



CITY OF NEWBURYPORT
 FINANCE DEPARTMENT
 60 PLEASANT STREET • P.O. BOX 550
 NEWBURYPORT, MA 01950
 (978) 465-4404 • (978) 462-3257 (FAX)
 WWW.CITYOFNEWBURYPORT.COM

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 25, 2022

Subject: FY2022 Mid-Year Budget Report

Attached is the FY2022 Mid-Year Budget Report that includes a summary of budget expenditures for the period of July 1, 2021 through December 31, 2021. 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.

FY2022 Mid-Year Expenditures

Mid-year expenditures were at 47.4% of budget for the General Fund, 59.0% for the Water Enterprise Fund, 56.5% for the Sewer Enterprise Fund and 53.5% 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	\$75,066,632	\$35,583,209	\$39,483,422	47.4%
060 WATER ENTERPRISE FUND	\$5,751,985	\$3,392,047	\$2,359,938	59.0%
061 SEWER ENTERPRISE FUND	\$7,898,758	\$4,465,019	\$3,433,739	56.5%
6520 HARBORMASTER ENTERPRISE FUND	\$522,232	\$279,577	\$242,655	53.5%
TOTAL BUDGETARY FUNDS	\$89,239,607	\$43,719,853	\$45,519,754	49.0%

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

- **General Administration (76.1%)**: The largest part of this cost center are municipal insurance premiums, which are paid at the start of the fiscal year.

- **Human Resources (61.0%):** 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 (73.6%):** Elections work during the first half of the fiscal year was higher due to municipal election.
- **Conservation Commission (83.3%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Planning Board (66.7%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Zoning Board of Appeals (83.3%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Legal (83.8%):** Due to higher utilization of City Solicitor services, including, but not limited to, planning and zoning-related matters.
- **Building Department (61.0%):** The local building inspector salary is drawn first from the General Fund and then from the revolving funds.
- **Historical Commission (75.0%):** 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.

Additional funding may be required in some accounts, such as snow and ice, legal services and overtime, due to the unpredictability of those line items. In accordance with state law, the City is allowed to exceed the budgetary appropriation for snow and ice removal as it is a matter of public safety. However, any deficit must be removed prior to year-end through the use of reserves or other available funds. If the deficit is not removed prior to year-end, then the shortage must be made-up in the next fiscal year's tax rate. In past years, Free Cash has been the primary source of funding to cover snow and ice, as well as, overtime deficits.

FY2022 Mid-Year Revenue

Mid-year revenue was at 48.3% of the FY22 estimate for the General Fund, 52.6% for the Water Enterprise Fund, 54.6% for the Sewer Enterprise Fund and 65.9% 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	\$73,694,915	\$35,619,378	\$38,075,537	48.3%
060 WATER ENTERPRISE FUND	\$5,677,519	\$2,985,912	\$2,691,607	52.6%
061 SEWER ENTERPRISE FUND	\$7,575,758	\$4,139,441	\$3,436,317	54.6%
6520 HARBORMASTER ENTERPRISE FUND	\$522,232	\$343,932	\$178,301	65.9%
TOTAL BUDGETARY FUNDS	\$87,470,424	\$43,088,662	\$44,381,762	49.3%

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

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



City of Newburyport FY2022 Mid-Year Report Overview

Expenditures:

- Mid-year expenditures were at 47.4% of budget for the General Fund, 59.0% for the Water Ent. Fund, 56.5% for the Sewer Ent. Fund, 53.5% 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
Legal	\$75,000	Variable based on activity
Snow & Ice	\$50,000	Variable - \$180,976 remaining as of 1/20/22
Fire Overtime	\$50,000	Variable based on coverage needs
Purchase Fuel/Oil	\$50,000	From RRFA Fuel Fund
Parks Maint/Trees	\$20,000	Tree removals; landscape materials
Legal Ads	\$2,000	Variable based on required notices
Total	\$247,000	

Revenue:

- Mid-year revenue was at 48.3% of the FY22 estimate for the General Fund, 52.6% for the Water Ent. Fund, 54.6% for the Sewer Ent. Fund and 65.9% for the Harbormaster Ent. Fund.
- Personal Property Tax collections were down 3.3%; primarily driven by pandemic-related abatements for businesses that were closed in calendar year 2020. Higher collections are anticipated in the 2nd half of the fiscal year due to 2 new state directives taking effect, which change how assessors classify second homes and the methodology for assessing utility companies.
- Meals Excise Tax collections were up 37.9% and Room Occupancy Excise Tax collections were up 94.0% returning closer to pre-pandemic levels. Note that actual receipts included some prior year activity due to extended filing and payment deadlines put in place by the Department of Revenue.
- Penalties & Interest were down 17.5% due to fewer penalties and interest owed, predominantly on motor vehicle excise tax bills and accounts in tax title.
- Fee collections were down 37.6% due to lower tax title receipts (First half tax title revenue for the past three years: FY20 \$86,617, FY21 \$101,383, FY22 \$29,726).
- Licenses & Permits were up 69.7%; 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 were up 12.2% compared to the first six months of the prior year. Collections in this category have not returned to pre-pandemic levels due to the continued suspension of Licensing Commission fees, which generate approximately \$195,000 in annual revenue for the General Fund.
- Medicaid reimbursements were up 69.2% due to prior year reimbursement requests that were submitted by the school district earlier in the fiscal year.
- The Water Fund was down 7.8% and the Sewer Fund was down 6.6% returning closer to pre-pandemic usage levels. At this time last year, the Water and Sewer Funds were up 11.7% and 11.5%, respectively, due to consumers staying home resulting in greater usage.
- The Harbormaster Fund was down 12.6% returning closer to pre-pandemic levels. At this time last year, Harbormaster receipts were up 50.0% due to a change in fee schedule and higher than normal boating activity.



City of Newburyport FY2022 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
001 GENERAL FUND						
111 CITY COUNCIL	97,864	0	97,864	44,672	53,192	45.6%
121 MAYOR'S DEPARTMENT	341,652	0	341,652	153,040	188,612	44.8%
129 GENERAL ADMINISTRATION	364,545	0	364,545	277,337	87,208	76.1%
132 BUDGET CONTINGENCY	325,770	(325,588)	181	0	181	0.0%
135 AUDITOR'S DEPARTMENT	351,622	0	351,622	172,433	179,189	49.0%
141 ASSESSORS DEPARTMENT	256,093	3,057	259,150	120,563	138,587	46.5%
145 TREASURER'S DEPARTMENT	407,587	4,132	411,719	203,761	207,957	49.5%
151 INFO TECHNOLOGY DEPT	337,676	48,322	385,998	194,679	191,319	50.4%
152 HUMAN RESOURCES	316,791	8,500	325,291	198,391	126,899	61.0%
161 CITY CLERK'S DEPARTMENT	308,464	17,020	325,484	157,744	167,740	48.5%
163 BOARD OF REGISTRARS	71,940	0	71,940	52,977	18,964	73.6%
165 LICENSE COMMISSION	8,500	0	8,500	4,264	4,236	50.2%
171 CONSERVATION COMMISSION	1,800	0	1,800	1,500	300	83.3%
175 PLANNING BOARD	1,800	0	1,800	1,200	600	66.7%
176 ZONING BOARD	1,800	0	1,800	1,500	300	83.3%
182 PLANNING & DEVELOPMENT	476,802	11,335	488,137	249,728	238,410	51.2%
191 LEGAL DEPARTMENT	100,000	0	100,000	83,799	16,201	83.8%
210 POLICE DEPARTMENT	4,288,073	135,305	4,423,378	2,245,651	2,177,728	50.8%
220 FIRE DEPARTMENT	4,110,873	220,118	4,330,990	2,115,939	2,215,052	48.9%
241 BUILDING DEPARTMENT	184,635	0	184,635	112,719	71,916	61.0%
291 EMERGENCY MANAGEMENT	20,000	0	20,000	9,996	10,004	50.0%
292 ANIMAL CONTROL	66,499	0	66,499	32,387	34,112	48.7%
293 PARKING CLERK DEPARTMENT	594,794	0	594,794	260,254	334,540	43.8%
300 SCHOOL DEPARTMENT	33,485,466	0	33,485,466	13,662,641	19,822,825	40.8%
398 ESSEX NORTH SHORE TECH SCHOOL	105,000	0	105,000	56,697	48,303	54.0%
399 WHITTIER VO TECH SCHOOL	654,314	0	654,314	327,158	327,156	50.0%
421 PUBLIC SERVICES DEPARTMENT	3,342,391	34,866	3,377,257	1,774,668	1,602,590	52.5%
423 SNOW & ICE	290,000	0	290,000	60,257	229,743	20.8%
510 HEALTH DEPARTMENT	268,057	1,618	269,675	105,895	163,780	39.3%
519 SUSTAINABILITY	1,782,227	0	1,782,227	702,019	1,080,208	39.4%
541 COUNCIL ON AGING	308,874	3,620	312,494	152,863	159,630	48.9%
542 YOUTH SERVICES	437,121	0	437,121	184,140	252,981	42.1%
543 VETERANS' DEPARTMENT	286,673	1,492	288,166	127,126	161,040	44.1%
610 LIBRARY DEPARTMENT	1,445,978	6,400	1,452,378	698,540	753,839	48.1%
630 PARKS COMMISSION	400,475	1,824	402,299	211,536	190,763	52.6%
691 HISTORICAL COMMISSION	1,800	0	1,800	1,350	450	75.0%
710 DEBT EXCLUSION	3,171,735	0	3,171,735	1,289,218	1,882,518	40.6%
720 ORDINARY DEBT SERVICE	962,598	0	962,598	409,892	552,706	42.6%
911 RETIREMENT BOARD	4,768,156	0	4,768,156	4,767,617	539	100.0%
914 INSURANCE GROUP	9,895,472	0	9,895,472	4,105,747	5,789,725	41.5%
921 COMMISSION ON DISABILITY	2,693	0	2,693	1,310	1,382	48.7%
990 INTERFUND TRANSFERS OUT	0	250,000	250,000	250,000	0	100.0%
001 GENERAL FUND Total	<u>74,644,612</u>	<u>422,020</u>	<u>75,066,632</u>	<u>35,583,209</u>	<u>39,483,422</u>	<u>47.4%</u>
060 WATER ENTERPRISE FUND Total	<u>5,751,985</u>	<u>0</u>	<u>5,751,985</u>	<u>3,392,047</u>	<u>2,359,938</u>	<u>59.0%</u>
061 SEWER ENTERPRISE FUND Total	<u>7,675,758</u>	<u>223,000</u>	<u>7,898,758</u>	<u>4,465,019</u>	<u>3,433,739</u>	<u>56.5%</u>
6520 HARBORMASTER ENTERPRISE FUND Total	<u>522,232</u>	<u>0</u>	<u>522,232</u>	<u>279,577</u>	<u>242,655</u>	<u>53.5%</u>
Grand Total	<u>88,594,587</u>	<u>645,020</u>	<u>89,239,607</u>	<u>43,719,853</u>	<u>45,519,754</u>	<u>49.0%</u>



City of Newburyport FY2022 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	83,864	0	83,864	30,672	53,192	36.6%
002 PURCHASE OF SERVICES	14,000	0	14,000	14,000	0	100.0%
111 CITY COUNCIL Total	97,864	0	97,864	44,672	53,192	45.6%
121 MAYOR'S DEPARTMENT						
001 PERSONNEL SERVICES	271,040	0	271,040	108,549	162,491	40.0%
002 PURCHASE OF SERVICES	62,612	0	62,612	36,491	26,121	58.3%
007 OTHER CHARGES & EXPENSES	8,000	0	8,000	8,000	0	100.0%
121 MAYOR'S DEPARTMENT Total	341,652	0	341,652	153,040	188,612	44.8%
129 GENERAL ADMINISTRATION						
001 PERSONNEL SERVICES	7,500	0	7,500	3,250	4,250	43.3%
002 PURCHASE OF SERVICES	146,500	0	146,500	70,316	76,184	48.0%
004 SUPPLIES	6,000	0	6,000	189	5,811	3.2%
007 OTHER CHARGES & EXPENSES	204,545	0	204,545	203,582	963	99.5%
129 GENERAL ADMINISTRATION Total	364,545	0	364,545	277,337	87,208	76.1%
132 BUDGET CONTINGENCY						
007 OTHER CHARGES & EXPENSES	325,770	(325,588)	181	0	181	0.0%
132 BUDGET CONTINGENCY Total	325,770	(325,588)	181	0	181	0.0%
135 AUDITOR'S DEPARTMENT						
001 PERSONNEL SERVICES	302,917	0	302,917	147,396	155,521	48.7%
002 PURCHASE OF SERVICES	46,500	0	46,500	24,000	22,500	51.6%
004 SUPPLIES	1,750	0	1,750	582	1,168	33.3%
007 OTHER CHARGES & EXPENSES	455	0	455	455	0	100.0%
135 AUDITOR'S DEPARTMENT Total	351,622	0	351,622	172,433	179,189	49.0%
141 ASSESSORS DEPARTMENT						
001 PERSONNEL SERVICES	222,633	3,057	225,690	107,518	118,172	47.6%
002 PURCHASE OF SERVICES	29,877	0	29,877	10,682	19,195	35.8%
004 SUPPLIES	3,000	0	3,000	1,801	1,199	60.0%
007 OTHER CHARGES & EXPENSES	583	0	583	563	20	96.6%
141 ASSESSORS DEPARTMENT Total	256,093	3,057	259,150	120,563	138,587	46.5%
145 TREASURER'S DEPARTMENT						
001 PERSONNEL SERVICES	349,737	4,132	353,869	174,847	179,022	49.4%
002 PURCHASE OF SERVICES	53,500	0	53,500	26,008	27,492	48.6%
004 SUPPLIES	2,250	0	2,250	1,023	1,227	45.5%
007 OTHER CHARGES & EXPENSES	2,100	0	2,100	1,884	216	89.7%
145 TREASURER'S DEPARTMENT Total	407,587	4,132	411,719	203,761	207,957	49.5%
151 INFO TECHNOLOGY DEPT						
001 PERSONNEL SERVICES	106,018	48,322	154,340	53,759	100,581	34.8%
002 PURCHASE OF SERVICES	229,658	0	229,658	139,811	89,847	60.9%



City of Newburyport
FY2022 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
004 SUPPLIES	2,000	0	2,000	1,109	891	55.5%
151 INFO TECHNOLOGY DEPT Total	337,676	48,322	385,998	194,679	191,319	50.4%
152 HUMAN RESOURCES						
001 PERSONNEL SERVICES	157,218	0	157,218	62,896	94,322	40.0%
002 PURCHASE OF SERVICES	157,873	8,500	166,373	134,766	31,607	81.0%
004 SUPPLIES	1,500	0	1,500	530	970	35.3%
007 OTHER CHARGES & EXPENSES	200	0	200	200	0	100.0%
152 HUMAN RESOURCES Total	316,791	8,500	325,291	198,391	126,899	61.0%
161 CITY CLERK'S DEPARTMENT						
001 PERSONNEL SERVICES	294,964	17,020	311,984	151,606	160,379	48.6%
002 PURCHASE OF SERVICES	13,500	0	13,500	6,138	7,362	45.5%
161 CITY CLERK'S DEPARTMENT Total	308,464	17,020	325,484	157,744	167,740	48.5%
163 BOARD OF REGISTRARS						
001 PERSONNEL SERVICES	4,440	0	4,440	2,214	2,226	49.9%
007 OTHER CHARGES & EXPENSES	67,500	0	67,500	50,762	16,738	75.2%
163 BOARD OF REGISTRARS Total	71,940	0	71,940	52,977	18,964	73.6%
165 LICENSE COMMISSION						
001 PERSONNEL SERVICES	7,500	0	7,500	3,750	3,750	50.0%
007 OTHER CHARGES & EXPENSES	1,000	0	1,000	514	486	51.4%
165 LICENSE COMMISSION Total	8,500	0	8,500	4,264	4,236	50.2%
171 CONSERVATION COMMISSION						
001 PERSONNEL SERVICES	1,800	0	1,800	1,500	300	83.3%
171 CONSERVATION COMMISSION Total	1,800	0	1,800	1,500	300	83.3%
175 PLANNING BOARD						
001 PERSONNEL SERVICES	1,800	0	1,800	1,200	600	66.7%
175 PLANNING BOARD Total	1,800	0	1,800	1,200	600	66.7%
176 ZONING BOARD						
001 PERSONNEL SERVICES	1,800	0	1,800	1,500	300	83.3%
176 ZONING BOARD Total	1,800	0	1,800	1,500	300	83.3%
182 PLANNING & DEVELOPMENT						
001 PERSONNEL SERVICES	428,677	5,335	434,012	211,461	222,551	48.7%
002 PURCHASE OF SERVICES	45,075	6,000	51,075	37,731	13,344	73.9%
004 SUPPLIES	3,050	0	3,050	536	2,514	17.6%
182 PLANNING & DEVELOPMENT Total	476,802	11,335	488,137	249,728	238,410	51.2%
191 LEGAL DEPARTMENT						
002 PURCHASE OF SERVICES	100,000	0	100,000	83,799	16,201	83.8%
191 LEGAL DEPARTMENT Total	100,000	0	100,000	83,799	16,201	83.8%



City of Newburyport
FY2022 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
210 POLICE DEPARTMENT						
001 PERSONNEL SERVICES	3,946,731	135,305	4,082,036	2,097,875	1,984,161	51.4%
002 PURCHASE OF SERVICES	169,887	0	169,887	84,326	85,561	49.6%
004 SUPPLIES	70,100	0	70,100	18,840	51,260	26.9%
007 OTHER CHARGES & EXPENSES	21,630	0	21,630	15,953	5,677	73.8%
008 CAPITAL OUTLAY	79,725	0	79,725	28,657	51,068	35.9%
210 POLICE DEPARTMENT Total	4,288,073	135,305	4,423,378	2,245,651	2,177,728	50.8%
220 FIRE DEPARTMENT						
001 PERSONNEL SERVICES	3,832,823	220,118	4,052,940	1,997,100	2,055,840	49.3%
002 PURCHASE OF SERVICES	199,500	0	199,500	102,106	97,394	51.2%
004 SUPPLIES	73,000	0	73,000	13,503	59,497	18.5%
007 OTHER CHARGES & EXPENSES	5,550	0	5,550	3,230	2,320	58.2%
220 FIRE DEPARTMENT Total	4,110,873	220,118	4,330,990	2,115,939	2,215,052	48.9%
241 BUILDING DEPARTMENT						
001 PERSONNEL SERVICES	182,635	0	182,635	111,188	71,448	60.9%
004 SUPPLIES	2,000	0	2,000	1,532	468	76.6%
241 BUILDING DEPARTMENT Total	184,635	0	184,635	112,719	71,916	61.0%
291 EMERGENCY MANAGEMENT						
001 PERSONNEL SERVICES	18,000	0	18,000	9,000	9,000	50.0%
004 SUPPLIES	500	0	500	97	403	19.3%
007 OTHER CHARGES & EXPENSES	1,500	0	1,500	900	600	60.0%
291 EMERGENCY MANAGEMENT Total	20,000	0	20,000	9,996	10,004	50.0%
292 ANIMAL CONTROL						
001 PERSONNEL SERVICES	59,099	0	59,099	30,480	28,619	51.6%
002 PURCHASE OF SERVICES	4,950	0	4,950	1,050	3,900	21.2%
004 SUPPLIES	2,100	0	2,100	683	1,417	32.5%
007 OTHER CHARGES & EXPENSES	350	0	350	174	176	49.7%
292 ANIMAL CONTROL Total	66,499	0	66,499	32,387	34,112	48.7%
293 PARKING CLERK DEPARTMENT						
001 PERSONNEL SERVICES	250,594	0	250,594	113,010	137,584	45.1%
002 PURCHASE OF SERVICES	272,700	0	272,700	127,907	144,793	46.9%
004 SUPPLIES	71,500	0	71,500	19,337	52,163	27.0%
293 PARKING CLERK DEPARTMENT Total	594,794	0	594,794	260,254	334,540	43.8%
300 SCHOOL DEPARTMENT						
002 PURCHASE OF SERVICES	33,485,466	0	33,485,466	13,662,641	19,822,825	40.8%
300 SCHOOL DEPARTMENT Total	33,485,466	0	33,485,466	13,662,641	19,822,825	40.8%
398 ESSEX NORTH SHORE TECH SCHOOL						
002 PURCHASE OF SERVICES	105,000	0	105,000	56,697	48,303	54.0%
398 ESSEX NORTH SHORE TECH SCHOOL Total	105,000	0	105,000	56,697	48,303	54.0%



City of Newburyport FY2022 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	654,314	0	654,314	327,158	327,156	50.0%
399 WHITTIER VO TECH SCHOOL Total	654,314	0	654,314	327,158	327,156	50.0%
421 PUBLIC SERVICES DEPARTMENT						
001 PERSONNEL SERVICES	2,132,404	34,866	2,167,270	1,023,844	1,143,426	47.2%
002 PURCHASE OF SERVICES	577,487	0	577,487	208,983	368,504	36.2%
004 SUPPLIES	255,000	0	255,000	176,059	78,941	69.0%
008 CAPITAL OUTLAY	377,500	0	377,500	365,781	11,719	96.9%
421 PUBLIC SERVICES DEPARTMENT Total	3,342,391	34,866	3,377,257	1,774,668	1,602,590	52.5%
423 SNOW & ICE						
001 PERSONNEL SERVICES	115,000	0	115,000	6,530	108,470	5.7%
002 PURCHASE OF SERVICES	175,000	0	175,000	53,727	121,273	30.7%
423 SNOW & ICE Total	290,000	0	290,000	60,257	229,743	20.8%
510 HEALTH DEPARTMENT						
001 PERSONNEL SERVICES	231,243	1,618	232,861	95,940	136,921	41.2%
002 PURCHASE OF SERVICES	31,314	0	31,314	8,901	22,413	28.4%
004 SUPPLIES	4,500	0	4,500	1,014	3,486	22.5%
007 OTHER CHARGES & EXPENSES	1,000	0	1,000	40	960	4.0%
510 HEALTH DEPARTMENT Total	268,057	1,618	269,675	105,895	163,780	39.3%
519 SUSTAINABILITY						
001 PERSONNEL SERVICES	129,977	0	129,977	82,572	47,406	63.5%
002 PURCHASE OF SERVICES	1,650,750	0	1,650,750	618,936	1,031,814	37.5%
004 SUPPLIES	1,500	0	1,500	511	989	34.1%
519 SUSTAINABILITY Total	1,782,227	0	1,782,227	702,019	1,080,208	39.4%
541 COUNCIL ON AGING						
001 PERSONNEL SERVICES	277,374	3,620	280,994	135,123	145,871	48.1%
002 PURCHASE OF SERVICES	21,500	0	21,500	15,153	6,347	70.5%
004 SUPPLIES	10,000	0	10,000	2,588	7,412	25.9%
541 COUNCIL ON AGING Total	308,874	3,620	312,494	152,863	159,630	48.9%
542 YOUTH SERVICES						
001 PERSONNEL SERVICES	355,321	0	355,321	157,131	198,190	44.2%
002 PURCHASE OF SERVICES	26,300	0	26,300	11,711	14,589	44.5%
007 OTHER CHARGES & EXPENSES	55,500	0	55,500	15,298	40,202	27.6%
542 YOUTH SERVICES Total	437,121	0	437,121	184,140	252,981	42.1%
543 VETERANS' DEPARTMENT						
001 PERSONNEL SERVICES	145,345	1,492	146,838	71,438	75,400	48.7%
002 PURCHASE OF SERVICES	7,268	0	7,268	2,091	5,177	28.8%
007 OTHER CHARGES & EXPENSES	134,060	0	134,060	53,597	80,463	40.0%
543 VETERANS' DEPARTMENT Total	286,673	1,492	288,166	127,126	161,040	44.1%



City of Newburyport
FY2022 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
610 LIBRARY DEPARTMENT						
001 PERSONNEL SERVICES	1,072,551	6,400	1,078,951	501,875	577,076	46.5%
002 PURCHASE OF SERVICES	373,427	0	373,427	196,664	176,763	52.7%
007 OTHER CHARGES & EXPENSES	0	0	0	0	0	
610 LIBRARY DEPARTMENT Total	1,445,978	6,400	1,452,378	698,540	753,839	48.1%
630 PARKS COMMISSION						
001 PERSONNEL SERVICES	309,425	1,824	311,249	143,344	167,905	46.1%
002 PURCHASE OF SERVICES	32,600	0	32,600	25,142	7,458	77.1%
004 SUPPLIES	46,000	0	46,000	37,196	8,804	80.9%
007 OTHER CHARGES & EXPENSES	450	0	450	450	0	100.0%
008 CAPITAL OUTLAY	12,000	0	12,000	5,404	6,596	45.0%
630 PARKS COMMISSION Total	400,475	1,824	402,299	211,536	190,763	52.6%
691 HISTORICAL COMMISSION						
001 PERSONNEL SERVICES	1,800	0	1,800	1,350	450	75.0%
691 HISTORICAL COMMISSION Total	1,800	0	1,800	1,350	450	75.0%
710 DEBT EXCLUSION						
009 DEBT SERVICE	3,171,735	0	3,171,735	1,289,218	1,882,518	40.6%
710 DEBT EXCLUSION Total	3,171,735	0	3,171,735	1,289,218	1,882,518	40.6%
720 ORDINARY DEBT SERVICE						
009 DEBT SERVICE	962,598	0	962,598	409,892	552,706	42.6%
720 ORDINARY DEBT SERVICE Total	962,598	0	962,598	409,892	552,706	42.6%
911 RETIREMENT BOARD						
001 PERSONNEL SERVICES	4,768,156	0	4,768,156	4,767,617	539	100.0%
911 RETIREMENT BOARD Total	4,768,156	0	4,768,156	4,767,617	539	100.0%
914 INSURANCE GROUP						
001 PERSONNEL SERVICES	9,490,925	0	9,490,925	3,701,200	5,789,725	39.0%
010 OTHER FINANCING USES	404,547	0	404,547	404,547	0	100.0%
914 INSURANCE GROUP Total	9,895,472	0	9,895,472	4,105,747	5,789,725	41.5%
921 COMMISSION ON DISABILITY						
001 PERSONNEL SERVICES	2,693	0	2,693	1,310	1,382	48.7%
921 COMMISSION ON DISABILITY Total	2,693	0	2,693	1,310	1,382	48.7%
990 INTERFUND TRANSFERS OUT						
010 OTHER FINANCING USES	0	250,000	250,000	250,000	0	100.0%
990 INTERFUND TRANSFERS OUT Total	0	250,000	250,000	250,000	0	100.0%
001 GENERAL FUND Total	74,644,612	422,020	75,066,632	35,583,209	39,483,422	47.4%

060 WATER ENTERPRISE FUND
450 WATER DEPARTMENT



City of Newburyport
FY2022 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
001 PERSONNEL SERVICES	2,287,613	26,683	2,314,296	1,230,766	1,083,530	53.2%
002 PURCHASE OF SERVICES	1,159,756	0	1,159,756	479,905	679,850	41.4%
004 SUPPLIES	191,370	0	191,370	75,597	115,773	39.5%
007 OTHER CHARGES & EXPENSES	136,861	(26,683)	110,178	90,164	20,013	81.8%
008 CAPITAL OUTLAY	315,000	0	315,000	39,519	275,481	12.5%
009 DEBT SERVICE	1,645,782	0	1,645,782	1,460,491	185,291	88.7%
010 OTHER FINANCING USES	15,604	0	15,604	15,604	0	100.0%
450 WATER DEPARTMENT Total	5,751,985	0	5,751,985	3,392,047	2,359,938	59.0%
060 WATER ENTERPRISE FUND Total	5,751,985	0	5,751,985	3,392,047	2,359,938	59.0%
<u>061 SEWER ENTERPRISE FUND</u>						
440 SEWER DEPARTMENT						
001 PERSONNEL SERVICES	2,513,863	28,577	2,542,440	1,329,841	1,212,598	52.3%
002 PURCHASE OF SERVICES	1,310,711	40,000	1,350,711	579,588	771,123	42.9%
004 SUPPLIES	487,950	0	487,950	189,396	298,554	38.8%
007 OTHER CHARGES & EXPENSES	133,729	(28,577)	105,152	84,605	20,548	80.5%
008 CAPITAL OUTLAY	271,000	0	271,000	57,065	213,935	21.1%
009 DEBT SERVICE	2,940,303	0	2,940,303	2,023,322	916,980	68.8%
010 OTHER FINANCING USES	18,202	183,000	201,202	201,202	0	100.0%
440 SEWER DEPARTMENT Total	7,675,758	223,000	7,898,758	4,465,019	3,433,739	56.5%
061 SEWER ENTERPRISE FUND Total	7,675,758	223,000	7,898,758	4,465,019	3,433,739	56.5%
<u>6520 HARBORMASTER ENTERPRISE FUND</u>						
295 HARBORMASTER DEPARTMENT						
001 PERSONNEL SERVICES	331,135	1,828	332,963	181,083	151,880	54.4%
002 PURCHASE OF SERVICES	51,750	0	51,750	15,858	35,892	30.6%
004 SUPPLIES	13,600	0	13,600	9,082	4,518	66.8%
007 OTHER CHARGES & EXPENSES	16,328	(1,828)	14,500	9,488	5,012	65.4%
008 CAPITAL OUTLAY	30,000	0	30,000	946	29,054	3.2%
009 DEBT SERVICE	78,098	0	78,098	61,799	16,299	79.1%
010 OTHER FINANCING USES	1,322	0	1,322	1,322	0	100.0%
295 HARBORMASTER DEPARTMENT Total	522,232	0	522,232	279,577	242,655	53.5%
6520 HARBORMASTER ENTERPRISE FUND Total	522,232	0	522,232	279,577	242,655	53.5%
Grand Total	88,594,587	645,020	89,239,607	43,719,853	45,519,754	49.0%



City of Newburyport FY2022 Mid-Year Revenue Summary

CATEGORY	FY2021 Mid-Year Revenue				FY2022 Mid-Year Revenue				FY21 vs. FY22 +/-		
	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	\$	%	
Tax Revenue											
Real Estate Tax	60,036,691	30,142,239	29,894,452	50.2%	62,389,727	30,317,319	32,072,407	48.6%	175,081	0.6%	↑
Personal Property Tax	680,936	337,893	343,043	49.6%	818,870	326,717	492,153	39.9%	(11,177)	-3.3%	↓
Total Tax Revenue	60,717,627	30,480,132	30,237,495	50.2%	63,208,597	30,644,036	32,564,560	48.5%	163,904	0.5%	↑
Local Receipts											
Motor Vehicle Excise (1)	2,675,305	379,437	2,295,868	14.2%	2,800,000	469,806	2,330,194	16.8%	90,369	23.8%	↑
Room Occupancy Excise	200,000	137,086	62,914	68.5%	260,000	265,995	(5,995)	102.3%	128,909	94.0%	↑
Meals Excise	491,000	319,049	171,951	65.0%	600,000	439,879	160,121	73.3%	120,830	37.9%	↑
Pen & Int on Tax & Exc	280,000	179,514	100,486	64.1%	325,000	148,067	176,933	45.6%	(31,446)	-17.5%	↓
Payments in Lieu of Taxes (2)	40,000	0	40,000	0.0%	27,000	20,144	6,856	74.6%	20,144	n/a	↑
Fees (3)	255,000	211,872	43,128	83.1%	298,000	132,127	165,873	44.3%	(79,745)	-37.6%	↓
Other Dept. Revenue (4)	50,000	35,841	14,160	71.7%	60,000	36,620	23,381	61.0%	779	2.2%	↑
Licenses and Permits	750,000	417,176	332,824	55.6%	861,300	707,931	153,369	82.2%	290,755	69.7%	↑
Fines & Forfeits	10,000	3,880	6,120	38.8%	5,000	3,678	1,323	73.6%	(203)	-5.2%	↓
Investment Income	90,000	31,446	58,554	34.9%	60,000	26,289	33,711	43.8%	(5,157)	-16.4%	↓
Medicaid Reimbursement	110,000	12,169	97,831	11.1%	110,000	20,586	89,414	18.7%	8,416	69.2%	↑
Miscellaneous Recurring (5)	176,729	66,634	110,095	37.7%	170,700	83,228	87,472	48.8%	16,594	24.9%	↑
Miscellaneous Non-Recurring	0	3,226	(3,226)	100.0%	0	61,065	(61,065)	100.0%	57,839	1792.8%	↑
Total Local Receipts	5,128,034	1,797,331	3,330,703	35.0%	5,577,000	2,415,414	3,161,586	43.3%	618,084	34.4%	↑
<i>Local Receipts Excluding MV Excise</i>	<i>2,452,729</i>	<i>1,417,893</i>	<i>1,034,836</i>	<i>57.8%</i>	<i>2,777,000</i>	<i>1,945,608</i>	<i>831,392</i>	<i>70.1%</i>	<i>527,715</i>	<i>37.2%</i>	<i>↑</i>
Net State Aid	4,892,878	2,475,768	2,417,110	50.6%	4,909,318	2,559,927	2,349,391	52.1%	84,159	3.4%	↑
Total General Fund Revenue	70,738,539	34,753,231	35,985,308	49.1%	73,694,915	35,619,378	38,075,537	48.3%	866,147	2.5%	↑
Enterprise Funds											
Water Fund Revenue	5,249,764	3,237,921	2,011,843	61.7%	5,677,519	2,985,912	2,691,607	52.6%	(252,009)	-7.8%	↓
Sewer Fund Revenue	7,215,261	4,429,644	2,785,617	61.4%	7,575,758	4,139,441	3,436,317	54.6%	(290,203)	-6.6%	↓
Harbormaster Fund Revenue	465,250	393,671	71,579	84.6%	522,232	343,932	178,301	65.9%	(49,739)	-12.6%	↓
Total Budgetary Funds	83,668,813	42,814,467	40,854,347	51.2%	87,470,424	43,088,662	44,381,762	49.3%	274,196	0.6%	↑

(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, FWS refuge revenue sharing.