



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: August 23, 2016

Subject: FY2016 Year-End Financial Report

The fiscal year 2016 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, 2016.

FY2016 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 2016, totaling \$1,619,181, will be a positive factor in the Free Cash and Retained Earnings calculations as of July 1, 2016. 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	FY2016 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND	\$59,149,855	\$56,212,443	\$2,253,142	\$684,270	98.8%
060 WATER FUND	\$5,350,208	\$4,908,877	\$104,652	\$336,680	93.7%
061 SEWER FUND	\$7,353,623	\$6,719,075	\$96,870	\$537,679	92.7%
6520 HARBORMASTER FUND	\$366,794	\$299,887	\$6,355	\$60,552	83.5%
TOTAL BUDGETARY FUNDS	\$72,220,481	\$68,140,281	\$2,461,018	\$1,619,181	97.8%

FY2016 Revenue

Total revenue for the budgetary funds exceeded estimates for FY2016 with collections at 101.1% of estimated revenue. The General Fund, Water Enterprise Fund and Harbormaster Enterprise Fund all exceeded their FY2016 estimates, while the Sewer Enterprise Fund came in below their estimate at 97.2%. 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	\$59,168,657	\$59,933,165	\$764,508	101.3%
060 WATER FUND	\$5,125,208	\$5,276,136	\$150,927	102.9%
061 SEWER FUND	\$6,415,623	\$6,235,129	-\$180,494	97.2%
6520 HARBORMASTER FUND	\$366,794	\$433,542	\$66,748	118.2%
TOTAL BUDGETARY FUNDS	<u>\$71,076,282</u>	<u>\$71,877,971</u>	<u>\$801,689</u>	<u>101.1%</u>

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, 2017 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
FY2016 Year-End Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2016 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND							
111 CITY COUNCIL	\$69,762	\$4,165	\$73,926	\$73,926	\$0	\$0	100.0%
121 MAYOR'S DEPARTMENT	\$279,284	\$8,975	\$288,259	\$279,084	\$606	\$8,570	97.0%
129 GENERAL ADMINISTRATION	\$444,147	(\$90,059)	\$354,088	\$331,208	\$3,065	\$19,815	94.4%
135 AUDITOR'S DEPARTMENT	\$306,937	\$8,637	\$315,574	\$315,548	\$0	\$26	100.0%
141 ASSESSORS DEPARTMENT	\$272,088	\$9,354	\$281,442	\$280,072	\$1,318	\$52	100.0%
145 TREASURER'S DEPARTMENT	\$432,255	\$11,957	\$444,212	\$442,415	\$0	\$1,797	99.6%
151 INFO TECHNOLOGY DEPT	\$279,460	\$14,232	\$293,692	\$289,478	\$189	\$4,025	98.6%
152 HUMAN RESOURCES	\$270,724	\$14,521	\$285,245	\$276,954	\$746	\$7,546	97.4%
161 CITY CLERK'S DEPARTMENT	\$231,937	\$7,610	\$239,546	\$238,369	\$0	\$1,177	99.5%
163 BOARD OF REGISTRARS	\$40,081	\$6,141	\$46,222	\$45,960	\$0	\$262	99.4%
165 LICENSE COMMISSION	\$6,840	\$0	\$6,840	\$6,231	\$114	\$495	92.8%
171 CONSERVATION COMMISSION	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
175 PLANNING BOARD	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
176 ZONING BOARD	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
182 PLANNING & DEVELOPMENT	\$302,166	\$10,361	\$312,527	\$310,885	\$399	\$1,243	99.6%
191 LEGAL DEPARTMENT	\$70,000	\$0	\$70,000	\$56,003	\$4,534	\$9,463	86.5%
210 POLICE DEPARTMENT	\$3,450,068	\$59,602	\$3,509,669	\$3,442,466	\$31,682	\$35,521	99.0%
220 FIRE DEPARTMENT	\$3,468,191	\$158,382	\$3,626,573	\$3,590,899	\$6,635	\$29,039	99.2%
241 BUILDING DEPARTMENT	\$168,575	\$7,061	\$175,635	\$175,635	\$0	\$0	100.0%
291 EMERGENCY MANAGEMENT	\$27,250	\$450	\$27,700	\$25,541	\$498	\$1,661	94.0%
292 ANIMAL CONTROL	\$60,383	\$1,212	\$61,595	\$56,173	\$1,150	\$4,271	93.1%
293 PARKING CLERK DEPARTMENT	\$46,306	\$1,582	\$47,888	\$47,888	\$0	\$0	100.0%
300 SCHOOL DEPARTMENT	\$26,412,981	(\$24,485)	\$26,388,496	\$24,408,056	\$1,980,440	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL	\$50,000	(\$30,171)	\$19,829	\$19,829	\$0	\$0	100.0%
399 WHITTIER VO TECH SCHOOL	\$330,403	\$0	\$330,403	\$330,403	\$0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT	\$2,421,632	\$128,497	\$2,550,129	\$2,246,764	\$114,258	\$189,107	92.6%
423 SNOW & ICE	\$190,000	\$28,068	\$218,068	\$218,068	\$0	\$0	100.0%
510 HEALTH DEPARTMENT	\$180,050	\$5,232	\$185,283	\$179,088	\$638	\$5,557	97.0%
519 SUSTAINABILITY	\$1,190,625	\$85,940	\$1,276,565	\$1,137,533	\$88,529	\$50,504	96.0%
541 COUNCIL ON AGING	\$298,383	\$8,493	\$306,876	\$287,031	\$1,439	\$18,407	94.0%
542 YOUTH SERVICES	\$281,076	\$5,479	\$286,556	\$262,397	\$588	\$23,571	91.8%
543 VETERANS' DEPARTMENT	\$294,940	\$4,920	\$299,860	\$290,783	\$55	\$9,022	97.0%
610 LIBRARY DEPARTMENT	\$1,286,383	(\$18,342)	\$1,268,040	\$1,229,434	\$10,500	\$28,106	97.8%
630 PARKS COMMISSION	\$167,866	\$2,215	\$170,081	\$165,725	\$0	\$4,357	97.4%
691 HISTORICAL COMMISSION	\$1,800	\$0	\$1,800	\$1,650	\$0	\$150	91.7%
710 DEBT EXCLUSION	\$3,015,218	\$0	\$3,015,218	\$2,991,666	\$0	\$23,552	99.2%
720 ORDINARY DEBT SERVICE	\$841,860	\$0	\$841,860	\$723,389	\$0	\$118,470	85.9%
911 RETIREMENT BOARD	\$3,560,812	\$0	\$3,560,812	\$3,560,812	\$0	\$0	100.0%
914 INSURANCE GROUP	\$8,333,824	(\$379,511)	\$7,954,313	\$7,861,683	\$5,573	\$87,057	98.9%
921 COMMISSION ON DISABILITY	\$4,540	\$91	\$4,631	\$2,996	\$188	\$1,448	68.7%
942 STABILIZATION OUTLAY	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	100.0%
001 GENERAL FUND Total	\$59,099,246	\$50,609	\$59,149,855	\$56,212,443	\$2,253,142	\$684,270	98.8%
060 WATER FUND Total	\$5,125,208	\$225,000	\$5,350,208	\$4,908,877	\$104,652	\$336,680	93.7%
061 SEWER FUND Total	\$6,415,623	\$938,000	\$7,353,623	\$6,719,075	\$96,870	\$537,679	92.7%
6520 HARBORMASTER Total	\$366,794	\$0	\$366,794	\$299,887	\$6,355	\$60,552	83.5%
TOTAL BUDGETARY FUNDS	\$71,006,871	\$1,213,609	\$72,220,481	\$68,140,281	\$2,461,018	\$1,619,181	97.8%



City of Newburyport
FY2016 Year-End Expenditures by Budget Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2016 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND							
111 CITY COUNCIL							
001 PERSONNEL SERVICES	\$60,762	\$165	\$60,926	\$60,926	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$9,000	\$4,000	\$13,000	\$13,000	\$0	\$0	100.0%
111 CITY COUNCIL Total	\$69,762	\$4,165	\$73,926	\$73,926	\$0	\$0	100.0%
121 MAYOR'S DEPARTMENT							
001 PERSONNEL SERVICES	\$225,284	\$7,625	\$232,909	\$228,225	\$0	\$4,684	98.0%
002 PURCHASE OF SERVICES	\$39,000	\$1,350	\$40,350	\$40,350	\$0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$15,000	\$0	\$15,000	\$10,508	\$606	\$3,886	74.1%
121 MAYOR'S DEPARTMENT Total	\$279,284	\$8,975	\$288,259	\$279,084	\$606	\$8,570	97.0%
129 GENERAL ADMINISTRATION							
001 PERSONNEL SERVICES	\$13,500	\$346	\$13,846	\$7,956	\$0	\$5,890	57.5%
002 PURCHASE OF SERVICES	\$146,700	\$0	\$146,700	\$141,570	\$3,045	\$2,085	98.6%
004 SUPPLIES	\$6,000	\$0	\$6,000	\$5,798	\$20	\$182	97.0%
007 OTHER CHARGES & EXPENSES	\$277,947	(\$90,405)	\$187,542	\$175,884	\$0	\$11,658	93.8%
129 GENERAL ADMINISTRATION Total	\$444,147	(\$90,059)	\$354,088	\$331,208	\$3,065	\$19,815	94.4%
135 AUDITOR'S DEPARTMENT							
001 PERSONNEL SERVICES	\$252,897	\$8,637	\$261,534	\$261,533	\$0	\$1	100.0%
002 PURCHASE OF SERVICES	\$52,000	\$0	\$52,000	\$52,000	\$0	\$0	100.0%
004 SUPPLIES	\$1,750	\$0	\$1,750	\$1,750	\$0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$290	\$0	\$290	\$265	\$0	\$25	91.4%
135 AUDITOR'S DEPARTMENT Total	\$306,937	\$8,637	\$315,574	\$315,548	\$0	\$26	100.0%
141 ASSESSORS DEPARTMENT							
001 PERSONNEL SERVICES	\$202,388	\$8,334	\$210,722	\$210,722	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$65,500	\$0	\$65,500	\$64,130	\$1,318	\$52	99.9%
004 SUPPLIES	\$4,200	\$1,020	\$5,220	\$5,220	\$0	\$0	100.0%
141 ASSESSORS DEPARTMENT Total	\$272,088	\$9,354	\$281,442	\$280,072	\$1,318	\$52	100.0%
145 TREASURER'S DEPARTMENT							
001 PERSONNEL SERVICES	\$230,555	\$8,707	\$239,262	\$239,262	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$39,500	\$0	\$39,500	\$38,932	\$0	\$568	98.6%
004 SUPPLIES	\$4,350	\$0	\$4,350	\$3,349	\$0	\$1,001	77.0%
007 OTHER CHARGES & EXPENSES	\$157,850	\$3,250	\$161,100	\$160,872	\$0	\$228	99.9%
145 TREASURER'S DEPARTMENT Total	\$432,255	\$11,957	\$444,212	\$442,415	\$0	\$1,797	99.6%
151 INFO TECHNOLOGY DEPT							
001 PERSONNEL SERVICES	\$77,794	\$14,232	\$92,026	\$88,841	\$0	\$3,185	96.5%
002 PURCHASE OF SERVICES	\$199,866	\$0	\$199,866	\$198,958	\$189	\$719	99.6%
004 SUPPLIES	\$1,800	\$0	\$1,800	\$1,679	\$0	\$121	93.3%
151 INFO TECHNOLOGY DEPT Total	\$279,460	\$14,232	\$293,692	\$289,478	\$189	\$4,025	98.6%
152 HUMAN RESOURCES							
001 PERSONNEL SERVICES	\$130,610	\$4,521	\$135,131	\$135,131	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$134,514	\$10,000	\$144,514	\$138,844	\$746	\$4,925	96.6%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$2,479	\$0	\$2,521	49.6%
007 OTHER CHARGES & EXPENSES	\$600	\$0	\$600	\$500	\$0	\$100	83.3%
152 HUMAN RESOURCES Total	\$270,724	\$14,521	\$285,245	\$276,954	\$746	\$7,546	97.4%
161 CITY CLERK'S DEPARTMENT							
001 PERSONNEL SERVICES	\$219,837	\$7,610	\$227,446	\$226,269	\$0	\$1,177	99.5%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2016 ENCUMB.	REMAINING BUDGET	% USED
002 PURCHASE OF SERVICES	\$12,100	\$0	\$12,100	\$12,100	\$0	\$0	100.0%
161 CITY CLERK'S DEPARTMENT Total	\$231,937	\$7,610	\$239,546	\$238,369	\$0	\$1,177	99.5%
163 BOARD OF REGISTRARS							
001 PERSONNEL SERVICES	\$4,081	\$141	\$4,222	\$4,191	\$0	\$32	99.3%
007 OTHER CHARGES & EXPENSES	\$36,000	\$6,000	\$42,000	\$41,770	\$0	\$230	99.5%
163 BOARD OF REGISTRARS Total	\$40,081	\$6,141	\$46,222	\$45,960	\$0	\$262	99.4%
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	\$891	\$114	\$495	67.0%
165 LICENSE COMMISSION Total	\$6,840	\$0	\$6,840	\$6,231	\$114	\$495	92.8%
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	\$1,800	\$0	\$0	100.0%
175 PLANNING BOARD Total	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
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	\$286,116	\$10,361	\$296,477	\$296,477	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$10,000	\$0	\$10,000	\$9,730	\$0	\$270	97.3%
004 SUPPLIES	\$6,050	\$0	\$6,050	\$4,678	\$399	\$973	83.9%
008 CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	
182 PLANNING & DEVELOPMENT Total	\$302,166	\$10,361	\$312,527	\$310,885	\$399	\$1,243	99.6%
191 LEGAL DEPARTMENT							
002 PURCHASE OF SERVICES	\$70,000	\$0	\$70,000	\$56,003	\$4,534	\$9,463	86.5%
191 LEGAL DEPARTMENT Total	\$70,000	\$0	\$70,000	\$56,003	\$4,534	\$9,463	86.5%
210 POLICE DEPARTMENT							
001 PERSONNEL SERVICES	\$3,098,336	\$82,175	\$3,180,510	\$3,145,888	\$2,968	\$31,655	99.0%
002 PURCHASE OF SERVICES	\$175,359	(\$28,000)	\$147,359	\$146,076	\$247	\$1,037	99.3%
004 SUPPLIES	\$111,100	(\$45,000)	\$66,100	\$62,678	\$885	\$2,537	96.2%
007 OTHER CHARGES & EXPENSES	\$14,273	\$0	\$14,273	\$13,986	\$0	\$287	98.0%
008 CAPITAL OUTLAY	\$51,000	\$50,427	\$101,427	\$73,839	\$27,582	\$6	100.0%
210 POLICE DEPARTMENT Total	\$3,450,068	\$59,602	\$3,509,669	\$3,442,466	\$31,682	\$35,521	99.0%
220 FIRE DEPARTMENT							
001 PERSONNEL SERVICES	\$3,186,591	\$170,382	\$3,356,973	\$3,336,871	\$300	\$19,802	99.4%
002 PURCHASE OF SERVICES	\$198,250	\$10,000	\$208,250	\$202,844	\$5,335	\$71	100.0%
004 SUPPLIES	\$77,900	(\$22,000)	\$55,900	\$45,969	\$1,000	\$8,932	84.0%
007 OTHER CHARGES & EXPENSES	\$5,450	\$0	\$5,450	\$5,215	\$0	\$235	95.7%
220 FIRE DEPARTMENT Total	\$3,468,191	\$158,382	\$3,626,573	\$3,590,899	\$6,635	\$29,039	99.2%
241 BUILDING DEPARTMENT							
001 PERSONNEL SERVICES	\$167,500	\$7,061	\$174,560	\$174,560	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$1,075	\$0	\$1,075	\$1,075	\$0	\$0	100.0%
241 BUILDING DEPARTMENT Total	\$168,575	\$7,061	\$175,635	\$175,635	\$0	\$0	100.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2016 ENCUMB.	REMAINING BUDGET	% USED
291 EMERGENCY MANAGEMENT							
001 PERSONNEL SERVICES	\$13,000	\$450	\$13,450	\$12,192	\$0	\$1,258	90.6%
002 PURCHASE OF SERVICES	\$10,000	\$0	\$10,000	\$9,997	\$0	\$3	100.0%
004 SUPPLIES	\$2,250	\$0	\$2,250	\$1,352	\$498	\$400	82.2%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$2,000	\$0	\$0	100.0%
291 EMERGENCY MANAGEMENT Total	\$27,250	\$450	\$27,700	\$25,541	\$498	\$1,661	94.0%
292 ANIMAL CONTROL							
001 PERSONNEL SERVICES	\$47,953	\$1,212	\$49,165	\$46,333	\$0	\$2,831	94.2%
002 PURCHASE OF SERVICES	\$9,840	\$0	\$9,840	\$8,130	\$1,150	\$560	94.3%
004 SUPPLIES	\$2,290	\$0	\$2,290	\$1,655	\$0	\$635	72.3%
007 OTHER CHARGES & EXPENSES	\$300	\$0	\$300	\$56	\$0	\$244	18.6%
292 ANIMAL CONTROL Total	\$60,383	\$1,212	\$61,595	\$56,173	\$1,150	\$4,271	93.1%
293 PARKING CLERK DEPARTMENT							
001 PERSONNEL SERVICES	\$46,306	\$1,582	\$47,888	\$47,888	\$0	\$0	100.0%
293 PARKING CLERK DEPARTMENT Total	\$46,306	\$1,582	\$47,888	\$47,888	\$0	\$0	100.0%
300 SCHOOL DEPARTMENT							
002 PURCHASE OF SERVICES	\$26,412,981	(\$24,485)	\$26,388,496	\$24,408,056	\$1,980,440	\$0	100.0%
300 SCHOOL DEPARTMENT Total	\$26,412,981	(\$24,485)	\$26,388,496	\$24,408,056	\$1,980,440	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL							
002 PURCHASE OF SERVICES	\$50,000	(\$30,171)	\$19,829	\$19,829	\$0	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL Total	\$50,000	(\$30,171)	\$19,829	\$19,829	\$0	\$0	100.0%
399 WHITTIER VO TECH SCHOOL							
002 PURCHASE OF SERVICES	\$330,403	\$0	\$330,403	\$330,403	\$0	\$0	100.0%
399 WHITTIER VO TECH SCHOOL Total	\$330,403	\$0	\$330,403	\$330,403	\$0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT							
001 PERSONNEL SERVICES	\$1,513,974	\$32,097	\$1,546,071	\$1,393,561	\$945	\$151,565	90.2%
002 PURCHASE OF SERVICES	\$426,167	\$6,400	\$432,567	\$390,595	\$30,542	\$11,430	97.4%
004 SUPPLIES	\$231,875	\$90,000	\$321,875	\$256,964	\$38,799	\$26,112	91.9%
008 CAPITAL OUTLAY	\$249,616	\$0	\$249,616	\$205,644	\$43,972	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT Total	\$2,421,632	\$128,497	\$2,550,129	\$2,246,764	\$114,258	\$189,107	92.6%
423 SNOW & ICE							
001 PERSONNEL SERVICES	\$95,000	(\$56,723)	\$38,277	\$38,277	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$95,000	\$84,791	\$179,791	\$179,791	\$0	\$0	100.0%
423 SNOW & ICE Total	\$190,000	\$28,068	\$218,068	\$218,068	\$0	\$0	100.0%
510 HEALTH DEPARTMENT							
001 PERSONNEL SERVICES	\$168,805	\$5,232	\$174,038	\$171,226	\$0	\$2,812	98.4%
002 PURCHASE OF SERVICES	\$4,245	\$0	\$4,245	\$3,548	\$0	\$697	83.6%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$3,433	\$638	\$929	81.4%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$881	\$0	\$1,119	44.1%
510 HEALTH DEPARTMENT Total	\$180,050	\$5,232	\$185,283	\$179,088	\$638	\$5,557	97.0%
519 SUSTAINABILITY							
001 PERSONNEL SERVICES	\$73,226	\$25,240	\$98,466	\$96,466	\$0	\$2,000	98.0%
002 PURCHASE OF SERVICES	\$1,116,499	\$60,700	\$1,177,199	\$1,040,180	\$88,529	\$48,491	95.9%
004 SUPPLIES	\$900	\$0	\$900	\$887	\$0	\$13	98.6%
519 SUSTAINABILITY Total	\$1,190,625	\$85,940	\$1,276,565	\$1,137,533	\$88,529	\$50,504	96.0%
541 COUNCIL ON AGING							
001 PERSONNEL SERVICES	\$238,783	\$8,493	\$247,276	\$247,276	\$0	\$0	100.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2016 ENCUMB.	REMAINING BUDGET	% USED
002 PURCHASE OF SERVICES	\$44,100	\$0	\$44,100	\$25,309	\$1,439	\$17,352	60.7%
004 SUPPLIES	\$15,500	\$0	\$15,500	\$14,445	\$0	\$1,055	93.2%
541 COUNCIL ON AGING Total	\$298,383	\$8,493	\$306,876	\$287,031	\$1,439	\$18,407	94.0%
542 YOUTH SERVICES							
001 PERSONNEL SERVICES	\$166,293	\$5,479	\$171,772	\$163,865	\$0	\$7,908	95.4%
002 PURCHASE OF SERVICES	\$22,550	\$0	\$22,550	\$22,083	\$0	\$467	97.9%
007 OTHER CHARGES & EXPENSES	\$92,233	\$0	\$92,233	\$76,449	\$588	\$15,196	83.5%
542 YOUTH SERVICES Total	\$281,076	\$5,479	\$286,556	\$262,397	\$588	\$23,571	91.8%
543 VETERANS' DEPARTMENT							
001 PERSONNEL SERVICES	\$111,900	\$4,920	\$116,820	\$116,820	\$0	(\$0)	100.0%
002 PURCHASE OF SERVICES	\$6,620	\$0	\$6,620	\$4,325	\$55	\$2,240	66.2%
007 OTHER CHARGES & EXPENSES	\$176,420	\$0	\$176,420	\$169,638	\$0	\$6,782	96.2%
543 VETERANS' DEPARTMENT Total	\$294,940	\$4,920	\$299,860	\$290,783	\$55	\$9,022	97.0%
610 LIBRARY DEPARTMENT							
001 PERSONNEL SERVICES	\$974,813	\$21,658	\$996,470	\$969,476	\$0	\$26,994	97.3%
002 PURCHASE OF SERVICES	\$311,570	(\$40,000)	\$271,570	\$259,958	\$10,500	\$1,112	99.6%
610 LIBRARY DEPARTMENT Total	\$1,286,383	(\$18,342)	\$1,268,040	\$1,229,434	\$10,500	\$28,106	97.8%
630 PARKS COMMISSION							
001 PERSONNEL SERVICES	\$64,000	\$5,715	\$69,715	\$66,215	\$0	\$3,500	95.0%
002 PURCHASE OF SERVICES	\$98,866	(\$3,500)	\$95,366	\$94,509	\$0	\$857	99.1%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	100.0%
630 PARKS COMMISSION Total	\$167,866	\$2,215	\$170,081	\$165,725	\$0	\$4,357	97.4%
691 HISTORICAL COMMISSION							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,650	\$0	\$150	91.7%
691 HISTORICAL COMMISSION Total	\$1,800	\$0	\$1,800	\$1,650	\$0	\$150	91.7%
710 DEBT EXCLUSION							
009 DEBT SERVICE	\$3,015,218	\$0	\$3,015,218	\$2,991,666	\$0	\$23,552	99.2%
710 DEBT EXCLUSION Total	\$3,015,218	\$0	\$3,015,218	\$2,991,666	\$0	\$23,552	99.2%
720 ORDINARY DEBT SERVICE							
009 DEBT SERVICE	\$841,860	\$0	\$841,860	\$723,389	\$0	\$118,470	85.9%
720 ORDINARY DEBT SERVICE Total	\$841,860	\$0	\$841,860	\$723,389	\$0	\$118,470	85.9%
911 RETIREMENT BOARD							
001 PERSONNEL SERVICES	\$3,560,812	\$0	\$3,560,812	\$3,560,812	\$0	\$0	100.0%
911 RETIREMENT BOARD Total	\$3,560,812	\$0	\$3,560,812	\$3,560,812	\$0	\$0	100.0%
914 INSURANCE GROUP							
001 PERSONNEL SERVICES	\$8,333,824	(\$379,511)	\$7,954,313	\$7,861,683	\$5,573	\$87,057	98.9%
914 INSURANCE GROUP Total	\$8,333,824	(\$379,511)	\$7,954,313	\$7,861,683	\$5,573	\$87,057	98.9%
921 COMMISSION ON DISABILITY							
001 PERSONNEL SERVICES	\$2,640	\$91	\$2,731	\$2,147	\$0	\$585	78.6%
004 SUPPLIES	\$1,900	\$0	\$1,900	\$849	\$188	\$863	54.6%
921 COMMISSION ON DISABILITY Total	\$4,540	\$91	\$4,631	\$2,996	\$188	\$1,448	68.7%
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%
001 GENERAL FUND Total	\$59,099,246	\$50,609	\$59,149,855	\$56,212,443	\$2,253,142	\$684,270	98.8%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2016 ENCUMB.	REMAINING BUDGET	% USED
060 WATER FUND							
450 WATER DEPARTMENT							
001 PERSONNEL SERVICES	\$1,958,064	\$0	\$1,958,064	\$1,829,229	\$212	\$128,624	93.4%
002 PURCHASE OF SERVICES	\$844,622	\$0	\$844,622	\$671,695	\$54,351	\$118,577	86.0%
004 SUPPLIES	\$227,785	\$0	\$227,785	\$149,771	\$11,211	\$66,803	70.7%
007 OTHER CHARGES & EXPENSES	\$85,104	\$0	\$85,104	\$80,854	\$150	\$4,100	95.2%
008 CAPITAL OUTLAY	\$165,000	\$0	\$165,000	\$122,787	\$38,729	\$3,484	97.9%
009 DEBT SERVICE	\$1,844,633	\$225,000	\$2,069,633	\$2,054,541	\$0	\$15,092	99.3%
450 WATER DEPARTMENT Total	\$5,125,208	\$225,000	\$5,350,208	\$4,908,877	\$104,652	\$336,680	93.7%
060 WATER FUND Total	\$5,125,208	\$225,000	\$5,350,208	\$4,908,877	\$104,652	\$336,680	93.7%
061 SEWER FUND							
440 SEWER DEPARTMENT							
001 PERSONNEL SERVICES	\$2,099,150	\$0	\$2,099,150	\$1,974,894	\$0	\$124,256	94.1%
002 PURCHASE OF SERVICES	\$1,372,374	\$0	\$1,372,374	\$1,116,629	\$29,018	\$226,727	83.5%
004 SUPPLIES	\$355,540	\$0	\$355,540	\$224,709	\$4,656	\$126,175	64.5%
007 OTHER CHARGES & EXPENSES	\$51,123	\$0	\$51,123	\$50,942	\$0	\$181	99.6%
008 CAPITAL OUTLAY	\$281,000	\$0	\$281,000	\$197,361	\$63,196	\$20,443	92.7%
009 DEBT SERVICE	\$2,256,437	\$938,000	\$3,194,437	\$3,154,540	\$0	\$39,897	98.8%
440 SEWER DEPARTMENT Total	\$6,415,623	\$938,000	\$7,353,623	\$6,719,075	\$96,870	\$537,679	92.7%
061 SEWER FUND Total	\$6,415,623	\$938,000	\$7,353,623	\$6,719,075	\$96,870	\$537,679	92.7%
6520 HARBORMASTER							
295 HARBORMASTER DEPARTMENT							
001 PERSONNEL SERVICES	\$244,119	\$0	\$244,119	\$225,586	\$0	\$18,533	92.4%
002 PURCHASE OF SERVICES	\$42,400	\$0	\$42,400	\$26,484	\$1,081	\$14,835	65.0%
004 SUPPLIES	\$18,200	\$0	\$18,200	\$14,234	\$623	\$3,344	81.6%
007 OTHER CHARGES & EXPENSES	\$6,075	\$0	\$6,075	\$3,415	\$0	\$2,660	56.2%
008 CAPITAL OUTLAY	\$30,000	\$0	\$30,000	\$18,400	\$4,651	\$6,948	76.8%
009 DEBT SERVICE	\$26,000	\$0	\$26,000	\$11,768	\$0	\$14,232	45.3%
295 HARBORMASTER DEPARTMENT Total	\$366,794	\$0	\$366,794	\$299,887	\$6,355	\$60,552	83.5%
6520 HARBORMASTER Total	\$366,794	\$0	\$366,794	\$299,887	\$6,355	\$60,552	83.5%
TOTAL BUDGETARY FUNDS	\$71,006,871	\$1,213,609	\$72,220,481	\$68,140,281	\$2,461,018	\$1,619,181	97.8%



City of Newburyport

FY2016 Year-End Revenue Summary

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
001 GENERAL FUND				
412 REAL ESTATE TAX REVENUE	\$49,765,436	\$49,287,777	(\$477,659)	99.0%
411 PER PROP TAX REVENUE	\$649,661	\$644,788	(\$4,873)	99.2%
401 MOTOR VEHICLE EXCISE	\$2,340,000	\$2,618,936	\$278,936	111.9%
402 OTHER EXCISE	\$576,000	\$717,374	\$141,374	124.5%
403 PEN/INT ON TAX & EXCISE	\$335,000	\$331,595	(\$3,405)	99.0%
404 PAYMENT IN LIEU TAXES	\$60,000	\$100,377	\$40,377	167.3%
410 FEES	\$305,000	\$374,651	\$69,651	122.8%
416 OTHER DEPARTMENT REVENUE	\$135,000	\$145,609	\$10,609	107.9%
417 LICENSES/PERMITS	\$650,000	\$1,071,855	\$421,855	164.9%
419 FINES & FORFEITS	\$10,000	\$14,586	\$4,586	145.9%
420 INVESTMENT INCOME	\$130,000	\$177,886	\$47,886	136.8%
421 MISCELLANEOUS RECURRING	\$128,000	\$148,187	\$20,187	115.8%
422 MISCELLANEOUS NON-RECURRING	(\$0)	\$253,584	\$253,584	
460 STATE AID	\$4,084,560	\$4,045,959	(\$38,601)	99.1%
001 GENERAL FUND Total	<u>\$59,168,657</u>	<u>\$59,933,165</u>	<u>\$764,508</u>	<u>101.3%</u>
060 WATER FUND Total	<u>\$5,125,208</u>	<u>\$5,276,136</u>	<u>\$150,927</u>	<u>102.9%</u>
061 SEWER FUND Total	<u>\$6,415,623</u>	<u>\$6,235,129</u>	<u>(\$180,494)</u>	<u>97.2%</u>
6520 HARBORMASTER FUND Total	<u>\$366,794</u>	<u>\$433,542</u>	<u>\$66,748</u>	<u>118.2%</u>
TOTAL BUDGETARY FUNDS	<u>\$71,076,282</u>	<u>\$71,877,971</u>	<u>\$801,689</u>	<u>101.1%</u>



City of Newburyport

FY2016 Year-End Revenue by Source

ESTIMATE ACTUAL OVER/(BELOW) % OF ESTIMATE

001 GENERAL FUND

412 REAL ESTATE TAX REVENUE

REAL ESTATE TAX REVENUE	\$49,765,436	\$49,287,777	(\$477,659)	99.0%
412 REAL ESTATE TAX REVENUE Total	\$49,765,436	\$49,287,777	(\$477,659)	99.0%

411 PER PROP TAX REVENUE

PERS PROP TAX REVENUE	\$649,661	\$644,788	(\$4,873)	99.2%
411 PER PROP TAX REVENUE Total	\$649,661	\$644,788	(\$4,873)	99.2%

401 MOTOR VEHICLE EXCISE

MOTOR VEHICLE REVENUE	\$2,340,000	\$2,618,936	\$278,936	111.9%
401 MOTOR VEHICLE EXCISE Total	\$2,340,000	\$2,618,936	\$278,936	111.9%

402 OTHER EXCISE

MEALS EXCISE	\$485,000	\$586,573	\$101,573	120.9%
CO MA ROOM OCCUPANCY	\$91,000	\$130,608	\$39,608	143.5%
BOAT REVENUE	(\$0)	\$194	\$194	
402 OTHER EXCISE Total	\$576,000	\$717,374	\$141,374	124.5%

403 PEN/INT ON TAX & EXCISE

INT/PEN PP/RE TAX REV	\$185,000	\$161,205	(\$23,795)	87.1%
INT/PEN MV/BT EXCISE	\$40,000	\$66,520	\$26,520	166.3%
CO MA REG MOTOR VEHICLES	\$70,000	\$64,008	(\$5,993)	91.4%
INT ON TAX TITLES	\$40,000	\$37,841	(\$2,159)	94.6%
INT/PEN SA PI - SWR	(\$0)	\$1,083	\$1,083	
INT/PEN SA PI - WTR	(\$0)	\$861	\$861	
INT/PEN SA LOW ST	(\$0)	\$78	\$78	
403 PEN/INT ON TAX & EXCISE Total	\$335,000	\$331,595	(\$3,405)	99.0%

404 PAYMENT IN LIEU TAXES

PAYMENT IN LIEU TAXES	\$60,000	\$100,377	\$40,377	167.3%
404 PAYMENT IN LIEU TAXES Total	\$60,000	\$100,377	\$40,377	167.3%

410 FEES

TAX TITLE REVENUE	\$250,000	\$308,849	\$58,849	123.5%
OFF DUTY FEES	\$25,000	\$30,783	\$5,783	123.1%
MUNICIPAL LIENS	\$23,000	\$21,957	(\$1,043)	95.5%
REGISTRY FEES	\$7,000	\$8,700	\$1,700	124.3%
ROLL BACK TAX REVENUE	(\$0)	\$4,353	\$4,353	
OTHER FEES	(\$0)	\$10	\$10	
410 FEES Total	\$305,000	\$374,651	\$69,651	122.8%

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
416 OTHER DEPARTMENT REVENUE				
FIRE MASTER BOX CONNECTION FEE	\$80,000	\$87,155	\$7,155	108.9%
COPIES/RECORDINGS	\$49,000	\$47,293	(\$1,707)	96.5%
BUSINESS CERTIFICATES	\$3,000	\$7,290	\$4,290	243.0%
ZONING/ORDINANCES	\$3,000	\$3,040	\$40	101.3%
FIRE DEPT RECEIPTS	(\$0)	\$831	\$831	
416 OTHER DEPARTMENT REVENUE Total	\$135,000	\$145,609	\$10,609	107.9%
417 LICENSES/PERMITS				
BLDG DEPT ALTERATION PERMITS	\$235,000	\$372,698	\$137,698	158.6%
BUILDING PERMITS	\$60,000	\$278,023	\$218,023	463.4%
ALCOHOLIC BEVERAGES	\$190,000	\$212,640	\$22,640	111.9%
OTHER PERMITS	\$60,000	\$87,237	\$27,237	145.4%
CLK PASSPORT	\$30,000	\$41,960	\$11,960	139.9%
BLDG DEPT OTHER PERMITS	\$25,900	\$17,179	(\$8,721)	66.3%
FIRE PERMITS	\$15,000	\$17,164	\$2,164	114.4%
DOG LICENSES	\$11,500	\$14,385	\$2,885	125.1%
ROAD OPENING PERMIT DPW	\$10,000	\$11,258	\$1,258	112.6%
UTILITY CONTRACTORS LIC DPW	\$8,000	\$10,500	\$2,500	131.3%
MARRIAGE LICENSES	\$3,000	\$3,865	\$865	128.8%
LICENSES/PERMITS DPW	\$500	\$2,850	\$2,350	570.0%
UTILITY PERMITS	\$50	\$803	\$753	1606.0%
STORM WATER PERMIT FEES	(\$0)	\$533	\$533	
RAFFLE PERMITS	\$400	\$440	\$40	110.0%
AUCTION LIC/PERMITS	\$650	\$320	(\$330)	49.2%
417 LICENSES/PERMITS Total	\$650,000	\$1,071,855	\$421,855	164.9%
419 FINES & FORFEITS				
COURT FINES	\$6,000	\$8,088	\$2,088	134.8%
PARKING FINES	\$4,000	\$6,498	\$2,498	162.5%
419 FINES & FORFEITS Total	\$10,000	\$14,586	\$4,586	145.9%
420 INVESTMENT INCOME				
CO MA DIV MEDICAL ASSISTANCE	\$85,000	\$124,612	\$39,612	146.6%
INT ON INVESTMENTS	\$45,000	\$49,074	\$4,074	109.1%
CO MA EMERGENCY MANAGEMENT	(\$0)	\$2,125	\$2,125	
POL INCIDENT/ACCIDENTS	(\$0)	\$2,074	\$2,074	
420 INVESTMENT INCOME Total	\$130,000	\$177,886	\$47,886	136.8%
421 MISCELLANEOUS RECURRING Total	\$128,000	\$148,187	\$20,187	115.8% *
422 MISCELLANEOUS NON-RECURRING Total	(\$0)	\$253,584	\$253,584	**
460 STATE AID Total	\$4,084,560	\$4,045,959	(\$38,601)	99.1% ***
001 GENERAL FUND Total	<u>\$59,168,657</u>	<u>\$59,933,165</u>	<u>\$764,508</u>	<u>101.3%</u>

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
060 WATER FUND				
UTILITY BILLING/METERS	\$4,865,208	\$4,756,511	(\$108,697)	97.8%
MISC FEES	\$175,000	\$236,370	\$234,954	135.1%
PREMIUM FROM SALE OF BONDS	(\$0)	\$173,583	\$0	
WATER LIENS	\$60,000	\$75,570	\$15,570	126.0%
PENALTIES/INTEREST	\$25,000	\$23,969	(\$1,031)	95.9%
MISC NON-RECURRING	(\$0)	\$10,132	\$10,132	

060 WATER FUND Total	<u>\$5,125,208</u>	<u>\$5,276,136</u>	<u>\$150,927</u>	<u>102.9%</u>
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061 SEWER FUND				
UTILITY BILLING/METERS	\$6,215,623	\$6,003,459	(\$212,164)	96.6%
SEWER LIENS	\$80,000	\$93,790	\$13,790	117.2%
MISC FEES	\$75,000	\$86,824	\$11,824	115.8%
PENALTIES/INTEREST	\$30,000	\$29,498	(\$502)	98.3%
INDUSTRIAL PRETREATMNT	\$15,000	\$12,152	(\$2,848)	81.0%
MISC NON-RECURRING	(\$0)	\$9,405	\$9,405	

061 SEWER FUND Total	<u>\$6,415,623</u>	<u>\$6,235,129</u>	<u>(\$180,494)</u>	<u>97.2%</u>
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6520 HARBORMASTER				
MOORING & SLIP	\$135,000	\$136,337	\$1,337	101.0%
PLUM ISLAND PRK	\$53,000	\$77,047	\$24,047	145.4%
WATERFRONT DOCKS	\$60,000	\$74,197	\$14,197	123.7%
BOAT EXCISE	\$68,794	\$69,652	\$858	101.2%
CASHMAN PARK	\$40,000	\$40,416	\$416	101.0%
VESSEL CHARGES	\$5,000	\$23,424	\$18,424	468.5%
VIOLATIONS	(\$0)	\$4,460	\$4,460	
FISH PIER	\$2,000	\$3,200	\$1,200	160.0%
PENALTIES/INTEREST	\$3,000	\$3,044	\$44	101.5%
SHELLFISH PERMITS	(\$0)	\$1,766	\$1,766	

6520 HARBORMASTER Total	<u>\$366,794</u>	<u>\$433,542</u>	<u>\$66,748</u>	<u>118.2%</u>
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TOTAL BUDGETARY FUNDS	<u>\$71,076,282</u>	<u>\$71,877,971</u>	<u>\$801,689</u>	<u>101.1%</u>
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* 421 Miscellaneous Recurring Revenue: Cell tower lease payments (\$27,600), Veterans Services (\$83,172), Animal Control (\$25,000), FWS Refuge Revenue Sharing (\$12,154).

** 422 Miscellaneous Non-Recurring Revenue: Prior Year Bond Premiums (\$156,967), National Grid Prior Year Refund (\$53,614), 4 Belcher Street Discontinuance (\$27,000), MIIA Reimbursement (\$4,940), Residual Fund Balances (\$4,496), Other Small One-Time Receipts (\$6,566).

*** Difference due to payments received after June 30.