



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 3, 2019

Subject: FY2019 Year-End Financial Report

The fiscal year 2019 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, 2019.

FY2019 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 2019, totaling \$1,544,984, will be a positive factor in the Free Cash and Retained Earnings calculations as of July 1, 2019. 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	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND	\$68,036,902	\$65,213,044	\$2,158,257	\$665,602	99.0%
060 WATER ENTERPRISE FUND	\$5,460,014	\$4,930,088	\$86,310	\$443,615	91.9%
061 SEWER ENTERPRISE FUND	\$7,393,893	\$6,887,878	\$97,816	\$408,198	94.5%
6520 HARBORMASTER ENTERPRISE FUND	\$482,829	\$455,260	\$0	\$27,569	94.3%
TOTAL BUDGETARY FUNDS	\$81,373,638	\$77,486,271	\$2,342,383	\$1,544,984	98.1%

FY2019 Revenue

Total revenue for the budgetary funds exceeded estimates for FY2019 with collections at 100.3% of estimated revenue. The General Fund and Water Enterprise Funds exceeded their estimates, while the Sewer and Harbormaster Enterprise Funds fell short. 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	\$66,711,206	\$67,057,057	\$345,851	100.5%
060 WATER ENTERPRISE FUND	\$5,360,014	\$5,372,664	\$12,650	100.2%
061 SEWER ENTERPRISE FUND	\$7,018,893	\$6,943,961	(\$74,932)	98.9%
6520 HARBORMASTER ENTERPRISE FUND	\$482,829	\$428,347	(\$54,482)	88.7%
TOTAL BUDGETARY FUNDS	\$79,572,941	\$79,802,029	\$229,088	100.3%

At the start of FY2019, the Water and Sewer Enterprise Funds used a portion of retained earnings (reserves) to build their budget; \$100,000 and \$375,000 respectively. As such, it was expected that both of those funds would miss their estimate as a result of the projected drawdown on fund balance. The fact that the Water Enterprise Fund did not draw down on fund balance and the Sewer Enterprise Fund drew down only \$74,932 of the \$375,000 budgeted is a positive outcome.

The shortfall experienced by the Harbormaster Enterprise Fund is largely driven by poor operating results at the end of the fiscal year caused by higher than average rainfall during the month of June 2019; 1.47" above average, according to the National Weather Service, raining 14 of the 30 days in the month. Fluctuations are expected in this fund due to changes from season to season. The fund currently has a strong fund balance to cover any years where revenues do not cover annual expenditures. The preliminary closing fund balance as of June 30, 2019 was \$501,817.

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, 2020 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 FY2019 Year-End Financial Overview

Expenditures

	FY2017		FY2018		FY2019	
	Remaining Budget	% Used	Remaining Budget	% Used	Remaining Budget	% Used
001 GENERAL FUND	\$571,356	99.1%	\$495,167	99.2%	\$665,602	99.0%
060 WATER ENTERPRISE FUND	\$206,358	96.1%	\$239,665	95.3%	\$443,615	91.9%
061 SEWER ENTERPRISE FUND	\$289,058	95.6%	\$344,177	95.1%	\$408,198	94.5%
6520 HARBORMASTER ENTERPRISE FUND	\$13,902	96.8%	\$18,996	96.0%	\$27,569	94.3%
TOTAL BUDGETARY FUNDS	\$1,080,674	98.5%	\$1,098,004	98.6%	\$1,544,984	98.1%

Remaining Budget

(Top Ten Drivers: General Fund)

Remaining Budget	Driver
421 PUBLIC SERVICES DEPARTMENT	\$178,337 Vacancies/overtime/electrical costs
914 INSURANCE GROUP	\$156,251 Variability of enrollment
210 POLICE DEPARTMENT	\$103,344 Staff vacancies
543 VETERANS' DEPARTMENT	\$53,715 Fewer veterans qualifying for benefits
152 HUMAN RESOURCES	\$19,478 Staff vacancies/fewer unemployment claims
398 ESSEX NORTH SHORE TECH SCHOOL	\$19,168 Enrollment lower than anticipated
510 HEALTH DEPARTMENT	\$16,809 Fewer per diem inspections/staff vacancy
542 YOUTH SERVICES	\$15,817 Brown School expense line item/NLEC turnover
220 FIRE DEPARTMENT	\$15,268 Remaining funds from multiple accounts
145 TREASURER'S DEPARTMENT	\$14,352 Staff turnover/fewer tax title expenses
Total	\$592,539

Revenue

	FY2017 Actual	FY2018 Actual	FY2019 Estimate	FY2019 Actual	\$ Over Estimate	% Of Estimate	% Over Prior Year
001 GENERAL FUND							
412 REAL ESTATE TAX REVENUE	\$51,563,374	\$53,946,873	\$56,146,562	\$55,573,460	-\$573,102	99.0%	3.0%
411 PER PROP TAX REVENUE	\$662,533	\$664,093	\$657,872	\$644,277	-\$13,595	97.9%	-3.0%
401 MOTOR VEHICLE EXCISE	\$2,707,801	\$2,710,467	\$2,600,000	\$2,747,357	\$147,357	105.7%	1.4%
402 OTHER EXCISE	\$920,895	\$963,447	\$960,000	\$1,000,525	\$40,525	104.2%	3.8%
403 PENALTIES/INTEREST	\$296,694	\$370,159	\$300,000	\$343,545	\$43,545	114.5%	-7.2% (1)
404 PAYMENT IN LIEU TAXES	\$61,351	\$62,612	\$60,000	\$82,083	\$22,083	136.8%	31.1% (2)
410 FEES	\$342,048	\$402,086	\$350,000	\$345,552	-\$4,448	98.7%	-14.1% (3)
416 OTHER DEPARTMENT REVENUE	\$64,393	\$61,392	\$60,000	\$66,879	\$6,879	111.5%	8.9%
417 LICENSES/PERMITS	\$1,011,209	\$964,669	\$900,000	\$1,190,151	\$290,151	132.2%	23.4% (4)
419 FINES & FORFEITS	\$13,994	\$13,856	\$10,000	\$12,292	\$2,292	122.9%	-11.3% (5)
420 INVESTMENT INCOME	\$60,015	\$131,781	\$50,000	\$271,752	\$221,752	543.5%	106.2% (6)
421 MISCELLANEOUS RECURRING	\$301,065	\$291,649	\$275,000	\$265,523	-\$9,477	96.6%	-9.0%
422 MISCELLANEOUS NON-RECURRING	\$174,699	\$59,193	\$0	\$114,726	\$114,726		93.8% (7)
460 STATE AID	\$4,311,955	\$4,362,522	\$4,341,771	\$4,398,935	\$57,164	101.3%	0.8%
TOTAL GENERAL FUND	\$62,492,027	\$65,004,800	\$66,711,206	\$67,057,057	\$345,851	100.5%	3.2%
WATER ENTERPRISE FUND	\$5,485,689	\$5,253,640	\$5,360,014	\$5,372,664	\$12,650	100.2%	2.3%
SEWER ENTERPRISE FUND	\$6,791,900	\$6,537,286	\$7,018,893	\$6,943,961	-\$74,932	98.9%	6.2%
HARBORMASTER ENTERPRISE FUND	\$498,615	\$491,483	\$482,829	\$428,347	-\$54,482	88.7%	-12.8%
TOTAL BUDGETARY FUNDS	\$75,268,230	\$77,287,208	\$79,572,941	\$79,802,029	\$229,088	100.3%	3.3%

(1) Fewer penalties/interest on tax titles.

(2) Prior year adjustment-Newburyport Housing Authority.

(3) Fewer tax title collections.

(4) Increase in permits for building alternations.

(5) Decrease in court fines.

(6) Improved investment returns and higher cash balances from borrowings.

(7) Greater one-time receipts.



City of Newburyport FY2019 Year-End Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND							
111 CITY COUNCIL	\$72,543	\$2,500	\$75,043	\$70,447	\$0	\$4,596	93.9%
121 MAYOR'S DEPARTMENT	\$296,023	\$0	\$296,023	\$287,086	\$0	\$8,937	97.0%
129 GENERAL ADMINISTRATION	\$409,412	(\$33,488)	\$375,924	\$372,281	\$154	\$3,489	99.1%
135 AUDITOR'S DEPARTMENT	\$327,856	\$0	\$327,856	\$320,382	\$7,364	\$109	100.0%
141 ASSESSORS DEPARTMENT	\$234,121	\$1,696	\$235,817	\$234,883	\$0	\$934	99.6%
145 TREASURER'S DEPARTMENT	\$306,181	\$4,961	\$311,142	\$296,790	\$0	\$14,352	95.4%
151 INFO TECHNOLOGY DEPT	\$320,817	\$7,000	\$327,817	\$326,275	\$0	\$1,542	99.5%
152 HUMAN RESOURCES	\$320,267	\$7,320	\$327,587	\$308,109	\$0	\$19,478	94.1%
161 CITY CLERK'S DEPARTMENT	\$258,732	\$5,000	\$263,732	\$263,732	\$0	\$0	100.0%
163 BOARD OF REGISTRARS	\$44,260	(\$5,000)	\$39,260	\$38,833	\$0	\$427	98.9%
165 LICENSE COMMISSION	\$6,340	\$2,160	\$8,500	\$8,500	\$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	\$314,511	\$2,366	\$316,877	\$316,877	\$0	(\$0)	100.0%
191 LEGAL DEPARTMENT	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	100.0%
210 POLICE DEPARTMENT	\$3,959,748	\$0	\$3,959,748	\$3,856,306	\$98	\$103,344	97.4%
220 FIRE DEPARTMENT	\$3,731,744	\$153,000	\$3,884,744	\$3,868,876	\$600	\$15,268	99.6%
241 BUILDING DEPARTMENT	\$180,313	\$3,204	\$183,516	\$178,003	\$0	\$5,514	97.0%
291 EMERGENCY MANAGEMENT	\$31,100	\$0	\$31,100	\$29,323	\$1,107	\$670	97.8%
292 ANIMAL CONTROL	\$66,052	\$0	\$66,052	\$60,893	\$60	\$5,099	92.3%
293 PARKING CLERK DEPARTMENT	\$409,586	\$157,174	\$566,760	\$553,135	\$9,950	\$3,675	99.4%
300 SCHOOL DEPARTMENT	\$29,850,374	(\$35,000)	\$29,815,374	\$28,037,417	\$1,777,957	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL	\$73,000	\$0	\$73,000	\$53,832	\$0	\$19,168	73.7%
399 WHITTIER VO TECH SCHOOL	\$622,252	\$0	\$622,252	\$622,252	\$0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT	\$3,054,696	\$106,563	\$3,161,259	\$2,626,539	\$356,383	\$178,337	94.4%
423 SNOW & ICE	\$210,000	\$143,094	\$353,094	\$353,094	\$0	\$0	100.0%
510 HEALTH DEPARTMENT	\$247,909	\$1,519	\$249,428	\$232,578	\$40	\$16,809	93.3%
519 SUSTAINABILITY	\$1,541,906	\$59,932	\$1,601,838	\$1,600,779	\$0	\$1,059	99.9%
541 COUNCIL ON AGING	\$298,226	\$3,149	\$301,374	\$295,988	\$0	\$5,387	98.2%
542 YOUTH SERVICES	\$294,368	\$26,250	\$320,618	\$304,208	\$594	\$15,817	95.1%
543 VETERANS' DEPARTMENT	\$286,761	\$1,401	\$288,161	\$234,446	\$0	\$53,715	81.4%
610 LIBRARY DEPARTMENT	\$1,384,162	\$1,380	\$1,385,542	\$1,369,645	\$3,950	\$11,946	99.1%
630 PARKS COMMISSION	\$238,050	\$28,500	\$266,550	\$254,491	\$0	\$12,059	95.5%
691 HISTORICAL COMMISSION	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
710 DEBT EXCLUSION	\$3,178,737	\$0	\$3,178,737	\$3,178,737	\$0	\$0	100.0%
720 ORDINARY DEBT SERVICE	\$954,098	\$0	\$954,098	\$946,480	\$0	\$7,618	99.2%
911 RETIREMENT BOARD	\$4,132,415	\$0	\$4,132,415	\$4,132,415	\$0	\$0	100.0%
914 INSURANCE GROUP	\$9,719,304	(\$93,480)	\$9,625,824	\$9,469,573	\$0	\$156,251	98.4%
921 COMMISSION ON DISABILITY	\$2,640	\$0	\$2,640	\$2,639	\$0	\$1	100.0%
001 GENERAL FUND Total	\$67,485,702	\$551,200	\$68,036,902	\$65,213,044	\$2,158,257	\$665,602	99.0%
060 WATER ENTERPRISE FUND Total	\$5,460,014	\$0	\$5,460,014	\$4,930,088	\$86,310	\$443,615	91.9%
061 SEWER ENTERPRISE FUND Total	\$7,393,893	\$0	\$7,393,893	\$6,887,878	\$97,816	\$408,198	94.5%
6520 HARBORMASTER ENTERPRISE FUND Total	\$482,829	\$0	\$482,829	\$455,260	\$0	\$27,569	94.3%
TOTAL BUDGETARY FUNDS	\$80,822,437	\$551,200	\$81,373,638	\$77,486,271	\$2,342,383	\$1,544,984	98.1%



City of Newburyport
FY2019 Year-End Expenditures by Budget Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
001 GENERAL FUND							
111 CITY COUNCIL							
001 PERSONNEL SERVICES	\$61,043	\$0	\$61,043	\$61,019	\$0	\$24	100.0%
002 PURCHASE OF SERVICES	\$11,500	\$2,500	\$14,000	\$9,428	\$0	\$4,572	67.3%
111 CITY COUNCIL Total	\$72,543	\$2,500	\$75,043	\$70,447	\$0	\$4,596	93.9%
121 MAYOR'S DEPARTMENT							
001 PERSONNEL SERVICES	\$240,023	\$0	\$240,023	\$232,316	\$0	\$7,707	96.8%
002 PURCHASE OF SERVICES	\$40,000	\$0	\$40,000	\$40,000	\$0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$16,000	\$0	\$16,000	\$14,770	\$0	\$1,230	92.3%
121 MAYOR'S DEPARTMENT Total	\$296,023	\$0	\$296,023	\$287,086	\$0	\$8,937	97.0%
129 GENERAL ADMINISTRATION							
001 PERSONNEL SERVICES	\$28,500	\$2,250	\$30,750	\$29,627	\$0	\$1,123	96.3%
002 PURCHASE OF SERVICES	\$154,500	\$0	\$154,500	\$154,470	\$0	\$30	100.0%
004 SUPPLIES	\$9,000	\$0	\$9,000	\$6,546	\$154	\$2,301	74.4%
007 OTHER CHARGES & EXPENSES	\$217,412	(\$35,738)	\$181,674	\$181,638	\$0	\$36	100.0%
129 GENERAL ADMINISTRATION Total	\$409,412	(\$33,488)	\$375,924	\$372,281	\$154	\$3,489	99.1%
135 AUDITOR'S DEPARTMENT							
001 PERSONNEL SERVICES	\$279,401	\$0	\$279,401	\$279,401	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$46,500	\$0	\$46,500	\$39,136	\$7,364	\$0	100.0%
004 SUPPLIES	\$1,500	\$0	\$1,500	\$1,391	\$0	\$109	92.7%
007 OTHER CHARGES & EXPENSES	\$455	\$0	\$455	\$455	\$0	\$0	100.0%
135 AUDITOR'S DEPARTMENT Total	\$327,856	\$0	\$327,856	\$320,382	\$7,364	\$109	100.0%
141 ASSESSORS DEPARTMENT							
001 PERSONNEL SERVICES	\$204,581	\$1,696	\$206,277	\$206,277	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$25,990	\$0	\$25,990	\$25,058	\$0	\$932	96.4%
004 SUPPLIES	\$3,000	\$0	\$3,000	\$2,998	\$0	\$2	99.9%
007 OTHER CHARGES & EXPENSES	\$550	\$0	\$550	\$550	\$0	\$0	100.0%
141 ASSESSORS DEPARTMENT Total	\$234,121	\$1,696	\$235,817	\$234,883	\$0	\$934	99.6%
145 TREASURER'S DEPARTMENT							
001 PERSONNEL SERVICES	\$261,881	\$4,961	\$266,842	\$257,369	\$0	\$9,472	96.5%
002 PURCHASE OF SERVICES	\$38,700	\$0	\$38,700	\$35,103	\$0	\$3,597	90.7%
004 SUPPLIES	\$3,800	\$0	\$3,800	\$2,718	\$0	\$1,082	71.5%
007 OTHER CHARGES & EXPENSES	\$1,800	\$0	\$1,800	\$1,600	\$0	\$200	88.9%
145 TREASURER'S DEPARTMENT Total	\$306,181	\$4,961	\$311,142	\$296,790	\$0	\$14,352	95.4%
151 INFO TECHNOLOGY DEPT							
001 PERSONNEL SERVICES	\$92,928	\$7,000	\$99,928	\$99,927	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$225,890	\$0	\$225,890	\$224,362	\$0	\$1,528	99.3%
004 SUPPLIES	\$2,000	\$0	\$2,000	\$1,985	\$0	\$15	99.3%
151 INFO TECHNOLOGY DEPT Total	\$320,817	\$7,000	\$327,817	\$326,275	\$0	\$1,542	99.5%
152 HUMAN RESOURCES							
001 PERSONNEL SERVICES	\$169,056	(\$2,000)	\$167,056	\$156,639	\$0	\$10,418	93.8%
002 PURCHASE OF SERVICES	\$149,511	\$7,820	\$157,331	\$148,282	\$0	\$9,048	94.2%
004 SUPPLIES	\$1,500	\$1,500	\$3,000	\$2,999	\$0	\$1	100.0%
007 OTHER CHARGES & EXPENSES	\$200	\$0	\$200	\$189	\$0	\$11	94.5%
152 HUMAN RESOURCES Total	\$320,267	\$7,320	\$327,587	\$308,109	\$0	\$19,478	94.1%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
161 CITY CLERK'S DEPARTMENT							
001 PERSONNEL SERVICES	\$246,632	\$0	\$246,632	\$246,632	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$12,100	\$5,000	\$17,100	\$17,100	\$0	\$0	100.0%
161 CITY CLERK'S DEPARTMENT Total	\$258,732	\$5,000	\$263,732	\$263,732	\$0	\$0	100.0%
163 BOARD OF REGISTRARS							
001 PERSONNEL SERVICES	\$4,260	\$0	\$4,260	\$4,260	\$0	\$1	100.0%
007 OTHER CHARGES & EXPENSES	\$40,000	(\$5,000)	\$35,000	\$34,573	\$0	\$427	98.8%
163 BOARD OF REGISTRARS Total	\$44,260	(\$5,000)	\$39,260	\$38,833	\$0	\$427	98.9%
165 LICENSE COMMISSION							
001 PERSONNEL SERVICES	\$5,340	\$2,160	\$7,500	\$7,500	\$0	\$0	100.0%
007 OTHER CHARGES & EXPENSES	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	100.0%
165 LICENSE COMMISSION Total	\$6,340	\$2,160	\$8,500	\$8,500	\$0	\$0	100.0%
171 CONSERVATION COMMISSION							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
171 CONSERVATION COMMISSION Total	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
175 PLANNING BOARD							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
175 PLANNING BOARD Total	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
176 ZONING BOARD							
001 PERSONNEL SERVICES	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
176 ZONING BOARD Total	\$1,800	\$0	\$1,800	\$1,800	\$0	\$0	100.0%
182 PLANNING & DEVELOPMENT							
001 PERSONNEL SERVICES	\$297,461	\$2,366	\$299,827	\$299,827	\$0	(\$0)	100.0%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$12,000	\$0	\$0	100.0%
004 SUPPLIES	\$5,050	\$0	\$5,050	\$5,050	\$0	\$0	100.0%
182 PLANNING & DEVELOPMENT Total	\$314,511	\$2,366	\$316,877	\$316,877	\$0	(\$0)	100.0%
191 LEGAL DEPARTMENT							
002 PURCHASE OF SERVICES	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	100.0%
191 LEGAL DEPARTMENT Total	\$100,000	\$0	\$100,000	\$100,000	\$0	\$0	100.0%
210 POLICE DEPARTMENT							
001 PERSONNEL SERVICES	\$3,616,739	\$0	\$3,616,739	\$3,531,697	\$98	\$84,944	97.7%
002 PURCHASE OF SERVICES	\$167,459	\$11,000	\$178,459	\$169,518	\$0	\$8,941	95.0%
004 SUPPLIES	\$84,100	(\$11,000)	\$73,100	\$67,263	\$0	\$5,837	92.0%
007 OTHER CHARGES & EXPENSES	\$20,450	\$0	\$20,450	\$17,581	\$0	\$2,869	86.0%
008 CAPITAL OUTLAY	\$71,000	\$0	\$71,000	\$70,246	\$0	\$754	98.9%
210 POLICE DEPARTMENT Total	\$3,959,748	\$0	\$3,959,748	\$3,856,306	\$98	\$103,344	97.4%
220 FIRE DEPARTMENT							
001 PERSONNEL SERVICES	\$3,492,294	\$120,000	\$3,612,294	\$3,604,596	\$0	\$7,698	99.8%
002 PURCHASE OF SERVICES	\$177,500	\$0	\$177,500	\$170,786	\$600	\$6,114	96.6%
004 SUPPLIES	\$56,500	\$33,000	\$89,500	\$89,013	\$0	\$487	99.5%
007 OTHER CHARGES & EXPENSES	\$5,450	\$0	\$5,450	\$4,481	\$0	\$969	82.2%
220 FIRE DEPARTMENT Total	\$3,731,744	\$153,000	\$3,884,744	\$3,868,876	\$600	\$15,268	99.6%
241 BUILDING DEPARTMENT							
001 PERSONNEL SERVICES	\$179,313	\$3,204	\$182,516	\$177,053	\$0	\$5,463	97.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
002 PURCHASE OF SERVICES	\$1,000	\$0	\$1,000	\$949	\$0	\$51	94.9%
241 BUILDING DEPARTMENT Total	\$180,313	\$3,204	\$183,516	\$178,003	\$0	\$5,514	97.0%
291 EMERGENCY MANAGEMENT							
001 PERSONNEL SERVICES	\$16,000	\$0	\$16,000	\$16,000	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$12,000	\$0	\$12,000	\$11,832	\$0	\$168	98.6%
004 SUPPLIES	\$1,100	\$0	\$1,100	\$958	\$0	\$142	87.1%
007 OTHER CHARGES & EXPENSES	\$2,000	\$0	\$2,000	\$533	\$1,107	\$360	82.0%
291 EMERGENCY MANAGEMENT Total	\$31,100	\$0	\$31,100	\$29,323	\$1,107	\$670	97.8%
292 ANIMAL CONTROL							
001 PERSONNEL SERVICES	\$57,072	\$0	\$57,072	\$53,941	\$0	\$3,131	94.5%
002 PURCHASE OF SERVICES	\$6,340	\$0	\$6,340	\$4,623	\$60	\$1,657	73.9%
004 SUPPLIES	\$2,290	\$0	\$2,290	\$2,078	\$0	\$212	90.8%
007 OTHER CHARGES & EXPENSES	\$350	\$0	\$350	\$251	\$0	\$99	71.7%
292 ANIMAL CONTROL Total	\$66,052	\$0	\$66,052	\$60,893	\$60	\$5,099	92.3%
293 PARKING CLERK DEPARTMENT							
001 PERSONNEL SERVICES	\$157,886	\$84,174	\$242,060	\$242,060	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$165,900	\$25,000	\$190,900	\$187,639	\$0	\$3,261	98.3%
004 SUPPLIES	\$85,800	\$48,000	\$133,800	\$123,436	\$9,950	\$414	99.7%
293 PARKING CLERK DEPARTMENT Total	\$409,586	\$157,174	\$566,760	\$553,135	\$9,950	\$3,675	99.4%
300 SCHOOL DEPARTMENT							
002 PURCHASE OF SERVICES	\$29,850,374	(\$35,000)	\$29,815,374	\$28,037,417	\$1,777,957	\$0	100.0%
300 SCHOOL DEPARTMENT Total	\$29,850,374	(\$35,000)	\$29,815,374	\$28,037,417	\$1,777,957	\$0	100.0%
398 ESSEX NORTH SHORE TECH SCHOOL							
002 PURCHASE OF SERVICES	\$73,000	\$0	\$73,000	\$53,832	\$0	\$19,168	73.7%
398 ESSEX NORTH SHORE TECH SCHOOL Total	\$73,000	\$0	\$73,000	\$53,832	\$0	\$19,168	73.7%
399 WHITTIER VO TECH SCHOOL							
002 PURCHASE OF SERVICES	\$622,252	\$0	\$622,252	\$622,252	\$0	\$0	100.0%
399 WHITTIER VO TECH SCHOOL Total	\$622,252	\$0	\$622,252	\$622,252	\$0	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT							
001 PERSONNEL SERVICES	\$1,939,338	\$6,813	\$1,946,152	\$1,781,228	\$0	\$164,924	91.5%
002 PURCHASE OF SERVICES	\$561,237	\$19,750	\$580,987	\$483,606	\$83,967	\$13,414	97.7%
004 SUPPLIES	\$258,475	\$80,000	\$338,475	\$334,687	\$3,788	(\$0)	100.0%
008 CAPITAL OUTLAY	\$295,646	\$0	\$295,646	\$27,018	\$268,628	\$0	100.0%
421 PUBLIC SERVICES DEPARTMENT Total	\$3,054,696	\$106,563	\$3,161,259	\$2,626,539	\$356,383	\$178,337	94.4%
423 SNOW & ICE							
001 PERSONNEL SERVICES	\$105,000	(\$11,318)	\$93,682	\$93,682	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$105,000	\$154,412	\$259,412	\$259,412	\$0	\$0	100.0%
423 SNOW & ICE Total	\$210,000	\$143,094	\$353,094	\$353,094	\$0	\$0	100.0%
510 HEALTH DEPARTMENT							
001 PERSONNEL SERVICES	\$207,125	\$1,519	\$208,644	\$201,661	\$0	\$6,983	96.7%
002 PURCHASE OF SERVICES	\$35,284	\$0	\$35,284	\$26,786	\$0	\$8,498	75.9%
004 SUPPLIES	\$4,500	\$0	\$4,500	\$3,414	\$40	\$1,046	76.7%
007 OTHER CHARGES & EXPENSES	\$1,000	\$0	\$1,000	\$718	\$0	\$282	71.8%
510 HEALTH DEPARTMENT Total	\$247,909	\$1,519	\$249,428	\$232,578	\$40	\$16,809	93.3%
519 SUSTAINABILITY							

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
001 PERSONNEL SERVICES	\$100,406	\$0	\$100,406	\$99,816	\$0	\$590	99.4%
002 PURCHASE OF SERVICES	\$1,440,500	\$59,932	\$1,500,432	\$1,499,963	\$0	\$469	100.0%
004 SUPPLIES	\$1,000	\$0	\$1,000	\$1,000	\$0	(\$0)	100.0%
519 SUSTAINABILITY Total	\$1,541,906	\$59,932	\$1,601,838	\$1,600,779	\$0	\$1,059	99.9%

541 COUNCIL ON AGING

001 PERSONNEL SERVICES	\$259,726	\$3,149	\$262,874	\$257,488	\$0	\$5,387	98.0%
002 PURCHASE OF SERVICES	\$24,500	\$0	\$24,500	\$24,500	\$0	(\$0)	100.0%
004 SUPPLIES	\$14,000	\$0	\$14,000	\$14,000	\$0	\$0	100.0%
541 COUNCIL ON AGING Total	\$298,226	\$3,149	\$301,374	\$295,988	\$0	\$5,387	98.2%

542 YOUTH SERVICES

001 PERSONNEL SERVICES	\$212,718	\$0	\$212,718	\$212,718	\$0	\$0	100.0%
002 PURCHASE OF SERVICES	\$25,300	\$0	\$25,300	\$17,547	\$0	\$7,753	69.4%
007 OTHER CHARGES & EXPENSES	\$56,350	\$26,250	\$82,600	\$73,943	\$594	\$8,063	90.2%
542 YOUTH SERVICES Total	\$294,368	\$26,250	\$320,618	\$304,208	\$594	\$15,817	95.1%

543 VETERANS' DEPARTMENT

001 PERSONNEL SERVICES	\$126,621	\$1,401	\$128,021	\$121,173	\$0	\$6,848	94.7%
002 PURCHASE OF SERVICES	\$5,720	\$0	\$5,720	\$3,233	\$0	\$2,487	56.5%
007 OTHER CHARGES & EXPENSES	\$154,420	\$0	\$154,420	\$110,040	\$0	\$44,380	71.3%
543 VETERANS' DEPARTMENT Total	\$286,761	\$1,401	\$288,161	\$234,446	\$0	\$53,715	81.4%

610 LIBRARY DEPARTMENT

001 PERSONNEL SERVICES	\$1,041,550	(\$17,320)	\$1,024,230	\$1,012,284	\$0	\$11,946	98.8%
002 PURCHASE OF SERVICES	\$342,612	\$18,700	\$361,312	\$357,362	\$3,950	\$0	100.0%
610 LIBRARY DEPARTMENT Total	\$1,384,162	\$1,380	\$1,385,542	\$1,369,645	\$3,950	\$11,946	99.1%

630 PARKS COMMISSION

001 PERSONNEL SERVICES	\$192,550	\$28,500	\$221,050	\$208,991	\$0	\$12,059	94.5%
002 PURCHASE OF SERVICES	\$40,500	\$0	\$40,500	\$40,500	\$0	\$0	100.0%
004 SUPPLIES	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	100.0%
630 PARKS COMMISSION Total	\$238,050	\$28,500	\$266,550	\$254,491	\$0	\$12,059	95.5%

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	\$3,178,737	\$0	\$3,178,737	\$3,178,737	\$0	\$0	100.0%
710 DEBT EXCLUSION Total	\$3,178,737	\$0	\$3,178,737	\$3,178,737	\$0	\$0	100.0%

720 ORDINARY DEBT SERVICE

009 DEBT SERVICE	\$954,098	\$0	\$954,098	\$946,480	\$0	\$7,618	99.2%
720 ORDINARY DEBT SERVICE Total	\$954,098	\$0	\$954,098	\$946,480	\$0	\$7,618	99.2%

911 RETIREMENT BOARD

001 PERSONNEL SERVICES	\$4,132,415	\$0	\$4,132,415	\$4,132,415	\$0	\$0	100.0%
911 RETIREMENT BOARD Total	\$4,132,415	\$0	\$4,132,415	\$4,132,415	\$0	\$0	100.0%

914 INSURANCE GROUP

001 PERSONNEL SERVICES	\$9,719,304	(\$93,480)	\$9,625,824	\$9,469,573	\$0	\$156,251	98.4%
914 INSURANCE GROUP Total	\$9,719,304	(\$93,480)	\$9,625,824	\$9,469,573	\$0	\$156,251	98.4%

921 COMMISSION ON DISABILITY

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	FY2019 EXPENDED	FY2019 ENCUMB.	REMAINING BUDGET	% USED
001 PERSONNEL SERVICES	\$2,640	\$0	\$2,640	\$2,639	\$0	\$1	100.0%
921 COMMISSION ON DISABILITY Total	\$2,640	\$0	\$2,640	\$2,639	\$0	\$1	100.0%
001 GENERAL FUND Total	\$67,485,702	\$551,200	\$68,036,902	\$65,213,044	\$2,158,257	\$665,602	99.0%
060 WATER ENTERPRISE FUND							
450 WATER DEPARTMENT							
001 PERSONNEL SERVICES	\$2,175,572	\$0	\$2,175,572	\$2,030,345	\$135	\$145,092	93.3%
002 PURCHASE OF SERVICES	\$898,351	\$0	\$898,351	\$797,026	\$69,131	\$32,194	96.4%
004 SUPPLIES	\$185,845	\$0	\$185,845	\$181,498	\$2,009	\$2,338	98.7%
007 OTHER CHARGES & EXPENSES	\$106,107	\$0	\$106,107	\$92,857	\$0	\$13,250	87.5%
008 CAPITAL OUTLAY	\$240,000	\$0	\$240,000	\$151,340	\$15,035	\$73,625	69.3%
009 DEBT SERVICE	\$1,854,139	\$0	\$1,854,139	\$1,677,022	\$0	\$177,117	90.4%
450 WATER DEPARTMENT Total	\$5,460,014	\$0	\$5,460,014	\$4,930,088	\$86,310	\$443,615	91.9%
060 WATER ENTERPRISE FUND Total	\$5,460,014	\$0	\$5,460,014	\$4,930,088	\$86,310	\$443,615	91.9%
061 SEWER ENTERPRISE FUND							
440 SEWER DEPARTMENT							
001 PERSONNEL SERVICES	\$2,317,272	\$0	\$2,317,272	\$2,224,681	\$0	\$92,592	96.0%
002 PURCHASE OF SERVICES	\$1,277,607	\$0	\$1,277,607	\$1,151,319	\$87,977	\$38,311	97.0%
004 SUPPLIES	\$402,128	\$60,000	\$462,128	\$435,129	\$7,299	\$19,700	95.7%
007 OTHER CHARGES & EXPENSES	\$91,321	\$0	\$91,321	\$91,321	\$0	\$0	100.0%
008 CAPITAL OUTLAY	\$271,000	(\$60,000)	\$211,000	\$149,319	\$2,540	\$59,141	72.0%
009 DEBT SERVICE	\$3,034,564	\$0	\$3,034,564	\$2,836,110	\$0	\$198,454	93.5%
440 SEWER DEPARTMENT Total	\$7,393,893	\$0	\$7,393,893	\$6,887,878	\$97,816	\$408,198	94.5%
061 SEWER ENTERPRISE FUND Total	\$7,393,893	\$0	\$7,393,893	\$6,887,878	\$97,816	\$408,198	94.5%
6520 HARBORMASTER ENTERPRISE FUND							
295 HARBORMASTER DEPARTMENT							
001 PERSONNEL SERVICES	\$279,044	\$0	\$279,044	\$279,044	\$0	(\$0)	100.0%
002 PURCHASE OF SERVICES	\$47,250	\$0	\$47,250	\$46,291	\$0	\$959	98.0%
004 SUPPLIES	\$18,700	\$0	\$18,700	\$18,625	\$0	\$75	99.6%
007 OTHER CHARGES & EXPENSES	\$11,000	\$0	\$11,000	\$8,444	\$0	\$2,556	76.8%
008 CAPITAL OUTLAY	\$50,000	\$0	\$50,000	\$26,021	\$0	\$23,979	52.0%
009 DEBT SERVICE	\$76,835	\$0	\$76,835	\$76,835	\$0	\$0	100.0%
295 HARBORMASTER DEPARTMENT Total	\$482,829	\$0	\$482,829	\$455,260	\$0	\$27,569	94.3%
6520 HARBORMASTER ENTERPRISE FUND Total	\$482,829	\$0	\$482,829	\$455,260	\$0	\$27,569	94.3%
TOTAL BUDGETARY FUNDS	\$80,822,437	\$551,200	\$81,373,638	\$77,486,271	\$2,342,383	\$1,544,984	98.1%



City of Newburyport
FY2019 Year-End Revenue Summary

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE	FY2019 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
001 GENERAL FUND							
412 REAL ESTATE TAX REVENUE	\$51,563,374	\$53,946,873	\$56,146,562	\$55,573,460	(\$573,102)	99.0%	3.0%
411 PER PROP TAX REVENUE	\$662,533	\$664,093	\$657,872	\$644,277	(\$13,595)	97.9%	-3.0%
401 MOTOR VEHICLE EXCISE	\$2,707,801	\$2,710,467	\$2,600,000	\$2,747,357	\$147,357	105.7%	1.4%
402 OTHER EXCISE	\$920,895	\$963,447	\$960,000	\$1,000,525	\$40,525	104.2%	3.8%
403 PENALTIES/INTEREST	\$296,694	\$370,159	\$300,000	\$343,545	\$43,545	114.5%	-7.2%
404 PAYMENT IN LIEU TAXES	\$61,351	\$62,612	\$60,000	\$82,083	\$22,083	136.8%	31.1%
409 OTHER CHARGES FOR SVCS	\$0	\$0	\$0	\$0	\$0		
410 FEES	\$342,048	\$402,086	\$350,000	\$345,552	(\$4,448)	98.7%	-14.1%
416 OTHER DEPARTMENT REVENUE	\$64,393	\$61,392	\$60,000	\$66,879	\$6,879	111.5%	8.9%
417 LICENSES/PERMITS	\$1,011,209	\$964,669	\$900,000	\$1,190,151	\$290,151	132.2%	23.4%
419 FINES & FORFEITS	\$13,994	\$13,856	\$10,000	\$12,292	\$2,292	122.9%	-11.3%
420 INVESTMENT INCOME	\$60,015	\$131,781	\$50,000	\$271,752	\$221,752	543.5%	106.2%
421 MISCELLANEOUS RECURRING	\$301,065	\$291,649	\$275,000	\$265,523	(\$9,477)	96.6%	-9.0%
422 MISCELLANEOUS NON-RECURRING	\$174,699	\$59,193	\$0	\$114,726	\$114,726		93.8%
460 STATE AID	\$4,311,955	\$4,362,522	\$4,341,771	\$4,398,935	\$57,164	101.3%	0.8%
493 OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0		
001 GENERAL FUND Total	\$62,492,027	\$65,004,800	\$66,711,206	\$67,057,057	\$345,851	100.5%	3.2%
060 WATER ENTERPRISE FUND Total	\$5,485,689	\$5,253,640	\$5,360,014	\$5,372,664	\$12,650	100.2%	2.3%
061 SEWER ENTERPRISE FUND Total	\$6,791,900	\$6,537,286	\$7,018,893	\$6,943,961	(\$74,932)	98.9%	6.2%
6520 HARBORMASTER ENTERPRISE FUND Total	\$498,615	\$491,483	\$482,829	\$428,347	(\$54,482)	88.7%	-12.8%
TOTAL BUDGETARY FUNDS	\$75,268,230	\$77,287,208	\$79,572,941	\$79,802,029	\$229,088	100.3%	3.3%



City of Newburyport
FY2019 Year-End Revenue by Category

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE	FY2019 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
001 GENERAL FUND							
412 REAL ESTATE TAX REVENUE	\$51,563,374	\$53,946,873	\$56,146,562	\$55,573,460	(\$573,102)	99.0%	3.0%
411 PER PROP TAX REVENUE	\$662,533	\$664,093	\$657,872	\$644,277	(\$13,595)	97.9%	-3.0%
401 MOTOR VEHICLE EXCISE	\$2,707,801	\$2,710,467	\$2,600,000	\$2,747,357	\$147,357	105.7%	1.4%
402 OTHER EXCISE							
MEALS EXCISE	\$591,292	\$627,528	\$625,000	\$657,825	\$32,825	105.3%	4.8%
CO MA ROOM OCCUPANCY	\$220,859	\$223,725	\$225,000	\$226,301	\$1,301	100.6%	1.2%
CO MA URBAN REDEVELOPMENT	\$108,744	\$112,141	\$110,000	\$116,346	\$6,346	105.8%	3.8%
BOAT REVENUE	\$0	\$53	\$0	\$53	\$53		0.0%
402 OTHER EXCISE Total	\$920,895	\$963,447	\$960,000	\$1,000,525	\$40,525	104.2%	3.8%
403 PENALTIES/INTEREST							
INT/PEN PP/RE TAX REV	\$140,518	\$155,454	\$145,000	\$166,681	\$21,681	115.0%	7.2%
INT/PEN MV/BT EXCISE	\$71,783	\$65,909	\$65,000	\$80,010	\$15,010	123.1%	21.4%
CO MA REG MOTOR VEHICLES	\$45,893	\$64,856	\$40,000	\$51,955	\$11,955	129.9%	-19.9%
INT ON TAX TITLES	\$37,024	\$82,435	\$50,000	\$42,599	(\$7,401)	85.2%	-48.3%
INT/PEN SA PI - SWR	\$778	\$783	\$0	\$1,186	\$1,186		51.4%
INT/PEN SA PI - WTR	\$620	\$624	\$0	\$953	\$953		52.8%
INT/PEN SA LOW ST	\$79	\$98	\$0	\$161	\$161		64.8%
403 PENALTIES/INTEREST Total	\$296,694	\$370,159	\$300,000	\$343,545	\$43,545	114.5%	-7.2%
404 PAYMENT IN LIEU TAXES	\$61,351	\$62,612	\$60,000	\$82,083	\$22,083	136.8%	31.1%
410 FEES							
TAX TITLE REVENUE	\$196,109	\$250,357	\$209,000	\$171,997	(\$37,003)	82.3%	-31.3%
FIRE MASTER BOX CONNECTION FEE	\$83,100	\$85,527	\$85,000	\$82,200	(\$2,800)	96.7%	-3.9%
OFF DUTY FEES	\$33,327	\$38,793	\$30,000	\$63,395	\$33,395	211.3%	63.4%
MUNICIPAL LIENS	\$23,900	\$20,450	\$20,000	\$21,475	\$1,475	107.4%	5.0%
REGISTRY FEES	\$5,577	\$6,960	\$6,000	\$6,700	\$700	111.7%	-3.7%
410 FEES Total	\$342,048	\$402,086	\$350,000	\$345,552	(\$4,448)	98.7%	-14.1%
416 OTHER DEPARTMENT REVENUE							
COPIES/RECORDINGS	\$50,738	\$49,522	\$49,000	\$56,234	\$7,234	114.8%	13.6%
BUSINESS CERTIFICATES	\$8,610	\$8,885	\$8,000	\$8,135	\$135	101.7%	-8.4%
ZONING/ORDINANCES	\$5,045	\$2,985	\$3,000	\$1,810	(\$1,190)	60.3%	-39.4%
416 OTHER DEPARTMENT REVENUE Total	\$64,393	\$61,392	\$60,000	\$66,879	\$6,879	111.5%	8.9%
417 LICENSES/PERMITS							
BLDG DEPT ALTERATION PERMITS	\$510,239	\$293,935	\$272,800	\$567,657	\$294,857	208.1%	93.1%
LICENSE FEES	\$210,913	\$227,200	\$225,000	\$219,738	(\$5,263)	97.7%	-3.3%
BUILDING PERMITS	\$74,597	\$164,110	\$150,000	\$130,477	(\$19,523)	87.0%	-20.5%
OTHER PERMITS	\$58,140	\$116,443	\$115,000	\$79,280	(\$35,720)	68.9%	-31.9%
CLK PASSPORT	\$47,735	\$52,893	\$45,000	\$62,237	\$17,237	138.3%	17.7%
ROAD OPENING PERMIT DPW	\$28,672	\$25,812	\$20,000	\$35,342	\$15,342	176.7%	36.9%
BLDG DEPT OTHER PERMITS	\$25,513	\$26,672	\$25,500	\$35,205	\$9,705	138.1%	32.0%
FIRE PERMITS	\$16,840	\$17,134	\$15,000	\$26,037	\$11,037	173.6%	52.0%
DOG LICENSES	\$12,565	\$12,525	\$11,500	\$12,935	\$1,435	112.5%	3.3%

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE	FY2019 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
UTILITY CONTRACTORS LIC DPW	\$10,200	\$12,776	\$10,000	\$9,500	(\$500)	95.0%	-25.6%
MARRIAGE LICENSES	\$5,040	\$4,910	\$3,000	\$4,410	\$1,410	147.0%	-10.2%
LICENSES/PERMITS DPW	\$4,405	\$3,078	\$2,000	\$3,500	\$1,500	175.0%	13.7%
UTILITY PERMITS	\$5,380	\$4,175	\$2,500	\$2,100	(\$400)	84.0%	-49.7%
STORM WATER PERMIT FEES	\$544	\$2,857	\$2,500	\$1,107	(\$1,393)	44.3%	-61.3%
RAFFLE PERMITS	\$375	\$0	\$100	\$650	\$550	650.0%	
AUCTION LIC/PERMITS	\$85	\$150	\$50	\$0	(\$50)	0.0%	-100.0%
417 LICENSES/PERMITS Total	\$1,011,209	\$964,669	\$900,000	\$1,190,151	\$290,151	132.2%	23.4%
419 FINES & FORFEITS							
COURT FINES	\$12,529	\$12,911	\$9,500	\$11,612	\$2,112	122.2%	-10.1%
PARKING FINES	\$1,465	\$895	\$500	\$680	\$180	136.1%	-24.0%
419 FINES & FORFEITS Total	\$13,994	\$13,856	\$10,000	\$12,292	\$2,292	122.9%	-11.3%
420 INVESTMENT INCOME	\$60,015	\$131,781	\$50,000	\$271,752	\$221,752	543.5%	106.2%
421 MISCELLANEOUS RECURRING							
MISC RECURRING	\$159,827	\$178,431	\$175,000	\$165,498	(\$9,502)	94.6%	-7.2%
CO MA DIV MEDICAL ASSISTANCE	\$139,110	\$107,460	\$100,000	\$94,345	(\$5,655)	94.3%	-12.2%
MISC REVENUE	\$0	\$3,631	\$0	\$4,085	\$4,085		12.5%
POL INCIDENT/ACCIDENTS	\$2,128	\$2,128	\$0	\$1,595	\$1,595		-25.0%
421 MISCELLANEOUS RECURRING Total	\$301,065	\$291,649	\$275,000	\$265,523	(\$9,477)	96.6%	-9.0%
422 MISCELLANEOUS NON-RECURRING	\$174,699	\$59,193	\$0	\$114,726	\$114,726		93.8%
460 STATE AID	\$4,311,955	\$4,362,522	\$4,341,771	\$4,398,935	\$57,164	101.3%	0.8%
001 GENERAL FUND Total	<u>\$62,492,027</u>	<u>\$65,004,800</u>	<u>\$66,711,206</u>	<u>\$67,057,057</u>	<u>\$345,851</u>	<u>100.5%</u>	<u>3.2%</u>
060 WATER ENTERPRISE FUND							
UTILITY BILLING/METERS	\$4,949,972	\$4,665,206	\$4,777,514	\$4,829,654	\$52,140	101.1%	3.5%
MISC FEES	\$246,335	\$281,989	\$330,000	\$232,450	(\$97,550)	70.4%	-17.6%
REVENUE SPEC ASSES PI	\$165,027	\$175,691	\$160,000	\$162,310	\$2,310	101.4%	-7.6%
WATER LIENS	\$83,525	\$86,489	\$60,000	\$84,213	\$24,213	140.4%	-2.6%
PENALTIES/INTEREST	\$25,806	\$26,734	\$30,000	\$30,205	\$205	100.7%	13.0%
MISC NON-RECURRING	\$15,023	\$14,916	\$0	\$19,203	\$19,203		28.7%
INTEREST ON INVESTMENT	\$0	\$2,616	\$2,500	\$14,630	\$12,130	585.2%	459.3%
060 WATER ENTERPRISE FUND Total	<u>\$5,485,689</u>	<u>\$5,253,640</u>	<u>\$5,360,014</u>	<u>\$5,372,664</u>	<u>\$12,650</u>	<u>100.2%</u>	<u>2.3%</u>

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ESTIMATE	FY2019 ACTUAL	OVER/ (BELOW) ESTIMATE	% OF ESTIMATE	% OVER PRIOR YEAR
<u>061 SEWER ENTERPRISE FUND</u>							
UTILITY BILLING/METERS	\$6,190,820	\$5,835,310	\$6,408,893	\$6,380,565	(\$28,328)	99.6%	9.3%
REVENUE SPEC ASSES PI	\$208,298	\$232,344	\$200,000	\$202,354	\$2,354	101.2%	-12.9%
MISC FEES	\$134,454	\$241,925	\$270,000	\$168,768	(\$101,232)	62.5%	-30.2%
SEWER LIENS	\$112,961	\$119,138	\$80,000	\$114,795	\$34,795	143.5%	-3.6%
PENALTIES/INTEREST	\$34,143	\$34,402	\$40,000	\$39,093	(\$907)	97.7%	13.6%
INTEREST ON INVESTMENT	\$0	\$44,635	\$10,000	\$14,630	\$4,630	146.3%	-67.2%
INDUSTRIAL PRETREATMNT	\$13,007	\$15,180	\$10,000	\$14,100	\$4,100	141.0%	-7.1%
MISC NON-RECURRING	\$98,217	\$12,938	\$0	\$8,653	\$8,653		-33.1%
REVENUE SEWER RATE RELIEF FUND	\$0	\$0	\$0	\$958	\$958		
MISCELLANEOUS NON-RECURRING	\$0	\$0	\$0	\$45	\$45		
TAX TITLE REVENUE	\$0	\$1,414	\$0	\$0	\$0		-100.0%
061 SEWER ENTERPRISE FUND Total	<u>\$6,791,900</u>	<u>\$6,537,286</u>	<u>\$7,018,893</u>	<u>\$6,943,961</u>	<u>(\$74,932)</u>	<u>98.9%</u>	<u>6.2%</u>
<u>6520 HARBORMASTER ENTERPRISE FUND</u>							
HBR MOORING & SLIP	\$164,803	\$166,582	\$168,000	\$144,544	(\$23,456)	86.0%	-13.2%
HBR PLUM ISLAND PRK	\$93,104	\$95,747	\$100,000	\$91,150	(\$8,850)	91.1%	-4.8%
HBR BOAT EXCISE	\$73,589	\$69,156	\$74,329	\$73,698	(\$632)	99.2%	6.6%
HBR WATERFRONT DOCKS	\$81,205	\$81,140	\$85,000	\$71,571	(\$13,429)	84.2%	-11.8%
HBR CASHMAN PARK	\$42,776	\$42,144	\$45,000	\$31,562	(\$13,438)	70.1%	-25.1%
HBR FISH PIER	\$5,200	\$5,800	\$5,500	\$6,050	\$550	110.0%	4.3%
HBR VIOLATIONS	\$200	\$350	\$500	\$5,175	\$4,675	1035.0%	1378.6%
HBR PENALTIES/INTEREST	\$4,131	\$3,019	\$4,000	\$4,429	\$429	110.7%	46.7%
HBR SHELLFISH PERMITS	\$700	\$345	\$500	\$300	(\$200)	60.0%	-13.0%
HBR VESSEL CHARGES	\$32,907	\$27,199	\$0	\$0	\$0		-100.0%
6520 HARBORMASTER ENTERPRISE FUND Total	<u>\$498,615</u>	<u>\$491,483</u>	<u>\$482,829</u>	<u>\$428,347</u>	<u>(\$54,482)</u>	<u>88.7%</u>	<u>-12.8%</u>
TOTAL BUDGETARY FUNDS	<u>\$75,268,230</u>	<u>\$77,287,208</u>	<u>\$79,572,941</u>	<u>\$79,802,029</u>	<u>\$229,088</u>	<u>100.3%</u>	<u>3.3%</u>

* 421 Miscellaneous Recurring Revenue: Medicaid Reimbursements (\$94,345), Veterans Services (\$89,208), Cell tower lease payments (\$27,600), Animal Control (\$21,500), Property Lease (\$15,000), Deferred Revenue Adjustment (\$6,430), FWS Refuge Revenue Sharing (\$5,723), TNC (Uber) Surcharge (\$4,085), Police Incident/Accident (\$1,595).

** 422 Miscellaneous Non-Recurring Revenue: National Grid Rebate (\$26,223), Tower Grant Reimbursement (\$19,200), Sale of School Equipment/Laptops (\$18,000), Prior Year Training Reimbursements (\$17,170), FSA Forfeitures (\$12,350), Insurance Reimbursements (\$12,276.12), Other Small One-Time Receipts (\$9,508).