

City of West Haven

December FY2019 Monthly Financial
Report to the Municipal Accountability
Review Board



February 7th 2019

City of West Haven
Budget and Financial Report to the
Municipal Accountability Review Board

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Interoffice Memorandum-Office of Mayor Nancy Rossi

TO: Municipal Accountability Review Board

FROM: Frank M. Cieplinski

DATE:

SUBJECT: City of West Haven Monthly Financial Report December of FY19

I) Introduction

I am transmitting the City's monthly financial report for the period ended December 31, 2018 which includes the General Fund, The Sewer Fund, and the Allingtown Fire Department are transmitted under a separate cover.

This is our monthly report which provides a narrative overview on the status of budget and projected fiscal year ending revenue and expenditure estimates for the General Fund. These projections are based on a myriad of assumptions, which could change as the operational demands of the City evolve and we continue to refine the process and methodology used. However with this template now developed, we have a baseline of information to allow us to identify and adapt to monthly budget variations in a more timely and efficient manner.

As previously stated, we will continue to modify these reports as needed while also pursuing various cost savings/efficiency initiatives and welcome any suggestions offered by the MARB. Below is an overview of the financial status of the general fund through December 31, 2018.

II) General Fund Overview

A. Expenditures

Expenditures to date are tracking significantly less than the percent of budget expended through this same fiscal period last year when factoring out the debt service and education costs.

City Budget Comparison Excluding Debt Service and Education

	Budget	YTD (Exp & Enc)	% Used
YTD Dec FY19	\$55,128,931	\$25,098,534	45.53%
YTD Dec FY18	\$53,378,848	\$28,254,447	52.93%

The most significant over-expenditure in FY18 was the health insurance premiums account, which exceeded it's budget appropriation by approximately \$1.74M last fiscal year. This account was increased by \$1.95M in FY19 and the current budget appropriation of \$9.9M was recommended by Segal Consulting. This account is tracking at a spending percent of 46.64% compared to 52.15% for the same period in FY18.

While the City's operating budget expenditures are trending at or under budget, with a few minor exceptions, there is one area of concern. The Public Works trash/recycling collection contract exceeds our budget appropriation by approximately \$190k. This budget line item was developed with the expectation of initiating changes in our trash/recycling collection program. These initiatives will be vigorously pursued and will hopefully be realized in the near future, although not in time to address this shortfall. Additionally the tipping fee on disposal of recycling material has increased from \$0 per ton to approximately \$65 per ton, an estimated unbudgeted cost of \$97k.

Correspondingly, we are projecting the Police Department to under expend its budget by approximately \$400k due to savings realized from a number of vacant positions and a reimbursement from the Board of Education for public safety services provided to the schools.

Further, a significant under expenditure of \$1.9M is projected in the contingency fund which was budgeted at \$2,587,041. As you may recall, the contingency account consists of two discreet sections; \$837,041 of which \$402k was unassigned and the balance designated for specific categories of expense. The second section of this account, \$1,750,000 was designated as a reserve for deficit reduction from prior year's budgets.

At the time the FY19 budget was developed, there was still uncertainty about the FY17 budget deficit as well as FY18. At MARB's recommendation, \$1,750,000 was appropriated to cover the potential excess deficit beyond the \$8M committed by the state. Since the FY17 "increased" deficit was well below expectations as well as the FY18 preliminary budget deficit being well below expectations, this \$1,750,000 does not appear to be needed for deficit reduction, as the state's \$8,000,000 payment will more than adequately cover the shortfalls from previous years.

Consequently this under expenditure of \$1.9M in the contingency account is comprised of an estimated \$150,000 in unallocated funds that don't appear to be needed at this time and the \$1.75M designated for deficit reduction. Assuming our estimates materialize and this \$1.75M is not needed. We recognize that use of these funds will require MARB authorization, but we would like to discuss integration of the available proceeds to fund deficits elsewhere and consider establishing a reserve account where appropriate.

To summarize the projected estimated expenditures for FY19, at this moment-in-time City's General Fund, assuming the Board of Education does not exceed their budget appropriation. The estimated under spending is \$2,125,659 or \$375,659 net of the \$1,750,000 designated for deficit reduction.

B. Revenues

There are anomalies when comparing revenues through December of FY18 with revenues through December of FY19 that distort the true picture. Given a one time and very large tax prepayment and a November 2017 lien sale, the December 2017 revenues are inflated due to these anomalies.

As previously noted, the City will conduct a tax lien sale in the spring of this year. Last fiscal year's sale was held earlier than preferred due to a cash flow issue. With these adjustments the percentage of revenues collected through Dec 31, 2018 is 47.99% of annual expectations compared to 45.60% compared to the same period last fiscal year.

It is important to note that last fiscal year every category of revenues exceeded the budget appropriation, with the exception of state grants. This fiscal year the revenue category of "State Grants" excluding the MARB revenue is tracking with budget and is consistent with the State's municipal aid revenue for West Haven.

As you know the second MARB payment of \$8,000,000 is scheduled for installment disbursements later this year, contingent upon the conditions set forth in the memorandum of agreement between the State and the City. These revenue predictions assume receipt of this revenue.

At this moment in time our analysis projects revenue estimates exceeding the revenue budget appropriation of \$164,303,226 by \$1,329,948. The variances between the budgeted amount, the projected revenue estimate and the associated variances are detailed on the corresponding revenue report, and some of the more significant positive variances are:

1. Property Taxes – projected to exceed budget by approximately \$540,000. This is based on the continued aggressive collections efforts of the Tax Office and a planned tax lien sale in the spring of 2019 as stated above. During the past few fiscal years the City has conducted very successful tax lien sales in the fall to provide needed cash flow, however, the preferred time is in the spring as it is more efficient in limiting the number of deficit accounts.
2. Investment Income – projected to exceed the revenue appropriation by approximately \$145,000 based on the City's favorable cash flow balance due in large measure to the proceeds from the \$17,040,000 deficit bond financing last fiscal year.
3. Parking Tags – projected to exceed the revenue appropriation by \$115,000 due to the aggressive tagging program conducted by the City and the collection efforts of the Tax Office.

It is important to note that the City has conducted a "Request for Proposal" for the sale of two abandoned elementary schools, which is expected to generate additional revenues not included in these projections.

C. Summary

At this moment in time the expenditure portion of the budget is expected to be favorable by \$2,125,659 or approximately \$375,659 net of the \$1,750,000 for deficit reduction that is likely not needed for that purpose. Additionally the revenue portion of the budget is projected to exceed budget by approximately \$1,329,948 (assuming receipt of MARB funds), the total General Fund budget is projecting a moderate but positive fiscal year end result of operations.

We are cautiously optimistic about our projections as this time is the second time that the City has conducted such a comprehensive, but critically important fiscal analysis this early in the year. With ongoing enhancements to our process, the possibility of ever changing assumptions, and the exigencies faced by a municipal organization of this size and complexity, our projections are likely to vary over the remainder of the fiscal year.

However, through the continuing refinements to the process, organizational efficiencies, cost savings initiatives, and ongoing monitoring of our financial condition, we are committed to ensuring the City completes the fiscal year with a positive result of operations.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY19
December 2018

Variances favorable/(unfavorable)

Department	FY19 Adopted	FY19 Revised	Dec YTD Actual	Dec YTD % Budget	FY19 Projected	Variance
100 City Council	88,982	88,982	39,983	44.9%	88,982	-
105 Mayor	317,111	317,111	155,521	49.0%	317,111	-
110 Corporation Counsel	450,868	450,868	183,076	40.6%	435,000	15,868
115 Personnel Department	170,585	170,585	80,439	47.2%	170,585	-
120 Telephone Administration	315,336	315,336	283,944	90.0%	355,336	(40,000)
125 City Clerk	298,198	298,198	140,918	47.3%	298,198	-
130 Registrar Of Voters	140,525	140,525	103,090	73.4%	150,525	(10,000)
165 Probate Court	8,020	8,020	2,431	30.3%	8,020	-
190 Planning & Development	962,385	962,385	446,482	46.4%	902,385	60,000
Central Government Total	2,752,010	2,752,010	1,435,883	52.2%	2,726,142	25,868
200 Treasurer	7,600	7,600	3,800	50.0%	7,600	-
210 Comptroller	972,571	972,571	560,514	57.6%	1,012,571	(40,000)
220 Central Services	731,403	731,403	400,863	54.8%	751,403	(20,000)
230 Assessment	451,157	451,157	206,702	45.8%	451,157	-
240 Tax Collector	431,604	431,604	185,199	42.9%	431,604	-
Finance Total	2,594,335	2,594,335	1,357,078	52.3%	2,654,335	(60,000)
300 Emergency Report System D	1,838,583	1,838,583	763,400	41.5%	1,905,887	(67,304)
310 Police Department	13,623,541	13,623,541	6,603,372	48.5%	13,223,541	400,000
320 Animal Control	283,366	283,366	136,382	48.1%	283,366	-
330 Civil Preparedness	14,198	14,198	3,000	21.1%	12,000	2,198
Public Service Total	15,759,688	15,759,688	7,506,154	47.6%	15,424,794	334,894
400 Public Works Administration	597,958	597,958	162,570	27.2%	597,958	-
410 Engineering	189,311	189,311	56,649	29.9%	124,311	65,000
440 Central Garage	1,280,901	1,280,901	513,597	40.1%	1,255,901	25,000
450 Solid Waste	2,944,900	2,944,900	1,585,931	53.9%	3,232,668	(287,768)
460 Building & Ground Maintenance	1,221,681	1,221,681	519,479	42.5%	1,171,681	50,000
470 Highways & Parks	4,033,581	4,033,581	1,794,215	44.5%	4,033,581	-
Public Works Total	10,268,332	10,268,332	4,632,441	45.1%	10,416,100	(147,768)
500 Human Resources	282,237	282,237	123,487	43.8%	282,237	-
510 Elderly Services	487,745	487,745	205,741	42.2%	462,745	25,000
520 Parks & Recreation	889,252	889,252	456,073	51.3%	889,252	-
530 Health Department	354,970	354,970	162,842	45.9%	334,970	20,000
Health & Human Services Total	2,014,204	2,014,204	948,144	47.1%	1,969,204	45,000
600 Library	1,521,000	1,521,000	760,500	50.0%	1,521,000	-
800 City Insurance	825,977	825,977	464,181	56.2%	800,977	25,000
810 Employee Benefits	16,761,500	16,761,500	7,818,104	46.6%	16,761,500	-
820 Debt Service	19,213,849	19,213,849	11,194,982	58.3%	19,213,849	-
830 C-Med	44,844	44,844	42,179	94.1%	42,179	2,665
900 Unallocated Expenses	2,587,041	2,587,041	116,769	4.5%	687,041	1,900,000
Other Total	40,954,211	40,954,211	20,396,715	49.8%	39,026,546	1,927,665
Total City Departments	74,342,780	74,342,780	36,276,415	48.8%	72,217,121	2,125,659
Board of Education	89,960,421	89,960,421	40,382,530	44.9%	89,960,421	-
Total West Haven Expenses	164,303,201	164,303,201	76,658,945	46.7%	162,177,542	2,125,659

Note : FY19 YTD includes encumbrances

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY18
December 2018

Department	FY18 Adopted	FY18 Revised	Dec YTD FY18	Dec YTD % FY18
100 City Council	110,356	110,356	46,027	41.7%
105 Mayor	345,581	345,581	207,452	60.0%
110 Corporation Counsel	627,662	627,662	358,856	57.2%
115 Personnel Department	173,968	173,968	83,897	48.2%
120 Telephone Administration	329,811	329,811	19,156	5.8%
125 City Clerk	300,330	300,330	163,210	54.3%
130 Registrar Of Voters	156,678	156,678	74,504	47.6%
165 Probate Court	14,520	14,520	5,388	37.1%
190 Planning & Development	1,018,148	1,018,148	532,760	52.3%
Central Government Total	3,077,054	3,077,054	1,491,249	48.5%
200 Treasurer	7,600	7,600	3,800	50.0%
210 Comptroller	1,147,481	1,147,481	461,130	40.2%
220 Central Services	828,559	828,559	348,597	42.1%
230 Assessment	443,121	443,121	208,297	47.0%
240 Tax Collector	413,409	413,409	216,839	52.5%
Finance Total	2,840,170	2,840,170	1,238,663	43.6%
300 Emergency Report System D	1,877,190	1,877,190	819,477	43.7%
310 Police Department	14,244,522	14,244,522	6,951,974	48.8%
320 Animal Control	307,474	307,474	155,346	50.5%
330 Civil Preparedness	16,512	16,512	3,000	18.2%
Public Service Total	16,445,698	16,445,698	7,929,796	48.2%
400 Public Works Administration	605,279	605,279	259,457	42.9%
410 Engineering	213,065	213,065	136,513	64.1%
440 Central Garage	1,325,093	1,325,093	529,772	40.0%
450 Solid Waste	3,128,401	3,128,401	1,428,700	45.7%
460 Building & Ground Maintenance	1,417,729	1,417,729	635,266	44.8%
470 Highways & Parks	4,164,272	4,164,272	2,160,321	51.9%
Public Works Total	10,853,839	10,853,839	5,150,028	47.4%
500 Human Resources	327,190	327,190	155,916	47.7%
510 Elderly Services	497,629	497,629	199,205	40.0%
520 Parks & Recreation	941,409	941,409	504,911	53.6%
530 Health Department	374,777	374,777	210,744	56.2%
Health & Human Services Total	2,141,005	2,141,005	1,070,776	50.0%
600 Library	1,596,000	1,596,000	798,000	50.0%
800 City Insurance	775,977	775,977	329,831	42.5%
810 Employee Benefits	14,963,022	14,963,022	7,802,797	52.1%
820 Debt Service	19,769,411	19,769,411	9,641,273	48.8%
830 C-Med	44,844	44,844	-	0.0%
900 Unallocated Expenses	636,239	636,239	169,002	26.6%
Other Total	37,785,493	37,785,493	18,740,903	49.6%
Total City Departments	73,143,259	73,143,259	35,621,415	48.7%
Board of Education	89,626,581	89,626,581	39,866,355	44.5%
Total West Haven Expenses	162,769,840	162,769,840	75,487,770	46.4%

**CITY OF WEST HAVEN
FY19 REVENUE DETAIL REPORT
December 2018**

Variances favorable/(unfavorable)

Account Description	FY19 Adopted	FY19 Revised	Dec YTD Actual	Dec YTD % Collected	Projected FY19	Variance
Tax Levy - Current Year	92,960,706	92,960,706	55,711,356	59.9%	92,056,702	(904,004)
Motor Vehicle Supplement	1,200,000	1,200,000	212,188	17.7%	1,253,966	53,966
Tax Levy - Prior Years	400,000	400,000	171,157	42.8%	617,595	217,595
Tax Levy - Suspense	200,000	200,000	57,070	28.5%	229,012	29,012
Tax Interest - Current Year	450,000	450,000	123,400	27.4%	484,144	34,144
Tax Interest - Prior Years	210,000	210,000	78,499	37.4%	265,387	55,387
Tax Interest - Suspense	105,000	105,000	62,136	59.2%	159,312	54,312
Prior Year Tax Lien Sale	1,500,000	1,500,000	-	0.0%	2,500,000	1,000,000
41 Property Taxes	97,025,706	97,025,706	56,415,805	58.1%	97,566,118	540,412
Building Permits	1,225,000	1,225,000	713,106	58.2%	1,400,006	175,006
Electrical Permits	160,000	160,000	130,563	81.6%	220,000	60,000
Zoning Permits	87,000	87,000	49,542	56.9%	115,000	28,000
Health Licenses	80,000	80,000	38,572	48.2%	80,000	-
Plumbing & Heating Permits	210,000	210,000	35,202	16.8%	75,000	(135,000)
Police & Protection Licenses	20,000	20,000	17,550	87.8%	15,000	(5,000)
Animal Licenses	13,000	13,000	4,885	37.6%	15,000	2,000
Excavation Permits	7,000	7,000	5,710	81.6%	7,000	-
City Clerk Fees	7,100	7,100	2,678	37.7%	6,000	(1,100)
Dog Pound Releases	2,000	2,000	1,872	93.6%	3,500	1,500
Marriage Licenses	3,000	3,000	2,258	75.3%	3,000	-
Sporting Licenses	200	200	66	33.0%	200	-
Alcoholic Beverage License	150	150	740	493.3%	540	390
42 Licenses & Permits	1,814,450	1,814,450	1,002,744	55.3%	1,940,246	125,796
Bldg Code Violations	-	-	13,090	n/a	25,000	25,000
Fines And Penalties	25,000	25,000	8,986	35.9%	25,000	-
Parking Tags	125,000	125,000	129,376	103.5%	250,000	125,000
43 Fines And Penalties	150,000	150,000	151,452	101.0%	300,000	150,000
Investment Income	55,000	55,000	111,204	202.2%	230,000	175,000
Rent from City Facilities	25,000	25,000	12,750	51.0%	25,000	-
44 Revenue From Use Of Money	80,000	80,000	123,954	154.9%	255,000	175,000
Educational Cost Sharing	45,140,487	45,140,487	11,748,252	26.0%	45,140,487	-
Health Services	60,000	60,000	-	0.0%	60,000	-
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	5,527,988	-
Muni Revenue Sharing	147,516	147,516	-	0.0%	147,516	-
Prop Tax Relief - Elderly & Disabl	-	-	4,000	n/a	4,000	4,000
Prop Tax Relief - Total Disab	5,370	5,370	5,111	95.2%	5,370	-
Prop Tax Relief - Veterans	118,373	118,373	130,003	109.8%	118,373	-
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	181,198	-
Mashentucket Pequot Grant	807,097	807,097	269,032	33.3%	807,097	-
Town Aid Road	617,602	617,602	308,002	49.9%	616,005	(1,597)
State Miscellaneous Grants	122,000	122,000	90,401	74.1%	122,000	-
Telephone Access Grant	117,044	117,044	-	0.0%	106,500	(10,544)
SCCRWA-Pilot Grant	296,330	296,330	150,698	50.9%	301,336	5,006
MARB	8,000,000	8,000,000	-	0.0%	8,000,000	-
45 Fed/State Grants	61,141,005	61,141,005	18,414,686	30.1%	61,137,870	(3,135)
Record Legal Instrument Fees	625,000	625,000	392,534	62.8%	700,000	75,000
Miscellaneous - Parks & Recreation	340,000	340,000	97,675	28.7%	345,000	5,000
Miscellaneous - General Gov't	90,000	90,000	37,378	41.5%	90,000	-
Miscellaneous - Public Works	37,059	37,059	749	2.0%	37,819	760
Police Charges	15,000	15,000	4,340	28.9%	14,000	(1,000)
All Other Public Works	2,000	2,000	320	16.0%	2,000	-
Health Fees	-	-	25	n/a	25	25
Sundry - Other	150	150	-	0.0%	-	(150)
46 Charges For Services	1,109,209	1,109,209	533,020	48.1%	1,188,844	79,635
Fire Dept Share of ERS	804,083	804,083	275,668	34.3%	804,083	-
Yale Contribution	422,651	422,651	437,317	103.5%	437,317	14,666
Sale of Property	-	-	287,150	n/a	287,150	287,150
Miscellaneous Revenue	210,000	210,000	25,703	12.2%	145,000	(65,000)
Pilot - Housing Authority	141,000	141,000	-	0.0%	141,000	-
Parking Meter Revenue	20,000	20,000	51,962	259.8%	45,000	25,000
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%	55,166	6,769
Quigley/Yale Parking	40,000	40,000	21,801	54.5%	43,603	3,603
Insurance Reimbursement	20,000	20,000	17,486	87.4%	23,000	3,000
Organic Recycling Compost	13,000	13,000	10,228	78.7%	15,000	2,000
47 Other Revenues	1,719,131	1,719,131	1,182,481	68.8%	1,996,319	277,188
Residual Equity Transfers In	200,000	200,000	-	0.0%	200,000	-
Transfer From Sewer Oper Fund	1,063,700	1,063,700	1,063,700	100.0%	1,063,700	-
Bond Proceeds	-	-	-	n/a	-	-
48 Other Financing Sources	1,263,700	1,263,700	1,063,700	84.2%	1,263,700	-
Total Revenues	164,303,201	164,303,201	78,887,842	48.0%	165,648,097	1,344,896

CITY OF WEST HAVEN
FY18 REVENUE DETAIL REPORT
December 2018

Account Description	FY18 Adopted	FY18 Revised	Dec YTD FY18	Dec YTD % Collected
Tax Levy - Current Year	91,963,234	91,963,234	57,852,002	62.9%
Motor Vehicle Supplement	947,915	947,915	207,919	21.9%
Tax Levy - Prior Years	400,000	400,000	304,153	76.0%
Tax Levy - Suspense	100,000	100,000	61,275	61.3%
Tax Interest - Current Year	575,000	575,000	175,708	30.6%
Tax Interest - Prior Years	270,000	270,000	110,727	41.0%
Tax Interest - Suspense	150,000	150,000	76,703	51.1%
Prior Year Tax Lien Sale	-	-	1,047,133	n/a
41 Property Taxes	94,406,149	94,406,149	59,835,620	63.4%
Building Permits	1,025,000	1,025,000	478,557	46.7%
Electrical Permits	150,000	150,000	81,799	54.5%
Zoning Permits	87,000	87,000	57,613	66.2%
Health Licenses	80,000	80,000	9,900	12.4%
Plumbing & Heating Permits	215,000	215,000	27,951	13.0%
Police & Protection Licenses	20,000	20,000	8,928	44.6%
Animal Licenses	13,000	13,000	4,501	34.6%
Excavation Permits	7,000	7,000	2,970	42.4%
City Clerk Fees	7,100	7,100	2,878	40.5%
Dog Pound Releases	4,000	4,000	1,541	38.5%
Marriage Licenses	3,000	3,000	1,439	48.0%
Sporting Licenses	200	200	123	61.5%
Alcoholic Beverage License	150	150	62	41.3%
42 Licenses & Permits	1,611,450	1,611,450	678,261	42.1%
Fines And Penalties	25,000	25,000	3,063	12.3%
Parking Tags	84,426	84,426	125,877	149.1%
43 Fines And Penalties	109,426	109,426	128,939	117.8%
Investment Income	5,000	5,000	23,809	476.2%
Rent from City Facilities	25,000	25,000	13,500	54.0%
44 Revenue From Use Of Money	30,000	30,000	37,309	124.4%
Educational Cost Sharing	41,558,928	41,558,928	11,285,122	27.2%
Special Education	8,458,199	8,458,199	-	0.0%
Health Services	60,000	60,000	-	0.0%
Pilot-Colleges & Hospitals	5,461,372	5,461,372	5,412,671	99.1%
MRSA - Sales Tax Sharing	1,614,877	1,614,877	-	0.0%
MRSA - Select Pilot	339,563	339,563	-	0.0%
Prop Tax Relief - Elderly & Disabl	400,000	400,000	6,000	1.5%
Prop Tax Relief - Total Disab	5,977	5,977	5,370	89.8%
Prop Tax Relief - Veterans	101,000	101,000	133,950	132.6%
Pilot-State Owned Property	63,554	63,554	-	0.0%
Mashentucket Pequot Grant	951,618	951,618	317,206	33.3%
Town Aid Road	616,673	616,673	308,801	50.1%
State Miscellaneous Grants	122,000	122,000	91,758	75.2%
Telephone Access Grant	100,373	100,373	-	0.0%
SCCRWA-Pilot Grant	296,330	296,330	157,619	53.2%
MRSA - Motor Vehicle/MV Cap	2,255,190	2,255,190	-	0.0%
45 Fed/State Grants	62,405,654	62,405,654	17,718,498	28.4%
Record Legal Instrument Fees	625,000	625,000	300,655	48.1%
Miscellaneous - Parks & Recreation	360,000	360,000	104,915	29.1%
Miscellaneous - General Gov't	90,000	90,000	31,349	34.8%
Miscellaneous - Public Works	38,578	38,578	-	0.0%
Police Charges	10,000	10,000	7,316	73.2%
All Other Public Works	4,000	4,000	370	9.3%
Health Fees	-	-	20	n/a
Sundry - Other	150	150	-	0.0%
46 Charges For Services	1,127,728	1,127,728	444,624	39.4%
Fire Dept Share of ERS	791,955	791,955	213,438	27.0%
Yale Contribution	413,060	413,060	427,290	103.4%
Sale of Property	-	-	31,000	n/a
Miscellaneous Revenue	215,000	215,000	95,860	44.6%
Pilot - Housing Authority	141,000	141,000	-	0.0%
Parking Meter Revenue	20,000	20,000	46,893	234.5%
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%
Quigley/Yale Parking	40,000	40,000	21,801	54.5%
Insurance Reimbursement	20,000	20,000	1,972	9.9%
Organic Recycling Compost	18,605	18,605	370	2.0%
47 Other Revenues	1,708,017	1,708,017	893,790	52.3%
Residual Equity Transfers In	200,000	200,000	-	0.0%
Transfer From Sewer Oper Fund	1,171,416	1,171,416	1,171,416	100.0%
Bond Proceeds	-	-	1,040,796	n/a
48 Other Financing Sources	1,371,416	1,371,416	2,212,212	161.3%
Total Revenues	162,769,840	162,769,840	81,949,253	50.3%

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
December 2018

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Prior Year Tax Lien Sale		Total Collections	
	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19	FY18	FY19
July	40,636,486	36,896,969	14,397	32,266	55,864	36,845	-	-	40,706,747	36,966,079
August	5,734,471	11,747,612	73,857	6,353	90,136	79,005	-	-	5,898,463	11,832,970
September	568,217	883,587	68,395	24,425	58,821	72,392	-	-	695,433	980,404
October	822,118	493,826	42,873	59,260	59,668	42,923	-	-	924,658	596,009
November	558,796	548,481	75,895	11,266	105,278	33,487	1,047,133	-	1,787,102	593,235
December	9,739,833	5,353,068	28,737	37,588	54,646	56,452	-	-	9,823,216	5,447,108
January	24,813,164	-	101,369	-	64,391	-	-	-	24,978,924	-
February	6,497,672	-	87,409	-	113,242	-	-	-	6,698,323	-
March	1,418,868	-	106,971	-	142,497	-	-	-	1,668,337	-
April	875,085	-	192,068	-	189,572	-	178,276	-	1,435,001	-
May	263,825	-	102,075	-	101,609	-	-	-	467,509	-
June	(224,895)	-	107,519	-	107,888	-	498,011	-	488,523	-
Total Collections	91,703,641	55,923,544	1,001,564	171,157	1,143,613	321,104	1,723,419	-	95,572,237	56,415,805
December YTD	58,059,921	55,923,544	304,153	171,157	424,413	321,104	1,047,133	-	59,835,620	56,415,805

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
December 2018

	FY19 Adopted	FY19 Revised	Dec YTD Actual	Dec YTD % Budget
Regular Wages	20,470,663	20,470,663	9,461,198	46.2%
Part Time	891,965	891,965	483,517	54.2%
Overtime	1,909,700	1,909,700	1,085,575	56.8%
Longevity	654,950	654,950	398,845	60.9%
Fringe Reimbursements	1,260,000	1,260,000	560,427	44.5%
Other Personnel Services	358,984	358,984	135,263	37.7%
51 Personnel Services	25,546,262	25,546,262	12,124,824	47.5%
Advertising	48,595	48,595	22,397	46.1%
Building Maintenance	57,350	57,350	31,301	54.6%
Copier Machine & Rental	45,000	45,000	16,663	37.0%
Electricity	640,000	640,000	477,862	74.7%
Equipment Repair and Maintenance	56,250	56,250	39,613	70.4%
Financial Services	175,000	175,000	184,997	105.7%
Legal Services	150,000	150,000	36,527	24.4%
Maintenance Services	585,144	585,144	353,463	60.4%
Town Aid Road & Tree Manintenance	484,000	484,000	110,375	22.8%
Training	44,468	44,468	13,663	30.7%
Trash Pickup, Tip Fees & Recycling	2,914,500	2,914,500	1,576,798	54.1%
Travel	26,100	26,100	6,059	23.2%
Uniforms	191,308	191,308	151,258	79.1%
Other Contractual Services	1,131,814	1,131,814	454,606	40.2%
52 Contractual Services	6,549,529	6,549,529	3,475,581	53.1%
Motor Vehicle Parts	245,000	245,000	129,555	52.9%
Construction Supplies	70,000	70,000	12,155	17.4%
Office Supplies	62,000	62,000	32,569	52.5%
Other Supplies & Materials	260,748	260,748	72,056	27.6%
53 Supplies & Materials	637,748	637,748	246,334	38.6%
Health & General Liability Insurance	11,550,377	11,550,377	5,689,967	49.3%
FICA	1,412,139	1,412,139	666,073	47.2%
Pension	3,200,140	3,200,140	1,067,603	33.4%
Workers Compensation	1,500,000	1,500,000	767,446	51.2%
Debt Service	18,497,149	18,497,149	10,836,501	58.6%
Debt Service (Water Purification)	716,700	716,700	358,482	50.0%
Other Fixed Charges	292,869	292,869	108,075	36.9%
54 Fixed Charges	37,169,374	37,169,374	19,494,146	52.4%
Capital Outlay	92,890	92,890	28,795	31.0%
55 Capital Outlay	92,890	92,890	28,795	31.0%
Contingency Services	250,000	250,000	-	0.0%
Other Contingency	628,491	628,491	124,873	19.9%
56 Other/Contingency	878,491	878,491	124,873	14.2%
Fuel	520,000	520,000	168,270	32.4%
Telephone	509,486	509,486	351,158	68.9%
Gas Heat	689,000	689,000	262,433	38.1%
Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	36,276,415	48.8%
Board of Education	89,960,421	89,960,421	40,382,530	44.9%
Total West Haven Expenses	164,303,201	164,303,201	76,658,945	46.7%

Note : FY19 YTD includes encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
December 2018

REVENUE	FY19 Adopted	FY19 Revised	Dec YTD Actual	Dec YTD % Budget
41 Property Taxes	95,525,706	95,525,706	56,415,805	59.1%
41 Property Taxes (Lien Sale)	1,500,000	1,500,000	-	0.0%
42 Licenses & Permits	1,814,450	1,814,450	1,002,744	55.3%
43 Fines And Penalties	150,000	150,000	151,452	101.0%
44 Revenue From Use Of Money	80,000	80,000	123,954	154.9%
45 Fed/State Grants - Non MARB	53,141,005	53,141,005	18,414,686	34.7%
46 Charges For Services	1,109,209	1,109,209	533,020	48.1%
47 Other Revenues	1,719,131	1,719,131	1,182,481	68.8%
48 Other Financing Sources	1,263,700	1,263,700	1,063,700	84.2%
Total Operational Revenues	156,303,201	156,303,201	78,887,842	50.5%
48 Bond Proceeds	-	-	-	n/a
45 Fed/State Grants - MARB	8,000,000	8,000,000	-	0.0%
Total Revenue	164,303,201	164,303,201	78,887,842	48.0%

EXPENDITURES	FY19 Adopted	FY19 Revised	Dec YTD Actual	Dec YTD % Budget
51 Personnel Services	25,546,262	25,546,262	12,124,824	47.5%
52 Contractual Services	6,549,529	6,549,529	3,475,581	53.1%
53 Supplies & Materials	637,748	637,748	246,334	38.6%
54 Fixed Charges	37,169,374	37,169,374	19,494,146	52.4%
55 Capital Outlay	92,890	92,890	28,795	31.0%
56 Other/Contingency	878,491	878,491	124,873	14.2%
57 Fuel	520,000	520,000	168,270	32.4%
58 Telephone	509,486	509,486	351,158	68.9%
59 Other Utilities	689,000	689,000	262,433	38.1%
69 Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	36,276,415	48.8%
Board of Education	89,960,421	89,960,421	40,382,530	44.9%
Total Expenditures	164,303,201	164,303,201	76,658,945	46.7%



Interoffice Memorandum-Office of Mayor Nancy Rossi

TO: Municipal Accountability Review Board

FROM: Frank M. Cieplinski

DATE: 1/31/19

SUBJECT: City of West Haven Monthly Financial Report December of FY19

ADDENDUM: Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the General Fund monthly financial report for the period ended December 31, 2018 to include the monthly financial reports for the City's Sewer Fund, and Allingtown Fire Department. Since each of their operations is special revenue funds, segregated from the General Fund, they have separate and distinct budgets.

To simplify the financial status of each of these operations, the following summaries have been developed.

I) West Haven Sewer Fund A/O December 31, 2018

Comparison with the FY18 budget through December 31, 2017

Expenditures:

	Budget	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$11,797,193	\$5,337,736	45.25%	\$6,459,457
FY18	\$11,788,128	\$5,514,715	46.78%	\$6,273,413

Revenues:

	Budget	Received	% Rec.	Remaining Balance
FY19	\$11,797,193	\$6,734,778	57.01%	\$5,071,105
FY18	\$11,788,128	\$7,627,043	64.70%	\$4,161,085

At this moment in time the percentage of the budget expended is slightly under the budget expended through the same period last fiscal year (45.25% vs 46.78%). The revenues collected for the fiscal year are tracking less than last fiscal year through the same period (57.01% vs 64.70%) primarily because a lien sale was held in November 2017. This year the lien sale will be held this spring to coincide with the tax lien sale.

However with 50% of the fiscal year having expired, the FY19 expenditures are trending below budget while the FY19 revenues are tracking well ahead of budget. In short, the FY19 expenditures and revenues are tracking relatively consistently with last year's budget which ended the fiscal year with an operating surplus of approximately \$1.8M.

Given this information and the expenditure and revenue trends over the past three fiscal years, I expect the sewer fund is likely to generate a healthy year-end surplus.

II) Allingtown Fire Department A/O December 31, 2018

Comparison with the FY18 budget through December 31, 2017

Expenditures:

	Budget	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$6,929,85	\$4,294,760	45.63%	\$3,767,832
FY18	\$7,203,708	\$2,959,101	41.08%	\$4,244,607

Revenues:

	Budget	Received	% Rec.	Remaining Balance
FY19	\$6,929,85	\$4,294,760	61.97%	\$2,635,090
FY18	\$7,203,708	\$4,325,651	60.05%	\$2,878,057

It should be noted that this budget will be amended in the near future to comply with MARB recommended revisions that were proposed after the fire budget was adopted. The purpose of this amendment was to generate additional revenue to eliminate the negative fund balance. To accomplish this, the authority was granted for the City to issue a supplemental tax bill for the Allingtown Fire Department District and such billing was conducted in early December. Once the impact of the supplemental tax is reconciled, this budget will have to be amended in accordance with conditions of the City Charter. Please note that this is additional revenue, since it will be utilized to offset the estimated fund deficit will have little if any effect on the operation and ultimate results of this budget.

At this stage, expenses are tracking as expected in spite of being slightly ahead on a percentage basis of last year at this time. Correspondingly, as the above chart reflects, revenues are tracking ahead of last year by almost 2.0%.

Given the historically strong revenue collections, and the current year's revenue trend and expenditures tracking with the budget the Fire Department should end the year with a positive result of operations.

West Haven MOA Compliance

Requirement	Deliverable/Milestone	Deadline	Status
Fire Service Study			
Plan/timeline for study completion	Plan submitted to OPM	12/15/2018	Completed
Selection of vendor	Vendor selected and approved by OPM Secretary	1/1/2019	Completed (contract in negotiation)
Preliminary study	Preliminary study submitted (present to MARB at April meeting)	4/1/2019	Pending - Contract negotiation not completed.
Final study	Final study submitted (present to MARB at June meeting)	5/31/2019	Pending
FY 2018 Audit			
Preliminary 2018 operating results	Draft statement of revenues, expenditures and change in fund balance	12/20/2018	Completed
Completion of Audit	Submittal of audit, management letter, single audits to OPM	2/22/2019	Pending
Efficiencies, Consolidations, Shared Services (a.k.a. measures for achieving budgetary savings)			
Update on plan development	Update submitted to MARB	1/15/2019	Completed
Preliminary plan completed	Preliminary plan submitted	2/15/2019	Pending - preliminary plan to include sufficient detail for Year 1 measures to include in budget
Final plan completed	Final plan submitted	5/31/2019	Pending
Plan to Address Administrative Capacity Issues			
Organizational plan completed	Plan submitted to MARB	2/15/2019	Pending
FY 2020 Budget			
Submittal of Mayor's recommended budget	Recommended budget submitted to MARB	3/21/2019	Pending
MARB approval of City budget	Approval by MARB	6/30/2019	Pending
5-Year Plan			
Proposed Update to 5-Year Plan	Updated plan included as part of budget	3/21/2019	Pending
MARB approval of Update to 5-Year Plan	Approval by MARB	6/30/2019	Pending - plan to reflect proposed efficiency measures
Other Items			
Plan for sale of City owned assets	Plan submitted to MARB	4/1/2019	Pending
Contribute FY 2019 and budget FY 2020 ADC for Police and Fire pensions	Evidence that FY 2019 payment made and FY 2020 amounts budgeted	6/30/2019	Pending
Reserve policy for General Fund and health insurance plans	Reserve policy submitted to MARB	6/30/2019	Pending