

# City of West Haven

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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

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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

|              | <b>Budget</b> | <b>YTD (Exp &amp; Enc)</b> | <b>% Used</b> |
|--------------|---------------|----------------------------|---------------|
| 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<br>Actual | Dec YTD %<br>Budget | FY19<br>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           |
| <b>Central Government Total</b>          | <b>2,752,010</b>   | <b>2,752,010</b>   | <b>1,435,883</b>  | <b>52.2%</b>        | <b>2,726,142</b>   | <b>25,868</b>    |
| 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            | -                |
| <b>Finance Total</b>                     | <b>2,594,335</b>   | <b>2,594,335</b>   | <b>1,357,078</b>  | <b>52.3%</b>        | <b>2,654,335</b>   | <b>(60,000)</b>  |
| 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            |
| <b>Public Service Total</b>              | <b>15,759,688</b>  | <b>15,759,688</b>  | <b>7,506,154</b>  | <b>47.6%</b>        | <b>15,424,794</b>  | <b>334,894</b>   |
| 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          | -                |
| <b>Public Works Total</b>                | <b>10,268,332</b>  | <b>10,268,332</b>  | <b>4,632,441</b>  | <b>45.1%</b>        | <b>10,416,100</b>  | <b>(147,768)</b> |
| 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           |
| <b>Health &amp; Human Services Total</b> | <b>2,014,204</b>   | <b>2,014,204</b>   | <b>948,144</b>    | <b>47.1%</b>        | <b>1,969,204</b>   | <b>45,000</b>    |
| 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        |
| <b>Other Total</b>                       | <b>40,954,211</b>  | <b>40,954,211</b>  | <b>20,396,715</b> | <b>49.8%</b>        | <b>39,026,546</b>  | <b>1,927,665</b> |
| <b>Total City Departments</b>            | <b>74,342,780</b>  | <b>74,342,780</b>  | <b>36,276,415</b> | <b>48.8%</b>        | <b>72,217,121</b>  | <b>2,125,659</b> |
| Board of Education                       | 89,960,421         | 89,960,421         | 40,382,530        | 44.9%               | 89,960,421         | -                |
| <b>Total West Haven Expenses</b>         | <b>164,303,201</b> | <b>164,303,201</b> | <b>76,658,945</b> | <b>46.7%</b>        | <b>162,177,542</b> | <b>2,125,659</b> |

*Note : FY19 YTD includes encumbrances*

**CITY OF WEST HAVEN**  
**DEPARTMENT EXPENDITURES - FY18**  
**December 2018**

| Department                               | FY18 Adopted       | FY18 Revised       | Dec YTD<br>FY18   | Dec YTD %<br>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%             |
| <b>Central Government Total</b>          | <b>3,077,054</b>   | <b>3,077,054</b>   | <b>1,491,249</b>  | <b>48.5%</b>      |
| 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%             |
| <b>Finance Total</b>                     | <b>2,840,170</b>   | <b>2,840,170</b>   | <b>1,238,663</b>  | <b>43.6%</b>      |
| 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%             |
| <b>Public Service Total</b>              | <b>16,445,698</b>  | <b>16,445,698</b>  | <b>7,929,796</b>  | <b>48.2%</b>      |
| 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%             |
| <b>Public Works Total</b>                | <b>10,853,839</b>  | <b>10,853,839</b>  | <b>5,150,028</b>  | <b>47.4%</b>      |
| 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%             |
| <b>Health &amp; Human Services Total</b> | <b>2,141,005</b>   | <b>2,141,005</b>   | <b>1,070,776</b>  | <b>50.0%</b>      |
| 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%             |
| <b>Other Total</b>                       | <b>37,785,493</b>  | <b>37,785,493</b>  | <b>18,740,903</b> | <b>49.6%</b>      |
| <b>Total City Departments</b>            | <b>73,143,259</b>  | <b>73,143,259</b>  | <b>35,621,415</b> | <b>48.7%</b>      |
| Board of Education                       | 89,626,581         | 89,626,581         | 39,866,355        | 44.5%             |
| <b>Total West Haven Expenses</b>         | <b>162,769,840</b> | <b>162,769,840</b> | <b>75,487,770</b> | <b>46.4%</b>      |



**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        |
| <b>41 Property Taxes</b>            | <b>97,025,706</b>  | <b>97,025,706</b>  | <b>56,415,805</b> | <b>58.1%</b>        | <b>97,566,118</b>  | <b>540,412</b>   |
| 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              |
| <b>42 Licenses &amp; Permits</b>    | <b>1,814,450</b>   | <b>1,814,450</b>   | <b>1,002,744</b>  | <b>55.3%</b>        | <b>1,940,246</b>   | <b>125,796</b>   |
| 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          |
| <b>43 Fines And Penalties</b>       | <b>150,000</b>     | <b>150,000</b>     | <b>151,452</b>    | <b>101.0%</b>       | <b>300,000</b>     | <b>150,000</b>   |
| 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             | -                |
| <b>44 Revenue From Use Of Money</b> | <b>80,000</b>      | <b>80,000</b>      | <b>123,954</b>    | <b>154.9%</b>       | <b>255,000</b>     | <b>175,000</b>   |
| 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          | -                |
| <b>45 Fed/State Grants</b>          | <b>61,141,005</b>  | <b>61,141,005</b>  | <b>18,414,686</b> | <b>30.1%</b>        | <b>61,137,870</b>  | <b>(3,135)</b>   |
| 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)            |
| <b>46 Charges For Services</b>      | <b>1,109,209</b>   | <b>1,109,209</b>   | <b>533,020</b>    | <b>48.1%</b>        | <b>1,188,844</b>   | <b>79,635</b>    |
| 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            |
| <b>47 Other Revenues</b>            | <b>1,719,131</b>   | <b>1,719,131</b>   | <b>1,182,481</b>  | <b>68.8%</b>        | <b>1,996,319</b>   | <b>277,188</b>   |
| 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                 | -                  | -                |
| <b>48 Other Financing Sources</b>   | <b>1,263,700</b>   | <b>1,263,700</b>   | <b>1,063,700</b>  | <b>84.2%</b>        | <b>1,263,700</b>   | <b>-</b>         |
| <b>Total Revenues</b>               | <b>164,303,201</b> | <b>164,303,201</b> | <b>78,887,842</b> | <b>48.0%</b>        | <b>165,648,097</b> | <b>1,344,896</b> |

**CITY OF WEST HAVEN**  
**FY18 REVENUE DETAIL REPORT**  
**December 2018**

| Account Description                 | FY18 Adopted       | FY18 Revised       | Dec YTD FY18      | Dec YTD %<br>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                    |
| <b>41 Property Taxes</b>            | <b>94,406,149</b>  | <b>94,406,149</b>  | <b>59,835,620</b> | <b>63.4%</b>           |
| 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%                  |
| <b>42 Licenses &amp; Permits</b>    | <b>1,611,450</b>   | <b>1,611,450</b>   | <b>678,261</b>    | <b>42.1%</b>           |
| Fines And Penalties                 | 25,000             | 25,000             | 3,063             | 12.3%                  |
| Parking Tags                        | 84,426             | 84,426             | 125,877           | 149.1%                 |
| <b>43 Fines And Penalties</b>       | <b>109,426</b>     | <b>109,426</b>     | <b>128,939</b>    | <b>117.8%</b>          |
| Investment Income                   | 5,000              | 5,000              | 23,809            | 476.2%                 |
| Rent from City Facilities           | 25,000             | 25,000             | 13,500            | 54.0%                  |
| <b>44 Revenue From Use Of Money</b> | <b>30,000</b>      | <b>30,000</b>      | <b>37,309</b>     | <b>124.4%</b>          |
| 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%                   |
| <b>45 Fed/State Grants</b>          | <b>62,405,654</b>  | <b>62,405,654</b>  | <b>17,718,498</b> | <b>28.4%</b>           |
| 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%                   |
| <b>46 Charges For Services</b>      | <b>1,127,728</b>   | <b>1,127,728</b>   | <b>444,624</b>    | <b>39.4%</b>           |
| 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%                   |
| <b>47 Other Revenues</b>            | <b>1,708,017</b>   | <b>1,708,017</b>   | <b>893,790</b>    | <b>52.3%</b>           |
| 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                    |
| <b>48 Other Financing Sources</b>   | <b>1,371,416</b>   | <b>1,371,416</b>   | <b>2,212,212</b>  | <b>161.3%</b>          |
| <b>Total Revenues</b>               | <b>162,769,840</b> | <b>162,769,840</b> | <b>81,949,253</b> | <b>50.3%</b>           |

**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        |
| <b>December YTD</b> | <b>58,059,921</b>       | <b>55,923,544</b> | <b>304,153</b>         | <b>171,157</b> | <b>424,413</b> | <b>321,104</b> | <b>1,047,133</b>         | <b>-</b> | <b>59,835,620</b> | <b>56,415,805</b> |

**CITY OF WEST HAVEN**  
**SUB CATEGORY EXPENDITURE REPORT**  
**December 2018**

|                                      | FY19 Adopted       | FY19 Revised       | Dec YTD Actual    | Dec YTD %<br>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%               |
| <b>51 Personnel Services</b>         | <b>25,546,262</b>  | <b>25,546,262</b>  | <b>12,124,824</b> | <b>47.5%</b>        |
| 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 Manitenance     | 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%               |
| <b>52 Contractual Services</b>       | <b>6,549,529</b>   | <b>6,549,529</b>   | <b>3,475,581</b>  | <b>53.1%</b>        |
| 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%               |
| <b>53 Supplies &amp; Materials</b>   | <b>637,748</b>     | <b>637,748</b>     | <b>246,334</b>    | <b>38.6%</b>        |
| 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%               |
| <b>54 Fixed Charges</b>              | <b>37,169,374</b>  | <b>37,169,374</b>  | <b>19,494,146</b> | <b>52.4%</b>        |
| Capital Outlay                       | 92,890             | 92,890             | 28,795            | 31.0%               |
| <b>55 Capital Outlay</b>             | <b>92,890</b>      | <b>92,890</b>      | <b>28,795</b>     | <b>31.0%</b>        |
| Contingency Services                 | 250,000            | 250,000            | -                 | 0.0%                |
| Other Contingency                    | 628,491            | 628,491            | 124,873           | 19.9%               |
| <b>56 Other/Contingency</b>          | <b>878,491</b>     | <b>878,491</b>     | <b>124,873</b>    | <b>14.2%</b>        |
| 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%                |
| <b>Total City Departments</b>        | <b>74,342,780</b>  | <b>74,342,780</b>  | <b>36,276,415</b> | <b>48.8%</b>        |
| Board of Education                   | 89,960,421         | 89,960,421         | 40,382,530        | 44.9%               |
| <b>Total West Haven Expenses</b>     | <b>164,303,201</b> | <b>164,303,201</b> | <b>76,658,945</b> | <b>46.7%</b>        |

**Note : FY19 YTD includes encumbrances**

**CITY OF WEST HAVEN**  
**Summary of Revenues and Expenditures**  
**December 2018**

| <b>REVENUE</b>                    | <b>FY19 Adopted</b> | <b>FY19 Revised</b> | <b>Dec YTD Actual</b> | <b>Dec YTD %<br/>Budget</b> |
|-----------------------------------|---------------------|---------------------|-----------------------|-----------------------------|
| 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%                       |
| <b>Total Operational Revenues</b> | <b>156,303,201</b>  | <b>156,303,201</b>  | <b>78,887,842</b>     | <b>50.5%</b>                |
| 48 Bond Proceeds                  | -                   | -                   | -                     | n/a                         |
| 45 Fed/State Grants - MARB        | 8,000,000           | 8,000,000           | -                     | 0.0%                        |
| <b>Total Revenue</b>              | <b>164,303,201</b>  | <b>164,303,201</b>  | <b>78,887,842</b>     | <b>48.0%</b>                |

| <b>EXPENDITURES</b>           | <b>FY19 Adopted</b> | <b>FY19 Revised</b> | <b>Dec YTD Actual</b> | <b>Dec YTD %<br/>Budget</b> |
|-------------------------------|---------------------|---------------------|-----------------------|-----------------------------|
| 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%                        |
| <b>Total City Departments</b> | <b>74,342,780</b>   | <b>74,342,780</b>   | <b>36,276,415</b>     | <b>48.8%</b>                |
| Board of Education            | 89,960,421          | 89,960,421          | 40,382,530            | 44.9%                       |
| <b>Total Expenditures</b>     | <b>164,303,201</b>  | <b>164,303,201</b>  | <b>76,658,945</b>     | <b>46.7%</b>                |



**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

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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:**

|      | <b>Budget</b> | <b>YTD (Exp &amp; Enc)</b> | <b>% Used</b> | <b>Remaining Balance</b> |
|------|---------------|----------------------------|---------------|--------------------------|
| 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:**

|      | <b>Budget</b> | <b>Received</b> | <b>% Rec.</b> | <b>Remaining Balance</b> |
|------|---------------|-----------------|---------------|--------------------------|
| 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:**

|      | <b>Budget</b> | <b>YTD (Exp &amp; Enc)</b> | <b>% Used</b> | <b>Remaining Balance</b> |
|------|---------------|----------------------------|---------------|--------------------------|
| 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:**

|      | <b>Budget</b> | <b>Received</b> | <b>% Rec.</b> | <b>Remaining Balance</b> |
|------|---------------|-----------------|---------------|--------------------------|
| 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.