



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: August 22, 2017

Subject: FY2017 Year-End Financial Report

The fiscal year 2017 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, 2017.

FY2017 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 2017, totaling \$1,080,674, will be a positive factor in the Free Cash and Retained Earnings calculations as of July 1, 2017. 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	FY2017 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND	\$62,178,789	\$59,409,571	\$2,197,862	\$571,356	99.1%
060 WATER ENTERPRISE FUND	\$5,259,084	\$4,978,193	\$74,532	\$206,358	96.1%
061 SEWER ENTERPRISE FUND	\$6,516,527	\$6,048,863	\$178,606	\$289,058	95.6%
6520 HARBORMASTER ENTERPRISE FUND	\$430,714	\$416,812	\$0	\$13,902	96.8%
TOTAL BUDGETARY FUNDS	\$74,385,113	\$70,853,439	\$2,451,000	\$1,080,674	98.5%

FY2017 Revenue

Total revenue for the budgetary funds exceeded estimates for FY2017 with collections at 101.6% of estimated revenue. The General Fund and Enterprise Funds all exceeded their FY2017 estimates. 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	\$61,610,532	\$62,481,887	\$871,354	101.4%
060 WATER ENTERPRISE FUND	\$5,144,584	\$5,286,765	\$142,182	102.8%
061 SEWER ENTERPRISE FUND	\$6,385,762	\$6,469,521	\$83,759	101.3%
6520 HARBORMASTER ENTERPRISE FUND	\$430,714	\$498,615	\$67,901	115.8%
TOTAL BUDGETARY FUNDS	<u>\$73,571,591</u>	<u>\$74,736,787</u>	<u>\$1,165,196</u>	<u>101.6%</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, 2018 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
FY2017 Year-End Expenditures by Budget Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2017 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND							
111 CITY COUNCIL	\$67,363	\$0	\$67,363	\$67,130	\$0	\$233	99.7%
121 MAYOR'S DEPARTMENT	\$282,168	\$0	\$282,168	\$282,031	\$0	\$137	100.0%
129 GENERAL ADMINISTRATION	\$407,032	-\$70,946	\$336,086	\$325,166	\$47	\$10,874	96.8%
135 AUDITOR'S DEPARTMENT	\$314,082	\$3,460	\$317,542	\$314,592	\$2,933	\$17	100.0%
141 ASSESSORS DEPARTMENT	\$276,517	\$26,280	\$302,798	\$279,018	\$0	\$23,780	92.1%
145 TREASURER'S DEPARTMENT	\$285,307	\$6,886	\$292,194	\$283,368	\$8,500	\$326	99.9%
151 INFO TECHNOLOGY DEPT	\$305,895	\$0	\$305,895	\$305,756	\$0	\$139	100.0%
152 HUMAN RESOURCES	\$271,813	\$1,950	\$273,763	\$253,978	\$1,061	\$18,724	93.2%
161 CITY CLERK'S DEPARTMENT	\$240,195	\$5,009	\$245,204	\$238,080	\$87	\$7,037	97.1%
163 BOARD OF REGISTRARS	\$44,131	\$4,000	\$48,131	\$46,873	\$0	\$1,257	97.4%
165 LICENSE COMMISSION	\$6,840	\$0	\$6,840	\$6,366	\$0	\$474	93.1%
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	\$1,650	\$0	\$150	91.7%
182 PLANNING & DEVELOPMENT	\$311,333	\$3,324	\$314,657	\$308,275	\$6,182	\$200	99.9%
191 LEGAL DEPARTMENT	\$70,000	\$25,000	\$95,000	\$80,034	\$14,966	\$0	100.0%
210 POLICE DEPARTMENT	\$3,555,908	-\$29,000	\$3,526,908	\$3,447,506	\$0	\$79,402	97.7%
220 FIRE DEPARTMENT	\$3,537,462	\$108,920	\$3,646,382	\$3,643,029	\$2,961	\$393	100.0%
241 BUILDING DEPARTMENT	\$168,448	\$0	\$168,448	\$168,417	\$0	\$31	100.0%
291 EMERGENCY MANAGEMENT	\$28,150	\$0	\$28,150	\$23,914	\$1,053	\$3,183	88.7%
292 ANIMAL CONTROL	\$59,440	\$4,651	\$64,091	\$57,407	\$906	\$5,778	91.0%
293 PARKING CLERK DEPARTMENT	\$46,482	\$918	\$47,400	\$47,044	\$0	\$355	99.3%
300 SCHOOL DEPARTMENT	\$27,402,232	-\$42,000	\$27,360,232	\$25,257,445	\$2,102,787	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL	\$55,000	\$0	\$55,000	\$36,500	\$0	\$18,500	66.4%
399 WHITTIER VO TECH SCHOOL	\$427,368	\$0	\$427,368	\$427,368	\$0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT	\$2,682,390	\$46,855	\$2,729,245	\$2,641,652	\$45,300	\$42,293	98.5%
423 SNOW & ICE	\$200,000	\$233,604	\$433,604	\$433,604	\$0	\$0	100.0%
510 HEALTH DEPARTMENT	\$215,795	\$818	\$216,613	\$206,788	\$1,613	\$8,212	96.2%
519 SUSTAINABILITY	\$1,216,016	\$64,928	\$1,280,943	\$1,177,492	\$1,418	\$102,033	92.0%
541 COUNCIL ON AGING	\$287,204	\$793	\$287,996	\$280,707	\$1,732	\$5,557	98.1%
542 YOUTH SERVICES	\$292,051	\$0	\$292,051	\$282,913	\$930	\$8,208	97.2%
543 VETERANS' DEPARTMENT	\$304,651	\$0	\$304,651	\$299,372	\$0	\$5,279	98.3%
610 LIBRARY DEPARTMENT	\$1,314,372	\$0	\$1,314,372	\$1,306,880	\$0	\$7,492	99.4%
630 PARKS COMMISSION	\$195,708	\$0	\$195,708	\$195,419	\$288	\$0	100.0%
691 HISTORICAL COMMISSION	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
710 DEBT EXCLUSION	\$3,237,248	\$0	\$3,237,248	\$3,237,248	\$0	\$0	100.0%
720 ORDINARY DEBT SERVICE	\$871,592	\$0	\$871,592	\$870,427	\$0	\$1,165	99.9%
911 RETIREMENT BOARD	\$3,752,884	\$26,906	\$3,779,790	\$3,779,790	\$0	\$0	100.0%
914 INSURANCE GROUP	\$8,950,403	\$63,050	\$9,013,453	\$8,788,284	\$5,099	\$220,070	97.6%
921 COMMISSION ON DISABILITY	\$2,703	\$0	\$2,703	\$2,647	\$0	\$56	97.9%
001 GENERAL FUND Total	\$61,693,385	\$485,404	\$62,178,789	\$59,409,571	\$2,197,862	\$571,356	99.1%
060 WATER ENTERPRISE FUND Total	\$5,143,412	\$115,671	\$5,259,084	\$4,978,193	\$74,532	\$206,358	96.1%
061 SEWER ENTERPRISE FUND Total	\$6,384,591	\$131,936	\$6,516,527	\$6,048,863	\$178,606	\$289,058	95.6%
6520 HARBORMASTER ENTERPRISE FUND Total	\$430,714	\$0	\$430,714	\$416,812	\$0	\$13,902	96.8%
TOTAL BUDGETARY FUNDS	\$73,652,102	\$733,011	\$74,385,113	\$70,853,439	\$2,451,000	\$1,080,674	98.5%



City of Newburyport
FY2017 Year-End Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2017 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND							
111 CITY COUNCIL							
001 PERSONNEL SERVICES	\$60,863	\$0	\$60,863	\$60,767	\$0	\$96	99.8%
002 PURCHASE OF SERVICES	\$6,500	\$0	\$6,500	\$6,363	\$0	\$137	97.9%
111 CITY COUNCIL Total	\$67,363	\$0	\$67,363	\$67,130	\$0	\$233	99.7%
121 MAYOR'S DEPARTMENT							
001 PERSONNEL SERVICES	\$228,018	\$0	\$228,018	\$227,881	\$0	\$137	99.9%
002 PURCHASE OF SERVICES	\$39,150	\$0	\$39,150	\$39,150	\$0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$15,000	\$0	\$15,000	\$15,000	\$0	\$0	100.0%
121 MAYOR'S DEPARTMENT Total	\$282,168	\$0	\$282,168	\$282,031	\$0	\$137	100.0%
129 GENERAL ADMINISTRATION							
001 PERSONNEL SERVICES	\$13,538	\$0	\$13,538	\$12,032	\$0	\$1,506	88.9%
002 PURCHASE OF SERVICES	\$147,500	\$0	\$147,500	\$139,315	\$47	\$8,139	94.5%
004 SUPPLIES	\$9,000	\$0	\$9,000	\$8,430	\$0	\$570	93.7%
007 OTHER CHARGES & EXPENSES	\$236,993	-\$70,946	\$166,047	\$165,389	\$0	\$658	99.6%
129 GENERAL ADMINISTRATION Total	\$407,032	-\$70,946	\$336,086	\$325,166	\$47	\$10,874	96.8%
135 AUDITOR'S DEPARTMENT							
001 PERSONNEL SERVICES	\$260,292	\$3,460	\$263,752	\$263,752	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$52,000	\$0	\$52,000	\$49,068	\$2,933	\$0	100.0%
004 SUPPLIES	\$1,500	\$0	\$1,500	\$1,483	\$0	\$17	98.9%
007 OTHER CHARGES & EXPENSES	\$290	\$0	\$290	\$290	\$0	\$0	100.0%
135 AUDITOR'S DEPARTMENT Total	\$314,082	\$3,460	\$317,542	\$314,592	\$2,933	\$17	100.0%
141 ASSESSORS DEPARTMENT							
001 PERSONNEL SERVICES	\$207,692	\$1,280	\$208,973	\$189,932	\$0	\$19,041	90.9%
002 PURCHASE OF SERVICES	\$65,500	\$25,000	\$90,500	\$85,860	\$0	\$4,640	94.9%
004 SUPPLIES	\$3,325	\$0	\$3,325	\$3,226	\$0	\$99	97.0%
141 ASSESSORS DEPARTMENT Total	\$276,517	\$26,280	\$302,798	\$279,018	\$0	\$23,780	92.1%
145 TREASURER'S DEPARTMENT							
001 PERSONNEL SERVICES	\$240,157	\$6,886	\$247,044	\$247,044	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$39,500	\$0	\$39,500	\$31,000	\$8,500	\$0	100.0%
004 SUPPLIES	\$3,800	\$0	\$3,800	\$3,674	\$0	\$126	96.7%
007 OTHER CHARGES & EXPENSES	\$1,850	\$0	\$1,850	\$1,650	\$0	\$200	89.2%
145 TREASURER'S DEPARTMENT Total	\$285,307	\$6,886	\$292,194	\$283,368	\$8,500	\$326	99.9%
151 INFO TECHNOLOGY DEPT							
001 PERSONNEL SERVICES	\$91,508	\$0	\$91,508	\$91,508	\$0	\$1	100.0%
002 PURCHASE OF SERVICES	\$212,787	\$0	\$212,787	\$212,787	\$0	\$0	100.0%
004 SUPPLIES	\$1,600	\$0	\$1,600	\$1,462	\$0	\$138	91.4%
151 INFO TECHNOLOGY DEPT Total	\$305,895	\$0	\$305,895	\$305,756	\$0	\$139	100.0%
152 HUMAN RESOURCES							
001 PERSONNEL SERVICES	\$133,593	\$0	\$133,593	\$133,593	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$134,620	\$1,950	\$136,570	\$117,881	\$565	\$18,124	86.7%
004 SUPPLIES	\$3,000	\$0	\$3,000	\$2,504	\$496	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$600	\$0	\$600	\$0	\$0	\$600	0.0%
152 HUMAN RESOURCES Total	\$271,813	\$1,950	\$273,763	\$253,978	\$1,061	\$18,724	93.2%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2017 ENCUMB.	REMAINING BUDGET	% USED
161 CITY CLERK'S DEPARTMENT							
001 PERSONNEL SERVICES	\$228,095	\$4,009	\$232,104	\$226,032	\$0	\$6,072	97.4%
002 PURCHASE OF SERVICES	\$12,100	\$1,000	\$13,100	\$12,048	\$87	\$965	92.6%
161 CITY CLERK'S DEPARTMENT Total	\$240,195	\$5,009	\$245,204	\$238,080	\$87	\$7,037	97.1%
163 BOARD OF REGISTRARS							
001 PERSONNEL SERVICES	\$4,131	\$0	\$4,131	\$4,036	\$0	\$95	97.7%
007 OTHER CHARGES & EXPENSES	\$40,000	\$4,000	\$44,000	\$42,837	\$0	\$1,163	97.4%
163 BOARD OF REGISTRARS Total	\$44,131	\$4,000	\$48,131	\$46,873	\$0	\$1,257	97.4%
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	\$1,026	\$0	\$474	68.4%
165 LICENSE COMMISSION Total	\$6,840	\$0	\$6,840	\$6,366	\$0	\$474	93.1%
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	\$1,650	\$0	\$150	91.7%
176 ZONING BOARD Total	\$1,800	\$0	\$1,800	\$1,650	\$0	\$150	91.7%
182 PLANNING & DEVELOPMENT							
001 PERSONNEL SERVICES	\$294,783	\$3,324	\$298,107	\$298,107	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$5,800	\$6,000	\$200	98.3%
004 SUPPLIES	\$4,550	\$0	\$4,550	\$4,368	\$182	\$0	100.0%
182 PLANNING & DEVELOPMENT Total	\$311,333	\$3,324	\$314,657	\$308,275	\$6,182	\$200	99.9%
191 LEGAL DEPARTMENT							
002 PURCHASE OF SERVICES	\$70,000	\$25,000	\$95,000	\$80,034	\$14,966	\$0	100.0%
191 LEGAL DEPARTMENT Total	\$70,000	\$25,000	\$95,000	\$80,034	\$14,966	\$0	100.0%
210 POLICE DEPARTMENT							
001 PERSONNEL SERVICES	\$3,222,729	\$0	\$3,222,729	\$3,156,506	\$0	\$66,223	97.9%
002 PURCHASE OF SERVICES	\$157,329	\$0	\$157,329	\$157,254	\$0	\$75	100.0%
004 SUPPLIES	\$110,100	-\$23,500	\$86,600	\$73,855	\$0	\$12,745	85.3%
007 OTHER CHARGES & EXPENSES	\$14,750	\$0	\$14,750	\$14,717	\$0	\$33	99.8%
008 CAPITAL OUTLAY	\$51,000	-\$5,500	\$45,500	\$45,175	\$0	\$325	99.3%
210 POLICE DEPARTMENT Total	\$3,555,908	-\$29,000	\$3,526,908	\$3,447,506	\$0	\$79,402	97.7%
220 FIRE DEPARTMENT							
001 PERSONNEL SERVICES	\$3,264,012	\$108,920	\$3,372,932	\$3,372,649	\$283	\$0	100.0%
002 PURCHASE OF SERVICES	\$183,000	\$15,000	\$198,000	\$195,322	\$2,678	\$0	100.0%
004 SUPPLIES	\$85,000	-\$15,000	\$70,000	\$69,720	\$0	\$280	99.6%
007 OTHER CHARGES & EXPENSES	\$5,450	\$0	\$5,450	\$5,337	\$0	\$113	97.9%
220 FIRE DEPARTMENT Total	\$3,537,462	\$108,920	\$3,646,382	\$3,643,029	\$2,961	\$393	100.0%
241 BUILDING DEPARTMENT							
001 PERSONNEL SERVICES	\$168,448	\$0	\$168,448	\$168,417	\$0	\$31	100.0%
241 BUILDING DEPARTMENT Total	\$168,448	\$0	\$168,448	\$168,417	\$0	\$31	100.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2017 ENCUMB.	REMAINING BUDGET	% USED
291 EMERGENCY MANAGEMENT							
001 PERSONNEL SERVICES	\$13,050	\$0	\$13,050	\$13,038	\$0	\$12	99.9%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$9,888	\$1,053	\$1,059	91.2%
004 SUPPLIES	\$1,100	\$0	\$1,100	\$800	\$0	\$300	72.7%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$188	\$0	\$1,812	9.4%
291 EMERGENCY MANAGEMENT Total	\$28,150	\$0	\$28,150	\$23,914	\$1,053	\$3,183	88.7%
292 ANIMAL CONTROL							
001 PERSONNEL SERVICES	\$49,010	\$4,651	\$53,661	\$50,112	\$0	\$3,549	93.4%
002 PURCHASE OF SERVICES	\$7,840	\$0	\$7,840	\$5,318	\$906	\$1,617	79.4%
004 SUPPLIES	\$2,290	\$0	\$2,290	\$1,677	\$0	\$613	73.2%
007 OTHER CHARGES & EXPENSES	\$300	\$0	\$300	\$300	\$0	\$0	100.0%
292 ANIMAL CONTROL Total	\$59,440	\$4,651	\$64,091	\$57,407	\$906	\$5,778	91.0%
293 PARKING CLERK DEPARTMENT							
001 PERSONNEL SERVICES	\$46,482	\$918	\$47,400	\$47,044	\$0	\$355	99.3%
293 PARKING CLERK DEPARTMENT Total	\$46,482	\$918	\$47,400	\$47,044	\$0	\$355	99.3%
300 SCHOOL DEPARTMENT							
002 PURCHASE OF SERVICES	\$27,402,232	-\$42,000	\$27,360,232	\$25,257,445	\$2,102,787	\$0	100.0%
300 SCHOOL DEPARTMENT Total	\$27,402,232	-\$42,000	\$27,360,232	\$25,257,445	\$2,102,787	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL							
002 PURCHASE OF SERVICES	\$55,000	\$0	\$55,000	\$36,500	\$0	\$18,500	66.4%
398 ESSEX NORTH SHORE TECH SCHOOL Total	\$55,000	\$0	\$55,000	\$36,500	\$0	\$18,500	66.4%
399 WHITTIER VO TECH SCHOOL							
002 PURCHASE OF SERVICES	\$427,368	\$0	\$427,368	\$427,368	\$0	\$0	100.0%
399 WHITTIER VO TECH SCHOOL Total	\$427,368	\$0	\$427,368	\$427,368	\$0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT							
001 PERSONNEL SERVICES	\$1,688,198	-\$40,145	\$1,648,053	\$1,629,845	\$0	\$18,208	98.9%
002 PURCHASE OF SERVICES	\$465,587	\$57,000	\$522,587	\$468,477	\$38,200	\$15,910	97.0%
004 SUPPLIES	\$247,865	\$30,000	\$277,865	\$262,785	\$7,100	\$7,980	97.1%
008 CAPITAL OUTLAY	\$280,740	\$0	\$280,740	\$280,545	\$0	\$195	99.9%
421 PUBLIC SERVICES DEPARTMENT Total	\$2,682,390	\$46,855	\$2,729,245	\$2,641,652	\$45,300	\$42,293	98.5%
423 SNOW & ICE							
001 PERSONNEL SERVICES	\$100,000	\$41,202	\$141,202	\$141,202	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$100,000	\$192,402	\$292,402	\$292,402	\$0	\$0	100.0%
423 SNOW & ICE Total	\$200,000	\$233,604	\$433,604	\$433,604	\$0	\$0	100.0%
510 HEALTH DEPARTMENT							
001 PERSONNEL SERVICES	\$170,432	\$818	\$171,249	\$171,009	\$0	\$240	99.9%
002 PURCHASE OF SERVICES	\$38,364	\$0	\$38,364	\$30,546	\$1,325	\$6,493	83.1%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$4,185	\$288	\$527	89.5%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$1,048	\$0	\$952	52.4%
510 HEALTH DEPARTMENT Total	\$215,795	\$818	\$216,613	\$206,788	\$1,613	\$8,212	96.2%
519 SUSTAINABILITY							
001 PERSONNEL SERVICES	\$89,766	\$12,928	\$102,693	\$97,749	\$0	\$4,945	95.2%
002 PURCHASE OF SERVICES	\$1,125,350	\$52,000	\$1,177,350	\$1,078,909	\$1,418	\$97,023	91.8%
004 SUPPLIES	\$900	\$0	\$900	\$834	\$0	\$66	92.7%
519 SUSTAINABILITY Total	\$1,216,016	\$64,928	\$1,280,943	\$1,177,492	\$1,418	\$102,033	92.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2017 ENCUMB.	REMAINING BUDGET	% USED
541 COUNCIL ON AGING							
001 PERSONNEL SERVICES	\$244,704	\$793	\$245,496	\$245,280	\$0	\$216	99.9%
002 PURCHASE OF SERVICES	\$29,500	\$0	\$29,500	\$22,427	\$1,732	\$5,341	81.9%
004 SUPPLIES	\$13,000	\$0	\$13,000	\$13,000	\$0	\$0	100.0%
541 COUNCIL ON AGING Total	\$287,204	\$793	\$287,996	\$280,707	\$1,732	\$5,557	98.1%
542 YOUTH SERVICES							
001 PERSONNEL SERVICES	\$184,721	\$0	\$184,721	\$178,133	\$0	\$6,588	96.4%
002 PURCHASE OF SERVICES	\$22,800	\$0	\$22,800	\$21,180	\$0	\$1,620	92.9%
007 OTHER CHARGES & EXPENSES	\$84,530	\$0	\$84,530	\$83,600	\$930	\$0	100.0%
542 YOUTH SERVICES Total	\$292,051	\$0	\$292,051	\$282,913	\$930	\$8,208	97.2%
543 VETERANS' DEPARTMENT							
001 PERSONNEL SERVICES	\$125,511	\$0	\$125,511	\$125,511	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$5,720	\$0	\$5,720	\$3,309	\$0	\$2,411	57.9%
007 OTHER CHARGES & EXPENSES	\$173,420	\$0	\$173,420	\$170,552	\$0	\$2,868	98.3%
543 VETERANS' DEPARTMENT Total	\$304,651	\$0	\$304,651	\$299,372	\$0	\$5,279	98.3%
610 LIBRARY DEPARTMENT							
001 PERSONNEL SERVICES	\$1,012,482	-\$20,000	\$992,482	\$986,134	\$0	\$6,349	99.4%
002 PURCHASE OF SERVICES	\$301,890	\$20,000	\$321,890	\$320,746	\$0	\$1,144	99.6%
610 LIBRARY DEPARTMENT Total	\$1,314,372	\$0	\$1,314,372	\$1,306,880	\$0	\$7,492	99.4%
630 PARKS COMMISSION							
001 PERSONNEL SERVICES	\$147,708	\$10,000	\$157,708	\$157,708	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$43,000	-\$10,000	\$33,000	\$32,712	\$288	\$0	100.0%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	100.0%
630 PARKS COMMISSION Total	\$195,708	\$0	\$195,708	\$195,419	\$288	\$0	100.0%
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	\$3,237,248	\$0	\$3,237,248	\$3,237,248	\$0	\$0	100.0%
710 DEBT EXCLUSION Total	\$3,237,248	\$0	\$3,237,248	\$3,237,248	\$0	\$0	100.0%
720 ORDINARY DEBT SERVICE							
009 DEBT SERVICE	\$871,592	\$0	\$871,592	\$870,427	\$0	\$1,165	99.9%
720 ORDINARY DEBT SERVICE Total	\$871,592	\$0	\$871,592	\$870,427	\$0	\$1,165	99.9%
911 RETIREMENT BOARD							
001 PERSONNEL SERVICES	\$3,752,884	\$26,906	\$3,779,790	\$3,779,790	\$0	\$0	100.0%
911 RETIREMENT BOARD Total	\$3,752,884	\$26,906	\$3,779,790	\$3,779,790	\$0	\$0	100.0%
914 INSURANCE GROUP							
001 PERSONNEL SERVICES	\$8,950,403	\$63,050	\$9,013,453	\$8,788,284	\$5,099	\$220,070	97.6%
914 INSURANCE GROUP Total	\$8,950,403	\$63,050	\$9,013,453	\$8,788,284	\$5,099	\$220,070	97.6%
921 COMMISSION ON DISABILITY							
001 PERSONNEL SERVICES	\$2,703	\$0	\$2,703	\$2,647	\$0	\$56	97.9%
921 COMMISSION ON DISABILITY Total	\$2,703	\$0	\$2,703	\$2,647	\$0	\$56	97.9%
001 GENERAL FUND Total	\$61,693,385	\$485,404	\$62,178,789	\$59,409,571	\$2,197,862	\$571,356	99.1%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	FY2017 ENCUMB.	REMAINING BUDGET	% USED
060 WATER ENTERPRISE FUND							
450 WATER DEPARTMENT							
001 PERSONNEL SERVICES	\$2,050,968	\$1,171	\$2,052,139	\$1,929,559	\$0	\$122,581	94.0%
002 PURCHASE OF SERVICES	\$786,601	\$0	\$786,601	\$714,687	\$33,424	\$38,489	95.1%
004 SUPPLIES	\$212,747	\$0	\$212,747	\$163,919	\$41,108	\$7,719	96.4%
007 OTHER CHARGES & EXPENSES	\$88,220	\$114,500	\$202,720	\$191,859	\$0	\$10,862	94.6%
008 CAPITAL OUTLAY	\$150,000	\$0	\$150,000	\$135,547	\$0	\$14,453	90.4%
009 DEBT SERVICE	\$1,854,876	\$0	\$1,854,876	\$1,842,622	\$0	\$12,254	99.3%
450 WATER DEPARTMENT Total	\$5,143,412	\$115,671	\$5,259,084	\$4,978,193	\$74,532	\$206,358	96.1%
060 WATER ENTERPRISE FUND Total	\$5,143,412	\$115,671	\$5,259,084	\$4,978,193	\$74,532	\$206,358	96.1%
061 SEWER ENTERPRISE FUND							
440 SEWER DEPARTMENT							
001 PERSONNEL SERVICES	\$2,206,831	\$1,171	\$2,208,002	\$2,081,494	\$0	\$126,508	94.3%
002 PURCHASE OF SERVICES	\$1,304,717	\$0	\$1,304,717	\$1,151,532	\$124,849	\$28,336	97.8%
004 SUPPLIES	\$302,868	\$0	\$302,868	\$220,786	\$48,273	\$33,809	88.8%
007 OTHER CHARGES & EXPENSES	\$73,900	\$130,765	\$204,665	\$196,287	\$0	\$8,378	95.9%
008 CAPITAL OUTLAY	\$266,000	\$0	\$266,000	\$168,488	\$5,485	\$92,027	65.4%
009 DEBT SERVICE	\$2,230,275	\$0	\$2,230,275	\$2,230,275	\$0	\$0	100.0%
440 SEWER DEPARTMENT Total	\$6,384,591	\$131,936	\$6,516,527	\$6,048,863	\$178,606	\$289,058	95.6%
061 SEWER ENTERPRISE FUND Total	\$6,384,591	\$131,936	\$6,516,527	\$6,048,863	\$178,606	\$289,058	95.6%
6520 HARBORMASTER ENTERPRISE FUND							
295 HARBORMASTER DEPARTMENT							
001 PERSONNEL SERVICES	\$249,164	\$0	\$249,164	\$241,820	\$0	\$7,343	97.1%
002 PURCHASE OF SERVICES	\$42,900	\$0	\$42,900	\$37,039	\$0	\$5,861	86.3%
004 SUPPLIES	\$18,200	\$0	\$18,200	\$17,995	\$0	\$205	98.9%
007 OTHER CHARGES & EXPENSES	\$6,075	\$0	\$6,075	\$6,075	\$0	\$0	100.0%
008 CAPITAL OUTLAY	\$50,000	\$0	\$50,000	\$49,508	\$0	\$492	99.0%
009 DEBT SERVICE	\$64,375	\$0	\$64,375	\$64,375	\$0	\$0	100.0%
010 OTHER FINANCING USES	\$0	\$0	\$0	\$0	\$0	\$0	
295 HARBORMASTER DEPARTMENT Total	\$430,714	\$0	\$430,714	\$416,812	\$0	\$13,902	96.8%
6520 HARBORMASTER ENTERPRISE FUND Total	\$430,714	\$0	\$430,714	\$416,812	\$0	\$13,902	96.8%
TOTAL BUDGETARY FUNDS	\$73,652,102	\$733,011	\$74,385,113	\$70,853,439	\$2,451,000	\$1,080,674	98.5%



City of Newburyport FY2017 Year-End Revenue Summary

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
001 GENERAL FUND				
412 REAL ESTATE TAX REVENUE	\$51,935,736	\$51,553,233	-\$382,503	99.3%
411 PER PROP TAX REVENUE	\$682,417	\$662,533	-\$19,884	97.1%
401 MOTOR VEHICLE EXCISE	\$2,350,000	\$2,707,801	\$357,801	115.2%
402 OTHER EXCISE	\$685,000	\$920,895	\$235,895	134.4%
403 PEN/INT ON TAX & EXCISE	\$320,000	\$296,694	-\$23,306	92.7%
404 PAYMENT IN LIEU TAXES	\$60,000	\$61,351	\$1,351	102.3%
410 FEES	\$400,000	\$342,048	-\$57,952	85.5%
416 OTHER DEPARTMENT REVENUE	\$55,000	\$64,393	\$9,393	117.1%
417 LICENSES/PERMITS	\$675,000	\$1,011,209	\$336,209	149.8%
419 FINES & FORFEITS	\$10,000	\$13,994	\$3,994	139.9%
420 INVESTMENT INCOME	\$130,000	\$205,378	\$75,378	158.0%
421 MISCELLANEOUS RECURRING	\$138,000	\$159,827	\$21,827	115.8%
422 MISCELLANEOUS NON-RECURRING	\$0	\$170,574	\$170,574	
460 STATE AID	\$4,169,379	\$4,311,955	\$142,576	103.4%
001 GENERAL FUND Total	<u>\$61,610,532</u>	<u>\$62,481,887</u>	<u>\$871,354</u>	<u>101.4%</u>
060 WATER ENTERPRISE FUND Total	<u>\$5,144,584</u>	<u>\$5,286,765</u>	<u>\$142,182</u>	<u>102.8%</u>
061 SEWER ENTERPRISE FUND Total	<u>\$6,385,762</u>	<u>\$6,469,521</u>	<u>\$83,759</u>	<u>101.3%</u>
6520 HARBORMASTER ENTERPRISE FUND Total	<u>\$430,714</u>	<u>\$498,615</u>	<u>\$67,901</u>	<u>115.8%</u>
TOTAL BUDGETARY FUNDS	<u>\$73,571,591</u>	<u>\$74,736,787</u>	<u>\$1,165,196</u>	<u>101.6%</u>



City of Newburyport

FY2017 Year-End Revenue by Source

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
001 GENERAL FUND				
412 REAL ESTATE TAX REVENUE				
REAL ESTATE TAX REVENUE	\$51,935,736	\$51,553,233	-\$382,503	99.3%
412 REAL ESTATE TAX REVENUE Total	\$51,935,736	\$51,553,233	-\$382,503	99.3%
411 PER PROP TAX REVENUE				
PERS PROP TAX REVENUE	\$682,417	\$662,533	-\$19,884	97.1%
411 PER PROP TAX REVENUE Total	\$682,417	\$662,533	-\$19,884	97.1%
401 MOTOR VEHICLE EXCISE				
MOTOR VEHICLE REVENUE	\$2,350,000	\$2,707,801	\$357,801	115.2%
401 MOTOR VEHICLE EXCISE Total	\$2,350,000	\$2,707,801	\$357,801	115.2%
402 OTHER EXCISE				
MEALS EXCISE	\$485,000	\$591,292	\$106,292	121.9%
CO MA ROOM OCCUPANCY	\$100,000	\$220,859	\$120,859	220.9%
CO MA URBAN REDEVELOPMENT	\$100,000	\$108,744	\$8,744	108.7%
402 OTHER EXCISE Total	\$685,000	\$920,895	\$235,895	134.4%
403 PEN/INT ON TAX & EXCISE				
INT/PEN PP/RE TAX REV	\$160,000	\$140,518	-\$19,482	87.8%
CO MA REG MOTOR VEHICLES	\$60,000	\$45,893	-\$14,107	76.5%
INT/PEN MV/BT EXCISE	\$60,000	\$71,783	\$11,783	119.6%
INT ON TAX TITLES	\$40,000	\$37,024	-\$2,976	92.6%
INT/PEN SA PI - SWR	\$0	\$778	\$778	
INT/PEN SA PI - WTR	\$0	\$620	\$620	
INT/PEN DEFERRED RE TAXES	\$0	\$0	\$0	
INT/PEN SA LOW ST	\$0	\$79	\$79	
403 PEN/INT ON TAX & EXCISE Total	\$320,000	\$296,694	-\$23,306	92.7%
404 PAYMENT IN LIEU TAXES				
PAYMENT IN LIEU TAXES	\$60,000	\$61,351	\$1,351	102.3%
404 PAYMENT IN LIEU TAXES Total	\$60,000	\$61,351	\$1,351	102.3%
410 FEES				
TAX TITLE REVENUE	\$260,000	\$196,109	-\$63,891	75.4%
FIRE MASTER BOX CONNECTION FEE	\$85,000	\$83,100	-\$1,900	97.8%
OFF DUTY FEES	\$25,000	\$33,327	\$8,327	133.3%
MUNICIPAL LIENS	\$23,000	\$23,900	\$900	103.9%
REGISTRY FEES	\$7,000	\$5,577	-\$1,423	79.7%
OTHER FEES	\$0	\$35	\$35	
410 FEES Total	\$400,000	\$342,048	-\$57,952	85.5%
416 OTHER DEPARTMENT REVENUE				
COPIES/RECORDINGS	\$47,000	\$50,738	\$3,738	108.0%
BUSINESS CERTIFICATES	\$5,000	\$8,610	\$3,610	172.2%

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
ZONING/ORDINANCES	\$3,000	\$5,045	\$2,045	168.2%
416 OTHER DEPARTMENT REVENUE Total	\$55,000	\$64,393	\$9,393	117.1%
417 LICENSES/PERMITS				
BLDG DEPT ALTERATION PERMITS	\$240,000	\$510,239	\$270,239	212.6%
LICENSE FEES	\$190,000	\$210,913	\$20,913	111.0%
BUILDING PERMITS	\$80,000	\$74,597	-\$5,403	93.2%
OTHER PERMITS	\$60,000	\$58,140	-\$1,860	96.9%
CLK PASSPORT	\$30,000	\$47,735	\$17,735	159.1%
BLDG DEPT OTHER PERMITS	\$25,900	\$25,513	-\$387	98.5%
FIRE PERMITS	\$15,000	\$16,840	\$1,840	112.3%
DOG LICENSES	\$11,500	\$12,565	\$1,065	109.3%
ROAD OPENING PERMIT DPW	\$10,000	\$28,672	\$18,672	286.7%
UTILITY CONTRACTORS LIC DPW	\$8,000	\$10,200	\$2,200	127.5%
MARRIAGE LICENSES	\$3,000	\$5,040	\$2,040	168.0%
AUCTION LIC/PERMITS	\$650	\$85	-\$565	13.1%
LICENSES/PERMITS DPW	\$500	\$4,405	\$3,905	881.0%
RAFFLE PERMITS	\$400	\$375	-\$25	93.8%
UTILITY PERMITS	\$50	\$5,380	\$5,330	10760.0%
OTHER LICENSES	\$0	-\$35	-\$35	
STORM WATER PERMIT FEES	\$0	\$544	\$544	
417 LICENSES/PERMITS Total	\$675,000	\$1,011,209	\$336,209	149.8%
419 FINES & FORFEITS				
COURT FINES	\$6,000	\$12,529	\$6,529	208.8%
PARKING FINES	\$4,000	\$1,465	-\$2,535	36.6%
419 FINES & FORFEITS Total	\$10,000	\$13,994	\$3,994	139.9%
420 INVESTMENT INCOME				
CO MA DIV MEDICAL ASSISTANCE	\$85,000	\$139,110	\$54,110	163.7%
INT ON INVESTMENTS	\$45,000	\$60,015	\$15,015	133.4%
SALE OF MUNICIPAL PROPERTY	\$0	\$2,000	\$2,000	
POL INCIDENT/ACCIDENTS	\$0	\$2,128	\$2,128	
CO MA EMERGENCY MANAGEMENT	\$0	\$2,125	\$2,125	
420 INVESTMENT INCOME Total	\$130,000	\$205,378	\$75,378	158.0%
421 MISCELLANEOUS RECURRING Total	\$138,000	\$159,827	\$21,827	115.8% *
422 MISCELLANEOUS NON-RECURRING Total	\$0	\$170,574	\$170,574	**
460 STATE AID Total	\$4,169,379	\$4,311,955	\$142,576	103.4%
001 GENERAL FUND Total	<u>\$61,610,532</u>	<u>\$62,481,887</u>	<u>\$871,354</u>	<u>101.4%</u>

	ESTIMATE	ACTUAL	OVER/(BELOW)	% OF ESTIMATE
060 WATER ENTERPRISE FUND				
UTILITY BILLING/METERS	\$4,849,584	\$4,916,336	\$66,752	101.4%
MISC FEES	\$200,000	\$246,335	\$46,335	123.2%
WATER LIENS	\$70,000	\$83,265	\$13,265	119.0%
PENALTIES/INTEREST	\$25,000	\$25,806	\$806	103.2%
MISC NON-RECURRING	\$0	\$15,023	\$15,023	
060 WATER ENTERPRISE FUND Total	<u>\$5,144,584</u>	<u>\$5,286,765</u>	<u>\$142,182</u>	<u>102.8%</u>
061 SEWER ENTERPRISE FUND				
UTILITY BILLING/METERS	\$6,185,762	\$6,076,738	-\$109,023	98.2%
SEWER LIENS	\$80,000	\$112,961	\$32,961	141.2%
MISC FEES	\$75,000	\$134,454	\$59,454	179.3%
PENALTIES/INTEREST	\$30,000	\$34,143	\$4,143	113.8%
INDUSTRIAL PRETREATMNT	\$15,000	\$13,007	-\$1,993	86.7%
MISC NON-RECURRING	\$0	\$98,217	\$98,217	
061 SEWER ENTERPRISE FUND Total	<u>\$6,385,762</u>	<u>\$6,469,521</u>	<u>\$83,759</u>	<u>101.3%</u>
6520 HARBORMASTER ENTERPRISE FUND				
WATERWAY PERMITS	\$135,000	\$164,803	\$29,803	122.1%
PLUM ISLAND PARKING	\$80,000	\$93,104	\$13,104	116.4%
WATERFRONT DOCKS	\$75,000	\$81,205	\$6,205	108.3%
BOAT EXCISE	\$70,714	\$73,589	\$2,875	104.1%
CASHMAN PARK	\$40,000	\$42,776	\$2,776	106.9%
VESSEL CHARGES	\$20,000	\$32,907	\$12,907	164.5%
PENALTIES/INTEREST	\$5,000	\$4,131	-\$869	82.6%
FISH PIER	\$3,000	\$5,200	\$2,200	173.3%
SHELLFISH PERMITS	\$2,000	\$700	-\$1,300	35.0%
VIOLATIONS	\$0	\$200	\$200	
6520 HARBORMASTER ENTERPRISE FUND Total	<u>\$430,714</u>	<u>\$498,615</u>	<u>\$67,901</u>	<u>115.8%</u>
TOTAL BUDGETARY FUNDS	<u>\$73,571,591</u>	<u>\$74,736,787</u>	<u>\$1,165,196</u>	<u>101.6%</u>

* 421 Miscellaneous Recurring Revenue: Cell tower lease payments (\$29,900), Veterans Services (\$89,208), Animal Control (\$15,000), FWS Refuge Revenue Sharing (\$25,719).

** 422 Miscellaneous Non-Recurring Revenue: FEMA Reimbursement (\$86,064), Bond Premiums (\$47,015), Unemployment Reimbursement (\$13,438), Prior Year Refund (\$10,034), Claimed Funds (\$8,648), Other Small One-Time Receipts (\$5,376).