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# City of New Haven

Mayor John DeStefano, Jr.

*Pre-Audit Report  
Updated For the Month Ending June 30, 2013*

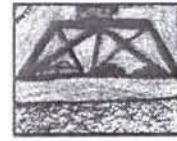
*Submitted September 27, 2013*

# OFFICE OF THE MAYOR

165 CHURCH STREET • NEW HAVEN • CONNECTICUT 06510



JOHN DeSTEFANO, JR.  
Mayor



*The vision of New Haven's children  
is our city's greatest resource.\**

September 27, 2013

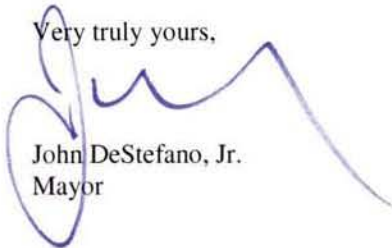
The Honorable Board of Aldermen  
City of New Haven  
165 Church Street  
New Haven, CT 06510

Dear Honorable Board:

Please find attached an updated budgetary report for the year ending June 30, 2013. The report shall be filed in the Office of the Clerk where it shall be available for public inspection. It will also be available on the City's website.

Thank you.

Very truly yours,



John DeStefano, Jr.  
Mayor

CC: Financial Review and Audit Commission



phone 203.946.8200 fax 203.946.7683

*\*This creative impression is the work of Janic Maysonet, a student at Fair Haven Middle School.*

**City of New Haven**  
**Pre-Audit & Close out Transfer**  
**For the Year Ending June 30, 2013**

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# **UPDATED JUNE 30, 2013 GENERAL FUND FINANCIAL REPORT**

The City has a pre-audit General Fund operating deficit of (\$4,505,102) for the year ending June 30, 2013. The results reported here will be subject to review during the annual audit conducted by the independent auditing Firm of McGladrey LLP. The undesignated/unspendable portion of the City's General Fund balance will be decreased upon affirmation of the operating deficit.

**Expenditures** - Pre audit expenses (pre close out transfer) are \$486.4m and are slightly under budget.

**Revenues:** Pre audit revenue (pre-close out transfer) are \$481.9m and is short of budget by \$4.5m. There were many variances amongst revenue line items but the main drivers of the shortfall was the shortfall of (\$4.3m) in anticipated state aid.

**FY 12-13 - GF Expenditure and Revenue Extract**

**Pre-Audit**

	BOA Approved	MUNIS 9-16-13	+/-
EXPENDITURES	486,400,365	486,381,039	19,326
REVENUE	486,400,365	481,875,936	(4,524,429)
		(4,505,102)	(4,505,102)

**PROJECTED FUND BALANCE ANALYSIS - PRE-AUDIT**

<b>1) MCGLADREY AUDIT REPORT</b>	
<b>A. FUND BALANCE 6-30-12 - per audit page 14, 15 and 40</b>	
1) TOTAL FUND BALANCE 6-30-12	8,791,796
2) OPERATING DEFICIT FY 12-13	<u>(4,505,102)</u>
	4,286,694
<b>NON-SPENDABLE</b>	
SELF INSURANCE	(4,000,000)
EDUCATION	
FOOD SERVICE	(3,400,000)
DAYCARE	<u>(1,600,000)</u>
SUB TOTAL -PROJECTED NON SPENDABLE PORTION OF FUND BALANCE	(9,000,000)
<b>UNASSIGNED FUND BALANCE 6-30-13</b>	<b>(4,713,306) *</b>

**\* Note:**

On September 27, 2013 the City submitted a FY 13-14 Budget Transfer of \$4.1m from Debt Service ( Dept. 600) to the Rainy Day Replenishment Fund (Dept. 601). The City is seeking Board of Aldermen approval to appropriate unspent funds resulting from the 2014 Series A re-funding transaction to the Rainy Day Replenishment Fund. Additionally, if available, proceeds from the 2014 Series B Bond issuance in October may also be appropriated for Rainy Day replenishment if approved by the Board of Aldermen. The funds from both Series A and Series B will offset or eliminate the projected 6-30-13 fund balance deficit.

**GENERAL FUND EXPENDITURE PROJECTION REPORT**

**FISCAL YEAR 2012-13**

**9-23-13- Pre-Audit**

DEPARTMENT	{1}	{2}	{3}
	FY 2012-13 Amended	Expended	(Deficit)/Surplus {1} - {2}
111 - LEGISLATIVE SERVICES	812,353	727,430	84,923
131 - MAYOR'S OFFICE	887,163	887,163	(0)
132 - CAO	1,726,589	1,627,372	99,217
133 - CORPORATION COUNSEL	1,955,034	1,873,323	81,711
137 - FINANCE	10,007,788	9,998,520	9,268
139 - ASSESSOR'S OFFICE	903,909	863,999	39,910
152 - LIBRARY	3,597,074	3,560,094	36,980
160 - PARKS & RECREATION	4,817,368	4,929,221	(111,853)
161 - CITY/TOWN CLERK	471,808	425,847	45,961
162 - REGISTRAR OF VOTERS	564,359	534,790	29,569
200 - PUBLIC SAFETY COMMUNICATIONS	3,159,913	3,148,485	11,428
201 - POLICE	37,440,952	37,524,661	(83,709)
202 - FIRE	30,863,762	31,430,019	(566,257)
301 - HEALTH	3,084,445	2,947,050	137,395
302- FAIR RENT	63,368	63,299	69
303 - ELDERLY SERVICES	651,888	630,368	21,520
304 - YOUTH SERVICES	337,405	316,056	21,349
305 - SERVICES FOR DISABILITIES	87,031	83,823	3,208
308 - COMMUNITY SERVICES ADMIN	1,994,084	1,944,205	49,879
404 - VARIOUS ORGANIZATIONS	188,295	188,295	-
405 - NON-PUBLIC TRANSPORTATION	480,000	473,990	6,010
406- Storm Account	0	775,000	(775,000)
501 - PUBLIC WORKS	11,375,135	11,134,417	240,718
502 - ENGINEERING	3,169,750	3,105,568	64,182
600 - DEBT SERVICE	65,716,889	62,693,110	3,023,779
701 - DEV OPERATING CONT. - SHUBERT	250,000	250,000	-
701 - DEV OPERATING CONT. - TWEED	325,000	325,000	-
701 - DEV OPERATING CONT. - C MED	326,600	329,264	(2,664)
701 - DEV OPERATING CONT. - PILOT PEN	100,000	100,000	-
702- CITY PLAN	504,472	504,472	-
704 - TRAFFIC & PARKING	2,348,306	2,271,928	76,378
705 - EQUAL OPPORTUNITIES	105,708	105,708	0
721 - OBIE	905,857	905,857	-
724 -ECONOMIC DEVELOPMENT	1,316,372	1,316,372	-
747 - LIVABLE CITY INITIATIVE	664,530	626,432	38,098
802 - PENSION - CITY EMPLOYEES	16,909,072	16,909,072	-
802- PENSION - POLICE & FIRE	24,258,355	24,258,355	-
802- FICA & MEDICARE	3,570,000	4,378,942	(808,942)
802 - CITY MATCH EXEC/CONFIDENTIAL	-	139,712	(139,712)
804 - SELF INSURANCE	4,269,000	4,681,059	(412,059)
805- 851 HEALTH BENEFITS	64,074,348	60,874,348	3,200,000
805-851 LIFE INSURANCE	730,000	730,000	-
805-853 WORKERS COMP	8,218,206	8,219,163	(957)
805-853 WORKERS COMP OTHER CNTRL	1,251,500	1,228,870	22,630
805-855 PERFECT ATTENDANCE	18,000	17,574	426
805-855 LONGEVITY	653,000	664,257	(11,257)
805-50150 - UNEMPLOYMENT	427,350	419,147	8,203
805-855 - RESERVE LUMP SUM	225,000	450,000	(225,000)
805 - GASB 45	15,000	15,000	-
900 - EDUCATION	174,219,297	174,774,403	(555,106)
402 - LABOR SAVINGS	(2,500,000)	-	(2,500,000)
402- VACANCY SAVINGS	(1,140,970)	-	(1,140,970)
	486,400,365	486,381,039	19,326



**FY 2012-13  
PRE-AUDIT EXPENDITURES**

**BY MAJOR GOVERNMENT CATEGORY - PRE-CLOSE OUT TRANSFER & PRE-AUDIT**

	<b>BUDGET</b>	<b>PRE-AUDIT</b>	<b>+/-</b>
COMMUNITY SERVICES	6,218,221	5,984,801	233,420
DEBT SERVICE	65,716,889	62,693,110	3,023,779
ECONOMIC DEVELOPMENT	6,846,845	6,735,033	111,812
EDUCATION	174,219,297	174,774,403	(555,106)
EMPLOYEE BENEFITS	75,612,404	72,618,360	2,994,044
GENERAL GOVERNMENT	25,863,372	25,841,880	21,492
LABOR SAVINGS	(3,640,970)	-	(3,640,970)
PARKS & RECREATION	4,817,368	4,929,221	(111,853)
PENSION	44,737,427	45,686,081	(948,654)
POLICE, FIRE & PUBLIC SAFETY COMM	71,464,627	72,103,165	(638,538)
PUBLIC WORKS & ENGINEERING	14,544,885	14,239,985	304,900
STORM EXPENSES (CONTRACTORS)	-	775,000	(775,000)
	<b>486,400,365</b>	<b>486,381,039</b>	<b>19,326</b>

**FY 2012-13  
PRE-AUDIT EXPENDITURES**

**BY MAJOR OBJECT CODE - PRE-CLOSE OUT TRANSFER & PRE-AUDIT**

	<b>BUDGET</b>	<b>EXPENDED</b>	<b>+/-</b>
PERSONNEL (NON OVERTIME)	86,196,083	81,325,276	4,870,806
OVERTIME	8,723,401	13,955,840	(5,232,439)
PENSION - FICA/MDCIARE	44,737,427	45,686,081	(948,654)
UTILITY	6,449,629	6,665,518	(215,889)
ALLOWANCE & TRAVEL	54,643	29,387	25,256
EQUIPMENT	259,603	214,460	45,144
MATERIALS & SUPPLIES	3,756,512	3,944,305	(187,793)
CONTRACTUAL SERVICES	21,915,447	21,548,463	366,984
DEBT SERVICE	65,716,889	62,693,110	3,023,779
LEGAL CLAIMS	2,400,000	2,400,000	-
HEALTH BENEFITS	64,074,348	60,874,348	3,200,000
WORKERS COMP	9,469,706	9,198,870	270,836
OTHER BENEFITS	2,068,350	2,295,978	(227,628)
LABOR SAVINGS	(3,640,970)	-	(3,640,970)
STORM EXPENSES (CONTRACTORS)	-	775,000	(775,000)
BOARD OF EDUCATION	174,219,297	174,774,403	(555,106)
	<b>486,400,365</b>	<b>486,381,039</b>	<b>19,326</b>

**FY 12-13 REVENUE SUMMARY  
PRE-AUDIT & PRE CLOSE OUT TRANSFER**

	<b>FY 12-13 BUDGET</b>	<b>PRE-AUDIT</b>	<b>+/-</b>
<b><u>CITY SOURCES</u></b>			
PROPERTY TAXES	231,680,668	230,988,343	(692,325)
LICENSES, PERMITS & FEES	17,220,500	16,291,305	(929,195)
INVESTMENT INCOME	50,000	249	(49,751)
RENTS & FINES	6,171,021	5,999,796	(171,225)
PAYMENTS IN LIEUS OF TAXES	1,894,390	1,802,251	(92,139)
OTHER TAXES & ASSESSMENTS	3,929,872	4,643,286	713,414
VOLUNTARY PAYMENTS	8,951,405	7,486,735	(1,464,670)
MISCELLANEOUS & OTHER PAYMENTS	<u>7,595,681</u>	<u>10,133,963</u>	<u>2,538,282</u>
CITY SOURCES SUB-TOTAL	277,493,537	277,345,929	(147,608)
<b><u>STATE SOURCES</u></b>			
STATE GRANTS FOR EDUCATION	148,874,796	148,742,627	(132,169)
STATE GRANTS & PILOTS	<u>60,032,032</u>	<u>55,787,380</u>	<u>(4,244,652)</u>
STATE SOURCES SUB-TOTAL	208,906,828	204,530,007	(4,376,821)
<b>PRE-AUDIT GRAND TOTAL</b>	<b>486,400,365</b>	<b>481,875,936</b>	<b>(4,524,429)</b>



**GF REVENUE BUDGET - FY 12-13 BOA APPROVED**

DETAIL OF GENERAL FUND REVENUE	FY 12-13 BOA APPROVED	FY 12-13 MUNIS Recognized	
<b>Current City Taxes:</b>			
Real Estate	193,843,560	193,448,761	605,201
Motor Vehicle	12,219,506	12,469,072	249,566
Personal Property	19,557,602	20,562,353	1,004,751
Supplemental Motor Vehicle	2,035,000	2,125,833	90,833
Current Interest	1,100,000	1,039,915	(60,085)
	227,755,668	229,645,934	1,890,266
<b>Tax Collection Initiatives:</b>			
Property Tax Initiatives	1,500,000	-	(1,500,000)
	1,500,000	-	(1,500,000)
<b>Delinquent City Taxes:</b>			
Taxes	1,700,000	1,158,995	(541,005)
Interest and Penalties	725,000	229,855	(495,145)
Collection Fees	-	5,826	
Fees on Collections	-	(52,268)	
	2,425,000	1,342,409	(1,082,591)
<b>I. TOTAL PROPERTY TAXES</b>	<b>231,680,668</b>	<b>230,988,343</b>	<b>(692,325)</b>
<b>State Grants for Education:</b>			
Education Cost Sharing	142,509,525	142,378,798	(130,727)
State Aid for Construction & Reconstruction	6,185,271	6,185,274	3
Education Legally Blind	120,000	121,664	1,664
Health Svc-Non-Public Schools	60,000	56,891	(3,109)
	148,874,796	148,742,627	(132,169)
<b>State Grants:</b>			
School Transportation	3,700,659	3,655,948	(44,711)
PILOT: State Property	4,840,984	4,737,591	(103,393)
PILOT: Colleges & Hospitals	37,557,507	35,110,990	(2,446,517)
Distressed Cities Exemption	87,000	38,554	(48,446)
Tax Relief for the Elderly-Freeze	10,000	8,000	(2,000)
Homeowners Tax Relief-Elderly	437,000	439,355	2,355
Reims.-Low Income Veterans	54,000	54,179	179
Reimb. - Disabled	12,000	11,322	(678)
Low Income Tax Abate. Program	205,000	101,429	(103,571)
PILOT: Machinery/Equipment	1,175,000	1,086,540	(88,460)
Shell Fish	30,000	34,833	4,833
Pequot Funds	6,876,864	6,880,445	3,581
Telecommunications Property Tax	585,000	622,019	37,019
Town Aid: Roads	605,470	624,343	18,873
State Revenue Sharing	3,855,548	2,381,832	(1,473,716)
	60,032,032	55,787,380	(4,244,651)
<b>II.TOTAL STATE AID</b>	<b>208,906,828</b>	<b>204,530,007</b>	<b>(4,376,821)</b>
<b>Licenses/Permits/Services &amp; Fees:</b>			
Ofc of Technology	2,000	1,015	(985)
Other Agencies	50,000	44,243	(5,757)
Maps/Bid Documents	5,000	3,323	(1,677)
Parks - Kiosks/nbvendors	200,000	-	(200,000)
Parks-Lghthse.-Adm&Concession	130,000	68,024	(61,976)
Park Dept.-Carousel & Bldng	5,000	1,717	(3,283)
Park Dept.-Other Fees	75,000	63,169	(11,831)
Town Clerk/City Clerk	305,000	376,998	71,998
Police Service	131,000	136,297	5,297
Police - Animal Shelter	6,500	2,450	(4,050)
Fire Service	77,000	75,069	(1,932)
Fire Services Medical Response Billing	125,000	93,831	(31,169)
Engineers - Cost Recovery	77,000	85,065	8,065
Health Services	300,000	362,785	62,785
Registrar of Vital Stats.	700,000	649,359	(50,641)
Public Space Lic./Permits (OBIE)	200,000	132,579	(67,421)
Public Works Evictions	1,000	2,575	1,575
Public Works Fees	20,000	-	(20,000)
Public Works Bulk Trash Pick Up	50,000	39,211	(10,789)
Residential Parking	36,000	34,040	(1,960)
Traffic & Parking/Meter Receipts	5,700,000	5,253,587	(446,413)
Building Inspections	9,000,000	8,833,889	(166,111)
High School Athletics	25,000	32,079	7,079
<b>III. TOTAL LICENSES PERMITS &amp; FEES</b>	<b>17,220,500</b>	<b>16,291,305</b>	<b>(929,195)</b>
<b>Income from Short Term Investments:</b>			
Interest Income	50,000	249	(49,751)
<b>IV. TOTAL INTEREST INCOME</b>	<b>50,000</b>	<b>249</b>	<b>(49,751)</b>

**GF REVENUE BUDGET - FY 12-13 BOA APPROVED**

DETAIL OF GENERAL FUND REVENUE	FY 12-13 BOA APPROVED	FY 12-13 MUNIS Recognized	
<b>Received from Rents:</b>			
Parks Employee Rents	10,000	7,290	(2,710)
Misc Comm Dev Rent	92,021	15,060	(76,961)
Coliseum Lots	240,000	180,000	(60,000)
Parking Space Rental	4,000	2,750	(1,250)
	346,021	205,100	(140,921)
<b>Received from Fines:</b>			
Superior Court	95,000	69,245	(25,755)
Parking Tags	5,375,000	5,721,901	346,901
Parking Tag Amnesty Program	350,000	-	(350,000)
Public Works: Public Space Violations	5,000	3,550	(1,450)
	5,825,000	5,794,696	(30,304)
<b>V. TOTAL RENTS AND FINES</b>	<b>6,171,021</b>	<b>5,999,796</b>	<b>(171,225)</b>
<b>Payments in Lieu of Taxes:</b>			
So Central Regional Water Auth.	1,112,890	973,970	(138,920)
Temple Arcade	-	14,874	14,874
Parking Authority PILOTS	57,000	42,201	(14,799)
52 Howe Street	65,000	66,114	1,114
Hospital of St. Raphael	9,500	5,120	(4,381)
Trinity Housing	40,000	94,158	54,158
Eastview PILOT	30,000	25,750	(4,250)
Ninth Square	580,000	580,065	65
	1,894,390	1,802,251	(92,139)
<b>Other Taxes and Assessments:</b>			
Real Estate Conveyance Tax	1,025,000	1,755,081	730,081
Yale Payment-Fire Services	2,704,872	2,704,872	-
Air Rights Garage	200,000	183,333	(16,667)
	3,929,872	4,643,286	713,414
<b>Miscellaneous:</b>			
Controller	1,000,000	553,163	(446,837)
BABS Revenue	891,088	891,088	-
Off Track Betting	885,000	815,611	(69,389)
Personal Motor Vehicle Reimb	20,000	11,196	(8,804)
Neigh. Pres Loan Payments	-	411	411
Welfare Department	20,000	-	(20,000)
Commission on Equal Opportunities	10,000	-	(10,000)
NHPA: PILOT	2,500,000	2,500,000	-
GNHWPCA:PILOT	639,593	608,400	(31,193)
	5,965,681	5,379,869	(585,812)
<b>Other Revenue</b>			
Non-Profits	8,951,405	7,486,735	(1,464,670)
Wall & High St.	-	3,000,000	3,000,000
Sale of Martin Luther King School	1,500,000	1,500,000	-
I-95 Highway Expansion Program	125,000	254,094	129,094
United Illuminating Rebate - Energy Savings	5,000	-	(5,000)
	10,581,405	12,240,830	1,659,425
<b>VI. TOTAL OTHER REVENUE</b>	<b>22,371,348</b>	<b>24,066,236</b>	<b>1,694,888</b>
<b>GRAND TOTAL</b>	<b>486,400,365</b>	<b>481,875,936</b>	<b>(4,524,429)</b>

**Non-profits**

	<u>Actual</u>
Adoni Spiritual Center & Other - FY 12 \$31,167	1,173
Casey Foundation FY 12 = \$68,500	68,000
Yale NH Hospital - FY 12 actual \$1,816,329	1,797,188
Yale University - FY 11 actual \$5,476,075	<u>5,620,375</u>
	7,486,735

**PRE-AUDIT TAX COLLECTION REPORT  
FY 2012-13**

	% Collection Rate	Total Collections
REAL ESTATE	98.38%	187,534,508
PERSONAL PROPERTY	96.12%	18,843,324
MOTOR VEHICLE	94.11%	13,269,384
SUPPLEMENTAL MOTOR VEHICLE	90.51%	2,128,611
CURRENT INTEREST	n/a	1,121,002
DELINQUENT TAXES AND INTEREST	n/a	2,543,618
	97.84%	225,440,447

**FY 12-13  
CLOSEOUT TRANSER**

13-999

TO		FROM	
DEPT.	NEGATIVE BALANCE	DEPT.	\$
PARKS	(111,853)	LEGISLATIVE SERVICES	84,923
POLICE	(83,709)	CAO	99,217
FIRE	(566,257)	CORP COUNSEL	81,711
STORM ACCOUNT	(775,000)	FINANCE	9,268
FICA/MEDICARE	(808,942)	ASSESSORS	39,910
PENSION	(139,712)	LIBRARY	36,980
SELF INSURANCE	(412,059)	TOWN CLERK	45,961
WORKERS COMP	(957)	REGISTRAR OF VOTERS	29,569
LONGEVITY	(11,257)	PS COMMUNICATIONS	11,428
RESERVE LUMP SUM	(225,000)	HEALTH	137,395
EDUCATION	(555,106)	FAIR RENT	69
LABOR SAVINGS	(2,500,000)	ELDERLY SERVICES	21,520
VACANCY SAVINGS	(1,143,634)	YOUTH SERVICES	21,349
REVENUE SHORTFALL	(4,524,429)	DISABILITY SERIVCES	3,208
	(11,857,915)	COMMUNITY SERIVES ADMIN	49,879
		NON-PUBLIC TRANSPORTATION	6,010
		PUBLIC WORKS	240,718
		ENGINEERING	64,182
		DEBT SERVICE	3,023,779
		TT & P	76,378
		LCI	38,098
		HEALTH BENEFITS	3,200,000
		WORKERS COMP OTHER CNTRL	22,630
		PERFECT ATTENDANCE	426
		UNEMPLOYMENT	8,203
		FUND BALANCE	<u>4,505,104</u>
			<b>11,857,915</b>