

City of West Haven

August FY2020 Monthly Financial Report to
the Municipal Accountability Review Board



October 15th 2019



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 10/4/2019

Subject: City of West Haven Monthly Financial Report August of FY20

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$51.211M are higher than the same period last year and are in line as a percent of the total year when compared to prior years.

Property taxes comprised 96.3% of total operating revenues compared to 94.9% in FY19 and 95.9% in FY18. These revenues continue to grow as a percentage of the total as funds from State programs continue to decrease. After only 2 months it is impracticable to change the year-end revenue projections from the current year budget amounts, however as the year progresses we will revise line items as needed..

GENERAL FUND : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr						
Property Taxes	46.507	49.63%	46.064	48.47%	48.395	49.99%	49.326	47.33%
Licenses & Permits	0.243	18.51%	0.220	11.03%	0.617	31.46%	0.215	12.02%
Fines And Penalties	0.037	17.80%	0.071	22.23%	0.073	25.41%	0.040	19.99%
Revenue From Use Of Money	0.006	23.55%	0.004	2.12%	0.045	11.08%	0.059	57.81%
Fed/State Grants - Non MARB	1.609	2.93%	0.188	0.36%	0.489	0.92%	0.181	0.34%
Charges For Services	0.173	15.65%	0.166	14.50%	0.180	14.97%	0.151	13.20%
Other Revenues	0.096	4.75%	0.131	6.83%	0.108	5.08%	0.130	7.24%
Other Financing Sources	-	0.00%	1.171	87.19%	1.064	87.40%	1.110	122.08%
	48.671	31.39%	48.015	31.00%	50.970	32.41%	51.211	31.36%

*Note : Does not reflect any MARB restructuring funds.

Note that these revenues do not include anything from the sales of the schools, as those sales have not been completed.

B. Expenditures

YTD city expenses of \$16.876M are below than the same period last year being driven by the debt service costs..

Payroll and other personnel costs are higher than the previous year as open positions filled later in FY19 are causing a distortion.

Board of Education expenses are well above last year as there was a \$405k severance pay cost booked this year that was not in FY19. Further, the tuition costs reported this year are \$1.1M higher than last year due to timing of payments in FY19.

GENERAL FUND : Cost Comparisons FY17-FY20

\$ Millions Expense Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	Actual	% of Yr	Actual	% of Yr	Actual	% of Yr	Fcst	% of Yr
Payroll and Personnel	4.249	16.79%	4.395	17.02%	3.876	15.97%	4.602	18.03%
Debt Service	8.571	51.23%	8.510	49.73%	8.761	46.29%	7.706	40.83%
Health Ins. & Pension	2.547	19.55%	2.539	17.88%	2.618	19.24%	2.580	16.14%
Other Fixed Charges	0.808	22.74%	0.673	20.43%	0.563	19.75%	0.583	18.48%
Solid Waste & Recycling	0.467	15.30%	0.357	11.97%	0.395	12.42%	0.412	12.90%
Other Contractual Svcs	0.415	14.08%	0.490	16.87%	0.336	10.88%	0.634	20.72%
Electricity/Gas	0.228	13.30%	0.021	1.39%	0.279	16.20%	0.123	8.86%
Supplies & Materials	0.071	11.06%	0.064	11.38%	0.036	6.32%	0.104	16.38%
Capital Outlay	0.001	1.12%	0.004	4.51%	0.007	13.04%	0.017	15.81%
Other/Contingency	0.036	15.63%	0.078	13.27%	0.084	13.53%	0.065	7.79%
Fuel	0.042	12.80%	0.012	3.30%	0.022	6.50%	0.031	6.93%
Telephone	0.030	6.60%	0.035	4.77%	0.026	4.39%	0.018	3.85%
Total City Expend.	17.464	25.66%	17.178	24.49%	17.003	24.35%	16.876	22.90%
Salaries	3.233	6.25%	3.147	6.08%	3.073	5.96%	3.524	6.73%
Tuition	0.731	9.20%	1.595	18.89%	0.484	5.21%	1.567	19.73%
Student Transportation	0.590	11.22%	0.712	12.30%	0.729	12.33%	0.622	12.43%
Operation of Plant	1.143	33.40%	0.835	21.65%	0.595	16.22%	0.666	17.31%
Health Insurance	2.976	22.23%	3.270	24.43%	2.301	17.72%	2.018	14.31%
Other Fixed Costs	0.589	18.41%	0.628	18.32%	0.788	21.24%	0.705	17.14%
Purchased Services	0.256	17.02%	0.291	18.80%	0.679	45.98%	0.295	25.43%
Instruction	0.231	14.34%	0.380	27.36%	0.312	23.84%	0.450	31.73%
Total Board of Ed.	9.748	11.07%	10.858	12.12%	8.961	9.96%	9.848	10.95%

C. Summary

The City does not expect to change its year end projections in the near future as it is too early in the year. Continued scrutiny and reviews are expected to identify any upside or downside impacts much earlier than in prior years.

**CITY OF WEST HAVEN
REVENUE DETAIL REPORT
August 2019**

Variations favorable/(unfavorable)

Account Description	ACTUAL					FORECAST			
	FY20	Aug YTD	Aug YTD	FY19	Aug YTD %	FY19 YTD %	Projected	Aug YTD %	Δ to Budget
	Budget	Actual			Budget	Actual	FY20	Fcst	
Tax Levy - Current Year	96,375,557	49,122,920	48,219,139		51.0%	51.7%	96,375,557	51.0%	-
Motor Vehicle Supplement	1,236,000	31,711	20,942		2.6%	1.5%	1,236,000	2.6%	-
Tax Levy - Prior Years	412,000	32,920	38,619		8.0%	9.3%	412,000	8.0%	-
Tax Levy - Suspense	100,000	36,218	24,090		36.2%	18.8%	100,000	36.2%	-
Tax Interest - Current Year	463,500	45,436	39,432		9.8%	7.9%	463,500	9.8%	-
Tax Interest - Prior Years	220,500	15,659	30,891		7.1%	12.2%	220,500	7.1%	-
Tax Interest - Suspense	108,150	40,860	21,437		37.8%	15.5%	108,150	37.8%	-
Non Current Per. Prop. Tax	300,000	-	-		0.0%	n/a	300,000	0.0%	-
41 Property Taxes	99,215,707	49,325,723	48,394,549		49.7%	50.0%	99,215,707	49.7%	-
Building Permits	1,200,000	97,068	480,805		8.1%	35.1%	1,200,000	8.1%	-
Electrical Permits	160,000	37,621	60,811		23.5%	29.8%	160,000	23.5%	-
Zoning Permits	95,000	17,000	17,610		17.9%	11.9%	95,000	17.9%	-
Health Licenses	82,400	20,130	22,295		24.4%	23.4%	82,400	24.4%	-
Plumbing & Heating Permits	200,000	32,420	22,021		16.2%	27.6%	200,000	16.2%	-
Police & Protection Licenses	20,600	4,890	2,135		23.7%	8.4%	20,600	23.7%	-
Animal Licenses	13,390	1,746	3,720		13.0%	23.4%	13,390	13.0%	-
Excavation Permits	7,210	1,170	4,180		16.2%	40.3%	7,210	16.2%	-
City Clerk Fees	7,313	806	780		11.0%	13.3%	7,313	11.0%	-
Dog Pound Releases	2,060	-	1,424		0.0%	70.1%	2,060	0.0%	-
Marriage Licenses	3,090	2,100	848		68.0%	17.1%	3,090	68.0%	-
Sporting Licenses	206	105	366		51.0%	135.1%	206	51.0%	-
Alcoholic Beverage License	155	260	140		167.7%	9.2%	155	167.7%	-
42 Licenses & Permits	1,791,424	215,316	617,135		12.0%	31.5%	1,791,424	12.0%	-
Bldg Code Violations	-	-	5,211		n/a	20.3%	-	n/a	-
Fines And Penalties	25,750	3,541	3,932		13.8%	10.3%	25,750	13.8%	-
Parking Tags	175,000	36,589	63,765		20.9%	28.6%	175,000	20.9%	-
43 Fines And Penalties	200,750	40,129	72,907		20.0%	25.4%	200,750	20.0%	-
Investment Income	70,000	54,348	41,696		77.6%	10.9%	70,000	77.6%	-
Rent from City Facilities	31,250	4,180	3,000		13.4%	13.7%	31,250	13.4%	-
44 Revenue From Use Of Money	101,250	58,528	44,696		57.8%	11.1%	101,250	57.8%	-
Educational Cost Sharing	45,140,487	-	-		0.0%	0.0%	45,140,487	0.0%	-
Federal Miscellaneous Grants	-	-	-		n/a	0.0%	-	n/a	-
Health Services	60,000	-	-		0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	-	-		0.0%	0.0%	5,527,988	0.0%	-
Muni Revenue Sharing	147,516	-	-		0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	-		n/a	0.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,370	-	-		0.0%	0.0%	5,370	0.0%	-
Prop Tax Relief - Veterans	118,373	-	-		0.0%	0.0%	118,373	0.0%	-
Pilot-State Owned Property	181,198	-	-		0.0%	0.0%	181,198	0.0%	-
Mashentucket Pequot Grant	807,097	-	-		0.0%	0.0%	807,097	0.0%	-
Town Aid Road	616,005	-	308,002		0.0%	50.0%	616,005	0.0%	-
State Miscellaneous Grants	122,000	30,314	30,134		24.8%	25.0%	122,000	24.8%	-
Telephone Access Grant	120,555	-	-		0.0%	0.0%	120,555	0.0%	-
SCCRWA-Pilot Grant	305,220	151,031	150,698		49.5%	50.0%	305,220	49.5%	-
45 Fed/State Grants	53,151,809	181,345	488,834		0.3%	0.9%	53,151,809	0.3%	-
Record Legal Instrument Fees	656,250	98,570	135,331		15.0%	18.5%	656,250	15.0%	-
Miscellaneous - Parks & Recreation	340,000	45,718	37,519		13.4%	10.7%	340,000	13.4%	-
Miscellaneous - General Gov't	92,700	5,245	5,876		5.7%	10.1%	92,700	5.7%	-
Miscellaneous - Public Works	37,059	100	290		0.3%	0.7%	37,059	0.3%	-
Police Charges	15,450	1,353	1,372		8.8%	13.5%	15,450	8.8%	-
All Other Public Works	2,060	-	90		0.0%	0.6%	2,060	0.0%	-
Health Fees	-	-	-		n/a	0.0%	-	n/a	-
Sundry - Other	155	-	-		0.0%	n/a	155	0.0%	-
46 Charges For Services	1,143,674	150,985	180,479		13.2%	15.0%	1,143,674	13.2%	-
Fire Dept Share of ERS	857,822	-	-		0.0%	0.0%	857,822	0.0%	-
Yale Contribution	422,651	-	-		0.0%	0.0%	422,651	0.0%	-
Sale of Property	-	-	19,100		n/a	6.4%	-	n/a	-
Miscellaneous Revenue	210,000	5,133	6,062		2.4%	2.6%	210,000	2.4%	-
Pilot - Housing Authority	145,230	-	-		0.0%	0.0%	145,230	0.0%	-
Parking Meter Revenue	30,000	38,431	17,666		128.1%	21.5%	30,000	128.1%	-
Sewer Fee Collection Expenses	51,301	55,166	55,166		107.5%	100.0%	51,301	107.5%	-
Quigley/Yale Parking	41,200	7,267	-		17.6%	0.0%	41,200	17.6%	-
Insurance Reimbursement	20,600	23,808	9,423		115.6%	21.5%	20,600	115.6%	-
Organic Recycling Compost	13,000	-	478		0.0%	2.5%	13,000	0.0%	-
47 Other Revenues	1,791,804	129,805	107,896		7.2%	5.1%	1,791,804	7.2%	-
Residual Equity Transfers In	250,000	-	-		0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	1,158,875	1,109,575	1,063,700		95.7%	87.4%	1,158,875	95.7%	-
48 Other Financing Sources	1,408,875	1,109,575	1,063,700		78.8%	87.4%	1,408,875	78.8%	-
Total Operational Revenue	158,805,293	51,211,408	50,970,196		32.2%	32.4%	158,805,293	32.2%	-
Bond Proceeds	-	-	-		n/a	n/a	-	n/a	-
MARB	4,115,542	-	-		0.0%	0.0%	4,115,542	0.0%	-
Total General Fund Revenues	162,920,835	51,211,408	50,970,196		31.4%	31.2%	162,920,835	31.4%	-

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
August 2019

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Tax Lien Sale		Total Collections	
	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20
July	36,896,969	41,337,588	32,266	16,296	36,845	56,022	-	-	36,966,079	41,409,906
August	11,343,112	7,817,042	6,353	16,624	79,005	82,152	-	-	11,428,470	7,915,818
September	883,587	-	24,425	-	72,392	-	-	-	980,404	-
October	493,826	-	59,260	-	42,923	-	-	-	596,009	-
November	548,481	-	11,266	-	33,487	-	-	-	593,235	-
December	5,353,068	-	37,588	-	56,452	-	-	-	5,447,108	-
January	28,991,624	-	19,029	-	51,888	-	655,808	-	29,718,350	-
February	6,655,587	-	(26,904)	-	122,514	-	-	-	6,751,198	-
March	1,695,458	-	141,603	-	177,402	-	-	-	2,014,463	-
April	991,489	-	56,756	-	150,806	-	-	-	1,199,050	-
May	332,013	-	43,455	-	84,243	-	-	-	459,710	-
June	539,130	-	8,841	-	110,937	-	-	-	658,907	-
Total Collections	94,724,345	49,154,630	413,937	32,920	1,018,894	138,173	655,808	-	96,812,983	49,325,723
Aug YTD	48,240,081	49,154,630	38,619	32,920	115,850	138,173	-	-	48,394,549	49,325,723
Projected	94,724,345	97,911,557	413,937	412,000	1,018,894	892,150	655,808	-	96,812,983	99,215,707
% Total	50.93%	50.20%	9.33%	7.99%	11.37%	15.49%	0.00%		49.99%	49.72%
Excl. Lien Sales									50.33%	49.72%

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
August 2019

Variances favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY20 Budget	Aug YTD Actual	Aug YTD FY19	Aug YTD % Budget	FY19 YTD % Actual	FY20 Projected	Aug YTD % Fcst	Δ to Budget
100 City Council	162,672	16,372	14,090	10.1%	16.0%	162,672	10.1%	-
105 Mayor	317,111	98,378	40,685	31.0%	13.6%	317,111	31.0%	-
110 Corporation Counsel	466,368	52,290	47,944	11.2%	11.0%	466,368	11.2%	-
115 Personnel Department	170,585	28,600	26,511	16.8%	15.8%	170,585	16.8%	-
120 Telephone Administration	320,000	7,338	268,095	2.3%	68.7%	320,000	2.3%	-
125 City Clerk	266,278	38,986	47,210	14.6%	15.5%	266,278	14.6%	-
130 Registrar Of Voters	137,002	20,052	24,892	14.6%	17.1%	137,002	14.6%	-
165 Probate Court	8,020	729	126	9.1%	1.8%	8,020	9.1%	-
190 Planning & Development	968,935	138,844	145,725	14.3%	16.0%	968,935	14.3%	-
Central Government Total	2,816,971	401,589	615,279	14.3%	22.4%	2,816,971	14.3%	-
200 Treasurer	7,600	1,267	1,267	16.7%	16.7%	7,600	16.7%	-
210 Comptroller	1,134,370	139,943	140,976	12.3%	13.0%	1,134,370	12.3%	-
220 Central Services	750,933	293,123	283,784	39.0%	39.5%	750,933	39.0%	-
230 Assessment	447,888	73,554	66,294	16.4%	14.9%	447,888	16.4%	-
240 Tax Collector	429,004	65,767	63,805	15.3%	15.7%	429,004	15.3%	-
Finance Total	2,769,795	573,654	556,126	20.7%	20.9%	2,769,795	20.7%	-
300 Emergency Report System I	1,906,271	259,928	268,874	13.6%	14.8%	1,906,271	13.6%	-
310 Police Department	13,491,535	2,498,852	2,063,270	18.5%	15.7%	13,491,535	18.5%	-
320 Animal Control	283,566	40,813	46,774	14.4%	17.6%	283,566	14.4%	-
330 Civil Preparedness	14,198	3,000	-	21.1%	0.0%	14,198	21.1%	-
Public Service Total	15,695,570	2,802,592	2,378,919	17.9%	15.6%	15,695,570	17.9%	-
400 Public Works Administration	604,341	63,102	49,080	10.4%	10.4%	604,341	10.4%	-
410 Engineering	339,311	19,993	18,486	5.9%	15.7%	339,311	5.9%	-
440 Central Garage	1,323,141	170,293	131,489	12.9%	12.1%	1,323,141	12.9%	-
450 Solid Waste	3,215,901	417,417	395,502	13.0%	12.4%	3,215,901	13.0%	-
460 Building & Ground Maintena	1,243,881	165,655	131,709	13.3%	10.6%	1,243,881	13.3%	-
470 Highways & Parks	4,038,581	655,376	624,296	16.2%	15.7%	4,038,581	16.2%	-
Public Works Total	10,765,156	1,491,836	1,350,561	13.9%	13.4%	10,765,156	13.9%	-
500 Human Resources	279,237	53,038	44,733	19.0%	17.6%	279,237	19.0%	-
510 Elderly Services	441,772	29,294	56,048	6.6%	11.0%	441,772	6.6%	-
520 Parks & Recreation	878,548	303,715	292,335	34.6%	34.6%	878,548	34.6%	-
530 Health Department	344,438	50,605	48,484	14.7%	16.0%	344,438	14.7%	-
Health & Human Services Total	1,943,995	436,651	441,600	22.5%	23.1%	1,943,995	22.5%	-
600 Library	1,421,000	253,500	253,500	17.8%	16.4%	1,421,000	17.8%	-
800 City Insurance	800,977	439,698	246,297	54.9%	29.1%	800,977	54.9%	-
810 Employee Benefits	17,999,404	2,708,832	2,901,284	15.0%	19.0%	17,999,404	15.0%	-
820 Debt Service	18,873,827	7,706,037	8,761,422	40.8%	46.3%	18,873,827	40.8%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	(168,460)	61,359	81,568	-36.4%	13.9%	(168,460)	-36.4%	-
Other Total	38,968,927	11,169,426	12,244,072	28.7%	32.9%	38,968,927	28.7%	-
Total City Departments	72,960,414	16,875,748	17,586,557	23.1%	25.2%	72,960,414	23.1%	-
Board of Education	89,960,421	9,847,683	11,472,662	10.9%	12.8%	89,960,421	10.9%	-
Total General Fund Expenses	162,920,835	26,723,431	29,059,219	16.4%	18.2%	162,920,835	16.4%	0

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
August 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Aug YTD	Aug YTD	Aug YTD	FY19 YTD	FY20	Aug YTD	Δ to Budget
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	
Regular Wages	20,522,254	3,363,215	3,178,411	16.4%	16.3%	20,522,254	16.4%	-
Part Time	915,626	282,744	231,409	30.9%	29.0%	915,626	30.9%	-
Overtime	1,879,682	499,042	45,446	26.5%	2.4%	1,879,682	26.5%	-
Longevity	654,950	120,369	155,511	18.4%	21.1%	654,950	18.4%	-
Fringe Reimbursements	1,138,200	243,187	172,740	21.4%	14.7%	1,138,200	21.4%	-
Other Personnel Services	334,871	93,159	92,272	27.8%	44.6%	334,871	27.8%	-
51 Personnel Services	25,445,583	4,601,716	3,875,788	18.1%	16.0%	25,445,583	18.1%	-
Advertising	48,875	4,097	7,825	8.4%	16.5%	48,875	8.4%	-
Building Maintenance	56,350	1,382	4,281	2.5%	6.8%	56,350	2.5%	-
Copier Machine & Rental	49,000	3,782	2,951	7.7%	6.5%	49,000	7.7%	-
Electricity	1,242,000	70,765	211,521	5.7%	21.6%	1,242,000	5.7%	-
Equipment Repair and Maintenance	56,250	22,346	11,684	39.7%	15.3%	56,250	39.7%	-
Financial Services	195,000	7,980	31,525	4.1%	10.5%	195,000	4.1%	-
Legal Services	153,000	425	260	0.3%	0.2%	153,000	0.3%	-
Maintenance Services	653,097	235,751	251,335	36.1%	40.2%	653,097	36.1%	-
Town Aid Road & Tree Manintenance	484,000	35,016	28,700	7.2%	7.8%	484,000	7.2%	-
Training	36,730	10,402	5,869	28.3%	11.2%	36,730	28.3%	-
Trash Pickup, Tip Fees & Recycling	3,195,800	412,405	394,911	12.9%	12.4%	3,195,800	12.9%	-
Travel	28,600	1,329	765	4.6%	5.2%	28,600	4.6%	-
Uniforms	185,832	139,754	139,827	75.2%	77.0%	185,832	75.2%	-
Other Contractual Services	1,144,754	171,336	127,253	15.0%	10.9%	1,144,754	15.0%	-
52 Contractual Services	7,529,288	1,116,771	1,218,705	14.8%	16.8%	7,529,288	14.8%	-
Motor Vehicle Parts	245,000	37,139	42,037	15.2%	16.8%	245,000	15.2%	-
Construction Supplies	65,000	18,092	1,623	27.8%	1.9%	65,000	27.8%	-
Office Supplies	64,868	8,801	5,260	13.6%	8.1%	64,868	13.6%	-
Other Supplies & Materials	263,243	40,315	19,305	15.3%	11.2%	263,243	15.3%	-
53 Supplies & Materials	638,111	104,348	68,224	16.4%	11.9%	638,111	16.4%	-
Health & General Liability Insurance	12,279,949	1,822,440	1,923,994	14.8%	18.1%	12,279,949	14.8%	-
FICA	1,408,018	267,390	248,632	19.0%	19.1%	1,408,018	19.0%	-
Pension	3,679,203	757,092	693,732	20.6%	23.3%	3,679,203	20.6%	-
Workers Compensation	1,500,000	311,190	301,084	20.7%	22.4%	1,500,000	20.7%	-
Debt Service	18,214,952	7,586,687	8,641,901	41.7%	47.5%	18,214,952	41.7%	-
Debt Service (Water Purification)	658,875	119,350	119,521	18.1%	16.7%	658,875	18.1%	-
Other Fixed Charges	248,879	4,777	13,307	1.9%	6.6%	248,879	1.9%	-
54 Fixed Charges	37,989,876	10,868,925	11,942,170	28.6%	33.7%	37,989,876	28.6%	-
Capital Outlay	99,266	17,280	12,501	17.4%	23.9%	99,266	17.4%	-
55 Capital Outlay	99,266	17,280	12,501	17.4%	23.9%	99,266	17.4%	-
Contingency Services	225,000	-	-	0.0%	0.0%	225,000	0.0%	-
Other Contingency	(4,660)	65,306	84,192	-1401.4%	22.6%	(4,660)	-1401.4%	-
56 Other/Contingency	220,340	65,306	84,192	29.6%	13.5%	220,340	29.6%	-
Fuel	450,000	31,195	22,192	6.9%	6.5%	450,000	6.9%	-
Telephone	464,150	17,862	295,151	3.8%	49.7%	464,150	3.8%	-
Gas Heat	123,800	52,344	67,634	42.3%	9.1%	123,800	42.3%	-
Total City Departments	72,960,414	16,875,748	17,586,557	23.1%	25.2%	72,960,414	23.1%	-
Salaries	52,370,421	3,524,100	3,072,767	6.7%	6.0%	52,370,421	6.7%	-
Health Insurance	14,105,092	2,018,247	2,301,529	14.3%	17.7%	14,105,092	14.3%	-
Benefits & Fixed Charges	4,110,714	704,577	789,880	17.1%	21.3%	4,110,714	17.1%	-
Tuition	7,939,386	1,566,795	1,883,420	19.7%	20.3%	7,939,386	19.7%	-
Student Transportation	5,006,320	622,358	984,734	12.4%	16.7%	5,006,320	12.4%	-
Operation of Plant	3,847,829	665,901	719,778	17.3%	19.6%	3,847,829	17.3%	-
Purchased Services	1,161,159	295,314	697,765	25.4%	47.2%	1,161,159	25.4%	-
Instruction	1,419,500	450,391	1,022,789	31.7%	78.2%	1,419,500	31.7%	-
Board of Education	89,960,421	9,847,683	11,472,662	10.9%	12.8%	89,960,421	10.9%	-
Total General Fund Expenses	162,920,835	26,723,431	29,059,219	16.4%	18.2%	162,920,835	16.4%	0

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
August 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Aug YTD	Aug YTD	Aug YTD	FY19 YTD	FY20	Aug YTD	
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	158,648	161,013	6.8%	7.4%	2,350,120	6.8%	-
Teachers - Classroom	27,356,996	1,470,603	1,205,046	5.4%	4.5%	27,356,996	5.4%	-
Teachers - Special Education	5,922,487	271,700	316,796	4.6%	5.1%	5,922,487	4.6%	-
Teachers - Special Area	3,405,682	139,143	159,597	4.1%	4.6%	3,405,682	4.1%	-
Teachers - Substitutes/Interns	689,815	14,242	31,371	2.1%	5.2%	689,815	2.1%	-
Teacher Aides	2,992,839	199,353	183,039	6.7%	6.3%	2,992,839	6.7%	-
Pupil Services	1,565,854	73,659	70,927	4.7%	4.5%	1,565,854	4.7%	-
Clerical	1,551,638	226,514	286,066	14.6%	17.5%	1,551,638	14.6%	-
School Nurses	1,030,163	36,625	43,965	3.6%	4.4%	1,030,163	3.6%	-
Coordinators/Directors	1,064,632	76,456	59,777	7.2%	6.0%	1,064,632	7.2%	-
Custodial / Maintenance	3,006,539	433,985	473,669	14.4%	17.1%	3,006,539	14.4%	-
Lunch Aides	300,000	6,184	11,446	2.1%	3.8%	300,000	2.1%	-
Para Subs-Instructional Aides	105,000	4,939	12,064	4.7%	14.1%	105,000	4.7%	-
Homebound	125,000	1,538	1,545	1.2%	2.5%	125,000	1.2%	-
Detached Worker	98,261	3,934	43,156	4.0%	32.4%	98,261	4.0%	-
Athletic Coaches	200,417	1,346	962	0.7%	0.6%	200,417	0.7%	-
Adult Education	150,000	-	12,328	0.0%	8.3%	150,000	0.0%	-
Severance Pay	300,000	405,230	-	135.1%	0.0%	300,000	135.1%	-
Student Activity Advisors	154,978	-	-	0.0%	0.0%	154,978	0.0%	-
Salaries	52,370,421	3,524,100	3,072,767	6.7%	6.0%	52,370,421	6.7%	-
Health Insurance	14,105,092	2,018,247	2,301,529	14.3%	17.7%	14,105,092	14.3%	-
Medicare Only - Taxes	881,908	52,453	44,802	5.9%	5.4%	881,908	5.9%	-
Social Security	764,786	67,086	67,605	8.8%	9.6%	764,786	8.8%	-
Property & Liability Insurance	525,000	403,688	242,564	76.9%	39.6%	525,000	76.9%	-
Worker's Compensation	1,050,000	58,206	279,617	5.5%	33.6%	1,050,000	5.5%	-
Retirement Contributions	477,407	40,389	45,298	8.5%	12.3%	477,407	8.5%	-
Life Insurance	187,913	16,049	56,897	8.5%	22.9%	187,913	8.5%	-
Travel / Convention / Dues	77,200	62,050	39,341	80.4%	66.8%	77,200	80.4%	-
Other Benefits & Fixed Charges	146,500	4,656	13,756	3.2%	24.4%	146,500	3.2%	-
Benefits & Fixed Charges	18,215,806	2,722,824	3,091,409	14.9%	18.5%	18,215,806	14.9%	-
Tuition	7,939,386	1,566,795	1,883,420	19.7%	20.3%	7,939,386	19.7%	-
Bus Service	3,257,312	382,312	577,991	11.7%	16.2%	3,257,312	11.7%	-
Transportation - Phys. Handicapped	1,341,539	191,531	333,702	14.3%	17.2%	1,341,539	14.3%	-
Transportation - Regional VOC	302,012	28,840	57,681	9.5%	20.0%	302,012	9.5%	-
Transportation - Student Activities	105,457	19,675	15,359	18.7%	12.8%	105,457	18.7%	-
Student Transportation	5,006,320	622,358	984,734	12.4%	16.7%	5,006,320	12.4%	-
Site Repairs & Improvements	675,000	245,997	363,977	36.4%	33.0%	675,000	36.4%	-
Electricity	1,058,733	185,854	192,224	17.6%	17.6%	1,058,733	17.6%	-
Heating	664,487	35,395	26,397	5.3%	5.3%	664,487	5.3%	-
Water	103,919	16,883	11,759	16.2%	15.5%	103,919	16.2%	-
Telephone & Communications	364,178	25,751	46,477	7.1%	24.3%	364,178	7.1%	-
Building Security	388,740	108,388	38,901	27.9%	8.6%	388,740	27.9%	-
Solid Waste / Recycling	220,833	44,714	36,750	20.2%	16.5%	220,833	20.2%	-
Supplies & Equipment	321,939	2,920	2,574	0.9%	8.6%	321,939	0.9%	-
Other Expenses	50,000	-	720	0.0%	40.8%	50,000	0.0%	-
Operation of Plant	3,847,829	665,901	719,778	17.3%	19.6%	3,847,829	17.3%	-
Photocopy Services	269,809	130,367	142,727	48.3%	25.8%	269,809	48.3%	-
Consultant Services	260,000	129,362	89,882	49.8%	27.6%	260,000	49.8%	-
Police And Fire	75,000	277	358,584	0.4%	97.2%	370,000	0.1%	(295,000)
Printing / Postage / Supplies	119,300	6,642	58,972	5.6%	49.0%	119,300	5.6%	-
Other Services	437,050	28,666	47,600	6.6%	43.8%	142,050	20.2%	295,000
Purchased Services	1,161,159	295,314	697,765	25.4%	47.2%	1,161,159	25.4%	-
Instruction	1,419,500	450,391	1,022,789	31.7%	78.2%	1,419,500	31.7%	-
Board of Education	89,960,421	9,847,683	11,472,662	10.9%	12.8%	89,960,421	10.9%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
August 2019

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY20 Budget	Aug YTD Actual	FY19 Actual	Aug YTD FY19	Aug YTD % Budget	FY19 YTD % Actual	Projected FY20	Aug YTD % Fcst	Δ to Budget
REVENUE									
41 Property Taxes	99,215,707	49,325,723	96,157,175	48,394,549	49.7%	50.3%	99,215,707	49.7%	-
41 Property Taxes (Lien Sale)	-	-	655,808	-		0.0%	-		-
42 Licenses & Permits	1,791,424	215,316	1,961,408	617,135	12.0%	31.5%	1,791,424	12.0%	-
43 Fines And Penalties	200,750	40,129	286,947	72,907	20.0%	25.4%	200,750	20.0%	-
44 Revenue From Use Of Money	101,250	58,528	403,514	44,696	57.8%	11.1%	101,250	57.8%	-
45 Fed/State Grants - Non MARB	53,151,809	181,345	53,241,754	488,834	0.3%	0.9%	53,151,809	0.3%	-
46 Charges For Services	1,143,674	150,985	1,205,512	180,479	13.2%	15.0%	1,143,674	13.2%	-
47 Other Revenues	1,791,804	129,805	2,125,440	107,896	7.2%	5.1%	1,791,804	7.2%	-
48 Other Financing Sources	1,408,875	1,109,575	1,217,060	1,063,700	78.8%	87.4%	1,408,875	78.8%	-
Total Operational Revenues	158,805,293	51,211,408	157,254,619	50,970,196	32.2%	32.4%	158,805,293	32.2%	-
48 Bond Proceeds	-	-	-	-			-		-
45 Fed/State Grants - MARB	4,115,542	-	6,250,000	-	0.0%	0.0%	4,115,542	0.0%	-
Total Revenue	162,920,835	51,211,408	163,504,619	50,970,196	31.4%	31.2%	162,920,835	31.4%	-
EXPENDITURES									
Central Government	2,816,971	401,589	2,748,895	615,279	14.3%	22.4%	2,816,971	14.3%	-
Finance	2,769,795	573,654	2,664,127	556,126	20.7%	20.9%	2,769,795	20.7%	-
Public Service	15,695,570	2,802,592	15,221,485	2,378,919	17.9%	15.6%	15,695,570	17.9%	-
Public Works	10,765,156	1,491,836	10,092,167	1,350,561	13.9%	13.4%	10,765,156	13.9%	-
Health & Human Services	1,943,995	436,651	1,909,698	441,600	22.5%	23.1%	1,943,995	22.5%	-
City Insurance	800,977	439,698	845,676	246,297	54.9%	29.1%	800,977	54.9%	-
Employee Benefits	17,999,404	2,708,832	15,237,392	2,901,284	15.0%	19.0%	17,999,404	15.0%	-
Debt Service	18,873,827	7,706,037	18,926,611	8,761,422	40.8%	46.3%	18,873,827	40.8%	-
Library / Other	1,463,179	253,500	1,588,179	253,500	17.3%	16.0%	1,463,179	17.3%	-
Contingency Services	225,000	-	250,000	-	0.0%	0.0%	225,000	0.0%	-
Other Contingency	(393,460)	61,359	337,313	81,568	-15.6%	24.2%	(393,460)	-15.6%	-
Deficit Reduction	-	-	-	-			-		-
Total City Departments	72,960,414	16,875,748	69,821,544	17,586,557	23.1%	25.2%	72,960,414	23.1%	-
Board of Education	89,960,421	9,847,683	89,941,437	11,472,662	10.9%	12.8%	89,960,421	10.9%	-
Total Expenditures	162,920,835	26,723,431	159,762,980	29,059,219	16.4%	18.2%	162,920,835	16.4%	-
Surplus / (Deficit)	-	24,487,977	3,741,639	21,910,978		585.6%	-		0

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr						
Charges For Services	5.627	48.21%	5.735	47.82%	5.755	49.35%	5.682	49.11%
Fed/State Grants - Non MARB	-	0.00%	-	0.00%	-	0.00%	-	
Other Revenues	0.261	68.99%	0.131	52.72%	0.070	31.01%	0.230	101.60%
	5.888	48.80%	5.865	47.37%	5.825	48.96%	5.912	50.11%

SEWER FUND : Cost Comparisons FY17-FY20

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr						
Payroll and Personnel	0.298	12.96%	0.312	14.30%	0.327	14.91%	0.394	16.36%
Capital Outlay	0.566	23.70%	0.473	19.54%	0.450	19.11%	0.540	18.90%
Electricity/Gas/Water	0.014	1.07%	0.103	7.67%	0.109	8.21%	0.081	5.55%
Debt Service	-	0.00%	0.815	100.00%	0.717	100.00%	0.659	100.00%
Contractual Services	0.155	13.15%	0.170	14.52%	0.074	8.50%	0.082	7.82%
Other Fixed Charges	0.185	21.48%	0.125	12.63%	0.099	9.22%	0.108	12.11%
Supplies & Materials	0.097	11.68%	0.087	9.27%	0.053	5.42%	0.038	3.29%
Health Ins. & Pension	0.036	28.26%	0.016	14.12%	0.055	26.48%	0.001	0.36%
Other/Contingency	0.013	2.31%	0.377	67.57%	0.365	51.17%	0.452	42.06%
Fuel	-	0.00%	-	0.00%	0.004	18.99%	-	0.00%
Telephone	0.000	4.40%	0.001	14.86%	0.000	8.57%	0.000	1.66%
	1.364	12.88%	2.479	23.50%	2.252	21.56%	2.355	19.96%

At 2 months Sewer Fund revenues and expenses are in line with prior years and at this point year-end predictions are not coming of of budget.

**WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
August 2019**

	Aug YTD			Aug YTD		
	FY20 Budget	Actual	% Budget	FY18 Actual	Actual	% Actual
Regular Wages	1,918,711	296,449	15.5%	1,651,252	247,796	15.0%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	490,000	97,934	20.0%	529,012	78,917	14.9%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	-	0.0%	4,020	-	0.0%
51 Personnel Services	2,410,211	394,383	16.4%	2,184,284	326,713	15.0%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	74,561	6.2%	1,138,444	108,069	9.5%
Equipment Repair and Maintenance	220,000	15,970	7.3%	322,963	-	0.0%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	2,926	3.7%	67,022	5,463	8.2%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	-	0.0%	12,286	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	864,000	12,689	1.5%	885,233	13,708	1.5%
52 Contractual Services	2,434,166	161,312	6.6%	2,481,113	182,406	7.4%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,168,000	38,465	3.3%	934,047	52,529	5.6%
53 Supplies & Materials	1,168,000	38,465	3.3%	934,047	52,529	5.6%
Health & General Liability Insurance	200,000	726	0.4%	112,419	54,586	48.6%
FICA	175,374	28,302	16.1%	160,167	24,473	15.3%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	2,144	4.3%	245,604	9,150	3.7%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	658,876	658,875	100.0%	815,136	716,700	87.9%
Other Fixed Charges	665,318	77,438	11.6%	581,357	64,963	11.2%
54 Fixed Charges	1,749,568	767,486	43.9%	1,914,683	869,873	45.4%
Capital Outlay	2,857,987	540,152	18.9%	2,417,704	449,867	18.6%
55 Capital Outlay	2,857,987	540,152	18.9%	2,417,704	449,867	18.6%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,075,000	452,106	42.1%	558,485	365,268	65.4%
56 Other/Contingency	1,075,000	452,106	42.1%	558,485	365,268	65.4%
Fuel	25,000	-	0.0%	17,841	4,344	24.4%
Telephone	12,000	199	1.7%	7,230	173	2.4%
Gas Heat	66,000	1,157	1.8%	32,185	1,047	3.3%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	2,355,260	20.0%	10,547,573	2,252,221	21.4%

Note : YTD actuals exclude encumbrances

III) Allingtown Fire Department

AFD : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr						
Property Taxes	2.585	49.27%	2.955	49.37%	3.345	47.21%	3.621	50.63%
Licenses & Permits	0.002	4.52%	0.003	1.29%	0.002	1.82%	0.001	0.73%
Charges For Services	0.000	1.57%	(0.001)	-10.18%	0.001	11.64%	0.005	90.42%
Fed/State Grants	0.529	54.72%	-	0.00%	0.170	85.81%	0.190	339.44%
Other Revenues	0.000	0.01%	0.000	0.03%	0.007	2.02%	0.001	0.79%
	3.116	48.69%	2.956	43.58%	3.525	45.46%	3.818	51.40%

AFD : Cost Comparisons FY17-FY20

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr						
Payroll and Personnel	0.377	14.61%	0.350	15.49%	0.335	16.73%	0.384	17.99%
Health Ins. & Pension	0.375	13.06%	0.422	13.59%	0.759	21.47%	0.691	321.43%
Telephone	0.004	1.35%	0.002	0.62%	0.001	0.41%	0.001	0.31%
Other Fixed Charges	0.017	11.71%	0.055	41.78%	0.052	33.04%	0.034	0.84%
Electricity/Gas/Water	0.079	68.78%	0.084	44.41%	0.085	43.77%	0.002	0.93%
Other/Contingency	0.000	0.07%	-	0.00%	-	0.00%	-	0.00%
Other Contractual Svcs	0.022	19.07%	0.012	12.02%	0.011	10.21%	0.011	9.91%
Capital Outlay	0.002	2.19%	-	0.00%	0.001	1.13%	0.001	1.09%
Supplies & Materials	0.017	40.47%	0.007	18.26%	0.001	3.71%	0.003	6.76%
Fuel	-	0.00%	0.000	0.13%	-	0.00%	-	0.00%
	0.894	14.03%	0.931	14.91%	1.246	19.27%	1.128	15.17%

At 2 months Allingtown revenues and expenses are consistent or better than prior years and at this point year-end predictions are not coming of of budget.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
August 2019

	Aug YTD			Aug YTD		
	FY20 Budget	Actual	% Budget	FY19 Actual	Actual	% Actual
Regular Wages	1,683,170	295,721	17.6%	1,709,364	244,865	14.3%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	88,037	19.6%	503,781	80,845	16.0%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	4,000	739	18.5%	46,939	9,052	19.3%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,137,170	384,496	18.0%	2,260,084	334,763	14.8%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,205	789	7.7%	18,567	2,409	13.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	2,031	10.7%	18,430	1,764	9.6%
Equipment Repair and Maintenance	27,552	2,640	9.6%	24,923	1,322	5.3%
Financial Services	13,000	-	0.0%	9,750	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	25,000	-	0.0%	21,292	41	0.2%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Travel	-	-	0.0%	-	-	0.0%
Uniforms	16,000	7,600	47.5%	15,103	7,200	47.7%
Other Contractual Services	204,569	355	0.2%	174,637	83,417	47.8%
52 Contractual Services	315,326	13,414	4.3%	282,703	96,152	34.0%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	4,000	-	0.0%	5,131	296	5.8%
Other Supplies & Materials	33,000	2,502	7.6%	31,854	978	3.1%
53 Supplies & Materials	37,000	2,502	6.8%	36,985	1,274	3.4%
Health & General Liability Insurance	1,780,273	170,668	9.6%	1,184,078	147,608	12.5%
FICA	65,000	9,336	14.4%	47,519	8,979	18.9%
Pension	2,251,000	520,417	23.1%	1,918,832	611,732	31.9%
Workers Compensation	150,000	24,724	16.5%	84,066	43,327	51.5%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	4,246,273	725,145	17.1%	3,234,495	811,646	25.1%
Capital Outlay	103,511	1,125	1.1%	95,962	1,125	1.2%
55 Capital Outlay	103,511	1,125	1.1%	95,962	1,125	1.2%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	232,000	-	0.0%	53,061	-	0.0%
56 Other/Contingency	232,000	-	0.0%	53,061	-	0.0%
Fuel	18,000	-	0.0%	17,173	-	0.0%
Telephone	307,239	941	0.3%	255,569	1,067	0.4%
Gas Heat	11,000	(74)	-0.7%	8,412	402	4.8%
Deficit Reduction	25,000	-	0.0%	-	-	0.0%
Total City Departments	7,432,518	1,127,550	15.2%	6,244,444	1,246,429	20.0%

Note : YTD actuals exclude encumbrances