



CITY OF NEWBURYPORT
FINANCE DEPARTMENT
60 PLEASANT STREET • P.O. BOX 550
NEWBURYPORT, MA 01950
(978) 465-4404 • (978) 462-3257 (FAX)
WWW.CITYOFNEWBURYPORT.COM

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: January 19, 2016

Subject: FY2016 Mid-Year Budget Report

Attached is the FY2016 Mid-Year Budget Report that includes a summary of budget expenditures for the period of July 1, 2015 through December 31, 2015. The report covers expenditures within the General Fund and the Water, Sewer, and Harbormaster Enterprise Funds. Also included is an update on the City's revenue collections.

The City budget is approved by the City Council in budget categories. These categories include: Personnel Services, Purchase of Services, Supplies, Other Charges and Expenses, Capital Outlay and Debt Service. This format is recommended by the Massachusetts Department of Revenue and is in accordance with the best practices recognized by the Government Finance Officers Association (GFOA). Once the annual budget is approved by the City Council, spending, in each budget category, cannot exceed the total appropriation for that category unless additional funding is provided through a budget transfer or supplemental budget appropriation.

FY2016 Mid-Year Expenditures

Mid-year expenditures within the General Fund and Enterprise Funds were made within the budgetary appropriations approved by the City Council and are on target for this point in the fiscal year. Typically, however, expenditure levels are not exactly 50% at mid-year as major expenditures occur during various times of the year depending on the department or cost center.

On the following page is a summary of the mid-year expenditures by fund, which is broken out in greater detail in the reports that follow.

	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND	59,258,508	29,461,583	29,796,925	49.7%
060 WATER ENTERPRISE FUND	5,350,208	3,226,678	2,123,531	60.3%
061 SEWER ENTERPRISE FUND	6,640,623	3,673,448	2,967,175	55.3%
6520 HARBORMASTER ENTERPRISE FUND	366,794	167,311	199,482	45.6%
TOTAL BUDGETARY FUNDS	71,616,134	36,529,021	35,087,113	51.0%

While most department/cost centers show expenses below or near 50% of appropriations, those that were higher than 60% included:

- **Information Technology (62.5%)**: Licenses, including the license for the City's MUNIS financial software, are paid in July, resulting in higher expenditures in the first half.
- **Zoning Board (75.0%)**: Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Parks Department (75.9%)**: The majority of the Parks budget is utilized during the summer months, resulting in higher expenditures in July, August and September.
- **Excluded Debt Service (83.5%), Ordinary Debt Service (69.3%)**: Annual debt service payments typically include two interest payments and one principal payment. The principal payment is typically due in July or October, resulting in higher expenditures during the first half of the fiscal year.
- **Retirement Board (100.0%)**: The City's appropriation to the Newburyport Retirement System is paid on July 1st.
- **Water Enterprise Fund (60.3%)**: Due to fall water main replacement projects, as well as, debt service payments made during the first half of the fiscal year.

Additional funding may be required in some accounts, such as snow and ice and overtime, due to the unpredictability of those line items. In accordance with state law, the City is allowed to exceed the budgetary appropriation for snow and ice removal as it is a matter of public safety. However, any deficit must be removed prior to year-end through the use of reserves or other available funds. If the deficit is not removed prior to year-end, then the shortage must be made-up in the next fiscal year's tax rate. In past years, Free Cash has been the primary source of funding to cover snow and ice deficits.

FY2016 Mid-Year Revenue

Total revenue for the budgetary funds is currently on target at 50.2% of estimates. The General Fund shows 49% of revenue collected only due to the fact that the motor vehicle excise tax is billed in the second half of the fiscal year and, therefore, largely uncollected at mid-year except for excise tax that is collected on one-off car purchases. All three enterprise funds are currently exceeding 50% of their revenue estimates for FY2016. On the following page is a summary of the mid-year revenue by fund, which is broken out in greater detail in the reports that follow.

	ESTIMATE	ACTUAL	REMAINING	% COLL.
001 GENERAL FUND	59,263,657	29,055,428	30,322,376	49.0%
060 WATER ENTERPRISE FUND	5,125,208	2,916,327	2,208,881	56.9%
061 SEWER ENTERPRISE FUND	6,415,623	3,498,068	2,917,555	54.5%
6520 HARBORMASTER ENTERPRISE FUND	366,794	228,193	138,601	62.2%
TOTAL BUDGETARY FUNDS	71,171,282	35,698,016	35,587,414	50.2%

A full copy of this report is available under the Financial Reports Center, located at:
<http://www.cityofnewburyport.com/finance-department/pages/financial-reports-center>

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



**City of Newburyport
FY2016 Mid-Year Expenditure Summary**

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND						
111 CITY COUNCIL	69,762	0	69,762	35,376	34,385	50.7%
121 MAYOR'S DEPARTMENT	279,284	0	279,284	146,350	132,934	52.4%
129 GENERAL ADMINISTRATION	444,147	-22,190	421,956	203,823	218,134	48.3%
135 AUDITOR'S DEPARTMENT	306,937	0	306,937	140,555	166,381	45.8%
141 ASSESSORS DEPARTMENT	272,088	1,586	273,674	128,831	144,843	47.1%
145 TREASURER'S DEPARTMENT	432,255	1,523	433,778	250,356	183,422	57.7%
151 INFO TECHNOLOGY DEPT	279,460	11,653	291,113	181,885	109,228	62.5%
152 HUMAN RESOURCES	270,724	10,000	280,724	151,955	128,769	54.1%
161 CITY CLERK'S DEPARTMENT	231,937	0	231,937	118,213	113,724	51.0%
163 BOARD OF REGISTRARS	40,081	0	40,081	23,555	16,526	58.8%
165 LICENSE COMMISSION	6,840	0	6,840	3,356	3,484	49.1%
171 CONSERVATION COMMISSION	1,800	0	1,800	600	1,200	33.3%
175 PLANNING BOARD	1,800	0	1,800	900	900	50.0%
176 ZONING BOARD	1,800	0	1,800	1,350	450	75.0%
182 PLANNING & DEVELOPMENT	302,166	922	303,088	155,770	147,319	51.4%
191 LEGAL DEPARTMENT	70,000	0	70,000	33,597	36,403	48.0%
210 POLICE DEPARTMENT	3,450,068	27,427	3,477,495	1,890,213	1,587,281	54.4%
220 FIRE DEPARTMENT	3,468,191	0	3,468,191	1,936,061	1,532,130	55.8%
241 BUILDING DEPARTMENT	168,575	2,052	170,626	92,016	78,611	53.9%
291 EMERGENCY MANAGEMENT	27,250	0	27,250	14,158	13,092	52.0%
292 ANIMAL CONTROL	60,383	0	60,383	26,872	33,511	44.5%
293 PARKING CLERK DEPARTMENT	46,306	0	46,306	25,211	21,095	54.4%
300 SCHOOL DEPARTMENT	26,412,981	0	26,412,981	10,061,507	16,351,474	38.1%
398 ESSEX NORTH SHORE TECH SCHOOL	50,000	0	50,000	19,829	30,171	39.7%
399 WHITTIER VO TECH SCHOOL	330,403	0	330,403	165,202	165,201	50.0%
421 PUBLIC SERVICES DEPARTMENT	2,421,632	1,907	2,423,539	1,121,782	1,301,757	46.3%
423 SNOW & ICE	190,000	0	190,000	48,466	141,534	25.5%
510 HEALTH DEPARTMENT	180,050	0	180,050	98,021	82,029	54.4%
519 SUSTAINABILITY	1,190,625	30,000	1,220,625	505,625	715,000	41.4%
541 COUNCIL ON AGING	298,383	1,228	299,612	145,341	154,271	48.5%
542 YOUTH SERVICES	281,076	0	281,076	136,317	144,759	48.5%
543 VETERANS' DEPARTMENT	294,940	1,320	296,260	146,900	149,360	49.6%
610 LIBRARY DEPARTMENT	1,286,383	0	1,286,383	662,757	623,626	51.5%
630 PARKS COMMISSION	167,866	0	167,866	127,439	40,427	75.9%
691 HISTORICAL COMMISSION	1,800	0	1,800	1,050	750	58.3%
710 DEBT EXCLUSION	3,015,218	0	3,015,218	2,519,061	496,157	83.5%
720 ORDINARY DEBT SERVICE	841,860	0	841,860	583,161	258,699	69.3%
911 RETIREMENT BOARD	3,560,812	0	3,560,812	3,560,273	539	100.0%
914 INSURANCE GROUP	8,333,824	0	8,333,824	3,904,593	4,429,231	46.9%
921 COMMISSION ON DISABILITY	4,540	0	4,540	1,422	3,118	31.3%
942 STABILIZATION OUTLAY	5,000	0	5,000	0	5,000	0.0%
990 INTERFUND TRANSFERS	0	91,835	91,835	91,835	0	100.0%
001 GENERAL FUND Total	59,099,246	159,262	59,258,508	29,461,583	29,796,925	49.7%
060 WATER ENTERPRISE FUND						
450 WATER DEPARTMENT	5,125,208	225,000	5,350,208	3,226,678	2,123,531	60.3%
060 WATER ENTERPRISE FUND Total	5,125,208	225,000	5,350,208	3,226,678	2,123,531	60.3%
061 SEWER ENTERPRISE FUND						
440 SEWER DEPARTMENT	6,415,623	225,000	6,640,623	3,673,448	2,967,175	55.3%
061 SEWER ENTERPRISE FUND Total	6,415,623	225,000	6,640,623	3,673,448	2,967,175	55.3%
6520 HARBORMASTER ENTERPRISE FUND						
295 HARBORMASTER DEPARTMENT	366,794	0	366,794	167,311	199,482	45.6%
6520 HARBORMASTER ENTERPRISE FUND Total	366,794	0	366,794	167,311	199,482	45.6%
TOTAL BUDGETARY FUNDS	\$71,006,871	\$609,262	\$71,616,134	\$36,529,021	\$35,087,113	51.0%



City of Newburyport FY2016 Mid-Year Expenditures by Budget Category

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND						
111 CITY COUNCIL						
001 PERSONNEL SERVICES	60,762	0	60,762	30,564	30,198	50.3%
002 PURCHASE OF SERVICES	9,000	0	9,000	4,812	4,188	53.5%
111 CITY COUNCIL Total	69,762	0	69,762	35,376	34,385	50.7%
121 MAYOR'S DEPARTMENT						
001 PERSONNEL SERVICES	225,284	0	225,284	121,138	104,146	53.8%
002 PURCHASE OF SERVICES	39,000	0	39,000	21,000	18,000	53.8%
007 OTHER CHARGES & EXPENSES	15,000	0	15,000	4,212	10,788	28.1%
121 MAYOR'S DEPARTMENT Total	279,284	0	279,284	146,350	132,934	52.4%
129 GENERAL ADMINISTRATION						
001 PERSONNEL SERVICES	13,500	0	13,500	3,090	10,410	22.9%
002 PURCHASE OF SERVICES	146,700	0	146,700	50,408	96,292	34.4%
004 SUPPLIES	6,000	0	6,000	3,412	2,588	56.9%
007 OTHER CHARGES & EXPENSES	277,947	-22,190	255,756	146,912	108,844	57.4%
129 GENERAL ADMINISTRATION Total	444,147	-22,190	421,956	203,823	218,134	48.3%
135 AUDITOR'S DEPARTMENT						
001 PERSONNEL SERVICES	252,897	0	252,897	137,739	115,158	54.5%
002 PURCHASE OF SERVICES	52,000	0	52,000	1,625	50,375	3.1%
004 SUPPLIES	1,750	0	1,750	926	824	52.9%
007 OTHER CHARGES & EXPENSES	290	0	290	265	25	91.4%
135 AUDITOR'S DEPARTMENT Total	306,937	0	306,937	140,555	166,381	45.8%
141 ASSESSORS DEPARTMENT						
001 PERSONNEL SERVICES	202,388	1,586	203,974	110,782	93,192	54.3%
002 PURCHASE OF SERVICES	65,500	0	65,500	16,360	49,140	25.0%
004 SUPPLIES	4,200	0	4,200	1,688	2,512	40.2%
141 ASSESSORS DEPARTMENT Total	272,088	1,586	273,674	128,831	144,843	47.1%
145 TREASURER'S DEPARTMENT						
001 PERSONNEL SERVICES	230,555	1,523	232,078	124,650	107,428	53.7%
002 PURCHASE OF SERVICES	39,500	0	39,500	37,102	2,398	93.9%
004 SUPPLIES	4,350	0	4,350	1,595	2,755	36.7%
007 OTHER CHARGES & EXPENSES	157,850	0	157,850	87,009	70,841	55.1%
145 TREASURER'S DEPARTMENT Total	432,255	1,523	433,778	250,356	183,422	57.7%
151 INFO TECHNOLOGY DEPT						
001 PERSONNEL SERVICES	77,794	11,653	89,447	41,592	47,855	46.5%
002 PURCHASE OF SERVICES	199,866	0	199,866	140,051	59,815	70.1%
004 SUPPLIES	1,800	0	1,800	242	1,558	13.4%
151 INFO TECHNOLOGY DEPT Total	279,460	11,653	291,113	181,885	109,228	62.5%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
152 HUMAN RESOURCES						
001 PERSONNEL SERVICES	130,610	0	130,610	70,329	60,280	53.8%
002 PURCHASE OF SERVICES	134,514	10,000	144,514	80,551	63,963	55.7%
004 SUPPLIES	5,000	0	5,000	575	4,425	11.5%
007 OTHER CHARGES & EXPENSES	600	0	600	500	100	83.3%
152 HUMAN RESOURCES Total	270,724	10,000	280,724	151,955	128,769	54.1%
161 CITY CLERK'S DEPARTMENT						
001 PERSONNEL SERVICES	219,837	0	219,837	112,726	107,111	51.3%
002 PURCHASE OF SERVICES	12,100	0	12,100	5,487	6,613	45.3%
161 CITY CLERK'S DEPARTMENT Total	231,937	0	231,937	118,213	113,724	51.0%
163 BOARD OF REGISTRARS						
001 PERSONNEL SERVICES	4,081	0	4,081	2,150	1,931	52.7%
007 OTHER CHARGES & EXPENSES	36,000	0	36,000	21,405	14,595	59.5%
163 BOARD OF REGISTRARS Total	40,081	0	40,081	23,555	16,526	58.8%
165 LICENSE COMMISSION						
001 PERSONNEL SERVICES	5,340	0	5,340	2,670	2,670	50.0%
007 OTHER CHARGES & EXPENSES	1,500	0	1,500	686	814	45.7%
165 LICENSE COMMISSION Total	6,840	0	6,840	3,356	3,484	49.1%
171 CONSERVATION COMMISSION						
001 PERSONNEL SERVICES	1,800	0	1,800	600	1,200	33.3%
171 CONSERVATION COMMISSION Total	1,800	0	1,800	600	1,200	33.3%
175 PLANNING BOARD						
001 PERSONNEL SERVICES	1,800	0	1,800	900	900	50.0%
175 PLANNING BOARD Total	1,800	0	1,800	900	900	50.0%
176 ZONING BOARD						
001 PERSONNEL SERVICES	1,800	0	1,800	1,350	450	75.0%
176 ZONING BOARD Total	1,800	0	1,800	1,350	450	75.0%
182 PLANNING & DEVELOPMENT						
001 PERSONNEL SERVICES	286,116	922	287,038	152,774	134,265	53.2%
002 PURCHASE OF SERVICES	10,000	0	10,000	400	9,600	4.0%
004 SUPPLIES	6,050	0	6,050	2,596	3,454	42.9%
182 PLANNING & DEVELOPMENT Total	302,166	922	303,088	155,770	147,319	51.4%
191 LEGAL DEPARTMENT						
002 PURCHASE OF SERVICES	70,000	0	70,000	33,597	36,403	48.0%
191 LEGAL DEPARTMENT Total	70,000	0	70,000	33,597	36,403	48.0%
210 POLICE DEPARTMENT						
001 PERSONNEL SERVICES	3,098,336	0	3,098,336	1,723,043	1,375,293	55.6%
002 PURCHASE OF SERVICES	175,359	0	175,359	83,313	92,046	47.5%
004 SUPPLIES	111,100	0	111,100	31,272	79,828	28.1%
007 OTHER CHARGES & EXPENSES	14,273	0	14,273	10,638	3,635	74.5%
008 CAPITAL OUTLAY	51,000	27,427	78,427	41,947	36,480	53.5%
210 POLICE DEPARTMENT Total	3,450,068	27,427	3,477,495	1,890,213	1,587,281	54.4%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
220 FIRE DEPARTMENT						
001 PERSONNEL SERVICES	3,186,591	0	3,186,591	1,780,906	1,405,685	55.9%
002 PURCHASE OF SERVICES	198,250	0	198,250	129,534	68,716	65.3%
004 SUPPLIES	77,900	0	77,900	22,349	55,551	28.7%
007 OTHER CHARGES & EXPENSES	5,450	0	5,450	3,272	2,178	60.0%
220 FIRE DEPARTMENT Total	3,468,191	0	3,468,191	1,936,061	1,532,130	55.8%
241 BUILDING DEPARTMENT						
001 PERSONNEL SERVICES	167,500	2,052	169,551	91,572	77,979	54.0%
002 PURCHASE OF SERVICES	1,075	0	1,075	443	632	41.2%
241 BUILDING DEPARTMENT Total	168,575	2,052	170,626	92,016	78,611	53.9%
291 EMERGENCY MANAGEMENT						
001 PERSONNEL SERVICES	13,000	0	13,000	7,231	5,769	55.6%
002 PURCHASE OF SERVICES	10,000	0	10,000	6,771	3,229	67.7%
004 SUPPLIES	2,250	0	2,250	157	2,093	7.0%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	0	2,000	0.0%
291 EMERGENCY MANAGEMENT Total	27,250	0	27,250	14,158	13,092	52.0%
292 ANIMAL CONTROL						
001 PERSONNEL SERVICES	47,953	0	47,953	25,468	22,485	53.1%
002 PURCHASE OF SERVICES	9,840	0	9,840	764	9,076	7.8%
004 SUPPLIES	2,290	0	2,290	585	1,705	25.5%
007 OTHER CHARGES & EXPENSES	300	0	300	56	244	18.6%
292 ANIMAL CONTROL Total	60,383	0	60,383	26,872	33,511	44.5%
293 PARKING CLERK DEPARTMENT						
001 PERSONNEL SERVICES	46,306	0	46,306	25,211	21,095	54.4%
293 PARKING CLERK DEPARTMENT Total	46,306	0	46,306	25,211	21,095	54.4%
300 SCHOOL DEPARTMENT						
002 PURCHASE OF SERVICES	26,412,981	0	26,412,981	10,061,507	16,351,474	38.1%
300 SCHOOL DEPARTMENT Total	26,412,981	0	26,412,981	10,061,507	16,351,474	38.1%
398 ESSEX NORTH SHORE TECH SCHOOL						
002 PURCHASE OF SERVICES	50,000	0	50,000	19,829	30,171	39.7%
398 ESSEX NORTH SHORE TECH SCHOOL Total	50,000	0	50,000	19,829	30,171	39.7%
399 WHITTIER VO TECH SCHOOL						
002 PURCHASE OF SERVICES	330,403	0	330,403	165,202	165,201	50.0%
399 WHITTIER VO TECH SCHOOL Total	330,403	0	330,403	165,202	165,201	50.0%
421 PUBLIC SERVICES DEPARTMENT						
001 PERSONNEL SERVICES	1,513,974	1,907	1,515,881	712,206	803,675	47.0%
002 PURCHASE OF SERVICES	426,167	0	426,167	206,762	219,405	48.5%
004 SUPPLIES	231,875	0	231,875	102,712	129,163	44.3%
008 CAPITAL OUTLAY	249,616	0	249,616	100,102	149,514	40.1%
421 PUBLIC SERVICES DEPARTMENT Total	2,421,632	1,907	2,423,539	1,121,782	1,301,757	46.3%
423 SNOW & ICE						
001 PERSONNEL SERVICES	95,000	0	95,000	0	95,000	0.0%
002 PURCHASE OF SERVICES	95,000	0	95,000	48,466	46,534	51.0%
423 SNOW & ICE Total	190,000	0	190,000	48,466	141,534	25.5%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
510 HEALTH DEPARTMENT						
001 PERSONNEL SERVICES	168,805	0	168,805	89,811	78,994	53.2%
002 PURCHASE OF SERVICES	4,245	0	4,245	3,014	1,231	71.0%
004 SUPPLIES	5,000	0	5,000	4,685	315	93.7%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	511	1,489	25.6%
510 HEALTH DEPARTMENT Total	180,050	0	180,050	98,021	82,029	54.4%
519 SUSTAINABILITY						
001 PERSONNEL SERVICES	73,226	0	73,226	51,982	21,244	71.0%
002 PURCHASE OF SERVICES	1,116,499	30,000	1,146,499	453,478	693,021	39.6%
004 SUPPLIES	900	0	900	165	735	18.3%
519 SUSTAINABILITY Total	1,190,625	30,000	1,220,625	505,625	715,000	41.4%
541 COUNCIL ON AGING						
001 PERSONNEL SERVICES	238,783	1,228	240,012	128,499	111,513	53.5%
002 PURCHASE OF SERVICES	44,100	0	44,100	11,940	32,160	27.1%
004 SUPPLIES	15,500	0	15,500	4,903	10,597	31.6%
541 COUNCIL ON AGING Total	298,383	1,228	299,612	145,341	154,271	48.5%
542 YOUTH SERVICES						
001 PERSONNEL SERVICES	166,293	0	166,293	69,581	96,712	41.8%
002 PURCHASE OF SERVICES	22,550	0	22,550	22,550	0	100.0%
007 OTHER CHARGES & EXPENSES	92,233	0	92,233	44,186	48,047	47.9%
542 YOUTH SERVICES Total	281,076	0	281,076	136,317	144,759	48.5%
543 VETERANS' DEPARTMENT						
001 PERSONNEL SERVICES	111,900	1,320	113,220	59,189	54,031	52.3%
002 PURCHASE OF SERVICES	6,620	0	6,620	902	5,718	13.6%
007 OTHER CHARGES & EXPENSES	176,420	0	176,420	86,809	89,611	49.2%
543 VETERANS' DEPARTMENT Total	294,940	1,320	296,260	146,900	149,360	49.6%
610 LIBRARY DEPARTMENT						
001 PERSONNEL SERVICES	974,813	0	974,813	502,963	471,849	51.6%
002 PURCHASE OF SERVICES	311,570	0	311,570	159,794	151,776	51.3%
610 LIBRARY DEPARTMENT Total	1,286,383	0	1,286,383	662,757	623,626	51.5%
630 PARKS COMMISSION						
001 PERSONNEL SERVICES	64,000	0	64,000	34,462	29,538	53.8%
002 PURCHASE OF SERVICES	98,866	0	98,866	88,111	10,755	89.1%
004 SUPPLIES	5,000	0	5,000	4,867	133	97.3%
630 PARKS COMMISSION Total	167,866	0	167,866	127,439	40,427	75.9%
691 HISTORICAL COMMISSION						
001 PERSONNEL SERVICES	1,800	0	1,800	1,050	750	58.3%
691 HISTORICAL COMMISSION Total	1,800	0	1,800	1,050	750	58.3%
710 DEBT EXCLUSION						
009 DEBT SERVICE	3,015,218	0	3,015,218	2,519,061	496,157	83.5%
710 DEBT EXCLUSION Total	3,015,218	0	3,015,218	2,519,061	496,157	83.5%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
720 ORDINARY DEBT SERVICE						
009 DEBT SERVICE	841,860	0	841,860	583,161	258,699	69.3%
720 ORDINARY DEBT SERVICE Total	841,860	0	841,860	583,161	258,699	69.3%
911 RETIREMENT BOARD						
001 PERSONNEL SERVICES	3,560,812	0	3,560,812	3,560,273	539	100.0%
911 RETIREMENT BOARD Total	3,560,812	0	3,560,812	3,560,273	539	100.0%
914 INSURANCE GROUP						
001 PERSONNEL SERVICES	8,333,824	0	8,333,824	3,904,593	4,429,231	46.9%
914 INSURANCE GROUP Total	8,333,824	0	8,333,824	3,904,593	4,429,231	46.9%
921 COMMISSION ON DISABILITY						
001 PERSONNEL SERVICES	2,640	0	2,640	1,422	1,218	53.8%
004 SUPPLIES	1,900	0	1,900	0	1,900	0.0%
921 COMMISSION ON DISABILITY Total	4,540	0	4,540	1,422	3,118	31.3%
942 STABILIZATION OUTLAY						
007 OTHER CHARGES & EXPENSES	5,000	0	5,000	0	5,000	0.0%
942 STABILIZATION OUTLAY Total	5,000	0	5,000	0	5,000	0.0%
990 INTERFUND TRANSFERS						
010 OTHER FINANCING USES	0	91,835	91,835	91,835	0	100.0%
990 INTERFUND TRANSFERS Total	0	91,835	91,835	91,835	0	100.0%
001 GENERAL FUND Total	59,099,246	159,262	59,258,508	29,461,583	29,796,925	49.7%
060 WATER ENTERPRISE FUND						
450 WATER DEPARTMENT						
001 PERSONNEL SERVICES	1,958,064	0	1,958,064	1,107,262	850,802	56.5%
002 PURCHASE OF SERVICES	844,622	0	844,622	272,388	572,234	32.2%
004 SUPPLIES	227,785	0	227,785	44,434	183,350	19.5%
007 OTHER CHARGES & EXPENSES	85,104	0	85,104	68,089	17,015	80.0%
008 CAPITAL OUTLAY	165,000	0	165,000	180	164,820	0.1%
009 DEBT SERVICE	1,844,633	225,000	2,069,633	1,734,324	335,309	83.8%
450 WATER DEPARTMENT Total	5,125,208	225,000	5,350,208	3,226,678	2,123,531	60.3%
060 WATER ENTERPRISE FUND Total	5,125,208	225,000	5,350,208	3,226,678	2,123,531	60.3%
061 SEWER ENTERPRISE FUND						
440 SEWER DEPARTMENT						
001 PERSONNEL SERVICES	2,099,150	0	2,099,150	1,168,450	930,700	55.7%
002 PURCHASE OF SERVICES	1,372,374	0	1,372,374	506,795	865,579	36.9%
004 SUPPLIES	355,540	0	355,540	52,422	303,117	14.7%
007 OTHER CHARGES & EXPENSES	51,123	0	51,123	50,583	540	98.9%
008 CAPITAL OUTLAY	281,000	0	281,000	63,238	217,762	22.5%
009 DEBT SERVICE	2,256,437	225,000	2,481,437	1,831,960	649,476	73.8%
440 SEWER DEPARTMENT Total	6,415,623	225,000	6,640,623	3,673,448	2,967,175	55.3%
061 SEWER ENTERPRISE FUND Total	6,415,623	225,000	6,640,623	3,673,448	2,967,175	55.3%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
6520 HARBORMASTER ENTERPRISE FUND						
295 HARBORMASTER DEPARTMENT						
001 PERSONNEL SERVICES	244,119	0	244,119	146,247	97,872	59.9%
002 PURCHASE OF SERVICES	42,400	0	42,400	7,639	34,761	18.0%
004 SUPPLIES	18,200	0	18,200	7,958	10,242	43.7%
007 OTHER CHARGES & EXPENSES	6,075	0	6,075	3,295	2,780	54.2%
008 CAPITAL OUTLAY	30,000	0	30,000	2,173	27,827	7.2%
009 DEBT SERVICE	26,000	0	26,000	0	26,000	0.0%
295 HARBORMASTER DEPARTMENT Total	366,794	0	366,794	167,311	199,482	45.6%
6520 HARBORMASTER ENTERPRISE FUND Total	366,794	0	366,794	167,311	199,482	45.6%
TOTAL BUDGETARY FUNDS	<u>\$71,006,871</u>	<u>\$609,262</u>	<u>\$71,616,134</u>	<u>\$36,529,021</u>	<u>\$35,087,113</u>	<u>51.0%</u>



City of Newburyport
FY2016 Mid-Year Revenue Summary

CATEGORY	FY 2015 Mid-Year Revenue				FY 2016 Mid-Year Revenue				FY15 vs. FY16 +/-		
	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	\$	%	
Tax Revenue											
Real Estate Tax	47,068,513	22,917,807	24,150,706	48.7%	49,765,436	24,244,188	25,521,248	48.7%	1,326,382	5.8%	↑
Personal Property Tax	622,114	334,244	287,870	53.7%	649,661	305,121	344,539	47.0%	(29,123)	-8.7%	↓
Total Tax Revenue	47,690,627	23,252,051	24,438,576	48.8%	50,415,097	24,549,310	25,865,787	48.7%	1,297,259	5.6%	↑
Local Receipts											
Motor Vehicle Excise (1)	2,250,000	346,247	1,903,753	15.4%	2,340,000	370,466	1,969,534	15.8%	24,220	7.0%	↑
Room Occupancy Excise	95,000	74,815	60,694	78.8%	91,000	84,635	49,884	93.0%	9,820	13.1%	↑
Meals Excise	450,000	329,745	373,814	73.3%	485,000	338,309	312,320	69.8%	8,563	2.6%	↑
Other Excise (2)	95,000	0	0	0.0%	95,000	0	0	0.0%	0	0.0%	↔
Pen & Int on Tax & Exc	335,000	176,561	158,440	52.7%	335,000	160,749	174,251	48.0%	(15,812)	-9.0%	↓
Payments in Lieu of Taxes (3)	60,000	10,597	49,403	17.7%	60,000	0	60,000	0.0%	(10,597)	-100.0%	↓
Fees (4)	300,000	222,272	77,728	74.1%	385,000	297,698	87,302	77.3%	75,426	33.9%	↑
Other Dept. Revenue (5)	55,000	29,353	25,647	53.4%	55,000	30,258	24,742	55.0%	905	3.1%	↑
Licenses and Permits	650,000	433,135	216,865	66.6%	650,000	547,423	102,577	84.2%	114,289	26.4%	↑
Fines & Forfeits	15,000	1,720	13,280	11.5%	10,000	6,146	3,854	61.5%	4,426	257.4%	↑
Investment Income	45,000	20,739	24,261	46.1%	45,000	20,627	24,373	45.8%	(111)	-0.5%	↓
Medicaid Reimbursement	85,000	15,560	69,440	18.3%	85,000	17,883	67,117	21.0%	2,323	14.9%	↑
Miscellaneous Recurring (6)	40,000	32,016	7,984	80.0%	128,000	77,127	50,873	60.3%	45,111	140.9%	↑
Miscellaneous Non-Recurring	0	49,693	(49,693)	100.0%	0	3,503	(3,503)	100.0%	(46,190)	-93.0%	↓
Total Local Receipts	4,475,000	1,742,452	2,931,616	38.9%	4,764,000	1,954,825	2,923,323	41.0%	212,373	12.2%	↑
<i>Local Receipts Excluding MV Excise</i>	<i>2,225,000</i>	<i>1,396,205</i>	<i>1,027,863</i>	<i>62.8%</i>	<i>2,424,000</i>	<i>1,584,358</i>	<i>953,790</i>	<i>65.4%</i>	<i>188,153</i>	<i>13.5%</i>	<i>↑</i>
Net State Aid	3,810,821	2,387,433	1,423,388	62.6%	4,084,560	2,551,294	1,533,266	62.5%	163,861	6.9%	
Total General Fund Revenue	55,976,448	27,381,936	28,793,580	48.9%	59,263,657	29,055,428	30,322,376	49.0%	1,673,493	6.1%	↑
Enterprise Funds											
Water Fund Revenue	4,467,817	2,454,137	2,013,679	54.9%	5,125,208	2,916,327	2,208,881	56.9%	462,190	18.8%	↑
Sewer Fund Revenue	5,932,877	3,019,147	2,913,730	50.9%	6,415,623	3,498,068	2,917,555	54.5%	478,921	15.9%	↑
Harbormaster Fund Revenue	357,684	151,039	206,645	42.2%	366,794	228,193	138,601	62.2%	77,153	51.1%	↑
Total Budgetary Funds	66,734,825	33,006,259	33,927,634	49.5%	71,171,282	35,698,016	35,587,414	50.2%	2,691,757	8.2%	↑

- (1) Motor vehicle excise tax bills mailed out by end of February.
- (2) Urban redevelopment excise tax (MGL Ch. 121A); distributed by state at year-end.
- (3) Payments in lieu of taxes paid in March. FY15 included roll back taxes of \$10,597.
- (4) Municipal liens, off duty fees, registry fees, tax title, fire alarm box fees.
- (5) Copies/recordings, zoning/ordinances, business certificates.
- (6) Police incident/accident, cell tower lease payments, Animal Control (\$20K), Veterans' Services (\$83K), FWS refuge revenue sharing.