



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: January 24, 2017

Subject: FY2017 Mid-Year Budget Report

Attached is the FY2017 Mid-Year Budget Report that includes a summary of budget expenditures for the period of July 1, 2016 through December 31, 2016. 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.

The City budget is approved by the City Council in budget categories. These categories include: Personnel Services, Purchase of Services, Supplies, Other Charges and Expenses, Capital Outlay and Debt Service. This format is recommended by the Massachusetts Department of Revenue and is in accordance with the best practices recognized by the Government Finance Officers Association (GFOA). Once the annual budget is approved by the City Council, spending, in each budget category, cannot exceed the total appropriation for that category unless additional funding is provided through a budget transfer or supplemental budget appropriation.

FY2017 Mid-Year Expenditures

Mid-year expenditures within the General Fund and Enterprise Funds were made within the budgetary appropriations approved by the City Council and are on target for this point in the fiscal year. Typically, however, 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.

On the following page 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	% OF BUDGET
001 GENERAL FUND	61,758,385	34,193,647	27,534,030	55.4%
060 WATER ENTERPRISE FUND	5,143,412	3,256,846	1,884,201	63.3%
061 SEWER ENTERPRISE FUND	6,384,591	3,648,090	2,734,134	57.1%
6520 HARBORMASTER ENTERPRISE FUND	430,714	243,133	187,581	56.4%
TOTAL BUDGETARY FUNDS	73,717,102	41,341,716	32,339,945	56.1%

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

- **General Administration (69.0%):** A large component of this cost center is municipal insurance premiums, which are paid at the start of the fiscal year.
- **Assessor's Department (68.6%):** The completion of the City's triennial revaluation increased costs in the first half of the fiscal year, prior to the establishment of the FY2017 tax rate.
- **Information Technology (73.0%):** Licenses, including the license for the City's MUNIS financial software, are paid in July, resulting in higher expenditures in the first half.
- **Board of Registrar's (88.3%):** Elections work during the first half of the fiscal year largely expended this cost center.
- **Conservation Commission (75.0%):** Funding for minute takers is drawn first from the General Fund budget and then from the Wetlands Protection 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 (75.0%):** Funding for minute takers is drawn first from the General Fund budget and then from the revolving fund.
- **Whittier Tech Assessment (85.0%):** The assessment for the Whittier Technical Regional Vocational High School is paid throughout the year, with the majority of the assessment paid during the fiscal half.
- **Excluded Debt Service (85.9%). Ordinary Debt Service (88.0%):** Annual debt service payments typically include two interest payments and one principal payment. The principal payment is typically due in July or October, resulting in higher expenditures during the first half of the fiscal year.
- **Retirement Board (100.0%):** The City's appropriation to the Newburyport Retirement System is paid on July 1st.
- **Water Enterprise Fund (63.3%):** Due to fall water main replacement projects, as well as, debt service payments made during the first half of the fiscal year.

Additional funding may be required in some accounts, such as snow and ice 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 deficits.

FY2017 Mid-Year Revenue

Total revenue for the budgetary funds is currently on target at 53% of estimates. The General Fund shows 51% of revenue collected, while all three enterprise funds are currently exceeding 50% of their revenue estimates for FY2017. On the following page 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	62,090,497	31,758,914	30,331,583	51.1%
060 WATER ENTERPRISE FUND	5,143,412	3,281,228	1,862,184	63.8%
061 SEWER ENTERPRISE FUND	6,384,591	3,989,813	2,394,777	62.5%
6520 HARBORMASTER ENTERPRISE FUND	430,714	247,885	182,829	57.6%
TOTAL BUDGETARY FUNDS	<u>74,049,214</u>	<u>39,277,840</u>	<u>34,771,374</u>	<u>53.0%</u>

A full copy of this report is available under the Financial Reports Center, located at:
<http://www.cityofnewburyport.com/finance-department/pages/financial-reports-center>

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



City of Newburyport
FY2017 Mid-Year Expenditure Summary

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND						
111 CITY COUNCIL	67,363	0	67,363	34,383	32,981	51.0%
121 MAYOR'S DEPARTMENT	282,168	0	282,168	153,028	129,140	54.2%
129 GENERAL ADMINISTRATION	407,032	-70,946	336,086	231,886	104,199	69.0%
135 AUDITOR'S DEPARTMENT	314,082	3,460	317,542	182,328	122,947	57.4%
141 ASSESSORS DEPARTMENT	276,517	26,280	302,798	207,665	95,132	68.6%
145 TREASURER'S DEPARTMENT	285,307	6,886	292,194	153,821	138,182	52.6%
151 INFO TECHNOLOGY DEPT	305,895	0	305,895	223,343	82,553	73.0%
152 HUMAN RESOURCES	271,813	1,950	273,763	158,560	115,203	57.9%
161 CITY CLERK'S DEPARTMENT	240,195	4,009	244,204	128,594	115,609	52.7%
163 BOARD OF REGISTRARS	44,131	0	44,131	38,966	5,164	88.3%
165 LICENSE COMMISSION	6,840	0	6,840	3,516	3,324	51.4%
171 CONSERVATION COMMISSION	1,800	0	1,800	1,350	450	75.0%
175 PLANNING BOARD	1,800	0	1,800	1,200	600	66.7%
176 ZONING BOARD	1,800	0	1,800	1,350	450	75.0%
182 PLANNING & DEVELOPMENT	311,333	3,324	314,657	162,313	152,343	51.6%
191 LEGAL DEPARTMENT	70,000	0	70,000	36,801	33,199	52.6%
210 POLICE DEPARTMENT	3,555,908	0	3,555,908	1,914,430	1,641,478	53.8%
220 FIRE DEPARTMENT	3,537,462	38,920	3,576,382	1,954,829	1,621,554	54.7%
241 BUILDING DEPARTMENT	168,448	0	168,448	92,117	76,331	54.7%
291 EMERGENCY MANAGEMENT	28,150	0	28,150	10,938	17,212	38.9%
292 ANIMAL CONTROL	59,440	4,651	64,091	28,860	35,231	45.0%
293 PARKING CLERK DEPARTMENT	46,482	918	47,400	25,527	21,872	53.9%
300 SCHOOL DEPARTMENT	27,402,232	0	27,402,232	12,087,653	15,314,579	44.1%
398 ESSEX NORTH SHORE TECH SCHOOL	55,000	0	55,000	18,250	18,500	33.2%
399 WHITTIER VO TECH SCHOOL	427,368	0	427,368	363,263	64,105	85.0%
421 PUBLIC SERVICES DEPARTMENT	2,682,390	5,684	2,688,074	1,438,257	1,249,817	53.5%
423 SNOW & ICE	200,000	0	200,000	99,832	100,168	49.9%
510 HEALTH DEPARTMENT	215,795	818	216,613	104,665	111,949	48.3%
519 SUSTAINABILITY	1,216,016	40,204	1,256,220	543,634	712,586	43.3%
541 COUNCIL ON AGING	287,204	793	287,996	157,277	130,719	54.6%
542 YOUTH SERVICES	292,051	0	292,051	163,841	128,210	56.1%
543 VETERANS' DEPARTMENT	304,651	0	304,651	166,933	137,718	54.8%
610 LIBRARY DEPARTMENT	1,314,372	0	1,314,372	725,100	589,272	55.2%
630 PARKS COMMISSION	195,708	0	195,708	111,057	84,651	56.7%
691 HISTORICAL COMMISSION	1,800	0	1,800	975	825	54.2%
710 DEBT EXCLUSION	3,237,248	0	3,237,248	2,781,206	456,043	85.9%
720 ORDINARY DEBT SERVICE	871,592	0	871,592	767,183	104,409	88.0%
911 RETIREMENT BOARD	3,752,884	0	3,752,884	3,752,345	539	100.0%
914 INSURANCE GROUP	8,950,403	-1,950	8,948,453	5,164,966	3,783,487	57.7%
921 COMMISSION ON DISABILITY	2,703	0	2,703	1,405	1,298	52.0%
001 GENERAL FUND Total	61,693,385	65,000	61,758,385	34,193,647	27,534,030	55.4%
060 WATER ENTERPRISE FUND						
060 WATER ENTERPRISE FUND Total	5,143,412	0	5,143,412	3,256,846	1,884,201	63.3%
061 SEWER ENTERPRISE FUND						
061 SEWER ENTERPRISE FUND Total	6,384,591	0	6,384,591	3,648,090	2,734,134	57.1%
6520 HARBORMASTER ENTERPRISE FUND						
6520 HARBORMASTER ENTERPRISE FUND Total	430,714	0	430,714	243,133	187,581	56.4%
TOTAL BUDGETARY FUNDS	\$73,652,102	\$65,000	\$73,717,102	\$41,341,716	\$32,339,945	56.1%



City of Newburyport

FY2017 Mid-Year Expenditures by Budget Category

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
001 GENERAL FUND						
111 CITY COUNCIL						
001 PERSONNEL SERVICES	60,863	0	60,863	30,531	30,333	50.2%
002 PURCHASE OF SERVICES	6,500	0	6,500	3,852	2,648	59.3%
111 CITY COUNCIL Total	67,363	0	67,363	34,383	32,981	51.0%
121 MAYOR'S DEPARTMENT						
001 PERSONNEL SERVICES	228,018	0	228,018	122,762	105,256	53.8%
002 PURCHASE OF SERVICES	39,150	0	39,150	21,150	18,000	54.0%
007 OTHER CHARGES & EXPENSES	15,000	0	15,000	9,116	5,884	60.8%
121 MAYOR'S DEPARTMENT Total	282,168	0	282,168	153,028	129,140	54.2%
129 GENERAL ADMINISTRATION						
001 PERSONNEL SERVICES	13,538	0	13,538	4,961	8,577	36.6%
002 PURCHASE OF SERVICES	147,500	0	147,500	66,199	81,301	44.9%
004 SUPPLIES	9,000	0	9,000	2,702	6,298	30.0%
007 OTHER CHARGES & EXPENSES	236,993	-70,946	166,047	158,024	8,023	95.2%
129 GENERAL ADMINISTRATION Total	407,032	-70,946	336,086	231,886	104,199	69.0%
135 AUDITOR'S DEPARTMENT						
001 PERSONNEL SERVICES	260,292	3,460	263,752	144,113	119,639	54.6%
002 PURCHASE OF SERVICES	52,000	0	52,000	36,800	2,933	70.8%
004 SUPPLIES	1,500	0	1,500	1,125	375	75.0%
007 OTHER CHARGES & EXPENSES	290	0	290	290	0	100.0%
135 AUDITOR'S DEPARTMENT Total	314,082	3,460	317,542	182,328	122,947	57.4%
141 ASSESSORS DEPARTMENT						
001 PERSONNEL SERVICES	207,692	1,280	208,973	141,619	67,353	67.8%
002 PURCHASE OF SERVICES	65,500	25,000	90,500	64,038	26,462	70.8%
004 SUPPLIES	3,325	0	3,325	2,008	1,317	60.4%
141 ASSESSORS DEPARTMENT Total	276,517	26,280	302,798	207,665	95,132	68.6%
145 TREASURER'S DEPARTMENT						
001 PERSONNEL SERVICES	240,157	6,886	247,044	135,042	112,002	54.7%
002 PURCHASE OF SERVICES	39,500	0	39,500	15,207	24,293	38.5%
004 SUPPLIES	3,800	0	3,800	1,923	1,686	50.6%
007 OTHER CHARGES & EXPENSES	1,850	0	1,850	1,650	200	89.2%
145 TREASURER'S DEPARTMENT Total	285,307	6,886	292,194	153,821	138,182	52.6%
151 INFO TECHNOLOGY DEPT						
001 PERSONNEL SERVICES	91,508	0	91,508	49,302	42,206	53.9%
002 PURCHASE OF SERVICES	212,787	0	212,787	173,339	39,448	81.5%
004 SUPPLIES	1,600	0	1,600	701	899	43.8%
151 INFO TECHNOLOGY DEPT Total	305,895	0	305,895	223,343	82,553	73.0%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
152 HUMAN RESOURCES						
001 PERSONNEL SERVICES	133,593	0	133,593	72,248	61,345	54.1%
002 PURCHASE OF SERVICES	134,620	1,950	136,570	85,952	50,618	62.9%
004 SUPPLIES	3,000	0	3,000	360	2,640	12.0%
007 OTHER CHARGES & EXPENSES	600	0	600	0	600	0.0%
152 HUMAN RESOURCES Total	271,813	1,950	273,763	158,560	115,203	57.9%
161 CITY CLERK'S DEPARTMENT						
001 PERSONNEL SERVICES	228,095	4,009	232,104	121,691	110,413	52.4%
002 PURCHASE OF SERVICES	12,100	0	12,100	6,904	5,196	57.1%
161 CITY CLERK'S DEPARTMENT Total	240,195	4,009	244,204	128,594	115,609	52.7%
163 BOARD OF REGISTRARS						
001 PERSONNEL SERVICES	4,131	0	4,131	2,062	2,069	49.9%
007 OTHER CHARGES & EXPENSES	40,000	0	40,000	36,905	3,095	92.3%
163 BOARD OF REGISTRARS Total	44,131	0	44,131	38,966	5,164	88.3%
165 LICENSE COMMISSION						
001 PERSONNEL SERVICES	5,340	0	5,340	3,115	2,225	58.3%
007 OTHER CHARGES & EXPENSES	1,500	0	1,500	401	1,099	26.7%
165 LICENSE COMMISSION Total	6,840	0	6,840	3,516	3,324	51.4%
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	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	1,350	450	75.0%
176 ZONING BOARD Total	1,800	0	1,800	1,350	450	75.0%
182 PLANNING & DEVELOPMENT						
001 PERSONNEL SERVICES	294,783	3,324	298,107	161,370	136,737	54.1%
002 PURCHASE OF SERVICES	12,000	0	12,000	0	12,000	0.0%
004 SUPPLIES	4,550	0	4,550	943	3,607	20.7%
182 PLANNING & DEVELOPMENT Total	311,333	3,324	314,657	162,313	152,343	51.6%
191 LEGAL DEPARTMENT						
002 PURCHASE OF SERVICES	70,000	0	70,000	36,801	33,199	52.6%
191 LEGAL DEPARTMENT Total	70,000	0	70,000	36,801	33,199	52.6%
210 POLICE DEPARTMENT						
001 PERSONNEL SERVICES	3,222,729	0	3,222,729	1,759,191	1,463,538	54.6%
002 PURCHASE OF SERVICES	157,329	0	157,329	89,449	67,880	56.9%
004 SUPPLIES	110,100	0	110,100	26,796	83,304	24.3%
007 OTHER CHARGES & EXPENSES	14,750	0	14,750	3,523	11,227	23.9%
008 CAPITAL OUTLAY	51,000	0	51,000	35,472	15,528	69.6%
210 POLICE DEPARTMENT Total	3,555,908	0	3,555,908	1,914,430	1,641,478	53.8%

	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
220 FIRE DEPARTMENT						
001 PERSONNEL SERVICES	3,264,012	38,920	3,302,932	1,797,305	1,505,627	54.4%
002 PURCHASE OF SERVICES	183,000	0	183,000	124,036	58,964	67.8%
004 SUPPLIES	85,000	0	85,000	30,549	54,451	35.9%
007 OTHER CHARGES & EXPENSES	5,450	0	5,450	2,939	2,511	53.9%
220 FIRE DEPARTMENT Total	3,537,462	38,920	3,576,382	1,954,829	1,621,554	54.7%
241 BUILDING DEPARTMENT						
001 PERSONNEL SERVICES	168,448	0	168,448	92,117	76,331	54.7%
241 BUILDING DEPARTMENT Total	168,448	0	168,448	92,117	76,331	54.7%
291 EMERGENCY MANAGEMENT						
001 PERSONNEL SERVICES	13,050	0	13,050	8,423	4,627	64.5%
002 PURCHASE OF SERVICES	12,000	0	12,000	2,515	9,485	21.0%
004 SUPPLIES	1,100	0	1,100	0	1,100	0.0%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	0	2,000	0.0%
291 EMERGENCY MANAGEMENT Total	28,150	0	28,150	10,938	17,212	38.9%
292 ANIMAL CONTROL						
001 PERSONNEL SERVICES	49,010	4,651	53,661	27,038	26,623	50.4%
002 PURCHASE OF SERVICES	7,840	0	7,840	976	6,864	12.4%
004 SUPPLIES	2,290	0	2,290	547	1,743	23.9%
007 OTHER CHARGES & EXPENSES	300	0	300	300	0	100.0%
292 ANIMAL CONTROL Total	59,440	4,651	64,091	28,860	35,231	45.0%
293 PARKING CLERK DEPARTMENT						
001 PERSONNEL SERVICES	46,482	918	47,400	25,527	21,872	53.9%
293 PARKING CLERK DEPARTMENT Total	46,482	918	47,400	25,527	21,872	53.9%
300 SCHOOL DEPARTMENT						
002 PURCHASE OF SERVICES	27,402,232	0	27,402,232	12,087,653	15,314,579	44.1%
300 SCHOOL DEPARTMENT Total	27,402,232	0	27,402,232	12,087,653	15,314,579	44.1%
398 ESSEX NORTH SHORE TECH SCHOOL						
002 PURCHASE OF SERVICES	55,000	0	55,000	18,250	18,500	33.2%
398 ESSEX NORTH SHORE TECH SCHOOL Total	55,000	0	55,000	18,250	18,500	33.2%
399 WHITTIER VO TECH SCHOOL						
002 PURCHASE OF SERVICES	427,368	0	427,368	363,263	64,105	85.0%
399 WHITTIER VO TECH SCHOOL Total	427,368	0	427,368	363,263	64,105	85.0%
421 PUBLIC SERVICES DEPARTMENT						
001 PERSONNEL SERVICES	1,688,198	5,684	1,693,882	886,456	807,426	52.3%
002 PURCHASE OF SERVICES	465,587	0	465,587	251,113	214,474	53.9%
004 SUPPLIES	247,865	0	247,865	107,501	140,364	43.4%
008 CAPITAL OUTLAY	280,740	0	280,740	193,186	87,554	68.8%
421 PUBLIC SERVICES DEPARTMENT Total	2,682,390	5,684	2,688,074	1,438,257	1,249,817	53.5%
423 SNOW & ICE						
001 PERSONNEL SERVICES	100,000	0	100,000	20,252	79,748	20.3%
002 PURCHASE OF SERVICES	100,000	0	100,000	79,580	20,420	79.6%
423 SNOW & ICE Total	200,000	0	200,000	99,832	100,168	49.9%

ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
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510 HEALTH DEPARTMENT

001 PERSONNEL SERVICES	170,432	818	171,249	92,191	79,059	53.8%
002 PURCHASE OF SERVICES	38,364	0	38,364	9,433	28,930	24.6%
004 SUPPLIES	5,000	0	5,000	2,406	2,594	48.1%
007 OTHER CHARGES & EXPENSES	2,000	0	2,000	635	1,365	31.8%

510 HEALTH DEPARTMENT Total	215,795	818	216,613	104,665	111,949	48.3%
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519 SUSTAINABILITY

001 PERSONNEL SERVICES	89,766	204	89,970	54,013	35,957	60.0%
002 PURCHASE OF SERVICES	1,125,350	40,000	1,165,350	489,254	676,096	42.0%
004 SUPPLIES	900	0	900	366	534	40.7%

519 SUSTAINABILITY Total	1,216,016	40,204	1,256,220	543,634	712,586	43.3%
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541 COUNCIL ON AGING

001 PERSONNEL SERVICES	244,704	793	245,496	136,970	108,526	55.8%
002 PURCHASE OF SERVICES	29,500	0	29,500	13,178	16,322	44.7%
004 SUPPLIES	13,000	0	13,000	7,129	5,871	54.8%

541 COUNCIL ON AGING Total	287,204	793	287,996	157,277	130,719	54.6%
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542 YOUTH SERVICES

001 PERSONNEL SERVICES	184,721	0	184,721	91,429	93,292	49.5%
002 PURCHASE OF SERVICES	22,800	0	22,800	19,875	2,925	87.2%
007 OTHER CHARGES & EXPENSES	84,530	0	84,530	52,538	31,992	62.2%

542 YOUTH SERVICES Total	292,051	0	292,051	163,841	128,210	56.1%
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543 VETERANS' DEPARTMENT

001 PERSONNEL SERVICES	125,511	0	125,511	68,018	57,493	54.2%
002 PURCHASE OF SERVICES	5,720	0	5,720	1,841	3,879	32.2%
007 OTHER CHARGES & EXPENSES	173,420	0	173,420	97,073	76,347	56.0%

543 VETERANS' DEPARTMENT Total	304,651	0	304,651	166,933	137,718	54.8%
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610 LIBRARY DEPARTMENT

001 PERSONNEL SERVICES	1,012,482	0	1,012,482	533,434	479,049	52.7%
002 PURCHASE OF SERVICES	301,890	0	301,890	191,666	110,224	63.5%

610 LIBRARY DEPARTMENT Total	1,314,372	0	1,314,372	725,100	589,272	55.2%
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630 PARKS COMMISSION

001 PERSONNEL SERVICES	147,708	10,000	157,708	83,186	74,522	52.7%
002 PURCHASE OF SERVICES	43,000	-10,000	33,000	22,910	10,090	69.4%
004 SUPPLIES	5,000	0	5,000	4,961	39	99.2%

630 PARKS COMMISSION Total	195,708	0	195,708	111,057	84,651	56.7%
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691 HISTORICAL COMMISSION

001 PERSONNEL SERVICES	1,800	0	1,800	975	825	54.2%
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691 HISTORICAL COMMISSION Total	1,800	0	1,800	975	825	54.2%
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710 DEBT EXCLUSION

009 DEBT SERVICE	3,237,248	0	3,237,248	2,781,206	456,043	85.9%
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710 DEBT EXCLUSION Total	3,237,248	0	3,237,248	2,781,206	456,043	85.9%
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720 ORDINARY DEBT SERVICE

009 DEBT SERVICE	871,592	0	871,592	767,183	104,409	88.0%
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720 ORDINARY DEBT SERVICE Total	871,592	0	871,592	767,183	104,409	88.0%
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	ORIGINAL APPROP.	TRANSFERS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	REMAINING BUDGET	% OF BUDGET
911 RETIREMENT BOARD						
001 PERSONNEL SERVICES	3,752,884	0	3,752,884	3,752,345	539	100.0%
911 RETIREMENT BOARD Total	3,752,884	0	3,752,884	3,752,345	539	100.0%
914 INSURANCE GROUP						
001 PERSONNEL SERVICES	8,950,403	-1,950	8,948,453	5,164,966	3,783,487	57.7%
914 INSURANCE GROUP Total	8,950,403	-1,950	8,948,453	5,164,966	3,783,487	57.7%
921 COMMISSION ON DISABILITY						
001 PERSONNEL SERVICES	2,703	0	2,703	1,405	1,298	52.0%
921 COMMISSION ON DISABILITY Total	2,703	0	2,703	1,405	1,298	52.0%
001 GENERAL FUND Total	61,693,385	65,000	61,758,385	34,193,647	27,534,030	55.4%
060 WATER ENTERPRISE FUND						
450 WATER DEPARTMENT						
001 PERSONNEL SERVICES	2,050,968	0	2,050,968	1,196,640	854,328	58.3%
002 PURCHASE OF SERVICES	786,601	0	786,601	422,196	362,039	53.7%
004 SUPPLIES	212,747	0	212,747	82,234	130,513	38.7%
007 OTHER CHARGES & EXPENSES	88,220	0	88,220	67,339	20,881	76.3%
008 CAPITAL OUTLAY	150,000	0	150,000	21,269	128,731	14.2%
009 DEBT SERVICE	1,854,876	0	1,854,876	1,467,167	387,709	79.1%
450 WATER DEPARTMENT Total	5,143,412	0	5,143,412	3,256,846	1,884,201	63.3%
060 WATER ENTERPRISE FUND Total	5,143,412	0	5,143,412	3,256,846	1,884,201	63.3%
061 SEWER ENTERPRISE FUND						
440 SEWER DEPARTMENT						
001 PERSONNEL SERVICES	2,206,831	0	2,206,831	1,268,219	938,611	57.5%
002 PURCHASE OF SERVICES	1,304,717	0	1,304,717	510,298	792,052	39.1%
004 SUPPLIES	302,868	0	302,868	69,249	233,619	22.9%
007 OTHER CHARGES & EXPENSES	73,900	0	73,900	57,754	16,147	78.2%
008 CAPITAL OUTLAY	266,000	0	266,000	62,966	203,034	23.7%
009 DEBT SERVICE	2,230,275	0	2,230,275	1,679,604	550,671	75.3%
440 SEWER DEPARTMENT Total	6,384,591	0	6,384,591	3,648,090	2,734,134	57.1%
061 SEWER ENTERPRISE FUND Total	6,384,591	0	6,384,591	3,648,090	2,734,134	57.1%
6520 HARBORMASTER ENTERPRISE FUND						
295 HARBORMASTER DEPARTMENT						
001 PERSONNEL SERVICES	249,164	0	249,164	157,946	91,218	63.4%
002 PURCHASE OF SERVICES	42,900	0	42,900	11,648	31,252	27.2%
004 SUPPLIES	18,200	0	18,200	7,721	10,479	42.4%
007 OTHER CHARGES & EXPENSES	6,075	0	6,075	6,075	0	100.0%
008 CAPITAL OUTLAY	50,000	0	50,000	7,013	42,987	14.0%
009 DEBT SERVICE	64,375	0	64,375	52,731	11,644	81.9%
295 HARBORMASTER DEPARTMENT Total	430,714	0	430,714	243,133	187,581	56.4%
6520 HARBORMASTER ENTERPRISE FUND Total	430,714	0	430,714	243,133	187,581	56.4%
TOTAL BUDGETARY FUNDS	\$73,652,102	\$65,000	\$73,717,102	\$41,341,716	\$32,339,945	56.1%



City of Newburyport FY2017 Mid-Year Revenue Summary

CATEGORY	FY 2016 Mid-Year Revenue				FY 2017 Mid-Year Revenue				FY16 vs. FY17 +/-	
	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	ESTIMATE	6MO ACTUAL	REMAINING	% COLL	\$	%
Tax Revenue										
Real Estate Tax	49,765,436	24,244,188	25,521,248	48.7%	52,342,090	26,522,344	25,819,746	50.7%	2,278,156	9.4% ↑
Personal Property Tax	649,661	305,121	344,539	47.0%	682,417	316,593	365,824	46.4%	11,472	3.8% ↑
Total Tax Revenue	50,415,097	24,549,310	25,865,787	48.7%	53,024,507	26,838,938	26,185,569	50.6%	2,289,628	9.3% ↑
Local Receipts										
Motor Vehicle Excise (1)	2,340,000	370,466	1,969,534	15.8%	2,350,000	390,122	1,959,878	16.6%	19,655	5.3% ↑
Room Occupancy Excise	91,000	84,635	49,884	93.0%	115,000	156,354	(41,354)	136.0%	71,720	84.7% ↑
Meals Excise	485,000	338,309	312,320	69.8%	485,000	333,065	151,935	68.7%	(5,244)	-1.6% ↓
Other Excise (2)	95,000	0	0	0.0%	100,000	0	100,000	0.0%	0	0.0% ↔
Pen & Int on Tax & Exc	335,000	160,749	174,251	48.0%	320,000	154,406	165,594	48.3%	(6,343)	-3.9% ↓
Payments in Lieu of Taxes (3)	60,000	0	60,000	0.0%	60,000	13,851	46,149	23.1%	13,851	N/A ↑
Fees (4)	385,000	297,698	87,302	77.3%	370,000	208,894	161,106	56.5%	(88,804)	-29.8% ↓
Other Dept. Revenue (5)	55,000	30,258	24,742	55.0%	55,000	36,267	18,733	65.9%	6,009	19.9% ↑
Licenses and Permits	650,000	547,423	102,577	84.2%	690,000	687,587	2,413	99.7%	140,164	25.6% ↑
Fines & Forfeits	10,000	6,146	3,854	61.5%	10,000	7,013	2,988	70.1%	867	14.1% ↑
Investment Income	45,000	20,627	24,373	45.8%	45,000	19,003	25,997	42.2%	(1,624)	-7.9% ↓
Medicaid Reimbursement	85,000	17,883	67,117	21.0%	85,000	33,014	51,986	38.8%	15,130	84.6% ↑
Miscellaneous Recurring (6)	128,000	77,127	50,873	60.3%	138,000	74,052	63,948	53.7%	(3,075)	-4.0% ↓
Miscellaneous Non-Recurring	0	3,503	(3,503)	100.0%	0	10,562	(10,562)	100.0%	7,060	201.5% ↑
Total Local Receipts	4,764,000	1,954,825	2,923,323	41.0%	4,823,000	2,124,190	2,698,810	44.0%	169,366	8.7% ↑
<i>Local Receipts Excluding MV Excise</i>	<i>2,424,000</i>	<i>1,584,358</i>	<i>953,790</i>	<i>65.4%</i>	<i>2,473,000</i>	<i>1,734,069</i>	<i>738,931</i>	<i>70.1%</i>	<i>149,710</i>	<i>9.4% ↑</i>
Net State Aid	4,084,560	2,551,294	1,533,266	62.5%	4,242,990	2,795,786	1,447,204	65.9%	244,492	9.6%
Total General Fund Revenue	59,263,657	29,055,428	30,322,376	49.0%	62,090,497	31,758,914	30,331,583	51.1%	2,703,486	9.3% ↑
Enterprise Funds										
Water Fund Revenue	5,125,208	2,916,327	2,208,881	56.9%	5,143,412	3,281,228	1,862,184	63.8%	364,901	12.5% ↑
Sewer Fund Revenue	6,415,623	3,498,068	2,917,555	54.5%	6,384,591	3,989,813	2,394,777	62.5%	491,745	14.1% ↑
Harbormaster Fund Revenue	366,794	228,193	138,601	62.2%	430,714	247,885	182,829	57.6%	19,692	8.6% ↑
Total Budgetary Funds	71,171,282	35,698,016	35,587,414	50.2%	74,049,214	39,277,840	34,771,374	53.0%	3,579,824	10.0% ↑

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

(2) Urban redevelopment excise tax (MGL Ch. 121A); distributed by state at year-end.

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

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

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

(6) Police incident/accident, cell tower lease payments, Animal Control (\$20K), Veterans' Services (\$83K), FWS refuge revenue sharing.