



CITY OF NEW HAVEN
MONTHLY FINANCIAL REPORT
FISCAL YEAR 2023-2024

Pre-Audit Report
September 23, 2024

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**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	\$666,442,874	\$3,368,547	\$126,780,602	\$10,325,228	\$806,917,251
Total Expenditures	\$650,081,957	\$18,368,547	\$126,373,960	\$10,222,297	\$805,046,761
FY 2022-23 Operating Results					
Excess (Deficiency)	<u>\$16,360,917</u>	<u>(\$15,000,000)</u>	<u>\$406,641</u>	<u>\$102,932</u>	<u>\$1,870,490</u>
Beginning Year Fund Balance	\$36,987,984	\$16,785,368	\$3,925,248	\$339,175	\$58,037,775
FY 2023-24 Operating Results					
Excess (Deficiency)	\$16,360,917	(\$15,000,000)	\$406,641	\$102,932	\$1,870,490
Assigned Fund Balance	(\$3,000,000)	\$0	\$0	\$0	(\$3,000,000)
Ending Fund Balance	<u>\$50,348,901</u>	<u>\$1,785,368</u>	<u>\$4,331,889</u>	<u>\$442,106</u>	<u>\$56,908,265</u>
FB as Percent of Rev.	7.55%	53.00%	3.42%	4.28%	7.05%

**FISCAL YEAR 2023-24 SUMMARY ANALYSIS
PRE-AUDIT REPORT**

	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Pre-Audited
<u>CITY SOURCES</u>						
Property Taxes	\$284,111,887	\$281,589,535	\$288,668,433	\$295,778,222	\$308,532,218	\$325,692,405
Licenses, Permits & Fees	\$18,823,635	\$22,594,653	\$27,792,355	\$22,589,270	\$24,488,546	\$24,432,843
Investment Income	\$2,702,009	\$1,839,256	\$122,943	\$314,379	\$6,293,035	\$6,301,246
Rents & Fines	\$4,729,973	\$3,822,277	\$2,116,760	\$2,311,371	\$2,026,177	\$2,798,229
Payments In Lieu Of Taxes	\$3,517,724	\$5,365,172	\$4,126,140	\$4,143,817	\$3,969,106	\$4,245,106
Other Taxes And Assessments	\$5,116,560	\$5,578,233	\$6,478,034	\$7,194,044	\$7,961,726	\$7,393,234
Miscellaneous & Other Revenue	\$17,720,978	\$14,960,079	\$14,461,690	\$24,200,216	\$28,449,521	\$25,884,764
CITY SOURCES SUB-TOTAL	\$336,722,766	\$335,749,206	\$343,766,355	\$356,531,320	\$381,720,329	\$396,747,827
<u>INTERGOVERNMENTAL SOURCES</u>						
State Grants For Education	\$147,600,379	\$146,277,857	\$146,521,433	\$145,423,854	\$142,686,698	\$142,811,772
State Grants & Pilots	\$68,060,999	\$68,344,868	\$67,921,238	\$115,799,159	\$123,913,930	\$126,883,275
Federal Grants	\$0	\$0	\$1,101,713	\$0	\$0	\$0
STATE SOURCES SUB-TOTAL	\$215,661,378	\$214,622,725	\$215,544,383	\$261,223,013	\$266,600,628	\$269,695,047
<u>TRANSFER FROM OTHER SOURCES</u>						
Transfers From Other Sources	\$1,640,531	\$0	\$0	\$0	\$0	\$0
STATE SOURCES SUB-TOTAL	\$1,640,531	\$0	\$0	\$0	\$0	\$0
Net Revenue Sources	\$554,024,676	\$550,371,931	\$559,310,739	\$617,754,333	\$648,320,957	\$666,442,874

	2018-19 Audited	2019-20 Audited	2020-21 Audited	2021-22 Audited	2022-23 Audited	2023-24 Pre-Audited
<u>EXPENDITURES</u>						
General government	\$28,720,663	\$27,985,832	\$22,768,602	\$22,128,808	\$23,582,758	\$27,776,025
Development	\$9,482,965	\$7,533,327	\$7,512,018	\$7,963,993	\$7,917,259	\$8,366,294
Public safety	\$79,878,724	\$76,993,664	\$77,127,414	\$83,638,679	\$86,518,132	\$89,966,817
Public works/Engineering	\$14,943,790	\$14,479,187	\$2,909,334	\$3,282,474	\$3,265,483	\$4,086,102
Parks/Public works/Engineering	\$0	\$0	\$15,002,598	\$15,793,900	\$16,305,912	\$19,527,715
Human Services	\$8,307,873	\$8,610,396	\$8,391,061	\$9,150,376	\$9,903,423	\$10,923,088
Education	\$189,451,176	\$188,217,832	\$189,127,653	\$190,671,009	\$195,238,180	\$204,373,967
Pension and insurance	\$165,348,893	\$165,585,118	\$164,326,918	\$196,392,477	\$208,534,980	\$200,244,064
Other expenditures	\$1,702,196	\$13,162,898	\$10,419,500	\$13,507,277	\$25,273,089	\$15,739,113
Capital outlays	\$0	\$0	\$0	\$0	\$0	\$0
Debt service	\$31,428,172	\$47,963,987	\$61,671,157	\$60,654,003	\$67,729,878	\$69,078,772
Net Expenditure Sources	\$529,264,452	\$550,532,242	\$559,256,255	\$603,182,996	\$644,269,094	\$650,081,957
Operating Result Surplus / (Deficit)	\$24,760,223	(\$160,311)	\$54,484	\$14,571,337	\$4,051,863	\$16,360,917

GENERAL FUND REVENUE REPORT
FISCAL YEAR 2023-2024
PRE-AUDIT REPORT

<u>Account Description</u>	<u>A</u> <u>FY 2023-24</u> <u>Approved</u> <u>Budget</u>	<u>B</u> <u>FY 2023-24</u> <u>Pre-Audit</u> <u>Results</u>	<u>C</u> <u>B - A</u> <u>Budget</u> <u>VS</u> <u>Pre-Audit</u>	<u>D</u> <u>C / A</u> <u>Year to Date</u> <u>% of Budget</u> <u>Collected</u>
Section I. General Property Taxes				
<u>Current Taxes</u>				
Real Estate	\$276,951,393	\$273,598,662	(\$3,352,731)	98.79%
Personal Property	\$26,344,750	\$26,309,273	(\$35,477)	99.87%
Motor Vehicle	\$16,872,732	\$16,132,007	(\$740,725)	95.61%
Supplemental Motor Vehicle	\$2,030,027	\$2,436,851	\$406,824	120.04%
Current Interest	\$1,000,000	\$1,406,941	\$406,941	140.69%
Tax Collection Initiatives:	\$1,177,612	\$0	(\$1,177,612)	0.00%
<i>Sub-Total</i>	<u>\$324,376,514</u>	<u>\$319,883,733</u>	<u>(\$4,492,781)</u>	<u>98.61%</u>
<u>Delinquent City Taxes</u>				
Real Estate & Personal Property	\$1,650,000	\$4,156,485	\$2,506,485	251.91%
Interest & Penalties	\$700,000	\$1,652,188	\$952,188	236.03%
<i>Sub-Total</i>	<u>\$2,350,000</u>	<u>\$5,808,673</u>	<u>\$3,458,673</u>	<u>247.18%</u>
<u>Sec I. Property Taxes Total</u>	<u>\$326,726,514</u>	<u>\$325,692,405</u>	<u>(\$1,034,109)</u>	<u>99.68%</u>
Section II. State Grants				
<u>State Grants for Education</u>				
Education Cost Sharing	\$146,009,525	\$142,811,772	(\$3,197,753)	97.81%
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>\$146,044,525</u>	<u>\$142,811,772</u>	<u>(\$3,232,753)</u>	<u>97.79%</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	\$89,988,176	\$95,387,466	\$5,399,290	106.00%
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	\$25,035	\$25,035	100.00%
Reimb. - Disabled	\$0	\$8,334	\$8,334	100.00%
Pequot Funds	\$5,503,352	\$5,503,352	\$0	100.00%
Telecommunications Property Tax	\$625,000	\$680,520	\$55,520	108.88%
Town Aid: Roads	\$1,274,767	\$1,282,802	\$8,035	100.63%
Agriculture Rents and Taxes	\$0	\$35,783	\$35,783	100.00%
Municipal Revenue Sharing/PILOT	\$0	\$0	\$0	#DIV/0!
Motor Vehicle Tax Red. PILOT	\$4,964,253	\$4,964,253	\$0	100.00%
Grants for Municipal Projects	\$0	\$134	\$134	0.00%
Municipal stabilization grant	\$0	\$0	\$0	#DIV/0!
Grants for Municipal Projects	\$0	\$0	\$0	0.00%
Municipal Revenue Sharing PA 22-11	\$0	\$1,745,847	\$1,745,847	100.00%
Municipal Gaming Revenue	\$0	\$0	\$0	0.00%

**GENERAL FUND REVENUE REPORT
FISCAL YEAR 2023-2024
PRE-AUDIT REPORT**

	A	B	C B - A	D C / A
<u>Account Description</u>	<u>FY 2023-24 Approved Budget</u>	<u>FY 2023-24 Pre-Audit Results</u>	<u>Budget VS Pre-Audit</u>	<u>Year to Date % of Budget Collected</u>
CT Supplemental Revenue Sharing	\$16,921,822	\$16,921,822	\$0	0.00%
Off Track Betting	\$350,000	\$363,709	\$13,709	103.92%
<i>Sub-Total</i>	<u>\$119,627,370</u>	<u>\$126,919,058</u>	<u>\$7,291,688</u>	<u>106.10%</u>
Section II State Grants Total	<u>\$265,671,895</u>	<u>\$269,730,830</u>	<u>\$4,058,935</u>	<u>101.53%</u>

Section III. License, Permits, & Fees

Other Agencies	\$35,000	\$73,313	\$38,313	209.47%
Maps/Bid Documents	\$0	\$1,994	\$1,994	100.00%
Office of Technology	\$0	\$0	\$0	100.00%
Parks Lighthouse (Admission & Conc	\$70,000	\$200,071	\$130,071	285.82%
Park Dept.-Carousel & Bldng	\$1,000	\$1,532	\$532	153.20%
Park Dept.-Other Fees	\$70,000	\$114,431	\$44,431	163.47%
Town Clerk/City Clerk	\$350,000	\$374,617	\$24,617	107.03%
Police Service	\$100,000	\$113,999	\$13,999	114.00%
Police - Animal Shelter	\$5,000	\$3,205	(\$1,795)	64.10%
Police-General Fingerprinting	\$10,000	\$13,955	\$3,955	139.55%
Police - Towing	\$50,000	\$78,651	\$28,651	100.00%
Fire Service	\$80,000	\$184,748	\$104,748	230.93%
Fire Insurance Recoveries	\$100,000	\$136,095	\$36,095	136.10%
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	\$500,000	\$168,444	(\$331,556)	33.69%
School Based Health Clinic Permit Fe	\$15,000	\$0	(\$15,000)	0.00%
Registrar of Vital Stats.	\$650,000	\$648,148	(\$1,852)	99.72%
Lead Inspection Fees	\$20,000	\$21,721	\$1,721	100.00%
P.W.-Public Space Lic./Permits	\$150,000	\$172,847	\$22,847	115.23%
Public Works Evictions	\$2,500	\$530	(\$1,970)	21.20%
Public Works Bulk Trash	\$11,000	\$13,300	\$2,300	120.91%
Storm Water	\$6,000	\$4,500	(\$1,500)	75.00%
Residential Parking	\$0	\$0	\$0	0.00%
Traffic & Parking/Meter Receipts	\$3,750,000	\$4,158,598	\$408,598	110.90%
TT&P Permits	\$0	\$0	\$0	0.00%
Building Inspections	\$15,000,000	\$17,922,419	\$2,922,419	119.48%
Permit and License Center OBIE	\$65,000	\$81,675	\$16,675	125.65%
High School Athletics	\$35,000	\$23,297	(\$11,703)	66.56%
LCI Ticket Collections	\$50,000	\$56,848	\$6,848	113.70%
Engineer's Cost Recovery	\$7,500	\$0	(\$7,500)	0.00%
Commission on Equal Opp Fines	\$0	\$31,592	\$31,592	100.00%
Sec. III Lic., Permits, Fees Total	<u>\$21,583,000</u>	<u>\$24,600,530</u>	<u>\$3,017,530</u>	<u>113.98%</u>

Section IV. Interest Income

Section IV. Interest Income Total	<u>\$800,000</u>	<u>\$6,301,246</u>	<u>\$5,501,246</u>	<u>787.66%</u>
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Section V. Rents and Fines

<u>Received from Rents</u>				
Parks Employee Rents	\$10,800	\$11,376	\$576	105.34%

GENERAL FUND REVENUE REPORT
FISCAL YEAR 2023-2024
PRE-AUDIT REPORT

<u>Account Description</u>	<u>A</u>	<u>B</u>	<u>C</u> <u>B - A</u>	<u>D</u> <u>C / A</u>
	<u>FY 2023-24 Approved Budget</u>	<u>FY 2023-24 Pre-Audit Results</u>	<u>Budget VS Pre-Audit</u>	<u>Year to Date % of Budget Collected</u>
Misc. Comm Dev Rent	\$15,000	\$15,060	\$60	100.40%
Coliseum Lots	\$240,000	\$16,000	(\$224,000)	6.67%
Parking Space Rental	\$3,000	\$3,300	\$300	110.00%
<i>Sub-Total</i>	\$268,800	\$45,736	(\$223,064)	17.01%
<u>Received from Fines</u>				
Superior Court	\$50,000	\$133,408	\$83,408	266.82%
Parking Tags	\$3,850,000	\$2,481,557	(\$1,368,443)	64.46%
Parking Tags-Street Sweeping	\$0	\$0	\$0	0.00%
Delinquent Tag Collections	\$0	\$0	\$0	0.00%
Police False Alarm	\$100,000	\$95,912	(\$4,088)	95.91%
CEO Fines	\$150,000	\$31,592	(\$118,408)	21.06%
P.W. Public Space Violations	\$5,000	\$10,025	\$5,025	200.49%
<i>Sub-Total</i>	\$4,155,000	\$2,752,493	(\$1,402,507)	66.25%
<u>Section V. Rents and Fine Total</u>	<u>\$4,423,800</u>	<u>\$2,798,229</u>	<u>(\$1,625,571)</u>	<u>63.25%</u>
<u>Section VI. Other Revenues</u>				
<u>Payment in Lieu of Taxes (PILOT)</u>				
So Central Regional Water Auth.	\$1,100,000	\$1,009,559	(\$90,441)	91.78%
Parking Authority PILOTS	\$45,000	\$0	(\$45,000)	0.00%
Eastview PILOT	\$29,000	\$38,077	\$9,077	131.30%
Trinity Housing	\$75,000	\$85,878	\$10,878	114.50%
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	\$45,759	(\$19,241)	70.40%
Ninth Square	\$550,000	\$592,456	\$42,456	107.72%
Farnham Court PILOT	\$30,000	\$0	(\$30,000)	0.00%
Temple Street Arcade	\$0	\$0	\$0	0.00%
Misc. PILOTS	\$0	\$348,433	\$348,433	100.00%
<i>Sub-Total</i>	\$4,002,400	\$4,245,106	\$242,706	106.06%
<u>Other Taxes and Assessments</u>				
Real Estate Conveyance Tax	\$2,200,000	\$3,188,687	\$988,687	144.94%
Yale Fire Services	\$3,900,000	\$4,172,547	\$272,547	106.99%
Air Rights Garage	\$175,000	\$32,000	(\$143,000)	18.29%
<i>Sub-Total</i>	\$6,275,000	\$7,393,234	\$1,118,234	117.82%
<u>Miscellaneous</u>				
Controllers Miscellaneous Revenue	\$750,000	\$1,146,242	\$396,242	152.83%
Vehicle Registration	\$0	\$0	\$0	0.00%
Personal Property Audit	\$0	\$0	\$0	0.00%
Sale of Fixed Assets	\$3,100,000	\$840,000	(\$2,260,000)	27.10%
BABS Revenue	\$275,000	\$0	(\$275,000)	0.00%
Personal Motor Vehicle Reimburseme	\$13,000	\$3,818	(\$9,182)	29.37%
Neighborhood Preservation Loan	\$0	\$0	\$0	0.00%
<i>Sub-Total</i>	\$4,138,000	\$1,990,060	(\$2,147,940)	48.09%
<u>Other Revenues</u>				
Liquidation of Grove Street Trust	\$0	\$0	\$0	0.00%

**GENERAL FUND REVENUE REPORT
FISCAL YEAR 2023-2024
PRE-AUDIT REPORT**

	A	B	C B - A	D C / A
<u>Account Description</u>	<u>FY 2023-24 Approved Budget</u>	<u>FY 2023-24 Pre-Audit Results</u>	<u>Budget VS Pre-Audit</u>	<u>Year to Date % of Budget Collected</u>
Voluntary Payments	\$0	\$0	\$0	0.00%
Yale University Voluntary Payment	\$20,200,000	\$20,013,000	(\$187,000)	99.07%
Yale New Haven Hospital Voluntary Revenue Initiative	\$3,200,000	\$3,318,378	\$118,378	103.70%
Anticipated State/Partner Aid	\$0	\$0	\$0	0.00%
Bond Premium	\$0	\$0	\$0	0.00%
Police Vehicle Extra Duty	\$200,000	\$391,448	\$191,448	195.72%
<i>Sub-Total</i>	\$23,600,000	\$23,722,826	\$122,826	100.52%
<u>Section VI. Other Revenue Total</u>	<u>\$38,015,400</u>	<u>\$37,351,226</u>	<u>(\$664,174)</u>	<u>98.25%</u>
<u>Section VII. Federal Aid</u>				
Public Health, Economic Stablization and Recovery	<u>\$5,500,000</u>	<u>\$0</u>	<u>(\$5,500,000)</u>	<u>0.00%</u>
<i>General Fund Revenue Total</i>	<i>\$662,720,609</i>	<i>\$666,474,466</i>	<i>\$3,753,857</i>	<i>100.57%</i>
Transfers From Other Sources	\$0	\$0	\$0	\$0
<i>Grand Total of FY 2022-23 GF Revenue</i>	<i>\$662,720,609</i>	<i>\$666,474,466</i>	<i>\$3,753,857</i>	<i>100.57%</i>

**SUMMARY OF TAX COLLECTIONS AND GRAND LIST
FISCAL YEAR 2023-2024
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 2023-24 Collections Pre-Audit	Fiscal Year 2023-24 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	\$273,598,662	276,951,393	(21,336,496)
Personal Property	\$27,794,733	\$27,927,618	\$28,208,055	\$28,950,131	\$27,695,945	\$26,309,273	26,344,750	1,351,195
Motor Vehicle	\$14,942,913	\$14,960,358	\$15,633,950	\$16,410,384	\$14,887,289	\$16,132,007	16,872,732	(1,985,443)
Supplemental Motor Vehicle	\$3,037,115	\$2,917,481	\$2,942,539	\$3,413,489	\$2,559,129	\$2,436,851	2,030,027	529,102
Current Interest	\$1,194,053	\$1,008,127	\$1,117,719	\$1,222,488	\$1,445,858	\$1,406,941	1,000,000	445,858
Collection Fees	\$0	\$0	\$0	\$0	\$0	\$0	0	0
Tax Initiative	\$0	\$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	\$319,883,733	324,376,514	(22,173,396)

DELIQUENT COLLECTIONS

Delinquent Taxes	\$3,144,236	\$2,746,085	\$3,195,935	\$4,790,870	\$4,643,751	\$4,156,485	1,650,000	2,993,751
Delinquent Interest	\$944,292	\$814,376	\$963,872	\$1,527,490	\$1,685,349	\$1,652,188	700,000	985,349
SUB-TOTAL	\$4,088,528	\$3,560,461	\$4,159,808	\$6,318,360	\$6,329,100	\$5,808,673	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	\$325,692,405	326,726,514	(18,194,296)
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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	FY 2024 Collection Rate
Real Estate	99.04%	98.74%	98.61%	99.00%	99.01%	98.79%
Personal Property	99.50%	99.00%	98.64%	97.89%	97.61%	99.87%
Motor Vehicle	92.34%	91.01%	88.60%	87.40%	85.09%	95.61%
Supplemental Motor Vehicle	89.55%	83.13%	85.14%	82.04%	79.80%	120.04%
Final Collection Rate	98.59%	98.12%	97.84%	97.91%	97.89%	98.68%
Mill Rate	42.98	42.98	43.88	43.88	39.75	37.2

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	FY 2024 GL 2021
Real Estate	5,551,199,467	5,526,051,296	5,547,388,202	5,596,874,702	7,641,794,255	7,713,720,520
Personal Property	661,106,796	662,121,573	657,275,105	670,407,362	705,123,512	743,148,974
Motor Vehicle	394,320,484	403,329,410	420,052,522	445,371,080	552,081,239	617,621,230
Grand Total	6,606,626,747	6,591,502,279	6,624,715,829	6,712,653,144	8,898,999,006	9,074,490,724

FISCAL YEAR 2023-24 REVENUE HISTORY

PRE-AUDIT REPORT

City Revenue Category	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue	FY 2024 Pre-Audit Revenue
<u>SECTION I. PROPERTY TAXES</u>					
<u>CURRENT TAXES</u>					
Real Estate Tax	231,215,491	236,606,362	239,463,369	255,614,897	273,598,662
Motor Vehicle Tax	14,960,358	15,633,950	16,410,384	14,887,289	16,132,007
Personal Property Tax	27,927,618	28,208,055	28,950,131	27,695,945	26,309,273
Supplemental MV Tax	2,917,481	2,942,539	3,413,489	2,559,129	2,436,851
Interest on Current Tax	1,008,127	1,117,719	1,222,488	1,445,858	1,406,941
Tax Collection Initiatives	0	0	0	0	0
SUB-TOTAL	278,029,074	284,508,625	289,459,862	302,203,118	319,883,733
<u>DELIQUENT TAXES</u>					
Delinquent Real Estate Tax	2,746,085	3,195,935	4,790,870	4,643,751	4,156,485
Interest on Delinquent Tax	814,376	963,872	1,527,490	1,685,349	1,652,188
Collection fees	0	0	0	0	0
Fees on Collections	0	0	0	0	0
SUB-TOTAL	3,560,461	4,159,808	6,318,360	6,329,100	5,808,673
SECTION I. TOTAL	281,589,535	288,668,433	295,778,222	308,532,218	325,692,405

SECTION II. INTERGOVERNMENTAL AID

<u>STATE AID (EDUCATION)</u>					
Education Cost Sharing	142,503,124	142,740,377	142,541,952	142,686,698	142,811,772
School Construction Reimb.	3,732,020	3,732,020	2,881,902	0	0
School Transportation	0	0	0	0	0
Educ Reimb - Legally Blind	0	0	0	0	0
Health Services - Nonpub	42,713	49,036	0	0	0
Special Education	0	0	0	0	0
SUB-TOTAL	146,277,857	146,521,433	145,423,854	142,686,698	142,811,772
<u>STATE AID (CITY)</u>					
Municipal Revenue Sharing	0	0	0	1,430,865	1,745,847
Grants for Municipal Projects	0	0	0	0	134
State Property Tax Relief	1,805,520	1,805,520	0	0	0
Pequot Funds	5,503,352	5,503,352	5,503,352	5,503,352	5,503,352
Town Aid for Roads	1,254,250	1,254,027	1,254,922	1,274,767	1,282,802
Off Track Betting Special Rev	328,976	381,187	350,387	431,274	363,709
Tier Pilot State of Connecticut	0	0	91,291,654	91,860,370	95,387,466
Pilot For State Properties	5,146,251	5,146,251	0	0	0
Pilot Colleges & Hospitals	36,356,794	36,356,794	0	0	0
Pilot For Disabled	9,001	9,295	9,321	9,226	8,334
Pilot For Low Income Veterans	42,508	38,646	35,104	31,424	25,035
Pilot For Boats	0	0	0	0	0
Pilot Machinery & Equipment	0	0	0	0	0
Motor Vehicle Pilot	0	0	0	5,952,569	4,964,253
Municipal Revenue Sharing Pilo	15,246,372	15,246,372	15,246,372	15,246,372	0
Municipal Stabilation Grant	1,675,450	1,675,450	1,675,450	1,675,450	0
Distressed Cities Exemption	14,711	0	0	0	0
Tax Relief For Elderly/Freeze	0	0	0	0	0
Tax Relief Elderly/Circuit Brk	0	0	0	0	0

FISCAL YEAR 2023-24 REVENUE HISTORY PRE-AUDIT REPORT

City Revenue Category	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue	FY 2024 Pre-Audit Revenue
Tax Abatement Program	0	0	0	0	0
Restored Funding St. Pilot 09	0	0	0	0	0
Telecommunications Property Tx	497,976	504,344	432,597	498,262	680,520
Other Misc Revenue	32,458	0	62,978	35,570	35,783
CT Supplemental Revenue Sharing	0	0	0	0	16,921,822
Municipal Distressed Support	0	0	0	0	0
SUB-TOTAL	67,913,620	67,921,238	115,862,137	123,949,500	126,919,058
SECTION II. TOTAL	214,191,477	214,442,671	261,285,991	266,636,198	269,730,830
SECTION III. LICENSE, PERMITS, AND FEES					
Other Licenses, Permits & Fees	53,516	40,943	64,425	68,465	73,313
Maps/Bid Documents	1,496	418	970	275	1,994
Office Of Technology	1,000	500	500	255	0
Towers License	0	0	0	0	0
Fire Insurance Recoveries	99,946	119,430	82,650	67,605	136,095
Lighthouse Admission/Concession	82,364	105,550	143,850	167,593	200,071
Lighthouse Carousel	1,097	0	647	1,700	1,532
Other Recreational Fees	38,550	61,928	48,030	59,846	114,431
Kiosks Vendors	0	0	0	0	0
City Clerk	360,017	400,303	523,154	378,342	374,617
Police Services	82,411	145,731	78,758	130,529	113,999
Animal Shelter	7,454	6,840	6,340	11,647	3,205
Police General Fingerprinting	0	0	0	2,321	13,955
Police Towing Fee	0	14,724	69,927	73,023	78,651
Fire Services	61,740	43,566	87,291	158,375	184,748
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	270,930	312,018	330,411	140,226	168,444
Registrar Of Vital Statistics	543,225	592,351	712,086	615,630	648,148
School Health Screening	0	0	0	0	0
School Health Clinic Permit	0	0	0	0	0
Lead Inspection Fees	0	4,470	24,152	30,632	21,721
Public Space Licenses & Permts	114,049	165,026	153,568	177,387	172,847
Bulk Trash Permits	11,063	13,611	15,128	11,500	13,300
Public Works Evictions	2,158	135	1,070	890	530
Engineers-Cost Recovery	0	1,655	0	0	0
Stormwater Connection Fee	0	2,500	0	2,500	4,500
Public Works Fees	0	0	0	0	0
Residential Parking	0	5	0	0	0
Traffic & Parking Meters	5,232,268	3,258,363	4,814,308	4,538,298	4,158,598
Tt&P Permits	0	0	0	0	0
Building Inspections	15,615,048	22,510,815	15,361,351	17,786,935	17,922,419
Permit And License Ctr	27,305	47,625	46,675	52,485	81,675
Lci Fines & Ticket Collections	53,557	63,278	76,683	50,000	56,848
High School Athletics	35,406	0	29,945	29,693	23,297
SECTION III. TOTAL	22,694,599	27,911,785	22,671,920	24,556,151	24,568,939
SECTION IV. INTEREST INCOME					
Interest Income On Investments	1,839,256	122,943	314,379	6,293,035	6,301,246
SECTION IV. TOTAL	1,839,256	122,943	314,379	6,293,035	6,301,246

FISCAL YEAR 2023-24 REVENUE HISTORY PRE-AUDIT REPORT

City Revenue Category	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue	FY 2024 Pre-Audit Revenue
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SECTION V. RENTS AND FINES

RENTS

Parking Space Rental	3,080	2,365	3,135	5,538	3,300
Misc Community Developmnt Rent	15,060	15,060	15,060	13,805	15,060
Coliseum Lots	300,000	180,000	240,000	40,000	16,000
Park's Employee Rents	10,850	10,456	8,750	7,656	11,376

SUB-TOTAL	328,990	207,881	266,945	66,999	45,736
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FINES

Fines - Superior Court	51,240	44,744	50,623	53,968	133,408
Fines - False Alarm Ordinance	83,728	99,318	95,066	88,104	95,912
Fines - Public Space Violation	1,375	2,000	4,600	11,630	10,025
Fines - Parking Tags	3,356,945	1,762,817	1,885,888	1,758,984	2,481,557
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	8,250	46,491	31,592

SUB-TOTAL	3,493,287	1,908,878	2,044,426	1,959,178	2,752,493
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SECTION V. TOTAL	3,822,277	2,116,760	2,311,371	2,026,177	2,798,229
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SECTION VI. PILOTS, ASSESSMENTS, REVENUE

PILOT PAYMENTS

Regional Water Authority	1,115,889	1,127,158	1,139,862	1,036,454	1,009,559
Temple Medical Center	40,041	0	0	0	0
Howe Street Limited Partnership	81,313	83,752	86,265	88,853	45,759
PILOT Ninth Square	608,852	608,852	608,852	598,726	592,456
Greater N.H. WPCA PILOT	608,400	608,400	608,400	608,400	608,400
Temple Street Arcade. LLC	0	0	57,926	0	0
Trinity Housing	23,929	126,877	78,813	80,940	85,878
NHPA PILOT	2,783,094	1,516,544	1,516,544	1,516,544	1,516,544
NHPA PILOT Defeasement	0	0	0	0	0
Farnham Court PILOT	70,715	54,558	12,212	0	0
Trinity Housing	0	0	0	0	0
Eastview PILOT	32,939	0	34,945	35,888	38,077
NHPA PILOT	0	0	0	0	0
Hospital Of St Raphael Garage	0	0	0	0	0
Miscellaneous PILOTS	0	0	0	3,300	348,433

SUB-TOTAL	5,365,172	4,126,140	4,143,817	3,969,106	4,245,106
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OTHER ASESSMENTS

Air Rights Garage Spec Assessm	48,000	48,000	48,000	48,000	32,000
Yale Payment For Fire Services	3,244,700	3,476,912	3,584,625	3,885,574	4,172,547
Real Estate Conveyance Tax	2,285,533	2,953,122	3,561,419	4,028,152	3,188,687

SUB-TOTAL	5,578,233	6,478,034	7,194,044	7,961,726	7,393,234
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MISCELLANEOUS REVENUE

Other Financing Sources	0	0	0	0	0
Controller Misc Revenue	1,112,781	1,379,634	874,765	1,636,581	1,146,242
Reimb. For Personal Mv Use	9,340	7,336	6,157	5,044	3,818

**FISCAL YEAR 2023-24 REVENUE HISTORY
PRE-AUDIT REPORT**

City Revenue Category	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue	FY 2024 Pre-Audit Revenue
Welfare Recoveries	0	0	0	0	0
Sale Of Fixed Assests	1,614,218	159,499	100,000	3,490,000	840,000
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	463,706	0	0	0	0
Monetization/Financial Stab.	0	0	0	0	0
Neighborhood Pres. Loan Pymnts	1,096	11,327	20,903	0	0
SUB-TOTAL	3,201,142	1,557,796	1,001,825	5,131,624	1,990,060

OTHER REVENUE SOURCES

Bond Premium Proceeds	0	0	0	0	0
City Revenue Initiative	0	0	0	0	0
Other Contributions	11,780,830	1,800	0	0	0
Yale University Voluntary	0	9,523,088	19,653,656	19,844,000	20,013,000
Yale NH Hospital Voluntary	0	3,021,446	3,198,263	3,253,312	3,318,378
Vehicle Extra Duty Fmly I95	309,409	238,130	200,845	117,410	391,448
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	12,090,239	12,784,464	23,052,764	23,214,722	23,722,826
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SECTION VI. TOTAL	26,234,786	24,946,434	35,392,450	40,277,178	37,351,226
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SECTION VII. OTHER SOURCES/TRANSFERS

TRANSFERS IN/OUT

Other Financing Sources	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0

SECTION VII. TOTAL	0	0	0	0	0
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SECTION VIII. FEDERAL AID

US TREASURY

Public Health, Economic Stabilization and Recover	0	1,101,713	0	0	0
	0	0	0	0	0
	0	0	0	0	0

SECTION VIII. TOTAL	0	1,101,713	0	0	0
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GRAND TOTAL REVENUE

SECTION I. PROPERTY TAXES	281,589,535	288,668,433	295,778,222	308,532,218	325,692,405
SECTION II. STATE AID	214,191,477	214,442,671	261,285,991	266,636,198	269,730,830
SECTION III. LICENSE, PERMITS, AND FEES	22,694,599	27,911,785	22,671,920	24,556,151	24,568,939
SECTION IV. INTEREST INCOME	1,839,256	122,943	314,379	6,293,035	6,301,246

FISCAL YEAR 2023-24 REVENUE HISTORY PRE-AUDIT REPORT

City Revenue Category	FY 2020 Actual Revenue	FY 2021 Actual Revenue	FY 2022 Actual Revenue	FY 2023 Pre-Audit Revenue	FY 2024 Pre-Audit Revenue
SECTION V. RENTS AND FINES	3,822,277	2,116,760	2,311,371	2,026,177	2,798,229
SECTION VI. PILOTS, ASSESSMENTS/REVENUE	26,234,786	24,946,434	35,392,450	40,277,178	37,351,226
SECTION VII. OTHER SOURCES/TRANSFERS	0	0	0	0	0
SECTION VIII. FEDERAL AID	0	1,101,713	0	0	0
GRAND TOTAL	550,371,931	559,310,739	617,754,333	648,320,957	666,442,874

FISCAL YEAR 2023-2024 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	1,143,137	1,143,137	1,144,193	(1,056)	100.09%
131	Mayor's Office	1,169,213	1,309,213	910,001	399,212	69.51%
132	Chief Administrators Office	2,305,347	2,328,793	1,550,391	778,402	66.57%
133	Corporation Counsel	3,733,242	4,537,242	4,445,290	91,952	97.97%
137	Finance Department	11,828,415	11,875,485	11,321,465	554,020	95.33%
138	Information and Technology	0	0	0	0	0.00%
139	Office of Assessment	906,917	806,917	710,437	96,480	88.04%
143	Central Utilities	11,172,030	11,172,030	9,901,493	1,270,537	88.63%
152	Library	5,211,031	5,211,031	4,839,651	371,380	92.87%
160	Park's and Recreation	0	0	1,287	(1,287)	100.00%
161	City Clerk's Office	613,833	613,833	422,847	190,986	68.89%
162	Registrar of Voters	1,293,350	1,293,350	913,102	380,248	70.60%
163	Parks Department	0	0	28	(28)	100.00%
200	Public Safety/911	4,110,006	4,110,006	4,142,391	(32,385)	100.79%
201	Police Department	51,053,093	51,053,093	47,039,005	4,014,088	92.14%
202	Fire Department	39,935,308	39,935,308	38,785,421	1,149,887	97.12%
301	Health Department	5,926,128	5,926,128	5,606,746	319,382	94.61%
302	Fair Rent	171,624	171,624	140,074	31,550	81.62%
303	Elderly Services	943,808	943,808	930,405	13,403	98.58%
304	Youth Services	0	0	0	0	0.00%
305	Services with Disabilities	139,088	139,088	126,228	12,860	90.75%
308	Community Services	1,071,338	1,021,338	686,736	334,602	67.24%
309	Recreation and Youth	3,555,146	3,505,146	2,116,858	1,388,288	60.39%
310	Community Resilience	2,191,729	2,191,729	1,316,041	875,688	60.05%
402	Vacancy Savings	(1,035,383)	(1,035,383)	0	(1,035,383)	0.00%
404	Various Organizations	2,552,145	2,552,145	2,566,600	(14,455)	100.57%
405	Non-Public Transportation	925,000	925,000	590,196	334,804	63.80%
406	FEMA Match / Storm Clean Up	0	0	0	0	0.00%
407	Contract Reserve	1,700,000	1,700,000	0	1,700,000	0.00%
408	Expenditure Reserve	900,000	101,884	2,680,824	(2,578,940)	2631.25%
501	Public Works	0	0	11,187	(11,187)	100.00%
502	Engineering	4,078,595	4,078,595	4,074,915	3,680	99.91%
504	Parks and Public Works	19,846,404	19,846,404	19,527,715	318,689	98.39%
600	Debt Service	69,148,706	69,148,706	69,078,772	69,934	99.90%
601	Master Lease	0	0	0	0	0.00%
602	Medical FB Replenishment	0	0	0	0	0.00%
701	Development Operating Subsidies	75,000	75,000	154,046	(79,046)	205.39%
702	City Plan	910,544	910,544	734,987	175,557	80.72%
704	Transportation Traffic and Parking	4,170,327	4,120,327	3,505,533	614,794	85.08%
705	Commission on Equal Opportunity	342,959	342,959	305,847	37,112	89.18%
721	Office of Bld, Inspect& Enforc	1,622,088	1,655,688	915,470	740,218	55.29%
724	Economic Development	2,079,746	2,079,746	1,855,207	224,539	89.20%
747	Livable Cities Initiatives	1,171,198	1,171,198	895,204	275,994	76.43%
802	Pension(s)	88,092,775	88,092,775	88,711,549	(618,774)	100.70%
804	Self-Insurance	8,400,000	8,400,000	12,223,398	(3,823,398)	145.52%
805	Employee Benefits	104,078,210	104,078,210	99,309,118	4,769,092	95.42%
900	Educations	203,263,784	203,263,784	204,373,967	(1,110,183)	100.55%
Total Expenditures		660,795,881	660,795,881	648,564,623	12,231,258	98.15%

VARIOUS DEPARTMENTAL BREAKDOWNS

Agency Number	Agency Name	Original Budget	Revised Budget	Y-T-D Expenditures	+/- Bud VS Total	% of Budget Expended
600	Debt Service					
	Principal	39,395,000	39,395,000	37,278,295	2,116,705	94.63%
	Interest	29,553,706	29,553,706	28,319,083	1,234,623	95.82%
	Tans Interest	0	0	0	0	0.00%
	Contractual Services	0	0	481,394	(481,394)	100.00%
	Tans Premium	0	0	0	0	0.00%
	FCAF (School Const. Interest)	200,000	200,000	3,000,000	(2,800,000)	1500.00%
	Premium & Refunding	0	0	0	0	0.00%

**FISCAL YEAR 2023-2024 EXPENDITURE REPORT
EXPENDITURE PRE-AUDIT REPORT**

	Sub-Total	69,148,706	69,148,706	69,078,772	69,934	99.90%
701	<u>Operating Subsidies</u>					
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		0	0	0	0	0.00%
		75,000	75,000	154,046	(79,046)	205.39%
		0	0	0	0	0.00%
	Sub-Total	75,000	75,000	154,046	(79,046)	205.39%
802	<u>Pension</u>					
		4,700,000	4,700,000	5,238,864	(538,864)	111.47%
		0	0	13,800	(13,800)	100.00%
		26,864,406	26,864,406	26,864,406	0	100.00%
		56,228,369	56,228,369	56,228,369	0	100.00%
		0	0	0	0	0.00%
		300,000	300,000	366,109	(66,109)	122.04%
	Sub-Total	88,092,775	88,092,775	88,711,549	(618,774)	100.70%
804	<u>Self Insurance</u>					
		5,900,000	5,900,000	9,074,968	(3,174,968)	153.81%
		2,500,000	2,500,000	3,148,430	(648,430)	125.94%
	Sub-Total	8,400,000	8,400,000	12,223,398	(3,823,398)	145.52%
805	<u>Employee Benefits</u>					
		730,000	730,000	0	730,000	0.00%
		92,668,210	92,668,210	88,595,177	4,073,033	95.60%
		0	0	178	(178)	100.00%
		0	0	0	0	0.00%
		1,000,000	1,000,000	883,996	116,004	88.40%
		7,800,000	7,800,000	9,700,000	(1,900,000)	124.36%
		25,000	25,000	19,625	5,375	78.50%
		725,000	725,000	569,715	155,285	78.58%
		500,000	500,000	314,903	185,097	62.98%
		225,000	225,000	(1,179,476)	1,404,476	-524.21%
		405,000	405,000	405,000	0	100.00%
	Sub-Total	104,078,210	104,078,210	99,309,118	4,769,092	95.42%

**GENERAL FUND PRE-AUDIT EXPENDITURE BY GOVERNMENT CATEGORY
FISCAL YEAR 2023-24 PRE-AUDIT REPORT
BY MAJOR AGENCY CLASSIFICATION**

CLASSIFICATION CATEGORY	Agency Name	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Pre-Audit Fiscal Year 2023	Pre-Audit Fiscal Year 2024
GENERAL GOVERNMENT						
	Legislative Services	770,228	766,099	706,462	700,606	1,144,193
	Mayors Office	1,109,347	853,779	840,781	814,669	910,001
	Chief Admin Office	1,891,494	1,489,015	1,646,379	1,846,569	1,550,391
	Corporation Counsel	2,461,973	2,439,349	2,608,609	3,382,579	4,445,290
	Dept Of Finance	11,497,833	11,621,925	10,955,013	11,318,185	11,321,465
	Office Of Technology	0	0	0	0	0
	Assesor'S Office	665,203	580,533	570,983	537,116	710,437
	Board Of Assessment Appeals	0	0	0	0	0
	Bureau Of Purchases	0	0	0	0	0
	Public Library	3,879,469	3,776,111	3,890,339	3,887,526	4,839,651
	Parks Department	4,615,442	0	(3,486)	(2,003)	1,287
	City/Town Clerk	363,937	380,625	358,870	389,453	422,847
	Registrar Of Voters	730,906	861,167	554,856	708,057	913,102
	Parks Department	0	0	0	0	28
	GENERAL GOVERNMENT TOTAL	27,985,832	22,768,602	22,128,808	23,582,758	26,258,691
PUBLIC SAFETY						
	Pulic Safety Communications	3,157,905	2,861,377	3,055,836	3,157,450	4,142,391
	Police Service	38,858,170	40,418,067	43,747,625	46,246,285	47,039,005
	Fire Service	34,977,590	33,847,970	36,835,217	37,114,397	38,785,421
	PUBLIC SAFETY TOTAL	76,993,664	77,127,414	83,638,679	86,518,132	89,966,817
PUBLIC WORKS & ENGINEERING						
	Public Works	11,533,428	4	189	6,058	11,187
	Engineering	2,945,759	2,909,331	3,282,285	3,259,424	4,074,915
	Parks and Public Works	0	15,002,598	15,793,900	16,305,912	19,527,715
	PUBLIC WORKS & ENGINEERING TOTAL	14,479,187	17,911,932	19,076,374	19,571,395	23,613,817
HUMAN SERVICES						
	Public Health	3,804,202	3,419,069	2,683,936	2,783,794	5,606,746
	Fair Rent Commission	99,142	125,784	163,133	123,618	140,074
	Elderly Services	723,090	528,304	592,915	771,065	930,405
	Youth Services	1,147,558	0	0	0	0
	Disability Services	96,437	82,189	95,864	93,628	126,228
	Disability Services	2,739,967	2,238,510	3,357,867	713,815	686,736
	Youth and Recreation	0	1,997,205	2,256,661	3,293,735	2,116,858
	Community Resilience	0	0	0	2,123,768	1,316,041
	HUMAN SERVICES TOTAL	8,610,396	8,391,061	9,150,376	9,903,423	10,923,088
ECONMICS DEVELOPMENT						
	Development Subsidies	671,990	346,305	351,376	294,761	154,046
	City Plan	575,434	595,423	658,424	706,805	734,987
	Tweed/N H Airport	0	0	0	0	0
	Traffic & Parking	2,593,168	2,656,338	3,033,978	2,914,127	3,505,533
	Comm Of Equal Opport	199,479	221,539	254,381	283,210	305,847
	Community Services Admin.	0	0	0	0	0
	Bldg Inspec & Enforc	1,167,421	1,067,182	1,095,862	963,438	915,470
	Business Developemnt	1,514,980	1,793,728	1,758,651	1,977,796	1,855,207
	Livable City Initat	810,855	831,504	811,322	777,121	895,204
	ECONMICS DEVELOPMENT TOTAL	7,533,327	7,512,018	7,963,993	7,917,259	8,366,294
OTHER DEPARTMENTS						
	Central Utilities	7,342,179	6,535,493	8,820,991	10,254,533	9,901,493
	Various Organizations	1,159,752	943,371	1,948,993	1,762,392	2,566,600
	Non-Public Transportation	697,540	539,676	654,206	729,390	590,196
	Gf Storm Accounts	1,961,000	0	0	0	0
	Salary Reserve	2,002,427	2,400,960	154,200	8,182,773	0
	Expenditure Reserve	0	0	1,928,886	4,344,000	2,680,824
	Innovation Based Budgetting	0	0	0	0	0
	Personnel Savings	0	0	0	0	0
	OTHER DEPARTMENTS TOTAL	13,162,898	10,419,500	13,507,277	25,273,089	15,739,113
PENSIONS/INSURANCE/BENEFITS						
	Pensions	65,954,681	66,708,446	84,816,030	85,907,100	88,711,549
	Self Insurance	5,773,029	5,614,766	6,526,167	24,714,527	12,223,398
	Employee Benefits	93,857,407	92,003,706	105,050,281	97,913,353	99,309,118
	PENSIONS/INSURANCE/BENEFITS TOTAL	165,585,118	164,326,918	196,392,477	208,534,980	200,244,064
EDUCATION						
	EDUCATION	188,217,832	189,127,653	190,671,009	195,238,180	204,373,967
	EDUCATION TOTAL	188,217,832	189,127,653	190,671,009	195,238,180	204,373,967
DEBT SERVICES						
	Tans Premium	0	0	0	0	0
	Tans Interest	257,577	366,000	0	0	0
	Principal Payments	21,902,512	28,708,077	31,256,266	35,221,467	37,278,295

**GENERAL FUND PRE-AUDIT EXPENDITURE BY GOVERNMENT CATEGORY
FISCAL YEAR 2023-24 PRE-AUDIT REPORT
BY MAJOR AGENCY CLASSIFICATION**

CLASSIFICATION CATEGORY	Agency Name	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Actual Fiscal Year 2022	Pre-Audit Fiscal Year 2023	Pre-Audit Fiscal Year 2024
	Interest Payments	28,323,669	31,321,858	28,490,912	30,163,083	28,319,083
	Fcaf	1,800,000	1,020,000	170,000	2,300,000	3,000,000
	Premium / Refunding Savings	(5,000,000)	0	0	0	0
	Other Contractual Services	52,229	127,222	608,825	45,328	481,394
	Master Lease	628,000	128,000	128,000	0	0
	Fund Balance Replenishment	0	0	0	0	0
	Fund Balance Replenishment-Medical	0	0	0	0	0
	DEBT SERVICES TOTAL	47,963,987	61,671,157	60,654,003	67,729,878	69,078,772
COMBINED GRAND TOTAL		550,532,242.22	559,256,255	603,182,996	644,269,094	648,564,623

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
<u>SALARY AND WAGES</u>					
Salaries	94,190,455	91,057,412	92,997,492	96,911,381	97,069,874
Para Professionals	0	0	0	0	0
Other Personnel	0	0	0	0	0
Vacation/Holiday	1,337,090	1,464,202	1,491,123	1,572,475	1,419,066
Employee Concessions	0	0	0	0	0
Sub-Total	95,527,545	92,521,614	94,488,614	98,483,857	98,488,940
<u>TEMPORARY AND PART TIME HELP</u>					
Part Time Payroll	225,400	359,683	115,886	297,018	430,791
Wages Temporary	0	0	0	0	0
Temporary, Pt, & Interns	371,745	133,356	91,500	175,555	212,348
Sub-Total	597,146	493,039	207,385	472,573	643,138
<u>OVERTIME</u>					
Overtime (Non Police & Fire)	1,658,319	1,855,586	2,013,972	2,151,375	2,884,366
Custodial Overtime	26,581	27,903	32,861	0	0
Police Overtime (Net)	7,801,884	8,174,357	10,012,792	14,288,905	14,505,608
Fire Overtime (Net)	4,241,162	5,362,022	5,211,619	6,725,591	8,746,440
Overtime Sequestration	0	0	0	0	0
Sub-Total	13,727,947	15,419,869	17,271,245	23,165,871	26,136,414
<u>PERSONNEL BENEFITS</u>					
Perfect Attendance	25,425	35,800	24,700	21,025	19,625
Pay Differential	721,534	757,968	721,036	753,218	962,565
Longevity	978,217	847,820	832,265	707,828	749,457
Unemployment Compensation	480,925	220,549	101,806	336,628	314,903
Meal Allowance	19,400	13,022	9,027	6,588	7,725
Education Incentive	660,116	540,534	702,035	612,402	588,938
Sub-Total	2,885,617	2,415,693	2,390,869	2,437,689	2,643,212
<u>EMPLOYEE BENEFITS</u>					
Retirement	0	0	0	0	0
Employee Benefits	1,006	305	326	305	314
Life Insurance	730,000	730,000	730,000	730,000	0
Health Insurance	83,668,346	83,911,022	94,756,266	88,837,709	88,595,354
City Employee Retirement Fund	22,221,339	22,665,766	26,702,675	26,854,459	26,864,406
Police And Fire Pension Fund	38,629,220	39,595,014	53,094,132	53,959,447	56,228,369
Executive Management Contribution	313,036	297,804	290,211	318,381	366,109
Other Pension Charges	0	0	0	0	0
Special Fund Pension Reimbursement	284	284	284	0	0
Res Lump Sum Sick Leave	(816,198)	(1,862,183)	(1,127,019)	(2,088,518)	(1,179,476)
Gasb 43 & 45	405,000	405,000	405,000	405,000	405,000
Fica/Medicare Employer Contrib	4,791,086	4,149,879	4,685,233	4,722,789	5,238,864

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
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	2,685,458	2,000,000	2,399,683	18,742,637	3,148,430
Workers Compensation	7,695,795	6,932,440	8,730,977	8,096,406	9,700,000
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	410,185	1,900,000	3,066,344
Sub-Total	160,324,371	158,825,330	191,077,954	202,478,615	192,433,716

UTILITIES

Natural Gas	472,738	462,618	711,362	778,957	542,106
Electricity	1,359,932	1,395,597	1,529,664	1,594,434	1,457,241
Street/Traffic Lighting	1,579,248	1,532,274	1,721,116	1,814,562	1,798,415
Heating Fuels	9,327	15,356	19,401	23,685	41,445
Water	1,759,843	1,540,524	1,699,169	1,581,671	2,071,400
Telephone	920,169	585,224	606,385	594,137	441,585
Cell Phone/Communications	0	0	0	617,915	676,216
Telecommunications\Internet	0	0	206,014	216,633	216,250
Gas & Oil	1,092,770	883,207	1,289,208	1,999,633	1,555,976
Sewer Usage Charge	141,609	136,037	114,656	122,361	138,237
Sub-Total	7,335,636	6,550,834	7,896,974	9,343,988	8,938,871

ALLOWANCE AND TRAVEL

Mileage	17,903	10,998	8,846	13,468	8,455
Business Travel	18,238	15,583	44,704	25,164	19,195
Professional Meetings	31,881	4,586	13,885	23,954	31,020
Sub-Total	68,023	31,167	67,436	62,586	58,670

MATERIALS AND SUPPLIES

General/Office Supply	90,091	40,216	111,364	141,104	137,863
Books, Maps, Etc.	315,578	202,499	291,801	317,753	328,281
Library Books	0	0	0	0	0
Vehicle Supplies	665,330	587,986	686,115	831,048	781,287
Bldg & Grnd Maint. Supplies	107,333	147,024	156,247	227,062	267,174
Recreation Supplies	143	0	580	949	3,078
Other Materials & Supplies	22,651	16,204	14,476	18,978	16,572
Duplicating & Photo Supplies	50	32	1,476	4,486	109
Food & Food Products	16,638	17,472	23,733	25,665	28,284
Audio-Visual Supplies	0	0	0	0	0
Uniforms	669,505	580,107	579,917	736,349	518,984

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
Medical Supplies	133,726	144,575	141,784	149,949	154,791
Sub-Total	2,021,045	1,736,114	2,007,494	2,453,343	2,236,423

EQUIPMENT

Office & Lab Equipment	12,792	14,907	14,991	22,561	28,404
Equipment	361,236	482,231	358,907	684,660	589,290
Furniture	0	0	0	0	0
Mechanical & Manually Op Equip	0	7,905	7,158	22,080	15,035
Vehicles	0	0	0	0	0
Maintenance Equipment	500	740	2,038	2,385	1,491
Safety Equipment	58,238	70,716	36,538	68,434	68,437
Recreation Equipment	0	0	0	0	0
Other Equipment	0	0	0	0	0
Communication Equipment	6,757	0	0	262	4,325
Sub-Total	439,523	576,499	419,631	800,382	706,981

OTHER CONTRACTUAL SERVICES

Accounts Receivable	0	0	0	0	0
Transportation/Busing	144,770	0	88,347	305,206	839,843
Soup Kitchens	0	0	0	0	0
Advertisement	28,435	25,791	49,852	67,450	71,458
Examining Engineers	0	0	0	0	0
Printing & Binding	49,274	81,568	60,912	88,609	105,019
Funeral Expenses	0	0	0	0	0
Moving Expense	0	0	0	0	0
Repairs & Maintenance	2,037,468	2,014,434	2,673,209	2,911,289	3,390,395
Lodging, Board Etc. Families	555,063	361,021	426,308	474,175	472,818
Lodging Board, Singles	698,210	657,119	633,207	782,670	618,160
Lodging Board, Youth	84,134	77,362	85,756	49,257	26,481
Insurance	34,489	0	0	0	0
Patriotic Celebrations	1,880	0	0	0	0
Entry Judgement Fees	0	7,400	4,800	2,000	2,150
Postage & Freight	1,754	1,269	2,326	2,424	1,465
Rental	446,557	471,257	447,680	480,292	260,162
Regis., Dues, & Subscriptions	381,053	290,809	346,371	290,776	449,592
Rental Of Equipment	1,130,015	1,081,794	658,181	453,665	388,461
Data Processing Rentals	0	0	0	0	0
Maintenance Agreement Service	4,589,863	5,273,701	5,287,282	5,841,885	6,119,301
Mechanical Repairs	0	0	0	0	0
Vehicle Repairs	0	0	0	0	0
Repairs To Sidewalks	0	0	0	0	0
Training/Other	390,148	339,016	318,848	383,484	418,263
Prescriptions	0	0	0	0	0

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
CITY MAJOR ROLL UP CODES**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
Ambulance	0	0	0	0	0
Emergency Medical Clinics	0	0	0	0	0
Convalescent Homes	0	0	0	0	0
Other Contractual Services	20,150,750	18,207,039	23,930,166	27,170,281	26,309,435
Legal/Lawyers Fees	629,156	547,543	706,004	1,514,225	2,008,892
Misc Expense	70,557	5,658	300,271	200,129	2,776,864
Sub-Total	31,423,575	29,442,779	36,019,521	41,017,816	44,258,759
 ROLLING STOCK					
Rolling Stock	0	444,506	8,176	584,317	64,478
Sub-Total	0	444,506	8,176	584,317	64,478
 DEBT SERVICE					
Tans Premium	0	0	0	0	0
Tans Interest	257,577	366,000	0	0	0
Principal Payments	21,902,512	28,708,077	31,256,266	35,221,467	37,278,295
Interest Payments	28,323,669	31,321,858	28,490,912	30,163,083	28,319,083
Fcaf	1,800,000	1,020,000	170,000	2,300,000	3,000,000
Premium / Refunding Savings	(5,000,000)	0	0	0	0
Other Contractual Services	52,229	127,222	608,825	45,328	481,394
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	128,000	128,000	0	0
Fund Balance Replenishment	0	0	0	0	0
Fund Balance Replenishment-Medical	0	0	0	0	0
Sub-Total	47,963,987	61,671,157	60,654,003	67,729,878	69,078,772
NET EXPENDITURE TOTAL	362,314,414	370,128,602	412,509,302	449,030,914	445,688,374

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
<u>ADMIN & MANAGEMENT FULL TIME SALARY</u>					
Salaries	1,253,019	1,079,527	1,060,069	1,041,713	844,437
Directors Salaries	946,331	988,121	842,675	699,642	551,943
Supervisor	2,279,247	2,451,018	2,529,714	2,430,935	2,459,720
Department Heads/Principals	12,236,134	11,843,836	12,317,437	13,025,353	11,700,068
Management	1,511,030	1,586,435	1,293,014	1,265,126	2,155,707
Sub-Total	18,225,761	17,948,937	18,042,908	18,462,768	17,711,875
<u>TEACHERS AND CLASSROOM SALARY</u>					
Teachers Full Time	81,378,972	82,380,870	75,418,844	73,968,818	81,076,530
Paraprofessionals	3,446,318	3,408,648	3,389,910	3,203,013	2,374,994
Substitutues	1,654,157	802,203	1,900,259	445,001	424,179
Sub-Total	86,479,447	86,591,722	80,709,012	77,616,831	83,875,704
<u>SUPPORT STAFF SALARY</u>					
Drop Out/Truancy	0	0	0	0	0
Wages Temporary	568,956	566,743	539,699	580,991	615,993
Custodians	4,689,422	4,551,807	4,654,768	4,884,987	4,943,297
Building Repair	706,836	764,413	701,421	767,996	844,050
Grounds	0	0	0	0	0
Clerical Salaries	2,677,492	2,590,118	2,577,470	2,442,506	2,359,943
Stockroom Staff	0	0	0	0	0
Security Staff	2,327,016	2,311,703	2,920,560	1,842,510	2,807,737
Truck Drivers	105,306	107,033	109,173	108,947	58,697
Other Personnel	96,892	293,353	243,240	288,818	286,389
Curriculum Development	0	0	0	0	0
Sub-Total	11,171,920	11,185,171	11,746,331	10,916,755	11,916,106
<u>PART TIME & SEASONAL</u>					
Coaches	496,678	421,769	501,262	509,044	577,761
Cafeteria Staff	0	0	0	0	0
Part Time Payroll	1,566,133	942,234	890,042	1,307,639	1,234,471
Personnel-Charter Schools	0	0	0	0	0
P.T. Payroll(Non-Public)	0	0	0	0	0
Seasonal Help	120,469	58,798	44,213	23,674	44,989
Sub-Total	2,183,280	1,422,800	1,435,517	1,840,357	1,857,221
<u>OVERTIME, BENEFITS & OTHER</u>					
Overtime	458,226	743,240	439,141	430,947	192,367
Perfect Attendance	0	0	0	0	0
Pay Differential	0	0	27,095	0	4,639
Trainee Compensation	0	0	0	0	0
Longevity	239,177	233,275	207,715	177,322	181,788
Custodial Overtime	783,626	1,280,703	1,159,407	183,190	34,540
Curriculum Development	0	0	0	0	0
Teacher Stipend	48,188	60,174	75,904	104,958	134,492
Education Incentive	0	0	0	0	0
Sub-Total	1,529,217	2,317,391	1,909,262	896,416	547,826
<u>EMPLOYEE BENEFITS</u>					
Retirement	1,346,719	1,458,409	2,163,447	1,687,575	1,318,106
Employee Benefits	0	7	0	0	0
Health Insurance	9	282	59,754	2,711	594

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
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	352,098	523,626	244,570	179,073	92,273
Sub-Total	1,698,827	1,982,324	2,467,770	1,869,358	1,410,973
<u>TRANSPORTATION</u>					
Mileage	394,148	250,512	419,981	480,184	575,108
School Security/Mon Tran	1,695	14,523	3,316	9,075	1,552
Prior Year Transportation	547,818	0	0	0	0
Transportation/Busing	14,475,927	12,991,127	14,612,835	17,192,818	17,421,720
Special Ed Transportation	4,279,927	3,657,214	6,232,459	6,650,822	7,051,283
Transp/Tech Schools	391,972	356,640	513,879	587,501	653,592
Transit Bus Passes	138,588	(599)	0	25,200	42,700
Field Trips	26,427	1,825	7,703	60,343	44,450
Interdistrict Transportation	1,086,598	2,555,268	1,288,188	1,197,235	1,915,063
Outplacement Transportation	3,139,926	2,811,313	4,024,574	4,783,301	5,225,139
Field Trips (Non-Public)	41,527	(49,290)	124,224	210,708	520,629
Sub-Total	24,524,553	22,588,533	27,227,159	31,197,186	33,451,236
<u>TUITION</u>					
Tuition	19,121,387	19,269,885	22,110,665	23,737,441	21,667,539
<u>UTILITIES</u>					
Natural Gas	1,382,529	1,591,667	2,075,224	2,063,254	1,591,060
Electricity	4,922,402	5,085,743	5,693,807	7,055,476	5,899,449
Heating Fuels	0	0	0	0	0
Water	319,016	246,463	370,248	296,800	379,558
Telephone	533,229	577,877	598,866	479,576	534,409
Communication/Telephone	0	0	0	0	0
Telecommunications\Internet	58,338	94,864	10,966	212,970	33,999
Sewer Usage Charge	239,915	239,442	167,688	224,857	288,296
Sub-Total	7,455,428	7,836,055	8,916,798	10,332,933	8,726,771
<u>MAINTENANCE, PROPERTY AND CUSTODIAL</u>					
Moving Expense	23,662	36,708	53,213	58,227	29,295
Cleaning	19,553	6,000	16,000	16,000	16,000
Repairs & Maintenance	54,453	68,632	32,844	54,064	37,949
Building Maintenance	406,404	583,196	479,876	342,594	384,493
Rental	71,324	25,021	120,821	20,108	23,751
Rental Of Equipment	5,995	4,292	8,754	20,189	21,065
Data Processing Rentals	0	0	0	0	0
Purchased Property Services	0	0	0	0	0
Maintenance Agreement Service	386,000	731,585	573,439	344,976	887,324
Vehicle Repairs	55,493	12,341	50,151	62,046	72,589
Sub-Total	1,022,883	1,467,773	1,335,098	918,203	1,472,466
<u>ALLOWANCE AND TRAVEL</u>					
Business Travel	7,039	0	7,073	9,701	20,317
Professional Meetings	7,207	2,957	670	5,995	17,421

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
Sub-Total	14,246	2,957	7,743	15,696	37,738
<u>INSTRUCTIONAL SUPPLIES</u>					
Software	6,338	22,611	30,910	16,678	19,371
Office & Lab Equipment	0	0	0	0	0
Equipment	112,130	129,271	159,412	130,299	225,472
Computer Equipment	10,311	47,948	23,137	23,984	36,086
Furniture	8,330	10,409	21,617	95,596	89,792
Communication Equipment	0	0	0	0	0
Other Equipment	0	0	0	0	0
Materials & Supplies Instructn	(90)	1	0	0	0
Materials & Supplies Admin	0	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	42,977	5,485	593	50	17,174
Ed. Supply Inventory	256,778	276,956	340,826	326,775	352,736
General/Office Supply	831,065	876,826	867,515	1,083,753	1,323,523
Academic Awards	0	0	0	0	0
Books, Maps, Etc.	0	0	0	0	0
Textbooks	267,676	260,644	222,445	123,985	115,776
Library Books	91,917	98,031	110,403	130,010	129,785
Periodicals	0	0	0	0	0
Gas & Oil	45,592	38,657	40,404	73,020	67,654
Bldg & Grnd Maint. Supplies	119,756	121,668	128,126	169,184	154,683
Custodial Supplies	396,903	176,290	402,161	421,220	560,416
Light Bulbs	28,084	27,219	29,450	27,600	29,271
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	23,179	5,668	15,456	45,113	13,768
Medical Supplies	0	0	0	0	0
Communications/Websites	0	0	0	0	0
Printing & Binding	0	0	0	0	0
Student Activities	60,882	58,927	59,744	52,127	81,200
Graduation	16,165	18,737	11,705	24,274	41,691
Emergency Medical	187,745	182,699	199,633	176,388	50,277
Parent Activities	0	0	0	0	0
Pupil Services	0	0	0	0	0
Tutors	0	0	0	0	0
Sub-Total	2,505,737	2,358,047	2,663,536	2,920,056	3,308,675

OTHER SERVICES

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	137,134	137,025	143,354	137,643	137,368
Regis., Dues, & Subscriptions	125,801	136,730	86,362	87,404	84,066

**FISCAL YEAR 2023-24
PRE-AUDIT REPORT
BOARD OF EDUCATION MAJOR ROLL UP**

Account Description	Fiscal Year 2020 Actual	Fiscal Year 2021 Actual	Fiscal Year 2022 Actual	Fiscal Year 2023 Actual	Fiscal Year 2024 Pre-Audit
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	11,215,752	13,463,413	11,221,798	13,363,165	17,243,947
Legal/Lawyers Fees	390,815	203,206	401,267	697,198	645,938
Other Purchased Services Boe	15,643	10,683	14,119	41,750	57,546
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	400,000	205,000	232,310	187,019	220,117
Boe Transfer In/Out	0	0	0	0	0
Sub-Total	12,285,145	14,156,057	12,099,209	14,514,179	18,388,982

CONTIGENCY/INTER-DISTRICT REVENUE

Contingencies	0	0	0	0	0
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<u>COMBINED TOTAL</u>	<i>188,217,832</i>	<i>189,127,653</i>	<i>190,671,009</i>	<i>195,238,180</i>	<i>204,373,111</i>
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FISCAL YEAR 2023-24 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	7,389	2,611
131	Mayor's Office	0	0	0	0
132	Chief Administrative Office	10,000	10,000	248	9,752
133	Corporation Counsel	0	0	0	0
137	Finance	1,250	1,250	220	1,030
138	Information and Technology	0	0	0	0
139	Assessor's Office	3,000	3,000	5	2,995
144	Policy, Management, and Grants	2,000	2,000	0	2,000
152	Library	150,000	150,000	0	150,000
160	Park's and Recreation	0	0	0	0
161	City Town Clerk	9,000	9,000	1,548	7,452
162	Registrar of Voters	40,000	40,000	36,915	3,085
163	Parks Department	0	0	0	0
200	Public Safety Communications	250,000	250,000	933,829	(683,829)
201	Police Services	11,650,000	14,900,000	14,505,608	394,392
202	Fire Services	5,300,000	8,000,000	8,746,440	(746,440)
301	Health Department	75,000	75,000	19,268	55,732
305	Disability Services	0	0	0	0
309	Youth and Recreation	25,000	25,000	5,524	19,476
501	Public Works	0	0	473	(473)
504	Parks and Public Works	1,338,000	1,338,000	1,678,697	(340,697)
702	City Plan	7,500	7,500	8,246	(746)
704	Transportation, Traffic and Parking	130,750	130,750	169,211	(38,461)
705	Commission on Equal Opportunity	5,000	5,000	1,676	3,324
721	O.B.I.E	25,000	25,000	4,281	20,719
747	Livable Cities	13,000	13,000	16,839	(3,839)
900	Board of Education	1,153,325	1,153,325	226,906	926,419
Grand Total		20,197,825	26,147,825	26,363,320	(215,495)

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
144	Policy, Management, and Grants	0	0	0	0	0
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
163	Parks Department	0	0	0	147	0
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	14,288,905
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
502	Engineering	0	0	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	18,869,793	23,780,008

**SELF INSURANCE FUND
FISCAL YEAR 2023-2024**

Pre-Audit Report

SELF INSURANCE FUND

	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Pre-Audit FY 23-24
<u>EXPENDITURES</u>					
Fiscal Year Expenditures	3,085,364	1,129,656	2,497,946	2,844,522	3,368,547
Ricci Case	0	0	0	0	0
Lewis Settlement	0	0	0	0	0
Richard Cox Settlement	0	0	0	0	15,000,000
Auditor Adjustment (Case Reserve)	385,000	10,000	0	0	0
EXPENDITURE TOTALS	3,470,363	1,139,656	2,497,946	2,844,522	18,368,547
<u>REVENUE</u>					
General Fund 49109	3,085,458	2,205,000	2,631,993	3,909,656	3,368,547
Bond Proceeds Ricci	0	0	0	0	0
Bond Proceeds Lewis 49119	0	0	0	0	0
Richard Cox Settlement	0	0	0	15,000,000	0
Other Revenue	0	0	0	0	0
Misc - 49119	0	0	0	5,245	0
TOTAL REVENUE	3,085,458	2,205,000	2,631,993	18,914,901	3,368,547
EXPENDITURES VS REVENUES OPERATING RESULT SURPLUS /(DEFICIT)	(384,905)	1,065,344	134,047	16,070,379	(15,000,000)
Transfers In/ Out	0	0	0	0	0
Auditor Adjustment	0	0	0	0	0
Use of Fund Balance	0	0	0	(15,000,000)	15,000,000
NET RESULTS [OPERATING RESULTS + TRANSFERS IN/OUT]	(384,905)	1,065,344	134,047	1,070,379	0

**WORKERS' COMPENSATION PROGRAM
FISCAL YEAR 2023-2024
PRE-AUDIT REPORT**

	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Pre-Audit FY 23-24	+/- FY 24 VS 23
JULY	899,509	860,148	688,001	587,319	692,999	940,100	247,101
AUGUST	816,853	971,080	964,469	506,084	880,115	663,694	(216,421)
SEPTEMBER	595,347	753,053	280,960	747,612	412,207	677,798	265,591
OCTOBER	822,304	783,058	411,170	903,252	759,816	996,604	236,788
NOVEMBER	624,371	613,092	673,878	713,930	486,389	611,653	125,263
DECEMBER	1,082,317	701,555	650,114	685,372	657,738	804,969	147,231
JANUARY	668,137	544,292	659,940	750,484	731,106	1,103,650	372,544
FEBRUARY	604,929	573,248	471,870	725,423	653,875	787,606	133,731
MARCH	555,170	772,729	670,144	992,821	667,598	1,104,405	436,807
APRIL	899,599	439,076	565,793	840,475	763,321	996,535	233,214
MAY	628,303	441,270	675,230	924,777	1,142,052	734,489	(407,563)
JUNE	863,627	935,703	900,086	884,825	982,179	800,795	(181,385)
SUB- TOTAL EXPENSES	9,060,465	8,388,304	7,611,654	9,262,373	8,829,395	10,222,297	1,392,902
GENERAL FUND 49116	8,094,788	7,696,000	6,936,207	8,731,403	8,092,244	9,700,000	1,607,756
RECOVERY REVENUE 49103	480,273	211,684	167,504	151,448	334,923	190,057	(144,866)
SPECIAL FUND REVENUE 49132	520,158	532,479	508,558	425,236	482,370	435,171	(47,199)
BOE & CAT. CASES 49143	0	5,470	0	0	0	0	0
MISC - 49119	0	0	0	0	0	0	0
SUB - TOTAL REVENUE	9,095,219	8,445,633	7,612,269	9,308,087	8,909,538	10,325,228	
NET RESULT OPERATING RESULT	34,754	57,329	615	45,714	80,143	102,932	

**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	FY 23-24 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	10,719,760	753,072	8.0%
AUGUST	9,781,396	8,441,614	8,348,410	11,807,910	8,304,494	9,720,158	(3,503,416)	-29.7%
SEPTEMBER	9,895,920	9,816,603	8,946,441	10,362,640	8,812,592	8,528,217	(1,550,048)	-15.0%
OCTOBER	10,521,272	10,127,093	9,254,409	10,865,670	10,569,203	10,656,089	(296,467)	-2.7%
NOVEMBER	8,335,004	9,043,651	8,640,393	7,888,277	10,211,459	10,412,716	2,323,183	29.5%
DECEMBER	10,238,038	9,046,133	9,580,332	11,506,981	8,253,601	8,810,871	(3,253,380)	-28.3%
JANUARY	9,034,024	7,879,448	5,270,599	11,734,942	10,191,900	9,513,834	(1,543,042)	-13.1%
FEBRUARY	8,917,456	7,389,496	13,105,247	10,133,618	10,922,688	10,264,311	789,070	7.8%
MARCH	9,485,962	10,880,686	9,210,818	8,898,441	10,942,938	12,315,059	2,044,498	23.0%
APRIL	9,122,088	6,462,887	9,800,329	10,844,192	11,191,750	8,410,543	347,559	3.2%
MAY	9,883,008	7,912,391	11,798,904	10,698,013	10,167,436	9,496,642	(530,576)	-5.0%
JUNE	8,977,494	8,117,040	10,055,404	9,086,692	9,372,697	9,459,598	286,005	3.1%
SUB TOTAL EXPENDITURES	113,621,196	106,424,415	112,006,067	123,242,974	119,109,431	118,307,798	(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	1,288,144	(159,371)	-10.3%
Plus: Health Savings accounts contributions	1,471,122	1,807,825	1,819,561	1,801,588	1,953,732	2,366,939	152,144	8.4%
Plus: Prior Year Expenses	0	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	121,962,881	(4,140,770)	-3.3%
Plus: Life Insurance	1,074,489	1,185,167	1,185,780	1,174,284	1,135,306	1,150,226	(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	98,000	(13,230)	-11.89%
Plus: Employee Wellness and Assistance Program	309,000	318,300	327,840	337,680	436,345	223,919	98,665	29.22%
Plus : Incurred but not reported (IBNR)	(70,300)	0	0	0	0	0	0	0.00%
Plus: McGLADREY RE-ENROLLMENT	0	0	0	0	0	0	0	0.00%
Plus: One Time Payment(s)	0	0	0	0	0	0	0	0.00%
Plus: Other Contractual Services	22,839	0	145,982	63,628	79,905	58,503	16,276	25.58%
Plus: Other Adjustments	0	0	0	0	1	0	1	0.00%
Plus: Medical Benefits Opt out program - Teachers	122,000	107,500	95,000	85,000	70,000	66,000	(15,000)	-17.65%
Plus: Misc Expenses	0	0	14,580	0	0	2,576,390	0	0.00%
Plus: Personnel Cost	11,272	68,364	66,734	83,370	289,408	238,041	206,038	247.14%
PLUS: - Food service	0	0	0	0	0	0	0	
plus: Other	0	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	124,558,929.66	126,373,960.37	(3,886,998)	-3.03%
	-2.20%	-5.66%	4.96%	9.38%	-3.03%	1.46%		

REVENUE

	FY 18-19 REVENUE	FY 19-20 REVENUE	FY 20-21 REVENUE	FY 21-22 REVENUE	FY 22-23 REVENUE	FY 23-24 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	495,377	248,909	44.1%
AUGUST	1,536,492	1,650,650	1,156,824	1,252,569	1,532,892	1,549,473	280,323	22.4%
SEPTEMBER	2,306,954	2,239,504	2,515,146	2,532,264	3,604,094	2,914,771	1,071,830	42.3%

PRE-AUDIT REPORT

OCTOBER	2,715,887	2,631,563	2,990,020	3,104,376	2,659,681	2,549,542	(444,695)	-14.3%
NOVEMBER	3,216,816	3,663,323	2,276,311	2,094,467	2,126,175	2,056,652	31,707	1.5%
DECEMBER	2,269,588	2,171,487	2,928,810	3,096,852	2,605,825	3,029,176	(491,027)	-15.9%
JANUARY	2,955,085	2,672,033	2,069,605	2,187,563	2,911,861	2,397,607	724,298	33.1%
FEBRUARY	2,379,587	2,680,371	2,412,413	2,195,942	2,148,138	2,832,774	(47,804)	-2.2%
MARCH	3,261,962	2,177,166	2,632,124	2,713,138	3,563,727	3,666,192	850,589	31.4%
APRIL	2,268,806	2,776,129	3,536,409	3,426,946	2,107,037	2,918,069	(1,319,908)	-38.5%
MAY	3,580,540	3,265,471	2,282,827	2,102,421	2,832,517	2,710,433	730,096	34.7%
JUNE	3,041,448	3,144,220	2,862,260	3,075,679	3,189,507	4,802,756	113,828	3.7%
TOTAL NON GENERAL FUND REVENUE	30,578,041	29,768,153	28,534,174	28,346,970	30,095,115	31,922,821	1,748,145	6.2%
MEDICARE PT D	0	0	0	0	0	0		
PLUS : GF LIFE INSURANCE CONTRIBUTION	730,000	730,000	730,000	730,000	730,000	730,000		
PLUS MEDICARE PART D	0	0	0	0	0	0		
PLUS: RETENTION SETTLEMNT	0	0	0	0	0	0		
PLUS: PRESCRIPTION REBATE	3,131,316	0	4,673,173	4,195,597	5,579,840	6,262,604		
PLUS: STOP LOSS	0	0	0	0	0	0		
PLUS :INTER-DISTRICT: BOE	0	0	0	0	0	0		
PLUS :INTER-DISTRICT: FOOD SERVICE	1,150,000	0	500,000	2,023,298	1,450,000	1,400,000		
PLUS :TRANSFERS/OTHER ADJUST	0	0	0	0	0	0		
OUTSIDE REVENUE SUB-TOTAL	35,589,357	30,498,153	34,437,347	35,295,865	37,854,954	40,315,426		
GENERAL FUND OTHER ADJUSTMENTS	84,338,200	83,681,253	83,948,684	94,782,000	88,837,563	86,465,176		
TOTAL REVENUES - MEDICAL SELF INSURANCE FUND	119,927,557	114,179,406	118,386,032	130,077,865	126,692,517	126,780,602		
	(0)	(0)	(0)	0	0	(0)		
PROJECTED OPERATING SURPLUS/(DEFICIT)*	1,330,452	2,297,745	952,911	1,631,937	2,133,588	406,641		
TRANSFER IN/OUT/REFUNDING SAVINGS	0	0	0	0	0	0		
AUDITOR ADJUSTMENTS	0	0	0	0	0	0		
NET TOTAL OPERATING (INCLUDING TRANSFER:	1,330,452	2,297,745	952,911	1,631,937	2,133,588	406,641		
PREVIOUS YEARS FUND BALANCE	(4,421,386)	(3,090,934)	(793,189)	159,722	1,791,659	3,925,247		
NEW FUND BALANCE	(3,090,934)	(793,189)	159,722	1,791,659	3,925,247	4,331,888		

Line Item Transfer 24-999**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)