



CITY OF NEWBURYPORT
FINANCE DEPARTMENT
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DONNA D. HOLADAY
MAYOR

ETHAN R. MANNING
FINANCE DIRECTOR/CITY AUDITOR

To: Mayor Donna D. Holaday
President and Members of the Newburyport City Council

From: Ethan R. Manning, Finance Director/City Auditor 

Date: September 8, 2015

Subject: FY2015 Year-End Financial Report

The fiscal year 2015 year-end financial report is presented to the Mayor and City Council as a preliminary look at the City of Newburyport's financial performance over the past year prior to the release of the audited financial statements. This report compares original and revised appropriations/estimates to actual expenditures and collections for the General Fund, as well as, Water, Sewer and Harbormaster Enterprise Funds for the year-ending June 30, 2015.

FY2015 Expenditures

Expenditures within the General Fund and Enterprise Funds were made within the budgetary appropriations approved by the City Council. Remaining and unrestricted appropriations from fiscal year 2015, totaling \$1,781,899, will be a positive factor in the Free Cash and Retained Earnings calculations as of July 1, 2015. Below is a summary of the year-end expenditures by fund, which is broken out in greater detail in the reports that follow:

	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND	57,975,764	55,060,375	2,147,429	767,961	95.0%
060 WATER ENTERPRISE FUND	4,887,817	4,489,461	23,148	375,208	91.9%
061 SEWER ENTERPRISE FUND	6,594,675	5,820,939	216,719	557,016	88.3%
6520 HARBORMASTER ENTERPRISE FUND	357,684	271,573	4,396	81,714	75.9%
TOTAL BUDGETARY FUNDS	69,815,939	65,642,348	2,391,692	1,781,899	94.0%

FY2015 Revenue

Total revenue for the budgetary funds exceeded estimates for FY2015 with collections at 101.8% of estimated revenue. The General Fund, Water Enterprise Fund and Harbormaster Enterprise Fund all exceeded their FY2015 estimates, while the Sewer Enterprise Fund came in below their estimate at 94.9%. Below is a summary of the year-end revenue by fund, which is broken out in greater detail in the reports that follow:

	ESTIMATE	ACTUAL	OVER/ (BELOW)	% OF ESTIMATE
001 GENERAL FUND	55,976,448	57,344,995	1,368,547	102.4%
060 WATER ENTERPRISE FUND	4,467,817	4,614,613	146,796	103.3%
061 SEWER ENTERPRISE FUND	5,927,877	5,624,789	-303,088	94.9%
6520 HARBORMASTER ENTERPRISE FUND	357,684	379,537	21,853	106.1%
TOTAL BUDGETARY FUNDS	66,729,825	67,963,933	1,234,109	101.8%

Once the Massachusetts Department of Revenue verifies and certifies the City's year-end financial results later this fall, funds will be available for any legal expenditure at the recommendation of the Mayor and approval of a majority vote of the City Council. All financial information contained in this report is presented on an unaudited basis and, as such, is subject to further adjustment until finalized. The audited financial statements will be filed with the City Clerk no later than March 1, 2016 in accordance with the City Charter.

Please feel free to contact me if you have any questions.

Attachments:

- Expenditure Summary (page 1)
- Expenditures by Budget Category (page 2)
- Revenue Summary (page 7)
- Revenue by Source (page 8)



City of Newburyport
FY2015 Year-End Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND							
111 CITY COUNCIL	69,680	0	69,680	68,670	987	23	98.6%
121 MAYOR'S DEPARTMENT	278,181	0	278,181	275,181	0	3,000	98.9%
129 GENERAL ADMINISTRATION	453,666	-103,786	349,880	337,029	8,300	4,551	96.3%
135 AUDITOR'S DEPARTMENT	305,503	0	305,503	285,297	8,875	11,332	93.4%
141 ASSESSORS DEPARTMENT	225,479	1,500	226,979	225,444	0	1,535	99.3%
145 TREASURER'S DEPARTMENT	497,916	0	497,916	491,354	0	6,562	98.7%
151 INFO TECHNOLOGY DEPT	261,527	17,857	279,384	277,264	1,951	169	99.2%
152 HUMAN RESOURCES	194,735	3,608	198,343	137,635	0	60,708	69.4%
161 CITY CLERK'S DEPARTMENT	223,986	0	223,986	223,042	210	735	99.6%
163 BOARD OF REGISTRARS	40,040	9,500	49,540	49,540	0	0	100.0%
165 LICENSE COMMISSION	6,840	0	6,840	6,235	0	605	91.2%
171 CONSERVATION COMMISSION	1,800	0	1,800	1,800	0	0	100.0%
175 PLANNING BOARD	1,800	0	1,800	1,650	0	150	91.7%
176 ZONING BOARD	1,800	0	1,800	1,800	0	0	100.0%
182 PLANNING & DEVELOPMENT	291,333	0	291,333	284,688	0	6,645	97.7%
191 LEGAL DEPARTMENT	70,000	50,000	120,000	120,000	0	0	100.0%
210 POLICE DEPARTMENT	3,385,795	5,877	3,391,672	3,236,712	4,687	150,273	95.4%
220 FIRE DEPARTMENT	3,359,635	126,729	3,486,364	3,482,483	1,041	2,840	99.9%
241 BUILDING DEPARTMENT	168,231	0	168,231	167,841	122	268	99.8%
291 EMERGENCY MANAGEMENT	27,250	0	27,250	22,628	104	4,518	83.0%
292 ANIMAL CONTROL	61,978	0	61,978	46,394	171	15,413	74.9%
293 PARKING CLERK DEPARTMENT	43,486	0	43,486	43,486	0	0	100.0%
300 SCHOOL DEPARTMENT	25,148,813	0	25,148,813	23,234,153	1,914,660	0	92.4%
398 ESSEX NORTH SHORE TECH SCHOOL	0	21,865	21,865	21,865	0	0	100.0%
399 WHITTIER VO TECH SCHOOL	336,873	0	336,873	336,873	0	0	100.0%
421 PUBLIC SERVICES DEPARTMENT	2,232,884	217,000	2,449,884	2,272,381	99,519	77,984	92.8%
423 SNOW & ICE	180,000	705,496	885,496	885,496	0	0	100.0%
510 HEALTH DEPARTMENT	178,948	0	178,948	166,381	2,701	9,865	93.0%
519 SUSTAINABILITY	1,190,518	49,197	1,239,715	1,097,069	91,805	50,841	88.5%
541 COUNCIL ON AGING	266,411	0	266,411	245,178	2,586	18,647	92.0%
542 YOUTH SERVICES	244,611	16,875	261,486	253,459	54	7,973	96.9%
543 VETERANS' DEPARTMENT	258,580	19,000	277,580	274,781	973	1,826	99.0%
610 LIBRARY DEPARTMENT	1,293,998	0	1,293,998	1,275,677	0	18,321	98.6%
630 PARKS COMMISSION	167,866	0	167,866	167,731	0	135	99.9%
691 HISTORICAL COMMISSION	1,800	0	1,800	1,800	0	0	100.0%
710 DEBT EXCLUSION	2,520,695	0	2,520,695	2,431,664	0	89,031	96.5%
720 ORDINARY DEBT SERVICE	855,202	0	855,202	855,202	0	0	100.0%
911 RETIREMENT BOARD	3,428,009	0	3,428,009	3,428,009	0	0	100.0%
914 INSURANCE GROUP	7,990,396	-478,938	7,511,458	7,280,261	8,683	222,514	96.9%
921 COMMISSION ON DISABILITY	5,927	0	5,927	4,431	0	1,496	74.8%
942 STABILIZATION OUTLAY	5,000	0	5,000	5,000	0	0	100.0%
990 INTERFUND TRANSFERS	0	1,036,789	1,036,789	1,036,789	0	0	100.0%
001 GENERAL FUND Total	56,277,195	1,698,570	57,975,764	55,060,375	2,147,429	767,961	95.0%
060 WATER ENTERPRISE FUND							
450 WATER DEPARTMENT	4,887,817	0	4,887,817	4,489,461	23,148	375,208	91.9%
060 WATER ENTERPRISE FUND Total	4,887,817	0	4,887,817	4,489,461	23,148	375,208	91.9%
061 SEWER ENTERPRISE FUND							
440 SEWER DEPARTMENT	6,247,877	346,798	6,594,675	5,820,939	216,719	557,016	88.3%
061 SEWER ENTERPRISE FUND Total	6,247,877	346,798	6,594,675	5,820,939	216,719	557,016	88.3%
6520 HARBORMASTER ENTERPRISE FUND							
295 HARBORMASTER DEPARTMENT	357,684	0	357,684	271,573	4,396	81,714	75.9%
6520 HARBORMASTER ENTERPRISE FUND Total	357,684	0	357,684	271,573	4,396	81,714	75.9%
TOTAL BUDGETARY FUNDS	\$67,770,572	\$2,045,368	\$69,815,939	\$65,642,348	\$2,391,692	\$1,781,899	94.0%



City of Newburyport
FY2015 Year-End Expenditures by Budget Category

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND							
111 CITY COUNCIL							
001 PERSONNEL SERVICES	60,680	0	60,680	60,680	0	0	100.0%
002 PURCHASE OF SERVICES	9,000	0	9,000	7,990	987	23	88.8%
111 CITY COUNCIL Total	69,680	0	69,680	68,670	987	23	98.6%
121 MAYOR'S DEPARTMENT							
001 PERSONNEL SERVICES	224,181	0	224,181	224,181	0	0	100.0%
002 PURCHASE OF SERVICES	39,000	0	39,000	36,000	0	3,000	92.3%
007 OTHER CHARGES & EXPENSES	15,000	0	15,000	15,000	0	0	100.0%
121 MAYOR'S DEPARTMENT Total	278,181	0	278,181	275,181	0	3,000	98.9%
129 GENERAL ADMINISTRATION							
001 PERSONNEL SERVICES	13,500	0	13,500	10,991	0	2,509	81.4%
002 PURCHASE OF SERVICES	152,700	18,938	171,638	164,138	7,500	0	95.6%
004 SUPPLIES	6,000	0	6,000	4,268	0	1,732	71.1%
007 OTHER CHARGES & EXPENSES	281,466	-122,724	158,742	157,632	800	310	99.3%
129 GENERAL ADMINISTRATION Total	453,666	-103,786	349,880	337,029	8,300	4,551	96.3%
135 AUDITOR'S DEPARTMENT							
001 PERSONNEL SERVICES	257,273	0	257,273	245,947	0	11,327	95.6%
002 PURCHASE OF SERVICES	46,500	0	46,500	37,625	8,875	0	80.9%
004 SUPPLIES	1,500	0	1,500	1,500	0	0	100.0%
007 OTHER CHARGES & EXPENSES	230	0	230	225	0	5	97.8%
135 AUDITOR'S DEPARTMENT Total	305,503	0	305,503	285,297	8,875	11,332	93.4%
141 ASSESSORS DEPARTMENT							
001 PERSONNEL SERVICES	200,679	0	200,679	200,679	0	0	100.0%
002 PURCHASE OF SERVICES	20,600	1,500	22,100	21,008	0	1,092	95.1%
004 SUPPLIES	4,200	0	4,200	3,757	0	443	89.4%
141 ASSESSORS DEPARTMENT Total	225,479	1,500	226,979	225,444	0	1,535	99.3%
145 TREASURER'S DEPARTMENT							
001 PERSONNEL SERVICES	281,216	0	281,216	281,216	0	0	100.0%
002 PURCHASE OF SERVICES	54,500	0	54,500	49,751	0	4,749	91.3%
004 SUPPLIES	4,350	0	4,350	3,771	0	579	86.7%
007 OTHER CHARGES & EXPENSES	157,850	0	157,850	156,616	0	1,234	99.2%
145 TREASURER'S DEPARTMENT Total	497,916	0	497,916	491,354	0	6,562	98.7%
151 INFO TECHNOLOGY DEPT							
001 PERSONNEL SERVICES	77,794	0	77,794	77,743	0	51	99.9%
002 PURCHASE OF SERVICES	182,133	17,857	199,990	198,039	1,951	0	99.0%
004 SUPPLIES	1,600	0	1,600	1,482	0	118	92.6%
151 INFO TECHNOLOGY DEPT Total	261,527	17,857	279,384	277,264	1,951	169	99.2%
152 HUMAN RESOURCES							
001 PERSONNEL SERVICES	73,498	3,608	77,106	51,247	0	25,859	66.5%
002 PURCHASE OF SERVICES	110,637	0	110,637	83,711	0	26,927	75.7%
004 SUPPLIES	10,000	0	10,000	2,314	0	7,686	23.1%
007 OTHER CHARGES & EXPENSES	600	0	600	364	0	236	60.6%
152 HUMAN RESOURCES Total	194,735	3,608	198,343	137,635	0	60,708	69.4%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
161 CITY CLERK'S DEPARTMENT							
001 PERSONNEL SERVICES	211,886	0	211,886	211,651	0	235	99.9%
002 PURCHASE OF SERVICES	12,100	0	12,100	11,390	210	500	94.1%
161 CITY CLERK'S DEPARTMENT Total	223,986	0	223,986	223,042	210	735	99.6%
163 BOARD OF REGISTRARS							
001 PERSONNEL SERVICES	4,040	0	4,040	4,040	0	0	100.0%
007 OTHER CHARGES & EXPENSES	36,000	9,500	45,500	45,500	0	0	100.0%
163 BOARD OF REGISTRARS Total	40,040	9,500	49,540	49,540	0	0	100.0%
165 LICENSE COMMISSION							
001 PERSONNEL SERVICES	5,340	0	5,340	5,340	0	0	100.0%
007 OTHER CHARGES & EXPENSES	1,500	0	1,500	895	0	605	59.7%
165 LICENSE COMMISSION Total	6,840	0	6,840	6,235	0	605	91.2%
171 CONSERVATION COMMISSION							
001 PERSONNEL SERVICES	1,800	0	1,800	1,800	0	0	100.0%
171 CONSERVATION COMMISSION Total	1,800	0	1,800	1,800	0	0	100.0%
175 PLANNING BOARD							
001 PERSONNEL SERVICES	1,800	0	1,800	1,650	0	150	91.7%
175 PLANNING BOARD Total	1,800	0	1,800	1,650	0	150	91.7%
176 ZONING BOARD							
001 PERSONNEL SERVICES	1,800	0	1,800	1,800	0	0	100.0%
176 ZONING BOARD Total	1,800	0	1,800	1,800	0	0	100.0%
182 PLANNING & DEVELOPMENT							
001 PERSONNEL SERVICES	275,283	0	275,283	272,926	0	2,357	99.1%
002 PURCHASE OF SERVICES	10,000	0	10,000	6,500	0	3,500	65.0%
004 SUPPLIES	6,050	0	6,050	5,262	0	788	87.0%
182 PLANNING & DEVELOPMENT Total	291,333	0	291,333	284,688	0	6,645	97.7%
191 LEGAL DEPARTMENT							
002 PURCHASE OF SERVICES	70,000	50,000	120,000	120,000	0	0	100.0%
191 LEGAL DEPARTMENT Total	70,000	50,000	120,000	120,000	0	0	100.0%
210 POLICE DEPARTMENT							
001 PERSONNEL SERVICES	3,035,881	-10,778	3,025,103	2,917,529	519	107,054	96.4%
002 PURCHASE OF SERVICES	178,866	0	178,866	158,460	153	20,254	88.6%
004 SUPPLIES	110,600	0	110,600	83,732	4,015	22,853	75.7%
007 OTHER CHARGES & EXPENSES	9,448	0	9,448	9,335	0	113	98.8%
008 CAPITAL OUTLAY	51,000	16,655	67,655	67,655	0	0	100.0%
210 POLICE DEPARTMENT Total	3,385,795	5,877	3,391,672	3,236,712	4,687	150,273	95.4%
220 FIRE DEPARTMENT							
001 PERSONNEL SERVICES	2,968,035	236,729	3,204,764	3,204,404	141	219	100.0%
002 PURCHASE OF SERVICES	309,750	-77,000	232,750	230,990	900	860	99.2%
004 SUPPLIES	76,400	-33,000	43,400	43,400	0	0	100.0%
007 OTHER CHARGES & EXPENSES	5,450	0	5,450	3,689	0	1,761	67.7%
220 FIRE DEPARTMENT Total	3,359,635	126,729	3,486,364	3,482,483	1,041	2,840	99.9%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
241 BUILDING DEPARTMENT							
001 PERSONNEL SERVICES	167,156	0	167,156	166,766	122	268	99.8%
002 PURCHASE OF SERVICES	1,075	0	1,075	1,075	0	0	100.0%
241 BUILDING DEPARTMENT Total	168,231	0	168,231	167,841	122	268	99.8%
291 EMERGENCY MANAGEMENT							
001 PERSONNEL SERVICES	13,000	702	13,702	13,351	0	351	97.4%
002 PURCHASE OF SERVICES	10,000	0	10,000	8,776	104	1,120	87.8%
004 SUPPLIES	2,250	0	2,250	501	0	1,749	22.3%
007 OTHER CHARGES & EXPENSES	2,000	-702	1,298	0	0	1,298	0.0%
291 EMERGENCY MANAGEMENT Total	27,250	0	27,250	22,628	104	4,518	83.0%
292 ANIMAL CONTROL							
001 PERSONNEL SERVICES	49,548	0	49,548	42,971	0	6,577	86.7%
002 PURCHASE OF SERVICES	9,840	0	9,840	2,031	153	7,656	20.6%
004 SUPPLIES	2,290	0	2,290	1,092	18	1,180	47.7%
007 OTHER CHARGES & EXPENSES	300	0	300	300	0	0	100.0%
292 ANIMAL CONTROL Total	61,978	0	61,978	46,394	171	15,413	74.9%
293 PARKING CLERK DEPARTMENT							
001 PERSONNEL SERVICES	43,486	0	43,486	43,486	0	0	100.0%
293 PARKING CLERK DEPARTMENT Total	43,486	0	43,486	43,486	0	0	100.0%
300 SCHOOL DEPARTMENT							
002 PURCHASE OF SERVICES	25,148,813	0	25,148,813	23,234,153	1,914,660	0	92.4%
300 SCHOOL DEPARTMENT Total	25,148,813	0	25,148,813	23,234,153	1,914,660	0	92.4%
398 ESSEX NORTH SHORE TECH SCHOOL							
002 PURCHASE OF SERVICES	0	21,865	21,865	21,865	0	0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL Total	0	21,865	21,865	21,865	0	0	100.0%
399 WHITTIER VO TECH SCHOOL							
002 PURCHASE OF SERVICES	336,873	0	336,873	336,873	0	0	100.0%
399 WHITTIER VO TECH SCHOOL Total	336,873	0	336,873	336,873	0	0	100.0%
421 PUBLIC SERVICES DEPARTMENT							
001 PERSONNEL SERVICES	1,379,442	0	1,379,442	1,270,926	241	108,276	92.1%
002 PURCHASE OF SERVICES	385,567	0	385,567	370,077	51,542	-36,052	96.0%
004 SUPPLIES	222,875	150,000	372,875	329,806	43,172	-103	88.4%
008 CAPITAL OUTLAY	245,000	67,000	312,000	301,573	4,564	5,863	96.7%
421 PUBLIC SERVICES DEPARTMENT Total	2,232,884	217,000	2,449,884	2,272,381	99,519	77,984	92.8%
423 SNOW & ICE							
001 PERSONNEL SERVICES	90,000	83,007	173,007	173,007	0	0	100.0%
002 PURCHASE OF SERVICES	90,000	622,489	712,489	712,489	0	0	100.0%
423 SNOW & ICE Total	180,000	705,496	885,496	885,496	0	0	100.0%
510 HEALTH DEPARTMENT							
001 PERSONNEL SERVICES	167,703	0	167,703	166,652	420	630	99.4%
002 PURCHASE OF SERVICES	4,245	0	4,245	2,800	550	895	66.0%
004 SUPPLIES	5,000	0	5,000	3,081	1,731	187	61.6%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	-6,152	0	8,152	-307.6%
510 HEALTH DEPARTMENT Total	178,948	0	178,948	166,381	2,701	9,865	93.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
519 SUSTAINABILITY							
001 PERSONNEL SERVICES	73,119	21,697	94,816	92,974	0	1,842	98.1%
002 PURCHASE OF SERVICES	1,116,399	27,500	1,143,899	1,003,094	91,805	48,999	87.7%
004 SUPPLIES	1,000	0	1,000	1,000	0	0	100.0%
519 SUSTAINABILITY Total	1,190,518	49,197	1,239,715	1,097,069	91,805	50,841	88.5%
541 COUNCIL ON AGING							
001 PERSONNEL SERVICES	221,311	0	221,311	205,366	557	15,387	92.8%
002 PURCHASE OF SERVICES	32,100	0	32,100	31,060	77	963	96.8%
004 SUPPLIES	13,000	0	13,000	8,752	1,952	2,296	67.3%
541 COUNCIL ON AGING Total	266,411	0	266,411	245,178	2,586	18,647	92.0%
542 YOUTH SERVICES							
001 PERSONNEL SERVICES	150,893	0	150,893	146,144	0	4,749	96.9%
002 PURCHASE OF SERVICES	19,300	5,000	24,300	23,648	0	653	97.3%
007 OTHER CHARGES & EXPENSES	74,418	11,875	86,293	83,668	54	2,571	97.0%
542 YOUTH SERVICES Total	244,611	16,875	261,486	253,459	54	7,973	96.9%
543 VETERANS' DEPARTMENT							
001 PERSONNEL SERVICES	74,500	0	74,500	74,500	0	0	100.0%
002 PURCHASE OF SERVICES	5,180	0	5,180	4,884	63	233	94.3%
007 OTHER CHARGES & EXPENSES	178,900	19,000	197,900	195,397	910	1,593	98.7%
543 VETERANS' DEPARTMENT Total	258,580	19,000	277,580	274,781	973	1,826	99.0%
610 LIBRARY DEPARTMENT							
001 PERSONNEL SERVICES	966,201	-20,000	946,201	936,518	0	9,683	99.0%
002 PURCHASE OF SERVICES	327,797	20,000	347,797	339,159	0	8,638	97.5%
610 LIBRARY DEPARTMENT Total	1,293,998	0	1,293,998	1,275,677	0	18,321	98.6%
630 PARKS COMMISSION							
001 PERSONNEL SERVICES	64,000	0	64,000	64,000	0	0	100.0%
002 PURCHASE OF SERVICES	98,866	0	98,866	98,731	0	135	99.9%
004 SUPPLIES	5,000	0	5,000	5,000	0	0	100.0%
630 PARKS COMMISSION Total	167,866	0	167,866	167,731	0	135	99.9%
691 HISTORICAL COMMISSION							
001 PERSONNEL SERVICES	1,800	0	1,800	1,800	0	0	100.0%
691 HISTORICAL COMMISSION Total	1,800	0	1,800	1,800	0	0	100.0%
710 DEBT EXCLUSION							
009 DEBT SERVICE	2,520,695	0	2,520,695	2,431,664	0	89,031	96.5%
710 DEBT EXCLUSION Total	2,520,695	0	2,520,695	2,431,664	0	89,031	96.5%
720 ORDINARY DEBT SERVICE							
009 DEBT SERVICE	855,202	0	855,202	855,202	0	0	100.0%
720 ORDINARY DEBT SERVICE Total	855,202	0	855,202	855,202	0	0	100.0%
911 RETIREMENT BOARD							
001 PERSONNEL SERVICES	3,428,009	0	3,428,009	3,428,009	0	0	100.0%
911 RETIREMENT BOARD Total	3,428,009	0	3,428,009	3,428,009	0	0	100.0%
914 INSURANCE GROUP							
001 PERSONNEL SERVICES	7,990,396	-478,938	7,511,458	7,280,261	8,683	222,514	96.9%
914 INSURANCE GROUP Total	7,990,396	-478,938	7,511,458	7,280,261	8,683	222,514	96.9%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	FY2015 ENCUMB.	REMAINING BUDGET	% OF BUDGET
921 COMMISSION ON DISABILITY							
001 PERSONNEL SERVICES	2,640	0	2,640	2,640	0	0	100.0%
004 SUPPLIES	3,287	0	3,287	1,791	0	1,496	54.5%
921 COMMISSION ON DISABILITY Total	5,927	0	5,927	4,431	0	1,496	74.8%
942 STABILIZATION OUTLAY							
007 OTHER CHARGES & EXPENSES	5,000	0	5,000	5,000	0	0	100.0%
942 STABILIZATION OUTLAY Total	5,000	0	5,000	5,000	0	0	100.0%
990 INTERFUND TRANSFERS							
010 OTHER FINANCING USES	0	1,036,789	1,036,789	1,036,789	0	0	100.0%
990 INTERFUND TRANSFERS Total	0	1,036,789	1,036,789	1,036,789	0	0	100.0%
001 GENERAL FUND Total	56,277,195	1,698,570	57,975,764	55,060,375	2,147,429	767,961	95.0%
060 WATER ENTERPRISE FUND							
450 WATER DEPARTMENT							
001 PERSONNEL SERVICES	1,942,554	0	1,942,554	1,765,076	0	177,478	90.9%
002 PURCHASE OF SERVICES	807,972	0	807,972	690,066	16,724	101,181	85.4%
004 SUPPLIES	227,785	0	227,785	171,347	6,424	50,014	75.2%
007 OTHER CHARGES & EXPENSES	81,858	0	81,858	65,880	0	15,977	80.5%
008 CAPITAL OUTLAY	155,000	0	155,000	124,442	0	30,558	80.3%
009 DEBT SERVICE	1,672,649	0	1,672,649	1,672,649	0	0	100.0%
450 WATER DEPARTMENT Total	4,887,817	0	4,887,817	4,489,461	23,148	375,208	91.9%
060 WATER ENTERPRISE FUND Total	4,887,817	0	4,887,817	4,489,461	23,148	375,208	91.9%
061 SEWER ENTERPRISE FUND							
440 SEWER DEPARTMENT							
001 PERSONNEL SERVICES	1,991,411	85,776	2,077,187	1,926,993	0	150,193	92.8%
002 PURCHASE OF SERVICES	1,332,913	261,022	1,593,935	1,267,905	144,384	181,647	79.5%
004 SUPPLIES	351,790	0	351,790	215,243	5,335	131,211	61.2%
007 OTHER CHARGES & EXPENSES	29,265	0	29,265	28,471	0	794	97.3%
008 CAPITAL OUTLAY	271,000	0	271,000	158,395	67,000	45,605	58.4%
009 DEBT SERVICE	2,271,498	0	2,271,498	2,223,931	0	47,567	97.9%
440 SEWER DEPARTMENT Total	6,247,877	346,798	6,594,675	5,820,939	216,719	557,016	88.3%
061 SEWER ENTERPRISE FUND Total	6,247,877	346,798	6,594,675	5,820,939	216,719	557,016	88.3%
6520 HARBORMASTER ENTERPRISE FUND							
295 HARBORMASTER DEPARTMENT							
001 PERSONNEL SERVICES	236,659	0	236,659	198,321	0	38,338	83.8%
002 PURCHASE OF SERVICES	40,750	0	40,750	27,687	1,587	11,476	67.9%
004 SUPPLIES	18,200	0	18,200	12,310	2,809	3,080	67.6%
007 OTHER CHARGES & EXPENSES	6,075	0	6,075	3,255	0	2,820	53.6%
008 CAPITAL OUTLAY	30,000	0	30,000	30,000	0	0	100.0%
009 DEBT SERVICE	26,000	0	26,000	0	0	26,000	0.0%
295 HARBORMASTER DEPARTMENT Total	357,684	0	357,684	271,573	4,396	81,714	75.9%
6520 HARBORMASTER ENTERPRISE FUND Total	357,684	0	357,684	271,573	4,396	81,714	75.9%
TOTAL BUDGETARY FUNDS	\$67,770,572	\$2,045,368	\$69,815,939	\$65,642,348	\$2,391,692	\$1,781,899	94.0%



**City of Newburyport
FY2015 Year-End Revenue Summary**

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
001 GENERAL FUND				
412 REAL ESTATE TAX REVENUE	47,068,513	46,999,873	-68,639	99.9%
411 PER PROP TAX REVENUE	622,114	624,361	2,246	100.4%
401 MOTOR VEHICLE EXCISE	2,250,000	2,528,304	278,304	112.4%
402 OTHER EXCISE	640,000	674,627	34,627	105.4%
403 PEN/INT ON TAX & EXCISE	335,000	383,169	48,169	114.4%
404 PAYMENT IN LIEU TAXES	60,000	58,107	-1,893	96.8%
410 FEES	300,000	581,343	281,343	193.8%
416 OTHER DEPARTMENT REVENUE	55,000	56,347	1,347	102.4%
417 LICENSES/PERMITS	650,000	786,321	136,321	121.0%
419 FINES & FORFEITS	15,000	8,027	-6,973	53.5%
420 INVESTMENT INCOME	130,000	154,347	24,347	118.7%
421 MISCELLANEOUS RECURRING	40,000	100,206	60,206	250.5%
422 MISCELLANEOUS NON-RECURRING	0	51,625	51,625	n/a
437 OTHER DEPARTMENTAL REVENUE	0	1,803	1,803	n/a
460 CHERRY SHT - EDUCATION	3,808,123	3,805,195	-2,928	99.9%
462 CHERRY SHT - GEN GOVT	2,617,738	2,730,156	112,418	104.3%
464 CHERRY SHT - ASSESSMENT	-2,615,040	-2,572,885	42,155	98.4%
497 INTERFUND TRANSFERS IN	0	374,069	374,069	n/a
001 GENERAL FUND Total	<u>55,976,448</u>	<u>57,344,995</u>	<u>1,368,547</u>	<u>102.4%</u>
060 WATER FUND Total	<u>4,467,817</u>	<u>4,614,613</u>	<u>146,796</u>	<u>103.3%</u>
061 SEWER FUND Total	<u>5,927,877</u>	<u>5,624,789</u>	<u>-303,088</u>	<u>94.9%</u>
6520 HARBORMASTER Total	<u>357,684</u>	<u>379,537</u>	<u>21,853</u>	<u>106.1%</u>
TOTAL BUDGETARY FUNDS	<u>\$66,729,825</u>	<u>\$67,963,933</u>	<u>\$1,234,109</u>	<u>101.8%</u>



**City of Newburyport
FY2015 Year-End Revenue by Source**

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
001 GENERAL FUND				
412 REAL ESTATE TAX REVENUE				
REAL ESTATE TAX REVENUE	47,068,513	46,999,295	-69,218	99.9%
DEFERRED TAXES REVENUE	0	579	579	n/a
412 REAL ESTATE TAX REVENUE Total	47,068,513	46,999,873	-68,639	99.9%
411 PER PROP TAX REVENUE				
PERS PROP TAX REVENUE	622,114	624,361	2,246	100.4%
411 PER PROP TAX REVENUE Total	622,114	624,361	2,246	100.4%
401 MOTOR VEHICLE EXCISE				
MOTOR VEHICLE REVENUE	2,250,000	2,528,304	278,304	112.4%
401 MOTOR VEHICLE EXCISE Total	2,250,000	2,528,304	278,304	112.4%
402 OTHER EXCISE				
MEALS EXCISE	545,000	561,480	16,480	103.0%
CO MA ROOM OCCUPANCY	95,000	112,842	17,842	118.8%
OTHER EXCISE	0	305	305	n/a
402 OTHER EXCISE Total	640,000	674,627	34,627	105.4%
403 PEN/INT ON TAX & EXCISE				
INT/PEN PP/RE TAX REV	185,000	168,946	-16,054	91.3%
INT ON TAX TITLES	40,000	91,703	51,703	229.3%
CO MA REG MOTOR VEHICLES	70,000	69,545	-455	99.4%
INT/PEN MV EXCISE	40,000	50,772	10,772	126.9%
INT/PEN OTHER	0	2,203	2,203	n/a
403 PEN/INT ON TAX & EXCISE Total	335,000	383,169	48,169	114.4%
404 PAYMENT IN LIEU TAXES				
PAYMENT IN LIEU TAXES	60,000	58,107	-1,893	96.8%
404 PAYMENT IN LIEU TAXES Total	60,000	58,107	-1,893	96.8%
410 FEES				
TAX TITLE REVENUE	175,000	427,297	252,297	244.2%
FIRE MASTER BOX CONNECTION FEE	80,000	85,625	5,625	107.0%
OFF DUTY FEES	15,000	37,855	22,855	252.4%
MUNICIPAL LIENS	23,000	21,410	-1,590	93.1%
REGISTRY FEES	7,000	9,020	2,020	128.9%
OTHER FEES	0	135	135	n/a
410 FEES Total	300,000	581,343	281,343	193.8%
416 OTHER DEPARTMENT REVENUE				
COPIES/RECORDINGS	49,000	45,747	-3,253	93.4%
BUSINESS CERTIFICATES	3,000	7,590	4,590	253.0%
ZONING/ORDINANCES	3,000	3,010	10	100.3%
416 OTHER DEPARTMENT REVENUE Total	55,000	56,347	1,347	102.4%

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
417 LICENSES/PERMITS				
BLDG DEPT ALTERATION PERMITS	235,000	320,345	85,345	136.3%
ALCOHOLIC BEVERAGES	190,000	207,955	17,955	109.5%
OTHER PERMITS	60,000	106,808	46,808	178.0%
BUILDING PERMITS	60,000	41,326	-18,674	68.9%
CLK PASSPORT	30,000	36,980	6,980	123.3%
FIRE PERMITS	15,000	17,340	2,340	115.6%
BLDG DEPT OTHER PERMITS	25,900	15,472	-10,429	59.7%
DOG LICENSES	11,500	13,185	1,685	114.7%
ROAD OPENING PERMIT DPW	10,000	11,000	1,000	110.0%
UTILITY CONTRACTORS LIC DPW	8,000	9,200	1,200	115.0%
MARRIAGE LICENSES	3,000	3,830	830	127.7%
LICENSES/PERMITS DPW	500	1,800	1,300	360.0%
AUCTION LIC/PERMITS	650	550	-100	84.6%
RAFFLE PERMITS	400	530	130	132.5%
UTILITY PERMITS	50	0	-50	0.0%
417 LICENSES/PERMITS Total	650,000	786,321	136,321	121.0%
419 FINES & FORFEITS				
COURT FINES	7,000	7,087	87	101.2%
PARKING FINES	7,550	940	-6,610	12.5%
POLICE FINES	450	0	-450	0.0%
419 FINES & FORFEITS Total	15,000	8,027	-6,973	53.5%
420 INVESTMENT INCOME				
CO MA DIV MEDICAL ASSISTANCE	85,000	99,485	14,485	117.0%
INT ON INVESTMENTS	45,000	46,558	1,558	103.5%
CO MA EMERGENCY MANAGEMENT	0	6,375	6,375	n/a
POL INCIDENT/ACCIDENTS	0	1,929	1,929	n/a
420 INVESTMENT INCOME Total	130,000	154,347	24,347	118.7%
421 MISCELLANEOUS RECURRING				
MISC RECURRING ⁽¹⁾	40,000	100,206	60,206	250.5%
421 MISCELLANEOUS RECURRING Total	40,000	100,206	60,206	250.5%
422 MISCELLANEOUS NON-RECURRING				
MISC NON-RECURRING ⁽²⁾	0	51,625	51,625	n/a
422 MISCELLANEOUS NON-RECURRING Total	0	51,625	51,625	n/a
437 OTHER DEPARTMENTAL REVENUE				
FIRE DEPT RECEIPTS	0	1,803	1,803	n/a
437 OTHER DEPARTMENTAL REVENUE Total	0	1,803	1,803	n/a
460 CHERRY SHT - EDUCATION				
CHRY-CH 70: EDUCATION AID	3,658,992	3,658,992	0	100.0%
CHRY-CHARTER SCH TUITION	149,131	146,203	-2,928	98.0%
460 CHERRY SHT - EDUCATION Total	3,808,123	3,805,195	-2,928	99.9%
462 CHERRY SHT - GEN GOVT				
CHRY-ADDITIONAL ASSISTANCE	2,269,433	2,269,433	0	100.0%
CHRY-VETERANS BENEFITS	137,908	154,325	16,417	111.9%
CHRY-STATE OWNED LAND	127,167	116,570	-10,597	91.7%
CHRY-URBAN RENEWAL	0	106,306	106,306	n/a
CHRY-EXEMPT: VET/BLD/SUR SPC	0	57,543	57,543	n/a
CHRY-EXEMPT: ELDERLY	83,230	25,979	-57,251	31.2%
462 CHERRY SHT - GEN GOVT Total	2,617,738	2,730,156	112,418	104.3%

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
464 CHERRY SHT - ASSESSMENT				
ASSESS: SPECIAL EDUCATION	-17,395	-6,299	11,096	36.2%
ASSESS: AIR POLLUTION	-6,506	-6,506	0	100.0%
ASSESS: MOSQUITO CONTROL	-38,118	-38,118	0	100.0%
ASSESS: RMV-NONRENEWAL SUR	-45,260	-45,260	0	100.0%
ASSESS: REGIONAL TRANSIT AUTH	-115,101	-115,101	0	100.0%
ASSESS: SCHOOL CHOICE	-406,028	-318,051	87,977	78.3%
ASSESS: CHARTER SCHOOL	-1,986,632	-2,043,550	-56,918	102.9%
464 CHERRY SHT - ASSESSMENT Total	-2,615,040	-2,572,885	42,155	98.4%
497 INTERFUND TRANSFERS IN				
TRFS FROM SPECIAL REV FUNDS	0	374,069	374,069	n/a
497 INTERFUND TRANSFERS IN Total	0	374,069	374,069	n/a
001 GENERAL FUND Total	55,976,448	57,344,995	1,368,547	102.4%
060 WATER FUND				
UTILITY BILLING/METERS	4,207,817	4,310,763	102,946	102.4%
MISC FEES	175,000	210,991	35,991	120.6%
WATER LIENS	60,000	68,687	8,687	114.5%
PENALTIES/INTEREST	25,000	24,172	-828	96.7%
060 WATER FUND Total	4,467,817	4,614,613	146,796	103.3%
061 SEWER FUND				
UTILITY BILLING/METERS	5,727,877	5,419,603	-308,274	94.6%
SEWER LIENS	80,000	86,598	6,598	108.2%
MISC FEES	75,000	74,535	-465	99.4%
PENALTIES/INTEREST	30,000	29,663	-337	98.9%
INDUSTRIAL PRETREATMNT	15,000	13,244	-1,756	88.3%
MISC NON-RECURRING	0	1,146	1,146	n/a
061 SEWER FUND Total	5,927,877	5,624,789	-303,088	94.9%
6520 HARBORMASTER				
MOORING & SLIP	130,000	125,358	-4,642	96.4%
BOAT EXCISE	75,684	75,402	-282	99.6%
WATERFRONT DOCKS	50,000	61,597	11,597	123.2%
PLUM ISLAND PRK	50,000	59,882	9,882	119.8%
CASHMAN PARK	40,000	36,977	-3,023	92.4%
VESSEL CHARGES	5,000	12,210	7,210	244.2%
PENALTIES/INTEREST	5,000	3,486	-1,514	69.7%
SHELLFISH PERMITS	0	2,525	2,525	n/a
FISH PIER	2,000	2,100	100	105.0%
6520 HARBORMASTER Total	357,684	379,537	21,853	106.1%
TOTAL BUDGETARY FUNDS	\$66,729,825	\$67,963,933	\$1,234,109	101.8%

(1) Cell tower lease, animal control (\$20k), veterans' services (\$83k), FWS refuge revenue sharing.

(2) Small one-time receipts, including \$35k reimbursement from Comm of MA for 250th Anniversary Celebration.