

City of West Haven

January FY2019 Monthly Financial Report to
the Municipal Accountability Review Board



March 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: 2/27/2019

Subject: City of West Haven Monthly Financial Report January of FY19

I) Introduction

I am transmitting the City's monthly financial report for the period ended January 31, 2019 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 January 31, 2019.

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

	Budget / Actual	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$55,128,931	\$29,024,565	52.65%	\$26,104,366
FY18	\$52,742,134	\$32,418,907	61.47%	\$20,323,227

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 58.33% compared to 61.65% for the same period in FY18.

Overall the City's operating budget expenditures continue to trending at or below budget, with a few minor exceptions. As mentioned previously, the Public Works trash/recycling collection contract is expected to exceed 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 continue to project the Police Department to under expend it's 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 at this time don't appear to be needed 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 is a timing anomaly when comparing revenues through January of FY18 with revenues through January of FY19 that distort the true picture

	Budget / Actual	YTD Collected	% Collected	Remaining Balance
FY19	\$164,303,202	\$119,782,744	72.90%	\$44,520,458
FY18	\$156,471,902	\$117,485,250	75.08%	\$38,986,652

In FY18 the tax lien sale normally held in the spring was held in November to aide with to a cash flow issue. The impact of this timing artificially increases the percentage collected last year by 130 basis points. As previously noted, the City will conduct a tax lien sale in the spring of this 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.

Our current 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
January 2019

Variances favorable/(unfavorable)

Department	FY19 Adopted	FY19 Revised	Jan YTD Actual	Jan YTD % Budget	FY19 Projected	Variance
100 City Council	88,982	88,982	49,836	56.0%	88,982	-
105 Mayor	317,111	317,111	191,934	60.5%	317,111	-
110 Corporation Counsel	450,868	450,868	219,105	48.6%	435,000	15,868
115 Personnel Department	170,585	170,585	93,522	54.8%	170,585	-
120 Telephone Administration	315,336	315,336	291,486	92.4%	355,336	(40,000)
125 City Clerk	298,198	298,198	154,889	51.9%	298,198	-
130 Registrar Of Voters	140,525	140,525	104,264	74.2%	150,525	(10,000)
165 Probate Court	8,020	8,020	3,134	39.1%	8,020	-
190 Planning & Development	962,385	962,385	508,472	52.8%	902,385	60,000
Central Government Total	2,752,010	2,752,010	1,616,643	58.7%	2,726,142	25,868
200 Treasurer	7,600	7,600	4,433	58.3%	7,600	-
210 Comptroller	972,571	972,571	593,026	61.0%	1,012,571	(40,000)
220 Central Services	731,403	731,403	459,816	62.9%	751,403	(20,000)
230 Assessment	451,157	451,157	238,794	52.9%	451,157	-
240 Tax Collector	431,604	431,604	213,452	49.5%	431,604	-
Finance Total	2,594,335	2,594,335	1,509,521	58.2%	2,654,335	(60,000)
300 Emergency Report System D	1,838,583	1,838,583	872,130	47.4%	1,905,887	(67,304)
310 Police Department	13,623,541	13,623,541	7,600,447	55.8%	13,223,541	400,000
320 Animal Control	283,366	283,366	153,768	54.3%	283,366	-
330 Civil Preparedness	14,198	14,198	3,000	21.1%	12,000	2,198
Public Service Total	15,759,688	15,759,688	8,629,345	54.8%	15,424,794	334,894
400 Public Works Administration	597,958	597,958	181,686	30.4%	597,958	-
410 Engineering	189,311	189,311	65,091	34.4%	124,311	65,000
440 Central Garage	1,280,901	1,280,901	644,063	50.3%	1,255,901	25,000
450 Solid Waste	2,944,900	2,944,900	1,738,198	59.0%	3,232,668	(287,768)
460 Building & Ground Maintenance	1,221,681	1,221,681	604,009	49.4%	1,171,681	50,000
470 Highways & Parks	4,033,581	4,033,581	2,022,398	50.1%	4,033,581	-
Public Works Total	10,268,332	10,268,332	5,255,446	51.2%	10,416,100	(147,768)
500 Human Resources	282,237	282,237	141,013	50.0%	282,237	-
510 Elderly Services	487,745	487,745	217,887	44.7%	462,745	25,000
520 Parks & Recreation	889,252	889,252	503,304	56.6%	889,252	-
530 Health Department	354,970	354,970	185,888	52.4%	334,970	20,000
Health & Human Services Total	2,014,204	2,014,204	1,048,091	52.0%	1,969,204	45,000
600 Library	1,521,000	1,521,000	887,250	58.3%	1,521,000	-
800 City Insurance	825,977	825,977	596,098	72.2%	800,977	25,000
810 Employee Benefits	16,761,500	16,761,500	9,063,461	54.1%	16,761,500	-
820 Debt Service	19,213,849	19,213,849	12,557,657	65.4%	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	376,533	14.6%	687,041	1,900,000
Other Total	40,954,211	40,954,211	23,523,177	57.4%	39,026,546	1,927,665
Total City Departments	74,342,780	74,342,780	41,582,222	55.9%	72,217,121	2,125,659
Board of Education	89,960,421	89,960,421	47,496,221	52.8%	89,960,421	-
Total General Fund Expenses	164,303,201	164,303,201	89,078,443	54.2%	162,177,542	2,125,659

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES - FY18
January 2019

Department	FY18 Budget	FY 18 Actual	Jan YTD FY18	Jan YTD % FY18 Act
100 City Council	110,356	101,695	55,316	54.4%
105 Mayor	345,581	324,962	225,994	69.5%
110 Corporation Counsel	627,662	590,209	396,744	67.2%
115 Personnel Department	173,968	169,981	96,385	56.7%
120 Telephone Administration	329,811	529,436	67,413	12.7%
125 City Clerk	300,330	316,197	189,150	59.8%
130 Registrar Of Voters	156,678	140,552	91,959	65.4%
165 Probate Court	14,520	10,406	6,160	59.2%
190 Planning & Development	1,018,148	1,004,758	591,025	58.8%
Central Government Total	3,077,054	3,188,196	1,720,146	54.0%
200 Treasurer	7,600	7,600	4,433	58.3%
210 Comptroller	1,147,481	1,025,542	548,235	53.5%
220 Central Services	828,559	734,502	579,984	79.0%
230 Assessment	443,121	440,315	244,675	55.6%
240 Tax Collector	413,409	424,045	243,270	57.4%
Finance Total	2,840,170	2,632,003	1,620,597	61.6%
300 Emergency Report System D	1,877,190	1,921,004	990,806	51.6%
310 Police Department	14,244,522	13,288,118	7,972,415	60.0%
320 Animal Control	307,474	292,458	177,741	60.8%
330 Civil Preparedness	16,512	12,000	6,000	50.0%
Public Service Total	16,445,698	15,513,580	9,146,961	59.0%
400 Public Works Administration	605,279	588,978	409,623	69.5%
410 Engineering	213,065	238,081	150,626	63.3%
440 Central Garage	1,325,093	1,123,146	689,726	61.4%
450 Solid Waste	3,128,401	3,016,565	3,040,732	100.8%
460 Building & Ground Maintenance	1,417,729	1,296,012	768,920	59.3%
470 Highways & Parks	4,164,272	4,137,169	2,526,525	61.1%
Public Works Total	10,853,839	10,399,951	7,586,152	72.9%
500 Human Resources	327,190	298,070	174,069	58.4%
510 Elderly Services	497,629	471,310	242,183	51.4%
520 Parks & Recreation	941,409	885,004	544,818	61.6%
530 Health Department	374,777	391,484	235,867	60.2%
Health & Human Services Total	2,141,005	2,045,868	1,196,937	58.5%
600 Library	1,596,000	1,596,000	931,000	58.3%
800 City Insurance	775,977	629,482	419,058	66.6%
810 Employee Benefits	14,963,022	16,473,080	9,606,824	58.3%
820 Debt Service	19,769,411	17,401,021	10,458,855	60.1%
830 C-Med	44,844	18,316	18,316	100.0%
900 Unallocated Expenses	636,239	245,658	172,915	70.4%
Other Total	37,785,493	36,363,558	21,606,968	59.4%
Total City Departments	73,143,259	70,143,155	42,877,763	61.1%
Board of Education	89,626,581	89,594,144	49,594,373	55.4%
Total General Fund Expenses	162,769,840	159,737,299	92,472,135	57.9%

CITY OF WEST HAVEN
FY19 REVENUE DETAIL REPORT
January 2019

Variances favorable/(unfavorable)

Account Description	FY19 Adopted	FY19 Revised	Jan YTD Actual	Jan YTD % Collected	Projected FY19	Variance
Tax Levy - Current Year	92,760,707	92,760,707	84,962,602	91.6%	92,856,702	95,995
Motor Vehicle Supplement	1,200,000	1,200,000	608,374	50.7%	1,253,966	53,966
Tax Levy - Prior Years	400,000	400,000	190,186	47.5%	617,595	217,595
Tax Levy - Suspense	100,000	100,000	70,326	70.3%	129,012	29,012
Tax Interest - Current Year	450,000	450,000	141,436	31.4%	484,144	34,144
Tax Interest - Prior Years	210,000	210,000	90,979	43.3%	265,387	55,387
Tax Interest - Suspense	105,000	105,000	70,252	66.9%	159,312	54,312
Prior Year Tax Lien Sale	1,700,000	1,700,000	-	0.0%	1,700,000	-
Non Current Per. Prop. Tax	100,000	100,000	-	0.0%	100,000	-
41 Property Taxes	97,025,707	97,025,707	86,134,155	88.8%	97,566,118	540,411
Building Permits	1,225,000	1,225,000	846,608	69.1%	1,400,000	175,000
Electrical Permits	160,000	160,000	134,323	84.0%	220,000	60,000
Zoning Permits	87,000	87,000	65,972	75.8%	115,000	28,000
Health Licenses	80,000	80,000	38,622	48.3%	80,000	-
Plumbing & Heating Permits	210,000	210,000	63,482	30.2%	75,000	(135,000)
Police & Protection Licenses	20,000	20,000	18,250	91.3%	20,000	-
Animal Licenses	13,000	13,000	5,027	38.7%	15,000	2,000
Excavation Permits	7,000	7,000	6,010	85.9%	7,000	-
City Clerk Fees	7,100	7,100	3,226	45.4%	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	2,052	68.4%	3,000	-
Sporting Licenses	200	200	177	88.5%	200	-
Alcoholic Beverage License	150	150	800	533.3%	1,000	850
42 Licenses & Permits	1,814,450	1,814,450	1,186,420	65.4%	1,945,700	131,250
Bldg Code Violations	-	-	13,982	n/a	25,000	25,000
Fines And Penalties	25,000	25,000	10,389	41.6%	25,000	-
Parking Tags	125,000	125,000	142,926	114.3%	240,000	115,000
43 Fines And Penalties	150,000	150,000	167,297	111.5%	290,000	140,000
Investment Income	55,000	55,000	173,082	314.7%	200,000	145,000
Rent from City Facilities	25,000	25,000	12,750	51.0%	25,000	-
44 Revenue From Use Of Money	80,000	80,000	185,832	232.3%	225,000	145,000
Educational Cost Sharing	45,140,487	45,140,487	22,107,362	49.0%	45,140,487	-
Health Services	60,000	60,000	66,528	110.9%	70,000	10,000
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%	140,000	21,627
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	301,396	101.7%	301,396	5,066
MARB	8,000,000	8,000,000	250,000	3.1%	8,000,000	-
45 Fed/State Grants	61,141,005	61,141,005	29,241,022	47.8%	61,169,557	28,552
Record Legal Instrument Fees	625,000	625,000	446,296	71.4%	700,000	75,000
Miscellaneous - Parks & Recreation	340,000	340,000	111,625	32.8%	345,000	5,000
Miscellaneous - General Gov't	90,000	90,000	39,153	43.5%	90,000	-
Miscellaneous - Public Works	37,059	37,059	749	2.0%	37,819	760
Police Charges	15,000	15,000	5,214	34.8%	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)
46 Charges For Services	1,109,209	1,109,209	603,382	54.4%	1,188,844	79,635
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	-	-	298,807	n/a	298,807	298,807
Miscellaneous Revenue	210,000	210,000	25,898	12.3%	111,254	(98,746)
Pilot - Housing Authority	141,000	141,000	-	0.0%	141,000	-
Parking Meter Revenue	20,000	20,000	51,962	259.8%	55,000	35,000
Sewer Fee Collection Expenses	48,397	48,397	55,166	114.0%	55,166	6,769
Quigley/Yale Parking	40,000	40,000	25,435	63.6%	43,603	3,603
Insurance Reimbursement	20,000	20,000	20,454	102.3%	23,000	3,000
Organic Recycling Compost	13,000	13,000	10,228	78.7%	15,000	2,000
47 Other Revenues	1,719,131	1,719,131	1,200,935	69.9%	1,984,231	265,100
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	-	-
48 Other Financing Sources	1,263,700	1,263,700	1,063,700	84.2%	1,263,700	-
Total General Fund Revenues	164,303,202	164,303,202	119,782,744	72.9%	165,633,150	1,329,948

CITY OF WEST HAVEN
FY18 REVENUE DETAIL REPORT
January 2019

Account Description	FY18 Budget	FY18 Actual	Jan YTD FY18	Jan YTD % Collected
Tax Levy - Current Year	90,263,234	90,279,008	82,242,464	91.1%
Motor Vehicle Supplement	947,915	1,424,633	630,621	44.3%
Tax Levy - Prior Years	400,000	1,001,564	405,521	40.5%
Tax Levy - Suspense	100,000	137,605	69,627	50.6%
Tax Interest - Current Year	575,000	474,170	192,584	40.6%
Tax Interest - Prior Years	270,000	365,490	144,076	39.4%
Tax Interest - Suspense	150,000	166,348	82,518	49.6%
Prior Year Tax Lien Sale	1,700,000	1,723,419	1,047,133	60.8%
41 Property Taxes	94,406,149	95,572,237	84,814,544	88.7%
Building Permits	1,025,000	1,517,792	481,013	31.7%
Electrical Permits	150,000	177,901	82,043	46.1%
Zoning Permits	87,000	120,654	58,435	48.4%
Health Licenses	80,000	64,728	10,290	15.9%
Plumbing & Heating Permits	215,000	63,776	28,131	44.1%
Police & Protection Licenses	20,000	17,837	8,928	50.1%
Animal Licenses	13,000	16,455	4,594	27.9%
Excavation Permits	7,000	5,570	3,135	56.3%
City Clerk Fees	7,100	6,319	3,197	50.6%
Dog Pound Releases	4,000	(2,144)	1,541	-71.9%
Marriage Licenses	3,000	2,420	1,095	45.2%
Sporting Licenses	200	276	(188)	-68.1%
Alcoholic Beverage License	150	148	70	47.3%
42 Licenses & Permits	1,611,450	1,991,732	682,283	34.3%
Bldg Code Violations	-	31,824	-	0.0%
Fines And Penalties	25,000	52,514	3,318	6.3%
Parking Tags	84,426	233,873	125,877	53.8%
43 Fines And Penalties	109,426	318,210	129,194	40.6%
Investment Income	5,000	193,375	28,433	14.7%
Rent from City Facilities	25,000	15,000	15,750	105.0%
44 Revenue From Use Of Money	30,000	208,375	44,183	21.2%
Educational Cost Sharing	41,558,928	45,003,667	21,573,544	47.9%
Special Education	8,458,199	-	-	n/a
Health Services	60,000	74,225	74,225	100.0%
Pilot-Colleges & Hospitals	5,461,372	5,412,671	5,412,671	100.0%
MRSA - Sales Tax Sharing	1,614,877	-	-	n/a
MRSA - Select Pilot	339,563	-	-	n/a
Muni Revenue Sharing	-	147,516	-	0.0%
Prop Tax Relief - Elderly & Disabl	400,000	6,000	6,000	100.0%
Prop Tax Relief - Total Disab	5,977	5,370	5,370	100.0%
Prop Tax Relief - Veterans	101,000	133,950	133,950	100.0%
Pilot-State Owned Property	63,554	-	-	n/a
Mashentucket Pequot Grant	951,618	951,618	317,206	33.3%
Town Aid Road	616,673	617,602	308,801	50.0%
State Miscellaneous Grants	122,000	177,681	91,874	51.7%
Telephone Access Grant	100,373	99,121	-	0.0%
SCCRWA-Pilot Grant	296,330	305,665	157,619	51.6%
MRSA - Motor Vehicle/MV Cap	2,255,190	-	-	n/a
45 Fed/State Grants	62,405,654	52,935,087	28,081,260	53.0%
Record Legal Instrument Fees	625,000	660,795	328,249	49.7%
Miscellaneous - Parks & Recreation	360,000	348,588	107,071	30.7%
Miscellaneous - General Gov't	90,000	79,910	33,024	41.3%
Miscellaneous - Public Works	38,578	37,819	-	0.0%
Police Charges	10,000	13,988	7,316	52.3%
All Other Public Works	4,000	2,330	370	15.9%
Health Fees	-	20	20	100.0%
Sundry - Other	150	-	-	n/a
46 Charges For Services	1,127,728	1,143,450	476,050	41.6%
Fire Dept Share of ERS	791,955	810,373	251,708	31.1%
Yale Contribution	413,060	427,290	427,290	100.0%
Sale of Property	-	199,200	137,000	68.8%
Miscellaneous Revenue	215,000	159,477	98,189	61.6%
Pilot - Housing Authority	141,000	141,536	-	0.0%
Parking Meter Revenue	20,000	72,042	46,893	65.1%
Sewer Fee Collection Expenses	48,397	55,166	55,166	100.0%
Quigley/Yale Parking	40,000	43,603	25,435	58.3%
Insurance Reimbursement	20,000	9,411	3,473	36.9%
Organic Recycling Compost	18,605	370	370	100.0%
47 Other Revenues	1,708,017	1,918,468	1,045,524	54.5%
Residual Equity Transfers In	200,000	172,130	-	0.0%
Transfer From Sewer Oper Fund	1,171,416	1,171,416	1,171,416	100.0%
Bond Proceeds	-	1,040,796	1,040,796	100.0%
48 Other Financing Sources	1,371,416	2,384,342	2,212,212	92.8%
Total General Fund Revenues	162,769,840	156,471,902	117,485,250	75.1%

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
January 2019

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	29,647,432	101,369	19,029	64,391	51,888	-	-	24,978,924	29,718,350
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	85,570,976	1,001,564	190,186	1,143,613	372,993	1,723,419	-	95,572,237	86,134,155
January YTD	82,873,085	85,570,976	405,521	190,186	488,804	372,993	1,047,133	-	84,814,544	86,134,155
Projected	91,703,641	94,210,668	1,001,564	617,595	1,143,613	1,037,855	1,723,419	1,700,000	95,572,237	97,566,118
% Total	90.37%	90.83%	40.49%	30.79%	42.74%	35.94%	60.76%	0.00%	88.74%	88.28%

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
January 2019

	FY19 Adopted	FY19 Revised	Jan YTD Actual	Jan YTD % Budget
Regular Wages	20,470,663	20,470,663	10,914,829	53.3%
Part Time	891,965	891,965	508,728	57.0%
Overtime	1,909,700	1,909,700	1,226,376	64.2%
Longevity	654,950	654,950	435,489	66.5%
Fringe Reimbursements	1,260,000	1,260,000	682,898	54.2%
Other Personnel Services	358,984	358,984	146,254	40.7%
51 Personnel Services	25,546,262	25,546,262	13,914,574	54.5%
Advertising	48,595	48,595	23,557	48.5%
Building Maintenance	57,350	57,350	36,616	63.8%
Copier Machine & Rental	45,000	45,000	23,540	52.3%
Electricity	640,000	640,000	491,858	76.9%
Equipment Repair and Maintenance	56,250	56,250	41,954	74.6%
Financial Services	175,000	175,000	158,415	90.5%
Legal Services	150,000	150,000	47,389	31.6%
Maintenance Services	585,144	585,144	387,556	66.2%
Town Aid Road & Tree Manitenance	484,000	484,000	129,840	26.8%
Training	44,468	44,468	24,808	55.8%
Trash Pickup, Tip Fees & Recycling	2,914,500	2,914,500	1,728,525	59.3%
Travel	26,100	26,100	9,233	35.4%
Uniforms	191,308	191,308	160,926	84.1%
Other Contractual Services	1,131,814	1,131,814	533,536	47.1%
52 Contractual Services	6,549,529	6,549,529	3,797,754	58.0%
Motor Vehicle Parts	245,000	245,000	160,426	65.5%
Construction Supplies	70,000	70,000	14,773	21.1%
Office Supplies	62,000	62,000	38,127	61.5%
Other Supplies & Materials	260,748	260,748	85,218	32.7%
53 Supplies & Materials	637,748	637,748	298,545	46.8%
Health & General Liability Insurance	11,550,377	11,550,377	6,737,117	58.3%
FICA	1,412,139	1,412,139	799,421	56.6%
Pension	3,200,140	3,200,140	1,152,833	36.0%
Workers Compensation	1,500,000	1,500,000	886,148	59.1%
Debt Service	18,497,149	18,497,149	12,139,454	65.6%
Debt Service (Water Purification)	716,700	716,700	418,203	58.4%
Other Fixed Charges	292,869	292,869	109,996	37.6%
54 Fixed Charges	37,169,374	37,169,374	22,243,171	59.8%
Capital Outlay	92,890	92,890	29,186	31.4%
55 Capital Outlay	92,890	92,890	29,186	31.4%
Contingency Services	250,000	250,000	250,000	100.0%
Other Contingency	628,491	628,491	136,886	21.8%
56 Other/Contingency	878,491	878,491	386,886	44.0%
Fuel	520,000	520,000	218,942	42.1%
Telephone	509,486	509,486	382,591	75.1%
Gas Heat	689,000	689,000	310,574	45.1%
Deficit Reduction	1,750,000	1,750,000	-	0.0%
Total City Departments	74,342,780	74,342,780	41,582,222	55.9%
Board of Education	89,960,421	89,960,421	47,496,221	52.8%
Total General Fund Expenses	164,303,201	164,303,201	89,078,443	54.2%

Note : YTD actuals include encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
January 2019

REVENUE	FY19 Adopted	FY19 Revised	Jan YTD Actual	Jan YTD % Budget	FY18 Actual	Jan YTD Actual	% PY Act
41 Property Taxes	95,325,707	95,325,707	86,134,155	90.4%	93,848,818	83,767,411	89.3%
41 Property Taxes (Lien Sale)	1,700,000	1,700,000	-	0.0%	1,723,419	1,047,133	60.8%
42 Licenses & Permits	1,814,450	1,814,450	1,186,420	65.4%	1,991,732	682,283	34.3%
43 Fines And Penalties	150,000	150,000	167,297	111.5%	318,210	129,194	40.6%
44 Revenue From Use Of Money	80,000	80,000	185,832	232.3%	208,375	44,183	21.2%
45 Fed/State Grants - Non MARB	53,141,005	53,141,005	28,991,022	54.6%	52,935,087	28,081,260	53.0%
46 Charges For Services	1,109,209	1,109,209	603,382	54.4%	1,143,450	476,050	41.6%
47 Other Revenues	1,719,131	1,719,131	1,200,935	69.9%	1,918,468	1,045,524	54.5%
48 Other Financing Sources	1,263,700	1,263,700	1,063,700	84.2%	1,343,546	1,171,416	87.2%
Total Operational Revenues	156,303,202	156,303,202	119,532,744	76.5%	155,431,106	116,444,454	74.9%
48 Bond Proceeds	-	-	-	n/a	1,040,796	1,040,796	100.0%
45 Fed/State Grants - MARB	8,000,000	8,000,000	250,000	3.1%	-	-	n/a
Total Revenue	164,303,202	164,303,202	119,782,744	72.9%	156,471,902	117,485,250	75.1%

EXPENDITURES	FY19 Adopted	FY19 Revised	Jan YTD Actual	Jan YTD % Budget	FY18 Actual	Jan YTD Actual	% PY Act
51 Personnel Services	25,546,262	25,546,262	13,914,574	54.5%	25,817,741	15,528,986	60.1%
52 Contractual Services	6,549,529	6,549,529	3,797,754	58.0%	6,686,996	5,451,650	81.5%
53 Supplies & Materials	637,748	637,748	298,545	46.8%	562,331	344,567	61.3%
54 Fixed Charges	37,169,374	37,169,374	22,243,171	59.8%	34,611,321	20,217,516	58.4%
55 Capital Outlay	92,890	92,890	29,186	31.4%	79,596	56,058	70.4%
56 Other/Contingency	878,491	878,491	386,886	44.0%	585,205	494,523	84.5%
57 Fuel	520,000	520,000	218,942	42.1%	348,457	198,474	57.0%
58 Telephone	509,486	509,486	382,591	75.1%	736,629	180,749	24.5%
59 Other Utilities	689,000	689,000	310,574	45.1%	714,879	405,240	56.7%
69 Deficit Reduction	1,750,000	1,750,000	-	0.0%	-	-	n/a
Total City Departments	74,342,780	74,342,780	41,582,222	55.9%	70,143,155	42,877,763	61.1%
Board of Education	89,960,421	89,960,421	47,496,221	52.8%	89,594,144	49,594,373	55.4%
Total Expenditures	164,303,201	164,303,201	89,078,443	54.2%	159,737,299	92,472,135	57.9%



Interoffice Memorandum-Office of Mayor Nancy Rossi

To: Municipal Accountability Review Board

From: Frank M. Cieplinski

Date: 2/27/2019

Subject: City of West Haven Monthly Financial Report January of FY19

Addendum - Sewer Fund and Allingtown Fire Department

I am transmitting an addendum to the General Fund monthly financial report for the period ended January 31, 2019 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 January 31, 2019

Comparison with the FY18 budget through January 31, 2018

Expenditures:

	Budget	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$11,797,193	\$6,058,835	51.36%	\$5,738,358
FY18	\$11,788,128	\$6,423,472	54.49%	\$5,364,656

Revenues:

	Budget	YTD Collected	% Collected	Remaining Balance
FY19	\$11,797,193	\$10,223,854	86.66%	\$1,573,339
FY18	\$11,788,128	\$10,756,150	91.25%	\$1,031,978

After 7 months the percentage of the budget expended is slightly under the budget expended through the same period last fiscal year (51.36% vs 54.49%). The revenues collected for the fiscal year are tracking less than last fiscal year through the same period (86.66% vs 91.25%) primarily because a lien sale was held in November 2017. The impact of last year's early lien sale is \$152K which translates to a 129 basis point impact on the collection %. This year the lien sale will be held this spring to coincide with the tax lien sale.

Overall the FY19 expenditures are trending below budget while the FY19 revenues are tracking well ahead of budget which we expect will result in a current year operating surplus.

II) Allingtown Fire Department A/O January 31, 2019

Comparison with the FY18 budget through January 31, 2018

Expenditures:

	Budget	YTD (Exp & Enc)	% Used	Remaining Balance
FY19	\$6,929,850	\$3,799,145	54.82%	\$3,130,705
FY18	\$7,203,708	\$3,571,604	49.58%	\$3,632,104

Revenues:

	Budget	YTD Collected	% Collected	Remaining Balance
FY19	\$6,929,850	\$6,504,841	93.87%	\$425,009
FY18	\$7,203,708	\$5,864,826	81.41%	\$1,338,882

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 January. 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 well ahead of last year. As noted above, due to the supplemental billing sent in December the 93.87% collection rate showing for FY19 is misleading. The amount of the supplemental billings were just over \$400k. Adjusting the budget target for this addition, the collection rate through 7 months would be at 88.7% which is still accelerated against last year.

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.