



# City of Newburgh City Comptroller's Office

City Hall – 83 Broadway  
Newburgh, New York 12550

Tel. (845) 569-7319  
Fax (845) 569-7490

Janice Gaston, City Comptroller  
[jgaston@cityofnewburgh-ny.gov](mailto:jgaston@cityofnewburgh-ny.gov)

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Re: Quarterly report for period ending March 31, 2022

## I. First Quarter 2022 Revenue Summary: (As of March 31, 2022)

<b>YTD Revenue Receipts / YTD Adjusted Budget</b>					
		Original Budget	Adjusted Budget	YTD Revenue Receipts	% Received
General Fund	(A)	\$ 54,554,958	\$ 54,554,958	\$ 28,865,612	53%
Water Fund	(F)	\$ 7,489,599	\$ 8,989,599	\$ 1,794,707	20%
Sewer Fund	(G)	\$ 11,763,148	\$ 14,263,148	\$ 2,110,767	15%
Sanitation	(S)	\$ 5,269,588	\$ 5,269,588	\$ 1,278,342	24%

### Actual Collection of City's Largest Revenue Sources

	Revenue/Budget	Collection	% Received
Real Property Taxes	\$ 23,029,608	\$ 10,786,176	47%
Sales Tax	\$ 12,157,224	\$ 3,259,381	27%
State Aid**	\$ 4,464,656	\$ -	0%

\*\* The revenue sharing (per capita) payments are typically received in September and December.

## II. First Quarter 2022 Revenue - Key Highlights

- a. At the end of the first quarter, the General Fund has revenue receipts totaling 53% of the adjusted budget.
- b. Water revenues are on target for Q1 against the original budget. A budget adjustment was made (increase of \$1 Million) due to an American Rescue Plan Act (ARPA)

project. None of the revenue associated with this increase is applicable to the first quarter resulting in the appearance of a lag against the adjusted budget.

- c. Sewer revenue appears to be lagging behind first quarter revenue target. However, this is due to the amount of appropriated fund balance used to balance the 2022 Sewer budget. Revenues are on target at 25% when the appropriated fund balance is accounted for against the original budget. Additionally, a budget adjustment was made (increase of \$2.5 Million) due to an American Rescue Plan Act (ARPA) projects. None of the revenue associated with this increase is applicable to the first quarter resulting in the appearance of a lag against the adjusted budget.
- d. Current real property tax collection reached 47%. Collection of prior year real property tax revenue (delinquent taxes) reached \$582,776. This brings the total collection of real property taxes to 49% of the 2022 budget.
- e. Sales tax revenue for the first quarter reached 27% of budget.

### III. First Quarter 2022 Expense Summary

		YTD Actual Expended / YTD Adjusted Budget					
		Original Budget	Adjusted Budget	YTD Actual	% Expended	YTD Encumbered	%Expended & Encumbered
General Fund	(A)	\$ 54,554,958	\$ 54,554,958	\$ 11,683,029	21%	\$ 2,401,517	26%
Water Fund	(F)	\$ 7,489,599	\$ 8,989,599	\$ 1,643,956	18%	\$ 380,293	23%
Sewer Fund	(G)	\$ 11,763,148	\$ 14,263,148	\$ 1,577,189	11%	\$ 2,105,111	26%
Sanitation	(S)	\$ 5,269,588	\$ 5,269,588	\$ 1,196,081	23%	\$ 1,181,353	45%

		Fire & Police Overtime			
		Original Budget	Adjusted Budget	YTD Actual	% Expended
Fire		\$ 1,465,835	\$ 1,465,835	\$ 214,248	15%
Police		\$ 1,420,000	\$ 1,420,000	\$ 275,385	19%
<b>Total</b>		<b>\$ 2,885,835</b>	<b>\$ 2,885,835</b>	<b>\$ 489,633</b>	<b>17%</b>

### IV. First Quarter 2022 Expense - Key Highlights

- f. Taken together, all funds are in an acceptable percentage of expenditures against the budgeted amounts.
- g. Water expenses are under target for Q1. A budget adjustment was made (increase of \$1 Million) due to an American Rescue Plan Act (ARPA) project. No expenses were incurred for this project for the first quarter resulting in the appearance of a lag against the adjusted budget.

- h. Sewer expenses are under target for Q1. A budget adjustment was made (increase of \$2.5 Million) due to an American Rescue Plan Act (ARPA) projects. No expenses were incurred for these projects for the first quarter resulting in the appearance of a lag against the adjusted budget.
- i. Combined Fire and Police overtime reached 17% of the annual budget for the first quarter of 2022, which is well below the 25% expense target.
  - a. Police Department is under the budgetary target by 6%.
  - b. Fire Department is under the budgetary target by 10%.