



CITY OF NEWBURYPORT
FINANCE DEPARTMENT

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SEAN R. REARDON
MAYOR

ETHAN R. MANNING
FINANCE DIRECTOR/CITY AUDITOR

To: Mayor Sean R. Reardon
President and Members of the Newburyport City Council

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

Date: January 20, 2023

Subject: FY2023 Mid-Year Budget Report

Attached is the FY2023 Mid-Year Budget Report that includes a summary of budget expenditures for the period of July 1, 2022 through December 31, 2022. 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.

FY2023 Mid-Year Expenditures

Mid-year expenditures were at 49.4% of budget for the General Fund, 51.5% for the Water Enterprise Fund, 45.8% for the Sewer Enterprise Fund and 62.5% for the Harbormaster Enterprise Fund. It is typical that 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. Below 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	% USED
001 GENERAL FUND	\$80,133,622	\$39,619,807	\$40,513,815	49.4%
060 WATER ENTERPRISE FUND	\$6,196,614	\$3,189,410	\$3,007,203	51.5%
061 SEWER ENTERPRISE FUND	\$7,818,840	\$3,580,446	\$4,238,395	45.8%
6520 HARBORMASTER ENTERPRISE FUND	\$540,360	\$337,648	\$202,712	62.5%
TOTAL BUDGETARY FUNDS	\$94,689,436	\$46,727,311	\$47,962,125	49.3%

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

- **General Administration (72.4%)**: The largest part of this cost center are municipal insurance premiums, which are paid at the start of the fiscal year.

- **Human Resources (64.4%)**: A large component of this cost center are workers' compensation insurance premiums, which are paid at the start of the fiscal year.
- **Board of Registrar's (62.8%)**: Elections work during the first half of the fiscal year was higher due to a state election.
- **Conservation Commission (75.0%)**: Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Zoning Board of Appeals (75.0%)**: Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Emergency Management (73.6%)**: Higher costs have been incurred due to coverage for the Emergency Management Director (Fire Chief) who is on medical leave.
- **Whittier Regional Vocational Technical High School (85.0%)**: The majority of the assessment for the Whittier is paid during the first half of the fiscal year.
- **Historical Commission (100.0%)**: Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Retirement Board (100.0%)**: The City's appropriation to the Newburyport Retirement System is paid on July 1st.
- **Harbormaster (62.5%)**: Due to the seasonal nature of the department, higher costs are experienced during the first half of the fiscal year.

Additional funding may be required in some accounts, such as snow and ice, legal services and overtime, as well as, other accounts that have been impacted by recent inflationary pressures, such as chemicals and supplies. 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, as well as, overtime deficits.

FY2023 Mid-Year Revenue

Mid-year revenue was at 47.9% of the FY23 estimate for the General Fund, 57.6% for the Water Enterprise Fund, 58.4% for the Sewer Enterprise Fund and 57.7% for the Harbormaster Enterprise Fund. Below is a summary of the mid-year revenue by fund, which is broken out in greater detail in the reports that follow.

	ESTIMATE	ACTUAL	REMAINING	% COLL
001 GENERAL FUND	\$77,813,345	\$37,292,285	\$40,521,060	47.9%
060 WATER ENTERPRISE FUND	\$6,196,614	\$3,566,169	\$2,630,444	57.6%
061 SEWER ENTERPRISE FUND	\$7,818,840	\$4,564,726	\$3,254,114	58.4%
6520 HARBORMASTER ENTERPRISE FUND	\$540,360	\$312,011	\$228,349	57.7%
TOTAL BUDGETARY FUNDS	\$92,369,159	\$45,735,192	\$46,633,967	49.5%

A full copy of this report is available in the Financial Reports Center, located at:

<https://www.cityofnewburyport.com/financials>



City of Newburyport FY2023 Mid-Year Report Overview

Expenditures:

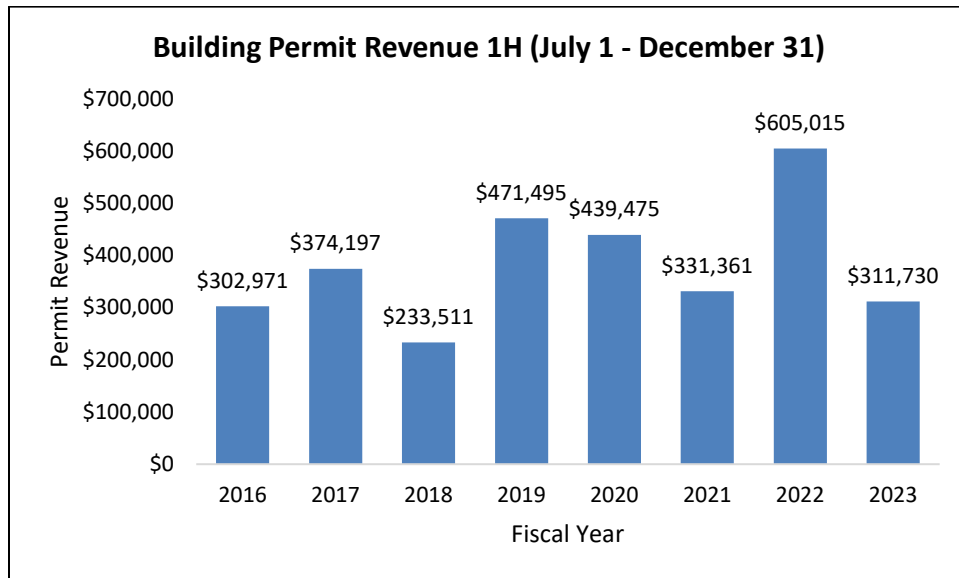
- Mid-year expenditures were at 49.4% of budget for the General Fund, 51.5% for the Water Ent. Fund, 45.8% for the Sewer Ent. Fund, 62.5% for the Harbormaster Ent. Fund.
- We anticipate the potential for operating budget transfers in the following line items by year-end:

Line Item	Potential Transfer	Reason
Fire Coverage/Overtime	\$215,000	Due to Fire Chief's medical leave & minimum staffing coverage for FF leaves
Snow & Ice	\$200,000	Variable; \$134,074 remaining as of 1/13/2023
IT Software/Licensing	\$30,000	Munis SaaS conversion, Mimecast email product, Adobe licenses, VMWare
City Solicitor	\$25,000	Variable based on activity
Water Chemicals	\$25,000	Due to higher costs
Police Building/Equip. Maint.	\$10,000	Generator failure and other unexpected needs
Emergency Mgmt. Coord.	\$10,000	Due to Fire Chief's medical leave
Ordinance Recodification	\$5,000	Variable based on activity
Parks Dog Waste Bags	\$3,000	Due to higher costs
Planning/Zoning Board	\$3,000	Increase in rate for minute takers
HR Job Advertisements	\$1,000	Due to recruitment activity
Total	\$532,000	

Revenue:

- Mid-year revenue was at 47.9% of the FY23 estimate for the General Fund, 57.6% for the Water Ent. Fund, 58.4% for the Sewer Ent. Fund and 57.7% for the Harbormaster Ent. Fund.
- Overall local receipts for the General Fund were up 2.0% compared to the first half of FY2022. Excluding motor vehicle excise, which is billed in the 2nd half of the year, 66.8% expected revenue had been collected as of 12/31/2022 and we, therefore, expect to surpass the FY2023 revenue estimate by fiscal year-end.
- Personal Property Tax collections were up 22.4% due to 2 new state directives that took effect in the 2nd half of FY2022, which changed how assessors classify second homes and the methodology for assessing utility companies.
- Meals Excise Tax collections were up 13.9% and Room Occupancy Excise Tax collections were up 10.5% due to activity, as well as, higher prices driven by inflation.

- Payments in lieu of taxes were up 28.2% due to the collection of rollback taxes collected on a Ch. 61A (agricultural) property that was sold on Low Street.
- Fee collections were up 39.0% due to an increase in tax title receipts (1H tax title revenue for the past three years: FY21 \$101,383, FY22 \$29,726, FY23 \$83,008).
- Building permits were down 48.5%; this is primarily driven by the building permit fees for a development at 3 Boston Way that were paid in October 2021 totaling \$240,000. Backing that payment out, receipts down 8.8% compared to the first six months of the prior year. For context, below is the first half building permit revenue for the past 8 fiscal years:



- Other licenses and permits were up 141.2% due to the reinstatement of fees charged by the Licensing Commission fees, which had been waived previously due to COVID; these fees generate approximately \$195,000 in annual revenue for the General Fund.
- Medicaid reimbursements were up 144.3% due to prior year reimbursement requests that were submitted by the school district earlier in the fiscal year.
- Miscellaneous recurring revenue was down due to the timing of receipts from participants in the intermunicipal agreement for Veterans Services.
- The Water Fund was up 19.4% and the Sewer Fund was up 10.3% largely driven by new development and filled vacancies in the industrial park.
- The Harbormaster Fund was down 9.3% based on slightly reduced activity from the year prior. Nonetheless, the Fund had collected 57.7% of expected revenue and is, therefore, anticipated to meet or exceed its FY2023 revenue estimate.



City of Newburyport FY2023 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
001 GENERAL FUND						
111 CITY COUNCIL	126,529	20	126,548	62,586	63,963	49.5%
121 MAYOR'S DEPARTMENT	440,993	0	440,993	197,419	243,574	44.8%
129 GENERAL ADMINISTRATION	367,612	0	367,612	266,194	101,418	72.4%
132 BUDGET CONTINGENCY	54,500	(52,827)	1,673	0	1,673	0.0%
135 AUDITOR'S DEPARTMENT	362,899	1,288	364,186	141,403	222,783	38.8%
141 ASSESSORS DEPARTMENT	279,957	8,291	288,248	141,201	147,046	49.0%
145 TREASURER'S DEPARTMENT	423,245	3,161	426,406	180,319	246,088	42.3%
151 INFO TECHNOLOGY DEPT	357,825	43,825	401,650	198,690	202,960	49.5%
152 HUMAN RESOURCES	331,449	0	331,449	213,439	118,010	64.4%
161 CITY CLERK'S DEPARTMENT	331,463	12,242	343,704	177,932	165,773	51.8%
163 BOARD OF REGISTRARS	72,043	0	72,043	45,243	26,801	62.8%
165 LICENSE COMMISSION	8,500	0	8,500	3,614	4,886	42.5%
171 CONSERVATION COMMISSION	1,800	0	1,800	1,350	450	75.0%
175 PLANNING BOARD	1,800	0	1,800	450	1,350	25.0%
176 ZONING BOARD	1,800	0	1,800	1,350	450	75.0%
182 PLANNING & DEVELOPMENT	498,029	9,849	507,878	253,563	254,315	49.9%
191 LEGAL DEPARTMENT	135,000	50,000	185,000	66,748	118,252	36.1%
210 POLICE DEPARTMENT	4,573,617	10,800	4,584,417	2,409,718	2,174,699	52.6%
220 FIRE DEPARTMENT	4,471,842	20,000	4,491,842	2,338,833	2,153,009	52.1%
241 BUILDING DEPARTMENT	188,108	4,245	192,354	94,665	97,688	49.2%
291 EMERGENCY MANAGEMENT	20,000	0	20,000	14,728	5,272	73.6%
292 ANIMAL CONTROL	71,088	1,988	73,076	30,244	42,832	41.4%
293 PARKING CLERK DEPARTMENT	567,450	5,240	572,690	199,412	373,278	34.8%
300 SCHOOL DEPARTMENT	35,154,240	0	35,154,240	14,426,339	20,727,901	41.0%
398 ESSEX NORTH SHORE TECH SCHOOL	120,000	0	120,000	65,371	54,629	54.5%
399 WHITTIER VO TECH SCHOOL	619,891	0	619,891	526,908	92,983	85.0%
421 PUBLIC SERVICES DEPARTMENT	3,494,100	69,726	3,563,826	1,887,613	1,676,212	53.0%
423 SNOW & ICE	313,000	0	313,000	156,503	156,497	50.0%
510 HEALTH DEPARTMENT	280,174	2,766	282,940	91,581	191,359	32.4%
519 SUSTAINABILITY	1,833,203	461	1,833,664	727,953	1,105,711	39.7%
541 COUNCIL ON AGING	382,708	1,065	383,772	149,465	234,307	38.9%
542 YOUTH SERVICES	419,946	30,000	449,946	206,753	243,193	46.0%
543 VETERANS' DEPARTMENT	286,675	19,500	306,175	128,889	177,287	42.1%
610 LIBRARY DEPARTMENT	1,468,263	0	1,468,263	691,389	776,874	47.1%
630 PARKS COMMISSION	495,968	35,000	530,968	251,508	279,459	47.4%
691 HISTORICAL COMMISSION	1,800	0	1,800	1,800	0	100.0%
710 DEBT EXCLUSION	3,167,680	0	3,167,680	1,268,490	1,899,190	40.0%
720 ORDINARY DEBT SERVICE	1,472,544	0	1,472,544	527,519	945,024	35.8%
911 RETIREMENT BOARD	5,051,416	0	5,051,416	5,050,877	539	100.0%
914 INSURANCE GROUP	10,433,654	0	10,433,654	5,266,223	5,167,431	50.5%
921 COMMISSION ON DISABILITY	0	0	0	0	0	
990 INTERFUND TRANSFERS OUT	0	1,174,172	1,174,172	1,155,525	18,647	98.4%
001 GENERAL FUND Total	78,682,810	1,450,812	80,133,622	39,619,807	40,513,815	49.4%
060 WATER ENTERPRISE FUND Total	6,196,614	0	6,196,614	3,189,410	3,007,203	51.5%
061 SEWER ENTERPRISE FUND Total	7,818,840	0	7,818,840	3,580,446	4,238,395	45.8%
6520 HARBORMASTER ENTERPRISE FUND Total	520,360	20,000	540,360	337,648	202,712	62.5%
Grand Total	93,218,624	1,470,812	94,689,436	46,727,311	47,962,125	49.3%



City of Newburyport

FY2023 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
001 GENERAL FUND						
111 CITY COUNCIL						
001 PERSONNEL SERVICES	106,529	20	106,548	53,328	53,220	50.1%
002 PURCHASE OF SERVICES	20,000	0	20,000	9,257	10,743	46.3%
111 CITY COUNCIL Total	126,529	20	126,548	62,586	63,963	49.5%
121 MAYOR'S DEPARTMENT						
001 PERSONNEL SERVICES	326,389	0	326,389	158,123	168,266	48.4%
002 PURCHASE OF SERVICES	106,603	0	106,603	38,833	67,770	36.4%
007 OTHER CHARGES & EXPENSES	8,000	0	8,000	462	7,538	5.8%
121 MAYOR'S DEPARTMENT Total	440,993	0	440,993	197,419	243,574	44.8%
129 GENERAL ADMINISTRATION						
001 PERSONNEL SERVICES	3,500	0	3,500	0	3,500	0.0%
002 PURCHASE OF SERVICES	152,000	0	152,000	79,337	72,663	52.2%
004 SUPPLIES	6,000	0	6,000	1,060	4,941	17.7%
007 OTHER CHARGES & EXPENSES	206,112	0	206,112	185,798	20,314	90.1%
129 GENERAL ADMINISTRATION Total	367,612	0	367,612	266,194	101,418	72.4%
132 BUDGET CONTINGENCY						
007 OTHER CHARGES & EXPENSES	54,500	(52,827)	1,673	0	1,673	0.0%
132 BUDGET CONTINGENCY Total	54,500	(52,827)	1,673	0	1,673	0.0%
135 AUDITOR'S DEPARTMENT						
001 PERSONNEL SERVICES	314,194	1,288	315,481	135,605	179,877	43.0%
002 PURCHASE OF SERVICES	46,500	0	46,500	5,000	41,500	10.8%
004 SUPPLIES	1,750	0	1,750	344	1,406	19.6%
007 OTHER CHARGES & EXPENSES	455	0	455	455	0	100.0%
135 AUDITOR'S DEPARTMENT Total	362,899	1,288	364,186	141,403	222,783	38.8%
141 ASSESSORS DEPARTMENT						
001 PERSONNEL SERVICES	228,454	8,291	236,745	114,431	122,314	48.3%
002 PURCHASE OF SERVICES	47,915	0	47,915	25,125	22,790	52.4%
004 SUPPLIES	3,000	0	3,000	1,058	1,942	35.3%
007 OTHER CHARGES & EXPENSES	588	0	588	588	0	100.0%
141 ASSESSORS DEPARTMENT Total	279,957	8,291	288,248	141,201	147,046	49.0%
145 TREASURER'S DEPARTMENT						
001 PERSONNEL SERVICES	363,045	3,161	366,206	159,201	207,006	43.5%
002 PURCHASE OF SERVICES	55,750	0	55,750	18,147	37,603	32.6%
004 SUPPLIES	2,350	0	2,350	921	1,429	39.2%
007 OTHER CHARGES & EXPENSES	2,100	0	2,100	2,050	50	97.6%
145 TREASURER'S DEPARTMENT Total	423,245	3,161	426,406	180,319	246,088	42.3%
151 INFO TECHNOLOGY DEPT						
001 PERSONNEL SERVICES	115,000	43,825	158,825	34,598	124,227	21.8%
002 PURCHASE OF SERVICES	240,825	0	240,825	163,193	77,632	67.8%



City of Newburyport
FY2023 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
004 SUPPLIES	2,000	0	2,000	899	1,101	45.0%
151 INFO TECHNOLOGY DEPT Total	357,825	43,825	401,650	198,690	202,960	49.5%
152 HUMAN RESOURCES						
001 PERSONNEL SERVICES	156,477	0	156,477	75,541	80,936	48.3%
002 PURCHASE OF SERVICES	172,873	0	172,873	137,246	35,627	79.4%
004 SUPPLIES	1,500	0	1,500	378	1,122	25.2%
007 OTHER CHARGES & EXPENSES	600	0	600	275	325	45.8%
152 HUMAN RESOURCES Total	331,449	0	331,449	213,439	118,010	64.4%
161 CITY CLERK'S DEPARTMENT						
001 PERSONNEL SERVICES	311,963	12,242	324,204	170,301	153,903	52.5%
002 PURCHASE OF SERVICES	19,500	0	19,500	7,631	11,869	39.1%
161 CITY CLERK'S DEPARTMENT Total	331,463	12,242	343,704	177,932	165,773	51.8%
163 BOARD OF REGISTRARS						
001 PERSONNEL SERVICES	4,543	0	4,543	2,219	2,324	48.8%
007 OTHER CHARGES & EXPENSES	67,500	0	67,500	43,024	24,476	63.7%
163 BOARD OF REGISTRARS Total	72,043	0	72,043	45,243	26,801	62.8%
165 LICENSE COMMISSION						
001 PERSONNEL SERVICES	7,500	0	7,500	3,325	4,175	44.3%
007 OTHER CHARGES & EXPENSES	1,000	0	1,000	289	711	28.9%
165 LICENSE COMMISSION Total	8,500	0	8,500	3,614	4,886	42.5%
171 CONSERVATION COMMISSION						
001 PERSONNEL SERVICES	1,800	0	1,800	1,350	450	75.0%
171 CONSERVATION COMMISSION Total	1,800	0	1,800	1,350	450	75.0%
175 PLANNING BOARD						
001 PERSONNEL SERVICES	1,800	0	1,800	450	1,350	25.0%
175 PLANNING BOARD Total	1,800	0	1,800	450	1,350	25.0%
176 ZONING BOARD						
001 PERSONNEL SERVICES	1,800	0	1,800	1,350	450	75.0%
176 ZONING BOARD Total	1,800	0	1,800	1,350	450	75.0%
182 PLANNING & DEVELOPMENT						
001 PERSONNEL SERVICES	438,979	9,849	448,828	215,914	232,914	48.1%
002 PURCHASE OF SERVICES	56,000	0	56,000	36,087	19,913	64.4%
004 SUPPLIES	3,050	0	3,050	1,562	1,488	51.2%
182 PLANNING & DEVELOPMENT Total	498,029	9,849	507,878	253,563	254,315	49.9%
191 LEGAL DEPARTMENT						
002 PURCHASE OF SERVICES	135,000	50,000	185,000	66,748	118,252	36.1%
191 LEGAL DEPARTMENT Total	135,000	50,000	185,000	66,748	118,252	36.1%



City of Newburyport

FY2023 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
210 POLICE DEPARTMENT						
001 PERSONNEL SERVICES	4,227,655	0	4,227,655	2,229,301	1,998,354	52.7%
002 PURCHASE OF SERVICES	172,247	10,800	183,047	107,163	75,884	58.5%
004 SUPPLIES	72,100	0	72,100	16,564	55,536	23.0%
007 OTHER CHARGES & EXPENSES	21,890	0	21,890	19,773	2,117	90.3%
008 CAPITAL OUTLAY	79,725	0	79,725	36,917	42,808	46.3%
210 POLICE DEPARTMENT Total	4,573,617	10,800	4,584,417	2,409,718	2,174,699	52.6%
220 FIRE DEPARTMENT						
001 PERSONNEL SERVICES	4,179,792	20,000	4,199,792	2,192,452	2,007,340	52.2%
002 PURCHASE OF SERVICES	226,000	0	226,000	114,269	111,731	50.6%
004 SUPPLIES	60,500	0	60,500	28,482	32,018	47.1%
007 OTHER CHARGES & EXPENSES	5,550	0	5,550	3,630	1,920	65.4%
220 FIRE DEPARTMENT Total	4,471,842	20,000	4,491,842	2,338,833	2,153,009	52.1%
241 BUILDING DEPARTMENT						
001 PERSONNEL SERVICES	186,108	4,245	190,354	93,316	97,037	49.0%
004 SUPPLIES	2,000	0	2,000	1,349	651	67.5%
241 BUILDING DEPARTMENT Total	188,108	4,245	192,354	94,665	97,688	49.2%
291 EMERGENCY MANAGEMENT						
001 PERSONNEL SERVICES	18,000	0	18,000	13,338	4,662	74.1%
004 SUPPLIES	500	0	500	425	75	85.0%
007 OTHER CHARGES & EXPENSES	1,500	0	1,500	965	535	64.3%
291 EMERGENCY MANAGEMENT Total	20,000	0	20,000	14,728	5,272	73.6%
292 ANIMAL CONTROL						
001 PERSONNEL SERVICES	63,688	1,988	65,676	28,633	37,043	43.6%
002 PURCHASE OF SERVICES	4,950	0	4,950	1,054	3,896	21.3%
004 SUPPLIES	2,100	0	2,100	557	1,543	26.5%
007 OTHER CHARGES & EXPENSES	350	0	350	0	350	0.0%
292 ANIMAL CONTROL Total	71,088	1,988	73,076	30,244	42,832	41.4%
293 PARKING CLERK DEPARTMENT						
001 PERSONNEL SERVICES	263,175	5,240	268,415	103,597	164,818	38.6%
002 PURCHASE OF SERVICES	253,250	0	253,250	83,748	169,502	33.1%
004 SUPPLIES	51,025	0	51,025	12,067	38,958	23.6%
293 PARKING CLERK DEPARTMENT Total	567,450	5,240	572,690	199,412	373,278	34.8%
300 SCHOOL DEPARTMENT						
002 PURCHASE OF SERVICES	35,154,240	0	35,154,240	14,426,339	20,727,901	41.0%
300 SCHOOL DEPARTMENT Total	35,154,240	0	35,154,240	14,426,339	20,727,901	41.0%
398 ESSEX NORTH SHORE TECH SCHOOL						
002 PURCHASE OF SERVICES	120,000	0	120,000	65,371	54,629	54.5%
398 ESSEX NORTH SHORE TECH SCHOOL Total	120,000	0	120,000	65,371	54,629	54.5%



City of Newburyport

FY2023 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
399 WHITTIER VO TECH SCHOOL						
002 PURCHASE OF SERVICES	619,891	0	619,891	526,908	92,983	85.0%
399 WHITTIER VO TECH SCHOOL Total	619,891	0	619,891	526,908	92,983	85.0%
421 PUBLIC SERVICES DEPARTMENT						
001 PERSONNEL SERVICES	2,255,000	7,451	2,262,451	1,077,782	1,184,669	47.6%
002 PURCHASE OF SERVICES	542,600	0	542,600	247,532	295,068	45.6%
004 SUPPLIES	269,000	0	269,000	168,744	100,256	62.7%
008 CAPITAL OUTLAY	427,500	62,275	489,775	393,556	96,219	80.4%
421 PUBLIC SERVICES DEPARTMENT Total	3,494,100	69,726	3,563,826	1,887,613	1,676,212	53.0%
423 SNOW & ICE						
001 PERSONNEL SERVICES	120,000	0	120,000	2,598	117,402	2.2%
002 PURCHASE OF SERVICES	193,000	0	193,000	153,905	39,095	79.7%
423 SNOW & ICE Total	313,000	0	313,000	156,503	156,497	50.0%
510 HEALTH DEPARTMENT						
001 PERSONNEL SERVICES	233,108	2,766	235,874	81,917	153,958	34.7%
002 PURCHASE OF SERVICES	41,566	0	41,566	8,018	33,548	19.3%
004 SUPPLIES	4,500	0	4,500	1,166	3,334	25.9%
007 OTHER CHARGES & EXPENSES	1,000	0	1,000	481	519	48.1%
510 HEALTH DEPARTMENT Total	280,174	2,766	282,940	91,581	191,359	32.4%
519 SUSTAINABILITY						
001 PERSONNEL SERVICES	130,703	461	131,164	65,818	65,346	50.2%
002 PURCHASE OF SERVICES	1,700,750	0	1,700,750	661,366	1,039,384	38.9%
004 SUPPLIES	1,750	0	1,750	769	981	43.9%
519 SUSTAINABILITY Total	1,833,203	461	1,833,664	727,953	1,105,711	39.7%
541 COUNCIL ON AGING						
001 PERSONNEL SERVICES	345,458	1,065	346,522	146,845	199,678	42.4%
002 PURCHASE OF SERVICES	26,000	0	26,000	(467)	26,467	-1.8%
004 SUPPLIES	11,250	0	11,250	3,088	8,162	27.4%
541 COUNCIL ON AGING Total	382,708	1,065	383,772	149,465	234,307	38.9%
542 YOUTH SERVICES						
001 PERSONNEL SERVICES	380,646	0	380,646	183,067	197,579	48.1%
002 PURCHASE OF SERVICES	23,800	30,000	53,800	19,536	34,264	36.3%
007 OTHER CHARGES & EXPENSES	15,500	0	15,500	4,150	11,350	26.8%
542 YOUTH SERVICES Total	419,946	30,000	449,946	206,753	243,193	46.0%
543 VETERANS' DEPARTMENT						
001 PERSONNEL SERVICES	150,347	19,500	169,847	73,094	96,754	43.0%
002 PURCHASE OF SERVICES	7,268	0	7,268	2,514	4,754	34.6%
007 OTHER CHARGES & EXPENSES	129,060	0	129,060	53,281	75,779	41.3%
543 VETERANS' DEPARTMENT Total	286,675	19,500	306,175	128,889	177,287	42.1%



City of Newburyport

FY2023 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
610 LIBRARY DEPARTMENT						
001 PERSONNEL SERVICES	1,090,809	0	1,090,809	464,291	626,518	42.6%
002 PURCHASE OF SERVICES	377,454	0	377,454	227,098	150,356	60.2%
610 LIBRARY DEPARTMENT Total	1,468,263	0	1,468,263	691,389	776,874	47.1%
630 PARKS COMMISSION						
001 PERSONNEL SERVICES	368,418	0	368,418	153,765	214,652	41.7%
002 PURCHASE OF SERVICES	48,800	0	48,800	22,785	26,015	46.7%
004 SUPPLIES	66,150	35,000	101,150	73,231	27,919	72.4%
007 OTHER CHARGES & EXPENSES	600	0	600	600	0	100.0%
008 CAPITAL OUTLAY	12,000	0	12,000	1,127	10,873	9.4%
630 PARKS COMMISSION Total	495,968	35,000	530,968	251,508	279,459	47.4%
691 HISTORICAL COMMISSION						
001 PERSONNEL SERVICES	1,800	0	1,800	1,800	0	100.0%
691 HISTORICAL COMMISSION Total	1,800	0	1,800	1,800	0	100.0%
710 DEBT EXCLUSION						
009 DEBT SERVICE	3,167,680	0	3,167,680	1,268,490	1,899,190	40.0%
710 DEBT EXCLUSION Total	3,167,680	0	3,167,680	1,268,490	1,899,190	40.0%
720 ORDINARY DEBT SERVICE						
009 DEBT SERVICE	1,472,544	0	1,472,544	527,519	945,024	35.8%
720 ORDINARY DEBT SERVICE Total	1,472,544	0	1,472,544	527,519	945,024	35.8%
911 RETIREMENT BOARD						
001 PERSONNEL SERVICES	5,051,416	0	5,051,416	5,050,877	539	100.0%
911 RETIREMENT BOARD Total	5,051,416	0	5,051,416	5,050,877	539	100.0%
914 INSURANCE GROUP						
001 PERSONNEL SERVICES	10,433,654	0	10,433,654	5,266,223	5,167,431	50.5%
914 INSURANCE GROUP Total	10,433,654	0	10,433,654	5,266,223	5,167,431	50.5%
921 COMMISSION ON DISABILITY Total	0	0	0	0	0	
990 INTERFUND TRANSFERS OUT						
010 OTHER FINANCING USES	0	1,174,172	1,174,172	1,155,525	18,647	98.4%
990 INTERFUND TRANSFERS OUT Total	0	1,174,172	1,174,172	1,155,525	18,647	98.4%
001 GENERAL FUND Total	78,682,810	1,450,812	80,133,622	39,619,807	40,513,815	49.4%
<u>060 WATER ENTERPRISE FUND</u>						
450 WATER DEPARTMENT						
001 PERSONNEL SERVICES	2,446,395	10,000	2,456,395	1,311,992	1,144,403	53.4%
002 PURCHASE OF SERVICES	1,257,279	0	1,257,279	541,182	716,097	43.0%
004 SUPPLIES	211,214	0	211,214	146,787	64,427	69.5%
007 OTHER CHARGES & EXPENSES	119,044	(10,000)	109,044	102,889	6,155	94.4%
008 CAPITAL OUTLAY	382,000	0	382,000	53,846	328,154	14.1%



City of Newburyport

FY2023 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
009 DEBT SERVICE	1,780,682	0	1,780,682	1,032,715	747,967	58.0%
450 WATER DEPARTMENT Total	6,196,614	0	6,196,614	3,189,410	3,007,203	51.5%
060 WATER ENTERPRISE FUND Total	<u>6,196,614</u>	<u>0</u>	<u>6,196,614</u>	<u>3,189,410</u>	<u>3,007,203</u>	<u>51.5%</u>
<u>061 SEWER ENTERPRISE FUND</u>						
440 SEWER DEPARTMENT						
001 PERSONNEL SERVICES	2,587,010	10,000	2,597,010	1,359,082	1,237,928	52.3%
002 PURCHASE OF SERVICES	1,412,070	0	1,412,070	583,864	828,206	41.3%
004 SUPPLIES	489,500	0	489,500	271,552	217,948	55.5%
007 OTHER CHARGES & EXPENSES	115,684	(10,000)	105,684	88,241	17,443	83.5%
008 CAPITAL OUTLAY	287,000	0	287,000	50,208	236,792	17.5%
009 DEBT SERVICE	2,927,576	0	2,927,576	1,227,498	1,700,078	41.9%
440 SEWER DEPARTMENT Total	7,818,840	0	7,818,840	3,580,446	4,238,395	45.8%
061 SEWER ENTERPRISE FUND Total	<u>7,818,840</u>	<u>0</u>	<u>7,818,840</u>	<u>3,580,446</u>	<u>4,238,395</u>	<u>45.8%</u>
<u>6520 HARBORMASTER ENTERPRISE FUND</u>						
295 HARBORMASTER DEPARTMENT						
001 PERSONNEL SERVICES	319,313	0	319,313	207,756	111,557	65.1%
002 PURCHASE OF SERVICES	57,250	0	57,250	12,453	44,797	21.8%
004 SUPPLIES	17,400	0	17,400	13,243	4,157	76.1%
007 OTHER CHARGES & EXPENSES	19,500	0	19,500	17,708	1,793	90.8%
008 CAPITAL OUTLAY	30,000	0	30,000	5,291	24,709	17.6%
009 DEBT SERVICE	76,898	0	76,898	61,199	15,699	79.6%
010 OTHER FINANCING USES	0	20,000	20,000	20,000	0	100.0%
295 HARBORMASTER DEPARTMENT Total	520,360	20,000	540,360	337,648	202,712	62.5%
6520 HARBORMASTER ENTERPRISE FUND Total	<u>520,360</u>	<u>20,000</u>	<u>540,360</u>	<u>337,648</u>	<u>202,712</u>	<u>62.5%</u>
Grand Total	<u>93,218,624</u>	<u>1,470,812</u>	<u>94,689,436</u>	<u>46,727,311</u>	<u>47,962,125</u>	<u>49.3%</u>



City of Newburyport FY2023 Mid-Year Revenue Summary

CATEGORY	FY2022 Mid-Year Revenue				FY2023 Mid-Year Revenue				FY22 vs. FY23 +/-	
	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	\$	%
Tax Revenue										
Real Estate Tax	62,389,727	30,317,319	32,072,407	48.6%	65,647,367	31,447,383	34,199,984	47.9%	1,130,063	3.7%
Personal Property Tax	818,870	326,717	492,153	39.9%	737,943	400,015	337,928	54.2%	73,298	22.4%
Total Tax Revenue	63,208,597	30,644,036	32,564,560	48.5%	66,385,310	31,847,398	34,537,912	48.0%	1,203,361	3.9%
Local Receipts										
Motor Vehicle Excise	(1) 2,800,000	469,806	2,330,194	16.8%	2,850,000	467,591	2,382,409	16.4%	(2,216)	-0.5%
Other Excise										
a.Meals Excise	600,000	439,879	160,121	73.3%	662,750	500,938	161,812	75.6%	61,059	13.9%
b.Room Occupancy Excise	260,000	265,995	(5,995)	102.3%	371,000	294,015	76,985	79.2%	28,019	10.5%
Pen & Int on Tax & Exc	325,000	148,067	176,933	45.6%	300,000	160,924	139,076	53.6%	12,857	8.7%
Payments in Lieu of Taxes	(2) 27,000	20,144	6,856	74.6%	27,000	25,818	1,182	95.6%	5,674	28.2%
Fees	(3) 298,000	132,127	165,873	44.3%	245,000	183,621	61,379	74.9%	51,494	39.0%
Other Dept. Revenue	(4) 60,000	36,620	23,381	61.0%	70,000	38,353	31,647	54.8%	1,734	4.7%
Licenses and Permits										
a.Building Permits	661,300	605,015	153,370	182.2%	700,000	311,730	388,270	44.5%	(293,285)	-48.5%
b.Other Licenses & Permits	200,000	102,916	153,371	282.2%	251,000	248,195	2,805	98.9%	145,279	141.2%
Fines & Forfeits	5,000	3,678	1,323	73.6%	7,500	2,395	5,105	31.9%	(1,283)	-34.9%
Investment Income	60,000	26,289	33,711	43.8%	45,000	105,435	(60,435)	234.3%	79,147	301.1%
Medicaid Reimbursement	110,000	20,586	89,414	18.7%	110,000	50,286	59,714	45.7%	29,700	144.3%
Miscellaneous Recurring	(5) 170,700	83,228	87,472	48.8%	200,000	36,007	163,993	18.0%	(47,220)	-56.7%
Miscellaneous Non-Recurring	0	61,065	(61,065)	100.0%	0	38,550	(38,550)	100.0%	(22,514)	-36.9%
Total Local Receipts	5,577,000	2,415,414	3,161,586	43.3%	5,839,250	2,463,858	3,375,392	42.2%	48,444	2.0%
<i>Local Receipts Excluding MV Excise</i>	<i>2,777,000</i>	<i>1,945,608</i>	<i>831,392</i>	<i>70.1%</i>	<i>2,989,250</i>	<i>1,996,268</i>	<i>992,982</i>	<i>66.8%</i>	<i>50,660</i>	<i>2.6%</i>
Net State Aid	4,909,318	2,559,927	2,349,391	52.1%	5,588,785	2,981,029	2,607,756	53.3%	421,102	16.4%
Total General Fund Revenue	73,694,915	35,619,378	38,075,537	48.3%	77,813,345	37,292,285	40,521,060	47.9%	1,672,907	4.7%
Enterprise Funds										
Water Fund Revenue	5,677,519	2,985,912	2,691,607	52.6%	6,196,614	3,566,169	2,630,444	57.6%	580,257	19.4%
Sewer Fund Revenue	7,575,758	4,139,441	3,436,317	54.6%	7,818,840	4,564,726	3,254,114	58.4%	425,285	10.3%
Harbormaster Fund Revenue	522,232	343,932	178,301	65.9%	540,360	312,011	228,349	57.7%	(31,920)	-9.3%
Total Budgetary Funds	87,470,424	43,088,662	44,381,762	49.3%	92,369,159	45,735,192	46,633,967	49.5%	2,646,530	6.1%

(1) Motor vehicle excise tax bills mailed out by end of February.

(2) Payments in lieu of taxes paid in March; category includes any roll back taxes as well.

(3) Municipal liens, off duty fees, registry fees, tax title, fire alarm box fees.

(4) Copies/recordings, zoning/ordinances, business certificates.

(5) Police incident/accident, cell tower lease payments, Animal Control, Veterans' Services, US Fish & Wildlife refuge revenue sharing.