

City of Milwaukee
Outstanding Receivables Report



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Comptroller

July 2019

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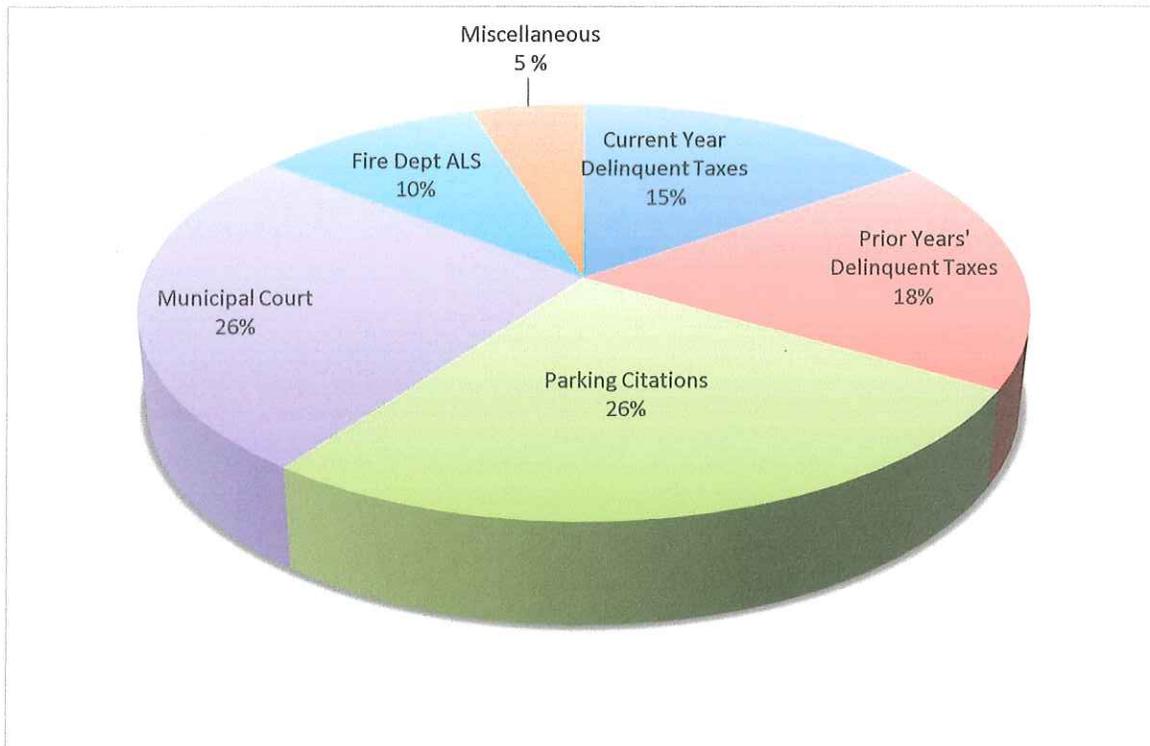
Introduction

The Comptroller's 2019 Report on Outstanding Receivables as of December 31, 2018, (unaudited) is being issued as required by Ordinances 304-3-3 and 304-1-5. Ordinance 304-1-5 requires the Comptroller to submit an annual report analyzing delinquent outstanding debt. Sections II through V of this report provide summary information on City outstanding receivables including Delinquent Taxes, Parking Fund Citations, Municipal Court Judgments, Miscellaneous Accounts Receivable, and the Fire Department Advanced Life Support (ALS) Billings.

Ordinance 304-3-3 requires the Comptroller to submit an annual report listing all cancellations and adjustments of City claims. Section VI of this report presents account cancellations and adjustments for 2018.

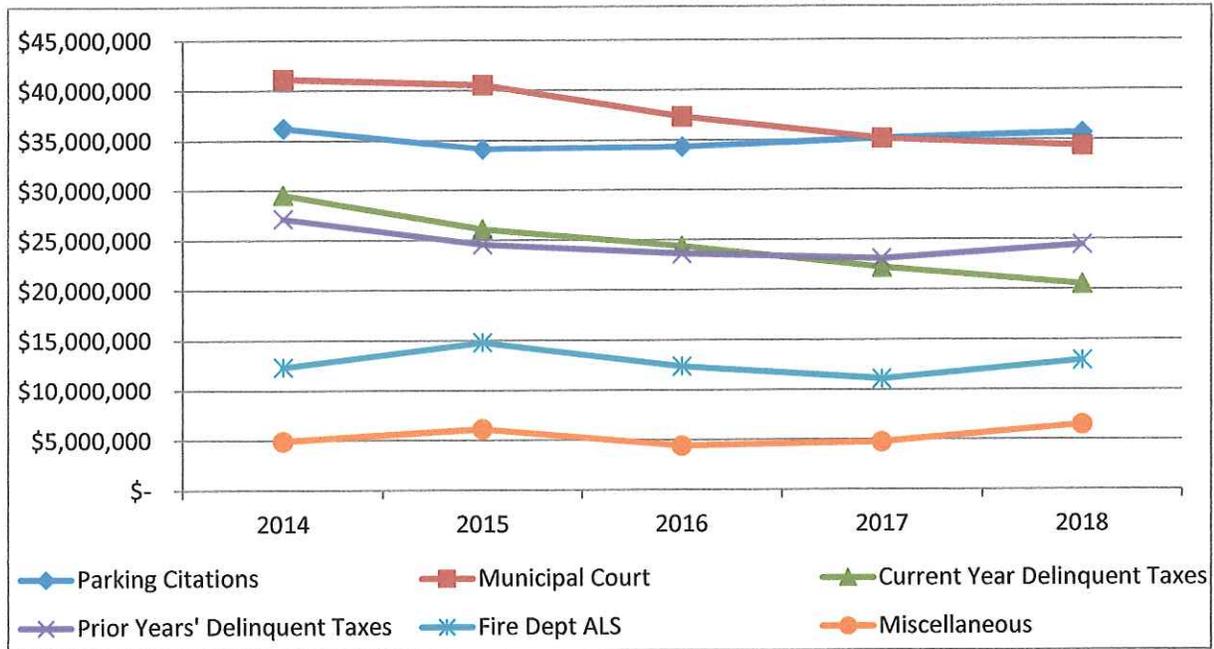
Resolution 160845 directs City departments to provide annual collection rate data to be included as an appendix to the Comptroller's annual Outstanding Receivables report. Section VII of this report presents collection rate data provided by City departments for 2018. Section VIII, the Appendix, provides detailed reports in support of the summary in Section VII.

Outstanding Receivables as of December 31, 2018



Outstanding receivables for the City of Milwaukee as of December 31, 2018, total \$134.4 million. The largest category of outstanding receivables is Delinquent Taxes, totaling 33%. Current Year Delinquent Taxes (2017 taxes for 2018 purposes) account for 15% of this total, while Prior Years' Delinquent Taxes (2016 taxes and prior) total 18%. Municipal Court outstanding judgments and Parking Citations are the next largest categories, 26% and 26%, respectively. Fire Department Advanced Life Support (ALS) Billings total 10% while Miscellaneous Accounts Receivable is the smallest category totaling 5%.

Outstanding Receivables at Year End 2014 – 2018



| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Parking Citations | \$ 36,252,000 | \$ 34,139,000 | \$ 34,321,000 | \$ 35,158,000 | \$ 35,694,000 |
| Municipal Court | 41,131,000 | 40,556,000 | 37,345,000 | 35,126,000 | 34,367,000 |
| Current Year Delinquent Taxes | 29,548,000 | 26,096,000 | 24,373,000 | 22,214,000 | 20,523,000 |
| Prior Years' Delinquent Taxes | 27,156,000 | 24,588,000 | 23,612,000 | 23,086,000 | 24,453,000 |
| Fire Department ALS Billings* | 12,338,436 | 14,789,192 | 12,373,000 | 11,093,000 | 12,932,000 |
| Miscellaneous | 4,909,000 | 6,115,000 | 4,399,000 | 4,751,000 | 6,472,000 |
| Total | \$151,334,436 | \$146,283,192 | \$136,423,000 | \$131,428,000 | \$134,441,000 |

*Fire Department ALS Billings totals include Intermedix and Harris & Harris reporting.

Outstanding receivables, by category from 2014 through 2018, are shown in the chart and table above. Total 2018 receivables increased \$3 million compared to 2017.

Current year delinquent taxes decreased \$1.7 million from 2017 to 2018, while prior years' delinquent taxes increased \$1.4 million.

Municipal Court receivables decreased \$759 thousand from 2017 to 2018. Municipal Court has experienced a decline since 2014.

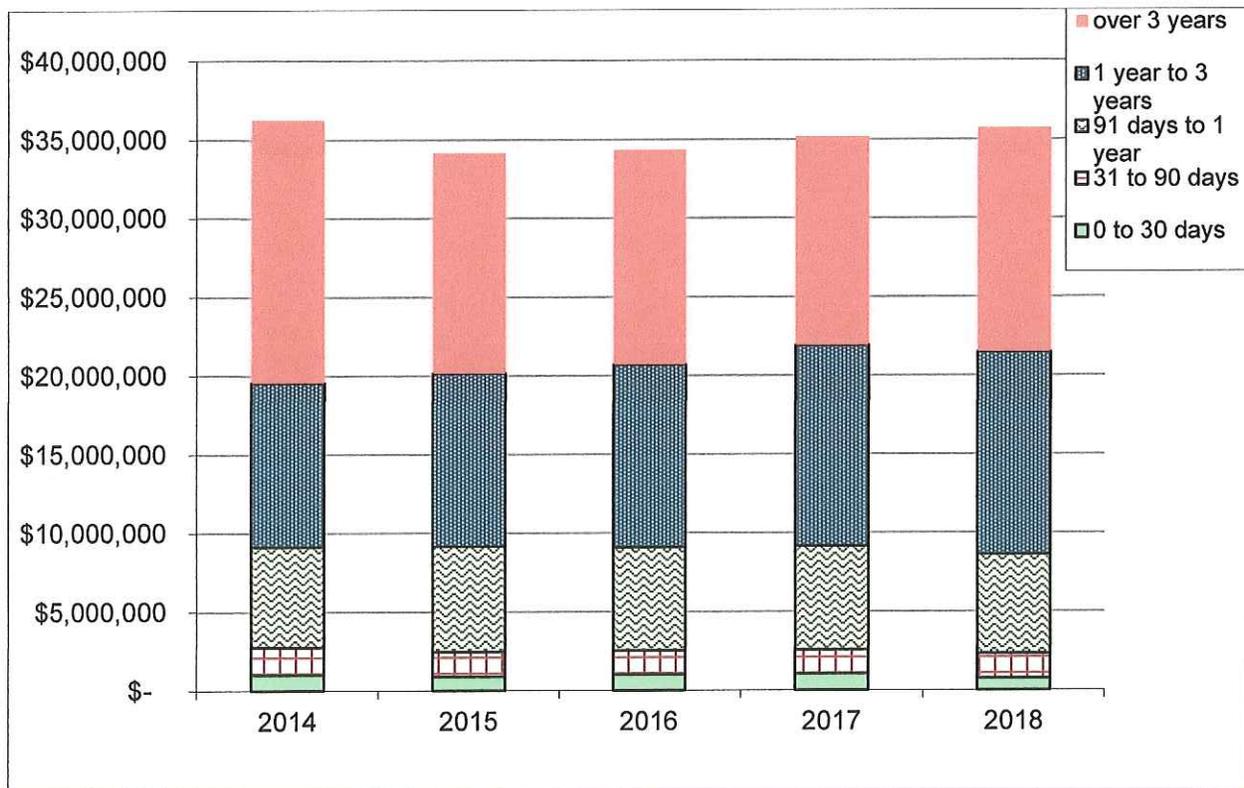
Parking citations increased from \$35.2 million in 2017 to \$35.7 million in 2018, a \$500 thousand increase.

The balance of Fire Department ALS billings increased by \$1.8 million between 2017 and 2018.

Miscellaneous accounts receivable, which includes billings from various general city departments, increased from \$4.8 million in 2017 to \$6.5 million in 2018, a \$1.7 million increase.

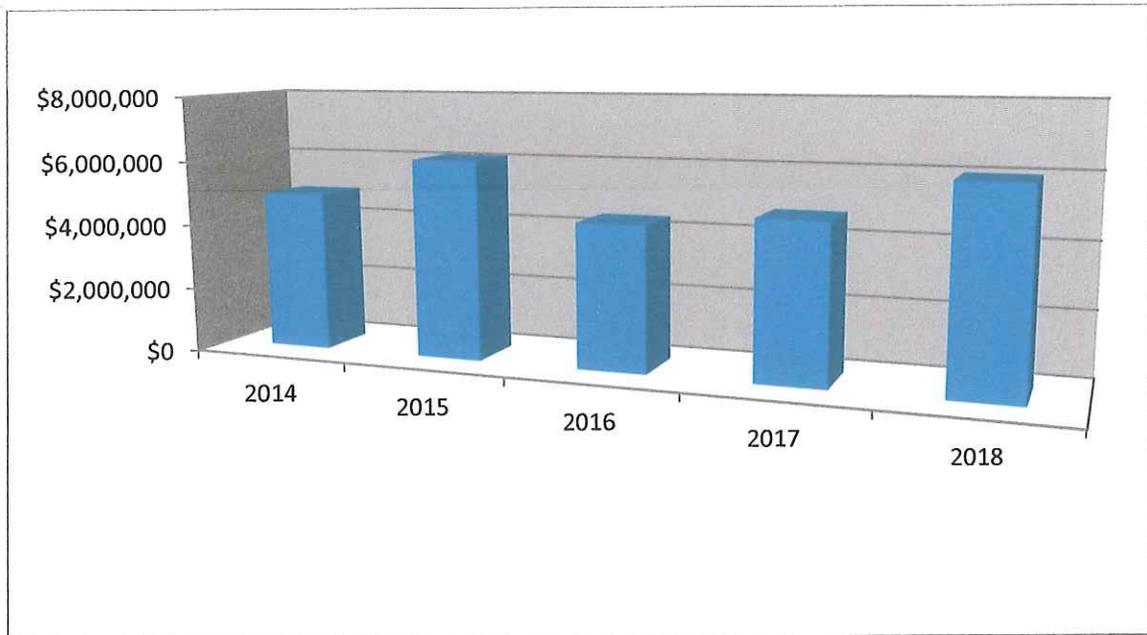
The Parking Fund writes off delinquencies that are six years or older, due to the statute of limitations rendering these uncollectible. Miscellaneous receivables and tax delinquencies of \$5,000 or more may be cancelled or adjusted through Common Council action. An interdepartmental process is followed for delinquencies less than \$5,000. Municipal Court judgments are settled either through cash fines, jail time or community service. Judgments that are at least seven years old, and meet City Attorney criteria, may be written off pursuant to Common Council resolution authorizing such write-offs.

Parking Citation Receivables Aging



The chart above shows the aging of parking citation outstanding receivables from 2014 to 2018. Of the current outstanding balance, \$27 million or 76%, has been outstanding for one year or longer.

Outstanding Miscellaneous Accounts Receivable (MAR)



| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> |
|------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| City Clerk | \$ 28,000 | \$ 27,000 | \$ 99,000 | \$ 70,000 | \$ 95,000 |
| City Attorney | 48,000 | 124,000 | 41,000 | 41,000 | 206,000 |
| City Development | 30,000 | 8,000 | 8,000 | 8,000 | - |
| Comptroller | 270,000 | 269,000 | 4,000 | 28,000 | 3,000 |
| Employee Relations | 261,000 | 535,000 | 1,029,000 | 580,000 | 383,000 |
| Dept of Administration | 159,000 | 123,000 | 87,000 | 94,000 | 105,000 |
| Fire Department | 196,000 | 223,000 | 318,000 | 265,000 | 183,000 |
| Health Department | 53,000 | 32,000 | 9,000 | 34,000 | 28,000 |
| Police Department | 1,641,000 | 5,000 | 4,000 | - | - |
| Port of Milwaukee | 709,000 | 1,413,000 | 1,073,000 | 1,137,000 | 1,518,000 |
| Public Works | 1,498,000 | 3,353,000 | 1,722,000 | 2,490,000 | 3,951,000 |
| Treasurer | 16,000 | 3,000 | 5,000 | 4,000 | - |
| TOTAL | \$ 4,909,000 | \$ 6,115,000 | \$ 4,399,000 | \$ 4,751,000 | \$6,472,000 |

The above chart and table show outstanding Miscellaneous Accounts Receivable (MAR) by year for various City departments. MAR includes a variety of billings, such as damages to City property, leasing of City property, and employee health care costs to non-city agencies, such as the Wisconsin Center District. In total, the year-end balance for outstanding MAR increased \$1.6 million from 2014 to 2018.

MAR Departmental Changes for 2018

| | 2017 | | Late | | 2018 | |
|------------------------|---------------------------|----------------------------|------------------------|----------------------------|-------------------------|----------------------------|
| | <u>Ending Bal.</u> | <u>Billed</u> | <u>Fee</u> | <u>Paid</u> | <u>Write-Off</u> | <u>Ending Bal.</u> |
| City Clerk | \$ 70,000 | \$ 246,000 | \$ 1,000 | \$ 219,000 | \$ 3,000 | \$ 95,000 |
| City Attorney | 41,000 | 753,000 | 5,000 | 511,000 | 82,000 | \$ 206,000 |
| City Development | 8,000 | - | - | - | 8,000 | \$ - |
| Comptroller | 28,000 | 859,000 | 1,000 | 882,000 | 3,000 | \$ 3,000 |
| Employee Relations | 580,000 | 3,521,000 | 10,000 | 3,728,000 | - | \$ 383,000 |
| Dept of Administration | 94,000 | 162,000 | - | 151,000 | - | \$ 105,000 |
| Fire Department* | 278,000 | 12,000 | - | 6,000 | 101,000 | \$ 183,000 |
| Health Department | 34,000 | 201,000 | 2,000 | 202,000 | 7,000 | \$ 28,000 |
| Police Department | - | - | - | - | - | \$ - |
| Port of Milwaukee | 1,137,000 | 7,421,000 | 51,000 | 6,973,000 | 118,000 | \$ 1,518,000 |
| Public Works | 2,490,000 | 6,392,000 | 19,000 | 4,787,000 | 163,000 | \$ 3,951,000 |
| Treasurer | 4,000 | - | - | 4,000 | - | \$ - |
| TOTAL | <u>\$4,764,000</u> | <u>\$19,567,000</u> | <u>\$89,000</u> | <u>\$17,463,000</u> | <u>\$485,000</u> | <u>\$ 6,472,000</u> |

* 2017 balance adjusted after manual reconciliation of pre-FMIS balance

The table above shows the 2017 year end balance and the current year changes to the MAR by City departments. In 2018 City departments billed \$19.7 million, including late fees, and received payments of \$17.5 million. The total write offs account for a decrease of \$485,000.

Write offs can be grouped into three categories; uncollectible, billing errors and rebilled. Accounts deemed uncollectible are due to bankruptcy, the cost of litigation exceeding the balance, attainment of a judgment, settlements, and the account being over 7 years old. Billing errors include wrong amount billed, incorrect responsible party and payment made in full prior to issuance of invoice.

City of Milwaukee Collection Rates for 2018

| <u>Department</u> | <u>Amount Invoiced in 2018 for 2018</u> | <u>Payments Received in 2018 for 2018 Invoices</u> | <u>Collection Percentage</u> |
|-----------------------------|--|---|-------------------------------------|
| Parking Citations | 16,130,957 | 9,583,866 | 59.41% |
| Municipal Court* | 10,564,629 | 3,359,566 | 31.80% |
| Tax Levy Collections | 765,596,373 | 745,083,769 | 97.32% |
| Fire Department ALS | 8,175,278 | 4,227,483 | 51.71% |
| <u>Miscellaneous</u> | | | |
| City Clerk | 269,865 | 219,188 | 81.22% |
| City Attorney | 640,871 | 549,975 | 85.82% |
| Comptroller | 859,605 | 859,336 | 99.97% |
| Employee Relations | 3,830,679 | 3,447,322 | 89.99% |
| Dept of Administration | 159,272 | 110,885 | 69.62% |
| Fire Department | 11,644 | 6,457 | 55.45% |
| Health Department | 200,033 | 191,699 | 95.83% |
| Port of Milwaukee | 7,432,736 | 6,556,996 | 88.22% |
| Public Works | 6,980,186 | 4,527,916 | 64.87% |
| Treasurer | N/A | N/A | N/A |

*This represents one discreet year of collection activity for overdue judgments that were placed with Harris & Harris during 2018.

As determined by the Outstanding Debt Work Group and approved via resolution #160845, the table above provides the 2018 departmental collection rates for the City of Milwaukee and MAR. Within Appendix A, you will find the individual department's submittal of the information summarized in the table above. In the event a report was not provided, the Comptroller's Office queried results from the City's financial billing system.

APPENDIX*

*Amounts included in the following data reflect payments received as of December 31, 2018.
Additional payments for 2018 billings received in 2019 are not reflected.

City of Milwaukee
Parking Citation Payments

2018

Fine Amount Issued each year and the fine and late fee amount paid in the year of issue

| Date Invoiced (Issued) | Billed To | Invoice (Citation) Number | Item | Fine Amount Invoiced (Issued) | Fine Amount Paid | Late Fee Amount Paid | Pertains to 2018 Billings | Date Paid |
|------------------------|-------------------|---------------------------|-------------------|-------------------------------|------------------|----------------------|---------------------------|-----------|
| 2018 | Parking Violators | Multiple | Parking Citations | \$16,130,957 | \$9,583,866 | \$2,025,535 | \$11,609,401 | 2018 |

| | |
|------------------------------|---------------|
| Collection Percentage | 59.41% |
|------------------------------|---------------|

City of Milwaukee, WI - Municipal Court Collections - December 2018

| Parking - History Report | | | | | | | | | |
|--------------------------|-------------|----------------------|-------|---------------------|------------|-----------|-----------|---------------|-----------|
| Month / Year | Assignments | | | Collections To Date | Net Liq. % | Cancelled | | Open Accounts | |
| | # | Net Placement Amount | Avg | | | # | Amount | # | Amount |
| 2018 | 1,010 | \$ 163,374 | \$180 | \$ 52,527 | 32% | 117 | \$ 24,629 | 494 | \$ 97,205 |

| Traffic - History Report | | | | | | | | | |
|--------------------------|-------------|----------------------|-------|---------------------|------------|-----------|------------|---------------|-------------|
| Month / Year | Assignments | | | Collections To Date | Net Liq. % | Cancelled | | Open Accounts | |
| | # | Net Placement Amount | Avg | | | # | Amount | # | Amount |
| 2018 | 62,961 | \$ 7,295,456 | \$180 | \$ 1,470,376 | 20% | 6,579 | \$ 727,111 | 44,111 | \$5,097,969 |

| Municipal - History Report | | | | | | | | | |
|----------------------------|-------------|----------------------|-------|---------------------|------------|-----------|------------|---------------|-------------|
| Month / Year | Assignments | | | Collections To Date | Net Liq. % | Cancelled | | Open Accounts | |
| | # | Net Placement Amount | Avg | | | # | Amount | # | Amount |
| 2018 | 7,815 | \$ 1,904,542 | \$180 | \$ 167,558 | 9% | 961 | \$ 275,095 | 5,787 | \$1,461,889 |

| Summons - History Report | | | | | | | | | |
|--------------------------|---------------|----------------------|--------------|---------------------|------------|--------------|---------------------|---------------|--------------------|
| Month / Year | Assignments | | | Collections To Date | Net Liq. % | Cancelled | | Open Accounts | |
| | # | Net Placement Amount | Avg | | | # | Amount | # | Amount |
| 2018 | 924 | \$ 1,201,257 | \$180 | \$ 210,246 | 18% | 237 | \$ 432,024 | 477 | \$ 558,988 |
| Total | 72,710 | \$10,564,629 | \$180 | \$ 1,900,707 | 18% | 7,894 | \$ 1,458,859 | 50,869 | \$4,982,590 |

Municipal Court Collection %: 31.80%

Office of the City Treasurer
2018 General Accounts Receivable Summary

| Date Issued | Billed To | Invoice Number | Item | Invoice Amount | Amount Paid | Date Paid | Referred to Collection |
|-------------|-----------|----------------|--|----------------|-------------|-----------|------------------------|
| | | | No accounts receivable were invoiced in 2018 | \$0.00 | \$0.00 | | \$0.00 |

Office of the City Treasurer
2017 Property Tax Levy Collection Summary as of December 31, 2018 (After the first phase of tax enforcement, in-house collection)

Total Levy: \$765,596,372.96
 Collected Y-T-D through 12/31/2018: \$745,083,769.13
 Collection Rate as of 12/31/2018: 97.32%

MILWAUKEE CHARGE PAYMENT ANALYSIS BY DATE OF TRANSACTION



| Year of Transaction | Month of Transaction | Count of Accounts Received | Gross Collectables | Additional Write-Offs | Net Collectables | Collected This Month | Remaining Open Accounts Count | Balance Due | Accounts to Trip Count | Amount to Trip | Number of Trip Payments Received | Amount of Trip Payments Received | Gross Collections |
|---------------------|----------------------|----------------------------|--------------------|-----------------------|------------------|----------------------|-------------------------------|-------------|------------------------|----------------|----------------------------------|----------------------------------|-------------------|
| 2018 | January | 0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | 0 | \$0 | 33 | \$3,566 | \$10,109 |
| 2018 | February | 1,302 | \$867,006 | \$5,789 | \$861,218 | \$1,979 | 1,237 | \$833,209 | 5,151 | \$3,530,266 | 242 | \$74,735 | \$83,667 |
| 2018 | March | 0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | 23 | \$14,302 | 230 | \$65,183 | \$80,543 |
| 2018 | April | 464 | \$278,241 | \$2,150 | \$276,091 | \$100 | 437 | \$264,123 | 1,155 | \$794,564 | 245 | \$63,506 | \$68,529 |
| 2018 | May | 182 | \$50,457 | \$0 | \$50,457 | \$180 | 167 | \$46,143 | 405 | \$243,072 | 107 | \$29,220 | \$33,575 |
| 2018 | June | 0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | 157 | \$45,399 | 71 | \$17,850 | \$25,852 |
| 2018 | July | 0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | 0 | \$0 | 33 | \$2,523 | \$2,938 |
| 2018 | August | 489 | \$255,531 | \$0 | \$255,531 | \$568 | 479 | \$259,107 | 0 | \$0 | 56 | -\$2,469 | \$7,991 |
| 2018 | September | 0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | 277 | \$174,012 | 3 | \$78 | \$13,582 |
| 2018 | October | 398 | \$252,637 | \$1,186 | \$251,451 | \$2,372 | 384 | \$244,951 | 4 | \$214 | 13 | \$3,690 | \$7,476 |
| 2018 | November | 0 | \$0 | \$0 | \$0 | \$0 | 0 | \$0 | 353 | \$269,108 | 3 | \$181 | \$7,177 |
| 2018 | December | 346 | \$146,113 | \$225 | \$145,888 | \$0 | 345 | \$145,888 | 0 | \$0 | 2 | \$260 | \$5,866 |
| 2018 | Total | 3,181 | \$1,859,986 | \$9,330 | \$1,850,656 | \$5,199 | 3,049 | \$1,793,421 | 7,530 | \$5,070,939 | 1,038 | \$261,023 | \$347,344 |

| Year-Month of Service | Count of Accounts (DOS) | Gross Billable (DOS) | Adjustments (DOS) | Net Billable (DOS) | Write Offs (DOS) | Receipt of Accounts with Dates of Service in this Month | Balance Due | Year-Month of Close | Receipt of Accounts Collected in this Month (DOT) | Refunds Processed for the Month -2016- Forward | Net Revenue -2016 Forward | Accounts to Collection Count (DOT) | Accounts to Collection Amount (DOT) |
|-----------------------|-------------------------|----------------------|-------------------|--------------------|------------------|---|----------------|---------------------|---|--|---------------------------|------------------------------------|-------------------------------------|
| 2018-01 | 1158 | \$1,209,845.51 | \$676,254.63 | \$533,590.88 | \$158,353.48 | \$336,862.21 | \$38,375.19 | 2018-01 | \$455,139.36 | (\$6,743.83) | \$448,395.53 | 0 | \$0.00 |
| 2018-02 | 1067 | \$1,091,437.09 | \$613,115.69 | \$478,321.50 | \$139,841.84 | \$297,858.05 | \$40,621.61 | 2018-02 | \$310,266.17 | (\$3,065.77) | \$307,200.40 | 1379 | \$925,394.31 |
| 2018-03 | 1170 | \$1,205,472.88 | \$707,038.35 | \$499,494.53 | \$140,742.95 | \$332,072.86 | \$25,618.72 | 2018-03 | \$294,466.90 | (\$9,620.82) | \$284,846.08 | 467 | \$279,635.56 |
| 2018-04 | 1032 | \$1,061,006.78 | \$583,472.57 | \$477,534.21 | \$149,929.38 | \$288,345.39 | \$39,259.44 | 2018-04 | \$325,259.77 | (\$11,991.74) | \$313,268.03 | 179 | \$50,223.22 |
| 2018-05 | 1190 | \$1,202,251.94 | \$655,001.89 | \$546,250.05 | \$174,053.76 | \$324,239.99 | \$47,956.30 | 2018-05 | \$272,307.19 | (\$5,779.80) | \$266,527.39 | 0 | \$0.00 |
| 2018-06 | 1230 | \$1,275,394.93 | \$724,726.60 | \$550,688.43 | \$159,733.10 | \$347,300.28 | \$43,635.05 | 2018-06 | \$347,513.80 | (\$3,346.32) | \$344,167.48 | 501 | \$361,230.56 |
| 2018-07 | 1154 | \$1,235,325.07 | \$700,529.61 | \$527,810.33 | \$150,099.06 | \$330,366.71 | \$50,295.54 | 2018-07 | \$239,524.54 | (\$4,876.70) | \$234,648.84 | 0 | \$0.00 |
| 2018-08 | 1176 | \$1,244,515.16 | \$718,704.83 | \$534,795.46 | \$147,562.05 | \$343,779.56 | \$47,344.56 | 2018-08 | \$371,808.67 | (\$7,372.00) | \$364,436.67 | 487 | \$266,360.25 |
| 2018-09 | 1216 | \$1,287,143.47 | \$708,276.15 | \$578,867.32 | \$161,800.28 | \$343,297.48 | \$73,297.48 | 2018-09 | \$321,416.04 | (\$10,714.43) | \$310,701.61 | 238 | \$152,827.53 |
| 2018-10 | 1115 | \$1,153,499.59 | \$642,394.12 | \$511,104.47 | \$63,557.81 | \$310,235.10 | \$137,311.56 | 2018-10 | \$368,302.79 | (\$15,276.23) | \$353,026.56 | 174 | \$117,061.81 |
| 2018-11 | 1115 | \$1,161,928.76 | \$636,099.12 | \$525,828.64 | \$0.10 | \$319,617.13 | \$212,212.41 | 2018-11 | \$313,186.39 | (\$8,377.99) | \$304,808.40 | 0 | \$0.00 |
| 2018-12 | 1074 | \$1,144,316.76 | \$582,851.48 | \$561,435.28 | (\$0.29) | \$280,055.53 | \$281,379.04 | 2018-12 | \$260,947.31 | (\$7,757.51) | \$253,189.80 | 346 | \$146,113.26 |
| Total 2018 | 13697 | \$14,272,136.94 | \$7,947,494.84 | \$6,324,642.10 | \$1,445,973.52 | \$3,841,371.68 | \$1,037,296.90 | Total 2018 | \$3,880,138.93 | (\$94,921.84) | \$3,785,217.09 | 3771 | \$2,298,846.30 |

Total Invoiced: \$8,175,278 Total Paid: \$4,227,483 Collection Percentage: 51.71%

City Clerk- 2018 Collection Percentage

| Item ID | IN | OC | PY | WO | Grand Total |
|-------------|------------|----------|--------------|----------|-------------|
| 1310000139 | 33,792.28 | 333.29 | (33,792.28) | (333.29) | 0.00 |
| 1310000140 | 1,501.28 | 14.81 | (1,501.28) | (14.81) | (0.00) |
| 1310000141 | 747.30 | 7.37 | (747.30) | (7.37) | 0.00 |
| 1310000142 | 33,549.83 | | (33,549.83) | | - |
| 1310000143 | 1,500.00 | 14.79 | (1,500.00) | (14.79) | (0.00) |
| 1310000144 | 100.00 | | (100.00) | | - |
| 1310000145 | 200.00 | | (200.00) | | - |
| 1310000146 | 46,969.90 | | (46,969.90) | | (0.00) |
| 1310000148 | 47,036.64 | | (47,036.64) | | - |
| 1310000149 | 3,000.00 | | | | 3,000.00 |
| 1310000150 | 4,000.00 | | (4,000.00) | | - |
| 1310000151 | 47,036.64 | | (47,036.64) | | - |
| 1310000152 | 46,724.30 | 952.40 | | | 47,676.70 |
| 1310000153 | 1,416.43 | | (1,416.43) | | - |
| 1310000154 | 958.05 | 9.45 | (967.50) | | - |
| Grand Total | 268,532.65 | 1,332.11 | (218,817.80) | (370.26) | 50,676.70 |

City Clerk- 2018 Collection Percentage 81.22%

City Attorney- 2018 Collection Percentage

| Item ID | IN | OC | PY | WO | Grand Total |
|-------------|------------|----------|--------------|-------------|-------------|
| 1490000145 | 127,930.00 | | (127,930.00) | | - |
| 1490000146 | 79,678.72 | | | (79,678.72) | - |
| 1490000149 | 80,565.15 | | (80,565.15) | | - |
| 1490000151 | 2,428.50 | | (2,428.50) | | - |
| 1490000152 | 95,995.70 | | (95,995.70) | | - |
| 1490000155 | 77,668.81 | | (77,668.81) | | - |
| 1490000157 | 39,245.92 | | (39,245.92) | | - |
| 1490000147 | 2,239.11 | 47.93 | (2,239.11) | | 47.93 |
| 1490000150 | 44,223.53 | 915.77 | (44,223.53) | | 915.77 |
| 1490000156 | 1,386.02 | | | | 1,386.02 |
| 1490000154 | 3,581.55 | 123.63 | | | 3,705.18 |
| 1490000148 | 29,475.52 | 2,073.80 | | | 31,549.32 |
| 1490000153 | 51,382.40 | 1,908.90 | | | 53,291.30 |
| Grand Total | 635,800.93 | 5,070.03 | (470,296.72) | (79,678.72) | 90,895.52 |

| | |
|---|--------|
| City Attorney- 2018 Collection Percentage | 85.82% |
|---|--------|

DER- Employee Benefits Division
2018 Collection Percentage

| Item ID | IN | OC | PY | WO | Grand Total |
|-------------|--------------|-----------|----------------|----|-------------|
| 1650000869 | 5,850.00 | | (5,850.00) | | - |
| 1650000846 | 9,709.63 | | (9,709.63) | | - |
| 1650000847 | 9,709.63 | | (9,709.63) | | - |
| 1650000848 | 9,709.63 | | (9,709.63) | | - |
| 1650000840 | 9,722.58 | | (9,722.58) | | - |
| 1650000873 | 12,984.18 | | (12,984.18) | | - |
| 1650000879 | 12,984.18 | | (12,984.18) | | - |
| 1650000880 | 12,984.18 | | (12,984.18) | | - |
| 1650000881 | 12,984.18 | | (12,984.18) | | - |
| 1650000872 | 14,054.48 | | (14,054.48) | | - |
| 1650000850 | 14,850.18 | | (14,850.18) | | - |
| 1650000851 | 15,005.25 | | (15,005.25) | | - |
| 1650000849 | 15,160.32 | | (15,160.32) | | - |
| 1650000841 | 15,194.21 | | (15,194.21) | | - |
| 1650000863 | 15,374.07 | | (15,374.07) | | - |
| 1650000864 | 15,374.07 | | (15,374.07) | | - |
| 1650000866 | 15,374.07 | | (15,374.07) | | - |
| 1650000862 | 21,258.84 | | (21,258.84) | | - |
| 1650000858 | 21,986.00 | | (21,986.00) | | - |
| 1650000868 | 42,120.00 | | (42,120.00) | | - |
| 1650000860 | 83,825.26 | | (83,825.26) | | - |
| 1650000842 | 85,357.21 | | (85,357.21) | | - |
| 1650000884 | 86,958.42 | | (86,958.42) | | - |
| 1650000867 | 87,049.10 | | (87,049.10) | | - |
| 1650000859 | 87,120.13 | | (87,120.13) | | - |
| 1650000883 | 87,846.27 | | (87,846.27) | | - |
| 1650000882 | 87,985.48 | | (87,985.48) | | - |
| 1650000861 | 88,380.08 | | (88,380.08) | | - |
| 1650000876 | 178,241.48 | | (178,241.48) | | - |
| 1650000877 | 181,250.36 | | (181,250.36) | | - |
| 1650000855 | 182,100.99 | | (182,100.99) | | - |
| 1650000878 | 183,109.81 | | (183,109.81) | | - |
| 1650000843 | 183,346.03 | | (183,346.03) | | - |
| 1650000845 | 184,536.17 | | (184,536.17) | | - |
| 1650000865 | 185,441.76 | | (185,441.76) | | - |
| 1650000844 | 185,976.09 | | (185,976.09) | | - |
| 1650000857 | 186,083.53 | | (186,083.53) | | - |
| 1650000839 | 189,402.70 | | (189,402.70) | | - |
| 1650000856 | 190,712.66 | | (190,712.66) | | - |
| 1650000854 | 82,384.63 | | (82,384.63) | | 812.56 |
| 1650000852 | 83,748.24 | | (83,748.24) | | 826.01 |
| 1650000853 | 83,985.10 | | (83,985.10) | | 828.35 |
| 1650000875 | 81,021.76 | 1,491.69 | (81,021.76) | | 1,491.69 |
| 1650000874 | 89,069.17 | 1,639.85 | (89,069.17) | | 1,639.85 |
| 1650000871 | 186,058.76 | 3,425.52 | | | 189,484.28 |
| 1650000870 | 187,292.76 | 3,448.24 | | | 190,741.00 |
| Grand Total | 3,820,673.63 | 10,005.30 | (3,447,322.11) | | 385,823.74 |

DER- 2018 Collection Percentage 89.99%

ITMD- 2018 Collection Percentage

| Item ID | IN | OC | PY | Grand Total |
|-------------|------------|-------|--------------|-------------|
| 1510000259 | 27,413.12 | | (27,413.12) | - |
| 1510000260 | 267.65 | | (267.65) | - |
| 1510000261 | 255.65 | | (255.65) | - |
| 1510000262 | 1,701.76 | 17.90 | (1,719.66) | - |
| 1510000263 | 230.37 | | (230.37) | - |
| 1510000264 | 22.64 | 0.50 | (23.14) | - |
| 1510000265 | 23,322.00 | | (23,322.00) | - |
| 1510000266 | 5,000.00 | | (5,000.00) | - |
| 1510000267 | 25,394.34 | | (25,394.34) | - |
| 1510000268 | 303.57 | | (303.57) | - |
| 1510000269 | 226.01 | 4.48 | (230.49) | (0.00) |
| 1510000270 | 1,483.95 | | (1,483.95) | - |
| 1510000271 | 205.67 | 2.05 | (207.72) | - |
| 1510000272 | 20.17 | 0.41 | (20.58) | - |
| 1510000273 | 22,960.87 | | (22,960.87) | - |
| 1510000274 | 283.82 | | (283.82) | - |
| 1510000275 | 1,526.95 | | (1,526.95) | - |
| 1510000276 | 216.53 | 2.21 | (218.74) | - |
| 1510000277 | 21.25 | 0.78 | (22.03) | - |
| 1510000278 | 1,055.00 | 32.27 | | 1,087.27 |
| 1510000279 | 3,520.93 | | | 3,520.93 |
| 1510000280 | 487.52 | | | 487.52 |
| 1510000281 | 48.36 | | | 48.36 |
| 1510000282 | 39,404.68 | | | 39,404.68 |
| 1510000283 | 609.00 | | | 609.00 |
| 1510000284 | 1,701.60 | | | 1,701.60 |
| 1510000285 | 1,527.56 | | | 1,527.56 |
| Grand Total | 159,210.97 | 60.60 | (110,884.65) | 48,386.92 |

ITMD- 2018 Collection Percentage 69.62%

MFD- 2018 Collection Percentage

| <u>Invoiced</u> | <u>Interest Fees</u> | <u>Payments</u> | <u>Write Offs</u> |
|--|----------------------|-----------------|-------------------|
| 11,508.84 | 135.09 | (6,457.30) | - |
| MFD- 2018 Collection Percentage | | | 55.45% |

Health Department- 2018 Collection Percentage

| Invoiced | Interest/Fees | Payments | Write Offs |
|------------------------------------|---------------|--------------|------------|
| 198,935.00 | 1,097.94 | (184,960.59) | (6,738.56) |
| Health- 2018 Collection Percentage | | | 95.83% |

Port- 2018 Collection Percentage

| <u>Invoiced</u> | <u>Interest Fees</u> | <u>Payments</u> | <u>Write Offs</u> |
|---|----------------------|-----------------|-------------------|
| 7,391,339.65 | 41,396.28 | (6,555,610.70) | (1,385.30) |
| Port- 2018 Collection Percentage | | | 88.22% |

DPW (ADMIN/PARKING)- 2018 Collection Percentage

| Invoiced | Interest Fees | Payments | Write Offs |
|---------------------------------|---------------|----------------|------------|
| 6,968,999.69 | 11,186.01 | (4,520,416.22) | (7,499.74) |
| DPW- 2018 Collection Percentage | | | 64.87% |