



CITY OF NEWBURYPORT  
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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: January 23, 2018

Subject: FY2018 Mid-Year Budget Report

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Attached is the FY2018 Mid-Year Budget Report that includes a summary of budget expenditures for the period of July 1, 2017 through December 31, 2017. 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.

### **FY2018 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	64,138,927	34,098,369	30,040,558	53.2%
060 WATER ENTERPRISE FUND	5,107,870	2,651,843	2,456,027	51.9%
061 SEWER ENTERPRISE FUND	7,060,654	3,126,641	3,934,013	44.3%
6520 HARBORMASTER ENTERPRISE FUND	467,830	276,498	191,332	59.1%
<b>TOTAL BUDGETARY FUNDS</b>	<b><u>76,775,281</u></b>	<b><u>40,153,352</u></b>	<b><u>36,621,929</u></b>	<b><u>52.3%</u></b>

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

- **General Administration (70.6%):** A large component of this cost center is municipal insurance premiums, which are paid at the start of the fiscal year.
- **Information Technology (68.2%):** Licenses, including the license for the City's MUNIS financial software, are paid in July, resulting in higher expenditures in the first half.
- **Human Resources (63.4%):** Payment for workers compensation insurance is made at the start of the fiscal year.
- **Board of Registrar's (94.1%):** Elections work during the first half of the fiscal year largely expended this cost center.
- **Conservation Commission (91.7%):** Funding for minute takers is drawn first from the General Fund budget and then from the Wetlands Protection Fund.
- **Planning Board (91.7%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Zoning Board (97.2%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Essex North Shore Technical School (76.5%):** Tuition and transportation is paid in the first half of the fiscal year.
- **Whittier Tech Assessment (85.0%):** The assessment for the Whittier Technical Regional Vocational High School is paid throughout the year, with the majority of the assessment paid during the first half of the fiscal year.
- **Snow & Ice (71.2%):** Due to the variability of snow and ice conditions.
- **Historical Commission (66.7%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Ordinary Debt Service (81.5%):** 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 1<sup>st</sup>.

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.

### **FY2018 Mid-Year Revenue**

Total revenue for the budgetary funds is currently on target at 54% of estimates. The General Fund shows 53% of revenue collected and the Water and Sewer Enterprise Funds are currently exceeding 50% of their revenue estimates for FY2018. However, collections for the Harbormaster Enterprise Fund are trending below estimates at 45%. We will continue to monitor collections into the second half of the fiscal year. Below is a summary of the mid-year revenue by fund, which is broken out in greater detail in the reports that follow.

	<b>ESTIMATE</b>	<b>ACTUAL</b>	<b>REMAINING</b>	<b>% COLL.</b>
001 GENERAL FUND	64,310,893	34,030,874	30,280,019	52.9%
060 WATER ENTERPRISE FUND	5,107,870	3,063,440	2,044,430	60.0%
061 SEWER ENTERPRISE FUND	6,385,654	3,766,859	2,618,795	59.0%
6520 HARBORMASTER ENTERPRISE FUND	467,830	212,598	255,232	45.4%
<b>TOTAL BUDGETARY FUNDS</b>	<b><u>76,272,247</u></b>	<b><u>41,073,771</u></b>	<b><u>35,198,477</u></b>	<b><u>53.9%</u></b>

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

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<b>001 GENERAL FUND</b>						
111 CITY COUNCIL	\$67,444	\$0	\$67,444	\$36,027	\$31,417	53.4%
121 MAYOR'S DEPARTMENT	\$287,230	\$0	\$287,230	\$158,468	\$128,762	55.2%
129 GENERAL ADMINISTRATION	\$430,009	-\$76,212	\$353,797	\$249,724	\$104,073	70.6%
135 AUDITOR'S DEPARTMENT	\$321,417	\$0	\$321,417	\$180,896	\$140,520	56.3%
141 ASSESSORS DEPARTMENT	\$222,307	\$0	\$222,307	\$123,054	\$99,253	55.4%
145 TREASURER'S DEPARTMENT	\$296,266	\$0	\$296,266	\$157,657	\$139,609	52.9%
151 INFO TECHNOLOGY DEPT	\$308,813	\$0	\$308,813	\$210,718	\$98,095	68.2%
152 HUMAN RESOURCES	\$291,732	\$0	\$291,732	\$184,843	\$106,888	63.4%
161 CITY CLERK'S DEPARTMENT	\$252,997	\$0	\$252,997	\$135,758	\$117,240	53.7%
163 BOARD OF REGISTRARS	\$44,165	\$0	\$44,165	\$41,542	\$2,623	94.1%
165 LICENSE COMMISSION	\$6,340	\$0	\$6,340	\$3,670	\$2,670	57.9%
171 CONSERVATION COMMISSION	\$1,800	\$0	\$1,800	\$1,650	\$150	91.7%
175 PLANNING BOARD	\$1,800	\$0	\$1,800	\$1,650	\$150	91.7%
176 ZONING BOARD	\$1,800	\$0	\$1,800	\$1,750	\$50	97.2%
182 PLANNING & DEVELOPMENT	\$319,798	\$0	\$319,798	\$164,306	\$155,492	51.4%
191 LEGAL DEPARTMENT	\$70,000	\$0	\$70,000	\$26,405	\$43,595	37.7%
210 POLICE DEPARTMENT	\$3,588,935	\$76,212	\$3,665,147	\$1,992,796	\$1,672,352	54.4%
220 FIRE DEPARTMENT	\$3,644,887	\$0	\$3,644,887	\$2,005,368	\$1,639,519	55.0%
241 BUILDING DEPARTMENT	\$178,038	\$0	\$178,038	\$92,614	\$85,424	52.0%
291 EMERGENCY MANAGEMENT	\$29,100	\$0	\$29,100	\$11,974	\$17,126	41.1%
292 ANIMAL CONTROL	\$65,327	\$0	\$65,327	\$33,885	\$31,442	51.9%
293 PARKING CLERK DEPARTMENT	\$48,153	\$0	\$48,153	\$26,207	\$21,945	54.4%
300 SCHOOL DEPARTMENT	\$28,651,701	\$0	\$28,651,701	\$12,959,813	\$15,691,888	45.2%
398 ESSEX NORTH SHORE TECH SCHOOL	\$73,000	\$0	\$73,000	\$55,818	\$17,182	76.5%
399 WHITTIER VO TECH SCHOOL	\$568,149	\$0	\$568,149	\$482,926	\$85,223	85.0%
421 PUBLIC SERVICES DEPARTMENT	\$2,841,055	\$78,223	\$2,919,278	\$1,370,094	\$1,549,184	46.9%
423 SNOW & ICE	\$200,000	\$0	\$200,000	\$142,494	\$57,506	71.2%
510 HEALTH DEPARTMENT	\$218,045	\$0	\$218,045	\$118,671	\$99,374	54.4%
519 SUSTAINABILITY	\$1,221,369	\$40,000	\$1,261,369	\$598,224	\$663,145	47.4%
541 COUNCIL ON AGING	\$303,633	\$0	\$303,633	\$160,990	\$142,644	53.0%
542 YOUTH SERVICES	\$279,604	\$0	\$279,604	\$157,848	\$121,756	56.5%
543 VETERANS' DEPARTMENT	\$305,761	\$0	\$305,761	\$151,984	\$153,776	49.7%
610 LIBRARY DEPARTMENT	\$1,352,886	\$0	\$1,352,886	\$762,085	\$590,801	56.3%
630 PARKS COMMISSION	\$206,367	\$0	\$206,367	\$103,670	\$102,697	50.2%
691 HISTORICAL COMMISSION	\$1,800	\$0	\$1,800	\$1,200	\$600	66.7%
710 DEBT EXCLUSION	\$3,166,609	\$0	\$3,166,609	\$1,338,226	\$1,828,384	42.3%
720 ORDINARY DEBT SERVICE	\$820,282	\$0	\$820,282	\$668,314	\$151,967	81.5%
911 RETIREMENT BOARD	\$3,924,742	\$0	\$3,924,742	\$3,924,203	\$539	100.0%
914 INSURANCE GROUP	\$9,404,704	\$0	\$9,404,704	\$5,259,369	\$4,145,335	55.9%
921 COMMISSION ON DISABILITY	\$2,640	\$0	\$2,640	\$1,478	\$1,162	56.0%
<b>001 GENERAL FUND Total</b>	<b>\$64,020,704</b>	<b>\$118,223</b>	<b>\$64,138,927</b>	<b>\$34,098,369</b>	<b>\$30,041,558</b>	<b>53.2%</b>
<b>060 WATER ENTERPRISE FUND Total</b>	<b>\$5,107,870</b>	<b>\$0</b>	<b>\$5,107,870</b>	<b>\$2,651,843</b>	<b>\$2,456,027</b>	<b>51.9%</b>
<b>061 SEWER ENTERPRISE FUND Total</b>	<b>\$7,060,654</b>	<b>\$0</b>	<b>\$7,060,654</b>	<b>\$3,126,641</b>	<b>\$3,934,013</b>	<b>44.3%</b>
<b>6520 HARBORMASTER ENTERPRISE FUND Total</b>	<b>\$467,830</b>	<b>\$0</b>	<b>\$467,830</b>	<b>\$276,498</b>	<b>\$191,332</b>	<b>59.1%</b>
<b>Grand Total</b>	<b>\$76,657,058</b>	<b>\$118,223</b>	<b>\$76,775,281</b>	<b>\$40,153,352</b>	<b>\$36,622,929</b>	<b>52.3%</b>



# City of Newburyport

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<b>001 GENERAL FUND</b>						
<b>111 CITY COUNCIL</b>						
001 PERSONNEL SERVICES	\$60,944	\$0	\$60,944	\$30,655	\$30,289	50.3%
002 PURCHASE OF SERVICES	\$6,500	\$0	\$6,500	\$5,372	\$1,128	82.6%
<b>111 CITY COUNCIL Total</b>	<b>\$67,444</b>	<b>\$0</b>	<b>\$67,444</b>	<b>\$36,027</b>	<b>\$31,417</b>	<b>53.4%</b>
<b>121 MAYOR'S DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$232,230	\$0	\$232,230	\$124,599	\$107,630	53.7%
002 PURCHASE OF SERVICES	\$40,000	\$0	\$40,000	\$21,538	\$18,462	53.8%
007 OTHER CHARGES & EXPENSES	\$15,000	\$0	\$15,000	\$12,330	\$2,670	82.2%
<b>121 MAYOR'S DEPARTMENT Total</b>	<b>\$287,230</b>	<b>\$0</b>	<b>\$287,230</b>	<b>\$158,468</b>	<b>\$128,762</b>	<b>55.2%</b>
<b>129 GENERAL ADMINISTRATION</b>						
001 PERSONNEL SERVICES	\$13,500	\$0	\$13,500	\$7,541	\$5,959	55.9%
002 PURCHASE OF SERVICES	\$150,500	\$0	\$150,500	\$65,426	\$85,074	43.5%
004 SUPPLIES	\$9,000	\$0	\$9,000	\$6,415	\$2,585	71.3%
007 OTHER CHARGES & EXPENSES	\$257,009	-\$76,212	\$180,797	\$170,342	\$10,455	94.2%
<b>129 GENERAL ADMINISTRATION Total</b>	<b>\$430,009</b>	<b>-\$76,212</b>	<b>\$353,797</b>	<b>\$249,724</b>	<b>\$104,073</b>	<b>70.6%</b>
<b>135 AUDITOR'S DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$272,927	\$0	\$272,927	\$148,588	\$124,338	54.4%
002 PURCHASE OF SERVICES	\$46,500	\$0	\$46,500	\$31,118	\$15,383	66.9%
004 SUPPLIES	\$1,500	\$0	\$1,500	\$736	\$764	49.0%
007 OTHER CHARGES & EXPENSES	\$490	\$0	\$490	\$455	\$35	92.9%
<b>135 AUDITOR'S DEPARTMENT Total</b>	<b>\$321,417</b>	<b>\$0</b>	<b>\$321,417</b>	<b>\$180,896</b>	<b>\$140,520</b>	<b>56.3%</b>
<b>141 ASSESSORS DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$202,562	\$0	\$202,562	\$108,783	\$93,779	53.7%
002 PURCHASE OF SERVICES	\$15,720	\$0	\$15,720	\$12,570	\$3,150	80.0%
004 SUPPLIES	\$3,325	\$0	\$3,325	\$1,221	\$2,104	36.7%
007 OTHER CHARGES & EXPENSES	\$700	\$0	\$700	\$480	\$220	68.6%
<b>141 ASSESSORS DEPARTMENT Total</b>	<b>\$222,307</b>	<b>\$0</b>	<b>\$222,307</b>	<b>\$123,054</b>	<b>\$99,253</b>	<b>55.4%</b>
<b>145 TREASURER'S DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$251,916	\$0	\$251,916	\$136,721	\$115,195	54.3%
002 PURCHASE OF SERVICES	\$38,700	\$0	\$38,700	\$18,011	\$21,689	44.0%
004 SUPPLIES	\$3,800	\$0	\$3,800	\$1,274	\$2,526	33.5%
007 OTHER CHARGES & EXPENSES	\$1,850	\$0	\$1,850	\$1,650	\$200	89.2%
<b>145 TREASURER'S DEPARTMENT Total</b>	<b>\$296,266</b>	<b>\$0</b>	<b>\$296,266</b>	<b>\$157,657</b>	<b>\$139,609</b>	<b>52.9%</b>
<b>151 INFO TECHNOLOGY DEPT</b>						
001 PERSONNEL SERVICES	\$92,928	\$0	\$92,928	\$46,464	\$46,464	50.0%
002 PURCHASE OF SERVICES	\$213,885	\$0	\$213,885	\$163,138	\$50,747	76.3%
004 SUPPLIES	\$2,000	\$0	\$2,000	\$1,116	\$884	55.8%
<b>151 INFO TECHNOLOGY DEPT Total</b>	<b>\$308,813</b>	<b>\$0</b>	<b>\$308,813</b>	<b>\$210,718</b>	<b>\$98,095</b>	<b>68.2%</b>



# City of Newburyport

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<b>152 HUMAN RESOURCES</b>						
001 PERSONNEL SERVICES	\$146,369	\$0	\$146,369	\$78,814	\$67,555	53.8%
002 PURCHASE OF SERVICES	\$143,663	\$0	\$143,663	\$104,741	\$38,922	72.9%
004 SUPPLIES	\$1,500	\$0	\$1,500	\$1,088	\$412	72.6%
007 OTHER CHARGES & EXPENSES	\$200	\$0	\$200	\$200	\$0	100.0%
<b>152 HUMAN RESOURCES Total</b>	<b>\$291,732</b>	<b>\$0</b>	<b>\$291,732</b>	<b>\$184,843</b>	<b>\$106,888</b>	<b>63.4%</b>
<b>161 CITY CLERK'S DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$240,897	\$0	\$240,897	\$129,260	\$111,637	53.7%
002 PURCHASE OF SERVICES	\$12,100	\$0	\$12,100	\$6,498	\$5,602	53.7%
<b>161 CITY CLERK'S DEPARTMENT Total</b>	<b>\$252,997</b>	<b>\$0</b>	<b>\$252,997</b>	<b>\$135,758</b>	<b>\$117,240</b>	<b>53.7%</b>
<b>163 BOARD OF REGISTRARS</b>						
001 PERSONNEL SERVICES	\$4,165	\$0	\$4,165	\$2,207	\$1,958	53.0%
007 OTHER CHARGES & EXPENSES	\$40,000	\$0	\$40,000	\$39,335	\$665	98.3%
<b>163 BOARD OF REGISTRARS Total</b>	<b>\$44,165</b>	<b>\$0</b>	<b>\$44,165</b>	<b>\$41,542</b>	<b>\$2,623</b>	<b>94.1%</b>
<b>165 LICENSE COMMISSION</b>						
001 PERSONNEL SERVICES	\$5,340	\$0	\$5,340	\$3,115	\$2,225	58.3%
007 OTHER CHARGES & EXPENSES	\$1,000	\$0	\$1,000	\$555	\$445	55.5%
<b>165 LICENSE COMMISSION Total</b>	<b>\$6,340</b>	<b>\$0</b>	<b>\$6,340</b>	<b>\$3,670</b>	<b>\$2,670</b>	<b>57.9%</b>
<b>171 CONSERVATION COMMISSION</b>						
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,650	\$150	91.7%
<b>171 CONSERVATION COMMISSION Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,650</b>	<b>\$150</b>	<b>91.7%</b>
<b>175 PLANNING BOARD</b>						
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,650	\$150	91.7%
<b>175 PLANNING BOARD Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,650</b>	<b>\$150</b>	<b>91.7%</b>
<b>176 ZONING BOARD</b>						
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,750	\$50	97.2%
<b>176 ZONING BOARD Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,750</b>	<b>\$50</b>	<b>97.2%</b>
<b>182 PLANNING &amp; DEVELOPMENT</b>						
001 PERSONNEL SERVICES	\$303,248	\$0	\$303,248	\$160,864	\$142,384	53.0%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$0	\$12,000	0.0%
004 SUPPLIES	\$4,550	\$0	\$4,550	\$3,442	\$1,108	75.6%
<b>182 PLANNING &amp; DEVELOPMENT Total</b>	<b>\$319,798</b>	<b>\$0</b>	<b>\$319,798</b>	<b>\$164,306</b>	<b>\$155,492</b>	<b>51.4%</b>
<b>191 LEGAL DEPARTMENT</b>						
002 PURCHASE OF SERVICES	\$70,000	\$0	\$70,000	\$26,405	\$43,595	37.7%
<b>191 LEGAL DEPARTMENT Total</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$26,405</b>	<b>\$43,595</b>	<b>37.7%</b>
<b>210 POLICE DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$3,256,523	\$76,212	\$3,332,735	\$1,840,751	\$1,491,985	55.2%
002 PURCHASE OF SERVICES	\$167,062	\$0	\$167,062	\$78,495	\$88,567	47.0%



# City of Newburyport

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
004 SUPPLIES	\$89,600	\$0	\$89,600	\$28,621	\$60,979	31.9%
007 OTHER CHARGES & EXPENSES	\$14,750	\$0	\$14,750	\$11,030	\$3,720	74.8%
008 CAPITAL OUTLAY	\$61,000	\$0	\$61,000	\$33,899	\$27,101	55.6%
<b>210 POLICE DEPARTMENT Total</b>	<b>\$3,588,935</b>	<b>\$76,212</b>	<b>\$3,665,147</b>	<b>\$1,992,796</b>	<b>\$1,672,352</b>	<b>54.4%</b>
<b>220 FIRE DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$3,411,437	\$0	\$3,411,437	\$1,895,033	\$1,516,404	55.5%
002 PURCHASE OF SERVICES	\$171,500	\$0	\$171,500	\$76,183	\$95,317	44.4%
004 SUPPLIES	\$56,500	\$0	\$56,500	\$31,452	\$25,048	55.7%
007 OTHER CHARGES & EXPENSES	\$5,450	\$0	\$5,450	\$2,700	\$2,750	49.5%
<b>220 FIRE DEPARTMENT Total</b>	<b>\$3,644,887</b>	<b>\$0</b>	<b>\$3,644,887</b>	<b>\$2,005,368</b>	<b>\$1,639,519</b>	<b>55.0%</b>
<b>241 BUILDING DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$177,038	\$0	\$177,038	\$92,550	\$84,488	52.3%
002 PURCHASE OF SERVICES	\$1,000	\$0	\$1,000	\$64	\$936	6.4%
<b>241 BUILDING DEPARTMENT Total</b>	<b>\$178,038</b>	<b>\$0</b>	<b>\$178,038</b>	<b>\$92,614</b>	<b>\$85,424</b>	<b>52.0%</b>
<b>291 EMERGENCY MANAGEMENT</b>						
001 PERSONNEL SERVICES	\$14,000	\$0	\$14,000	\$8,923	\$5,077	63.7%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$2,431	\$9,569	20.3%
004 SUPPLIES	\$1,100	\$0	\$1,100	\$621	\$479	56.4%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$0	\$2,000	0.0%
<b>291 EMERGENCY MANAGEMENT Total</b>	<b>\$29,100</b>	<b>\$0</b>	<b>\$29,100</b>	<b>\$11,974</b>	<b>\$17,126</b>	<b>41.1%</b>
<b>292 ANIMAL CONTROL</b>						
001 PERSONNEL SERVICES	\$54,897	\$0	\$54,897	\$30,667	\$24,230	55.9%
002 PURCHASE OF SERVICES	\$7,840	\$0	\$7,840	\$2,103	\$5,737	26.8%
004 SUPPLIES	\$2,290	\$0	\$2,290	\$814	\$1,476	35.6%
007 OTHER CHARGES & EXPENSES	\$300	\$0	\$300	\$300	\$0	100.0%
<b>292 ANIMAL CONTROL Total</b>	<b>\$65,327</b>	<b>\$0</b>	<b>\$65,327</b>	<b>\$33,885</b>	<b>\$31,442</b>	<b>51.9%</b>
<b>293 PARKING CLERK DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$48,153	\$0	\$48,153	\$26,207	\$21,945	54.4%
<b>293 PARKING CLERK DEPARTMENT Total</b>	<b>\$48,153</b>	<b>\$0</b>	<b>\$48,153</b>	<b>\$26,207</b>	<b>\$21,945</b>	<b>54.4%</b>
<b>300 SCHOOL DEPARTMENT</b>						
002 PURCHASE OF SERVICES	\$28,651,701	\$0	\$28,651,701	\$12,959,813	\$15,691,888	45.2%
<b>300 SCHOOL DEPARTMENT Total</b>	<b>\$28,651,701</b>	<b>\$0</b>	<b>\$28,651,701</b>	<b>\$12,959,813</b>	<b>\$15,691,888</b>	<b>45.2%</b>
<b>398 ESSEX NORTH SHORE TECH SCHOOL</b>						
002 PURCHASE OF SERVICES	\$73,000	\$0	\$73,000	\$55,818	\$17,182	76.5%
<b>398 ESSEX NORTH SHORE TECH SCHOOL Total</b>	<b>\$73,000</b>	<b>\$0</b>	<b>\$73,000</b>	<b>\$55,818</b>	<b>\$17,182</b>	<b>76.5%</b>
<b>399 WHITTIER VO TECH SCHOOL</b>						
002 PURCHASE OF SERVICES	\$568,149	\$0	\$568,149	\$482,926	\$85,223	85.0%
<b>399 WHITTIER VO TECH SCHOOL Total</b>	<b>\$568,149</b>	<b>\$0</b>	<b>\$568,149</b>	<b>\$482,926</b>	<b>\$85,223</b>	<b>85.0%</b>



# City of Newburyport

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<b>421 PUBLIC SERVICES DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$1,806,956	\$0	\$1,806,956	\$925,595	\$881,360	51.2%
002 PURCHASE OF SERVICES	\$482,337	\$78,223	\$560,560	\$268,271	\$292,289	47.9%
004 SUPPLIES	\$258,475	\$0	\$258,475	\$168,323	\$90,152	65.1%
008 CAPITAL OUTLAY	\$293,287	\$0	\$293,287	\$7,904	\$285,383	2.7%
<b>421 PUBLIC SERVICES DEPARTMENT Total</b>	<b>\$2,841,055</b>	<b>\$78,223</b>	<b>\$2,919,278</b>	<b>\$1,370,094</b>	<b>\$1,549,184</b>	<b>46.9%</b>
<b>423 SNOW &amp; ICE</b>						
001 PERSONNEL SERVICES	\$100,000	\$0	\$100,000	\$39,166	\$60,834	39.2%
002 PURCHASE OF SERVICES	\$100,000	\$0	\$100,000	\$103,328	-\$3,328	103.3%
<b>423 SNOW &amp; ICE Total</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$142,494</b>	<b>\$57,506</b>	<b>71.2%</b>
<b>510 HEALTH DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$174,181	\$0	\$174,181	\$102,824	\$71,358	59.0%
002 PURCHASE OF SERVICES	\$38,364	\$0	\$38,364	\$13,592	\$24,772	35.4%
004 SUPPLIES	\$4,500	\$0	\$4,500	\$1,786	\$2,714	39.7%
007 OTHER CHARGES & EXPENSES	\$1,000	\$0	\$1,000	\$470	\$530	47.0%
<b>510 HEALTH DEPARTMENT Total</b>	<b>\$218,045</b>	<b>\$0</b>	<b>\$218,045</b>	<b>\$118,671</b>	<b>\$99,374</b>	<b>54.4%</b>
<b>519 SUSTAINABILITY</b>						
001 PERSONNEL SERVICES	\$94,869	\$0	\$94,869	\$56,566	\$38,303	59.6%
002 PURCHASE OF SERVICES	\$1,125,500	\$40,000	\$1,165,500	\$540,970	\$624,530	46.4%
004 SUPPLIES	\$1,000	\$0	\$1,000	\$688	\$312	68.8%
<b>519 SUSTAINABILITY Total</b>	<b>\$1,221,369</b>	<b>\$40,000</b>	<b>\$1,261,369</b>	<b>\$598,224</b>	<b>\$663,145</b>	<b>47.4%</b>
<b>541 COUNCIL ON AGING</b>						
001 PERSONNEL SERVICES	\$266,133	\$0	\$266,133	\$141,476	\$124,657	53.2%
002 PURCHASE OF SERVICES	\$24,500	\$0	\$24,500	\$13,585	\$10,915	55.4%
004 SUPPLIES	\$13,000	\$0	\$13,000	\$5,928	\$7,072	45.6%
<b>541 COUNCIL ON AGING Total</b>	<b>\$303,633</b>	<b>\$0</b>	<b>\$303,633</b>	<b>\$160,990</b>	<b>\$142,644</b>	<b>53.0%</b>
<b>542 YOUTH SERVICES</b>						
001 PERSONNEL SERVICES	\$169,643	\$0	\$169,643	\$90,962	\$78,682	53.6%
002 PURCHASE OF SERVICES	\$24,300	\$0	\$24,300	\$14,028	\$10,273	57.7%
007 OTHER CHARGES & EXPENSES	\$85,661	\$0	\$85,661	\$52,859	\$32,802	61.7%
<b>542 YOUTH SERVICES Total</b>	<b>\$279,604</b>	<b>\$0</b>	<b>\$279,604</b>	<b>\$157,848</b>	<b>\$121,756</b>	<b>56.5%</b>
<b>543 VETERANS' DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$126,621	\$0	\$126,621	\$68,314	\$58,307	54.0%
002 PURCHASE OF SERVICES	\$5,720	\$0	\$5,720	\$1,049	\$4,671	18.3%
007 OTHER CHARGES & EXPENSES	\$173,420	\$0	\$173,420	\$82,621	\$90,799	47.6%
<b>543 VETERANS' DEPARTMENT Total</b>	<b>\$305,761</b>	<b>\$0</b>	<b>\$305,761</b>	<b>\$151,984</b>	<b>\$153,776</b>	<b>49.7%</b>
<b>610 LIBRARY DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$1,010,311	\$0	\$1,010,311	\$539,073	\$471,237	53.4%
002 PURCHASE OF SERVICES	\$342,575	\$0	\$342,575	\$223,012	\$119,563	65.1%
<b>610 LIBRARY DEPARTMENT Total</b>	<b>\$1,352,886</b>	<b>\$0</b>	<b>\$1,352,886</b>	<b>\$762,085</b>	<b>\$590,801</b>	<b>56.3%</b>





# City of Newburyport

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<b>630 PARKS COMMISSION</b>						
001 PERSONNEL SERVICES	\$160,967	\$0	\$160,967	\$82,635	\$78,333	51.3%
002 PURCHASE OF SERVICES	\$40,400	\$0	\$40,400	\$16,749	\$23,651	41.5%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$4,287	\$713	85.7%
<b>630 PARKS COMMISSION Total</b>	<b>\$206,367</b>	<b>\$0</b>	<b>\$206,367</b>	<b>\$103,670</b>	<b>\$102,697</b>	<b>50.2%</b>
<b>691 HISTORICAL COMMISSION</b>						
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,200	\$600	66.7%
<b>691 HISTORICAL COMMISSION Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,200</b>	<b>\$600</b>	<b>66.7%</b>
<b>710 DEBT EXCLUSION</b>						
009 DEBT SERVICE	\$3,166,609	\$0	\$3,166,609	\$1,338,226	\$1,828,384	42.3%
<b>710 DEBT EXCLUSION Total</b>	<b>\$3,166,609</b>	<b>\$0</b>	<b>\$3,166,609</b>	<b>\$1,338,226</b>	<b>\$1,828,384</b>	<b>42.3%</b>
<b>720 ORDINARY DEBT SERVICE</b>						
009 DEBT SERVICE	\$820,282	\$0	\$820,282	\$668,314	\$151,967	81.5%
<b>720 ORDINARY DEBT SERVICE Total</b>	<b>\$820,282</b>	<b>\$0</b>	<b>\$820,282</b>	<b>\$668,314</b>	<b>\$151,967</b>	<b>81.5%</b>
<b>911 RETIREMENT BOARD</b>						
001 PERSONNEL SERVICES	\$3,924,742	\$0	\$3,924,742	\$3,924,203	\$539	100.0%
<b>911 RETIREMENT BOARD Total</b>	<b>\$3,924,742</b>	<b>\$0</b>	<b>\$3,924,742</b>	<b>\$3,924,203</b>	<b>\$539</b>	<b>100.0%</b>
<b>914 INSURANCE GROUP</b>						
001 PERSONNEL SERVICES	\$9,404,704	\$0	\$9,404,704	\$5,259,369	\$4,145,335	55.9%
<b>914 INSURANCE GROUP Total</b>	<b>\$9,404,704</b>	<b>\$0</b>	<b>\$9,404,704</b>	<b>\$5,259,369</b>	<b>\$4,145,335</b>	<b>55.9%</b>
<b>921 COMMISSION ON DISABILITY</b>						
001 PERSONNEL SERVICES	\$2,640	\$0	\$2,640	\$1,478	\$1,162	56.0%
<b>921 COMMISSION ON DISABILITY Total</b>	<b>\$2,640</b>	<b>\$0</b>	<b>\$2,640</b>	<b>\$1,478</b>	<b>\$1,162</b>	<b>56.0%</b>
<b>001 GENERAL FUND Total</b>	<b>\$64,020,704</b>	<b>\$118,223</b>	<b>\$64,138,927</b>	<b>\$34,098,369</b>	<b>\$30,041,558</b>	<b>53.2%</b>



# City of Newburyport

## FY2018 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<b>060 WATER ENTERPRISE FUND</b>						
<b>450 WATER DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$2,094,011	\$0	\$2,094,011	\$1,223,401	\$870,610	58.4%
002 PURCHASE OF SERVICES	\$887,251	\$0	\$887,251	\$354,178	\$533,073	39.9%
004 SUPPLIES	\$186,147	\$0	\$186,147	\$76,138	\$110,008	40.9%
007 OTHER CHARGES & EXPENSES	\$93,724	\$0	\$93,724	\$75,721	\$18,004	80.8%
008 CAPITAL OUTLAY	\$161,000	\$0	\$161,000	\$44,728	\$116,273	27.8%
009 DEBT SERVICE	\$1,685,738	\$0	\$1,685,738	\$877,678	\$808,060	52.1%
<b>450 WATER DEPARTMENT Total</b>	<b><u>\$5,107,870</u></b>	<b><u>\$0</u></b>	<b><u>\$5,107,870</u></b>	<b><u>\$2,651,843</u></b>	<b><u>\$2,456,027</u></b>	<b><u>51.9%</u></b>
<b>060 WATER ENTERPRISE FUND Total</b>	<b><u>\$5,107,870</u></b>	<b><u>\$0</u></b>	<b><u>\$5,107,870</u></b>	<b><u>\$2,651,843</u></b>	<b><u>\$2,456,027</u></b>	<b><u>51.9%</u></b>
<b>061 SEWER ENTERPRISE FUND</b>						
<b>440 SEWER DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$2,227,056	\$0	\$2,227,056	\$1,306,008	\$921,049	58.6%
002 PURCHASE OF SERVICES	\$1,326,920	\$0	\$1,326,920	\$459,710	\$867,210	34.6%
004 SUPPLIES	\$315,978	\$0	\$315,978	\$123,690	\$192,288	39.1%
007 OTHER CHARGES & EXPENSES	\$79,375	\$0	\$79,375	\$64,678	\$14,697	81.5%
008 CAPITAL OUTLAY	\$275,000	\$0	\$275,000	\$66,402	\$208,598	24.1%
009 DEBT SERVICE	\$2,836,325	\$0	\$2,836,325	\$1,106,154	\$1,730,171	39.0%
<b>440 SEWER DEPARTMENT Total</b>	<b><u>\$7,060,654</u></b>	<b><u>\$0</u></b>	<b><u>\$7,060,654</u></b>	<b><u>\$3,126,641</u></b>	<b><u>\$3,934,013</u></b>	<b><u>44.3%</u></b>
<b>061 SEWER ENTERPRISE FUND Total</b>	<b><u>\$7,060,654</u></b>	<b><u>\$0</u></b>	<b><u>\$7,060,654</u></b>	<b><u>\$3,126,641</u></b>	<b><u>\$3,934,013</u></b>	<b><u>44.3%</u></b>
<b>6520 HARBORMASTER ENTERPRISE FUND</b>						
<b>295 HARBORMASTER DEPARTMENT</b>						
001 PERSONNEL SERVICES	\$268,039	\$0	\$268,039	\$173,637	\$94,402	64.8%
002 PURCHASE OF SERVICES	\$50,050	\$0	\$50,050	\$14,082	\$35,968	28.1%
004 SUPPLIES	\$18,700	\$0	\$18,700	\$9,483	\$9,217	50.7%
007 OTHER CHARGES & EXPENSES	\$11,000	\$0	\$11,000	\$7,378	\$3,622	67.1%
008 CAPITAL OUTLAY	\$50,000	\$0	\$50,000	\$15,144	\$34,856	30.3%
009 DEBT SERVICE	\$70,041	\$0	\$70,041	\$56,774	\$13,267	81.1%
<b>295 HARBORMASTER DEPARTMENT Total</b>	<b><u>\$467,830</u></b>	<b><u>\$0</u></b>	<b><u>\$467,830</u></b>	<b><u>\$276,498</u></b>	<b><u>\$191,332</u></b>	<b><u>59.1%</u></b>
<b>6520 HARBORMASTER ENTERPRISE FUND Total</b>	<b><u>\$467,830</u></b>	<b><u>\$0</u></b>	<b><u>\$467,830</u></b>	<b><u>\$276,498</u></b>	<b><u>\$191,332</u></b>	<b><u>59.1%</u></b>
<b>Grand Total</b>	<b><u>\$76,657,058</u></b>	<b><u>\$118,223</u></b>	<b><u>\$76,775,281</u></b>	<b><u>\$40,153,352</u></b>	<b><u>\$36,622,929</u></b>	<b><u>52.3%</u></b>



# City of Newburyport FY2018 Mid-Year Revenue Summary

CATEGORY	FY 2017 Mid-Year Revenue				FY 2018 Mid-Year Revenue				FY17 vs. FY18 +/-	
	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	\$	%
<b>Tax Revenue</b>										
Real Estate Tax	52,342,090	26,522,344	25,819,746	50.7%	54,348,166	29,420,922	24,927,244	54.1%	2,898,578	10.9% ↑
Personal Property Tax	682,417	316,593	365,824	46.4%	663,951	354,350	309,600	53.4%	37,757	11.9% ↑
<b>Total Tax Revenue</b>	<b>53,024,507</b>	<b>26,838,938</b>	<b>26,185,569</b>	<b>50.6%</b>	<b>55,012,117</b>	<b>29,775,273</b>	<b>25,236,844</b>	<b>54.1%</b>	<b>2,936,335</b>	<b>10.9% ↑</b>
<b>Local Receipts</b>										
Motor Vehicle Excise (1)	2,350,000	390,122	1,959,878	16.6%	2,450,000	360,175	2,089,825	14.7%	(29,946)	-7.7% ↓
Room Occupancy Excise	115,000	156,354	(41,354)	136.0%	220,000	152,952	67,048	69.5%	(3,402)	-2.2% ↓
Meals Excise	485,000	333,065	151,935	68.7%	525,000	361,605	163,395	68.9%	28,540	8.6% ↑
Other Excise (2)	100,000	0	100,000	0.0%	100,000	0	100,000	0.0%	0	0.0% ↔
Pen & Int on Tax & Exc	320,000	154,406	165,594	48.3%	290,000	169,576	120,424	58.5%	15,170	9.8% ↑
Payments in Lieu of Taxes (3)	60,000	13,851	46,149	23.1%	60,000	0	60,000	0.0%	(13,851)	-100.0% ↓
Fees (4)	370,000	208,894	161,106	56.5%	340,000	234,903	105,097	69.1%	26,009	12.5% ↑
Other Dept. Revenue (5)	55,000	36,267	18,733	65.9%	55,000	30,260	24,740	55.0%	(6,006)	-16.6% ↓
Licenses and Permits	690,000	687,587	2,413	99.7%	700,000	548,310	151,690	78.3%	(139,277)	-20.3% ↓
Fines & Forfeits	10,000	7,013	2,988	70.1%	10,000	5,620	4,380	56.2%	(1,393)	-19.9% ↓
Investment Income	45,000	19,003	25,997	42.2%	45,000	60,541	(15,541)	134.5%	41,537	218.6% ↑
Medicaid Reimbursement	85,000	33,014	51,986	38.8%	100,000	14,526	85,474	14.5%	(18,487)	-56.0% ↓
Miscellaneous Recurring (6)	138,000	74,052	63,948	53.7%	138,000	30,506	107,494	22.1%	(43,546)	-58.8% ↓
Miscellaneous Non-Recurring	0	10,562	(10,562)	100.0%	0	46,328	(46,328)	100.0%	35,765	338.6% ↑
<b>Total Local Receipts</b>	<b>4,823,000</b>	<b>2,124,190</b>	<b>2,698,810</b>	<b>44.0%</b>	<b>5,033,000</b>	<b>2,015,303</b>	<b>3,017,697</b>	<b>40.0%</b>	<b>(108,887)</b>	<b>-5.1% ↓</b>
<i>Local Receipts Excluding MV Excise</i>	<i>2,473,000</i>	<i>1,734,069</i>	<i>738,931</i>	<i>70.1%</i>	<i>2,583,000</i>	<i>1,655,127</i>	<i>927,873</i>	<i>64.1%</i>	<i>(78,941)</i>	<i>-4.6% ↓</i>
<b>Net State Aid</b>	<b>4,242,990</b>	<b>2,795,786</b>	<b>1,447,204</b>	<b>65.9%</b>	<b>4,265,776</b>	<b>2,240,298</b>	<b>2,025,478</b>	<b>52.5%</b>	<b>(555,488)</b>	<b>-19.9% ↓</b>
<b>Total General Fund Revenue</b>	<b>62,090,497</b>	<b>31,758,914</b>	<b>30,331,583</b>	<b>51.1%</b>	<b>64,310,893</b>	<b>34,030,874</b>	<b>30,280,019</b>	<b>52.9%</b>	<b>2,271,960</b>	<b>7.2% ↑</b>
<b>Enterprise Funds</b>										
Water Fund Revenue	5,143,412	3,281,228	1,862,184	63.8%	5,107,870	3,063,440	2,044,430	60.0%	(217,788)	-6.6% ↓
Sewer Fund Revenue	6,384,591	3,989,813	2,394,777	62.5%	6,385,654	3,766,859	2,618,795	59.0%	(222,954)	-5.6% ↓
Harbormaster Fund Revenue	430,714	247,885	182,829	57.6%	467,830	212,598	255,232	45.4%	(35,287)	-14.2% ↓
<b>Total Budgetary Funds</b>	<b>74,049,214</b>	<b>39,277,840</b>	<b>34,771,374</b>	<b>53.0%</b>	<b>76,272,247</b>	<b>41,073,771</b>	<b>35,198,477</b>	<b>53.9%</b>	<b>1,795,931</b>	<b>4.6% ↑</b>

(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; category includes any roll back taxes as well.

(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 (\$22K), Veterans' Services (\$89K), FWS refuge revenue sharing.