



CITY OF NEWBURYPORT FINANCE DEPARTMENT

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

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

Date: January 23, 2024

Subject: FY2024 Mid-Year Budget Report

Attached is the FY2024 Mid-Year Budget Report, which provides a summary of budget expenditures for the period of July 1, 2023, through December 31, 2023. The report covers expenditures within the General Fund and the Water, Sewer, and Harbormaster Enterprise Funds, along with an update on the City's revenue collections.

FY2024 Mid-Year Expenditures

Mid-year expenditures were at 48.6% of the approved budget for the General Fund, 50.6% for the Water Enterprise Fund, 45.2% for the Sewer Enterprise Fund, and 61.4% for the Harbormaster Enterprise Fund. It is typical for expenditure levels not to be exactly 50% at mid-year due to major expenditures occurring throughout the year. Detailed mid-year expenditures by fund and department are provided in the following reports.

Expenditures Through 12/31/2023

	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
001 GENERAL FUND	\$85,024,530	\$41,306,808	\$43,717,722	48.6%
060 WATER ENTERPRISE FUND	\$6,894,013	\$3,490,002	\$3,404,011	50.6%
061 SEWER ENTERPRISE FUND	\$8,185,554	\$3,695,996	\$4,489,557	45.2%
6520 HARBORMASTER ENTERPRISE FUND	\$540,228	\$331,942	\$208,286	61.4%
TOTAL BUDGETARY FUNDS	\$100,644,325	\$48,824,749	\$51,819,577	48.5%

While most department/cost centers show expenditures below or near 50% of appropriations, those exceeding 60% include:

- **General Administration (68.6%):** Municipal insurance premiums, paid at the start of the fiscal year.

- **Human Resources (60.8%):** Workers’ compensation insurance premiums, paid at the start of the fiscal year.
- **Board of Registrar’s (67.1%):** Higher election-related expenditures in the first half of the fiscal year.
- **Retirement Board (100.0%):** City’s appropriation to the Newburyport Retirement System, paid on July 1st.
- **Harbormaster (61.4%):** Seasonal nature of the department leads to higher costs in the first half of the fiscal year.

Additional funding may be required in some accounts, such as snow and ice, legal services, fuel, utilities, and overtime. The City is allowed to exceed the budgetary appropriation for snow and ice removal for public safety, but any deficit must be removed prior to year-end.

FY2024 Mid-Year Revenue

Mid-year revenue was at 47.6% of the FY24 estimate for the General Fund, 50.7% for the Water Enterprise Fund, 50.9% for the Sewer Enterprise Fund, and 56.4% for the Harbormaster Enterprise Fund. Detailed mid-year revenue by fund is available in the following reports.

Receipts Through 12/31/2023

	ESTIMATE	ACTUAL	REMAINING	% COLL
001 GENERAL FUND	\$81,911,780	\$39,004,245	\$42,907,535	47.6%
060 WATER ENTERPRISE FUND	\$6,521,120	\$3,308,845	\$3,212,275	50.7%
061 SEWER ENTERPRISE FUND	\$8,073,012	\$4,106,105	\$3,966,907	50.9%
6520 HARBORMASTER ENTERPRISE FUND	\$538,625	\$303,822	\$234,803	56.4%
TOTAL BUDGETARY FUNDS	\$97,044,537	\$46,723,017	\$50,321,519	48.1%

A full copy of this report is available in the [Financial Reports Center](#).



City of Newburyport FY2024 Mid-Year Budget Report Overview

Expenditures:

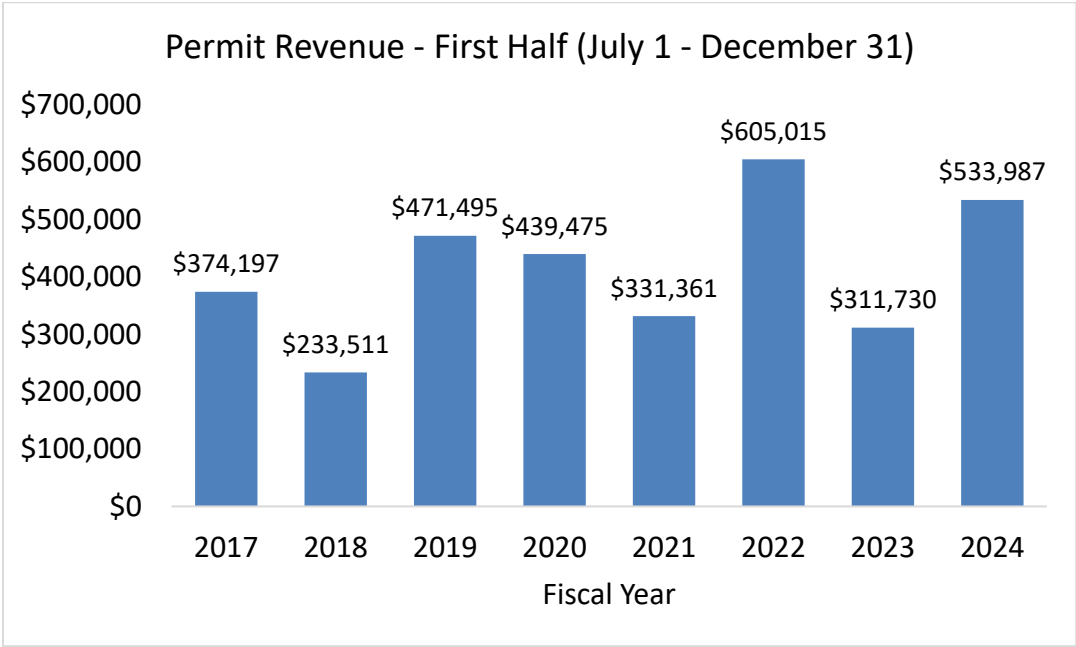
- Mid-year expenditures were at 48.6% of budget for the General Fund, 50.6% for the Water Ent. Fund, 45.2% for the Sewer Ent. Fund, 61.4% for the Harbormaster Ent. Fund.
- We anticipate the potential for operating budget transfers in the following line items by year-end:

Line Item	Potential Transfer	Reason
Water Consultant Fees	\$60,000	To hire an OPM to help with capital planning
Fire Coverage/Overtime	\$50,000	Variable, dependent on minimum staffing coverage for vacation and medical leave
Snow & Ice	\$50,000	Variable; \$250,918 remaining as of 1/23/2024
Health Insurance	\$50,000	Variable based on actual enrollment
Fire Injured-on-Duty	\$32,000	Pending medical leave status for former fire chief
Legal Services	\$30,000	Variable based on activity
Sewer Consultant Fees	\$25,000	To hire an OPM to help with capital planning
IT Software/Licensing	\$20,000	Short-term rentals licensing software
Harbormaster Labor	\$15,000	Variable by season
Elections	\$10,000	Pending costs of presidential primary
Fire Maint-Buildings	\$10,000	Due to boiler replacement
Highway Line Painting	\$10,000	Currently 103% spent due to higher costs
Police Injured-on-Duty	\$5,000	Variable based on activity
Downtown Parklets	\$5,000	Pending final planning for summer parklets
Total	\$372,000	

Revenue:

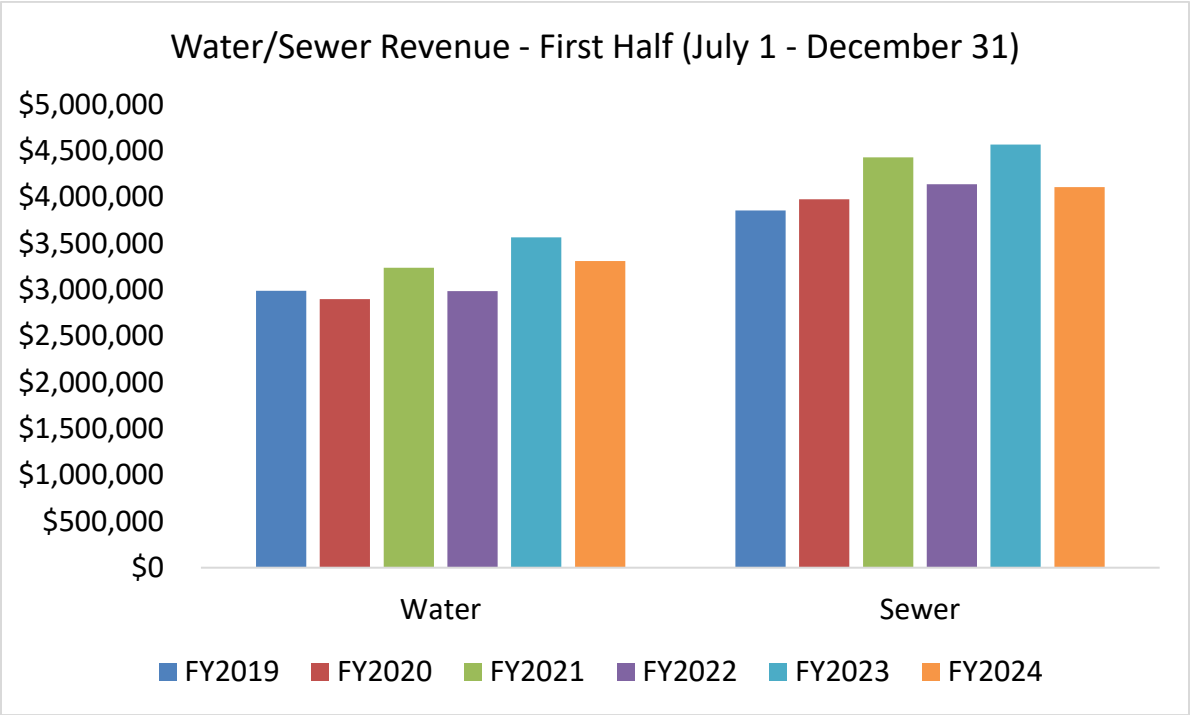
- Mid-year revenue was at 47.6% of the FY2024 estimate for the General Fund, 50.7% for the Water Ent. Fund, 50.9% for the Sewer Ent. Fund and 56.4% for the Harbormaster Ent. Fund.
- Overall local receipts for the General Fund were up 18.7% compared to the first half of FY2023 buoyed by higher than estimated investment income (backing out investment income, local receipts were up 7.7% year-over-year). Excluding motor vehicle excise, which is billed in the 2nd half of the year, 75.4% expected revenue had been collected as of 12/31/2023 and we, therefore, expect to surpass the FY2024 revenue estimate by fiscal year-end.

- Personal Property Tax collections were at 49.6% of the FY2023 estimate. Revenue is variable based on business activity; first half collections were down 8.7% year-over-year, however were up 10.5% from the first half of the year prior.
- Motor Vehicle Excise tax collections during the first half of the fiscal year predominantly comprise of taxes assessed on new vehicle purchases since tax bills on existing vehicles are not assessed until the end of February. For the first half of FY2024, collections were down 12.1% year-over-year, indicative of fewer vehicle transactions during that period compared to the first half of the year prior.
- Meals Excise Tax collections were up 3.1% primarily driven by higher pricing.
- Room Occupancy Excise Tax collections were up 22.8% due to an increased number of establishments, including short-term rental units.
- Fee collections down 44.0% due to a decrease in tax title receipts (1H tax title revenue for the past three years: FY22 \$29,726, FY23 \$83,008, FY24 \$72,667).
- Building permits were up 71.3% driven by an uptick in the value of alterations combined with new construction activity. For context, below is the first half building permit revenue for the past 8 fiscal years:



- Other licenses and permits were down 14.6%, primarily driven by the timing of receipts for alcohol licenses and Health Department permits.
- Investment income was up 262.3% driven by high interest rates and improved investment returns compared to the first half of the prior fiscal year.

- Miscellaneous recurring revenue was up 125.9%, which fluctuates primarily due to the timing of receipts from participants in the intermunicipal agreement for Veterans Services, which comprises the majority of collections in this revenue center.
- The Water Fund was down 7.2% and the Sewer Fund was down 10.0%, however at this time last year, collections were up 19.4% and 10.3%, respectively for the two enterprise funds. Both funds surpassed 50.0% of estimated revenue and are anticipated to meet or exceed the FY2024 revenue estimates. For context, below is the first half water/sewer revenue for the past 6 fiscal years:



- The Harbormaster Fund was down 2.6% based on slightly reduced activity from the year prior. Nonetheless, the Fund had collected 56.4% of expected revenue and is, therefore, anticipated to meet or exceed its FY2024 revenue estimate.



City of Newburyport FY2024 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
001 GENERAL FUND						
111 CITY COUNCIL	128,120	0	128,120	61,807	66,314	48.2%
121 MAYOR'S DEPARTMENT	450,058	25,000	475,058	223,549	251,509	47.1%
129 GENERAL ADMINISTRATION	373,606	329	373,935	256,693	117,242	68.6%
132 BUDGET CONTINGENCY	105,000	(75,103)	29,897	0	29,897	0.0%
135 AUDITOR'S DEPARTMENT	376,329	4,233	380,562	143,911	236,651	37.8%
141 ASSESSORS DEPARTMENT	295,509	2,385	297,894	145,523	152,371	48.9%
145 TREASURER'S DEPARTMENT	421,994	2,983	424,977	192,296	232,681	45.2%
151 INFO TECHNOLOGY DEPT	858,658	8,447	867,105	324,036	543,068	37.4%
152 HUMAN RESOURCES	342,579	3,172	345,751	210,303	135,448	60.8%
161 CITY CLERK'S DEPARTMENT	334,205	0	334,205	160,388	173,817	48.0%
163 BOARD OF REGISTRARS	72,138	0	72,138	48,414	23,724	67.1%
165 LICENSE COMMISSION	11,691	0	11,691	5,795	5,896	49.6%
171 CONSERVATION COMMISSION	7,200	0	7,200	2,400	4,800	33.3%
175 PLANNING BOARD	7,200	0	7,200	1,800	5,400	25.0%
176 ZONING BOARD	7,200	0	7,200	3,000	4,200	41.7%
182 PLANNING & DEVELOPMENT	493,770	0	493,770	233,740	260,030	47.3%
191 LEGAL DEPARTMENT	175,000	16,908	191,908	49,402	142,506	25.7%
210 POLICE DEPARTMENT	4,627,016	115,460	4,742,476	2,357,087	2,385,389	49.7%
220 FIRE DEPARTMENT	4,643,268	71,923	4,715,191	2,305,834	2,409,357	48.9%
241 BUILDING DEPARTMENT	194,242	0	194,242	94,317	99,925	48.6%
291 EMERGENCY MANAGEMENT	20,000	0	20,000	9,121	10,879	45.6%
292 ANIMAL CONTROL	92,184	0	92,184	41,316	50,869	44.8%
293 PARKING CLERK DEPARTMENT	550,099	275	550,374	222,818	327,556	40.5%
300 SCHOOL DEPARTMENT	36,733,619	1,280,871	38,014,490	15,934,796	22,079,694	41.9%
398 ESSEX NORTH SHORE TECH SCHOOL	141,349	0	141,349	67,693	73,656	47.9%
399 WHITTIER VO TECH SCHOOL	611,669	0	611,669	305,836	305,833	50.0%
421 PUBLIC SERVICES DEPARTMENT	3,871,122	114,516	3,985,637	2,146,127	1,839,510	53.8%
423 SNOW & ICE	330,000	0	330,000	18,715	311,285	5.7%
510 HEALTH DEPARTMENT	230,776	104	230,880	99,955	130,925	43.3%
519 SUSTAINABILITY	2,387,240	776	2,388,016	1,014,285	1,373,731	42.5%
541 COUNCIL ON AGING	374,636	0	374,636	172,613	202,022	46.1%
542 YOUTH SERVICES	462,682	0	462,682	216,293	246,390	46.7%
543 VETERANS' DEPARTMENT	307,294	0	307,294	147,706	159,589	48.1%
610 LIBRARY DEPARTMENT	1,489,350	0	1,489,350	730,031	759,319	49.0%
630 PARKS COMMISSION	503,600	5,036	508,636	202,925	305,711	39.9%
691 HISTORICAL COMMISSION	7,200	0	7,200	1,500	5,700	20.8%
710 DEBT EXCLUSION	3,182,660	0	3,182,660	1,238,668	1,943,993	38.9%
720 ORDINARY DEBT SERVICE	1,615,611	0	1,615,611	525,694	1,089,917	32.5%
911 RETIREMENT BOARD	5,352,828	0	5,352,828	5,352,289	539	100.0%
914 INSURANCE GROUP	10,524,500	0	10,524,500	5,304,121	5,220,379	50.4%
990 INTERFUND TRANSFERS OUT	0	734,012	734,012	734,012	0	100.0%
001 GENERAL FUND Total	82,713,202	2,311,328	85,024,530	41,306,808	43,717,722	48.6%
060 WATER ENTERPRISE FUND Total	6,520,029	373,985	6,894,013	3,490,002	3,404,011	50.6%
061 SEWER ENTERPRISE FUND Total	8,071,921	113,633	8,185,554	3,695,996	4,489,557	45.2%
6520 HARBORMASTER ENTERPRISE FUND Total	538,625	1,603	540,228	331,942	208,286	61.4%
Total Budgetary Funds	97,843,777	2,800,548	100,644,325	48,824,749	51,819,577	48.5%



City of Newburyport FY2024 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	109,620	0	109,620	55,729	53,892	50.8%
002 PURCHASE OF SERVICES	18,500	0	18,500	6,078	12,422	32.9%
111 CITY COUNCIL Total	128,120	0	128,120	61,807	66,314	48.2%
121 MAYOR'S DEPARTMENT						
001 PERSONNEL SERVICES	359,806	0	359,806	163,298	196,508	45.4%
002 PURCHASE OF SERVICES	85,252	25,000	110,252	58,634	51,618	53.2%
004 SUPPLIES	5,000	0	5,000	1,617	3,383	32.3%
121 MAYOR'S DEPARTMENT Total	450,058	25,000	475,058	223,549	251,509	47.1%
129 GENERAL ADMINISTRATION						
001 PERSONNEL SERVICES	2,000	0	2,000	0	2,000	0.0%
002 PURCHASE OF SERVICES	155,974	329	156,303	63,525	92,778	40.6%
004 SUPPLIES	5,000	0	5,000	3,009	1,991	60.2%
007 OTHER CHARGES & EXPENSES	210,632	0	210,632	190,159	20,473	90.3%
129 GENERAL ADMINISTRATION Total	373,606	329	373,935	256,693	117,242	68.6%
132 BUDGET CONTINGENCY						
007 OTHER CHARGES & EXPENSES	105,000	(75,103)	29,897	0	29,897	0.0%
132 BUDGET CONTINGENCY Total	105,000	(75,103)	29,897	0	29,897	0.0%
135 AUDITOR'S DEPARTMENT						
001 PERSONNEL SERVICES	327,424	0	327,424	129,366	198,057	39.5%
002 PURCHASE OF SERVICES	47,200	4,233	51,433	13,850	37,583	26.9%
004 SUPPLIES	1,250	0	1,250	294	956	23.5%
007 OTHER CHARGES & EXPENSES	455	0	455	400	55	87.9%
135 AUDITOR'S DEPARTMENT Total	376,329	4,233	380,562	143,911	236,651	37.8%
141 ASSESSORS DEPARTMENT						
001 PERSONNEL SERVICES	246,285	0	246,285	117,789	128,496	47.8%
002 PURCHASE OF SERVICES	43,284	2,385	45,669	26,719	18,950	58.5%
004 SUPPLIES	5,300	0	5,300	375	4,925	7.1%
007 OTHER CHARGES & EXPENSES	640	0	640	640	0	100.0%
141 ASSESSORS DEPARTMENT Total	295,509	2,385	297,894	145,523	152,371	48.9%
145 TREASURER'S DEPARTMENT						
001 PERSONNEL SERVICES	362,294	2,983	365,277	170,021	195,257	46.5%
002 PURCHASE OF SERVICES	55,850	0	55,850	18,540	37,310	33.2%
004 SUPPLIES	1,750	0	1,750	1,711	39	97.8%
007 OTHER CHARGES & EXPENSES	2,100	0	2,100	2,025	75	96.4%
145 TREASURER'S DEPARTMENT Total	421,994	2,983	424,977	192,296	232,681	45.2%



City of Newburyport FY2024 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
151 INFO TECHNOLOGY DEPT						
001 PERSONNEL SERVICES	220,320	0	220,320	106,819	113,501	48.5%
002 PURCHASE OF SERVICES	636,838	8,447	645,285	216,369	428,916	33.5%
004 SUPPLIES	1,500	0	1,500	848	652	56.5%
151 INFO TECHNOLOGY DEPT Total	858,658	8,447	867,105	324,036	543,068	37.4%
152 HUMAN RESOURCES						
001 PERSONNEL SERVICES	168,246	0	168,246	74,416	93,829	44.2%
002 PURCHASE OF SERVICES	172,933	3,172	176,105	135,533	40,573	77.0%
004 SUPPLIES	1,000	0	1,000	79	921	7.9%
007 OTHER CHARGES & EXPENSES	400	0	400	275	125	68.8%
152 HUMAN RESOURCES Total	342,579	3,172	345,751	210,303	135,448	60.8%
161 CITY CLERK'S DEPARTMENT						
001 PERSONNEL SERVICES	319,705	0	319,705	153,200	166,505	47.9%
002 PURCHASE OF SERVICES	4,500	0	4,500	3,614	886	80.3%
004 SUPPLIES	8,000	0	8,000	1,886	6,114	23.6%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	1,689	311	84.4%
161 CITY CLERK'S DEPARTMENT Total	334,205	0	334,205	160,388	173,817	48.0%
163 BOARD OF REGISTRARS						
001 PERSONNEL SERVICES	4,638	0	4,638	2,425	2,213	52.3%
007 OTHER CHARGES & EXPENSES	67,500	0	67,500	45,989	21,511	68.1%
163 BOARD OF REGISTRARS Total	72,138	0	72,138	48,414	23,724	67.1%
165 LICENSE COMMISSION						
001 PERSONNEL SERVICES	10,691	0	10,691	5,795	4,896	54.2%
007 OTHER CHARGES & EXPENSES	1,000	0	1,000	0	1,000	0.0%
165 LICENSE COMMISSION Total	11,691	0	11,691	5,795	5,896	49.6%
171 CONSERVATION COMMISSION						
001 PERSONNEL SERVICES	7,200	0	7,200	2,400	4,800	33.3%
171 CONSERVATION COMMISSION Total	7,200	0	7,200	2,400	4,800	33.3%
175 PLANNING BOARD						
001 PERSONNEL SERVICES	7,200	0	7,200	1,800	5,400	25.0%
175 PLANNING BOARD Total	7,200	0	7,200	1,800	5,400	25.0%
176 ZONING BOARD						
001 PERSONNEL SERVICES	7,200	0	7,200	3,000	4,200	41.7%
176 ZONING BOARD Total	7,200	0	7,200	3,000	4,200	41.7%
182 PLANNING & DEVELOPMENT						
001 PERSONNEL SERVICES	474,470	0	474,470	228,119	246,351	48.1%
002 PURCHASE OF SERVICES	16,300	0	16,300	3,792	12,508	23.3%
004 SUPPLIES	3,000	0	3,000	1,828	1,172	60.9%
182 PLANNING & DEVELOPMENT Total	493,770	0	493,770	233,740	260,030	47.3%



City of Newburyport FY2024 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
191 LEGAL DEPARTMENT						
002 PURCHASE OF SERVICES	175,000	16,908	191,908	49,402	142,506	25.7%
191 LEGAL DEPARTMENT Total	175,000	16,908	191,908	49,402	142,506	25.7%
210 POLICE DEPARTMENT						
001 PERSONNEL SERVICES	4,257,449	75,103	4,332,552	2,133,480	2,199,072	49.2%
002 PURCHASE OF SERVICES	193,957	35,482	229,439	145,412	84,027	63.4%
004 SUPPLIES	63,800	3,519	67,319	24,510	42,809	36.4%
007 OTHER CHARGES & EXPENSES	22,085	0	22,085	20,125	1,960	91.1%
008 CAPITAL OUTLAY	89,725	1,356	91,081	33,559	57,522	36.8%
210 POLICE DEPARTMENT Total	4,627,016	115,460	4,742,476	2,357,087	2,385,389	49.7%
220 FIRE DEPARTMENT						
001 PERSONNEL SERVICES	4,342,918	64,305	4,407,223	2,171,942	2,235,281	49.3%
002 PURCHASE OF SERVICES	234,000	295	234,295	110,885	123,410	47.3%
004 SUPPLIES	62,000	7,323	69,323	19,125	50,198	27.6%
007 OTHER CHARGES & EXPENSES	4,350	0	4,350	3,882	468	89.2%
220 FIRE DEPARTMENT Total	4,643,268	71,923	4,715,191	2,305,834	2,409,357	48.9%
241 BUILDING DEPARTMENT						
001 PERSONNEL SERVICES	194,242	0	194,242	94,317	99,925	48.6%
241 BUILDING DEPARTMENT Total	194,242	0	194,242	94,317	99,925	48.6%
291 EMERGENCY MANAGEMENT						
001 PERSONNEL SERVICES	18,000	0	18,000	7,731	10,269	42.9%
004 SUPPLIES	500	0	500	0	500	0.0%
007 OTHER CHARGES & EXPENSES	1,500	0	1,500	1,390	110	92.7%
291 EMERGENCY MANAGEMENT Total	20,000	0	20,000	9,121	10,879	45.6%
292 ANIMAL CONTROL						
001 PERSONNEL SERVICES	83,484	0	83,484	40,182	43,303	48.1%
002 PURCHASE OF SERVICES	4,950	0	4,950	470	4,480	9.5%
004 SUPPLIES	2,100	0	2,100	600	1,500	28.6%
007 OTHER CHARGES & EXPENSES	1,650	0	1,650	64	1,586	3.9%
292 ANIMAL CONTROL Total	92,184	0	92,184	41,316	50,869	44.8%
293 PARKING CLERK DEPARTMENT						
001 PERSONNEL SERVICES	268,999	0	268,999	106,056	162,943	39.4%
002 PURCHASE OF SERVICES	252,500	77	252,577	107,833	144,744	42.7%
004 SUPPLIES	28,600	198	28,798	8,929	19,869	31.0%
293 PARKING CLERK DEPARTMENT Total	550,099	275	550,374	222,818	327,556	40.5%
300 SCHOOL DEPARTMENT						
002 PURCHASE OF SERVICES	36,733,619	1,280,871	38,014,490	15,934,796	22,079,694	41.9%
300 SCHOOL DEPARTMENT Total	36,733,619	1,280,871	38,014,490	15,934,796	22,079,694	41.9%



City of Newburyport FY2024 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
398 ESSEX NORTH SHORE TECH SCHOOL						
002 PURCHASE OF SERVICES	141,349	0	141,349	67,693	73,656	47.9%
398 ESSEX NORTH SHORE TECH SCHOOL Total	141,349	0	141,349	67,693	73,656	47.9%
399 WHITTIER VO TECH SCHOOL						
002 PURCHASE OF SERVICES	611,669	0	611,669	305,836	305,833	50.0%
399 WHITTIER VO TECH SCHOOL Total	611,669	0	611,669	305,836	305,833	50.0%
421 PUBLIC SERVICES DEPARTMENT						
001 PERSONNEL SERVICES	2,356,102	24,764	2,380,865	1,172,737	1,208,128	49.3%
002 PURCHASE OF SERVICES	562,520	61,264	623,784	335,325	288,459	53.8%
004 SUPPLIES	250,000	2,412	252,412	191,691	60,721	75.9%
008 CAPITAL OUTLAY	702,500	26,077	728,577	446,374	282,203	61.3%
421 PUBLIC SERVICES DEPARTMENT Total	3,871,122	114,516	3,985,637	2,146,127	1,839,510	53.8%
423 SNOW & ICE						
001 PERSONNEL SERVICES	120,000	0	120,000	517	119,483	0.4%
002 PURCHASE OF SERVICES	210,000	0	210,000	18,198	191,802	8.7%
423 SNOW & ICE Total	330,000	0	330,000	18,715	311,285	5.7%
510 HEALTH DEPARTMENT						
001 PERSONNEL SERVICES	186,853	0	186,853	88,053	98,800	47.1%
002 PURCHASE OF SERVICES	38,923	0	38,923	7,740	31,183	19.9%
004 SUPPLIES	4,000	104	4,104	4,002	102	97.5%
007 OTHER CHARGES & EXPENSES	1,000	0	1,000	160	840	16.0%
510 HEALTH DEPARTMENT Total	230,776	104	230,880	99,955	130,925	43.3%
519 SUSTAINABILITY						
001 PERSONNEL SERVICES	134,690	0	134,690	67,204	67,485	49.9%
002 PURCHASE OF SERVICES	2,250,800	776	2,251,576	946,614	1,304,962	42.0%
004 SUPPLIES	1,750	0	1,750	467	1,283	26.7%
519 SUSTAINABILITY Total	2,387,240	776	2,388,016	1,014,285	1,373,731	42.5%
541 COUNCIL ON AGING						
001 PERSONNEL SERVICES	347,636	0	347,636	162,755	184,881	46.8%
002 PURCHASE OF SERVICES	18,500	0	18,500	7,565	10,935	40.9%
004 SUPPLIES	8,500	0	8,500	2,293	6,207	27.0%
541 COUNCIL ON AGING Total	374,636	0	374,636	172,613	202,022	46.1%
542 YOUTH SERVICES						
001 PERSONNEL SERVICES	404,137	0	404,137	192,972	211,165	47.7%
002 PURCHASE OF SERVICES	56,545	0	56,545	22,620	33,925	40.0%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	700	1,300	35.0%
542 YOUTH SERVICES Total	462,682	0	462,682	216,293	246,390	46.7%



City of Newburyport FY2024 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
543 VETERANS' DEPARTMENT						
001 PERSONNEL SERVICES	175,966	0	175,966	81,593	94,373	46.4%
002 PURCHASE OF SERVICES	7,268	0	7,268	2,249	5,019	30.9%
007 OTHER CHARGES & EXPENSES	124,060	0	124,060	63,864	60,196	51.5%
543 VETERANS' DEPARTMENT Total	307,294	0	307,294	147,706	159,589	48.1%
610 LIBRARY DEPARTMENT						
001 PERSONNEL SERVICES	1,090,683	0	1,090,683	493,579	597,104	45.3%
002 PURCHASE OF SERVICES	398,667	0	398,667	236,452	162,215	59.3%
610 LIBRARY DEPARTMENT Total	1,489,350	0	1,489,350	730,031	759,319	49.0%
630 PARKS COMMISSION						
001 PERSONNEL SERVICES	342,250	(126)	342,124	151,595	190,529	44.3%
002 PURCHASE OF SERVICES	53,000	5,162	58,162	18,881	39,282	32.5%
004 SUPPLIES	87,750	0	87,750	20,918	66,832	23.8%
007 OTHER CHARGES & EXPENSES	600	0	600	0	600	0.0%
008 CAPITAL OUTLAY	20,000	0	20,000	11,531	8,469	57.7%
630 PARKS COMMISSION Total	503,600	5,036	508,636	202,925	305,711	39.9%
691 HISTORICAL COMMISSION						
001 PERSONNEL SERVICES	7,200	0	7,200	1,500	5,700	20.8%
691 HISTORICAL COMMISSION Total	7,200	0	7,200	1,500	5,700	20.8%
710 DEBT EXCLUSION						
009 DEBT SERVICE	3,182,660	0	3,182,660	1,238,668	1,943,993	38.9%
710 DEBT EXCLUSION Total	3,182,660	0	3,182,660	1,238,668	1,943,993	38.9%
720 ORDINARY DEBT SERVICE						
009 DEBT SERVICE	1,615,611	0	1,615,611	525,694	1,089,917	32.5%
720 ORDINARY DEBT SERVICE Total	1,615,611	0	1,615,611	525,694	1,089,917	32.5%
911 RETIREMENT BOARD						
001 PERSONNEL SERVICES	5,352,828	0	5,352,828	5,352,289	539	100.0%
911 RETIREMENT BOARD Total	5,352,828	0	5,352,828	5,352,289	539	100.0%
914 INSURANCE GROUP						
001 PERSONNEL SERVICES	10,524,500	0	10,524,500	5,304,121	5,220,379	50.4%
914 INSURANCE GROUP Total	10,524,500	0	10,524,500	5,304,121	5,220,379	50.4%
921 COMMISSION ON DISABILITY Total	0	0	0	0	0	
990 INTERFUND TRANSFERS OUT						
010 OTHER FINANCING USES	0	734,012	734,012	734,012	0	100.0%
990 INTERFUND TRANSFERS OUT Total	0	734,012	734,012	734,012	0	100.0%
001 GENERAL FUND Total	82,713,202	2,311,328	85,024,530	41,306,808	43,717,722	48.6%



City of Newburyport FY2024 Mid-Year Expenditures by Category

	ORIGINAL APPROP.	TRANSFERS/ ADJUST.	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% USED
<u>060 WATER ENTERPRISE FUND</u>						
450 WATER DEPARTMENT						
001 PERSONNEL SERVICES	2,572,883	1,091	2,573,974	1,356,519	1,217,455	52.7%
002 PURCHASE OF SERVICES	1,249,723	155,016	1,404,739	582,886	821,853	41.5%
004 SUPPLIES	307,214	720	307,934	155,360	152,573	50.5%
007 OTHER CHARGES & EXPENSES	111,655	0	111,655	97,357	14,298	87.2%
008 CAPITAL OUTLAY	440,000	87,157	527,157	88,143	439,015	16.7%
009 DEBT SERVICE	1,838,555	0	1,838,555	1,079,738	758,817	58.7%
450 WATER DEPARTMENT Total	6,520,029	243,985	6,764,013	3,360,002	3,404,011	49.7%
060 WATER ENTERPRISE FUND Total	6,520,029	373,985	6,894,013	3,490,002	3,404,011	50.6%
<u>061 SEWER ENTERPRISE FUND</u>						
440 SEWER DEPARTMENT						
001 PERSONNEL SERVICES	2,628,937	1,091	2,630,028	1,374,300	1,255,728	52.3%
002 PURCHASE OF SERVICES	1,422,770	106,301	1,529,071	737,343	791,728	48.2%
004 SUPPLIES	621,975	5,334	627,309	275,747	351,562	44.0%
007 OTHER CHARGES & EXPENSES	108,280	250	108,530	89,764	18,766	82.7%
008 CAPITAL OUTLAY	308,500	657	309,157	44,781	264,376	14.5%
009 DEBT SERVICE	2,981,460	0	2,981,460	1,174,062	1,807,398	39.4%
440 SEWER DEPARTMENT Total	8,071,921	113,633	8,185,554	3,695,996	4,489,557	45.2%
061 SEWER ENTERPRISE FUND Total	8,071,921	113,633	8,185,554	3,695,996	4,489,557	45.2%
<u>6520 HARBORMASTER ENTERPRISE FUND</u>						
295 HARBORMASTER DEPARTMENT						
001 PERSONNEL SERVICES	333,256	0	333,256	212,799	120,457	63.9%
002 PURCHASE OF SERVICES	62,250	1,603	63,853	22,558	41,295	35.3%
004 SUPPLIES	21,400	0	21,400	10,579	10,821	49.4%
007 OTHER CHARGES & EXPENSES	20,390	0	20,390	13,644	6,746	66.9%
008 CAPITAL OUTLAY	20,000	0	20,000	11,789	8,211	58.9%
009 DEBT SERVICE	81,330	0	81,330	60,574	20,756	74.5%
295 HARBORMASTER DEPARTMENT Total	538,625	1,603	540,228	331,942	208,286	61.4%
6520 HARBORMASTER ENTERPRISE FUND Total	538,625	1,603	540,228	331,942	208,286	61.4%
Total Budgetary Funds	97,843,777	2,800,548	100,644,325	48,824,749	51,819,577	48.5%



City of Newburyport FY2024 Mid-Year Revenue Summary

CATEGORY	FY2023 Mid-Year Revenue				FY2024 Mid-Year Revenue				FY23 vs. FY24 +/-		
	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	\$	%	
Tax Revenue											
Real Estate Tax	65,647,367	31,447,383	34,199,984	47.9%	68,118,023	32,412,095	35,705,928	47.6%	964,713	3.1%	↑
Personal Property Tax	737,943	400,015	337,928	54.2%	735,891	365,048	370,843	49.6%	(34,967)	-8.7%	↓
Total Tax Revenue	66,385,310	31,847,398	34,537,912	48.0%	68,853,914	32,777,143	36,076,771	47.6%	929,745	2.9%	↑
Local Receipts											
Motor Vehicle Excise (1)	2,850,000	467,591	2,382,409	16.4%	3,075,752	411,153	2,664,598	13.4%	(56,437)	-12.1%	↓
Other Excise											
a.Meals Excise	662,750	500,938	161,812	75.6%	795,250	516,459	278,791	64.9%	15,521	3.1%	↑
b.Room Occupancy Excise	371,000	294,015	76,985	79.2%	445,000	361,122	83,878	81.2%	67,107	22.8%	↑
Pen & Int on Tax & Exc	300,000	160,924	139,076	53.6%	317,000	164,957	152,043	52.0%	4,033	2.5%	↑
Payments in Lieu of Taxes (2)	27,000	0	27,000	0.0%	25,000	0	25,000	0.0%	0	na	↔
Fees (3)	245,000	183,621	61,379	74.9%	295,000	102,852	192,148	34.9%	(80,769)	-44.0%	↓
Other Dept. Revenue (4)	70,000	38,353	31,647	54.8%	72,500	30,057	42,443	41.5%	(8,296)	-21.6%	↓
Licenses and Permits											
a.Building Permits	700,000	311,730	388,270	44.5%	600,000	533,987	66,013	89.0%	222,257	71.3%	↑
b.Other Licenses & Permits	251,000	248,195	2,805	98.9%	360,000	212,056	147,944	58.9%	(36,139)	-14.6%	↓
Fines & Forfeits	7,500	2,395	5,105	31.9%	5,500	1,380	4,120	25.1%	(1,015)	-42.4%	↓
Investment Income	45,000	105,435	(60,435)	234.3%	69,000	382,010	(313,010)	553.6%	276,575	262.3%	↑
Medicaid Reimbursement	110,000	50,286	59,714	45.7%	127,000	56,701	70,299	44.6%	6,415	12.8%	↑
Miscellaneous Recurring (5)	200,000	36,007	163,993	18.0%	179,000	81,355	97,645	45.4%	45,348	125.9%	↑
Miscellaneous Non-Recurring	0	38,550	(38,550)	100.0%	0	39,379	(39,379)	100.0%	829	2.2%	↑
Total Local Receipts	5,839,250	2,438,040	3,401,210	41.8%	6,366,002	2,893,468	3,472,534	45.5%	455,428	18.7%	↑
<i>Local Receipts Excluding MV Excise</i>	<i>2,989,250</i>	<i>1,970,449</i>	<i>1,018,801</i>	<i>65.9%</i>	<i>3,290,250</i>	<i>2,482,315</i>	<i>807,935</i>	<i>75.4%</i>	<i>511,866</i>	<i>26.0%</i>	<i>↑</i>
Net State Aid	5,588,785	2,981,029	2,607,756	53.3%	6,691,864	3,333,633	3,358,231	49.8%	352,604	11.8%	↑
Total General Fund Revenue	77,813,345	37,266,467	40,546,878	47.9%	81,911,780	39,004,245	42,907,535	47.6%	1,737,778	4.7%	↑
Enterprise Funds											
Water Fund Revenue	6,196,614	3,566,169	2,630,444	57.6%	6,521,120	3,308,845	3,212,275	50.7%	(257,324)	-7.2%	↓
Sewer Fund Revenue	7,818,840	4,564,726	3,254,114	58.4%	8,073,012	4,106,105	3,966,907	50.9%	(458,621)	-10.0%	↓
Harbormaster Fund Revenue	540,360	312,011	228,349	57.7%	538,625	303,822	234,803	56.4%	(8,189)	-2.6%	↓
Total Budgetary Funds	92,369,159	45,709,373	46,659,785	49.5%	97,044,537	46,723,017	50,321,519	48.1%	1,013,644	2.2%	↑

(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.