

**STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)**

***Resolution Regarding the City of West Haven's Amended Fiscal Year 2018-19 Budget and the Conditions Contained in the MARB's May 3, 2018 Resolution Related to City's Receipt of State Restructuring Funds***

**June 7, 2018**

WHEREAS, the MARB's May 3, 2018 resolution outlined the conditions that must be met with respect to the property tax collections assumptions and State Revenue assumptions utilized in the City's budget for fiscal year 2018-19, as well as the conditions that must be met for the receipt of State Municipal Restructuring Funds in Fiscal Years 2017-18 and 2018-19;

WHEREAS, the City Council approved changes to the Proposed Budget on May 29, 2018, which resulted in the City's approved budget for fiscal year 2018-19 and were intended, in part, to address the issues and conditions included in the MARB's May 3, 2018 resolution;

WHEREAS, the MARB West Haven Committee met on June 5, 2018 to review the status of the City's compliance with the conditions the MARB's May 3, 2018, with the findings in this regard indicated in the attached memorandum.

NOW, THEREFORE, BE IT RESOLVED, that the MARB finds that the City budget, as approved by the City Council on May 29, 2018, complies with the MARB's conditions regarding the City's assumptions for property tax collection and State Revenue, including the amount of, and budgeting for, State Municipal Restructuring Funds; however, the method of budgeting and accounting for State Education Cost Sharing funds requires further review and possible adjustment; and

BE IT FURTHER RESOLVED, that the Board finds that the City has not, to date, complied with all of the conditions established in the May 3, 2018 resolution, which are required in order for the City to receive State Municipal Restructuring Funds in Fiscal Years 2017-18 and 2018-19 and that a number of of the issues of noncompliance that are detailed in the attached memorandum may require that the MARB seek or require amendments, adjustments or contingency plans related to the Fiscal Year 2018-19 budget adopted by the City, or take other appropriate actions.

Attachment