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Re: Quarterly report for period ending June 30, 2023

I. Second Quarter 2023 Revenue Summary: (As of June 30, 2023)

YTD Revenue Receipts / YTD Adjusted Budget

		Original Budget	Adjusted Budget	YTD Revenue Receipts	% Received
General Fund	(A)	\$ 62,672,542	\$ 62,747,542	\$ 37,199,432	59%
Water Fund	(F)	\$ 8,119,138	\$ 8,119,138	\$ 3,881,248	48%
Sewer Fund	(G)	\$ 12,288,315	\$ 12,288,315	\$ 4,835,031	39%
Sanitation	(S)	\$ 5,413,329	\$ 5,413,329	\$ 2,793,640	52%

Actual Collection of City's Largest Revenue Sources

	Revenue/Budget	Collection	% Received
Real Property Taxes	\$ 23,632,551	\$ 17,552,376	74%
Sales Tax	\$ 14,765,784	\$ 7,076,000	48%
State Aid**	\$ 4,464,656	\$ -	0%

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

II. Second Quarter 2023 Revenue - Key Highlights

- a. At the end of the second quarter, the General Fund has revenue receipts totaling 59% of the adjusted budget.
- b. Water revenues are on target for Q2 against the adjusted budget.

- c. Sewer revenue appears to be lagging behind the second quarter revenue target. However, this is due to the amount of appropriated fund balance used to balance the 2023 Sewer budget. Revenues are slightly above target at 52% when the appropriated fund balance is accounted for against the original budget.
- d. Current real property tax collection reached 74%. Collection of prior year real property tax revenue (delinquent taxes) reached \$1,294,114. This brings the total collection of real property taxes to 80% of the 2023 budget.
- e. Sales tax revenue for the second quarter reached 48% of budget.

III. Second Quarter 2023 Expense Summary

		YTD Actual Expended / YTD Adjusted Budget					
		Original Budget	Adjusted Budget	YTD Actual	% Expended	YTD Encumbered	% Expended & Encumbered
General Fund	(A)	\$ 62,672,542	\$ 62,747,542	\$ 25,825,388	41%	\$ 1,603,478	44%
Water Fund	(F)	\$ 8,119,138	\$ 8,119,138	\$ 3,374,499	42%	\$ 396,936	46%
Sewer Fund	(G)	\$ 12,288,315	\$ 12,288,315	\$ 4,194,295	34%	\$ 3,633,793	64%
Sanitation	(S)	\$ 5,413,329	\$ 5,413,329	\$ 2,551,786	47%	\$ 841,135	63%

Fire & Police Overtime				
	Original Budget	Adjusted Budget	YTD Actual	% Expended
Fire	\$ 948,592	\$ 948,592	\$ 391,126	41%
Police	\$ 850,200	\$ 850,200	\$ 751,268	88%
Total	\$ 1,798,792	\$ 1,798,792	\$ 1,142,394	64%

IV. Second Quarter 2023 Expense - Key Highlights

- a. Taken together, all funds are in an acceptable percentage of expenditures against the budgeted amounts.
- b. Combined Fire and Police overtime reached 64% of the annual budget for the second quarter of 2023.
 - a. Fire Department is under the budgetary target by 9 percentage points.
 - b. Police Department overtime is over the budgetary target by 38 percentage points. The driving factor behind the use of overtime is due to a manpower shortage within the police department. When overtime for personnel is considered alongside the salary, the police department is within the target range at 59%. Overall, the entire police department budget is under the second-quarter target at 48%.