

City of West Haven, Connecticut

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2018**

	<u>General Fund</u>	<u>Allingtown Fire Department Fund</u>	<u>Sewer Fund</u>
Revenues			
Property taxes	\$ 96,118,560	\$ 6,039,369	\$ -
Intergovernmental	52,530,300	386,728	140,547
Charges for services	4,459,358	246,357	12,240,477
Contributions	-	100,000	-
Income from investments	193,375	-	-
Contributions and miscellaneous	<u>586,767</u>	<u>11,399</u>	<u>-</u>
Total revenues	<u>153,888,360</u>	<u>6,783,853</u>	<u>12,381,024</u>
Expenditures			
Current			
General government	6,065,858	-	-
Public safety	15,513,579	6,163,501	-
Public works	10,399,951	-	7,315,765
Benefits and insurance	17,120,879	-	-
Human resources and health and welfare	1,160,864	-	-
Library	1,596,000	-	-
Parks and recreation	885,004	-	-
Education	89,598,794	-	-
Capital outlay	-	-	618,685
Debt service	<u>17,401,021</u>	<u>80,943</u>	<u>2,613,123</u>
Total expenditures	<u>159,741,950</u>	<u>6,244,444</u>	<u>10,547,573</u>
Excess (deficiency) of revenues over expenditures	<u>(5,853,590)</u>	<u>539,409</u>	<u>1,833,451</u>
Other financing sources (uses)			
Issuance of debt	16,135,000	-	-
Premium	1,040,796	-	-
Sale of capital assets	199,200	-	-
Transfers in	1,343,546	-	-
Transfers out	<u>(541,667)</u>	<u>-</u>	<u>-</u>
Net other financing sources (uses)	<u>18,176,875</u>	<u>-</u>	<u>-</u>
Net change in fund balances	12,323,285	539,409	1,833,451
Fund balances - July 1, 2017	<u>(18,138,674)</u>	<u>(658,268)</u>	<u>(75,991)</u>
Fund balances - June 30, 2018	<u><u>\$ (5,815,389)</u></u>	<u><u>\$ (118,859)</u></u>	<u><u>\$ 1,757,460</u></u>

The notes to the financial statements are an integral part of this statement.

City of West Haven

FY2019 Monthly Financial Report to the
Municipal Accountability Review Board



January 15, 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: Ronald Cicutelli

DATE: 1/3/18

SUBJECT: City of West Haven Monthly Financial Report (November of FY19)

I. Introduction

I am transmitting the City’s monthly financial report for the period ending November 30, 2018, which includes the General Fund. The Sewer Fund and the Allintown Fire Department will be transmitted under a separate cover.

This is our first comprehensive monthly report, which provides projected fiscal year ending revenue and expenditure estimates for the General Fund, which addresses the recommendations of the MARB and our commitment in last month’s report. 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 methodology we use. 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 effective manner.

As I previously stated, we will continue to modify these reports as needed while also pursuing various cost savings/efficiency initiatives and welcome any suggested changes offered by the MARB. Below is an overview of the financial status of the General Fund budget through November 30th, 2018.

II. General Fund Budget Overview

A. **Expenditures**

Expenditures to date are trending less than the percent of budget expended through this same fiscal period last year. More importantly, when factoring out the impact of the debt service and education the expenditure trends are more positive as illustrated below.

City Budget Comparison Excluding Debt Service and Education

	Budget	YTD (Exp.+Enc.)	Pct. Used
November-YTD FY ‘19	55,128,931	20,507,641	37.20%
November-YTD FY ‘18	53,378,848	21,553,224	40.37%

The most significant over-expenditure in FY ‘18 was the health insurance premiums account, which exceeded its budget appropriation by approximately \$1.74M last fiscal year. This account was increased by \$1.95M in FY ‘19 and the current budget appropriation of \$9.9M was recommended by Segal Consulting. This account is tracking at a spending percent of 38.65%, compared to 43.51% for the same period in FY ‘18.

This is the first time during this fiscal year that we have been able to accurately account for our health care costs as a result of uncertainty due to our insurance provider, Anthem Blue Cross’s, inability to provide us with accurate monthly claims expenditures reports. This is a problem that has been

rectified. Since our last meeting on December 6th, 2019, we met with Anthem as they provided to date reports for the current fiscal year.

We received correspondence from Anthem's representative, Scott Millea, affirming that "a change in systems created delays in billing and the removal of some important reports." Anthem concludes that their "new system was set up on a weekly accounting basis and this caused and did not factor that most if not all municipalities work on a monthly basis."

Our medical benefits consultant, Lockton, has been pressuring Anthem for a resolution and in the interim we are following their guidance on estimating our monthly claims expenditures, which are mirroring the FY '18 paid claims experience. Much progress has been made in resolving this claims expenditure information and we have a high confidence level in the accuracy of Lockton's financial information.

While the City's operating budget expenditures are trending at or under budget, with a few minor exceptions, we have identified one area where there are potential budget issues. 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 are currently being vigorously pursued and hopefully will be realized before the end of this fiscal year, but not in time to address this shortfall. Additionally, the tip fee on disposal of recycling material increased from no charge 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 the savings realized from a number of vacant positions and a reimbursement from the Board of Education for public safety services provided to the schools. Also a significant under-expenditure of approximately \$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 FY '19 budget was developed, there was still uncertainty about the FY '17 budget deficit, as well as FY '18. At MARB's recommendation, \$1,750,000 was appropriated to cover the potential excess deficit beyond the \$8M committed by the state. Since the FY '17 "increased" deficit was well below expectations as well as the FY '18 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 previous fiscal year's shortfalls.

Consequently, this under-expenditure of \$1,900,000 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 \$1,750,000 designated for deficit reduction. Assuming our estimates materialize and this \$1,750,000 is not needed. We recognize that use of these funds will require MARB authorization, but we would like to discuss integration of the available processes to fund deficits in other funds and consider establishing a reserve account where appropriate.

To summarize the projected estimated expenditures for FY '19, at this-moment-in-time City's General Fund, assuming the Board of Education does not exceed their budget appropriation. The

estimated under-expenditure is \$2,111,230 or \$361,230, net of the \$1,750,000 designated for deficit reduction.

B. Revenues

Total revenues collected through November 30, 2018 equal \$71,260,248 or 43.4% of the operating budget, consistent with last year's operating budget through the same November 30 period. 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 projections 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 approximately \$1,340,000. 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 continuing aggressive collection efforts of the Tax Office and a planned tax lien sale in the spring of 2019. During the past few fiscal years the City has conducted very successful tax lien sales but has conducted these sales in the fall to provide needed cash flow.

Since the cash flow is in a more favorable position, the lien sale will be held in the spring, after the second installment of real estate taxes are due. Spring is the preferred time to conduct a lien sale as it is more efficient since the number of delinquent accounts identified for sale is more limited than earlier in the fiscal year.

2. Investment Income – projected to exceed budget by approximately \$175,000, 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 – are projected to exceed the revenue appropriation by \$125,000 due to the continuing aggressive tagging program conducted by the City and the effective 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 revenue not factored into these projections.

C. Summary

At this moment in time the expenditure portion of the budget is projected to be \$2,111,230 or approximately \$361,000 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 \$1,340,000 (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 is the first time that the City has conducted such a comprehensive, but critically important, fiscal analysis this early in the fiscal 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 this process, organizational efficiencies and 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.

Expenditure Summary - Departments
FY19

ACCOUNT DESCRIPTION	FY19 Adopted	FY19 Revised	YTD Expensed November FY19	% Expensed as of NOV FY19	Projections FY19	Variance
100 CITY COUNCIL	88,982	88,982	34,486	39%	88,982	-
105 MAYOR	317,111	317,111	136,886	43%	317,111	-
110 CORPORATION COUNSEL	450,868	450,868	135,476	30%	435,000	15,868
115 PERSONNEL DEPARTMENT	170,585	170,585	67,927	40%	170,585	-
120 TELEPHONE ADMINISTRATION	315,336	315,336	22,902	7%	355,336	(40,000)
125 CITY CLERK	298,198	298,198	125,944	42%	302,266	(4,068)
130 REGISTRAR OF VOTERS	140,525	140,525	85,783	61%	150,525	(10,000)
165 PROBATE COURT	8,020	8,020	872	11%	8,020	-
190 PLANNING & DEVELOPMENT	962,385	962,385	369,583	38%	912,385	50,000
200 TREASURER	7,600	7,600	3,167	42%	7,600	-
210 COMPTROLLER	972,571	972,571	475,064	49%	1,012,571	(40,000)
220 CENTRAL SERVICES	731,403	731,403	168,327	23%	751,403	(20,000)
230 ASSESSMENT	451,157	451,157	173,135	38%	451,157	-
240 TAX COLLECTOR	431,604	431,604	157,075	36%	431,604	-
300 EMERGENCY REPORT SYSTEM	1,838,583	1,838,583	636,439	35%	1,838,583	-
310 POLICE DEPARTMENT	13,623,541	13,623,541	5,552,940	41%	13,223,541	400,000
320 ANIMAL CONTROL	283,366	283,366	112,657	40%	283,366	-
330 CIVIL PREPAREDNESS	14,198	14,198	3,000	21%	12,000	2,198
400 PUBLIC WORKS ADMINISTRATION	597,958	597,958	128,389	21%	597,958	-
410 ENGINEERING	189,311	189,311	47,763	25%	139,311	50,000
440 CENTRAL GARAGE	1,280,901	1,280,901	342,541	27%	1,255,901	25,000
450 SOLID WASTE	2,944,900	2,944,900	1,346,945	46%	3,232,668	(287,768)
460 BUILDING & GROUND MAINTENA	1,221,681	1,221,681	414,840	34%	1,201,681	20,000
470 HIGHWAYS & PARKS	4,033,581	4,033,581	1,507,532	37%	4,033,581	-
500 HUMAN RESOURCES	282,237	282,237	107,111	38%	282,237	-
510 ELDERLY SERVICES	487,745	487,745	111,257	23%	462,745	25,000
520 PARKS & RECREATION	889,252	889,252	419,931	47%	889,252	-
530 HEALTH DEPARTMENT	354,970	354,970	139,400	39%	354,970	-
600 LIBRARY	1,521,000	1,521,000	633,750	42%	1,521,000	-
800 CITY INSURANCE	825,977	825,977	445,169	54%	800,977	25,000
810 EMPLOYEE BENEFITS	16,761,500	16,761,500	6,478,075	39%	16,761,500	-
820 DEBT SERVICE	19,213,849	19,213,849	10,606,623	55%	19,213,849	-
830 C-MED	44,844	44,844	20,608	46%	44,844	-
900 UNALLOCATED EXPENSES	2,587,041	2,587,041	105,067	4%	687,041	1,900,000
BOARD OF EDUCATION	89,960,421	89,960,421	33,684,276	37%	89,960,421	-
Expense Total	\$ 164,303,201	\$ 164,303,201	\$ 64,800,936	39%	\$ 162,191,971	2,111,230

(1) A parenthesis denotes an unfavorable variance or projection in excess of the budget appropriation.

Expenditure Summary - Departments
FY18

ACCOUNT DESCRIPTION	FY18 Adopted	FY18 Revised	Expensed as of November FY18	% Expensed as of NOV FY18
100 CITY COUNCIL	110,356	110,356	37,388	34%
105 MAYOR	345,581	345,581	176,220	51%
110 CORPORATION COUNSEL	627,662	627,662	243,169	39%
115 PERSONNEL DEPARTMENT	173,968	173,968	66,194	38%
120 TELEPHONE ADMINISTRATION	329,811	329,811	12,400	4%
125 CITY CLERK	300,330	300,330	138,220	46%
130 REGISTRAR OF VOTERS	156,678	156,678	57,753	37%
165 PROBATE COURT	14,520	14,520	3,815	26%
190 PLANNING & DEVELOPMENT	1,018,148	1,018,148	448,057	44%
200 TREASURER	7,600	7,600	3,167	42%
210 COMPTROLLER	1,147,481	1,147,481	594,925	52%
220 CENTRAL SERVICES	828,559	828,559	292,739	35%
230 ASSESSMENT	443,121	443,121	165,678	37%
240 TAX COLLECTOR	413,409	413,409	159,386	39%
300 EMERGENCY REPORT SYSTEM DE	1,877,190	1,877,190	648,356	35%
310 POLICE DEPARTMENT	14,244,522	14,244,522	5,653,580	40%
320 ANIMAL CONTROL	307,474	307,474	128,573	42%
330 CIVIL PREPAREDNESS	16,512	16,512	3,000	18%
400 PUBLIC WORKS ADMINISTRATIO	605,279	605,279	171,999	28%
410 ENGINEERING	213,065	213,065	115,125	54%
440 CENTRAL GARAGE	1,325,093	1,325,093	446,988	34%
450 SOLID WASTE	3,128,401	3,128,401	1,191,769	38%
460 BUILDING & GROUND MAINTENA	1,417,729	1,417,729	525,565	37%
470 HIGHWAYS & PARKS	4,164,272	4,164,272	1,783,872	43%
500 HUMAN RESOURCES	327,190	327,190	128,102	39%
510 ELDERLY SERVICES	497,629	497,629	143,714	29%
520 PARKS & RECREATION	941,409	941,409	460,752	49%
530 HEALTH DEPARTMENT	374,777	374,777	175,597	47%
600 LIBRARY	1,596,000	1,596,000	665,000	42%
800 CITY INSURANCE	775,977	775,977	476,031	61%
810 EMPLOYEE BENEFITS	14,963,022	14,963,022	6,510,198	44%
820 DEBT SERVICE	19,769,411	19,769,411	9,581,459	48%
830 C-MED	44,844	44,844	-	0%
900 UNALLOCATED EXPENSES	636,239	636,239	164,118	26%
BOARD OF EDUCATION	89,626,581	89,626,581	31,290,900	35%
Expense Total	\$ 162,769,840	\$ 162,769,840	\$ 62,663,810	38%

FY19 Revenue Summary - Subcategories

ACCOUNT DESCRIPTION	YTD Collected NOV - NOV FY19 %					
	FY19 Adopted	FY19 Revised	FY19	Collected	Projected	Variance
CURRENT PROPERTY TAX LEVY	94,460,706	94,460,706	50,539,984	54%	94,556,702	95,996
PA 76-338 MOTOR VEHICLE SUPPLM	1,200,000	1,200,000	30,492	3%	1,253,966	53,966
PRIOR YEARS TAX LEVY	400,000	400,000	133,569	33%	617,595	217,595
SUSPENSE TAXES	100,000	100,000	44,095	44%	129,012	29,012
CURRENT PROPERTY TAX INTEREST	450,000	450,000	106,159	24%	484,144	34,144
PRIOR YEARS TAX INTEREST	210,000	210,000	69,234	33%	265,387	55,387
SUSPENSE INTEREST	105,000	105,000	45,165	43%	159,312	54,312
non current per. prop. tax	100,000	100,000	-	0%	100,000	-
Total 41 PROPERTY TAXES	97,025,706	97,025,706	50,968,697	53%	97,566,118	540,412
ANIMAL LICENSES	13,000	13,000	4,569	35%	15,000	2,000
MARRIAGE LICENSES	3,000	3,000	1,908	64%	3,000	-
SPORTING LICENSES	200	200	145	73%	200	-
BUILDING PERMITS	1,225,000	1,225,006	673,715	55%	1,400,006	175,000
ELECTRICAL PERMITS	160,000	160,000	124,663	78%	220,000	60,000
EXCAVATION PERMITS	7,000	7,000	5,530	79%	7,000	-
PLUMBING & HEATING PERMITS	210,000	210,000	30,121	14%	75,000	(135,000)
ZONING PERMITS	87,000	87,000	46,080	53%	115,000	28,000
ALCOHOLIC BEVERAGE LICENSE	150	150	540	360%	540	390
POLICE & PROTECTION LICENSES	20,000	20,000	5,655	28%	15,000	(5,000)
CITY CLERK FEES COLLECTED	7,100	7,100	2,232	31%	6,000	(1,100)
DOG POUND RELEASES	2,000	2,000	1,749	87%	3,500	1,500
HEALTH LICENSES	80,000	80,000	37,997	47%	80,000	-
Total 42 LICENSES, PERMITS	1,814,450	1,814,450	934,911	52%	1,940,246	125,796
FINES & PENALTIES - TAX	25,000	25,000	7,896	32%	25,000	-
BLDG CODE VIOLATIONS	-	-	10,610	-	25,000	25,000
PARKING TAGS	125,000	125,000	121,100	97%	250,000	125,000
Total 43 FINES, FORFEITS&PENL	150,000	150,000	139,606	93%	300,000	150,000
INVESTMENT INCOME	55,000	55,000	98,588	179%	230,000	175,000
RENT FROM CITY FACILITIES	25,000	25,000	12,750	51%	25,000	-
Total 44 REV FROM USE OF MONY	80,000	80,000	111,338	139%	255,000	175,000
EDUCATIONAL COST SHARING	45,140,487	45,140,487	10,359,110	23%	45,140,487	-
HEALTH SERVICES	60,000	60,000	-	0%	60,000	-
PILOT-COLLEGES & HOSPITALS	5,527,988	5,527,988	5,527,988	100%	5,527,988	-
MUNI REV SHR (MFG PR TAX RELI)	147,516	147,516	-	0%	147,516	-
PROP TAX RELIEF-ELDERLY&DISABL	-	-	4,000	-	4,000	4,000
MASHENTUCKET PEQUOT GRANT	807,097	807,097	-	0%	807,097	-
PROP TAX RELIEF-TOTALLY DISABL	5,370	5,370	-	0%	5,370	-
PILOT-STATE OWNED PROPERTY	181,198	181,198	181,198	100%	181,198	-
PROPERTY TAX RELIEF-VETERANS	118,373	118,373	-	0%	118,373	-
MARB	8,000,000	8,000,000	-	0%	8,000,000	-
TOWN AID ROAD	617,602	617,602	308,002	50%	616,005	(1,597)
STATE MISCELLANEOUS GRANTS	122,000	122,000	60,267	49%	122,000	-
TELEPHONE ACCESS GRANT	117,044	117,044	-	0%	106,500	(10,544)
SCCRWA- PILOT GRANT	296,330	296,330	150,698	51%	301,336	5,006
Total 45 FED'L & STATE GRANTS	61,141,005	61,141,005	16,591,264	27%	61,137,870	(3,135)
RECORD LEGAL INSTRUMENT FEES	625,000	625,000	333,718	53%	700,000	75,000
SUNDRY - OTHER	150	150	-	0%	-	(150)
MISCELLANEOUS PUBLIC WORKS	37,059	37,059	464	1%	37,819	760
MISCELLANEOUS - GENERAL GOV'T	90,000	90,000	12,438	14%	90,000	-
MISC. - PARKS & RECREATION	340,000	340,000	93,122	27%	345,000	5,000
POLICE CHARGES	15,000	15,000	3,554	24%	14,000	(1,000)
ALL OTHER-PUBLIC WORKS	2,000	2,000	140	7%	2,000	-
HEALTH FEES	-	-	25	-	25	25
Total 46 CHARGES FOR SERVICES	1,109,209	1,109,209	443,435	40%	1,188,819	79,610
PARKING METER REVENUE	20,000	20,000	23,276	116%	45,000	25,000
SALE OF PROPERTY	-	-	287,150	-	200,000	200,000
PILOT - HOUSING AUTHORITY	141,000	141,000	-	0%	287,150	146,150
SEWER FEE COLLECTION EXPENSES	48,397	48,397	55,166	114%	55,166	6,769
INSURANCE REIMBURSEMENT	20,000	20,000	9,423	47%	23,000	3,000
Yale contribution	422,651	422,651	437,317	103%	422,651	-
MISCELLANEOUS	210,000	210,000	17,065	8%	145,000	(65,000)
QUIGLEY/YALE PARKING	40,000	40,000	18,168	45%	43,603	3,603
FIRE DEPT SHARE OF ERS	804,083	804,083	152,583	19%	804,083	-
ORGANIC RECYCLING COMPOST	13,000	13,000	9,478	73%	15,000	2,000
Total 47 OTHER REVENUES	1,719,131	1,719,131	1,009,626	59%	2,040,653	321,522
RESIDUAL EQUITY TRANSFERS IN	200,000	200,000	-	0%	200,000	-
TRANSFER FROM SEWER OPER FUND	1,063,700	1,063,700	1,063,700.00	100%	1,063,700	-
PREMIUM ON BONDS/NOTES	-	-	-	-	-	-
Total 48 OTHER FIN SOURCES	1,263,700	1,263,700	1,063,700	84%	1,263,700	-
Revenue Total	164,303,201	164,303,201	71,262,576	43%	165,692,406	1,389,205

FY18 Revenue Summary - Subcategories

ACCOUNT DESCRIPTION			YTD Collected NOV - NOV - FY18 %	
	FY18 Adopted	FY18 Revised	FY18	Collected
CURRENT PROPERTY TAX LEVY	91,963,234	91,963,234	49,321,674	54%
PA 76-338 MOTOR VEHICLE SUPPLM	947,915	947,915	45,547	5%
PRIOR YEARS TAX LEVY	400,000	400,000	275,416	69%
SUSPENSE TAXES	100,000	100,000	52,035	52%
CURRENT PROPERTY TAX INTEREST	575,000	575,000	156,499	27%
PRIOR YEARS TAX INTEREST	270,000	270,000	94,070	35%
SUSPENSE INTEREST	150,000	150,000	67,163	45%
Total 41 PROPERTY TAXES	94,406,149	94,406,149	50,012,403	53%
ANIMAL LICENSES	13,000	13,000	4,397	34%
MARRIAGE LICENSES	3,000	3,000	989	33%
SPORTING LICENSES	200	200	66	33%
BUILDING PERMITS	1,025,000	1,025,000	438,799	43%
ELECTRICAL PERMITS	150,000	150,000	76,979	51%
EXCAVATION PERMITS	7,000	7,000	2,805	40%
PLUMBING & HEATING PERMITS	215,000	215,000	26,931	13%
ZONING PERMITS	87,000	87,000	45,655	52%
ALCOHOLIC BEVERAGE LICENSE	150	150	48	32%
POLICE & PROTECTION LICENSES	20,000	20,000	7,778	39%
CITY CLERK FEES COLLECTED	7,100	7,100	2,370	33%
DOG POUND RELEASES	4,000	4,000	2,457	61%
HEALTH LICENSES	80,000	80,000	9,900	12%
Total 42 LICENSES, PERMITS	1,611,450	1,611,450	619,173	38%
FINES & PENALTIES - TAX	25,000	25,000	2,605	10%
PARKING TAGS	84,426	84,426	114,203	135%
Total 43 FINES, FORFEITS&PENL	109,426	109,426	116,808	107%
INVESTMENT INCOME	5,000	5,000	20,967	419%
RENT FROM CITY FACILITIES	25,000	25,000	12,000	48%
Total 44 REV FROM USE OF MONY	30,000	30,000	32,967	110%
EDUCATIONAL COST SHARING	41,558,928	41,558,928	11,285,122	27%
SPECIAL EDUCATION GRANT	8,458,199	8,458,199	-	0%
HEALTH SERVICES	60,000	60,000	-	0%
PILOT-COLLEGES & HOSPITALS	5,461,372	5,461,372	5,008,541	92%
PROP TAX RELIEF-ELDERLY&DISABL	400,000	400,000	-	0%
MASHENTUCKET PEQUOT GRANT	951,618	951,618	-	0%
PROP TAX RELIEF-TOTALLY DISABL	5,977	5,977	-	0%
PILOT-STATE OWNED PROPERTY	63,554	63,554	-	0%
PROPERTY TAX RELIEF-VETERANS	101,000	101,000	-	0%
MRSA - SALES TAX SHARING	1,614,877	1,614,877	-	0%
MRSA - SELECT PILOT	339,563	339,563	-	0%
TOWN AID ROAD	616,673	616,673	-	0%
MRSA - MOTOR VEHICLE/MV CAP	2,255,190	2,255,190	-	0%
STATE MISCELLANEOUS GRANTS	122,000	122,000	61,246	50%
TELEPHONE ACCESS GRANT	100,373	100,373	-	0%
SCCRWA- PILOT GRANT	296,330	296,330	157,619	53%
Total 45 FED'L & STATE GRANTS	62,405,654	62,405,654	16,512,528	26%
RECORD LEGAL INSTRUMENT FEES	625,000	625,000	249,673	40%
SUNDRY - OTHER	150	150	-	0%
MISCELLANEOUS PUBLIC WORKS	38,578	38,578	-	0%
MISCELLANEOUS - GENERAL GOV'T	90,000	90,000	27,727	31%
MISC. - PARKS & RECREATION	360,000	360,000	90,630	25%
POLICE CHARGES	10,000	10,000	3,753	38%
ALL OTHER-PUBLIC WORKS	4,000	4,000	370	9%
Total 46 CHARGES FOR SERVICES	1,127,728	1,127,728	372,172	33%
PARKING METER REVENUE	20,000	20,000	44,844	224%
SALE OF PROPERTY	-	-	31,000	-
PILOT - HOUSING AUTHORITY	141,000	141,000	-	0%
SEWER FEE COLLECTION EXPENSES	48,397	48,397	55,166	114%
INSURANCE REIMBURSEMENT	20,000	20,000	1,972	10%
Yale contribution	413,060	413,060	427,290	103%
MISCELLANEOUS	215,000	215,000	31,411	15%
QUIGLEY/YALE PARKING	40,000	40,000	18,168	45%
FIRE DEPT SHARE OF ERS	791,955	791,955	143,555	18%
ORGANIC RECYCLING COMPOST	18,605	18,605	370	2%
Total 47 OTHER REVENUES	1,708,017	1,708,017	753,776	44%
RESIDUAL EQUITY TRANSFERS IN	200,000	200,000	-	0%
TRANSFER FROM SEWER OPER FUND	1,171,416	1,171,416	1,171,416	100%
PREMIUM ON BONDS/NOTES	-	-	1,040,796	-
Total 48 OTHER FIN SOURCES	1,371,416	1,371,416	2,212,212	161%
Revenue Total	162,769,840	162,769,840	70,632,039	43%

Month	Current Year Taxes		Prior Year Property Taxes		Interest		Liens Sales		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	603,882	548,481	74,624	11,266	61,464	33,487	-	-	1,787,102	593,235
December	9,739,833		28,737		54,646		1,047,133		9,823,216	
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	897,673		182,838		176,215				1,435,001	
May	263,825		102,075		101,609				467,509	
June	48,634		24,054		44,019				614,717	
TOTAL Collections	92,044,843	50,570,476	907,597	133,569	1,022,573	264,652	1,723,419	-	95,698,431	50,968,697
	July - November TOTAL	48,365,173	July - November TOTAL	274,145	July - November TOTAL	325,953	July - November TOTAL	1,047,133	July - November TOTAL	50,012,403

NOTE: The aggregate taxes collected through November of FY18 and FY19 are consistent with the total taxes collected on the revenue report. However, the Tax Office made some recent classification adjustments by category of receivable, which are not yet reflected in the revenue report. Hence there are some slight variances when comparing the categories between each report.

Also, the City conducted a tax lien sale in November of 2017 that generated \$1,047,133 in tax revenue. A similar tax lien sale is planned for the spring of 2019, hence the reason for no lien sale proceeds reflected in the FY19 report.

FY19 Expenditure Summary - Subcategories

ACCOUNT DESCRIPTION	FY19 Adopted	FY19 Revised	YTD Expended Nov FY19	% YTD Expended
Regular Wages	\$ 20,470,663	\$ 20,470,663	\$ 7,972,158	39%
Part Time	\$ 1,021,093	\$ 1,021,093	\$ 414,778	41%
Fringe Reimbursements	\$ 1,260,000	\$ 1,260,000	\$ 510,933	41%
Overtime	\$ 1,909,700	\$ 1,909,700	\$ 941,848	49%
Longevity	\$ 654,950	\$ 654,950	\$ 234,886	36%
OTHER Personnel Services	\$ 229,856	\$ 229,856	\$ 125,034	54%
51 PERSONNEL SERVICES	\$ 25,546,262	\$ 25,546,262	\$ 10,199,637	40%
Advertising	\$ 48,595	\$ 48,595	\$ 16,153	33%
Building Maintenance	\$ 57,350	\$ 57,350	\$ 25,612	45%
Copier Machine and Rental	\$ 45,000	\$ 45,000	\$ 16,435	37%
Electricity	\$ 640,000	\$ 640,000	\$ 415,201	65%
Equipment Repair and Maintenance	\$ 109,150	\$ 109,150	\$ 25,421	23%
Financial Services	\$ 175,000	\$ 175,000	\$ 161,259	92%
Maintenance Services	\$ 440,637	\$ 440,637	\$ 117,224	27%
Training	\$ 38,988	\$ 38,988	\$ 8,683	22%
Travel	\$ 282,046	\$ 282,046	\$ 43,836	16%
Trash Pick Up, Tip Fees and Recycling	\$ 2,885,400	\$ 2,885,400	\$ 1,343,033	47%
Town Aid Road & Tree Maintenance	\$ 484,000	\$ 484,000	\$ 83,207	17%
Legal Services	\$ 150,000	\$ 150,000	\$ 18,773	13%
Uniforms	\$ 191,308	\$ 191,308	\$ 145,702	76%
OTHER Contractual Services	\$ 1,002,055	\$ 1,002,055	\$ 253,839	25%
52 CONTRACTUAL SERVICES	\$ 6,549,529	\$ 6,549,529	\$ 2,674,378	41%
Motor Vehicle Parts	\$ 200,000	\$ 200,000	\$ 64,588	32%
Construction Supplies	\$ 70,000	\$ 70,000	\$ 5,965	9%
Other Supplies and Materials	\$ 299,898	\$ 299,898	\$ 58,074	19%
Office Supplies	\$ 62,000	\$ 62,000	\$ 25,345	41%
53 SUPPLIES & MATERIALS	\$ 631,898	\$ 631,898	\$ 153,972	24%
Health & General Liability Insurance	\$ 11,454,377	\$ 11,454,377	\$ 4,693,156	41%
FICA	\$ 1,412,139	\$ 1,412,139	\$ 561,711	40%
Pension	\$ 3,200,140	\$ 3,200,140	\$ 981,552	31%
Workers Compensation	\$ 1,500,000	\$ 1,500,000	\$ 646,461	43%
Debt Service (1) (3)	\$ 18,497,149	\$ 18,497,149	\$ 10,307,870	56%
Debt Service (Water Purification) (2)	\$ 716,700	\$ 716,700	\$ 298,753	42%
OTHER Fixed Charges	\$ 394,719	\$ 394,719	\$ 90,158	23%
54 FIXED CHARGES	\$ 37,175,224	\$ 37,175,224	\$ 17,579,662	47%
Capital Outlay	\$ 92,890	\$ 92,890	\$ 12,849	14%
55 CAPITAL OUTLAY	\$ 92,890	\$ 92,890	\$ 12,849	14%
Contingency Services	\$ 652,000	\$ 652,000	\$ -	0%
OTHER Contingency	\$ 226,491	\$ 226,491	\$ 112,534	50%
56 OTHER/CONTINGENCY	\$ 878,491	\$ 878,491	\$ 112,534	13%
Fuel	\$ 520,000	\$ 520,000	\$ 101,747	20%
57 FUEL	\$ 520,000	\$ 520,000	\$ 101,747	20%
Telephone	\$ 509,486	\$ 509,486	\$ 73,354	14%
58 TELEPHONE	\$ 509,486	\$ 509,486	\$ 73,354	14%
Gas Heat	\$ 689,000	\$ 689,000	\$ 207,947	30%
59 OTHER UTILITIES	\$ 689,000	\$ 689,000	\$ 207,947	30%
Deficit Reduction	\$ 1,750,000	\$ 1,750,000	\$ -	0%
69 DEFICIT REDUCTION	\$ 1,750,000	\$ 1,750,000	\$ -	0%
Board of Education	\$ 89,960,421	\$ 89,960,421	\$ 33,684,275	37%
Expense Total	\$ 164,303,201	\$ 164,303,201	\$ 64,800,352	39%

FY19 Categories of Revenue and Expenditures Summary

ACCOUNT DESCRIPTION	FY19 Adopted	FY19 Revised	YTD Collected NOV - FY19	% YTD Collected
411 PROPERTY TAXES (1)	\$ 97,025,706	\$ 97,025,706	\$ 50,968,697	53%
421 LICENSES & PERMITS	\$ 1,814,450	\$ 1,814,450	\$ 934,911	52%
431 PARKING TAGS	\$ 125,000	\$ 125,000	\$ 121,100	97%
432 FINES AND PENALTIES	\$ 25,000	\$ 25,000	\$ 18,506	74%
441 INVESTMENT INCOME	\$ 80,000	\$ 80,000	\$ 111,338	139%
452 STATE GRANTS (2)	\$ 61,141,005	\$ 61,141,005	\$ 16,591,264	27%
<i>MARB funding</i>	\$ 8,000,000	\$ 8,000,000	\$ -	0%
467 POLICE SERVICE CHARGES	\$ 15,000	\$ 15,000	\$ 3,554	24%
469 MISCELLANEOUS CHARGES	\$ 1,109,209	\$ 1,109,209	\$ 439,881	40%
472 OTHER REVENUES	\$ 1,719,131	\$ 1,719,131	\$ 1,009,626	59%
481 OTHER FINANCING SOURCES	\$ 1,263,700	\$ 1,263,700	\$ 1,063,700	84%
Revenue Total	\$ 164,303,201	\$ 164,303,201	\$ 71,262,576	43%
ACCOUNT DESCRIPTION	FY19 Adopted	FY19 Revised	YTD Expended Nov - FY19	% YTD Expensed
51 PERSONNEL SERVICES	\$ 25,546,262	\$ 25,546,262	\$ 10,199,637	40%
52 CONTRACTUAL SERVICES	\$ 6,549,529	\$ 6,549,529	\$ 2,674,378	41%
53 SUPPLIES & MATERIALS	\$ 631,898	\$ 631,898	\$ 153,972	24%
54 FIXED CHARGES	\$ 37,175,224	\$ 37,175,224	\$ 17,579,662	47%
55 CAPITAL OUTLAY	\$ 92,890	\$ 92,890	\$ 12,849	14%
56 OTHER/CONTINGENCY	\$ 878,491	\$ 878,491	\$ 112,534	13%
57 FUEL	\$ 520,000	\$ 520,000	\$ 101,747	20%
58 TELEPHONE	\$ 509,486	\$ 509,486	\$ 73,354	14%
59 OTHER UTILITIES	\$ 689,000	\$ 689,000	\$ 207,947	30%
69 RESERVE FOR DEFICIT REDUCTION	\$ 1,750,000	\$ 1,750,000	\$ -	0%
BOARD OF EDUCATION	\$ 89,960,421	\$ 89,960,421	\$ 33,684,276	37%
Expense Total	\$ 164,303,201	\$ 164,303,201	\$ 64,800,353	39%



Interoffice Memorandum—Office of Mayor Nancy Rossi

TO: Municipal Accountability Review Board

FROM: Ronald Cicatelli

DATE: 1/7/18

SUBJECT: City of West Haven Financial Report Through (November, 2018)

ADDENDUM: Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the previously submitted General Fund monthly financial report for the period ending November 30, 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 Funds, they have separate and distinct budgets.

To simplify the financial status of each of these operations, I have developed the summary below.

I. West Haven Sewer Fund A/O November 30th, 2018

Comparison with the FY18 budget through November 2017

Expenditures:

	Budget:	Expended/ Encumbered	Percent Used	Available Budget
FY19	\$ 11,797,193	\$ 4,643,882	39.36%	\$ 7,153,311
FY18	\$ 11,788,128	\$ 4,770,450	40.47%	\$ 7,071,678

Revenues:

	Budget:	Expended/ Encumbered	Percent Used	Available Budget
FY19	\$ 11,797,193	\$ 6,241,539	52.91%	\$ 5,555,654
FY18	\$ 11,788,128	\$ 6,571,391	55.75%	\$ 5,216,732

At this moment in time the percentage of budget expended is slightly under the budget expended through the same period last fiscal year (39.36% to 40.47%). Conservatively the revenues for this fiscal year are tracking slightly less than last fiscal year through the same period (52.91% to 55.75%).

However with about 41.67% 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 that the Sewer Fund is likely to generate a healthy year end surplus.

II. Allingtown Fire Department A/O November 30, 2018

Comparison with FY18 budget through November 30, 2017

Expenditures:

	Budget:	Expended/ Encumbered	Percent Used	Available Budget
FY19	\$ 6,929,850	\$ 2,800,935	40.42%	\$ 4,128,915
FY18	\$ 7,203,708	\$ 2,450,435	34.02%	\$ 4,753,273

Revenues:

	Budget:	Expended/ Encumbered	Percent Used	Available Budget
FY19	\$ 6,929,850	\$ 3,782,493	54.58%	\$ 3,147,357
FY18	\$ 7,203,708	\$ 3,295,215	45.74%	\$ 3,908,493

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 the amendment was to generate additional revenue to eliminate the negative fund balance for this fund. To accomplish this, 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 of last year at this time. Correspondingly, as the above chart reflects, revenues are tracking well ahead of last year by almost 9.0%

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