.95	\$0.00
Public Health	301	\$1,215,837.12	\$0.00
Fair Rent	302	\$3,415.60	\$0.00
Elderly Services	303	\$0.00	(\$18,966.73)
Disability Services	305	\$23,176.04	\$0.00
Community Services	308	\$257,473.62	\$0.00
Youth and Recreation	309	\$0.00	(\$71,034.09)
Community Resilience	310	\$34,227.44	\$0.00
Vacancy/Non-Personnel Savings	402	\$0.00	(\$1,034,696.00)
Various Organizations	404	\$192,903.06	\$0.00
Non-Public Transportation	405	\$140,609.59	\$0.00
Contract Reserve	407	\$0.00	(\$4,182,773.41)
Expenditure Reserve	408	\$0.00	(\$3,137,313.00)
Public Works	501	\$0.00	(\$6,058.43)
Engineering	502	\$398,072.77	\$0.00
Parks and Public Works	504	\$915,764.86	\$0.00
Debt Service	600	\$0.00	(\$2,384,695.97)
Operating Subsidies	701	\$0.00	(\$57,261.26)
City Plan	702	\$97,884.75	\$0.00
Traffic and Parking	704	\$898,324.64	\$0.00
Commission on Equal Opp.	705	\$0.00	(\$2,837.29)
OBIE	721	\$311,442.04	\$0.00
Economic Development	724	\$0.00	(\$39,006.83)
LCI	747	\$67,073.63	\$0.00
Pensions/FICA	802	\$0.00	(\$93,232.41)
Self Insurance Policy and Settlement	804	\$0.00	(\$1,814,527.21)
Employee Benefits	805	\$0.00	(\$9,735,143.24)
Board of Education	900	\$25,603.78	\$0.00
Litigation/Revenue Balance		\$11,149,080.08	\$0.00
Transfer Allocation		\$22,577,545.87	(\$22,577,545.87)

CHECK LIST FOR ALDERMANIC SUBMISSIONS

<input checked="" type="checkbox"/>	Cover Letter
<input checked="" type="checkbox"/>	Resolutions/ Orders/ Ordinances
<input checked="" type="checkbox"/>	Prior Notification Form
<input checked="" type="checkbox"/>	Fiscal Impact Statement - Should include comprehensive budget
<input checked="" type="checkbox"/>	Supporting Documentation
<input type="checkbox"/>	Disk or E-mailed Cover letter & Order

IN ADDITION, IF A GRANT:

<input type="checkbox"/>	Notice of Intent
<input type="checkbox"/>	Grant Summary
<input type="checkbox"/>	Executive Summary (not longer than 5 pages without an explanation)

Date Submitted: Tuesday, September 12, 2023

Meeting Submitted For: Monday, September 18, 2023

Regular or Suspension Agenda: Regular

Submitted By: Michael Gormany

Title of Legislation: Order to Eliminate Negative Line Items in FY 2022-23
ORDINANCE AMENDMENT TO APPROPRIATING ORDINANCE NUMBER #1 FOR FISCAL YEAR 2022-23; PURSUANT TO ARTICLE VIII OF THE CITY CHARTER AND SECTION 2-385 TO SECTION 2-389 OF THE CODE OF GENERAL ORDINANCES TRANSFER NUMBER 23-999 IS SEEKING APPROVAL TO ELIMINATE NEGATIVE LINE-ITEM BALANCES FOR THE FISCAL YEAR ENDING 6-30-23.

Comments: _____

Coordinator's Signature: _____

Controller's Signature (if grant): _____

Mayor's Office Signature: _____

Call 946-7670 with any questions.



City of New Haven
Office Of Management and Budget
Justin M. Elicker, Mayor
Michael Gormany, City Budget Director

Alder Tyisha Walker
President, Board of Alders
23rd Ward
Board of Alders
165 Church Street
New Haven, CT 06510

Tuesday, September 12, 2023

RE: Ordinance Transfer 23-999

Dear Honorable President Walker-Myers:

Please find attached an ordinance amendment pursuant to article VIII of the charter and section 2-385 to section 2-389 of the code of general ordinances eliminating negative line-item balances for the fiscal year ending 6-30-23

Please find attached an updated budgetary report for the pre-audit report for fiscal year ended June 30, 2023. The report shall be filed in the Office of the City Clerk where it shall be available for public inspection.

Michael Gormany
City Budget Director
City Acting Controller

ORDINANCE AMENDMENT TO APPROPRIATING ORDINANCE NUMBER #1 FOR FISCAL YEAR 2022-23; PURSUANT TO ARTICLE VIII OF THE CITY CHARTER AND SECTION 2-385 TO SECTION 2-389 OF THE CODE OF GENERAL ORDINANCES TRANSFER NUMBER 23-999 IS SEEKING APPROVAL TO ELIMINATE NEGATIVE LINE-ITEM BALANCES FOR THE FISCAL YEAR ENDING 6-30-23.

WHEREAS Article VIII of the City Charter and Sections 2-385 to 2-389 of the General Code of Ordinances requires the approval of the Board of Alders for the transfer of funds within the General Fund budget to eliminate negative line item; and

WHEREAS At the conclusion of Fiscal Year 2022-23 there exists several line items in several departments which have negative balances requiring a budget transfer; and

WHEREAS Transfer #23-999 has been prepared to eliminate all such negative line-item balances.

NOW, THEREFORE, BE IT ORDAINED by the New Haven Board of Alders

Section 1. That Transfer #23-999 be approved to eliminate negative line-item balances for fiscal year 2022-23.

Line-Item Transfer 23-999

The transfer is to cover negative line items within each City/BOE account.

The transfer does not reflect how City agencies ended the fiscal year

<i>Agency Name</i>	<i>Agency No.</i>	<i>Transfer From</i>	<i>Transfer TO</i>
Legislative Services	111	\$227,396.79	\$0.00
Mayor's Office	131	\$253,498.24	\$0.00
Chief Administrative Office	132	\$198,969.18	\$0.00
Corporation Counsel	133	\$487,656.23	\$0.00
Finance	137	\$781,537.63	\$0.00
Assessor's Office	139	\$141,303.29	\$0.00
Central Utilities	143	\$132,566.73	\$0.00
Library	152	\$320,675.57	\$0.00
Parks and Rec	160	\$2,002.98	\$0.00
City Clerk	161	\$143,655.73	\$0.00
Registrar of Voters	162	\$509,312.63	\$0.00
Public Safety Communications	200	\$316,441.51	\$0.00
Police Services	201	\$2,290,542.39	\$0.00
Fire Services	202	\$1,041,097.95	\$0.00
Public Health	301	\$1,215,837.12	\$0.00
Fair Rent	302	\$3,415.60	\$0.00
Elderly Services	303	\$0.00	(\$18,966.73)
Disability Services	305	\$23,176.04	\$0.00
Community Services	308	\$257,473.62	\$0.00
Youth and Recreation	309	\$0.00	(\$71,034.09)
Community Resilience	310	\$34,227.44	\$0.00

<i>Agency Name</i>	<i>Agency No.</i>	<i>Transfer From</i>	<i>Transfer TO</i>
Vacancy/Non-Personnel Savings	402	\$0.00	(\$1,034,696.00)
Various Organizations	404	\$192,903.06	\$0.00
Non-Public Transportation	405	\$140,609.59	\$0.00
Contract Reserve	407	\$0.00	(\$4,182,773.41)
Expenditure Reserve	408	\$0.00	(\$3,137,313.00)
Public Works	501	\$0.00	(\$6,058.43)
Engineering	502	\$398,072.77	\$0.00
Parks and Public Works	504	\$915,764.86	\$0.00
Debt Service	600	\$0.00	(\$2,384,695.97)
Operating Subsidies	701	\$0.00	(\$57,261.26)
City Plan	702	\$97,884.75	\$0.00
Traffic and Parking	704	\$898,324.64	\$0.00
Commission on Equal Opp.	705	\$0.00	(\$2,837.29)
OBIE	721	\$311,442.04	\$0.00
Economic Development	724	\$0.00	(\$39,006.83)
LCI	747	\$67,073.63	\$0.00
Pensions/FICA	802	\$0.00	(\$93,232.41)
Self-Insurance Policy and Settlements	804	\$0.00	(\$1,814,527.21)
Employee Benefits	805	\$0.00	(\$9,735,143.24)
Board of Education	900	\$25,603.78	\$0.00
Litigation/Revenue Balance		\$11,149,080.08	\$0.00
Transfer Allocation		\$22,577,545.87	(\$22,577,545.87)

FISCAL IMPACT STATEMENT

DATE: Tuesday, September 12, 2023
FROM (Dept.): Office of Management and Budget
CONTACT: Michael Gormany PHONE: 203-946-6413

SUBMISSION ITEM (Title of Legislation):

ORDINANCE AMENDMENT TO APPROPRIATING ORDINANCE NUMBER #1 FOR FISCAL YEAR 2022-23; PURSUANT TO ARTICLE VIII OF THE CITY CHARTER AND SECTION 2-385 TO SECTION 2-389 OF THE CODE OF GENERAL ORDINANCES TRANSFER NUMBER 23-999 IS SEEKING APPROVAL TO ELIMINATE NEGATIVE LINE-ITEM BALANCES FOR THE FISCAL YEAR ENDING 6-30-23.

List Cost: Eliminate Negative Line Item in Fiscal Year 2021-22

	GENERAL	SPECIAL	BOND	CAPITAL/LINE ITEM/DEPT/ACT/OB J CODE
A. Personnel				
1. Initial start up	N/A			
2. One-time	N/A			
3. Annual	N/A			
B. Non-personnel				
1. Initial start up	N/A			
2. One-time	N/A			
3. Annual	N/A			

List Revenues: Will this item result in any revenues for the City? If Yes, please list amount and type.

NO	<input checked="" type="checkbox"/>
YES	<input type="checkbox"/>

- 1. One-time
- 2. Annual

Comment: This is to eliminate negative line items within the FY 2022-23 budget. There is no fiscal impact to the fiscal year 2022-23 budget.

PRIOR NOTIFICATION FORM

NOTICE OF MATTER TO BE SUBMITTED TO
THE BOARD OF ALDERMEN

TO (list applicable aldermen/women): Entire Board

DATE: Tuesday, September 12, 2023

FROM: Department Office of Management and Budget and Budget

Person Michael Gormany Telephone 203-946-6413

This is to inform you that the following matter affecting your ward(s) will be submitted to the Board of Aldermen.

ORDINANCE AMENDMENT TO APPROPRIATING ORDINANCE NUMBER #1 FOR FISCAL YEAR 2022-23; PURSUANT TO ARTICLE VIII OF THE CITY CHARTER AND SECTION 2-385 TO SECTION 2-389 OF THE CODE OF GENERAL ORDINANCES TRANSFER NUMBER 23-999 IS SEEKING APPROVAL TO ELIMINATE NEGATIVE LINE-ITEM BALANCES FOR THE FISCAL YEAR ENDING 6-30-23.

Check one if this an appointment to a commission

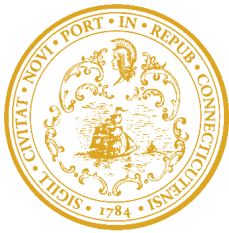
Democrat

Republican

Unaffiliated/Independent/Other _____

INSTRUCTIONS TO DEPARTMENTS

1. Departments are responsible for sending this form to the alderperson(s) affected by the item.
2. This form must be sent (or delivered) directly to the alderperson(s) before it is submitted to the Legislative Services Office for the Board of Aldermen agenda.
3. The date entry must be completed with the date this form was sent the alderperson(s).
4. Copies to: alderperson(s); sponsoring department; attached to submission to Board of Aldermen.



City of New Haven
Office Of Management and Budget
Justin M. Elicker, Mayor
Michael Gormany, City Budget Director
Budget Transfer Form

Agency Name	Office of Management and Budget		Fiscal Year	2023
Date Prepared	September 12, 2023		Fiscal Year Quarter	4
Transfer Number	23-999			

Transfer Explanation

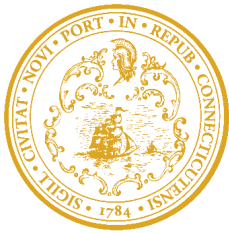
This is the end of year close out transfer for the fiscal year ending June 30, 2023 pursuant to Article VIII of the City Charter and Sections 2-385 to 2-389 of the General Code of Ordinances requires the approval of the Board of Alders for the transfer of funds within the General Fund budget to eliminate negative line item; and

						Fiscal Year	2				
FROM						TO					
	Organization Name	Organization Code	Object Code Name	Object code	Transfer Amount		Organization Name	Organization Code	Object Code Name	Object code	Transfer Amount
1	Various	Various	Various	Various	22,577,545.87		Various	Various	Various	Various	22,577,545.87
2					0.00						0.00
3					0.00						0.00
4					0.00						0.00
5					0.00						0.00
6					0.00						0.00
	Total				\$22,577,545.87		Total				\$22,577,545.87

Department Head/Chief or Deputy/Assistant _____ Date _____

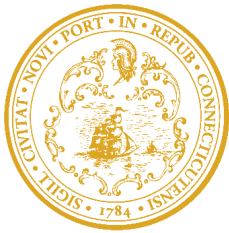
Coordinator of Deputy Coordinator _____ Date _____

Chief of Staff/Budget Director/Controller/OMB Staff _____ Date _____



City of New Haven
Office Of Management and Budget
Justin M. Elicker, Mayor
Michael Gormany, City Budget Director
Budget Transfer Form

<i>Agency Name</i>	<i>Agency No.</i>	<i>Transfer From</i>	<i>Transfer TO</i>
Legislative Services	111	\$0.00	\$0.00
Mayor's Office	131	\$141,087.12	(\$45,043.51)
Chief Administrative Office	132	\$0.00	\$0.00
Corporation Counsel	133	\$408,716.73	(\$326.94)
Finance	137	\$1,036,649.76	(\$245,878.11)
Assessor's Office	139	\$216,768.19	(\$14,299.62)
Central Utilities	143	\$1,107,971.76	(\$996,963.00)
Library	152	\$182,602.61	(\$171,647.40)
Parks and Rec	160	\$0.00	(\$1,814.00)
City Clerk	161	\$0.00	(\$295.00)
Registrar of Voters	162	\$0.00	(\$21.04)
Public Safety Communications	200	\$431,259.92	(\$20,204.39)
Police Services	201	\$4,947,234.41	(\$3,918,526.80)
Fire Services	202	\$1,706,939.90	(\$3,608,010.68)
Public Health	301	\$1,749,236.85	(\$157,049.48)
Fair Rent	302	\$0.00	(\$36,835.39)
Elderly Services	303	\$0.00	(\$4,027.43)
Disability Services	305	\$0.00	(\$598.88)
Community Services	308	\$451,294.85	(\$84,506.56)
Youth and Recreation	309	\$163,491.61	(\$152,388.76)
Vacancy/Non-Personnel Savings	402	\$0.00	(\$585,419.00)
Various Organizations	404	\$238,359.82	(\$232,058.10)
Non-Public Transportation	405	\$0.00	\$0.00
Contract Reserve	407	\$3,045,800.00	\$0.00
Expenditure Reserve	408	\$0.00	\$0.00
Public Works	501	\$0.00	(\$189.46)
Engineering	502	\$0.00	(\$97,728.02)
Parks and Public Works	504	\$1,996,267.29	(\$1,264,204.01)



City of New Haven
 Office Of Management and Budget
 Justin M. Elicker, Mayor
 Michael Gormany, City Budget Director
 Budget Transfer Form

<i>Agency Name</i>	<i>Agency No.</i>	<i>Transfer From</i>	<i>Transfer TO</i>
Debt Service	600	\$3,080,462.24	(\$778,824.92)
Operating Subsidies	701	\$0.00	(\$1,376.14)
City Plan	702	\$0.00	(\$4,862.58)
Traffic and Parking	704	\$0.00	(\$65,516.90)
Commission on Equal Opp.	705	\$0.00	(\$65,000.00)
OBIE	721	\$0.00	(\$125,827.28)
Economic Development	724	\$0.00	(\$14,463.98)
LCI	747	\$0.00	(\$4,869.17)
Pensions/FICA	802	\$0.00	(\$47,500.00)
Self-Insurance Policy and Settlements	804	\$0.00	(\$526,483.58)
Employee Benefits	805	\$2,146,863.21	(\$9,825,933.83)
Board of Education	900	\$25,748,349.35	(\$25,700,661.66)
Transfer Allocation		\$48,799,355.62	(\$48,799,355.62)