

West Haven Budget Issues: Need for Additional Documentation

5/30/2018

The 5/3/18 MARB resolution conditioned MARB approval of the budget upon receipt and MARB acceptance of documentation that all of the resolution's conditions have been met.

The line items and issues for which more documentation and analysis is required are indicated below (in italics)

Expenditures	Unaudited			FY18 YTD		Mayor's Budget	Amended	
	FY16 Actual	FY17 Actual	Budget FY18	31-Mar	Projected FY18	FY19	Budget FY19	
Recycling Pickup	\$ 444,223	\$ 456,313	\$ 469,900	\$ 350,316	\$ 469,900	\$ 469,900	\$ 249,900	<i>Need documentation</i>
Street Lighting	\$ 968,070	\$ 935,235	\$ 775,000	\$ 625,069	\$ 875,000	\$ 725,000	\$ 600,000	<i>Documentation submitted</i>
Worker's Comp Prem	\$ 1,776,688	\$ 1,892,170	\$ 1,600,000	\$ 1,330,999	\$ 1,700,000	\$ 1,600,000	\$ 1,500,000	<i>Need documentation</i>
401K City	\$ 862,756	\$ 970,532	\$ 1,034,000	\$ 873,521	\$ 1,184,999	\$ 1,200,000	\$ 1,100,000	<i>Need documentation</i>
FICA City	\$ 1,255,471	\$ 1,345,833	\$ 1,365,600	\$ 1,014,412	\$ 1,365,500	\$ 1,366,000	\$ 1,336,000	<i>Need documentation</i>
Bank Fees	\$ 73,338	\$ 63,389	\$ 70,000	\$ 49,502	\$ 70,000	\$ 70,000	\$ 50,000	<i>Need documentation</i>
Health Insur Prem*	\$ 9,499,974	\$ 8,617,110	\$ 7,943,738	\$ 7,954,249	\$ 10,400,000	\$ 9,583,092	\$ 9,850,000	<i>Need documentation</i>

*Unaudited numbers for FY17 indicated a \$956,650 over budget amount for Health Insurance Premium; however, draft aduit indicates a \$1.6m overage for "Pensions & Hospitalizations"

The amended budget indicates that \$227,408 is for Health Insurance Premium but also references "Contingency"; Need to Clarify that and the \$26,000 amount

Revenues	Unaudited			FY18 YTD		Mayor's Budget	Amended	
	FY16 Actual	FY17 Actual	Budget FY18	31-Mar	Projected FY18	FY19	Budget FY19	
Building Permits	\$ 946,399	\$ 759,930	\$ 1,025,000	\$ 634,439	\$ 1,025,000	\$ 1,025,000	\$ 1,225,000	<i>Need documentation</i>
Electrical Permits	\$ 99,198	\$ 134,882	\$ 150,000	\$ 117,032	\$ 150,000	\$ 150,000	\$ 160,000	<i>Need documentation</i>
Plumb/Heating Per	\$ 166,951	\$ 172,270	\$ 215,000	\$ 42,471	\$ 150,000	\$ 200,000	\$ 210,000	<i>Need documentation</i>
Invest Gen Fund	\$ 3,946	\$ 7,199	\$ 5,000	\$ 107,190	\$ 36,000	\$ 5,000	\$ 55,000	<i>Need documentation</i>

Education: Need to review compliance with Alliance District requirements

	FY12	FY13	FY14	FY15	FY16	FY17	FY18**	OFA	Amended
								FY19	Budget FY19
Education Cost Sharing*	\$ 41,399,303	\$ 42,781,151	\$ 44,209,129	\$ 45,496,942	\$ 45,994,046	\$ 45,140,487	\$ 44,899,746	\$ 45,803,715	\$ 45,140,487
Alliance Portion*		\$ 1,381,848	\$ 2,809,826	\$ 4,097,639	\$ 4,594,743	\$ 3,741,184	\$ 3,741,184	\$ 4,404,412	\$ 3,741,184
Non-Alliance Portion*		\$ 41,399,303	\$ 41,399,303	\$ 41,399,303	\$ 41,399,303	\$ 41,399,303	\$ 41,148,562	\$ 41,399,303	\$ 41,399,303
*From State SDE							**OFA Post Holdback: \$44,894,871		
							<i>Estimates</i>		
City BOE Appropriation	\$ 81,924,049	\$82,424,049	\$ 85,134,756	\$ 86,359,981	\$ 87,769,908	\$ 89,626,581	\$ 89,626,581	\$ 89,969,421	\$ 89,960,421.00
City Budget ECS Revenue		\$41,399,303	\$ 44,406,627	\$ 45,387,212	\$ 45,496,942	\$ 45,994,046	\$ 41,558,928	\$ 45,140,487	\$ 45,140,487

Contingency

Health Care Runoff	\$ 100,000	<i>Are these two lines offsetting?</i>
Unallocated Contingency	\$ (100,000)	<i>Are these two lines offsetting?</i>
Furlough Day	\$ (73,000)	<i>Why is this savings taken out of contingency; it should be its own line item?</i>
Unallocated Contingency(5)	\$ (50,000)	<i>Reduces an already small contingency</i>
Library	\$ 25,000	
MARB Deficit Reduction	\$ 1,750,000	<i>Restricted</i>
MARB Expenses	\$ 250,000	<i>Restricted</i>
	\$ 1,902,000	<i>\$1,952,000??</i>

Sewer Fund

	FY 16 Audit	FY17 Unaudited	FY18 Proj	FY19 Budget	
Beginning Fund Balance	\$ (1,851,354)	\$ (1,556,716)	\$ (1,247,456)		
Revs over Expends FY16	\$ 1,735,406	\$ 1,480,676	\$ 722,568		
Transfer to Gen Fund	\$ (1,440,768)	\$ (1,171,416)	\$ (1,171,416)	\$ (1,063,000)	<i>Does the the Sewer Fund have this amount budgeted (\$1,063,000) and where?</i>
Ending Fund Balance	\$ (1,556,716)	\$ (1,247,456)	\$ (1,696,304)		