

# TOWN OF ANDOVER



Town Accountant's Office  
36 Bartlet Street  
Andover, Massachusetts 01810  
(978) 623-8920

To: The Andover Board of Selectmen  
The Finance Committee  
Superintendent of Schools  
Andover School Committee

From: Hayley Green, Town Accountant/Assistant Finance Director

CC: Andrew Flanagan, Michael Lindstrom, Donna Walsh, Paul Szymanski,  
Janet Wright, Jared Mullane, Town Website

Date: January 7, 2019

Re: ***FY 2018 Financials***

The attached reports summarize the Town's financial position through June 30, 2018. Included are the following:

- Executive Summary
- Budgeted versus Actual Revenues – General Fund and Enterprise Funds
- Revenue Comparison Graph – Local Receipts
- Personal Services and Other Expenditures by Department
- Reserve Account and Compensation Fund analysis
- Chapter 44 § 53 E ½ Revolving Funds
- Capital Project(s) status – FY10 – FY18

Feel free to contact me, should you have any questions regarding the reports.

The attached reports of the Town Accountant summarize FY 2018 General Fund Revenues and Expenditures - *Preliminary and Unaudited* - through June 30, 2018.

**General Fund – Revenues**

FY 2018 Total General Fund Collections of all sources collected through June 2018 are approximately \$932,000 greater than FY 2018 budgeted. FY 2018 General Fund revenues are \$4.77 million greater than FY 2017 General Fund receipts, an increase of 3%. Property tax and state aid collections account for approximately \$4.68 million of the increase.

FY 2018 Local Receipts collected through June 2018 are 19.8% greater than budgeted. Specifically, the following collections contributed to higher than budgeted collections:

- Motor Vehicle Excise Tax collections are \$726,705 greater than budgeted
- Hotel/Meal Taxes are \$509,375 greater than budgeted
- Fees are \$151,741 greater than budgeted
- Licenses & Permits are \$614,668 greater than budgeted
- Investment Income is \$312,287 greater than budgeted

Off-set receipts, per MGL Chapter 44, Section 53E allow a municipality to appropriate departmental receipts to offset a particular departmental appropriation. FY 2018 Off-set receipts are 6.5% or \$140,452 greater than budgeted.

**General Fund – Personal Services**

FY 2018 General Fund Personal Services Expenses plus Encumbrances total \$95,390,811, which is \$730,770 *less* than FY 2018 Budgeted.

**General Fund – Other Expenses**

FY 2018 General Fund Other Expenses plus Encumbrances total \$73,306,249, which is \$1,147,184 *less* than FY 2018 Budgeted.

**General Fund Expenditures less than budgeted**

• Personal Services – General Government	\$ 18,723
• Personal Services – Community Services	\$ 3,688
• Personal Services – Municipal Services <sub>(P&amp;F &amp; DPW)</sub>	\$ 57,107
• Personal Services – Public Safety <sub>(Police &amp; Fire)</sub>	\$ 286,892
• Personal Services – School*	\$ 284,588
• Personal Services – Library	\$ 22,957
• Personal Services – Compensation Fund	<u>\$ 56,815</u>
<b>Total Personal Services</b>	<b>\$ 730,770</b>
• Other Expenses – General Government	\$ 19,927
• Other Expenses – Community Services	\$ 47,765
• Other Expenses – Municipal Services <sub>(P&amp;F &amp; DPW)**</sub>	\$ 999,016
• Other Expenses – Public Safety <sub>(Police &amp; Fire)</sub>	\$ 149,083
• Other Expenses – Library	\$ 17,548
• Other Expenses – School*	(\$ 284,588)
• Other Expenses – Technical Schools	\$ 28,033
• Other Expenses – Debt Service	\$ 402
• Other Expenses – Reserve Fund	<u>\$ 170,000</u>
<b>Total Other Expenses</b>	<b>\$ 1,147,186</b>

<b><i>FY 2018 General Fund Surplus Estimate</i></b>	<b><i>\$1,877,956</i></b>
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\*At year-end the School Department recorded a \$284,588 deficit in Other Expenses and a \$284,588 surplus in Personal Services. The Andover School budget is moved as one total number at Town Meeting.

\*\*Annual Town Meeting approved an estimate of \$1.4 million from free cash to supplement the snow and ice removal budget. Approximately \$468,000 was returned to free cash at year-end.

The attached reports of the Town Accountant summarize FY 2018 Water and Sewer Revenues and Expenditures - *Preliminary and Unaudited* - through June 30, 2018.

**Water Enterprise Fund – Revenues**

FY 2018 Total Water Receipts are \$307,078 greater than FY 2018 budgeted. FY 2018 User Charge receipts are \$135,298 greater than budgeted for FY 2018 and Fire Suppression is \$105,917 greater than budgeted. Total FY 2018 Water Billing includes the following:

Town Sections	\$ 7,360,476		
North Reading	<u>\$ 2,112,238</u>		
Total Billings	\$ 9,472,714		
Less Abatements	<u>\$ 827,054</u>		
Adjusted Billings	\$ 8,645,660		
Total User Charges Collected	\$ 8,326,316		
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">% Charges Collected to Billings</td> <td style="text-align: right;">96.3%</td> </tr> </table>		% Charges Collected to Billings	96.3%
% Charges Collected to Billings	96.3%		

**Sewer Enterprise Fund– Revenues**

FY 2018 Total Sewer Receipts are \$51,453 greater than FY 2018 budgeted. FY 2018 User Charge receipts are \$226,594 less than budgeted for FY 2018, offset by apportioned assessments being \$219,661 greater than budgeted.

Total FY 2018 Sewer Billing includes the following:

Town Sections	\$ 4,846,087		
Less Abatements	<u>\$ 524,350</u>		
Adjusted Billings	\$ 4,321,737		
Total User Charges Collected	\$ 4,303,884		
<table> <tr> <td>% Charges Collected to Billings</td> <td>99.6%</td> </tr> </table>		% Charges Collected to Billings	99.6%
% Charges Collected to Billings	99.6%		

**Water Enterprise Fund – Personal Services and Other Expenses**

FY 2018 Water Enterprise Fund Personal Services total \$2,037,457, which is \$67,725 *greater* than FY 2018 Budgeted.

FY 2018 Water Enterprise Fund Other Expenses plus Encumbrances total \$7,220,715, which is \$110,525 *less* than FY 2018 Budgeted.

<b><i>FY 2018 Water Enterprise Fund Surplus Estimate</i></b>	<b><i>\$ 42,800</i></b>
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**Sewer Enterprise – Personal Services and Other Expenses**

FY 2018 Sewer Enterprise Personal Services total \$339,738, which is \$26,409 *greater* than FY 2018 Budgeted.

FY 2018 Sewer Enterprise Fund Other Expenses plus Encumbrances total \$5,279,424, which is \$211,694 *less* than FY 2018 Budgeted.

<b><i>FY 2018 Sewer Enterprise Fund Surplus Estimate</i></b>	<b><i>\$ 185,285</i></b>
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**Town of Andover**  
**FY 2018 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2018 and 6/30/2017**

<b>Local Receipts</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
Motor Vehicle Excise	5,103,600	5,830,305	114.2%	5,000,000	5,860,247	117.2%	103,600	(29,942)
Hotel/Motel/Meals	2,107,000	2,616,375	124.2%	2,100,000	2,587,260	123.2%	7,000	29,115
Penalties and Interest on Taxes and Excises	416,100	339,878	81.7%	430,000	418,104	97.2%	(13,900)	(78,226)
Fees	75,000	226,741	302.3%	78,500	77,779	99.1%	(3,500)	148,962
Payments in Lieu of Taxes	382,000	397,768	104.1%	250,000	382,000	152.8%	132,000	15,768
Other Department Revenues	300,000	288,541	96.2%	231,500	359,879	155.5%	68,500	(71,338)
Other Department Revenues - School Medicare	352,500	336,849	95.6%	300,000	364,465	121.5%	52,500	(27,616)
Licenses and Permits	2,445,000	3,059,668	125.1%	2,237,000	3,296,872	147.4%	208,000	(237,204)
Fines & Forfeits	236,100	279,102	118.2%	300,000	245,974	82.0%	(63,900)	33,128
Investment Income	75,000	387,287	516.4%	70,428	106,075	150.6%	4,572	281,212
Special Assessments	-	2,434	N/A	-	2,859	N/A	-	(425)
<b>Total Estimated Receipts</b>	<b>11,492,300</b>	<b>13,764,949</b>	<b>119.8%</b>	<b>10,997,428</b>	<b>13,701,514</b>	<b>124.6%</b>	<b>494,872</b>	<b>63,435</b>

<b>Off-Set Receipts</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
Recreation	582,930	579,137	99.3%	550,000	550,625	100.1%	32,930	28,512
Elder Services	97,000	100,875	104.0%	97,000	106,238	109.5%	-	(5,363)
Plant & Facilities - Rental Receipts	47,600	90,150	189.4%	52,000	84,093	161.7%	(4,400)	6,057
Public Safety - Police Detail Fees	75,000	95,449	127.3%	75,000	97,195	129.6%	-	(1,746)
Cemetery - Interment Fees	46,000	64,413	140.0%	46,000	62,524	135.9%	-	1,889
Public Safety / Fire - Ambulance Receipts	1,300,000	1,358,958	104.5%	1,250,000	1,358,275	108.7%	50,000	683
<b>Total Off-Set Receipts</b>	<b>2,148,530</b>	<b>2,288,982</b>	<b>106.5%</b>	<b>2,070,000</b>	<b>2,258,950</b>	<b>109.1%</b>	<b>78,530</b>	<b>30,032</b>

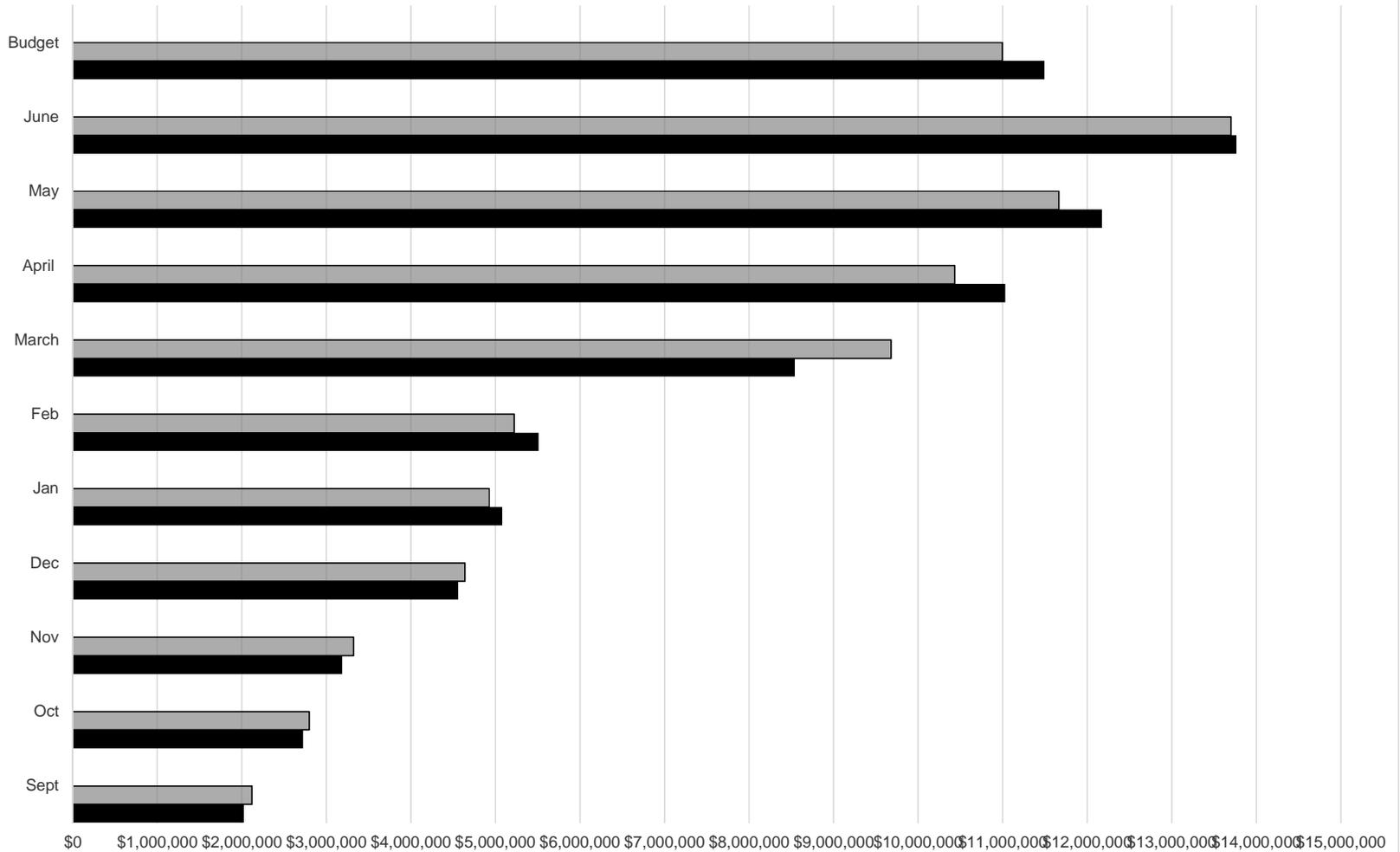
  

<b>Other Revenues</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
Property Taxes (inc. Tax Titles)	139,352,561	137,811,374	98.9%	132,983,361	132,387,515	99.6%	6,369,200	5,423,859
State Aid	12,161,547	12,222,108	100.5%	12,964,877	12,965,256	100.0%	(803,330)	(743,148)
<b>Total Other Revenues</b>	<b>151,514,108</b>	<b>150,033,482</b>	<b>99.0%</b>	<b>145,948,238</b>	<b>145,352,771</b>	<b>99.6%</b>	<b>5,565,870</b>	<b>4,680,711</b>
<b>Total Revenues</b>	<b>165,154,938</b>	<b>166,087,412</b>	<b>100.6%</b>	<b>159,015,666</b>	<b>161,313,235</b>	<b>101.4%</b>	<b>6,139,272</b>	<b>4,774,177</b>

**Town of Andover**  
**FY 2018 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2018 and 6/30/2017**

	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
<b>Water Fund</b>								
User Charges	8,191,018	8,326,316	101.7%	7,561,281	8,428,265	111.5%	629,737	(101,949)
Water Connection	40,000	58,031	145.1%	40,000	143,298	358.2%	-	(85,267)
Water Testing Fees	22,000	19,815	90.1%	22,000	19,380	88.1%	-	435
Meter Installations	12,000	9,655	80.5%	12,000	35,850	298.8%	-	(26,195)
Fire Flow Test	6,000	9,942	165.7%	6,000	8,500	141.7%	-	1,442
Special/Final Reads	27,000	25,193	93.3%	27,000	29,807	110.4%	-	(4,614)
Backflow/Cross Connection Fees	75,000	75,405	100.5%	75,000	68,505	91.3%	-	6,900
Water Tap	-	1,025	N/A	-	1,825	N/A	-	(800)
Liens	120,000	141,006	117.5%	120,000	115,108	95.9%	-	25,898
Fire Suppression	115,293	221,210	191.9%	350,000	83,393	23.8%	(234,707)	137,817
Interest /Misc Revenue	28,000	55,791	199.3%	28,000	28,662	102.4%	-	27,129
<b>Total Water Receipts</b>	<b>8,636,311</b>	<b>8,943,389</b>	<b>103.6%</b>	<b>8,241,281</b>	<b>8,962,593</b>	<b>108.8%</b>	<b>395,030</b>	<b>(19,204)</b>
<b>Sewer Fund</b>								
User Charges	4,530,478	4,303,884	95.0%	4,463,647	4,400,778	98.6%	66,831	(96,894)
Committed Interest/Income	294,000	304,780	103.7%	328,000	342,751	104.5%	(34,000)	(37,971)
Liens	90,000	107,603	119.6%	90,000	83,839	93.2%	-	23,764
Apport Assmnts	678,000	897,661	132.4%	678,000	769,253	113.5%	-	128,408
Deferred Property Tax	-	22,922	N/A	-	-	N/A	-	22,922
Interest /Misc Revenue	15,000	9,073	60.5%	15,000	6,866	45.8%	-	2,207
Non-Revenue Interest	15,000	28,008	186.7%	15,000	19,153	127.7%	-	8,855
<b>Total Sewer Receipts</b>	<b>5,622,478</b>	<b>5,673,931</b>	<b>100.9%</b>	<b>5,589,647</b>	<b>5,622,640</b>	<b>100.6%</b>	<b>32,831</b>	<b>51,291</b>
<b>Total Enterprise Revenues</b>	<b>14,258,789</b>	<b>14,617,320</b>	<b>102.5%</b>	<b>13,830,928</b>	<b>14,585,233</b>	<b>105.45%</b>	<b>427,861</b>	<b>32,087</b>

## Town of Andover Local Receipts FY 2018 and FY 2017



	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2017 % of Budget	19.3%	25.4%	30.2%	42.2%	44.8%	47.5%	88.0%	94.9%	106.1%	124.6%	
■ FY 2018 % of Budget	17.6%	23.7%	27.7%	39.7%	44.2%	48.0%	74.3%	96.0%	105.9%	119.8%	
■ FY 2017 Receipts	\$2,121,853	\$2,796,680	\$3,321,719	\$4,639,050	\$4,926,292	\$5,221,482	\$9,681,097	\$10,431,178	\$11,665,886	\$13,701,514	\$10,997,428
■ FY 2018 Receipts	\$2,024,463	\$2,724,314	\$3,185,593	\$4,558,836	\$5,079,144	\$5,511,170	\$8,541,992	\$11,030,689	\$12,172,212	\$13,764,949	\$11,492,300

**Town of Andover**  
**FY 2018 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 6/30/2018**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	5,817,260	228,332	6,045,592	5,953,140	73,729	18,723	99.7%	98.5%
Community Services	1,550,445	58,000	1,608,445	1,603,605	1,151	3,688	99.8%	99.7%
Plant & Facilities	2,691,409	25,405	2,716,814	2,618,352	-	98,462	96.4%	96.4%
Public Safety - Fire	7,127,440	1,299,065	8,426,505	8,284,820	11,664	130,021	98.5%	98.3%
Public Safety - Police	7,364,458	234,351	7,598,809	7,429,611	12,327	156,871	97.9%	97.8%
Public Works	2,836,861	241,577	3,078,438	3,108,708	11,086	-41,355	101.3%	101.0%
Library	2,011,697	68,272	2,079,969	2,045,743	11,269	22,957	98.9%	98.4%
School	64,447,734	62,460	64,510,194	64,225,606	-	284,588	99.6%	99.6%
Compensation Fund	1,140,000	-1,083,185	56,815	-	-	56,815	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>94,987,304</b>	<b>1,134,277</b>	<b>96,121,581</b>	<b>95,269,585</b>	<b>121,226</b>	<b>730,770</b>	<b>99.2%</b>	<b>99.1%</b>
Water Enterprise	1,969,534	197	1,969,731	2,037,457	-	-67,725	103.4%	103.4%
Sewer Enterprise	313,280	48	313,328	339,738	-	-26,409	108.4%	108.4%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,282,814</b>	<b>245.90</b>	<b>2,283,060</b>	<b>2,377,194</b>	<b>-</b>	<b>-94,134</b>	<b>104.1%</b>	<b>104.1%</b>
<b>Other Expenses</b>								
General Government	2,211,604	122,029	2,333,633	2,140,149	173,557	19,927	99.1%	91.7%
Community Services	547,010	15,142	562,152	503,066	11,322	47,765	91.5%	89.5%
Plant & Facilities	1,530,635	87,366	1,618,001	1,263,860	195,061	159,080	90.2%	78.1%
Public Safety - Fire	479,188	60,568	539,756	509,046	20,597	10,113	98.1%	94.3%
Public Safety - Police	1,085,202	95,713	1,180,915	976,047	65,898	138,970	88.2%	82.7%
Public Works	4,761,899	1,700,935	6,462,834	5,203,692	419,206	839,936	87.0%	80.5%
Library	655,825	12,998	668,823	648,454	2,821	17,548	97.4%	97.0%
School	14,889,437	357,745	15,247,182	15,220,717	311,053	-284,588	101.9%	99.8%
Technical Schools	610,000	-	610,000	581,967	-	28,033	95.4%	95.4%
Debt Service	14,048,907	-	14,048,907	14,048,505	-	402	100.0%	100.0%
Insurance	901,405	-	901,405	898,663	2,742	-	100.0%	99.7%
Health Insurance	19,257,000	-	19,257,000	19,257,000	-	-	100.0%	100.0%
Unemployment	160,000	-	160,000	160,000.00	-	-	100.0%	100.0%
Retirement	9,428,488	-	9,428,488	9,428,488	-	-	100.0%	100.0%
Reserve Fund	200,000	-30,000	170,000	-	-	170,000	0.0%	0.0%
OPEB Appropriation	1,264,338	-	1,264,338	1,264,338	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>72,030,938</b>	<b>2,422,495</b>	<b>74,453,433</b>	<b>72,103,991</b>	<b>1,202,258</b>	<b>1,147,186</b>	<b>98.5%</b>	<b>96.8%</b>
Water Enterprise	3,100,619	4,230,621	7,331,240	6,827,233	393,482	110,525	98.5%	93.1%
Sewer Enterprise	2,484,105	3,007,013	5,491,118	5,079,107	200,317	211,694	96.1%	92.5%
<b>Total Other Expenses - Enterprise Funds</b>	<b>5,584,724</b>	<b>7,237,634</b>	<b>12,822,358</b>	<b>11,906,340</b>	<b>593,799</b>	<b>322,219</b>	<b>97.5%</b>	<b>92.9%</b>
<b>Total - General Fund</b>	<b>167,018,242</b>	<b>3,556,772.82</b>	<b>170,575,015</b>	<b>167,373,576</b>	<b>1,323,483</b>	<b>1,877,956</b>	<b>98.9%</b>	<b>98.1%</b>
<b>Total - Enterprise Funds</b>	<b>7,867,538</b>	<b>7,237,880</b>	<b>15,105,418</b>	<b>14,283,534</b>	<b>593,799</b>	<b>228,085</b>	<b>98.5%</b>	<b>94.6%</b>
<b>Total General and Enterprise Funds</b>	<b>174,885,780</b>	<b>10,794,653</b>	<b>185,680,433</b>	<b>181,657,110</b>	<b>1,917,282</b>	<b>2,106,041</b>	<b>98.9%</b>	<b>97.8%</b>

**Town of Andover**  
**FY 2018 Reserve Account and Compensation Fund**  
**As of 6/30/18**

**RESERVE FUND**

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Appropriation by Vote of Town Meeting May 2017	\$ 200,000.00
Transfers by Vote of Town Meeting	0.00
Transfers by Authority of the Finance Committee*	30,000.00
Available Balance	<u>\$ 170,000.00</u>

*\*To supplement legal services*

**COMPENSATION FUND**

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Appropriation by Vote of Town Meeting May 2017	\$ 1,140,000.00
Transfers by Vote of Town Meeting	0.00
Transfer by Authority of the Board of Selectmen	1,083,185.00
Available Balance	<u>\$ 56,815.00</u>

**Town of Andover**  
**FY 2018 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 6/30/18**

	CD & P Legal Notices Acct 5550	Library Lost/Damaged Materials Acct 5631	CD & P Health Services Clinics Acct 5557	DCS Special Services Acct 5552	Youth Services Acct 5553	P & F Field Maintenance Acct 5622	Elder Services Acct 5554	Police Antenna Uses Acct 5653	School Photocopy Fees Acct 4510	P & F Compost Program Acct 5666	DPW Solid Waste Fees Acct 5667	CD & P Stormwater Management Acct 5668	Fire Emergency Billing Acct 5669	Health Services Inspections Acct 5670
Balance thru 6/30/2016	14,099	16,801	36,349	364,626	182,153	182,619	167,027	38,367	18,595	33,130	17,735	0	11,567	0
Receipts thru 6/30/2017	19,575	3,777	54,966	474,739	466,191	38,009	157,957	0	3,841	24,278	18,787	0	28,959	2,275
Expenditures thru 6/30/2017	17,674	7,579	58,652	390,630	348,338	80,751	156,736	0	512	31,255	21,264	0	30,847	0
Balance thru 6/30/2017	16,001	12,999	32,663	448,734	300,007	139,877	168,247	38,367	21,924	26,153	15,258	0	9,679	2,275
Receipts thru 6/30/2018	22,360	4,526	62,125	489,361	430,576	67,050	173,704	12,844	2,710	25,685	18,440	0	44,707	49,500
Expenditures thru 6/30/2018	24,043	3,588	50,487	562,866	459,941	96,212	147,043	24,905	10,000	26,866	11,208	0	18,160	12,830
Balance thru 6/30/2018	14,318	13,937	44,301	375,229	270,641	110,714	194,909	26,306	14,634	24,972	22,490	0	36,226	38,945

Spending Authorization Art 16 - ATM 17	\$20,000	\$20,000	\$60,000	\$625,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$75,000
Y-T-D % Spent	120.21%	17.94%	84.14%	90.06%	114.99%	64.14%	65.35%	49.81%	100.00%	44.78%	28.02%	0.00%	18.16%	17.11%

**Town of Andover  
Capital Projects  
6/30/2018**

	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	Total Available	
Budget	520,400	520,400	520,800	912,500	1,003,000	1,040,000	1,078,000	1,120,000	1,545,643		
Expended	520,290	519,381	519,356	910,124	999,888	1,024,474	1,064,038	965,369	640,263		
Encumbered	-	-	-	2,325	1,095	4,455	7,986	79,958	150,238		
<b>Total School CIP</b>	<b>Available</b>	<b>110</b>	<b>1,019</b>	<b>1,444</b>	<b>51</b>	<b>2,017</b>	<b>11,071</b>	<b>5,976</b>	<b>74,674</b>	<b>755,142</b>	<b>851,502</b>
Budget	57,600	57,600	75,000	145,000	70,000	85,000	112,000	222,000	529,018		
Expended	57,600	34,558	65,564	115,737	70,000	45,003	65,900	122,694	242,103		
Encumbered	-	-	-	-	-	24,997	-	22,511	400		
<b>Total General Government CIP</b>	<b>Available</b>	<b>-</b>	<b>23,042</b>	<b>9,436</b>	<b>29,263</b>	<b>-</b>	<b>15,000</b>	<b>46,100</b>	<b>76,795</b>	<b>286,515</b>	<b>486,152</b>
Budget	-	-	-	-	-	62,000	-	-	32,214		
Expended	-	-	-	-	-	39,976	-	-	28,601		
Encumbered	-	-	-	-	-	8,534	-	-	-		
<b>Total Youth Services CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,490</b>	<b>-</b>	<b>-</b>	<b>3,613</b>	<b>17,103</b>	
Budget	-	-	10,000	25,000	21,100	17,000	70,000	50,000	-		
Expended	-	-	7,596	25,000	21,100	17,000	66,873	44,870	-		
Encumbered	-	-	-	-	-	-	-	-	-		
<b>Total Recreation CIP</b>	<b>Available</b>	<b>-</b>	<b>2,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,127</b>	<b>5,130</b>	<b>-</b>	<b>10,661</b>	
Budget	-	-	-	65,000	79,000	50,000	25,000	25,000	-		
Expended	-	-	-	65,000	79,000	50,000	20,933	23,423	-		
Encumbered	-	-	-	-	-	-	-	-	-		
<b>Total Library CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,067</b>	<b>1,577</b>	<b>-</b>	<b>5,645</b>	
Budget	365,000	355,500	319,600	375,000	589,400	550,000	590,000	623,000	800,000		
Expended	363,840	355,412	319,600	375,000	589,400	550,000	569,004	485,776	423,538		
Encumbered	-	-	-	-	-	-	-	10,980	125,087		
<b>Total P&amp;F CIP</b>	<b>Available</b>	<b>1,160</b>	<b>88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,996</b>	<b>126,244</b>	<b>251,375</b>	<b>399,863</b>	
Budget	110,000	110,000	125,000	225,500	215,500	281,000	285,000	195,000	293,500		
Expended	110,000	110,000	125,000	165,840	212,679	241,475	272,253	193,647	110,282		
Encumbered	-	-	-	59,660	-	-	-	-	-		
<b>Total Police CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,821</b>	<b>39,525</b>	<b>12,747</b>	<b>1,353</b>	<b>183,218</b>	<b>239,665</b>	
Budget	86,000	97,500	70,000	82,000	142,000	79,000	50,000	20,000	63,500		
Expended	86,000	97,500	69,967	66,800	142,000	20,455	37,332	16,623	61,352		
Encumbered	-	-	-	-	-	-	-	-	-		
<b>Total Fire CIP</b>	<b>Available</b>	<b>-</b>	<b>33</b>	<b>15,200</b>	<b>-</b>	<b>58,545</b>	<b>12,668</b>	<b>3,378</b>	<b>2,148</b>	<b>91,972</b>	
Budget	107,000	105,000	75,000	190,000	160,000	206,000	240,000	285,000	415,000		
Expended	107,000	105,000	75,000	181,477	152,692	205,813	204,721	179,891	71,509		
Encumbered	-	-	-	-	1,000	-	35,233	5,085	5,215		
<b>Total DPW CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>8,523</b>	<b>6,308</b>	<b>187</b>	<b>46</b>	<b>100,024</b>	<b>338,275</b>	<b>453,363</b>	
Budget	725,600	725,600	674,600	1,107,500	1,277,000	1,330,000	1,372,000	1,420,000	2,133,232		
Expended	724,440	702,470	662,727	994,854	1,266,871	1,169,721	1,237,015	1,066,922	937,385		
Encumbered	-	-	-	59,660	1,000	33,531	35,233	38,576	130,702		
<b>Total Town CIP</b>	<b>Available</b>	<b>1,160</b>	<b>23,130</b>	<b>11,873</b>	<b>52,986</b>	<b>9,129</b>	<b>126,748</b>	<b>99,752</b>	<b>314,501</b>	<b>1,065,145</b>	<b>1,704,423</b>
Budget	1,246,000	1,246,000	1,195,400	2,020,000	2,280,000	2,370,000	2,450,000	2,540,000	3,678,875		
Expended	1,244,731	1,221,851	1,182,084	1,904,979	2,266,759	2,194,194	2,301,054	2,032,291	1,577,648		
Encumbered	-	-	-	61,985	2,095	37,986	43,219	118,534	280,940		
<b>Grand Total</b>	<b>Available</b>	<b>1,269</b>	<b>24,149</b>	<b>13,316</b>	<b>53,036</b>	<b>11,145</b>	<b>137,819</b>	<b>105,728</b>	<b>389,175</b>	<b>1,820,287</b>	<b>2,555,925</b>