

city of
New Haven CONNECTICUT

Mayor Toni N. Harp



Pre-Audit Report
Fiscal Year 2017-2018

Pre-Audit Report—Fiscal Year 2017-18

Submitted October 26, 2018



CITY OF NEW HAVEN
OFFICE OF THE MAYOR

165 Church Street, New Haven, CT. 06510

Toni N. Harp
Mayor

October 26, 2018

The Honorable Board of Alders
City of New Haven
165 Church Street
New Haven, CT 06510

Dear Honorable Board:

Please find attached an updated budgetary report for the fiscal year ended June 30, 2018. The report shall be filed in the Office of the City Clerk where it shall be available for public inspection. It will also be available on the City's web site.

Thank you.

Very truly yours,

A handwritten signature in blue ink that reads "Toni N. Harp".

Toni N. Harp
Mayor

Cc: Financial Review and Audit Commission

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 monthly financial 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 2017-2018
Pre-Audit Report
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**GENERAL FUND EXPENDITURES AND REVENUE(S) SUMMARY
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT**

EXPENDITURE/REVENUE & FUND BALANCE SUMMARY

	General Fund	Medical Insurance	Workers Compensation	Self Insurance Litigation	City Combined Fund Balance
Starting Year Fund Balance	2,057,263	(5,552,583)	141,648	(40,668)	(3,394,340)
<u>Ending FY 2017-18 [Unaudited]</u>					
Revenues	523,913,628	122,401,366	9,314,840	12,112,000	
Expenditures	532,268,781	121,745,154	9,313,784	12,108,406	
Operating Surplus / (Deficit)	(8,355,153)	656,212	1,056	3,594	(7,694,290)
<u>FY 2017-18 Ending Ending Fund Balance [Unaud]</u>	(6,297,890)	(4,896,371)	142,704	(37,074)	(11,088,630)

**GENERAL FUND EXPENDITURE PROJECTION REPORT
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT**

Agency Name	Original Budget	Revised Budget	Y-T-D Expenditures	% of Budget Expended	+/- Bud VS Total Savings/(Overrun)
Legislative Services	995,180	995,180	737,700	74%	257,480
Mayor's Office	1,028,979	1,028,979	1,026,817	100%	2,162
Chief Administrators Office	1,868,303	1,868,303	1,770,929	95%	97,374
Corporation Counsel	2,516,206	2,676,206	2,485,984	93%	190,222
Finance Department	10,703,813	10,703,813	10,669,767	100%	34,046
Information and Technology	0	0	115	0%	(115)
Office of Assessment	787,808	787,808	630,075	80%	157,733
Library	4,207,015	4,207,015	4,128,374	98%	78,641
Park's and Recreation	5,382,771	5,382,771	5,332,454	99%	50,317
City Clerk's Office	539,746	539,746	382,141	71%	157,605
Registrar of Voters	891,565	891,565	634,709	71%	256,856
Public Safety/911	3,379,393	3,629,393	3,220,889	89%	408,504
Police Department	41,014,001	41,014,001	40,892,295	100%	121,706
Fire Department	31,470,798	35,370,798	35,308,203	100%	62,595
Health Department	3,821,008	3,821,008	3,681,091	96%	139,917
Fair Rent	73,650	73,650	73,081	99%	569
Elderly Services	752,176	752,176	722,642	96%	29,534
Youth Services	1,088,170	1,538,170	1,556,232	101%	(18,062)
Services with Disabilities	92,224	92,224	85,141	92%	7,083
Community Services	3,019,018	3,019,018	2,669,287	88%	349,731
Vacancy Savings	(3,326,027)	(3,326,027)	0	0%	(3,326,027)
Various Organizations	537,295	537,295	537,426	100%	(131)
Non-Public Transportation	700,000	700,000	668,793	96%	31,207
Contract Reserve	1,843,944	1,843,944	1,736,306	94%	107,638
Public Works	12,736,803	12,736,803	11,914,344	94%	822,459
Engineering	3,379,388	3,379,388	3,279,403	97%	99,985
Debt Service	57,218,672	42,758,672	28,564,537	67%	14,194,135
Master Lease	628,000	628,000	628,000	100%	0
Medical FB Replenishment	1,000,000	1,000,000	0	0%	1,000,000
Development Operating Subs	1,000,000	1,000,000	1,000,000	100%	0
City Plan	589,013	589,013	431,655	73%	157,358
Transportation Traffic and Par	5,115,457	5,115,457	5,326,109	104%	(210,652)
Commission on Equal Opport	213,073	213,073	126,609	59%	86,464
Office of Bld, Inspect& Enforc	1,061,951	1,061,951	1,019,053	96%	42,898
Economic Development	1,588,247	1,588,247	1,501,773	95%	86,474
Livable Cities Initiatives	808,632	808,632	727,696	90%	80,936
Pension(s)	61,270,774	61,270,774	61,593,369	101%	(322,595)
Self-Insurance	4,600,000	4,600,000	5,142,187	112%	(542,187)
Employee Benefits	87,091,210	96,791,210	98,659,492	102%	(1,868,282)
Educations	187,218,697	187,218,697	193,404,100	103%	(6,185,403)
Total Expenditures	538,906,953	538,906,953	532,268,781	99%	6,638,172

GENERAL FUND EXPENDITURE PROJECTION REPORT
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT

VARIOUS DEPARTMENTAL BREAKDOWNS

Agency Name	Original Budget	Revised Budget	Y-T-D Expenditures	% of Budget Expended	+/- Bud VS Total
Debt Service					
Principal	41,096,051.00	26,636,051.00	10,431,050.07	39%	16,205,001
Interest	25,343,530.00	25,343,530.00	23,241,930.53	92%	2,101,599
Premium & Refunding	(9,220,909.00)	(9,220,909.00)	(5,500,000.00)	60%	(3,720,909)
Sub-Total	57,218,672	42,758,672	28,172,981	66%	14,585,691
Operating Subsidies					
Tweed NH Airport	325,000.00	325,000.00	325,000.00	100%	0
CT Open	200,000.00	200,000.00	200,000.00	100%	0
Regional Comm (AMR)	100,000.00	100,000.00	100,000.00	100%	0
New Haven Works	100,000.00	100,000.00	100,000.00	100%	0
Market New Haven	275,000.00	275,000.00	275,000.00	100%	0
Sub-Total	1,000,000	1,000,000	1,000,000	100%	0
Pension					
Fica and Medicare	4,700,000	4,700,000	5,050,099		(350,099)
City & BOE Pensions	21,662,917	21,662,917	21,662,917	100%	0
Police and Fire Pension	34,607,857	34,607,857	34,607,857	100%	0
Executive Mgmt. Pension	300,000	300,000	272,496	91%	27,504
Sub-Total	61,270,774	61,270,774	61,593,369	101%	(322,595)
Self Insurance					
City Self Insurance Policies	2,300,000	2,300,000	2,530,187	110%	(230,187)
City General Liability	2,300,000	2,300,000	2,612,000	114%	(312,000)
Sub-Total	4,600,000	4,600,000	5,142,187	112%	(542,187)
Employee Benefits					
Life Insurance	730,000	730,000	730,000	100%	0
Health Insurance	76,668,210	85,668,210	86,429,430	101%	(761,220)
Workers Comp ConSvcs	1,000,000	1,000,000	1,081,020	108%	(81,020)
Workers Comp Payments	7,000,000	7,700,000	8,347,110	108%	(647,110)
Perfect Attendance	18,000	18,000	21,041	117%	(3,041)
Longevity	690,000	690,000	660,759	96%	29,241
Unemployment	355,000	355,000	393,436	111%	(38,436)
Reserve Lump Sum	225,000	225,000	591,696	263%	(366,696)
GASB (Opeb)	405,000	405,000	405,000	100%	0
Sub-Total	87,091,210	96,791,210	98,659,492	102%	(1,868,282)

FY 2017-18
PRE-AUDIT EXPENDITURES - By Major Government Category
 BY MAJOR GOVERNMENT CATEGORY - PRE-CLOSE OUT TRANSFER & PRE-AUDIT

	ORIGINAL BUDGET	REVISED BUDGET	PRE-AUDIT	+/-
GENERAL GOVERNMENT	23,538,615	23,698,615	22,466,612	1,232,003
PARKS & RECREATION	5,382,771	5,382,771	5,332,454	50,317
PUBLIC SAFETY (911/COMM, POLICE, & I	75,864,192	80,014,192	79,421,387	592,805
COMMUNITY SERVICES	8,846,246	9,296,246	8,787,475	508,771
PUBLIC WORKS & ENGINEERING	16,116,191	16,116,191	15,193,747	922,444
ECONOMIC DEVELOPMENT	10,376,373	10,376,373	10,132,895	243,478
EMPLOYEE BENEFITS	152,961,984	162,661,984	165,395,048	(2,733,064)
EDUCATION	187,218,697	187,218,697	193,404,100	(6,185,403)
DEBT SERVICE	57,218,672	42,758,672	28,564,537	14,194,135
MASTER LEASE	628,000	628,000	628,000	-
RAINY DAY/MEDICAL REPLINISHMENT	1,000,000	1,000,000	-	1,000,000
VACANCY SAVINGS	(3,326,027)	(3,326,027)	-	(3,326,027)
CONTRACT RESERVE	1,843,944	1,843,944	1,736,306	107,638
OTHER DEPARTMENTS	1,237,295	1,237,295	1,206,220	31,075
	538,906,953	538,906,953	532,268,781	6,638,172

FY 2017-18
PRE-AUDIT EXPENDITURES - By Major Object Code
 BY MAJOR OBJECT CODE - PRE-CLOSE OUT TRANSFER & PRE-AUDIT

	ORIGINAL BUDGET	REVISED BUDGET	PRE-AUDIT	+/-
PERSONNEL (NON OVERTIME)	97,113,120	98,188,120	92,987,549	5,200,571
OVERTIME - NON BOE	7,601,218	10,636,718	13,884,284	(3,247,566)
PENSION FICA/MEDCIARE	61,270,774	61,270,774	61,593,369	(322,595)
UTILITY	6,049,681	6,035,181	6,496,144	(460,963)
ALLOWANCE & TRAVEL	88,958	88,958	77,213	11,745
EQUIPMENT	386,851	386,851	318,783	68,068
MATERIALS & SUPPLIES	3,872,402	3,872,402	3,037,309	835,093
CONTRACTUAL SERVICES	26,249,453	26,913,453	25,739,507	1,173,946
DEBT SERVICE	57,218,672	42,758,672	28,564,537	14,194,135
MASTER LEASE	628,000	628,000	628,000	-
RAINY DAY/MEDICAL REPLINISHMENT	1,000,000	1,000,000	-	1,000,000
SELF INSURANCE	2,300,000	2,300,000	2,530,187	(230,187)
LEGAL CLAIMS	2,300,000	2,300,000	2,612,000	(312,000)
HEALTH BENEFITS	76,668,210	85,668,210	86,429,430	(761,220)
WORKERS COMP	8,000,000	8,700,000	9,428,130	(728,130)
OTHER BENEFITS	2,423,000	2,423,000	2,801,932	(378,932)
VACANCY SAVINGS	(3,326,027)	(3,326,027)	-	(3,326,027)
CONTRACT RESERVE	1,843,944	1,843,944	1,736,306	107,638
BOARD OF EDUCATION	187,218,697	187,218,697	193,404,100	(6,185,403)
	538,906,953	538,906,953	532,268,781	6,638,172

**FY 2017-2018 REVENUE SUMMARY ANALYSIS
PRE-AUDIT REPORT**

	FY 16-17 Year to Date	FY 17-18 Year to Date	FY 17-18 Unaudited	FY 17-18 Budget	+/-
<u>CITY SOURCES</u>					
PROPERTY TAXES	252,389,651	253,562,832	253,562,832	249,924,307	3,638,525
LICENSES, PERMITS & FEES	11,780,162	22,451,420	22,451,420	25,091,098	(2,639,678)
INVESTMENT INCOME	213,784	1,389,114	1,389,114	25,000	1,364,114
RENTS & FINES	3,950,461	5,126,616	5,126,616	4,921,000	205,616
PAYMENTS IN LIEU OF TAXES	1,292,070	5,273,604	5,273,604	3,413,675	1,859,929
OTHER TAXES AND ASSESSMENTS	4,344,014	5,858,458	5,858,458	4,580,000	1,278,458
MISCELLANEOUS & OTHER REVENUE	2,886,617	13,900,039	13,900,039	29,504,934	(15,604,895)
CITY SOURCES SUB-TOTAL	276,856,759	307,562,083	307,562,083	317,460,014	(9,897,931)
<u>STATE SOURCES</u>					
STATE GRANTS FOR EDUCATION	76,970,744	147,924,359	147,924,359	148,238,612	(314,253)
STATE GRANTS & PILOTS	69,752,728	68,427,186	68,427,186	73,208,327	(4,781,141)
STATE SOURCES SUB-TOTAL	146,723,472	216,351,545	216,351,545	221,446,939	(5,095,394)
GRAND TOTAL	423,580,231	523,913,628	523,913,628	538,906,953	(14,993,325)

**SUMMARY OF TAX COLLECTIONS
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT**

	Fiscal Year 2014-15 Collections	Fiscal Year 2015-16 Collections	Fiscal Year 2016-17 Collections	Fiscal Year 2017-18 Collections	Fiscal Year 2017-18 Budget	Fiscal Year 2017-18 Pct. Collect
<u>I. Current Taxes</u>						
Real Estate	205,705,091	205,001,759	205,642,170	208,288,537	206,331,154	101%
Personal Property	25,673,707	26,194,167	26,413,483	25,474,486	24,603,330	104%
Motor Vehicle	13,952,367	14,106,994	12,692,668	11,997,024	12,732,184	94%
Supplemental Motor Vehicle	2,543,569	2,663,997	2,756,198	2,497,514	1,930,027	129%
Current Interest	1,023,450	964,244	1,070,886	975,495	975,495	100%
Tax Initiative	0	0	0	0	1,177,612	0%
Sub-Total Current Collections	248,898,184	248,931,161	248,575,406	249,233,055	247,749,802	
<u>II. Delinquent Collections</u>						
Delinquent Taxes	229,916	1,204,052	2,875,525	3,205,126	1,550,000	207%
Delinquent Interest	840,681	857,881	938,720	1,124,651	600,000	187%
Sub-Total Delinquent Collections	1,070,597	2,061,933	3,814,245	4,329,776	2,150,000	
Grand Total Tax Collections	249,968,781	250,993,094	252,389,651	253,562,832	249,899,802	101%

**GENERAL FUND REVENUE BUDGET
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT**

General Fund Revenue Detail	FY 17-18 BO Approved	RECOGNIZED (To Date)	FY 17-18 Forecasted	VARIANCE Projected V. Approved	Notes/Comments
Current City Taxes:					
Real Estate	206,331,154	208,288,537	208,288,537	1,957,383	
Personal Property	24,603,330	25,474,486	25,474,486	871,156	
Motor Vehicle	12,732,184	11,997,024	11,997,024	(735,160)	
Supplemental Motor Vehicle	1,930,027	2,497,514	2,497,514	567,487	
Current Interest	1,000,000	975,495	975,495	(24,505)	
Sub-Total Current Taxes	246,596,695	249,233,055	249,233,055	2,636,360	
Tax Collection Initiatives:					
Property Tax Initiatives	1,177,612	0	0	(1,177,612)	
Sub-Total Tax Initiative	1,177,612	0	0	(1,177,612)	
Delinquent City Taxes:					
Real & Personal Property	1,550,000	3,205,126	3,205,126	1,655,126	
Interest and Penalties	600,000	1,124,651	1,124,651	524,651	
Sub-Total Delinquent Taxes	2,150,000	4,329,776	4,329,776	2,179,776	
I. PROPERTY TAXES	249,924,307	253,562,832	253,562,832	3,638,525	
State Grants for Education:					
Education Cost Sharing	109,436,593	142,194,717	142,194,717	32,758,124	
Special Education Reimbursement	33,072,932	0	0	(33,072,932)	
State Aid for Construction & Reconstruction	5,694,087	5,694,087	5,694,087	0	
Health Svc-Non-Public Schools	35,000	35,555	35,555	555	
Sub-Total Education State Grants	148,238,612	147,924,359	147,924,359	(314,253)	
State Grants					
PILOT: State Property	6,172,271	5,146,251	5,146,251	(1,026,020)	
PILOT: Colleges & Hospitals	40,463,189	36,335,839	36,335,839	(4,127,350)	
Distressed Cities Exemption	385,000	0	0	(385,000)	
Homeowners Tax Relief-Elderly Circuit Breaker	425,000	0	0	(425,000)	
Tax Abatement	85,000	0	0	(85,000)	
Reimb.-Low Income Veterans	62,000	47,803	47,803	(14,197)	
Reimb. - Disabled	10,000	8,030	8,030	(1,970)	
Pequot Funds	5,753,352	5,753,352	5,753,352	0	
Telecommunications Property Tax	625,000	497,957	497,957	(127,043)	
Town Aid: Roads	1,248,795	1,247,601	1,247,601	(1,194)	
Agriculture Rents and Taxes	0	32,261	32,261	32,261	
Municipal Revenue Sharing/PILOT	14,584,940	14,584,940	14,584,940	0	
Motor Vehicle Tax Reduction PILOT	3,393,780	1,142,454	1,142,454	(2,251,326)	
Grants for Municipal Projects	0	1,369,123	1,369,123	1,369,123	
Municipal stabilization grant	0	2,261,574	2,261,574	2,261,574	
Municipal Gaming Revenue	0	0	0	0	
Sub-Total Other State Grants	73,208,327	68,427,186	68,427,186	(4,781,141)	
II. TOTAL STATE AID	221,446,939	216,351,545	216,351,545	(5,095,394)	

**GENERAL FUND REVENUE BUDGET
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT**

General Fund Revenue Detail	FY 17-18 BO Approved	RECOGNIZED (To Date)	FY 17-18 Forcasted	VARIANCE Projected V. Approved	Notes/Comments
Licenses/Permits/Services & Fees:					
Other Agencies	35,000	37,269	37,269	2,269	
Maps/Bid Documents	2,000	2,569	2,569	569	
Ofc of Technology	2,000	750	750	(1,250)	
Parks-Lghthse.-Adm&Concession	75,000	65,470	65,470	(9,530)	
Park Dept.-Carousel & Bldng	2,000	1,127	1,127	(873)	
Park Dept.-Other Fees	60,000	91,037	91,037	31,037	
Town Clerk/City Clerk	350,000	352,543	352,543	2,543	
Police Service	125,000	86,292	86,292	(38,708)	
Police - Animal Shelter	4,500	4,469	4,469	(31)	
Fire Service	80,000	84,115	84,115	4,115	
Fire Service Emergency Response	250,000	99,335	99,335	(150,665)	
Health Services	347,000	350,315	350,315	3,315	
Registrar of Vital Stats.	675,000	604,131	604,131	(70,869)	
P.W.-Public Space Lic./Permits	153,098	149,665	149,665	(3,433)	
Public Works Evictions	3,000	3,575	3,575	575	
Public Works Bulk Trash	20,000	9,505	9,505	(10,495)	
Residential Parking	0	26	26	26	
Traffic & Parking/Meter Receipts	6,800,000	6,109,040	6,109,040	(690,960)	
Building Inspections	15,950,000	14,156,797	14,156,797	(1,793,203)	
Permit and License Center					
OBIE	65,000	76,272	76,272	11,272	
High School Athletics	35,000	43,999	43,999	8,999	
LCI Ticket Collections	50,000	123,120	123,120	73,120	
Engineer's Cost Recovery	7,500	0	0	(7,500)	
III. LICENSES PERMITS & FEES	25,091,098	22,451,420	22,451,420	(2,639,678)	
Income from Short Term Investments:					
Interest Income	25,000	1,389,114	1,389,114	1,364,114	
IV. INTEREST INCOME	25,000	1,389,114	1,389,114	1,364,114	
Received from Rents:					
Parks Employee Rents	5,000	6,300	6,300	1,300	
Misc. Comm Dev Rent	15,000	15,060	15,060	60	
Coliseum Lots	240,000	300,000	300,000	60,000	
Parking Space Rental	3,000	2,585	2,585	(415)	
Sub-Total Rents	263,000	323,945	323,945	60,945	
Received from Fines:					
Superior Court	50,000	45,520	45,520	(4,480)	
Parking Tags	4,500,000	4,604,385	4,604,385	104,385	
Police False Alarm	100,000	149,066	149,066	49,066	
P.W. Public Space Violations	8,000	3,700	3,700	(4,300)	
Sub-Total Fines	4,658,000	4,802,671	4,802,671	144,671	
V. RENTS AND FINES	4,921,000	5,126,616	5,126,616	205,616	

**GENERAL FUND REVENUE BUDGET
FISCAL YEAR 2017-2018
PRE-AUDIT REPORT**

General Fund Revenue Detail	FY 17-18 BO Approved	RECOGNIZED (To Date)	FY 17-18 Forcasted	VARIANCE Projected V. Approved	Notes/Comments
Payments in Lieu of Taxes:					
So Central Regional Water Auth.	1,091,275	995,092	995,092	(96,183)	
Parking Authority PILOTS	45,000	0	0	(45,000)	
Eastview PILOT	29,000	0	0	(29,000)	
Trinity Housing	75,000	76,924	76,924	1,924	
NHPA : PILOT	1,500,000	3,516,544	3,516,544	2,016,544	
GNHWPCA:PILOT	608,400	608,400	608,400	0	
52 Howe Street	65,000	76,644	76,644	11,644	
Ninth Square	0	0	0	0	
Temple Street Arcade	0	0	0	0	
Sub-Total PILOTS	3,413,675	5,273,604	5,273,604	1,859,929	
Other Taxes and Assessments:					
Real Estate Conveyance Tax	1,700,000	2,998,398	2,998,398	1,298,398	
Yale Payment-Fire Services	2,705,000	2,705,000	2,705,000	0	
Air Rights Garage	175,000	155,060	155,060	(19,940)	
Sub-Total Other Taxes/Assessments	4,580,000	5,858,458	5,858,458	1,278,458	
Miscellaneous:					
Controller	750,000	810,953	810,953	60,953	
BABS Revenue	825,000	537,145	537,145	(287,855)	
Off Track Betting	675,000	484,365	484,365	(190,635)	
Personal Motor Vehicle Reimb	13,000	12,694	12,694	(306)	
Neigh. Pres Loan Payments	0	1,370	1,370	1,370	
Sub-Total Miscellaneous	2,263,000	1,846,526	1,846,526	(416,474)	
Other Revenue					
Non-Profits	8,240,275	11,681,162	11,681,162	3,440,887	
Revenue Initiative	18,600,000	0	0	(18,600,000)	
Police Vehicle Extra Duty	401,659	372,351	372,351	(29,308)	
Sub-Total Other Revenue	27,241,934	12,053,513	12,053,513	(15,188,421)	
VI. OTHER REVENUE	37,498,609	25,032,102	25,032,102	(12,466,507)	
GRAND TOTAL	538,906,953	523,913,628	523,913,628	(14,993,325)	

SUMMARY OF OVERTIME BY DEPARTMENT, BY MONTH
FISCAL YEAR 2017-2018
MONTH ENDING; JUNE 2018

AGENCY	GROSS EXPEND.	Reimbursements Year to Date	Net Total	ORIGINAL BUDGET	REVISED BUDGET	BALANCE
111 - Legislative Services	9,254	0	9,254	6,000	6,000	(3,254)
132 Chief Administrative Office	37,999	0	37,999	41,709	41,709	3,710
133 - Corporation Counsel	0	0	0	1,025	1,025	1,025
137 - Finance	757	0	757	4,300	4,300	3,543
138 - Information and Technology	0	0	0	0	0	0
139 - Office of Assessment	1	0	1	100	100	99
152 - Library	94	0	94	0	0	(94)
160 - Park's and Recreation	415,321	(42,542)	372,778	254,000	254,000	(118,778)
161 - City Town Clerk	6,248	0	6,248	9,000	9,000	2,752
162 - Registrar of Voters	30,685	0	30,685	22,000	22,000	(8,685)
200 - Public Safety Communication	959,595	(465,000)	494,595	250,000	500,000	5,406
201 - Police Services	7,706,720	(652,230)	7,054,489	4,142,684	4,142,684	(2,911,805)
202 - Fire Services	4,681,298	(7,930)	4,673,368	1,869,000	4,669,000	(4,368)
301 - Health Department	70,243	0	70,243	45,000	45,000	(25,243)
501 - Public Works	964,535	0	964,535	785,400	770,900	(193,635)
702 - City Plan	1,991	0	1,991	7,000	7,000	5,009
704 - Transportation, Traffic and	161,883	0	161,883	133,000	133,000	(28,883)
721 - Office of Bldg., Inspection	15,064	(11,988)	3,077	11,000	11,000	7,923
747 - Livable Cities Initiative	2,288	0	2,288	20,000	20,000	17,712
900 - Board of Education	1,399,335	(131,091)	1,268,244	1,085,000	1,085,000	(183,244)
TOTAL	16,463,310	(1,310,782)	15,152,528	8,686,218	11,721,718	(3,430,810)

SELF INSURANCE FUND & FOOD SERVICE & OPEB

FY 2017-18

**PRE-AUDIT REPORT
SELF INSURANCE FUND**

	{1} Actual FY 11-12	{2} Actual FY 12-13	{3} Actual FY 13-14	{4} Actual FY 14-15	{5} Actual FY 15-16	{6} Actual FY 16-17	{7} Actual (unaudited) FY 17-18
EXPENDITURES							
FISCAL YEAR EXPENDITUES	3,068,772	3,048,313	3,050,081	1,192,561	1,733,945	2,316,245	2,608,406
RICCI CASE	2,000,000	3,000,000	0	0	0	0	0
LEWIS SETTLEMENT	0	0	0	0	0	0	9,500,000
AUDITOR ADJUSTMENT (CASE RESERVE)	-2,313,175	-3,528,217	-710,000	-567,833	10,000	1,041,500	0
EXPENDITURE TOTALS	2,755,597	2,520,096	2,340,081	624,728	1,743,945	3,357,745	12,108,406
REVENUE							
GENERAL FUND 49109	2,300,000	2,400,000	2,400,000	2,400,000	1,750,763	2,326,245	2,612,000
BOND PROCEEDS RICCI	0	6,000,000	0	6,207,335	0	0	0
BOND PROCEEDS LEWIS 49119	0	0	0	0	0	0	9,500,000
OTHER REVENUE	0	0	0	0	0	0	0
MISC - 49119	0	0	0	0	0	0	0
TOTAL REVENUE	2,300,000	8,400,000	2,400,000	8,607,335	1,750,763	2,326,245	12,112,000
EXPENDITURES VS REVENUES OPERATING RESULT SURPLUS /(DEFICIT)	-455,597	5,879,905	59,919	7,982,607	6,817	-1,031,500	3,594
TRANSFERS IN/ OUT	0	0	0	0	0	0	0
AUDITOR ADJUSTMENT	0	0	0	0	0	0	0
NET RESULTS [OPERATING RESULTS + TRANSFERS IN/OU	-455,597	5,879,905	59,919	7,982,607	6,817	-1,031,500	3,594

FOOD SERVICE FUND

	{1}	{2}	{3}	{4}	{5}	{6}	{7}
	Actual	Actual	Actual	Actual	Actual	Actual	Actual (unaudited)
	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
EXPENDITURES							
EXPENDITURES	12,017,976	12,967,388	11,761,659	13,939,272	15,021,987	14,721,178	14,472,001
REVENUES	12,025,656	9,411,283	11,764,755	13,971,959	14,999,598	14,725,148	14,605,536
EXPENDITURES VS REVENUES OPERATING RESULT SURPLUS /(DEFICIT)	7,680	-3,556,105	3,096	32,687	-22,389	3,970	133,535
TRANSFERS IN/ OUT	0	0	0	0	0	0	0
AUDITOR ADJUSTMENT	0	7,227,600	0	0	0	0	0
NET RESULTS [OPERATING RESULTS + TRANSFERS IN/OU	7,680	3,671,495	3,096	32,687	-22,389	3,970	133,535
Fund Balance	(1,858,853)	0	3,096	35,783	13,394	17,363	150,898

OPEB CONTRIBUTION BY UNION

	{1}	{2}	{3}
	Actual	Actual	Actual (unaudited)
	FY 15-16	FY 16-17	FY 17-18
BARGAINING UNIT			
CITY OF NEW HAVEN	60,000	405,000	405,000
POLICE OPEB	469,793	348,819	1,153,782
LOCAL 884 CLERICAL	0	0	32,928
LOCAL 71	0	0	4,606
LOCAL 1303-NURSES	0	0	4,764
LOCAL 424	0	0	5,875

**WORKERS' COMPENSATION PROGRAM
FY 2017-18 -7502-3029**

	1	2	3	4	5
	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual (unaudited) FY 17-18
JULY	1,129,736	649,824	718,014	730,569	1,142,049
AUGUST	831,654	1,014,736	970,294	1,401,920	789,938
SEPTEMBER	742,218	800,874	598,974	443,281	726,793
OCTOBER	534,472	416,831	511,307	824,325	750,642
NOVEMBER	666,435	628,838	665,912	375,237	589,318
DECEMBER	864,476	823,006	567,658	783,243	879,823
JANUARY	330,809	569,009	495,286	515,823	765,260
FEBRUARY	591,586	561,888	677,261	636,636	810,332
MARCH	501,841	732,305	431,458	614,304	881,966
APRIL	683,577	558,549	659,015	536,820	765,735
MAY	583,852	620,719	784,329	719,467	670,594
JUNE	692,755	740,458	689,926	561,021	541,334
SUB- TOTAL EXPENSES	8,153,409	8,117,037	7,769,434	8,142,645	9,313,784
GENERAL FUND	6,900,000	7,351,872	7,000,000	7,188,600	8,347,250
RECOVERY REVENUE 49103	585,394	233,920	134,933	301,096	392,943
SPECIAL FUND REVENUE 49132	492,298	533,026	562,638	608,188	569,798
BOE & CAT. CASES 49143	158,268	12,289	11,270	11,762	4,849
MISC - 49119	27,329	14,403	132,211	32,999	0
SUB - TOTAL REVENUE	8,163,289	8,145,509	7,841,052	8,142,646	9,314,840
NET RESULT OPERATING RESULT	9,880	28,473	71,618	0	1,056
Fund Balance	41,557	70,030	141,648	141,648	142,704

MEDICAL BENEFITS

	FY 13-14 EXPENDITURES	FY 14-15 EXPENDITURES	FY 15-16 EXPENDITURES	FY 16-17 EXPENDITURES	FY 17-18 EXPENDITURES	\$ +/-	% +/-
JULY	9,269,187	9,737,186	9,403,690	8,201,044	10,321,171	2,120,127	20.5%
AUGUST	8,065,453	8,213,727	7,676,063	9,510,346	12,336,346	2,826,001	22.9%
SEPTEMBER	7,501,818	7,393,392	8,637,796	8,900,208	10,146,679	1,246,470	12.3%
OCTOBER	6,670,147	7,616,882	8,401,479	8,813,497	8,311,334	(502,163)	-6.0%
NOVEMBER	7,252,403	7,376,149	6,528,915	8,881,752	8,665,701	(216,051)	-2.5%
DECEMBER	8,123,247	8,398,899	9,085,596	9,198,598	10,263,572	1,064,974	10.4%
JANUARY	8,064,122	8,012,694	8,060,208	8,081,068	9,098,088	1,017,020	11.2%
FEBRUARY	6,812,671	7,593,326	8,562,984	8,561,789	8,965,754	403,965	4.5%
MARCH	8,259,850	7,823,877	9,906,420	9,604,359	10,070,762	466,402	4.6%
APRIL	8,188,234	8,509,388	8,569,629	8,898,002	9,854,710	956,709	9.7%
MAY	8,300,140	8,305,096	8,105,669	9,741,884	9,836,260	94,376	1.0%
JUNE	8,232,874	8,205,839	9,294,188	10,525,239	8,859,888	(1,665,351)	-18.8%
SUB TOTAL EXPENDITURES	94,740,146	97,186,455	102,232,637	108,917,786	116,730,265	7,812,479	7%
Plus: Cafeterai Workers premium to Unite Here	394,978	1,663,184	1,859,888	1,941,776	1,973,451	31,676	1.6%
Plus: Health Savings accounts contributions	0	677,967	775,437	652,513	972,281	319,768	32.9%
Plus: Prior Year Expenses	0	0	0	0	0	0	0.0%
	95,135,125	99,527,606	104,867,962	111,512,075	119,675,997	8,163,922	
Plus: Life Insurance	718,202	940,851	958,951	1,036,368	1,057,156	20,789	0.02
Plus: Gallagher Inc.	155,000	101,083	99,487	98,000	98,000	0	-
Plus: Employee Wellness Program	243,259	300,000	300,000	334,734	300,000	(34,734)	-11.6%
Plus : Incurred but not reported (IBNR)	392,350	358,165	421,785	1,694,800	475,000	(1,219,800)	-256.8%
Plus: One Time Payment(s)	0	0	0	0	0	0	0.0%
Plus: Other Adjustments	0	0	0	0	0	0	0.0%
Plus: Medical Benefits Opt out program - Teachers	239,000	193,500	171,000	142,500	139,000	(3,500)	-2.5%

TOTAL EXPENDITURES - MEDICAL SELF INSURANCE FUND	96,882,935.58 7.59%	101,421,205.07 4.68%	106,819,184.49 5.32%	114,818,476.87 7.49%	121,745,153.63 6.03%	0	0.0%
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REVENUE

	FY 13-14 REVENUE	FY 14-15 REVENUE	Fy 15-16 REVENUE	FY 16-17 REVENUE	FY 17-18 REVENUE	\$ +/-	% INCREASE
JULY	510,751	522,723	856,301	707,429	565,791	(141,638)	-25.0%
AUGUST	2,004,610	1,560,072	1,704,346	1,042,932	1,350,803	307,871	22.8%
SEPTEMBER	1,902,496	1,869,034	2,179,282	2,467,095	2,537,041	69,946	2.8%
OCTOBER	2,409,892	2,725,894	2,396,186	2,337,193	2,805,003	467,810	16.7%
NOVEMBER	2,046,356	1,921,780	2,795,727	3,041,584	2,149,245	(892,339)	-41.5%
DECEMBER	1,900,574	2,161,565	3,059,818	3,176,658	3,125,617	(51,041)	-1.6%
JANUARY	2,650,254	2,881,778	2,220,319	2,571,151	2,264,356	(306,795)	-13.5%
FEBRUARY	2,641,720	1,884,892	2,871,855	2,552,084	2,969,345	417,262	14.1%
MARCH	1,814,765	2,250,201	2,750,037	3,436,339	3,052,795	(383,544)	-12.6%
APRIL	2,052,762	2,107,201	2,439,485	2,283,799	2,579,600	295,801	11.5%
MAY	2,423,291	2,980,948	2,916,917	2,293,265	2,448,047	154,782	6.3%
JUNE	3,028,729	3,362,953	3,963,015	4,417,387	4,396,470	(20,917)	-0.5%
TOTAL NON GENERAL FUND REVENUE	25,386,201	26,229,039	30,153,288	30,326,916	30,244,113	1,290,229	4.3%
MEDICARE PT D	0	0	0	0	0	0	
PLUS : GF LIFE INSURANCE CONTRIBUTION	730,000	730,000	730,000	730,000	730,000		
PLUS; PRESCRIPTION REBATE	1,792,875	2,435,541	2,977,469	3,263,100	3,233,517		
PLUS: STOP LOSS	0	0	0	0	1,755,460		
PLUS :INTER-DISTRICT: BOE	999,940	999,940	0	0	0		
PLUS :TRANSFER OUT			(469,793)	(283,958)	50		
OUTSIDE REVENUE SUB-TOTAL	28,909,027	30,394,532	33,390,977	34,036,073	35,963,156		
GENERAL FUND	64,074,348	73,820,510	67,999,369	72,668,210	77,438,210		
TOTAL REVENUES - MEDICAL SELF INSURANCE FUND	92,983,375 4.76%	104,215,042 12.08%	101,390,346 -2.71%	106,704,283 5.24%	113,401,366 6.28%		
PROJECTED OPERATING SURPLUS/(DEFICIT)*	(3,899,560)	2,793,837	(5,428,838)	(8,114,194)	(8,343,788)		
TRANSFER IN/OUT/REFUNDING SAVINGS	0	0	3,584,030	0	9,000,000		
AUDITOR ADJUSTMENTS	0	0	0	7,990,150	0		
NET TOTAL OPERATING (INCLUDING TRANSFE	(3,899,560)	2,793,837	(1,844,808)	(124,044)	656,212		
PREVIOUS YEARS FUND BALANCE	(2,478,307)	(6,377,867)	(3,584,030)	(5,428,838)	(5,552,883)		
NEW FUND BALANCE	(6,377,867)	(3,584,030)	(5,428,838)	(5,552,883)	(4,896,671)		