

City of West Haven

FY2019 Monthly Financial Report to the
Municipal Accountability Review Board



December 6, 2018

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

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Memorandum – Office of Mayor Nancy Rossi

TO: Municipal Accountability Review Board

FROM: Ronald Ciatelli, City of West Haven Finance Director

DATE: 12/6/18

SUBJECT: City of West Haven Monthly Financial Report

I. Background

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

We have been working to develop revised General Fund reports that would be more informative, concise and address the recommendations of MARB. Also in our ongoing efforts to enhance our financial oversight capabilities and cost effectiveness, we will continue to modify these reports as needed while also pursuing various management initiatives.

The main change to these General Fund reports is that they have been slightly revised to provide summary expenditure and revenue information for both this fiscal year FY19 through Oct 31st 2018, and last fiscal year FY18 through Oct 31st 2017. This comparative information is extremely helpful in providing a frame of reference for identifying and analyzing expenditure trends from year to year. This is one of a few tools we are using to monitor this budget as we also utilize line item detail expenditure reports to isolate and evaluate accounts that show exceptions in our trend analysis comparison. Finally, in our attempt to expand the level of financial accountability and oversight at the department level, we are instituting procedures to more actively involve department staff in the ongoing management of their budgets. Our recent MUNIS accounting system software training, which included citywide staff, is an important first step in this effort to decentralize fiscal management oversight as departments will know how to access real time information on their budget accounts and should become less dependent on Department of Finance staff for their information. The completion of this initiative will provide the departments information needed to develop monthly departmental expenditure projections.

In the interim I have provided below an overview of the financial status of the General Fund through Oct 31st. Since the finance overview was developed using a trend analysis compared to FY18, I want to clarify our methodology.

The FY18 budget deficit was caused primarily from state aid revenue estimates of approximately \$9.2M that never materialized. These items were not budgeted in FY19 and have been factored out of our revenue trend analysis when comparing this year's budget trends to FY18.

Correspondingly, almost all operating department expenses came in under budget in FY18 and these departmental expenditures follow fairly consistent trends over the previous fiscal years, which provided us with a high degree of confidence in using the FY18 expenditure trends as a reliable benchmark for comparison. We expect that using this trend analysis will allow us to provide a greater level of detail in next month's budget projections.

Since our goal is to continually improve and strengthen the city's financial operations, we welcome any suggested changes offered by MARB members. Below is an overview of the financial status of the General Fund budget through Oct 31st.

II. FY19 Budget Overview

A. Revenue Overview/Highlights

1. Summary – Total Revenues collected through 10/31/18 equal \$69.573M or 42.34% of the gross operating budget compared to gross budget revenues received of almost 38.18% in the FY18 budget through 10/31/17.
2. Property Tax Revenue – Comprises 59.1% of our operating budget and are running ahead of last year’s collection at this same time by almost 0.8%.
 - a. Since tax collections in FY18 exceeded their total revenue appropriation, this is a positive trend at this juncture. Additionally, the current tax levy collection is 1.0% greater than last year at this same time. Also the remaining aggregated sub categories of property taxes were budgeted at a total of \$2.465M. The same sub categories generated a total of \$3.569M in FY18.
3. State Grants – \$61.141M or 37.21% of our operating budget are tracking consistently with budget revenue appropriations, with a few minor exceptions; they should align with grant estimates provided by the state. This category of revenues was the cause of the FY18 budget deficit as these revenues fell short of the budget revenue appropriations by approximately \$9.5M.

B. Expenditures Overview/Highlights (not including BOE)

| | <u>Annual Budget</u> | <u>YTD (Exp + (Enc))</u> | <u>Pct. Used</u> |
|----------------|----------------------|--------------------------|------------------|
| OCT - YTD FY19 | \$74,342,780 | \$26,921,105 | 36.2% |
| OCT - YTD FY18 | \$73,143,259 | \$27,093,919 | 37.0% |

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 the expenditure trends are more positive as illustrated below.

C. City Budget Comparison Excluding Debt Service

| | <u>Budget</u> | <u>YTD (Exp + (Enc))</u> | <u>Used</u> |
|---------------|---------------|--------------------------|-------------|
| OCT -YTD FY19 | \$55,128,931 | \$16,374,221 | 29.7% |
| OCT -YTD FY18 | \$53,378,848 | \$17,885,951 | 33.5% |

The most significant over-expenditure in FY18 was the health insurance premiums account which is estimated to exceed its 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 32.4%, compared to 37.3% for the same period in FY18 but is an area of the budget of some uncertainty due to our insurance provider, Anthem Blue Cross’s inability to provide us with accurate monthly claims expenditures reports. This is a pervasive problem being experienced by all of Anthem’s public sector clients and is due to a deficient software conversion that was initiated at the start of the fiscal year.

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 FY17 paid claims history. Additionally, Lockton is evaluating cost saving initiatives for us such as transferring to another health benefits provider and plan design modifications, and will be assisting us with a member census review and enhancing our medical benefits administrative process.

While the City's operating budget expenditures are trending at or under budget 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 this fiscal year to mitigate this shortfall. Additionally, the tip fee on disposal of recycling material increased from no charge per ton, to approximately \$65.00 per ton, an estimated unbudgeted cost of \$102K.

This anticipated expense has impacted most Connecticut Municipalities due to China's unwillingness to continue to accept recycling materials. Consequently, recycling haulers, who previously received payment for the disposal of this material, are now forced to pay excessive disposal costs which they are passing on to their municipal clients.

We continue to monitor all accounts very carefully with special attention to health insurance and trash/recycling, and expect to mitigate these potential issues if necessary through the initiatives identified and through offsetting savings in other line items.

Additionally we have budgeted a contingency of \$402K for unanticipated expenses. So while it is only four months into this fiscal year, in spite of these identified expenditure issues, the budget should achieve a favorable FY19 result of operations and through our enhanced oversight efforts and some successful cost effective changes, we hope to exceed the 5 year plans FY19 forecast.

Expenditure Summary - Departments
FY19

| ACCOUNT DESCRIPTION | FY19 Adopted | FY19 Revised | Expensed as of October FY19 | % Expensed as of OCT FY19 |
|---------------------------------|-----------------------|-----------------------|--------------------------------|------------------------------|
| 100 CITY COUNCIL | 88,982 | 88,982 | 27,124 | 30% |
| 105 MAYOR | 317,111 | 317,111 | 113,901 | 36% |
| 110 CORPORATION COUNSEL | 450,868 | 450,868 | 89,800 | 20% |
| 115 PERSONNEL DEPARTMENT | 170,585 | 170,585 | 52,167 | 31% |
| 120 TELEPHONE ADMINISTRATION | 315,336 | 315,336 | 22,003 | 7% |
| 125 CITY CLERK | 298,198 | 298,198 | 107,163 | 36% |
| 130 REGISTRAR OF VOTERS | 140,525 | 140,525 | 39,749 | 28% |
| 165 PROBATE COURT | 8,020 | 8,020 | 377 | 5% |
| 190 PLANNING & DEVELOPMENT | 962,385 | 962,385 | 282,827 | 29% |
| 200 TREASURER | 7,600 | 7,600 | 2,533 | 33% |
| 210 COMPTROLLER | 972,571 | 972,571 | 391,040 | 40% |
| 220 CENTRAL SERVICES | 731,403 | 731,403 | 130,899 | 18% |
| 230 ASSESSMENT | 451,157 | 451,157 | 131,773 | 29% |
| 240 TAX COLLECTOR | 431,604 | 431,604 | 120,482 | 28% |
| 300 EMERGENCY REPORT SYSTEM | 1,838,583 | 1,838,583 | 507,996 | 28% |
| 310 POLICE DEPARTMENT | 13,623,541 | 13,623,541 | 4,359,377 | 32% |
| 320 ANIMAL CONTROL | 283,366 | 283,366 | 85,735 | 30% |
| 330 CIVIL PREPAREDNESS | 14,198 | 14,198 | 3,000 | 21% |
| 400 PUBLIC WORKS ADMINISTRATION | 597,958 | 597,958 | 95,767 | 16% |
| 410 ENGINEERING | 189,311 | 189,311 | 36,656 | 19% |
| 440 CENTRAL GARAGE | 1,280,901 | 1,280,901 | 243,186 | 19% |
| 450 SOLID WASTE | 2,944,900 | 2,944,900 | 910,242 | 31% |
| 460 BUILDING & GROUND MAINTENA | 1,221,681 | 1,221,681 | 288,886 | 24% |
| 470 HIGHWAYS & PARKS | 4,033,581 | 4,033,581 | 1,232,626 | 31% |
| 500 HUMAN RESOURCES | 282,237 | 282,237 | 84,346 | 30% |
| 510 ELDERLY SERVICES | 487,745 | 487,745 | 89,326 | 18% |
| 520 PARKS & RECREATION | 889,252 | 889,252 | 368,695 | 41% |
| 530 HEALTH DEPARTMENT | 354,970 | 354,970 | 106,926 | 30% |
| 600 LIBRARY | 1,521,000 | 1,521,000 | 507,000 | 33% |
| 800 CITY INSURANCE | 825,977 | 825,977 | 428,643 | 52% |
| 810 EMPLOYEE BENEFITS | 16,761,500 | 16,761,500 | 5,392,043 | 32% |
| 820 DEBT SERVICE | 19,213,849 | 19,213,849 | 10,546,884 | 55% |
| 830 C-MED | 44,844 | 44,844 | 20,608 | 46% |
| 900 UNALLOCATED EXPENSES | 2,587,041 | 2,587,041 | 101,323 | 4% |
| BOARD OF EDUCATION | 89,960,421 | 89,960,421 | 22,131,278 | 25% |
| Expense Total | \$ 164,303,201 | \$ 164,303,201 | \$ 49,052,383 | 30% |

Expenditure Summary - Departments
FY18

| ACCOUNT DESCRIPTION | FY18 Adopted | FY18 Revised | Expensed as of October FY18 | % Expensed as of OCT FY18 |
|--------------------------------|-----------------------|-----------------------|-----------------------------|---------------------------|
| 100 CITY COUNCIL | 110,356 | 110,356 | 30,714 | 28% |
| 105 MAYOR | 345,581 | 345,581 | 147,049 | 43% |
| 110 CORPORATION COUNSEL | 627,662 | 627,662 | 208,158 | 33% |
| 115 PERSONNEL DEPARTMENT | 173,968 | 173,968 | 53,420 | 31% |
| 120 TELEPHONE ADMINISTRATION | 329,811 | 329,811 | 5,830 | 2% |
| 125 CITY CLERK | 300,330 | 300,330 | 108,455 | 36% |
| 130 REGISTRAR OF VOTERS | 156,678 | 156,678 | 47,135 | 30% |
| 165 PROBATE COURT | 14,520 | 14,520 | 1,710 | 12% |
| 190 PLANNING & DEVELOPMENT | 1,018,148 | 1,018,148 | 351,626 | 35% |
| 200 TREASURER | 7,600 | 7,600 | 2,533 | 33% |
| 210 COMPTROLLER | 1,147,481 | 1,147,481 | 294,118 | 26% |
| 220 CENTRAL SERVICES | 828,559 | 828,559 | 244,891 | 30% |
| 230 ASSESSMENT | 443,121 | 443,121 | 132,054 | 30% |
| 240 TAX COLLECTOR | 413,409 | 413,409 | 130,872 | 32% |
| 300 EMERGENCY REPORT SYSTEM DE | 1,877,190 | 1,877,190 | 520,413 | 28% |
| 310 POLICE DEPARTMENT | 14,244,522 | 14,244,522 | 4,705,920 | 33% |
| 320 ANIMAL CONTROL | 307,474 | 307,474 | 104,419 | 34% |
| 330 CIVIL PREPAREDNESS | 16,512 | 16,512 | 3,000 | 18% |
| 400 PUBLIC WORKS ADMINISTRATIO | 605,279 | 605,279 | 144,678 | 24% |
| 410 ENGINEERING | 213,065 | 213,065 | 97,350 | 46% |
| 440 CENTRAL GARAGE | 1,325,093 | 1,325,093 | 365,613 | 28% |
| 450 SOLID WASTE | 3,128,401 | 3,128,401 | 708,256 | 23% |
| 460 BUILDING & GROUND MAINTENA | 1,417,729 | 1,417,729 | 437,001 | 31% |
| 470 HIGHWAYS & PARKS | 4,164,272 | 4,164,272 | 1,437,586 | 35% |
| 500 HUMAN RESOURCES | 327,190 | 327,190 | 104,800 | 32% |
| 510 ELDERLY SERVICES | 497,629 | 497,629 | 107,334 | 22% |
| 520 PARKS & RECREATION | 941,409 | 941,409 | 409,247 | 43% |
| 530 HEALTH DEPARTMENT | 374,777 | 374,777 | 146,332 | 39% |
| 600 LIBRARY | 1,596,000 | 1,596,000 | 665,000 | 42% |
| 800 CITY INSURANCE | 775,977 | 775,977 | 482,561 | 62% |
| 810 EMPLOYEE BENEFITS | 14,963,022 | 14,963,022 | 5,566,288 | 37% |
| 820 DEBT SERVICE | 19,769,411 | 19,769,411 | 9,207,968 | 47% |
| 830 C-MED | 44,844 | 44,844 | - | 0% |
| 900 UNALLOCATED EXPENSES | 636,239 | 636,239 | 121,589 | 19% |
| BOARD OF EDUCATION | 89,626,581 | 89,626,581 | 23,441,898 | 26% |
| Expense Total | \$ 162,769,840 | \$ 162,769,840 | \$ 50,535,817 | 31% |

FY19 Revenue Summary - Subcategories

| ACCOUNT DESCRIPTION | FY19 Adopted | FY19 Revised | YTD Collected - OCT FY19 | OCT FY19 % Collected |
|--|--------------------|--------------------|--------------------------|----------------------|
| CURRENT PROPERTY TAX LEVY | 94,460,706 | 94,460,706 | 49,990,622 | 53% |
| PA 76-338 MOTOR VEHICLE SUPPLM | 1,200,000 | 1,200,000 | 31,372 | 3% |
| PRIOR YEARS TAX LEVY | 400,000 | 400,000 | 122,303 | 31% |
| SUSPENSE TAXES | 100,000 | 100,000 | 35,961 | 36% |
| CURRENT PROPERTY TAX INTEREST | 450,000 | 450,000 | 95,958 | 21% |
| PRIOR YEARS TAX INTEREST | 210,000 | 210,000 | 61,307 | 29% |
| SUSPENSE INTEREST | 105,000 | 105,000 | 37,938 | 36% |
| non current per. prop. tax | 100,000 | 100,000 | - | 0% |
| Total 41 PROPERTY TAXES | 97,025,706 | 97,025,706 | 50,375,462 | 52% |
| ANIMAL LICENSES | 13,000 | 13,000 | 4,381 | 34% |
| MARRIAGE LICENSES | 3,000 | 3,000 | 3,200 | 107% |
| SPORTING LICENSES | 200 | 200 | 126 | 63% |
| BUILDING PERMITS | 1,225,000 | 1,225,000 | 584,132 | 48% |
| MISC BLDG DEPT FEES | - | - | 6 | |
| ELECTRICAL PERMITS | 160,000 | 160,000 | 72,675 | 45% |
| EXCAVATION PERMITS | 7,000 | 7,000 | 5,065 | 72% |
| PLUMBING & HEATING PERMITS | 210,000 | 210,000 | 25,121 | 12% |
| ZONING PERMITS | 87,000 | 87,000 | 38,280 | 44% |
| ALCOHOLIC BEVERAGE LICENSE | 150 | 150 | 360 | 240% |
| POLICE & PROTECTION LICENSES | 20,000 | 20,000 | 4,535 | 23% |
| CITY CLERK FEES COLLECTED | 7,100 | 7,100 | 1,590 | 22% |
| DOG POUND RELEASES | 2,000 | 2,000 | 1,749 | 87% |
| HEALTH LICENSES | 80,000 | 80,000 | 31,367 | 39% |
| Total 42 LICENSES, PERMITS | 1,814,450 | 1,814,450 | 772,588 | 43% |
| FINES & PENALTIES - TAX | 25,000 | 25,000 | 6,599 | 26% |
| BLDG CODE VIOLATIONS | - | - | 10,610 | |
| PARKING TAGS | 125,000 | 125,000 | 113,600 | 91% |
| Total 43 FINES, FORFEITS&PENL | 150,000 | 150,000 | 130,809 | 87% |
| INVESTMENT INCOME | 55,000 | 55,000 | 77,002 | 140% |
| RENTS, ROYALTIES & CONCESSIONS | - | - | - | |
| RENT FROM CITY FACILITIES | 25,000 | 25,000 | 11,250 | 45% |
| INVESTMENT INCOME | - | - | - | |
| Total 44 REV FROM USE OF MONY | 80,000 | 80,000 | 88,252 | 110% |
| EDUCATIONAL COST SHARING | 45,140,487 | 45,140,487 | 10,359,110 | 23% |
| HEALTH SERVICES | 60,000 | 60,000 | - | 0% |
| PILOT-COLLEGES & HOSPITALS | 5,527,988 | 5,527,988 | 5,527,988 | 100% |
| MUNI REV SHR (MFG PR TAX RELI) | 147,516 | 147,516 | - | 0% |
| PROP TAX RELIEF-ELDERLY&DISABL | - | - | 4,000 | |
| MASHENTUCKET PEQUOT GRANT | 807,097 | 807,097 | - | 0% |
| PROP TAX RELIEF-TOTALLY DISABL | 5,370 | 5,370 | - | 0% |
| PILOT-STATE OWNED PROPERTY | 181,198 | 181,198 | 181,198 | 100% |
| PROPERTY TAX RELIEF-VETERANS | 118,373 | 118,373 | - | 0% |
| MARB | 8,000,000 | 8,000,000 | - | 0% |
| TOWN AID ROAD | 617,602 | 617,602 | 308,002 | 50% |
| STATE MISCELLANEOUS GRANTS | 122,000 | 122,000 | 60,267 | 49% |
| TELEPHONE ACCESS GRANT | 117,044 | 117,044 | - | 0% |
| SCCRWA- PILOT GRANT | 296,330 | 296,330 | 150,698 | 51% |
| Total 45 FED'L & STATE GRANTS | 61,141,005 | 61,141,005 | 16,591,264 | 27% |
| RECORD LEGAL INSTRUMENT FEES | 625,000 | 625,000 | 272,138 | 44% |
| MISCELLANEOUS PUBLIC WORKS | 37,059 | 37,059 | 464 | 1% |
| MISCELLANEOUS - GENERAL GOV'T | 90,000 | 90,000 | 9,876 | 11% |
| MISC. - PARKS & RECREATION | 340,000 | 340,000 | 80,483 | 24% |
| POLICE CHARGES | 15,000 | 15,000 | 3,006 | 20% |
| ALL OTHER-PUBLIC WORKS | 2,000 | 2,000 | 140 | 7% |
| Total 46 CHARGES FOR SERVICES | 1,109,209 | 1,109,209 | 366,107 | 33% |
| PARKING METER REVENUE | 20,000 | 20,000 | 22,405 | 112% |
| SALE OF PROPERTY | - | - | 19,100 | |
| 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 | 9,423 | 47% |
| yale contribution | 422,651 | 422,651 | - | 0% |
| MISCELLANEOUS | 210,000 | 210,000 | 11,835 | 6% |
| QUIGLEY/YALE PARKING | 40,000 | 40,000 | 14,534 | 36% |
| FIRE DEPT SHARE OF ERS | 804,083 | 804,083 | 42,769 | 5% |
| ORGANIC RECYCLING COMPOST | 13,000 | 13,000 | 9,478 | 73% |
| Total 47 OTHER REVENUES | 1,719,131 | 1,719,131 | 184,710 | 11% |
| RESIDUAL EQUITY TRANSFERS IN | 200,000 | 200,000 | - | 0% |
| TRANSFER FROM SEWER OPER FUND | 1,063,700 | 1,063,700 | 1,063,700 | 100% |
| Total 48 OTHER FIN SOURCES | 1,263,700 | 1,263,700 | 1,063,700 | 84% |
| Revenue Total | 164,303,201 | 164,303,201 | 69,572,891 | 42% |

FY18 Revenue Summary - Subcategories

| ACCOUNT DESCRIPTION | | | YTD Collected OCT - OCT - FY18 % | |
|--|--------------------|--------------------|----------------------------------|------------|
| | FY18 Adopted | FY18 Revised | FY18 | Collected |
| CURRENT PROPERTY TAX LEVY | 91,963,234 | 91,963,234 | 47,714,933 | 52% |
| PA 76-338 MOTOR VEHICLE SUPPLM | 947,915 | 947,915 | 46,359 | 5% |
| PRIOR YEARS TAX LEVY | 400,000 | 400,000 | 199,521 | 50% |
| SUSPENSE TAXES | 100,000 | 100,000 | 42,644 | 43% |
| CURRENT PROPERTY TAX INTEREST | 575,000 | 575,000 | 101,198 | 18% |
| PRIOR YEARS TAX INTEREST | 270,000 | 270,000 | 66,304 | 25% |
| SUSPENSE INTEREST | 150,000 | 150,000 | 54,343 | 36% |
| Total 41 PROPERTY TAXES | 94,406,149 | 94,406,149 | 48,225,302 | 51% |
| ANIMAL LICENSES | 13,000 | 13,000 | 4,015 | 31% |
| MARRIAGE LICENSES | 3,000 | 3,000 | 1,256 | 42% |
| SPORTING LICENSES | 200 | 200 | 276 | 138% |
| BUILDING PERMITS | 1,025,000 | 1,025,000 | 351,674 | 34% |
| ELECTRICAL PERMITS | 150,000 | 150,000 | 72,639 | 48% |
| EXCAVATION PERMITS | 7,000 | 7,000 | 1,880 | 27% |
| PLUMBING & HEATING PERMITS | 215,000 | 215,000 | 14,471 | 7% |
| ZONING PERMITS | 87,000 | 87,000 | 33,805 | 39% |
| ALCOHOLIC BEVERAGE LICENSE | 150 | 150 | 36 | 24% |
| POLICE & PROTECTION LICENSES | 20,000 | 20,000 | 7,473 | 37% |
| CITY CLERK FEES COLLECTED | 7,100 | 7,100 | 1,962 | 28% |
| DOG POUND RELEASES | 4,000 | 4,000 | 2,457 | 61% |
| HEALTH LICENSES | 80,000 | 80,000 | 4,935 | 6% |
| Total 42 LICENSES, PERMITS | 1,611,450 | 1,611,450 | 496,878 | 31% |
| FINES & PENALTIES - TAX | 25,000 | 25,000 | 2,097 | 8% |
| PARKING TAGS | 84,426 | 84,426 | 104,414 | 124% |
| Total 43 FINES, FORFEITS&PENL | 109,426 | 109,426 | 106,511 | 97% |
| INVESTMENT INCOME | 5,000 | 5,000 | 17,555 | 351% |
| RENT FROM CITY FACILITIES | 25,000 | 25,000 | 6,000 | 24% |
| Total 44 REV FROM USE OF MONY | 30,000 | 30,000 | 23,555 | 79% |
| 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 | - | 0% |
| 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 | 11,503,987 | 18% |
| RECORD LEGAL INSTRUMENT FEES | 625,000 | 625,000 | 212,029 | 34% |
| SUNDRY - OTHER | 150 | 150 | - | 0% |
| MISCELLANEOUS PUBLIC WORKS | 38,578 | 38,578 | - | 0% |
| MISCELLANEOUS - GENERAL GOV'T | 90,000 | 90,000 | 23,223 | 26% |
| MISC. - PARKS & RECREATION | 360,000 | 360,000 | 90,670 | 25% |
| POLICE CHARGES | 10,000 | 10,000 | 1,972 | 20% |
| ALL OTHER-PUBLIC WORKS | 4,000 | 4,000 | 370 | 9% |
| Total 46 CHARGES FOR SERVICES | 1,127,728 | 1,127,728 | 328,284 | 29% |
| PARKING METER REVENUE | 20,000 | 20,000 | 44,284 | 221% |
| 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 | - | 0% |
| MISCELLANEOUS | 215,000 | 215,000 | 24,744 | 12% |
| QUIGLEY/YALE PARKING | 40,000 | 40,000 | 14,534 | 36% |
| FIRE DEPT SHARE OF ERS | 791,955 | 791,955 | 118,181 | 15% |
| ORGANIC RECYCLING COMPOST | 18,605 | 18,605 | 370 | 2% |
| Total 47 OTHER REVENUES | 1,708,017 | 1,708,017 | 290,251 | 17% |
| RESIDUAL EQUITY TRANSFERS IN | 200,000 | 200,000 | - | 0% |
| TRANSFER FROM SEWER OPER FUND | 1,171,416 | 1,171,416 | 1,171,416 | 100% |
| Total 48 OTHER FIN SOURCES | 1,371,416 | 1,371,416 | 1,171,416 | 85% |
| Revenue Total | 162,769,840 | 162,769,840 | 62,146,184 | 38% |

**City of West Haven
Property Tax Collections Report for FY18 and FY19
Property Tax Collected through October 31, 2018**

| 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 | 322,118 | 493,826 | 42,873 | 59,260 | 59,668 | 42,923 | - | - | 924,658 | 596,009 |
| November | 603,882 | | 74,624 | | 61,464 | | 1,047,133 | | 1,787,102 | |
| December | 9,739,833 | | 28,737 | | 54,646 | | | | 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 | | 178,276 | | 1,435,001 | |
| May | 263,825 | | 102,075 | | 101,609 | | | | 467,509 | |
| June | 48,634 | | 24,054 | | 44,019 | | 498,011 | | 614,717 | |
| TOTAL Collections | 92,044,843 | 50,021,994 | 907,597 | 122,303 | 1,022,573 | 231,165 | 1,723,419 | - | 95,698,431 | 50,375,462 |
| | June- October TOTAL | 47,761,292 | 199,521 | 122,303 | 264,489 | 231,165 | 1,723,419 | - | 48,225,302 | 50,375,462 |
| | June- October Total | 48,225,302 | 199,521 | 122,303 | 264,489 | 231,165 | 1,723,419 | - | 48,225,302 | 50,375,462 |

FY19 Categories of Expenditures

| ACCOUNT DESCRIPTION | FY19 Adopted | FY19 Revised | YTD Expended Oct FY19 | % YTD Expended |
|---------------------------------------|----------------------|----------------------|--------------------------|----------------|
| Regular Wages | \$ 20,515,471 | \$ 20,515,471 | \$ 6,293,840 | 31% |
| Part Time | \$ 976,141 | \$ 976,141 | \$ 369,857 | 38% |
| Fringe Reimbursements | \$ 1,260,000 | \$ 1,260,000 | \$ 422,415 | 34% |
| Overtime | \$ 1,909,700 | \$ 1,909,700 | \$ 722,091 | 38% |
| Longevity | \$ 654,950 | \$ 654,950 | \$ 212,879 | 33% |
| OTHER Personnel Services | \$ 230,000 | \$ 230,000 | \$ 34,832 | 15% |
| 51 PERSONNEL SERVICES | \$ 25,546,262 | \$ 25,546,262 | \$ 8,055,914 | 32% |
| Advertising | \$ 48,595 | \$ 48,595 | \$ 11,236 | 23% |
| Building Maintenance | \$ 57,350 | \$ 57,350 | \$ 14,345 | 25% |
| Copier Machine and Rental | \$ 45,000 | \$ 45,000 | \$ 9,649 | 21% |
| Electricity | \$ 640,000 | \$ 640,000 | \$ 396,795 | 62% |
| Equipment Repair and Maintenance | \$ 109,150 | \$ 109,150 | \$ 21,307 | 20% |
| Financial Services | \$ 175,000 | \$ 175,000 | \$ 159,510 | 91% |
| Maintenance Services | \$ 440,637 | \$ 440,637 | \$ 99,192 | 23% |
| Training | \$ 38,988 | \$ 38,988 | \$ 5,414 | 14% |
| Travel | \$ 282,046 | \$ 282,046 | \$ 37,595 | 13% |
| Trash Pick Up, Tip Fees and Recycling | \$ 2,885,400 | \$ 2,885,400 | \$ 906,984 | 31% |
| Town Aid Road & Tree Maintenance | \$ 484,000 | \$ 484,000 | \$ 63,368 | 13% |
| Legal Services | \$ 150,000 | \$ 150,000 | \$ 2,003 | 1% |
| Uniforms | \$ 191,308 | \$ 191,308 | \$ 139,781 | 73% |
| OTHER Contractual Services | \$ 1,002,055 | \$ 1,002,055 | \$ 193,776 | 19% |
| 52 CONTRACTUAL SERVICES | \$ 6,549,529 | \$ 6,549,529 | \$ 2,060,955 | 31% |
| Motor Vehicle Parts | \$ 200,000 | \$ 200,000 | \$ 45,178 | 23% |
| Construction Supplies | \$ 70,000 | \$ 70,000 | \$ 1,932 | 3% |
| Other Supplies and Materials | \$ 299,898 | \$ 299,898 | \$ 31,997 | 11% |
| Office Supplies | \$ 62,000 | \$ 62,000 | \$ 18,920 | 31% |
| 53 SUPPLIES & MATERIALS | \$ 631,898 | \$ 631,898 | \$ 98,027 | 16% |
| Health & General Liability Insurance | \$ 11,454,377 | \$ 11,454,377 | \$ 3,962,539 | 35% |
| FICA | \$ 1,412,139 | \$ 1,412,139 | \$ 441,533 | 31% |
| Pension | \$ 3,200,140 | \$ 3,200,140 | \$ 870,368 | 27% |
| Workers Compensation | \$ 1,500,000 | \$ 1,500,000 | \$ 526,691 | 35% |
| Debt Service (1) (3) | \$ 18,497,149 | \$ 18,497,149 | \$ 10,307,870 | 56% |
| Debt Service (Water Purification) (2) | \$ 716,700 | \$ 716,700 | \$ 239,014 | 33% |
| OTHER Fixed Charges | \$ 394,719 | \$ 394,719 | \$ 69,176 | 18% |
| 54 FIXED CHARGES | \$ 37,175,224 | \$ 37,175,224 | \$ 16,417,191 | 44% |
| Capital Outlay | \$ 92,890 | \$ 92,890 | \$ 8,295 | 9% |
| 55 CAPITAL OUTLAY | \$ 92,890 | \$ 92,890 | \$ 8,295 | 9% |
| Contingency Services | \$ 652,000 | \$ 652,000 | \$ - | 0% |
| OTHER Contingency | \$ 226,491 | \$ 226,491 | \$ 105,623 | 47% |
| 56 OTHER/CONTINGENCY | \$ 878,491 | \$ 878,491 | \$ 105,623 | 12% |
| Fuel | \$ 520,000 | \$ 520,000 | \$ 66,952 | 13% |
| 57 FUEL | \$ 520,000 | \$ 520,000 | \$ 66,952 | 13% |
| Telephone | \$ 509,486 | \$ 509,486 | \$ 59,046 | 12% |
| 58 TELEPHONE | \$ 509,486 | \$ 509,486 | \$ 59,046 | 12% |
| Gas Heat | \$ 689,000 | \$ 689,000 | \$ 151,513 | 22% |
| 59 OTHER UTILITIES | \$ 689,000 | \$ 689,000 | \$ 151,513 | 22% |
| 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 | \$ 22,131,278 | 25% |
| Expense Total | \$ 164,303,201 | \$ 164,303,201 | \$ 49,154,795 | 30% |

FY19 Categories of Revenue and Expenditures Summary

| ACCOUNT DESCRIPTION | FY19 Adopted | FY19 Revised | YTD Collected Oct FY19 | % YTD Collected |
|-----------------------------|-----------------------|-----------------------|------------------------|-----------------|
| 411 PROPERTY TAXES (1) | \$ 97,025,706 | \$ 97,025,706 | \$ 50,375,462 | 52% |
| 421 LICENSES & PERMITS | \$ 1,814,450 | \$ 1,814,450 | \$ 772,588 | 43% |
| 431 PARKING TAGS | \$ 125,000 | \$ 125,000 | \$ 113,600 | 91% |
| 432 FINES AND PENALTIES | \$ 25,000 | \$ 25,000 | \$ 17,209 | 69% |
| 441 INVESTMENT INCOME | \$ 80,000 | \$ 80,000 | \$ 88,252 | 110% |
| 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 | \$ 3,006 | 20% |
| 469 MISCELLANEOUS CHARGES | \$ 1,109,209 | \$ 1,109,209 | \$ 363,100 | 33% |
| 472 OTHER REVENUES | \$ 1,719,131 | \$ 1,719,131 | \$ 184,710 | 11% |
| 481 OTHER FINANCING SOURCES | \$ 1,263,700 | \$ 1,263,700 | \$ 1,063,700 | 84% |
| Revenue Total | \$ 164,303,201 | \$ 164,303,201 | \$ 69,572,891 | 42% |

| ACCOUNT DESCRIPTION | FY19 Adopted | FY19 Revised | YTD Expended Oct FY19 | % YTD Expensed |
|----------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| 51 PERSONNEL SERVICES | \$ 25,546,262 | \$ 25,546,262 | \$ 8,055,914 | 32% |
| 52 CONTRACTUAL SERVICES | \$ 6,549,529 | \$ 6,549,529 | \$ 2,060,955 | 31% |
| 53 SUPPLIES & MATERIALS | \$ 631,898 | \$ 631,898 | \$ 98,027 | 16% |
| 54 FIXED CHARGES | \$ 37,175,224 | \$ 37,175,224 | \$ 16,417,191 | 44% |
| 55 CAPITAL OUTLAY | \$ 92,890 | \$ 92,890 | \$ 8,295 | 9% |
| 56 OTHER/CONTINGENCY | \$ 878,491 | \$ 878,491 | \$ 105,623 | 12% |
| 57 FUEL | \$ 520,000 | \$ 520,000 | \$ 66,952 | 13% |
| 58 TELEPHONE | \$ 509,486 | \$ 509,486 | \$ 59,046 | 12% |
| 59 OTHER UTILITIES | \$ 689,000 | \$ 689,000 | \$ 151,513 | 22% |
| 69 RESERVE FOR DEFICIT REDUCTION | \$ 1,750,000 | \$ 1,750,000 | \$ - | 0% |
| BOARD OF EDUCATION | \$ 89,960,421 | \$ 89,960,421 | \$ 22,131,278 | 25% |
| Expense Total | \$ 164,303,201 | \$ 164,303,201 | \$ 49,154,795 | 30% |

SUMMARY: Revenues collected through Oct 31st 2018 equal \$69.57M or 42.3% of the operating budget compared to gross revenues received of about 38.0% in the FY18 budget through Oct 31, 2017.

- (1) Property Tax Revenue comprises 59.1% of our operating budget and is running ahead of last year's collection rate by .8%. Since tax collections in FY18 exceeded the total revenue appropriation by approximately \$1.3M, this is a positive trend at this
- (2) State Grants comprises 37.2% of our operating budget are trending consistently with budget Revenue approximations, with a few minor exceptions, and should align with grant estimates provided by the State. This is especially significant since this category of revenues was the cause of the FY18 budget deficit, as the revenues fell short of the budget revenue appropriations by approximately \$9.5M.

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| TUITION | 7,625,938 | 7,646,825 | 7,825,938 | 7,968,144 | 7,939,386 | 2,183,219 |
| STUDENT TRANSPORTATION | 5,006,321 | 5,266,244 | 5,006,321 | 5,274,576 | 5,006,321 | 1,174,383 |
| SALARIES | 52,265,952 | 52,088,188 | 52,252,418 | 52,252,418 | 52,370,421 | 10,688,377 |
| OPERATION OF PLANT | 3,721,339 | 3,645,066 | 3,789,181 | 3,552,214 | 3,847,829 | 905,869 |
| BENEFITS & FIXED CHARGES | 18,099,372 | 16,929,343 | 17,681,331 | 17,433,268 | 18,215,805 | 5,980,914 |
| PURCHASED SERVICES | 1,398,159 | 1,308,200 | 1,482,399 | 1,466,557 | 1,161,159 | 349,762 |
| INSTRUCTION | 1,509,500 | 1,509,500 | 1,588,992 | 1,588,992 | 1,419,500 | 848,754 |
| TOTAL: | 89,626,581 | 88,393,366 | 89,626,581 | 89,536,169 | 89,960,421 | 22,131,278 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|-----------------|----------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| TUITION: | | | | | | | |
| A01 | TUITION | 7,625,938 | 7,646,825 | 7,825,938 | 7,968,144 | 7,939,386 | 2,183,219 |
| | | 7,625,938 | 7,646,825 | 7,825,938 | 7,968,144 | 7,939,386 | 2,183,219 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|--------------------------------|--|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| STUDENT TRANSPORTATION: | | | | | | | |
| B04 | CONTRACTED BUS SERVICE - PUBLIC | 2,989,592 | 2,989,592 | 2,989,592 | 2,989,592 | 2,989,592 | 597,918 |
| B06 | BUS SERVICE: NON-PUBLIC SCHOOLS | 267,721 | 267,721 | 267,721 | 267,720 | 267,721 | 53,544 |
| B08 | TRANSPORTATION: REGIONAL VOC-TECH | 229,575 | 229,575 | 229,575 | 229,575 | 229,575 | 45,914 |
| B10 | TRANSPORTATION: REGIONAL VOC-AG | 72,437 | 72,437 | 72,437 | 72,600 | 72,437 | 14,488 |
| B12 | TRANSPORTATION: PHYS. HANDICAPPED | 1,341,539 | 1,601,462 | 1,341,539 | 1,609,633 | 1,341,539 | 447,180 |
| B16 | TRANSPORTATION - STUDENT ACTIVITIES | 105,457 | 105,457 | 105,457 | 105,456 | 105,457 | 15,339 |
| | | 5,006,321 | 5,266,244 | 5,006,321 | 5,274,576 | 5,006,321 | 1,174,383 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|------------------|--|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| SALARIES: | | | | | | | |
| | # of Employees | | | | | | |
| C04 | 1 SALARY - SUPERINTENDENT | 184,115 | 184,115 | 187,337 | 187,337 | 187,337 | 64,847 |
| C06 | 1 SALARY - ASST. SUPERINTENDENTS | 149,844 | 149,844 | 152,466 | 152,466 | 152,466 | 52,777 |
| C07 | 12 SALARY - CLERICAL: CENTRAL OFFICE | 581,947 | 581,947 | 541,604 | 541,604 | 516,604 | 178,824 |
| C10 | 10 SALARY - PRINCIPALS | 1,280,604 | 1,280,604 | 1,061,083 | 1,061,083 | 1,081,083 | 207,901 |
| C12 | 8 SALARY - ASST. PRINCIPALS | 938,576 | 938,576 | 907,040 | 907,040 | 929,234 | 178,699 |
| C14 | 11 SALARY - COORDINATORS/DIRECTORS | 993,343 | 993,343 | 1,120,632 | 1,120,632 | 1,064,632 | 204,737 |
| C16 | 366 SALARY - CLASSROOM TEACHERS | 26,741,339 | 26,741,339 | 27,001,002 | 27,001,002 | 27,356,996 | 5,260,961 |
| C18 | 76 SALARY - SPECIAL EDUCATION TEACHERS | 5,811,512 | 5,811,521 | 5,888,294 | 5,888,294 | 5,922,487 | 1,138,940 |
| C20 | SALARY - ADULT EDUCATION | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 31,332 |
| C22 | SALARY - HOMEBOUND | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 5,335 |
| C24 | 48 SALARY - SPECIAL AREA TEACHERS | 3,443,439 | 3,443,439 | 3,497,489 | 3,497,489 | 3,405,682 | 654,939 |
| C26 | 22 SALARY - PUPIL SERVICES | 1,653,351 | 1,653,351 | 1,616,661 | 1,616,661 | 1,565,854 | 301,126 |
| C28 | 17 SALARY - CLERICAL:SECONDARY SCHOOLS | 763,027 | 763,027 | 718,670 | 718,670 | 694,353 | 240,353 |
| C30 | 7 SALARY - CLERICAL:ELEM. SCHOOLS | 290,681 | 290,681 | 290,681 | 290,681 | 310,681 | 107,543 |
| C32 | SALARY - SUBSTITUTE CLERKS | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 2,456 |
| C34 | SALARY - LUNCH AIDES | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 61,821 |
| C36 | 135 SALARY - TEACHER AIDES | 3,033,363 | 3,033,363 | 2,973,363 | 2,973,363 | 2,992,839 | 575,546 |
| C38 | SALARY - PARA SUBS-INSTRUCTIONAL AIDES | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | 36,346 |
| C40 | 2 SALARY - DETACHED WORKER | 98,261 | 98,261 | 98,261 | 98,261 | 98,261 | 34,013 |
| C42 | SALARY - SUBSTITUTE TEACHERS/INTERNS | 672,990 | 672,990 | 689,815 | 689,815 | 689,815 | 85,750 |
| C44 | SALARY - SEVERANCE PAY | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 115,000 |
| C46 | 16 SALARY - SCHOOL NURSES - PUBLIC | 924,877 | 924,877 | 924,877 | 924,877 | 887,524 | 170,678 |
| C48 | 4 SALARY - SCHOOL NURSES - NON-PUBLIC | 136,639 | 136,639 | 136,639 | 136,639 | 142,639 | 27,431 |
| C50 | SALARY - SCHOOL PHYSICIAN | 50,000 | - | - | - | - | - |
| C54 | SALARY - BUS AIDES | 25,000 | - | - | - | - | - |
| C58 | 39 SALARY - CUSTODIANS | 1,985,336 | 1,985,336 | 1,937,336 | 1,937,336 | 1,918,019 | 663,930 |
| C60 | SALARY - SUBSTITUTE CUSTODIANS | 105,000 | 105,000 | 105,000 | 105,000 | 105,000 | - |
| C62 | SALARY - OVERTIME : CUSTODIANS | 79,638 | 79,638 | 79,638 | 79,638 | 79,638 | - |
| C64 | 14 SALARY - MAINTENANCE | 880,876 | 880,876 | 882,336 | 882,336 | 827,083 | 286,298 |
| C66 | SALARY- OVERTIME : MAINTENANCE | 60,799 | 60,799 | 60,799 | 60,799 | 60,799 | - |
| C68 | SALARY - STUDENT ACTIVITY ADVISORS | 154,978 | 90,354 | 154,978 | 154,978 | 154,978 | - |
| C70 | SALARY - ATHLETIC COACHES | 200,417 | 162,268 | 200,417 | 200,417 | 200,417 | - |
| C72 | SALARY - COMMUNITY SERVICE: CUSTODIAL | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 795 |
| | | 52,265,952 | 52,088,188 | 52,252,418 | 52,252,418 | 52,370,421 | 10,688,377 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|----------------------------|---------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| OPERATION OF PLANT: | | | | | | | |
| D02 | RECYCLING | 20,000 | - | - | - | - | - |
| D04 | ELECTRICITY | 981,330 | 960,575 | 1,030,397 | 1,010,758 | 1,058,733 | 315,130 |
| D06 | NATURAL GAS | 1,000 | - | - | - | - | - |
| D08 | WATER | 98,431 | 98,431 | 101,138 | 86,227 | 103,919 | 24,013 |
| D10 | TELEPHONE & COMMUNICATIONS | 344,945 | 338,598 | 354,431 | 264,999 | 364,178 | 66,315 |
| D12 | RUBBISH REMOVAL | 214,922 | 210,955 | 220,833 | 218,994 | 220,833 | 73,037 |
| D14 | CUSTODIAL SUPPLIES | 158,685 | 158,685 | 163,049 | 158,374 | 163,049 | 38,520 |
| D16 | HEAT FOR BUILDINGS | 629,395 | 605,192 | 646,703 | 568,360 | 664,487 | 45,593 |
| D18 | EQUIPMENT: OPERATION OF PLANT | 45,000 | 45,000 | 45,000 | 40,000 | 45,000 | 5,545 |
| D20 | REPAIR TO BUILDINGS | 575,000 | 575,000 | 575,000 | 570,000 | 575,000 | 185,650 |
| D22 | UPKEEP OF GROUNDS SUPPLIES | 14,050 | 14,050 | 14,050 | 12,000 | 14,050 | 6,683 |
| D24 | BUILDING SECURITY | 388,740 | 388,740 | 388,740 | 388,740 | 388,740 | 99,268 |
| D26 | GAS, OIL & GREASE | 34,090 | 34,090 | 34,090 | 34,088 | 34,090 | - |
| D28 | REPAIR TO EQUIPMENT: MTCE | 33,250 | 33,250 | 33,250 | 30,000 | 33,250 | 7,000 |
| D30 | OTHER EXPENSES: MAINTENANCE | 50,000 | 50,000 | 50,000 | 45,575 | 50,000 | 10,115 |
| D32 | EQUIPMENT: MAINTENANCE OF PLANT | 32,500 | 32,500 | 32,500 | 28,600 | 32,500 | 8,500 |
| D34 | IMPROVEMENT TO SITES | 100,000 | 100,000 | 100,000 | 95,501 | 100,000 | 20,500 |
| | | 3,721,339 | 3,645,066 | 3,789,181 | 3,552,214 | 3,847,829 | 905,869 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|-------------------------------------|------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| BENEFITS & FIXED CHARGES | | | | | | | |
| E02 | CENTRAL OFFICE - TRAVEL | 800 | - | 800 | - | 800 | - |
| E04 | CENTRAL OFFICE - DUES & CONF. | 7,000 | 8,326 | 7,000 | 6,580 | 7,000 | 2,500 |
| E06 | TRAVEL, CONV. & DUES: TCHRS/ADMIN. | 50,000 | 31,956 | 50,000 | 45,000 | 50,000 | 36,183 |
| E08 | PROFESSIONAL CERTIFICATION REIMB.. | 46,500 | 19,360 | 46,500 | 40,000 | 46,500 | 7,440 |
| E10 | TRAVEL - MAINTENANCE | 19,400 | - | 19,400 | 19,200 | 19,400 | - |
| E12 | PROPERTY & LIABILITY INSURANCE | 525,000 | 448,200 | 525,000 | 664,425 | 525,000 | 263,140 |
| E14 | HEALTH INSURANCE: CERTIFIED | 9,255,945 | 8,637,725 | 9,255,945 | 8,986,604 | 9,487,344 | 3,368,260 |
| E16 | LIFE INSURANCE: CERTIFIED | 142,913 | 162,030 | 142,913 | 163,253 | 142,913 | 62,992 |
| E18 | SOCIAL SECURITY | 746,365 | 695,103 | 757,561 | 757,560 | 764,786 | 165,734 |
| E20 | RETIREMENT CONTRIBUTIONS | 473,250 | 401,470 | 473,250 | 473,248 | 477,407 | 102,140 |
| E22 | MEDICARE ONLY - TAXES | 832,079 | 780,522 | 873,683 | 873,660 | 881,908 | 168,515 |
| E24 | UNEMPLOYMENT COMPENSATION | 100,000 | 35,482 | 100,000 | 33,486 | 100,000 | 5,416 |
| E26 | HEALTH INSURANCE: NON-CERT. | 4,605,120 | 4,788,796 | 4,505,120 | 4,491,092 | 4,617,748 | 1,422,274 |
| E28 | LIFE INSURANCE: NON-CERT. | 45,000 | - | 45,000 | - | 45,000 | - |
| E30 | WORKER'S COMPENSATION | 1,250,000 | 920,373 | 879,160 | 879,160 | 1,050,000 | 376,320 |
| | | | | | | - | |
| | | 18,099,372 | 16,929,343 | 17,681,331 | 17,433,268 | 18,215,805 | 5,980,914 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|----------------------------|--|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| PURCHASED SERVICES: | | | | | | | |
| F01 | FOOD SERVICE | - | - | - | - | - | - |
| F02 | POSTAGE | 90,000 | 51,174 | 60,000 | 55,508 | 60,000 | 40,000 |
| F04 | PRINTING AND PUBLISHING | 35,000 | 35,000 | 35,000 | 28,000 | 35,000 | 760 |
| F06 | PHOTOCOPY SERVICES | 296,809 | 296,809 | 269,809 | 269,809 | 269,809 | 89,900 |
| F08 | BOARD OF ED. - MISC. EXPENSES | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | - |
| F10 | DATA PROCESSING SERVICES | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 12,000 |
| F12 | CONSULTANT SERVICES | 440,000 | 440,000 | 260,000 | 259,995 | 260,000 | 86,700 |
| F14 | SERVICE CONTRACTS | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 | 88,330 |
| F18 | BOARD OF ED. - OFFICE SUPPLIES | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | - |
| F20 | CENTRAL OFFICE - SUPPLIES | 22,500 | 35,221 | 22,500 | 20,500 | 22,500 | 7,107 |
| F22 | CENTRAL OFFICE - MISC. EXPENSE | 3,500 | 2,121 | 3,500 | 3,500 | 3,500 | 1,600 |
| F26 | POLICE AND FIRE | 75,000 | 75,000 | 395,000 | 395,000 | 75,000 | - |
| F28 | BOARD OF ED. - DUES & CONFERENCES | 25,200 | 25,200 | 26,440 | 26,440 | 25,200 | 22,740 |
| F30 | SUBSCRIPTIONS | 3,500 | 1,025 | 3,500 | 1,155 | 3,500 | 625 |
| F32 | EDWARD BENNETT RINK | - | - | - | - | - | - |
| F34 | FRANK FITZGERALD SPORTS COMPLEX | 60,000 | - | 60,000 | 60,000 | 60,000 | - |
| | | 1,398,159 | 1,308,200 | 1,482,399 | 1,466,557 | 1,161,159 | 349,762 |

**West Haven Board of Education
FY18 PROJECTION/FY19 YTD**

| | | 2016-17 BUDGET | 2016-17 ACTUAL | 2017-18 BUDGET | 2017-18 PROJECTION | 2018-19 BUDGET | 2018-19 YTD |
|---------------------|-------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|----------------|
| INSTRUCTION: | | | | | | | |
| G02 | SUB FINDER/ANSWERING SERVICE | 10,850 | 10,850 | 10,742 | 10,742 | 10,850 | - |
| G04 | REPAIR TO EQUIPMENT: INSTRUCTION | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 400 |
| G06 | MISCELLANEOUS EXPENSES | 20,000 | 20,000 | 50,000 | 50,000 | 20,000 | 9,386 |
| G08 | ELEMENTARY READING DEVELOPMENT | 12,000 | 12,000 | 16,000 | 16,000 | 12,000 | 6,031 |
| G10 | TEACHING SUPPLIES | 314,400 | 314,400 | 320,000 | 320,000 | 314,400 | 268,662 |
| G12 | TEXTBOOKS | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 129,519 |
| G14 | PERIODICALS | 13,500 | 13,500 | 13,500 | 13,500 | 13,500 | 9,386 |
| G16 | EDUCATIONAL MEDIA SUPPLIES | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 107,018 |
| G18 | STANDARDIZED TESTING PROGRAM | 54,750 | 54,750 | 54,750 | 54,750 | 54,750 | - |
| G20 | CURRICULUM DEVELOPMENT & STAFF DEV. | 75,000 | 75,000 | 75,000 | 75,000 | 45,000 | 18,980 |
| G22 | LIBRARY BOOKS | 67,500 | 67,500 | 67,500 | 67,500 | 37,500 | 20,000 |
| G24 | OTHER LIBRARY EXPENSE | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 980 |
| G26 | EQUIPMENT: NON-INSTRUCTIONAL | 50,000 | 50,000 | 50,000 | 50,000 | 20,000 | 9,295 |
| G28 | EQUIPMENT: INSTRUCTIONAL | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 2,436 |
| G29 | TECHNOLOGY | 320,000 | 320,000 | 360,000 | 360,000 | 320,000 | 232,238 |
| G30 | PSYCHIATRIC SERVICES | 0 | - | - | - | - | - |
| G32 | MEDICAL SERVICES: SUPPLIES | 11,500 | 11,500 | 11,500 | 11,500 | 11,500 | 4,197 |
| G34 | MEDICAL SERVICES: MISC. EXPENSE | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 4,339 |
| G36 | EQUIPMENT: MEDICAL SERVICES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| G38 | EQUIPMENT AND SUPPLIES: ACTIVITIES | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 25,887 |
| | | 1,509,500 | 1,509,500 | 1,588,992 | 1,588,992 | 1,419,500 | 848,754 |

MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board

From: Julian Freund, OPM

Subject: Contract for Sanitary Sewer Repair

Date: December 3, 2018

In early November, the City of West Haven notified OPM of a need for an emergency sanitary sewer repair job. The City was advised that if the situation was causing a public safety hazard, infrastructure damage, or environmental damage, to move forward with the job.

Attached is a memo from the City Engineer describing the sewer break and the contracted repair work. OPM has requested the following additional information from the City:

1. Has the repair work been completed and at what total cost?
2. What was the source of funding for the repairs?
3. What will be the budgetary impact of the repairs, if any?
4. Were the City's procurement policies followed in selecting the vendor to complete the repairs?

Attachments

- Nov. 14, 2018 memo from City Engineer

Cc:

Robert Dakers, OPM
Alison Fisher, OPM
Riju Das, OTT
Mayor Nancy Rossi, City of West Haven
Ron Cicutelli, Director of Finance, City of West Haven
Michael Milone



WATER POLLUTION CONTROL COMMISSION

City of West Haven
355 Main Street
West Haven, CT 06516

Nancy R. Rossi
Mayor

Abdul Quadir
Administrator

Jack Crosby
Superintendent

MEMORANDUM

TO : MAYOR Nanci R. Rossi
FROM : ^{RE} ABDUL QUADIR, CITY ENGINEER
SUBJECT : ROCK STREET SANITARY SEWER
DATE : NOVEMBER 14, 2018

Upon being informed that there is a sink hole on Captain Thomas Blvd. at the intersection with Rock Street and it may be due to sanitary sewer leak. I contacted National Water Main Contractor and asked them to TV inspect the Rock St. sewer to see if there is a problem. The contractor was working on Blohm Street at the time and I directed them to inspect this line. Inspection showed that there is a joint failure where the sink hole was. Additionally they found several other joints that need to be fixed. They also found that at many places sewer bottom has corroded out. They could not pass through the joint at Captain Thomas Blvd to determine the damage.

I contacted several contractors to give me cost to fix the line. They were all hesitant to give me fixed cost as the sewer is 16 feet deep and will require excessive sheeting and dewatering. There are lot of utilities in the area that will also impact the repair. The idea was to do a point repair and then line the entire sewer segment. I also requested to give costs to replace the entire segment. I received two estimates for point repairs and they ranged in cost from \$65,000 to \$75,000. Lining cost was around \$ 20,000 making it around \$ 85,000 to \$ 95,000. To replace the line was around \$ 460,000 to \$ 500,000. I got these costs in September and October. I also contacted another contractor in New Jersey who does in place pipe bursting to replace the pipe. He told that this job is too small for them as mobilization costs for the equipment are high. He gave a rough cost around \$ 170,000 and suggested to contact smaller contractor in the area. I tried but could not find any one in the area.

Brennan contractor is located in Shelton and I had called them earlier to see if they can do pipe bursting and they suggested a contractor who can line the sewer that will be cheaper than pipe bursting. I called them and it appeared that lining will be feasible and they came to site to inspect the line. Unfortunately they could not clean the line because ground was being eroded with jetting and operation was stopped.

They suggested that if point repair is done then they can revisit the line and may be able to line it. No contractor was available to do the point repair and I was able to get one contractor to do the work around third week of November. I contacted the lining company to make sure that they can line the sewer after point repair is done. I also told them that sewer is heavily filled with grease and that has to be cleaned prior to lining. They stated that they can clean the grease with special nozzle but sewer bottom has to be in place. I told them that sewer bottom is corroded at many spots and they backed off from lining. Now we are left with pipe bursting or dig and replace.

Brennan contractor gave the price at \$ 150,000 which is lot lower than dig and replace. In the meantime sink hole has worsened as the steel plate covering the hole has bent and can give way unless the road lane is closed. Other issue is winter is coming and it will be difficult to do repair work in winter.

Brennan price was valid only for 30 days and that time was expiring . Therefore it was imperative to sign their proposal and get them on board to do the repair as it was health and safety issue with the sewer line being broken. Brennan is busy with other work and wanted to do the work in December or January. I told them the urgency and they have scheduled to do the repair starting on November 26, 2018.

CC; Thomas McCarthy, Commissioner of Public Works

* * * PROPOSAL * * *

2018 - 35

John J. Brennan Construction Co., Inc.

70 Platt Road, PO Box 788

Shelton, CT 06484

(203) 929-6314 fax (203) 929-0144

jfb1@jjbrennan.com

| | | |
|--|---|---|
| PROPOSAL SUBMITTED TO: West Haven WPCF Attn: Mr. Jack Crosby | PHONE: jcroscopy@westhaven-ct.gov | DATE: 10/16/18 |
| STREET: 2 Beach Street | JOB NAME: Pipe Bursting Sanitary Sewer | |
| CITY, STATE and ZIP CODE West Haven, CT 06516 | JOB LOCATION: Rock Street, West Haven | |
| ARCHITECT: -----Marshall Gaston | DATE OF PLANS: ----- | JOB Proposal Submitted By: Nicholas Teodosio |

WE HEREBY SUBMIT SPECIFICATIONS AND ESTIMATES FOR:

- Pipe bursting of existing 8" transite sewer main to upsize to 10" HDPE with reversible pipe bursting tool, approximately 200'
- Traffic Control Signage \$7,500.00
- Piping Materials \$12,000.00
- Temp Perm Paving \$14,000.00
- Manhole Alterations / New Inverts \$7,500.00
- Shoring \$12,000.00
- Dewatering \$9,000.00
- Excavating \$55,000.00
- Pipe Bursting & Inspections \$27,000.00
- Tanker pump truck to handle flows during bursting operation \$6,000.00

EXCLUSIONS:

- Rock Removal
- Handling Hazardous Material

We Hereby Propose to furnish material and labor, and to complete the work in accordance with the above specifications for the sum of **\$ 150,000.00 plus applicable sales tax.** NOTE: (QUOTE VALID FOR 30 DAYS)

Payment to be made as follows:

- Net 30 days.

This Agreement: (a) shall be governed by the internal laws of the State of Connecticut; (b) may only be amended by a written agreement executed by the parties hereto and (c) may not be assigned by either party without the consent of the other party hereto. Any disputes, controversies or claims arising out of this Agreement shall be settled by arbitration in accordance with the Construction Industry Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator or arbitrators may be entered in any court having jurisdiction thereof. Such arbitration shall be held in Fairfield County, CT and the agreement to arbitrate shall be specifically enforceable. In the event that any payment is not made when due, Brennan may, in addition to all other remedies at law or in equity, and without any liability, stop the work. Customer agrees to pay all costs, including attorney's fees incurred by Brennan, together with interest at the legal rate on all sums due and unpaid hereunder. Customer represents that he is the sole owner of the Site and is authorized to contract for work to be performed there.

Customer
Signature _____

(note: this proposal may be withdrawn by us if not accepted within 10 days)

Acceptance of Proposal. The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____ Customer Initials _____

Contractor
Signature: _____

Name _____
Title _____