



CITY OF NEWBURYPORT  
FINANCE DEPARTMENT  
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DONNA D. HOLADAY  
MAYOR

ETHAN R. MANNING  
FINANCE DIRECTOR/CITY AUDITOR

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

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

Date: September 4, 2018

Subject: FY2018 Year-End Financial Report

The fiscal year 2018 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, 2018.

**FY2018 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 2018, totaling \$1,098,004, will be a positive factor in the Free Cash and Retained Earnings calculations as of July 1, 2018. 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	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND	\$64,419,196	\$61,483,071	2,440,957	\$495,167	99.2%
060 WATER ENTERPRISE FUND	\$5,107,870	\$4,721,688	146,517	\$239,665	95.3%
061 SEWER ENTERPRISE FUND	\$7,060,654	\$6,596,710	119,768	\$344,177	95.1%
6520 HARBORMASTER ENTERPRISE FUND	\$472,324	\$453,329	0	\$18,996	96.0%
<b>TOTAL BUDGETARY FUNDS</b>	<b>\$77,060,044</b>	<b>\$73,254,799</b>	<b>2,707,242</b>	<b>\$1,098,004</b>	<b>98.6%</b>

## **FY2018 Revenue**

Total revenue for the budgetary funds exceeded estimates for FY2018 with collections at 101.3% 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	\$64,310,893	\$65,003,369	\$692,476	101.1%
060 WATER ENTERPRISE FUND	\$5,107,870	\$5,253,640	\$145,770	102.9%
061 SEWER ENTERPRISE FUND	\$6,385,654	\$6,537,286	\$151,631	102.4%
6520 HARBORMASTER ENTERPRISE FUND	\$467,830	\$491,483	\$23,653	105.1%
<b>TOTAL BUDGETARY FUNDS</b>	<b>\$76,272,247</b>	<b>\$77,285,777</b>	<b>\$1,013,530</b>	<b>101.3%</b>

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, 2019 in accordance with the City Charter.

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

### Attachments:

- Year-End Financial Overview (page 1)
- Expenditure Summary (page 2)
- Expenditures by Budget Category (page 3)
- Revenue Summary (page 8)
- Revenue by Category (page 9)



# City of Newburyport FY2018 Year-End Financial Overview

Updated 9/17/2018

## Expenditures

	FY2016		FY2017		FY2018	
	Remaining Budget	% Used	Remaining Budget	% Used	Remaining Budget	% Used
001 GENERAL FUND	\$684,270	98.8%	\$571,356	99.1%	\$495,167	99.2%
060 WATER ENTERPRISE FUND	\$336,680	93.7%	\$206,358	96.1%	\$239,665	95.3%
061 SEWER ENTERPRISE FUND	\$537,679	92.7%	\$289,058	95.6%	\$344,177	95.1%
6520 HARBORMASTER ENTERPRISE FUND	\$60,552	83.5%	\$13,902	96.8%	\$18,996	96.0%
<b>TOTAL BUDGETARY FUNDS</b>	<b>\$1,619,181</b>	<b>97.8%</b>	<b>\$1,080,674</b>	<b>98.5%</b>	<b>\$1,098,004</b>	<b>98.6%</b>

## Remaining Budget

### (Top Ten Drivers: General Fund)

	Remaining Budget	Driver
421 PUBLIC SERVICES DEPARTMENT	\$170,474	Vacancies/overtime/electrical costs
914 INSURANCE GROUP	\$151,938	Variability of enrollment
543 VETERANS' DEPARTMENT	\$43,327	Fewer veterans qualifying for benefits
152 HUMAN RESOURCES	\$23,075	Fewer unemployment claims
720 ORDINARY DEBT SERVICE	\$14,943	Short term interest was lower than budgeted
542 YOUTH SERVICES	\$13,128	Less spent from budget due to Tower Grant
610 LIBRARY DEPARTMENT	\$10,892	Staff vacancies
182 PLANNING & DEVELOPMENT	\$9,833	Staff vacancy
145 TREASURER'S DEPARTMENT	\$9,617	Fewer tax title expenses
210 POLICE DEPARTMENT	\$9,098	Staff vacancies
<b>Total</b>	<b>\$456,326</b>	

## Revenue

	FY2016 Actual	FY2017 Actual	FY2018 Estimate	FY2018 Actual	\$ Over Estimate	% Of Estimate	% Over Prior Year
<b>001 GENERAL FUND</b>							
412 REAL ESTATE TAX REVENUE	\$49,470,173	\$51,563,374	\$54,348,166	\$53,946,873	-\$401,293	99.3%	4.6%
411 PER PROP TAX REVENUE	\$644,788	\$662,533	\$663,951	\$664,093	\$142	100.0%	0.2%
401 MOTOR VEHICLE EXCISE	\$2,620,498	\$2,707,801	\$2,450,000	\$2,710,467	\$260,467	110.6%	0.1%
402 OTHER EXCISE	\$717,374	\$920,895	\$845,000	\$963,447	\$118,447	114.0%	4.6%
403 PEN/INT ON TAX & EXCISE	\$331,595	\$296,694	\$290,000	\$370,159	\$80,159	127.6%	24.8% (1)
404 PAYMENT IN LIEU TAXES	\$100,377	\$61,351	\$60,000	\$62,612	\$2,612	104.4%	2.1%
410 FEES	\$462,106	\$342,048	\$340,000	\$402,086	\$62,086	118.3%	17.6% (2)
416 OTHER DEPARTMENT REVENUE	\$57,623	\$64,393	\$55,000	\$61,392	\$6,392	111.6%	-4.7%
417 LICENSES/PERMITS	\$1,071,855	\$1,011,209	\$700,000	\$964,669	\$264,669	137.8%	-4.6%
419 FINES & FORFEITS	\$14,586	\$13,994	\$10,000	\$13,856	\$3,856	138.6%	-1.0%
420 INVESTMENT INCOME	\$49,074	\$60,015	\$45,000	\$130,350	\$85,350	289.7%	117.2% (3)
421 MISCELLANEOUS RECURRING	\$270,258	\$303,190	\$238,000	\$288,018	\$50,018	121.0%	-5.0%
422 MISCELLANEOUS NON-RECURRING	\$261,156	\$172,574	\$0	\$62,824	\$62,824		-63.6% (4)
460 STATE AID	\$4,045,959	\$4,311,955	\$4,265,776	\$4,362,522	\$96,746	102.3%	1.2%
<b>TOTAL GENERAL FUND</b>	<b>\$60,117,422</b>	<b>\$62,492,027</b>	<b>\$64,310,893</b>	<b>\$65,003,369</b>	<b>\$692,476</b>	<b>101.1%</b>	<b>4.0%</b>
<b>WATER ENTERPRISE FUND</b>	<b>\$5,452,066</b>	<b>\$5,485,689</b>	<b>\$5,107,870</b>	<b>\$5,253,640</b>	<b>\$145,770</b>	<b>102.9%</b>	<b>-4.2%</b>
<b>SEWER ENTERPRISE FUND</b>	<b>\$6,446,941</b>	<b>\$6,791,900</b>	<b>\$6,385,654</b>	<b>\$6,537,286</b>	<b>\$151,631</b>	<b>102.4%</b>	<b>-3.7%</b>
<b>HARBORMASTER ENTERPRISE FUND</b>	<b>\$433,718</b>	<b>\$498,615</b>	<b>\$467,830</b>	<b>\$491,483</b>	<b>\$23,653</b>	<b>105.1%</b>	<b>-1.4%</b>
<b>TOTAL BUDGETARY FUNDS</b>	<b>\$72,450,147</b>	<b>\$75,268,230</b>	<b>\$76,272,247</b>	<b>\$77,285,777</b>	<b>\$1,013,530</b>	<b>101.3%</b>	<b>2.7%</b>

(1) Higher tax billings, as well as, penalties/interest on tax titles.

(2) Higher tax title collections.

(3) Improved returns and higher cash balances from borrowings.

(4) Fewer one-time receipts in FY18.



# City of Newburyport FY2018 Year-End Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
<b>001 GENERAL FUND</b>							
111 CITY COUNCIL	\$67,444	\$4,000	\$71,444	\$71,431	0	\$13	100.0%
121 MAYOR'S DEPARTMENT	\$287,230	\$0	\$287,230	\$285,744	1,350	\$136	100.0%
129 GENERAL ADMINISTRATION	\$430,009	-\$67,662	\$362,347	\$356,421	54	\$5,871	98.4%
135 AUDITOR'S DEPARTMENT	\$321,417	\$0	\$321,417	\$316,783	4,598	\$35	100.0%
141 ASSESSORS DEPARTMENT	\$222,307	\$0	\$222,307	\$221,495	0	\$812	99.6%
145 TREASURER'S DEPARTMENT	\$296,266	\$0	\$296,266	\$285,649	1,000	\$9,617	96.8%
151 INFO TECHNOLOGY DEPT	\$308,813	\$0	\$308,813	\$306,295	2,404	\$113	100.0%
152 HUMAN RESOURCES	\$291,732	\$0	\$291,732	\$268,657	0	\$23,075	92.1%
161 CITY CLERK'S DEPARTMENT	\$252,997	\$0	\$252,997	\$251,659	760	\$578	99.8%
163 BOARD OF REGISTRARS	\$44,165	\$5,000	\$49,165	\$49,008	0	\$157	99.7%
165 LICENSE COMMISSION	\$6,340	\$1,410	\$7,750	\$7,750	0	\$0	100.0%
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	\$319,798	\$0	\$319,798	\$309,965	0	\$9,833	96.9%
191 LEGAL DEPARTMENT	\$70,000	\$30,000	\$100,000	\$96,395	3,605	\$0	100.0%
210 POLICE DEPARTMENT	\$3,588,935	\$76,212	\$3,665,147	\$3,656,049	0	\$9,098	99.8%
220 FIRE DEPARTMENT	\$3,644,887	\$85,000	\$3,729,887	\$3,722,127	4,847	\$2,914	99.9%
241 BUILDING DEPARTMENT	\$178,038	\$0	\$178,038	\$171,513	0	\$6,525	96.3%
291 EMERGENCY MANAGEMENT	\$29,100	\$0	\$29,100	\$26,077	304	\$2,719	90.7%
292 ANIMAL CONTROL	\$65,327	\$0	\$65,327	\$60,451	2,840	\$2,036	96.9%
293 PARKING CLERK DEPARTMENT	\$48,153	\$0	\$48,153	\$43,502	0	\$4,651	90.3%
300 SCHOOL DEPARTMENT	\$28,651,701	-\$20,000	\$28,631,701	\$26,465,100	2,166,601	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL	\$73,000	-\$15,500	\$57,500	\$55,818	0	\$1,682	97.1%
399 WHITTIER VO TECH SCHOOL	\$568,149	\$0	\$568,149	\$568,149	0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT	\$2,841,055	\$158,173	\$2,999,228	\$2,673,317	155,437	\$170,474	94.3%
423 SNOW & ICE	\$200,000	\$191,819	\$391,819	\$391,819	0	\$0	100.0%
510 HEALTH DEPARTMENT	\$218,045	\$0	\$218,045	\$207,327	4,022	\$6,697	96.9%
519 SUSTAINABILITY	\$1,221,369	\$60,000	\$1,281,369	\$1,188,883	91,527	\$958	99.9%
541 COUNCIL ON AGING	\$303,633	\$0	\$303,633	\$300,689	0	\$2,945	99.0%
542 YOUTH SERVICES	\$279,604	\$15,000	\$294,604	\$279,869	1,607	\$13,128	95.5%
543 VETERANS' DEPARTMENT	\$305,761	\$0	\$305,761	\$262,433	0	\$43,327	85.8%
610 LIBRARY DEPARTMENT	\$1,352,886	\$0	\$1,352,886	\$1,341,994	0	\$10,892	99.2%
630 PARKS COMMISSION	\$206,367	\$0	\$206,367	\$206,367	0	\$0	100.0%
691 HISTORICAL COMMISSION	\$1,800	\$0	\$1,800	\$1,800	0	\$0	100.0%
710 DEBT EXCLUSION	\$3,166,609	\$0	\$3,166,609	\$3,166,609	0	\$0	100.0%
720 ORDINARY DEBT SERVICE	\$820,282	\$0	\$820,282	\$805,338	0	\$14,943	98.2%
911 RETIREMENT BOARD	\$3,924,742	\$0	\$3,924,742	\$3,924,742	0	\$0	100.0%
914 INSURANCE GROUP	\$9,404,704	-\$124,960	\$9,279,744	\$9,127,806	0	\$151,938	98.4%
921 COMMISSION ON DISABILITY	\$2,640	\$0	\$2,640	\$2,640	0	\$0	100.0%
<b>001 GENERAL FUND Total</b>	<b>\$64,020,704</b>	<b>\$398,492</b>	<b>\$64,419,196</b>	<b>\$61,483,071</b>	<b>2,440,957</b>	<b>\$495,167</b>	<b>99.2%</b>
<b>060 WATER ENTERPRISE FUND Total</b>	<b>\$5,107,870</b>	<b>\$0</b>	<b>\$5,107,870</b>	<b>\$4,721,688</b>	<b>146,517</b>	<b>\$239,665</b>	<b>95.3%</b>
<b>061 SEWER ENTERPRISE FUND Total</b>	<b>\$7,060,654</b>	<b>\$0</b>	<b>\$7,060,654</b>	<b>\$6,596,710</b>	<b>119,768</b>	<b>\$344,177</b>	<b>95.1%</b>
<b>6520 HARBORMASTER ENTERPRISE FUND Total</b>	<b>\$467,830</b>	<b>\$4,494</b>	<b>\$472,324</b>	<b>\$453,329</b>	<b>0</b>	<b>\$18,996</b>	<b>96.0%</b>
<b>TOTAL BUDGETARY FUNDS</b>	<b>\$76,657,058</b>	<b>\$402,986</b>	<b>\$77,060,044</b>	<b>\$73,254,799</b>	<b>2,707,242</b>	<b>\$1,098,004</b>	<b>98.6%</b>



**City of Newburyport**  
**FY2018 Year-End Expenditures by Budget Category**

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
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**001 GENERAL FUND**

**111 CITY COUNCIL**

001 PERSONNEL SERVICES	\$60,944	\$0	\$60,944	\$60,931	0	\$13	100.0%
002 PURCHASE OF SERVICES	\$6,500	\$4,000	\$10,500	\$10,500	0	\$0	100.0%
<b>111 CITY COUNCIL Total</b>	<b>\$67,444</b>	<b>\$4,000</b>	<b>\$71,444</b>	<b>\$71,431</b>	<b>0</b>	<b>\$13</b>	<b>100.0%</b>

**121 MAYOR'S DEPARTMENT**

001 PERSONNEL SERVICES	\$232,230	\$0	\$232,230	\$232,094	0	\$136	99.9%
002 PURCHASE OF SERVICES	\$40,000	\$0	\$40,000	\$40,000	0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$15,000	\$0	\$15,000	\$13,650	1,350	\$0	100.0%
<b>121 MAYOR'S DEPARTMENT Total</b>	<b>\$287,230</b>	<b>\$0</b>	<b>\$287,230</b>	<b>\$285,744</b>	<b>1,350</b>	<b>\$136</b>	<b>100.0%</b>

**129 GENERAL ADMINISTRATION**

001 PERSONNEL SERVICES	\$13,500	\$0	\$13,500	\$8,057	0	\$5,443	59.7%
002 PURCHASE OF SERVICES	\$150,500	\$8,550	\$159,050	\$158,662	54	\$333	99.8%
004 SUPPLIES	\$9,000	\$0	\$9,000	\$9,000	0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$257,009	-\$76,212	\$180,797	\$180,702	0	\$95	99.9%
<b>129 GENERAL ADMINISTRATION Total</b>	<b>\$430,009</b>	<b>-\$67,662</b>	<b>\$362,347</b>	<b>\$356,421</b>	<b>54</b>	<b>\$5,871</b>	<b>98.4%</b>

**135 AUDITOR'S DEPARTMENT**

001 PERSONNEL SERVICES	\$272,927	\$0	\$272,927	\$272,927	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$46,500	\$0	\$46,500	\$41,902	4,598	\$0	100.0%
004 SUPPLIES	\$1,500	\$0	\$1,500	\$1,500	0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$490	\$0	\$490	\$455	0	\$35	92.9%
<b>135 AUDITOR'S DEPARTMENT Total</b>	<b>\$321,417</b>	<b>\$0</b>	<b>\$321,417</b>	<b>\$316,783</b>	<b>4,598</b>	<b>\$35</b>	<b>100.0%</b>

**141 ASSESSORS DEPARTMENT**

001 PERSONNEL SERVICES	\$202,562	\$0	\$202,562	\$202,562	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$15,720	\$0	\$15,720	\$15,245	0	\$475	97.0%
004 SUPPLIES	\$3,325	\$0	\$3,325	\$3,000	0	\$325	90.2%
007 OTHER CHARGES & EXPENSES	\$700	\$0	\$700	\$688	0	\$12	98.3%
<b>141 ASSESSORS DEPARTMENT Total</b>	<b>\$222,307</b>	<b>\$0</b>	<b>\$222,307</b>	<b>\$221,495</b>	<b>0</b>	<b>\$812</b>	<b>99.6%</b>

**145 TREASURER'S DEPARTMENT**

001 PERSONNEL SERVICES	\$251,916	\$0	\$251,916	\$250,235	0	\$1,681	99.3%
002 PURCHASE OF SERVICES	\$38,700	\$0	\$38,700	\$30,026	1,000	\$7,674	80.2%
004 SUPPLIES	\$3,800	\$0	\$3,800	\$3,738	0	\$62	98.4%
007 OTHER CHARGES & EXPENSES	\$1,850	\$0	\$1,850	\$1,650	0	\$200	89.2%
<b>145 TREASURER'S DEPARTMENT Total</b>	<b>\$296,266</b>	<b>\$0</b>	<b>\$296,266</b>	<b>\$285,649</b>	<b>1,000</b>	<b>\$9,617</b>	<b>96.8%</b>

**151 INFO TECHNOLOGY DEPT**

001 PERSONNEL SERVICES	\$92,928	\$0	\$92,928	\$92,927	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$213,885	\$0	\$213,885	\$211,368	2,404	\$113	99.9%
004 SUPPLIES	\$2,000	\$0	\$2,000	\$2,000	0	\$0	100.0%
<b>151 INFO TECHNOLOGY DEPT Total</b>	<b>\$308,813</b>	<b>\$0</b>	<b>\$308,813</b>	<b>\$306,295</b>	<b>2,404</b>	<b>\$113</b>	<b>100.0%</b>

**152 HUMAN RESOURCES**

001 PERSONNEL SERVICES	\$146,369	\$0	\$146,369	\$144,734	0	\$1,635	98.9%
002 PURCHASE OF SERVICES	\$143,663	\$0	\$143,663	\$122,281	0	\$21,382	85.1%
004 SUPPLIES	\$1,500	\$0	\$1,500	\$1,444	0	\$56	96.2%
007 OTHER CHARGES & EXPENSES	\$200	\$0	\$200	\$199	0	\$1	99.5%
<b>152 HUMAN RESOURCES Total</b>	<b>\$291,732</b>	<b>\$0</b>	<b>\$291,732</b>	<b>\$268,657</b>	<b>0</b>	<b>\$23,075</b>	<b>92.1%</b>

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
<b>161 CITY CLERK'S DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$240,897	\$0	\$240,897	\$240,876	0	\$21	100.0%
002 PURCHASE OF SERVICES	\$12,100	\$0	\$12,100	\$10,783	760	\$557	95.4%
<b>161 CITY CLERK'S DEPARTMENT Total</b>	<b>\$252,997</b>	<b>\$0</b>	<b>\$252,997</b>	<b>\$251,659</b>	<b>760</b>	<b>\$578</b>	<b>99.8%</b>
<b>163 BOARD OF REGISTRARS</b>							
001 PERSONNEL SERVICES	\$4,165	\$0	\$4,165	\$4,164	0	\$1	100.0%
007 OTHER CHARGES & EXPENSES	\$40,000	\$5,000	\$45,000	\$44,844	0	\$156	99.7%
<b>163 BOARD OF REGISTRARS Total</b>	<b>\$44,165</b>	<b>\$5,000</b>	<b>\$49,165</b>	<b>\$49,008</b>	<b>0</b>	<b>\$157</b>	<b>99.7%</b>
<b>165 LICENSE COMMISSION</b>							
001 PERSONNEL SERVICES	\$5,340	\$900	\$6,240	\$6,240	0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$1,000	\$510	\$1,510	\$1,510	0	\$0	100.0%
<b>165 LICENSE COMMISSION Total</b>	<b>\$6,340</b>	<b>\$1,410</b>	<b>\$7,750</b>	<b>\$7,750</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>171 CONSERVATION COMMISSION</b>							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	0	\$0	100.0%
<b>171 CONSERVATION COMMISSION Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>175 PLANNING BOARD</b>							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	0	\$0	100.0%
<b>175 PLANNING BOARD Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>176 ZONING BOARD</b>							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	0	\$0	100.0%
<b>176 ZONING BOARD Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>182 PLANNING &amp; DEVELOPMENT</b>							
001 PERSONNEL SERVICES	\$303,248	\$0	\$303,248	\$293,517	0	\$9,731	96.8%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$11,899	0	\$102	99.2%
004 SUPPLIES	\$4,550	\$0	\$4,550	\$4,550	0	\$0	100.0%
<b>182 PLANNING &amp; DEVELOPMENT Total</b>	<b>\$319,798</b>	<b>\$0</b>	<b>\$319,798</b>	<b>\$309,965</b>	<b>0</b>	<b>\$9,833</b>	<b>96.9%</b>
<b>191 LEGAL DEPARTMENT</b>							
002 PURCHASE OF SERVICES	\$70,000	\$30,000	\$100,000	\$96,395	3,605	\$0	100.0%
<b>191 LEGAL DEPARTMENT Total</b>	<b>\$70,000</b>	<b>\$30,000</b>	<b>\$100,000</b>	<b>\$96,395</b>	<b>3,605</b>	<b>\$0</b>	<b>100.0%</b>
<b>210 POLICE DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$3,256,523	\$76,212	\$3,332,735	\$3,327,360	0	\$5,375	99.8%
002 PURCHASE OF SERVICES	\$167,062	-\$6,000	\$161,062	\$160,270	0	\$792	99.5%
004 SUPPLIES	\$89,600	-\$22,581	\$67,019	\$64,192	0	\$2,827	95.8%
007 OTHER CHARGES & EXPENSES	\$14,750	\$0	\$14,750	\$14,750	0	\$0	100.0%
008 CAPITAL OUTLAY	\$61,000	\$28,581	\$89,581	\$89,478	0	\$103	99.9%
<b>210 POLICE DEPARTMENT Total</b>	<b>\$3,588,935</b>	<b>\$76,212</b>	<b>\$3,665,147</b>	<b>\$3,656,049</b>	<b>0</b>	<b>\$9,098</b>	<b>99.8%</b>
<b>220 FIRE DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$3,411,437	\$85,000	\$3,496,437	\$3,496,437	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$171,500	\$0	\$171,500	\$168,979	2,520	\$1	100.0%
004 SUPPLIES	\$56,500	\$0	\$56,500	\$52,748	2,327	\$1,425	97.5%
007 OTHER CHARGES & EXPENSES	\$5,450	\$0	\$5,450	\$3,962	0	\$1,488	72.7%
<b>220 FIRE DEPARTMENT Total</b>	<b>\$3,644,887</b>	<b>\$85,000</b>	<b>\$3,729,887</b>	<b>\$3,722,127</b>	<b>4,847</b>	<b>\$2,914</b>	<b>99.9%</b>
<b>241 BUILDING DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$177,038	\$0	\$177,038	\$170,513	0	\$6,525	96.3%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
002 PURCHASE OF SERVICES	\$1,000	\$0	\$1,000	\$1,000	0	\$0	100.0%
<b>241 BUILDING DEPARTMENT Total</b>	<b>\$178,038</b>	<b>\$0</b>	<b>\$178,038</b>	<b>\$171,513</b>	<b>0</b>	<b>\$6,525</b>	<b>96.3%</b>
<b>291 EMERGENCY MANAGEMENT</b>							
001 PERSONNEL SERVICES	\$14,000	\$0	\$14,000	\$14,000	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$10,795	304	\$901	92.5%
004 SUPPLIES	\$1,100	\$0	\$1,100	\$996	0	\$104	90.6%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$286	0	\$1,714	14.3%
<b>291 EMERGENCY MANAGEMENT Total</b>	<b>\$29,100</b>	<b>\$0</b>	<b>\$29,100</b>	<b>\$26,077</b>	<b>304</b>	<b>\$2,719</b>	<b>90.7%</b>
<b>292 ANIMAL CONTROL</b>							
001 PERSONNEL SERVICES	\$54,897	\$0	\$54,897	\$54,723	0	\$174	99.7%
002 PURCHASE OF SERVICES	\$7,840	\$0	\$7,840	\$3,377	2,821	\$1,642	79.1%
004 SUPPLIES	\$2,290	\$0	\$2,290	\$2,128	20	\$142	93.8%
007 OTHER CHARGES & EXPENSES	\$300	\$0	\$300	\$223	0	\$77	74.3%
<b>292 ANIMAL CONTROL Total</b>	<b>\$65,327</b>	<b>\$0</b>	<b>\$65,327</b>	<b>\$60,451</b>	<b>2,840</b>	<b>\$2,036</b>	<b>96.9%</b>
<b>293 PARKING CLERK DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$48,153	\$0	\$48,153	\$43,502	0	\$4,651	90.3%
<b>293 PARKING CLERK DEPARTMENT Total</b>	<b>\$48,153</b>	<b>\$0</b>	<b>\$48,153</b>	<b>\$43,502</b>	<b>0</b>	<b>\$4,651</b>	<b>90.3%</b>
<b>300 SCHOOL DEPARTMENT</b>							
002 PURCHASE OF SERVICES	\$28,651,701	-\$20,000	\$28,631,701	\$26,465,100	2,166,601	\$0	100.0%
<b>300 SCHOOL DEPARTMENT Total</b>	<b>\$28,651,701</b>	<b>-\$20,000</b>	<b>\$28,631,701</b>	<b>\$26,465,100</b>	<b>2,166,601</b>	<b>\$0</b>	<b>100.0%</b>
<b>398 ESSEX NORTH SHORE TECH SCHOOL</b>							
002 PURCHASE OF SERVICES	\$73,000	-\$15,500	\$57,500	\$55,818	0	\$1,682	97.1%
<b>398 ESSEX NORTH SHORE TECH SCHOOL Total</b>	<b>\$73,000</b>	<b>-\$15,500</b>	<b>\$57,500</b>	<b>\$55,818</b>	<b>0</b>	<b>\$1,682</b>	<b>97.1%</b>
<b>399 WHITTIER VO TECH SCHOOL</b>							
002 PURCHASE OF SERVICES	\$568,149	\$0	\$568,149	\$568,149	0	\$0	100.0%
<b>399 WHITTIER VO TECH SCHOOL Total</b>	<b>\$568,149</b>	<b>\$0</b>	<b>\$568,149</b>	<b>\$568,149</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>421 PUBLIC SERVICES DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$1,806,956	\$0	\$1,806,956	\$1,698,034	586	\$108,335	94.0%
002 PURCHASE OF SERVICES	\$482,337	\$93,173	\$575,510	\$473,709	41,459	\$60,342	89.5%
004 SUPPLIES	\$258,475	\$65,000	\$323,475	\$313,633	8,045	\$1,797	99.4%
008 CAPITAL OUTLAY	\$293,287	\$0	\$293,287	\$187,941	105,346	\$0	100.0%
<b>421 PUBLIC SERVICES DEPARTMENT Total</b>	<b>\$2,841,055</b>	<b>\$158,173</b>	<b>\$2,999,228</b>	<b>\$2,673,317</b>	<b>155,437</b>	<b>\$170,474</b>	<b>94.3%</b>
<b>423 SNOW &amp; ICE</b>							
001 PERSONNEL SERVICES	\$100,000	\$7,921	\$107,921	\$107,921	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$100,000	\$183,897	\$283,897	\$283,897	0	\$0	100.0%
<b>423 SNOW &amp; ICE Total</b>	<b>\$200,000</b>	<b>\$191,819</b>	<b>\$391,819</b>	<b>\$391,819</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>510 HEALTH DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$174,181	\$0	\$174,181	\$174,181	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$38,364	\$0	\$38,364	\$28,240	3,795	\$6,329	83.5%
004 SUPPLIES	\$4,500	\$0	\$4,500	\$4,273	227	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$1,000	\$0	\$1,000	\$633	0	\$367	63.3%
<b>510 HEALTH DEPARTMENT Total</b>	<b>\$218,045</b>	<b>\$0</b>	<b>\$218,045</b>	<b>\$207,327</b>	<b>4,022</b>	<b>\$6,697</b>	<b>96.9%</b>
<b>519 SUSTAINABILITY</b>							
001 PERSONNEL SERVICES	\$94,869	\$0	\$94,869	\$93,911	0	\$958	99.0%
002 PURCHASE OF SERVICES	\$1,125,500	\$60,000	\$1,185,500	\$1,093,973	91,527	\$0	100.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
004 SUPPLIES	\$1,000	\$0	\$1,000	\$1,000	0	\$0	100.0%
<b>519 SUSTAINABILITY Total</b>	<b>\$1,221,369</b>	<b>\$60,000</b>	<b>\$1,281,369</b>	<b>\$1,188,883</b>	<b>91,527</b>	<b>\$958</b>	<b>99.9%</b>
<b>541 COUNCIL ON AGING</b>							
001 PERSONNEL SERVICES	\$266,133	\$0	\$266,133	\$263,189	0	\$2,945	98.9%
002 PURCHASE OF SERVICES	\$24,500	\$0	\$24,500	\$24,500	0	\$0	100.0%
004 SUPPLIES	\$13,000	\$0	\$13,000	\$13,000	0	\$0	100.0%
<b>541 COUNCIL ON AGING Total</b>	<b>\$303,633</b>	<b>\$0</b>	<b>\$303,633</b>	<b>\$300,689</b>	<b>0</b>	<b>\$2,945</b>	<b>99.0%</b>
<b>542 YOUTH SERVICES</b>							
001 PERSONNEL SERVICES	\$169,643	\$0	\$169,643	\$169,643	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$24,300	\$0	\$24,300	\$16,028	400	\$7,873	67.6%
007 OTHER CHARGES & EXPENSES	\$85,661	\$15,000	\$100,661	\$94,198	1,207	\$5,256	94.8%
<b>542 YOUTH SERVICES Total</b>	<b>\$279,604</b>	<b>\$15,000</b>	<b>\$294,604</b>	<b>\$279,869</b>	<b>1,607</b>	<b>\$13,128</b>	<b>95.5%</b>
<b>543 VETERANS' DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$126,621	\$0	\$126,621	\$126,621	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$5,720	\$0	\$5,720	\$2,804	0	\$2,916	49.0%
007 OTHER CHARGES & EXPENSES	\$173,420	\$0	\$173,420	\$133,008	0	\$40,412	76.7%
<b>543 VETERANS' DEPARTMENT Total</b>	<b>\$305,761</b>	<b>\$0</b>	<b>\$305,761</b>	<b>\$262,433</b>	<b>0</b>	<b>\$43,327</b>	<b>85.8%</b>
<b>610 LIBRARY DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$1,010,311	\$0	\$1,010,311	\$999,619	0	\$10,692	98.9%
002 PURCHASE OF SERVICES	\$342,575	\$0	\$342,575	\$342,375	0	\$201	99.9%
<b>610 LIBRARY DEPARTMENT Total</b>	<b>\$1,352,886</b>	<b>\$0</b>	<b>\$1,352,886</b>	<b>\$1,341,994</b>	<b>0</b>	<b>\$10,892</b>	<b>99.2%</b>
<b>630 PARKS COMMISSION</b>							
001 PERSONNEL SERVICES	\$160,967	\$9,000	\$169,967	\$169,967	0	\$0	100.0%
002 PURCHASE OF SERVICES	\$40,400	-\$9,000	\$31,400	\$31,400	0	\$0	100.0%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$5,000	0	\$0	100.0%
<b>630 PARKS COMMISSION Total</b>	<b>\$206,367</b>	<b>\$0</b>	<b>\$206,367</b>	<b>\$206,367</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>691 HISTORICAL COMMISSION</b>							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	0	\$0	100.0%
<b>691 HISTORICAL COMMISSION Total</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>710 DEBT EXCLUSION</b>							
009 DEBT SERVICE	\$3,166,609	\$0	\$3,166,609	\$3,166,609	0	\$0	100.0%
<b>710 DEBT EXCLUSION Total</b>	<b>\$3,166,609</b>	<b>\$0</b>	<b>\$3,166,609</b>	<b>\$3,166,609</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>720 ORDINARY DEBT SERVICE</b>							
009 DEBT SERVICE	\$820,282	\$0	\$820,282	\$805,338	0	\$14,943	98.2%
<b>720 ORDINARY DEBT SERVICE Total</b>	<b>\$820,282</b>	<b>\$0</b>	<b>\$820,282</b>	<b>\$805,338</b>	<b>0</b>	<b>\$14,943</b>	<b>98.2%</b>
<b>911 RETIREMENT BOARD</b>							
001 PERSONNEL SERVICES	\$3,924,742	\$0	\$3,924,742	\$3,924,742	0	\$0	100.0%
<b>911 RETIREMENT BOARD Total</b>	<b>\$3,924,742</b>	<b>\$0</b>	<b>\$3,924,742</b>	<b>\$3,924,742</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>
<b>914 INSURANCE GROUP</b>							
001 PERSONNEL SERVICES	\$9,404,704	-\$124,960	\$9,279,744	\$9,127,806	0	\$151,938	98.4%
<b>914 INSURANCE GROUP Total</b>	<b>\$9,404,704</b>	<b>-\$124,960</b>	<b>\$9,279,744</b>	<b>\$9,127,806</b>	<b>0</b>	<b>\$151,938</b>	<b>98.4%</b>
<b>921 COMMISSION ON DISABILITY</b>							
001 PERSONNEL SERVICES	\$2,640	\$0	\$2,640	\$2,640	0	\$0	100.0%
<b>921 COMMISSION ON DISABILITY Total</b>	<b>\$2,640</b>	<b>\$0</b>	<b>\$2,640</b>	<b>\$2,640</b>	<b>0</b>	<b>\$0</b>	<b>100.0%</b>



	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2018 EXPENDED	FY2018 ENCUMB.	REMAINING BUDGET	% USED
<b>001 GENERAL FUND Total</b>	<b><u>\$64,020,704</u></b>	<b><u>\$398,492</u></b>	<b><u>\$64,419,196</u></b>	<b><u>\$61,483,071</u></b>	<b><u>2,440,957</u></b>	<b><u>\$495,167</u></b>	<b><u>99.2%</u></b>
<b>060 WATER ENTERPRISE FUND</b>							
<b>450 WATER DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$2,094,011	\$0	\$2,094,011	\$1,989,059	41	\$104,910	95.0%
002 PURCHASE OF SERVICES	\$887,251	\$0	\$887,251	\$701,160	140,672	\$45,418	94.9%
004 SUPPLIES	\$186,147	\$0	\$186,147	\$157,628	1,684	\$26,835	85.6%
007 OTHER CHARGES & EXPENSES	\$93,724	\$0	\$93,724	\$81,627	0	\$12,097	87.1%
008 CAPITAL OUTLAY	\$161,000	\$0	\$161,000	\$106,475	4,120	\$50,405	68.7%
009 DEBT SERVICE	\$1,685,738	\$0	\$1,685,738	\$1,685,738	0	\$0	100.0%
<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>\$4,721,688</u></b>	<b><u>146,517</u></b>	<b><u>\$239,665</u></b>	<b><u>95.3%</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>\$4,721,688</u></b>	<b><u>146,517</u></b>	<b><u>\$239,665</u></b>	<b><u>95.3%</u></b>
<b>061 SEWER ENTERPRISE FUND</b>							
<b>440 SEWER DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$2,227,056	\$0	\$2,227,056	\$2,135,352	0	\$91,705	95.9%
002 PURCHASE OF SERVICES	\$1,326,920	-\$90,000	\$1,236,920	\$1,050,764	61,798	\$124,359	89.9%
004 SUPPLIES	\$315,978	\$90,000	\$405,978	\$355,022	16,724	\$34,232	91.6%
007 OTHER CHARGES & EXPENSES	\$79,375	\$0	\$79,375	\$72,437	0	\$6,938	91.3%
008 CAPITAL OUTLAY	\$275,000	\$0	\$275,000	\$146,811	41,247	\$86,943	68.4%
009 DEBT SERVICE	\$2,836,325	\$0	\$2,836,325	\$2,836,325	0	\$0	100.0%
<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>\$6,596,710</u></b>	<b><u>119,768</u></b>	<b><u>\$344,177</u></b>	<b><u>95.1%</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>\$6,596,710</u></b>	<b><u>119,768</u></b>	<b><u>\$344,177</u></b>	<b><u>95.1%</u></b>
<b>6520 HARBORMASTER ENTERPRISE FUND</b>							
<b>295 HARBORMASTER DEPARTMENT</b>							
001 PERSONNEL SERVICES	\$268,039	\$0	\$268,039	\$257,607	0	\$10,433	96.1%
002 PURCHASE OF SERVICES	\$50,050	\$0	\$50,050	\$48,640	0	\$1,410	97.2%
004 SUPPLIES	\$18,700	\$0	\$18,700	\$16,865	0	\$1,835	90.2%
007 OTHER CHARGES & EXPENSES	\$11,000	\$0	\$11,000	\$7,773	0	\$3,227	70.7%
008 CAPITAL OUTLAY	\$50,000	\$0	\$50,000	\$47,909	0	\$2,091	95.8%
009 DEBT SERVICE	\$70,041	\$4,494	\$74,535	\$74,535	0	\$0	100.0%
<b>295 HARBORMASTER DEPARTMENT Total</b>	<b><u>\$467,830</u></b>	<b><u>\$4,494</u></b>	<b><u>\$472,324</u></b>	<b><u>\$453,329</u></b>	<b><u>0</u></b>	<b><u>\$18,996</u></b>	<b><u>96.0%</u></b>
<b>6520 HARBORMASTER ENTERPRISE FUND Total</b>	<b><u>\$467,830</u></b>	<b><u>\$4,494</u></b>	<b><u>\$472,324</u></b>	<b><u>\$453,329</u></b>	<b><u>0</u></b>	<b><u>\$18,996</u></b>	<b><u>96.0%</u></b>
<b>TOTAL BUDGETARY FUNDS</b>	<b><u>\$76,657,058</u></b>	<b><u>\$402,986</u></b>	<b><u>\$77,060,044</u></b>	<b><u>\$73,254,799</u></b>	<b><u>2,707,242</u></b>	<b><u>\$1,098,004</u></b>	<b><u>98.6%</u></b>



**City of Newburyport**  
**FY2018 Year-End Revenue Summary**

	<b>FY2016 ACTUAL</b>	<b>FY2017 ACTUAL</b>	<b>FY2018 ESTIMATE</b>	<b>FY2018 ACTUAL</b>	<b>OVER/ (BELOW) ESTIMATE</b>	<b>% OF ESTIMATE</b>	<b>% OVER PRIOR YEAR</b>
<b>001 GENERAL FUND</b>							
412 REAL ESTATE TAX REVENUE	\$49,470,173	\$51,563,374	\$54,348,166	\$53,946,873	(\$401,293)	99.3%	4.6%
411 PER PROP TAX REVENUE	\$644,788	\$662,533	\$663,951	\$664,093	\$142	100.0%	0.2%
401 MOTOR VEHICLE EXCISE	\$2,620,498	\$2,707,801	\$2,450,000	\$2,710,467	\$260,467	110.6%	0.1%
402 OTHER EXCISE	\$717,374	\$920,895	\$845,000	\$963,447	\$118,447	114.0%	4.6%
403 PEN/INT ON TAX & EXCISE	\$331,595	\$296,694	\$290,000	\$370,159	\$80,159	127.6%	24.8%
404 PAYMENT IN LIEU TAXES	\$100,377	\$61,351	\$60,000	\$62,612	\$2,612	104.4%	2.1%
410 FEES	\$462,106	\$342,048	\$340,000	\$402,086	\$62,086	118.3%	17.6%
416 OTHER DEPARTMENT REVENUE	\$57,623	\$64,393	\$55,000	\$61,392	\$6,392	111.6%	-4.7%
417 LICENSES/PERMITS	\$1,071,855	\$1,011,209	\$700,000	\$964,669	\$264,669	137.8%	-4.6%
419 FINES & FORFEITS	\$14,586	\$13,994	\$10,000	\$13,856	\$3,856	138.6%	-1.0%
420 INVESTMENT INCOME	\$49,074	\$60,015	\$45,000	\$130,350	\$85,350	289.7%	117.2%
421 MISCELLANEOUS RECURRING	\$270,258	\$303,190	\$238,000	\$288,018	\$50,018	121.0%	-5.0%
422 MISCELLANEOUS NON-RECURRING	\$260,325	\$172,574	\$0	\$62,824	\$62,824		-63.6%
460 STATE AID	\$4,045,959	\$4,311,955	\$4,265,776	\$4,362,522	\$96,746	102.3%	1.2%
<b>001 GENERAL FUND Total</b>	<b><u>\$60,117,422</u></b>	<b><u>\$62,492,027</u></b>	<b><u>\$64,310,893</u></b>	<b><u>\$65,003,369</u></b>	<b><u>\$692,476</u></b>	<b><u>101.1%</u></b>	<b><u>4.0%</u></b>
<b>060 WATER ENTERPRISE FUND Total</b>	<b><u>\$5,452,066</u></b>	<b><u>\$5,485,689</u></b>	<b><u>\$5,107,870</u></b>	<b><u>\$5,253,640</u></b>	<b><u>\$145,770</u></b>	<b><u>102.9%</u></b>	<b><u>-4.2%</u></b>
<b>061 SEWER ENTERPRISE FUND Total</b>	<b><u>\$6,446,941</u></b>	<b><u>\$6,791,900</u></b>	<b><u>\$6,385,654</u></b>	<b><u>\$6,537,286</u></b>	<b><u>\$151,631</u></b>	<b><u>102.4%</u></b>	<b><u>-3.7%</u></b>
<b>6520 HARBORMASTER ENTERPRISE FUND Total</b>	<b><u>\$433,718</u></b>	<b><u>\$498,615</u></b>	<b><u>\$467,830</u></b>	<b><u>\$491,483</u></b>	<b><u>\$23,653</u></b>	<b><u>105.1%</u></b>	<b><u>-1.4%</u></b>
<b>TOTAL BUDGETARY FUNDS</b>	<b><u>\$72,450,147</u></b>	<b><u>\$75,268,230</u></b>	<b><u>\$76,272,247</u></b>	<b><u>\$77,285,777</u></b>	<b><u>\$1,013,530</u></b>	<b><u>101.3%</u></b>	<b><u>2.7%</u></b>



**City of Newburyport**  
**FY2018 Year-End Revenue by Category**

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ESTIMATE	FY2018 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
<b>001 GENERAL FUND</b>							
412 REAL ESTATE TAX REVENUE	\$49,470,173	\$51,563,374	\$54,348,166	\$53,946,873	(\$401,293)	99.3%	4.6%
411 PER PROP TAX REVENUE	\$644,788	\$662,533	\$663,951	\$664,093	\$142	100.0%	0.2%
401 MOTOR VEHICLE EXCISE	\$2,620,498	\$2,707,801	\$2,450,000	\$2,710,467	\$260,467	110.6%	0.1%
<b>402 OTHER EXCISE</b>							
MEALS EXCISE	\$586,573	\$591,292	\$525,000	\$627,528	\$102,528	119.5%	6.1%
CO MA ROOM OCCUPANCY	\$130,608	\$220,859	\$220,000	\$223,725	\$3,725	101.7%	1.3%
CO MA URBAN REDEVELOPMENT	\$0	\$108,744	\$100,000	\$112,141	\$12,141	112.1%	3.1%
BOAT REVENUE	\$194	\$0	\$0	\$53	\$53		
<b>402 OTHER EXCISE Total</b>	<b>\$717,374</b>	<b>\$920,895</b>	<b>\$845,000</b>	<b>\$963,447</b>	<b>\$118,447</b>	<b>114.0%</b>	<b>4.6%</b>
<b>403 PEN/INT ON TAX &amp; EXCISE</b>							
INT/PEN PP/RE TAX REV	\$161,205	\$140,518	\$140,000	\$155,454	\$15,454	111.0%	10.6%
INT ON TAX TITLES	\$37,841	\$37,024	\$40,000	\$82,435	\$42,435	206.1%	122.7%
INT/PEN MV/BT EXCISE	\$66,520	\$71,783	\$70,000	\$65,909	(\$4,091)	94.2%	-8.2%
CO MA REG MOTOR VEHICLES	\$64,008	\$45,893	\$40,000	\$64,856	\$24,856	162.1%	41.3%
INT/PEN SA PI - SWR	\$1,083	\$778	\$0	\$783	\$783		0.7%
INT/PEN SA PI - WTR	\$861	\$620	\$0	\$624	\$624		0.6%
INT/PEN SA LOW ST	\$78	\$79	\$0	\$98	\$98		23.4%
<b>403 PEN/INT ON TAX &amp; EXCISE Total</b>	<b>\$331,595</b>	<b>\$296,694</b>	<b>\$290,000</b>	<b>\$370,159</b>	<b>\$80,159</b>	<b>127.6%</b>	<b>24.8%</b>
<b>404 PAYMENT IN LIEU TAXES</b>							
PAYMENT IN LIEU TAXES	\$100,377	\$61,351	\$60,000	\$62,612	\$2,612	104.4%	2.1%
<b>404 PAYMENT IN LIEU TAXES Total</b>	<b>\$100,377</b>	<b>\$61,351</b>	<b>\$60,000</b>	<b>\$62,612</b>	<b>\$2,612</b>	<b>104.4%</b>	<b>2.1%</b>
<b>410 FEES</b>							
TAX TITLE REVENUE	\$308,849	\$196,109	\$196,000	\$250,357	\$54,357	127.7%	27.7%
FIRE MASTER BOX CONNECTION FEE	\$87,455	\$83,100	\$85,000	\$85,527	\$527	100.6%	2.9%
OFF DUTY FEES	\$30,783	\$33,327	\$30,000	\$38,793	\$8,793	129.3%	16.4%
MUNICIPAL LIENS	\$21,957	\$23,900	\$23,000	\$20,450	(\$2,550)	88.9%	-14.4%
REGISTRY FEES	\$8,700	\$5,577	\$6,000	\$6,960	\$960	116.0%	24.8%
ROLL BACK TAX REVENUE	\$4,353	\$0	\$0	\$0	\$0		
<b>410 FEES Total</b>	<b>\$462,106</b>	<b>\$342,048</b>	<b>\$340,000</b>	<b>\$402,086</b>	<b>\$62,086</b>	<b>118.3%</b>	<b>17.6%</b>
<b>416 OTHER DEPARTMENT REVENUE</b>							
COPIES/RECORDINGS	\$47,293	\$50,738	\$47,000	\$49,522	\$2,522	105.4%	-2.4%
BUSINESS CERTIFICATES	\$7,290	\$8,610	\$5,000	\$8,885	\$3,885	177.7%	3.2%
ZONING/ORDINANCES	\$3,040	\$5,045	\$3,000	\$2,985	(\$15)	99.5%	-40.8%
<b>416 OTHER DEPARTMENT REVENUE Total</b>	<b>\$57,623</b>	<b>\$64,393</b>	<b>\$55,000</b>	<b>\$61,392</b>	<b>\$6,392</b>	<b>111.6%</b>	<b>-4.7%</b>
<b>417 LICENSES/PERMITS</b>							
BLDG DEPT ALTERATION PERMITS	\$372,698	\$510,239	\$253,500	\$293,935	\$40,435	116.0%	-42.4%
LICENSE FEES	\$212,640	\$210,913	\$200,000	\$227,200	\$27,200	113.6%	7.7%
BUILDING PERMITS	\$278,023	\$74,597	\$70,000	\$164,110	\$94,110	234.4%	120.0%
OTHER PERMITS	\$87,237	\$58,140	\$60,000	\$116,443	\$56,443	194.1%	100.3%
CLK PASSPORT	\$41,960	\$47,735	\$35,000	\$52,893	\$17,893	151.1%	10.8%
BLDG DEPT OTHER PERMITS	\$17,179	\$25,513	\$25,500	\$26,672	\$1,172	104.6%	4.5%
ROAD OPENING PERMIT DPW	\$11,258	\$28,672	\$15,000	\$25,812	\$10,812	172.1%	-10.0%

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ESTIMATE	FY2018 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
FIRE PERMITS	\$17,164	\$16,840	\$15,000	\$17,134	\$2,134	114.2%	1.7%
UTILITY CONTRACTORS LIC DPW	\$10,500	\$10,200	\$8,000	\$12,776	\$4,776	159.7%	25.3%
DOG LICENSES	\$14,385	\$12,565	\$11,500	\$12,525	\$1,025	108.9%	-0.3%
MARRIAGE LICENSES	\$3,865	\$5,040	\$3,000	\$4,910	\$1,910	163.7%	-2.6%
UTILITY PERMITS	\$803	\$5,380	\$2,000	\$4,175	\$2,175	208.8%	-22.4%
LICENSES/PERMITS DPW	\$2,850	\$4,405	\$1,000	\$3,078	\$2,078	307.8%	-30.1%
STORM WATER PERMIT FEES	\$533	\$544	\$0	\$2,857	\$2,857		425.1%
AUCTION LIC/PERMITS	\$320	\$85	\$50	\$150	\$100	300.0%	76.5%
RAFFLE PERMITS	\$440	\$375	\$400	\$0	(\$400)	0.0%	-100.0%
<b>417 LICENSES/PERMITS Total</b>	<b>\$1,071,855</b>	<b>\$1,011,209</b>	<b>\$700,000</b>	<b>\$964,669</b>	<b>\$264,669</b>	<b>137.8%</b>	<b>-4.6%</b>
<b>419 FINES &amp; FORFEITS</b>							
COURT FINES	\$8,088	\$12,529	\$9,000	\$12,911	\$3,911	143.5%	3.0%
PARKING FINES	\$6,498	\$1,465	\$1,000	\$895	(\$105)	89.5%	-38.9%
<b>419 FINES &amp; FORFEITS Total</b>	<b>\$14,586</b>	<b>\$13,994</b>	<b>\$10,000</b>	<b>\$13,856</b>	<b>\$3,856</b>	<b>138.6%</b>	<b>-1.0%</b>
<b>420 INVESTMENT INCOME</b>							
INT ON INVESTMENTS	\$49,074	\$60,015	\$45,000	\$130,350	\$85,350	289.7%	117.2%
<b>420 INVESTMENT INCOME Total</b>	<b>\$49,074</b>	<b>\$60,015</b>	<b>\$45,000</b>	<b>\$130,350</b>	<b>\$85,350</b>	<b>289.7%</b>	<b>117.2%</b>
<b>421 MISCELLANEOUS RECURRING</b>							
MISC RECURRING	\$141,446	\$159,827	\$138,000	\$178,431	\$40,431	129.3%	11.6%
CO MA DIV MEDICAL ASSISTANCE	\$124,612	\$139,110	\$100,000	\$107,460	\$7,460	107.5%	-22.8%
POL INCIDENT/ACCIDENTS	\$2,074	\$2,128	\$0	\$2,128	\$2,128		0.0%
CO MA EMERGENCY MANAGEMENT	\$2,125	\$2,125	\$0	\$0	\$0		-100.0%
<b>421 MISCELLANEOUS RECURRING Total</b>	<b>\$270,258</b>	<b>\$303,190</b>	<b>\$238,000</b>	<b>\$288,018</b>	<b>\$50,018</b>	<b>121.0%</b>	<b>-5.0% *</b>
<b>422 MISCELLANEOUS NON-RECURRING</b>							
MISC NON-RECURRING	\$260,325	\$170,574	\$0	\$58,343	\$58,343		-65.8%
MISC REVENUE	\$0	\$0	\$0	\$3,631	\$3,631		
SALE OF MUNICIPAL PROPERTY	\$0	\$2,000	\$0	\$851	\$851		-57.5%
<b>422 MISCELLANEOUS NON-RECURRING Total</b>	<b>\$260,325</b>	<b>\$172,574</b>	<b>\$0</b>	<b>\$62,824</b>	<b>\$62,824</b>		<b>-63.6% **</b>
<b>460 STATE AID</b>	<b>\$4,045,959</b>	<b>\$4,311,955</b>	<b>\$4,265,776</b>	<b>\$4,362,522</b>	<b>\$96,746</b>	<b>102.3%</b>	<b>1.2%</b>
<b>001 GENERAL FUND Total</b>	<b>\$60,117,422</b>	<b>\$62,492,027</b>	<b>\$64,310,893</b>	<b>\$65,003,369</b>	<b>\$692,476</b>	<b>101.1%</b>	<b>4.0%</b>
<b>060 WATER ENTERPRISE FUND</b>							
<b>000 NULL CATEGORY</b>							
UTILITY BILLING/METERS	\$4,756,876	\$4,949,972	\$4,822,870	\$4,665,206	(\$157,664)	96.7%	-5.8%
MISC FEES	\$226,238	\$246,335	\$200,000	\$281,989	\$81,989	141.0%	14.5%
REVENUE SPEC ASSES PI	\$181,519	\$165,027	\$0	\$175,691	\$175,691		6.5%
WATER LIENS	\$79,748	\$83,525	\$60,000	\$86,489	\$26,489	144.1%	3.5%
PENALTIES/INTEREST	\$23,969	\$25,806	\$25,000	\$29,349	\$4,349	117.4%	13.7%
MISC NON-RECURRING	\$10,132	\$15,023	\$0	\$14,916	\$14,916		-0.7%
PREMIUM FROM SALE OF BONDS	\$173,583	\$0	\$0	\$0	\$0		
<b>060 WATER ENTERPRISE FUND Total</b>	<b>\$5,452,066</b>	<b>\$5,485,689</b>	<b>\$5,107,870</b>	<b>\$5,253,640</b>	<b>\$145,770</b>	<b>102.9%</b>	<b>-4.2%</b>
<b>061 SEWER ENTERPRISE FUND</b>							
UTILITY BILLING/METERS	\$5,890,391	\$6,190,820	\$6,205,654	\$5,835,310	(\$370,345)	94.0%	-5.7%
MISC FEES	\$167,074	\$134,454	\$90,000	\$241,925	\$151,925	268.8%	79.9%
REVENUE SPEC ASSES PI	\$241,681	\$208,298	\$0	\$232,344	\$232,344		11.5%
SEWER LIENS	\$96,738	\$112,961	\$80,000	\$119,138	\$39,138	148.9%	5.5%
PENALTIES/INTEREST	\$29,498	\$34,143	\$0	\$79,036	\$79,036		131.5%

	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 ESTIMATE	FY2018 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
INDUSTRIAL PRETREATMNT	\$12,152	\$13,007	\$10,000	\$15,180	\$5,180	151.8%	16.7%
MISC NON-RECURRING	\$9,405	\$98,217	\$0	\$12,938	\$12,938		-86.8%
TAX TITLE REVENUE	\$0	\$0	\$0	\$1,414	\$1,414		
<b>061 SEWER ENTERPRISE FUND Total</b>	<b><u>\$6,446,941</u></b>	<b><u>\$6,791,900</u></b>	<b><u>\$6,385,654</u></b>	<b><u>\$6,537,286</u></b>	<b><u>\$151,631</u></b>	<b><u>102.4%</u></b>	<b><u>-3.7%</u></b>
<b>6520 HARBORMASTER ENTERPRISE FUND</b>							
HBR MOORING & SLIP	\$136,337	\$164,803	\$162,500	\$166,582	\$4,082	102.5%	1.1%
HBR PLUM ISLAND PRK	\$77,047	\$93,104	\$90,000	\$95,747	\$5,747	106.4%	2.8%
HBR WATERFRONT DOCKS	\$74,197	\$81,205	\$80,000	\$81,140	\$1,140	101.4%	-0.1%
BOAT EXCISE	\$69,828	\$73,589	\$73,330	\$69,156	(\$4,174)	94.3%	-6.0%
HBR CASHMAN PARK	\$40,416	\$42,776	\$42,000	\$42,144	\$144	100.3%	-1.5%
HBR VESSEL CHARGES	\$23,424	\$32,907	\$10,000	\$27,199	\$17,199	272.0%	-17.3%
HBR FISH PIER	\$3,200	\$5,200	\$5,000	\$5,800	\$800	116.0%	11.5%
PENALTIES/INTEREST	\$3,044	\$4,131	\$4,000	\$3,019	(\$981)	75.5%	-26.9%
HBR VIOLATIONS	\$4,460	\$200	\$0	\$350	\$350		75.0%
HBR SHELLFISH PERMITS	\$1,766	\$700	\$1,000	\$345	(\$655)	34.5%	-50.7%
<b>6520 HARBORMASTER ENTERPRISE FUND Total</b>	<b><u>\$433,718</u></b>	<b><u>\$498,615</u></b>	<b><u>\$467,830</u></b>	<b><u>\$491,483</u></b>	<b><u>\$23,653</u></b>	<b><u>105.1%</u></b>	<b><u>-1.4%</u></b>
<b>TOTAL BUDGETARY FUNDS</b>	<b><u>\$72,450,147</u></b>	<b><u>\$75,268,230</u></b>	<b><u>\$76,272,247</u></b>	<b><u>\$77,285,777</u></b>	<b><u>\$1,013,530</u></b>	<b><u>101.3%</u></b>	<b><u>2.7%</u></b>

\* 421 Miscellaneous Recurring Revenue: Medicaid Reimbursements (\$107,460), Veterans Services (\$89,208), Cell tower lease payments (\$27,600), Animal Control (\$21,500), FWS Refuge Revenue Sharing (\$13,927), TNC (Uber) Surcharge (\$2,620), Police Incident/Accident (\$2,128).

\*\* 422 Miscellaneous Non-Recurring Revenue: Prior Year Refund (\$36,388), Close-Out of Anniversary Fund (\$5,331), Bond Premiums (\$2,587), Claimed Funds (\$2,486), Flexible Spending Plan (\$2,042), Sale of Equipment (\$851), Other Small One-Time Receipts (\$13,139).