

Newburyport City Council
FY 2014
Mid-Year Budget Review
Budget and Finance Committee

Charlie Tontar, Chair
Ed Cameron
Robert Cronin

With the assistance of:

William Squillace, Finance Director
Ethan Manning, Assistant Auditor
Peter Lombardi, Director of Policy & Administration

PURPOSE - Mid-Year Budget Review

- Assess FY14 Budget Performance
- Anticipate Potential FY14 Budget Transfer Requests
- Information for FY15 Budget Process

Methodology - Mid-Year Budget Review

- Rule of Thumb: 50% expenditure through six months
- Identify expenditure levels > 55%
- Identify explanation for spending levels > 55%

GENERAL FUND

REVENUES

TOTAL GENERAL FUND– REVENUES

ESTIMATE	YTD	% YTD
\$ 54,034,685.93	\$ 28,012,863.60	51.8

ITEM	ESTIMATE	YTD	% YTD	NOTES
MOTOR VEHICLE EXCISE	\$ 2,100,000.00	\$ 431,433.84	20.5	Major portion collected in 2 nd half
OTHER EXCISE	\$ 500,000.00	\$ 352,752.87	70.6	Meals excise ↑
PENALTIES/INT ON TAX & EXCISE	\$ 300,000.00	\$ 196,050.53	65.4	Interest/penalties ↑
PAYMENT IN LIEU TAXES	\$ 60,000.00	\$ 22,122.70	36.9	
FEES	\$ 225,000.00	\$ 286,219.10	127.2	Municipal liens & tax titles ↑
PER PROP TAX REVENUE	\$ 659,907.13	\$ 316,123.40	47.9	
REAL ESTATE TAX REVENUE	\$ 45,508,979.80	\$ 22,816,953.93	50.1	
OTHER DEPARTMENT REV	\$ 40,000.00	\$ 32,294.29	80.7	Copies & Recordings (Zoning/Ordinances, Business Certificates) ↑
LICENSES/PERMITS	\$ 625,000.00	\$ 589,042.98	94.2	Marriage, utility & building ↑
FINES & FORFEITS	\$ 15,000.00	\$ 4,851.80	32.3	Police Fines ↓
INVESTMENT INCOME	\$ 40,000.00	\$ 18,677.29	46.7	
MISC- RECURRING	\$ 200,000.00	\$ 29,753.81	14.9	COMM MA Urban Redevelopment ↓
MISC NON-RECURRING	\$ -	\$ 124,676.24	100	Feb. '13 Blizzard, Senate Election ↑
NET STATE AID	\$ 3,760,799.00	\$ 2,585,138.00	68.7	Greater Portion of Assessment charged in 2 nd half

GENERAL FUND

EXPENDITURES

001 GENERAL FUND	ORIGINAL	TRANFRS	REVISED	YTD	PCT
TOTAL CITY COUNCIL	\$ 64,600.00		\$ 64,600.00	\$ 34,324.76	53.1
TOTAL MAYOR'S DEPARTMENT	\$ 228,890.00		\$ 228,890.39	\$ 104,740.02	45.8
TOTAL GENERAL ADMINISTRATION	\$ 746,332.00	\$ 390,810.00	\$ 355,521.77	\$ 222,550.22	62.6
TOTAL AUDITOR'S DEPARTMENT	\$ 282,517.00		\$ 282,516.50	\$ 130,685.91	46.3
TOTAL ASSESSORS DEPARTMENT	\$ 257,778.00		\$ 257,777.96	\$ 135,303.43	52.5
TOTAL TREASURER'S DEPARTMENT	\$ 494,272.00		\$ 494,271.82	\$ 173,135.32	35
TOTAL INFO TECHNOLOGY DEPT	\$ 225,173.00	\$ 21,980.00	\$ 247,153.23	\$ 180,325.75	73
TOTAL HUMAN RESOURCES	\$ 98,960.00		\$ 98,960.36	\$ 47,317.77	47.8
TOTAL CITY CLERK'S DEPARTMENT	\$ 205,354.00	\$ 11,036.00	\$ 216,389.74	\$ 105,150.10	48.6
TOTAL BOARD OF REGISTRARS	\$ 40,000.00		\$ 40,000.00	\$ 36,670.40	91.7
TOTAL LICENSE COMMISSION	\$ 6,840.00		\$ 6,840.00	\$ 3,100.00	45.3
TOTAL CONSERVATION COMMISSION	\$ 1,800.00		\$ 1,800.00	\$ 1,350.00	75
TOTAL PLANNING BOARD	\$ 1,800.00		\$ 1,800.00	\$ 600.00	33.3
TOTAL ZONING BOARD	\$ 1,800.00		\$ 1,800.00	\$ 900.00	50

001 GENERAL FUND	ORIGINAL	TRANFRS	REVISED	YTD	PCT
TOTAL PLANNING & DEVELOPMENT	\$ 278,281.00	\$ 60,000.00	\$ 338,281.25	\$ 134,158.43	39.7
TOTAL LEGAL DEPARTMENT	\$ 70,000.00		\$ 70,000.00	\$ 19,825.06	28.3
TOTAL POLICE DEPARTMENT	\$ 3,336,667.00	\$ 6,417.00	\$ 3,343,084.15	\$ 1,763,243.88	52.7
TOTAL FIRE DEPARTMENT	\$ 3,203,861.00	\$ 66,593.00	\$ 3,270,453.90	\$ 1,619,126.54	49.5
TOTAL BUILDING DEPARTMENT	\$ 164,865.00		\$ 164,864.85	\$ 83,656.52	50.7
TOTAL EMERGENCY MANAGEMENT	\$ 27,500.00		\$ 27,500.00	\$ 8,451.22	30.7
TOTAL ANIMAL CONTROL	\$ 59,764.00		\$ 59,764.02	\$ 20,302.80	34
TOTAL PARKING CLERK DEPARTMENT	\$ 42,434.00		\$ 42,434.30	\$ 21,517.13	50.7
TOTAL SCHOOL DEPARTMENT	\$ 23,231,943.00	\$ 161,070.00	\$ 23,393,013.00	\$ 9,524,182.73	40.7
TOTAL WHITTIER VO TECH SCHOOL	\$ 335,705.00		\$ 335,705.00	\$ 167,852.00	50
TOTAL PUBLIC SERVICES DEPARTMENT	\$1,971,423.00	\$277,700.00	\$2,249,122.76	\$1,007,844.59	44.8
TOTAL SNOW & ICE	\$180,000.00		\$180,000.00	\$53,970.09	30
TOTAL HEALTH DEPARTMENT	\$180,853.00		\$180,852.66	\$92,657.08	51
TOTAL SUSTAINABILITY	\$1,181,779.00	\$37,500.00	\$1,219,279.33	\$433,477.79	35.6

001 GENERAL FUND	ORIGINAL	TRANFRS	REVISED	YTD	PCT
TOTAL COUNCIL ON AGING	\$258,130.00		\$258,129.55	\$100,183.93	38.8
TOTAL YOUTH SERVICES	\$223,078.00		\$223,078.48	\$119,160.44	53.4
TOTAL VETERANS' DEPARTMENT	\$228,304.00		\$228,303.80	\$125,916.35	55.2
TOTAL LIBRARY DEPARTMENT	\$1,256,236.00		\$1,256,236.00	\$647,256.07	51.5
TOTAL PARKS COMMISSION	\$124,375.00	\$12,500.00	\$136,875.00	\$98,680.11	72.1
TOTAL PERSONAL SERVICES	\$1,800.00		\$1,800.00	\$600.00	33.3
TOTAL HISTORICAL COMMISSION	\$1,800.00		\$1,800.00	\$600.00	33.3
TOTAL DEBT EXCLUSION	\$2,666,654.00		\$2,666,653.99	\$2,102,405.60	78.8
TOTAL ORDINARY DEBT SERVICE	\$1,004,527.00		\$1,004,527.12	\$560,667.40	55.8
TOTAL RETIREMENT BOARD	\$3,417,099.00		\$3,417,099.00	\$3,417,099.00	100
TOTAL WORKERS' COMPENSATION	\$57,334.00		\$57,334.00	\$57,334.00	100
TOTAL UNEMPLOYMENT CLAIMS	\$30,000.00		\$30,000.00	\$605.00	2
TOTAL INSURANCE GROUP	\$7,735,736.00		\$7,735,736.00	\$4,290,066.10	55.5
TOTAL STABILIZATION OUTLAY	\$5,000.00		\$5,000.00		0

GRAND TOTAL – GENERAL FUND

GRAND TOTAL	ORIGINAL Appropriation	TRANFERS Adjustment	REVISED Budget	YTD Expended	% Used
GENERAL FUND	\$53,929,464.00	\$654,796.00	\$54,584,259.93	\$27,997,667.29	51.3

Closer Examination of Categories
> 55%

129 - General Administration

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$3,500.00		\$3,500.00	\$276.00	\$3,224.00	7.9
TOTAL PURCHASE OF SERVICES	\$146,200.00		\$146,200.00	\$60,007.39	\$86,192.61	41
TOTAL SUPPLIES	\$6,000.00		\$6,000.00	\$552.69	\$5,447.31	9.2
TOTAL OTHER CHARGES & EXPENSES	\$590,632.00	(\$390,810.00)	\$199,821.77	\$161,714.14	\$38,107.63	80.9
TOTAL	\$746,332.00	(\$390,810.00)	\$355,521.77	\$222,550.22	\$132,971.55	62.6

Annual Dues, MVPC Assessment, Municipal Insurance paid at beginning of FY

151 – Information Technology

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$76,658.00		\$76,657.73	\$38,479.36	\$38,178.37	50.2
TOTAL PURCHASE OF SERVICES	\$146,916.00	\$21,980.00	\$168,895.50	\$141,528.03	\$27,367.47	83.8
TOTAL SUPPLIES	\$1,600.00		\$1,600.00	\$318.36	\$1,281.64	19.9
TOTAL	\$225,173.00	\$21,980.00	\$247,153.23	\$180,325.75	\$66,827.48	73

Service Contracts Paid at start of FY

163 – Board of Registrars

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$4,000.00		\$4,000.00	\$1,999.83	\$2,000.17	50
TOTAL OTHER CHARGES & EXPENSES	\$36,000.00		\$36,000.00	\$34,670.57	\$1,329.43	96.3
TOTAL	\$40,000.00		\$40,000.00	\$36,670.40	\$3,329.60	91.7

Election

171 – Conservation Commission

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$1,800.00		\$1,800.00	\$1,350.00	\$450.00	75
TOTAL	\$1,800.00		\$1,800.00	\$1,350.00	\$450.00	75

Budgeted for 12 meetings – 9 Held in First 6 Months

543 – Veterans' Department

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$51,024.00		\$51,023.80	\$25,551.18	\$25,472.62	50.1
TOTAL PURCHASE OF SERVICES	\$3,500.00		\$3,500.00	\$759.10	\$2,740.90	21.7
TOTAL OTHER CHARGES & EXPENSES	\$173,780.00		\$173,780.00	\$99,606.07	\$74,173.93	57.3
TOTAL	\$228,304.00		\$228,303.80	\$125,916.35	\$102,387.45	55.2

Budgeted Conservatively

May Require Transfer to Cover as a Result of Backlogged Disbursements from State – Cash Flow shortage

630 – Park’s Commission

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$36,500.00		\$36,500.00	\$18,250.05	\$18,249.95	50
TOTAL PURCHASE OF SERVICES	\$82,875.00	\$12,500.00	\$95,375.00	\$78,969.95	\$16,405.05	82.8
TOTAL SUPPLIES	\$5,000.00		\$5,000.00	\$1,460.11	\$3,539.89	29.2
TOTAL	\$124,375.00	\$12,500.00	\$136,875.00	\$98,680.11	\$38,194.89	72.1

Front-loaded Costs

May Require Transfer for Capital Needs Subject to FY14 CIP Recommendations

710 – Debt Exclusion

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL	\$2,666,654.00		\$2,666,653.99	\$2,102,405.60	\$564,248.39	78.8

Dependent on date when payments come due

720 – Ordinary Debt Service

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL	\$1,004,527.00		\$1,004,527.12	\$560,667.40	\$443,859.72	55.8

Dependent on date when payments come due

911 – Retirement Board

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$3,417,099.00		\$3,417,099.00	\$3,417,099.00		100
TOTAL	\$3,417,099.00		\$3,417,099.00	\$3,417,099.00		100

Paid at beginning of Fiscal Year

912 – Workers' Compensation

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$57,334.00		\$57,334.00	\$57,334.00		100
TOTAL WORKERS' COMPENSATION	\$57,334.00		\$57,334.00	\$57,334.00		100

Paid at beginning of Fiscal Year

914 – Insurance Group

	ORIGINAL	TRANFRS	REVISED	YTD	Available	PCT
TOTAL PERSONAL SERVICES	\$7,735,736.00		\$7,735,736.00	\$4,290,066.10	\$3,445,669.90	55.5
TOTAL	\$7,735,736.00		\$7,735,736.00	\$4,290,066.10	\$3,445,669.90	55.5

Flexible Spending Account Front Loaded

Enterprise Funds

	ORIGINAL	TRANFRS	REVISED	YTD	PCT
TOTAL WATER FUND	\$4,883,856.00	\$3,272.00	\$4,887,127.49	\$2,810,865.33	57.5
TOTAL SEWER DEPARTMENT	\$6,306,516.00		\$6,306,515.91	\$3,325,059.33	52.7
TOTAL HARBORMASTER	\$350,703.00	\$134,200.00	\$484,903.36	\$298,701.45	61.6

TOTAL SCHOOL DEPARTMENT

ORIGINAL	TRANFRS	REVISED	YTD	PCT
\$23,231,943.00	\$ 161,070.00	\$23,393,013.00	\$ 9,524,182.73	40.7

School Budget Deficit (2/10/2014)

Special Education Tuition	Outplacements	\$655,397.11
Contracted Services	Consultants, Tutors, Nursing Services, Hospital Tutors, Alternative Therapy	\$52,582.78
Legal/Summer Program	Special Education	\$13,719.75
Special Ed Transportation		\$54,114.55
Transportation	Additional Ridership	\$53,302.00
Food Services	.25 increase not approved	\$75,000.00
Salary Costs	LOA Costs	\$79,447.52
Available Revenue	Choice, Circuit Breaker and Fund Balances	-\$299,835.52
Transfer	Additional Ch70 funds	-\$161,070.00
Remaining Potential Deficit		\$ 522,658.19

TOTAL SNOW AND ICE

ORIGINAL	TRANFRS	REVISED	YTD	PCT
\$180,000.00		\$180,000.00	\$53,970.09	30

Anticipate Additional Funds Needed