



TOWN OF ANDOVER *Finance & Budget*

Hayley Green, CPA, Town Accountant/Assistant Finance Director
Accounting Department

36 Bartlet Street
Andover, MA 01810
(978) 623-8920

hayley.green@andoverma.us
www.andoverma.gov

Andrew P. Flanagan
Town Manager

Michael Lindstrom
Deputy Town Manager

To: Select Board
Finance Committee
Superintendent of Schools
School Committee

From: Hayley Green, Town Accountant/Assistant Finance Director *HG*

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

Date: July 18, 2019

Re: ***FY 2019 Financials***

The attached reports summarize the Town's financial position through May 31, 2019.
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 Projects status – FY10 – FY19

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

The attached reports of the Town Accountant summarize FY 2019 General Fund Revenues and Expenditures through May 31, 2019.

General Fund – Revenues

FY 2019 Total General Fund Collections of all sources collected through May 2019 exceed the annual projections.

FY 2019 Local Receipts collected through May 2019 are approximately \$820,000 greater than FY 2018 collections through the same period of time. This large increase is partially due to collections of about \$342,000 of timely payments for motor vehicle excise taxes. Investment income continues to be strong due to a more active investment strategy, where we were able to earn approximately \$455,000 more than last year through the same time period. The gas event led to a higher hotel/motel usage, which resulted in approximately \$356,000 more receipts than last year through the first eleven months of the year. We also have continued to collect more receipts from penalties and interest due to our new tax title policy. These large increases from last year have offset the reduction of approximately \$437,000 in receipts from licenses and permits and reduction of approximately \$168,000 in fees. These large decreases are primarily due to waived fees related to the gas event in 2019 and a \$150,000 planning fee in FY18.

FY2019 Off-Set Receipts collected through May 2019 are higher than collections through the same period of time last fiscal year. This is due to higher ambulance receipts and timing of recreation collections.

General Fund – Personal Services

FY 2019 General Fund Personal Services are consistent with FY 2019 projections through May 2019.

General Fund – Other Expenses

FY 2019 General Fund Other Expenses are consistent with FY 2019 projections through May 2019. The school budget is also over due to encumbrances that will be lowered prior to yearend.

The attached reports of the Town Accountant summarize FY 2019 Water and Sewer Revenues and Expenditures through May 31, 2019.

Water Enterprise Fund – Revenues

FY 2019 Total Water Receipts are consistent with the annual projections through May 2019. Total receipts are about \$356,000 lower than prior year which is primarily due to the timing of bills and credits for North Reading in FY 2019.

Sewer Enterprise Fund– Revenues

FY 2019 Total Sewer Receipts are consistent with the annual projections through May 2019. User charges increased approximately \$158,000 from FY18, which is a result of increased rates. This increase was offset by the \$193,000 decrease in apportioned assessment collections, which is consistent with the lower budget.

Water Enterprise Fund – Personal Services and Other Expenses

FY 2019 Water Enterprise Fund Personal Services are consistent with FY 2019 projections through May 2019.

FY 2019 Water Enterprise Fund Other Expenses are consistent with FY 2019 projections through May 2019.

Sewer Enterprise Fund – Personal Services and Other Expenses

FY 2019 Sewer Enterprise Personal Services are consistent with FY 2019 projections through May 2019.

FY 2019 Sewer Enterprise Fund Other Expenses are consistent with FY 2019 projections through May 2019.

Town of Andover
FY 2019 General Fund Year-To-Date Revenue Report
Budgeted vs. Actuals 5/31/2019 and 5/31/2018

| Local Receipts | FY 19 Budgeted Receipts | FY 19 YTD Revenues | % Collected | FY 18 Budgeted Receipts | FY 18 YTD Revenues | % Collected | Change in Budgets | Change in YTD Receipts |
|---|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| Motor Vehicle Excise | 5,331,697 | 5,828,827 | 109.3% | 5,103,600 | 5,486,679 | 107.5% | 228,097 | 342,148 |
| Hotel/Motel/Meals | 2,250,205 | 2,404,535 | 106.9% | 2,107,000 | 2,048,573 | 97.2% | 143,205 | 355,962 |
| Penalties and Interest on Taxes and Excises | 326,345 | 523,509 | 160.4% | 416,100 | 304,664 | 73.2% | (89,755) | 218,845 |
| Fees | 82,813 | 57,363 | 69.3% | 75,000 | 225,654 | 300.9% | 7,813 | (168,291) |
| Payments in Lieu of Taxes | 382,000 | 412,015 | 107.9% | 382,000 | 397,768 | 104.1% | - | 14,247 |
| Other Departmental Revenues | 270,492 | 215,530 | 79.7% | 300,000 | 192,882 | 64.3% | (29,508) | 22,648 |
| Other Departmental Revenues - School Medicare | 353,279 | 138,795 | 39.3% | 352,500 | 95,752 | 27.2% | 779 | 43,043 |
| Licenses and Permits | 2,832,111 | 2,320,980 | 82.0% | 2,445,000 | 2,757,736 | 112.8% | 387,111 | (436,756) |
| Fines & Forfeits | 275,000 | 227,877 | 82.9% | 236,100 | 253,881 | 107.5% | 38,900 | (26,004) |
| Investment Income | 146,100 | 861,076 | 589.4% | 75,000 | 406,190 | 541.6% | 71,100 | 454,886 |
| Special Assessments | - | 1,301 | N/A | - | 2,434 | N/A | - | (1,133) |
| Total Estimated Receipts | 12,250,042 | 12,991,808 | 106.1% | 11,492,300 | 12,172,213 | 105.9% | 757,742 | 819,595 |

| Off-Set Receipts | FY 19 Budgeted Receipts | FY 19 YTD Revenues | % Collected | FY 18 Budgeted Receipts | FY 18 YTD Revenues | % Collected | Change in Budgets | Change in YTD Receipts |
|--|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| Recreation | 583,510 | 561,746 | 96.3% | 582,930 | 338,178 | 58.0% | 580 | 223,568 |
| Elder Services | 106,000 | 91,321 | 86.2% | 97,000 | 100,750 | 103.9% | 9,000 | (9,429) |
| Department of Facilities - Rental Receipts | 80,000 | 77,752 | 97.2% | 47,600 | 84,077 | 176.6% | 32,400 | (6,325) |
| Cemetery - Interment Fees | 60,000 | 62,792 | 104.7% | 46,000 | 53,380 | 116.0% | 14,000 | 9,412 |
| Public Safety - Police Detail Fees | 90,000 | 152,116 | 169.0% | 75,000 | 86,559 | 115.4% | 15,000 | 65,557 |
| Public Safety / Fire - Ambulance Receipts | 1,300,000 | 1,454,340 | 111.9% | 1,300,000 | 1,110,621 | 85.4% | - | 343,719 |
| Total Off-Set Receipts | 2,219,510 | 2,400,067 | 108.1% | 2,148,530 | 1,773,565 | 82.5% | 70,980 | 626,502 |

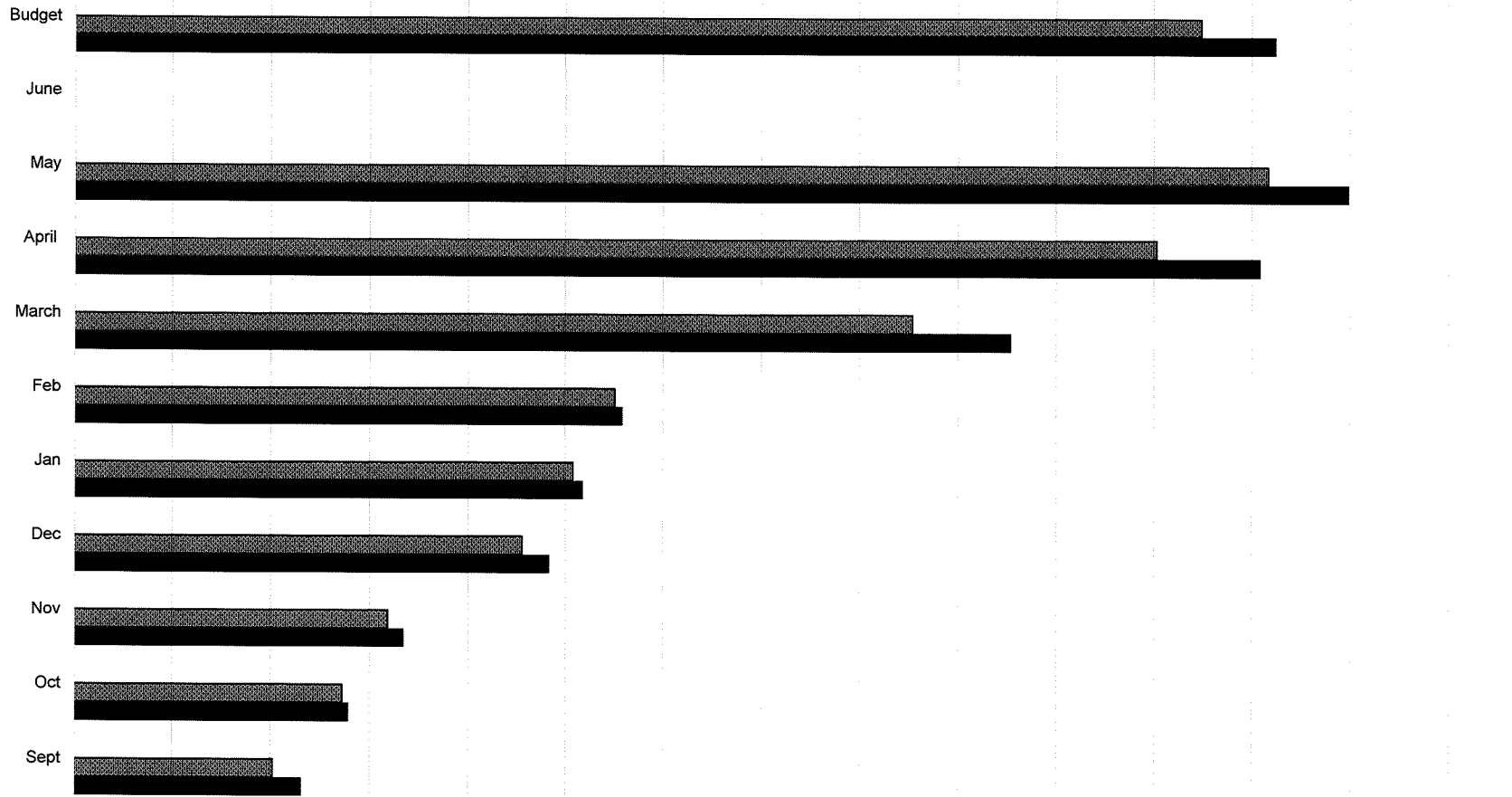
| Other Revenues | FY 19 Budgeted Receipts | FY 19 YTD Revenues | % Collected | FY 18 Budgeted Receipts | FY 18 YTD Revenues | % Collected | Change in Budgets | Change in YTD Receipts |
|----------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| Property Taxes (inc. Tax Titles) | 145,370,283 | 144,366,872 | 99.3% | 139,352,561 | 139,239,775 | 99.9% | 6,017,722 | 5,127,097 |
| State Aid | 12,783,980 | 11,747,090 | 91.9% | 12,161,547 | 11,182,811 | 92.0% | 622,433 | 564,279 |
| Total Other Revenues | 158,154,263 | 156,113,962 | 98.7% | 151,514,108 | 150,422,586 | 99.3% | 6,640,155 | 5,691,376 |
| Total Revenues | 172,623,815 | 171,505,837 | 99.4% | 165,154,938 | 164,368,364 | 99.5% | 7,468,877 | 7,137,473 |

Town of Andover
FY 2019 Enterprise Funds Year-To-Date Revenue Report
Budgeted vs. Actuals 5/31/2019 and 5/31/2018

| Water Fund | FY 19 Budgeted Receipts | FY 19 YTD Revenues | % Collected | FY 18 Budgeted Receipts | FY 18 YTD Revenues | % Collected | Change in Budgets | Change in YTD Receipts |
|--------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| User Charges | 8,466,192 | 7,546,987 | 89.1% | 8,191,018 | 7,937,098 | 96.9% | 275,174 | (390,111) |
| Water Connection | 41,000 | 13,910 | 33.9% | 40,000 | 56,773 | 141.9% | 1,000 | (42,863) |
| Water Testing Fees | 22,000 | 10,180 | 46.3% | 22,000 | 17,415 | 79.2% | - | (7,235) |
| Meter Installations | 10,000 | 10,271 | 102.7% | 12,000 | 8,080 | 67.3% | (2,000) | 2,191 |
| Fire Flow Test | 9,000 | 15,685 | 174.3% | 6,000 | 8,442 | 140.7% | 3,000 | 7,243 |
| Special/Final Reads | 25,000 | 21,949 | 87.8% | 27,000 | 22,743 | 84.2% | (2,000) | (794) |
| Backflow/Cross Connection Fees | 75,000 | 55,835 | 74.4% | 75,000 | 44,335 | 59.1% | - | 11,500 |
| Water Tap | - | 300 | N/A | - | 725 | N/A | - | (425) |
| Liens | 120,000 | 156,823 | 130.7% | 120,000 | 137,080 | 114.2% | - | 19,743 |
| Fire Suppression | 150,000 | 239,762 | 159.8% | 115,293 | 188,587 | 163.6% | 34,707 | 51,175 |
| Interest /Misc Revenue | 9,000 | 3,007 | 33.4% | 17,000 | 9,683 | 57.0% | (8,000) | (6,676) |
| Non-Revenue Interest | 19,000 | - | 0.0% | 11,000 | - | 0.0% | 8,000 | - |
| Total Water Receipts | 8,946,192 | 8,074,709 | 90.3% | 8,636,311 | 8,430,961 | 97.6% | 309,881 | (356,252) |

| Sewer Fund | FY 19 Budgeted Receipts | FY 19 YTD Revenues | % Collected | FY 18 Budgeted Receipts | FY 18 YTD Revenues | % Collected | Change in Budgets | Change in YTD Receipts |
|----------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| User Charges | 4,722,968 | 4,090,428 | 86.6% | 4,530,478 | 3,932,782 | 86.8% | 192,490 | 157,646 |
| Committed Interest/Income | 245,000 | 253,667 | 103.5% | 294,000 | 301,922 | 102.7% | (49,000) | (48,255) |
| Liens | 90,000 | 91,069 | 101.2% | 90,000 | 104,747 | 116.4% | - | (13,678) |
| Apport Assmnts | 519,000 | 670,301 | 129.2% | 678,000 | 863,547 | 127.4% | (159,000) | (193,246) |
| State Reimb/Grants | 3,000 | 12,566 | 0.0% | - | - | 0.0% | 3,000 | 12,566 |
| Interest /Misc Revenue | 9,000 | 3,842 | 42.7% | 15,000 | 8,824 | 58.8% | (6,000) | (4,982) |
| Non-Revenue Interest | 21,000 | - | 0.0% | 15,000 | - | 0.0% | 6,000 | - |
| Total Sewer Receipts | 5,609,968 | 5,121,873 | 91.3% | 5,622,478 | 5,211,822 | 92.7% | (12,510) | (89,949) |
| Total Enterprise Revenues | 14,556,160 | 13,196,582 | 90.7% | 14,258,789 | 13,642,783 | 95.68% | 297,371 | (446,201) |

Town of Andover Local Receipts FY 2019 and FY 2018



| | \$0 | \$1,000,000 | \$2,000,000 | \$3,000,000 | \$4,000,000 | \$5,000,000 | \$6,000,000 | \$7,000,000 | \$8,000,000 | \$9,000,000 | \$10,000,000 | \$11,000,000 | \$12,000,000 | \$13,000,000 | \$14,000,000 |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | Sept | Oct | Nov | Dec | Jan | Feb | March | April | May | June | | | | | Budget |
| ■ FY 2018 % of Budget | 17.6% | 23.7% | 27.7% | 39.7% | 44.2% | 48.0% | 74.3% | 96.0% | 105.9% | 0.0% | | | | | |
| ■ FY 2019 % of Budget | 18.9% | 22.7% | 27.3% | 39.5% | 42.3% | 45.6% | 77.9% | 98.7% | 106.1% | 0.0% | | | | | |
| ■ FY 2018 Receipts | \$2,023,983 | \$2,723,355 | \$3,184,565 | \$4,558,766 | \$5,079,147 | \$5,511,171 | \$8,541,993 | \$11,030,689 | \$12,172,213 | | | | | | \$11,492,300 |
| ■ FY 2019 Receipts | \$2,313,570 | \$2,785,119 | \$3,349,104 | \$4,839,842 | \$5,184,243 | \$5,588,832 | \$9,543,988 | \$12,093,742 | \$12,991,808 | | | | | | \$12,250,042 |

Town of Andover
FY 2019 Year-To-Date Budget Report

Personal Services and Other Expenditures thru 5/31/2019

| | Original Appropriation | Revised Budget | YTD Expended | Encumbrances | Available Balance | % Expended & Encumbered | % Expended |
|---|---------------------------|--------------------|--------------------|-------------------|----------------------|----------------------------|---------------|
| Personal Services | | | | | | | |
| General Government | 6,168,793 | 6,242,522 | 5,456,213 | - | 786,309 | 87.4% | 87.4% |
| Community Services | 1,712,735 | 1,713,886 | 1,529,869 | - | 184,017 | 89.3% | 89.3% |
| Facilities | 2,317,184 | 2,317,184 | 2,060,520 | - | 256,664 | 88.9% | 88.9% |
| Public Safety - Fire | 7,777,682 | 7,789,346 | 6,800,024 | - | 989,322 | 87.3% | 87.3% |
| Public Safety - Police | 7,627,531 | 7,639,858 | 6,610,252 | - | 1,029,606 | 86.5% | 86.5% |
| Public Works | 3,447,728 | 3,458,814 | 3,044,906 | - | 413,908 | 88.0% | 88.0% |
| Library | 2,163,080 | 2,174,349 | 1,932,137 | - | 242,212 | 88.9% | 88.9% |
| School | 66,753,383 | 66,758,633 | 53,022,838 | 13,409,874 | 325,921 | 99.5% | 79.4% |
| Total Personal Services - General Fund | 97,968,116 | 98,094,592 | 80,456,759 | 13,409,874 | 4,227,958 | 95.7% | 82.0% |
| Water Enterprise | 2,062,821 | 2,062,821 | 1,826,057 | - | 236,764 | 88.5% | 88.5% |
| Sewer Enterprise | 329,123 | 329,123 | 234,017 | - | 95,106 | 71.1% | 71.1% |
| Total Personal Services - Enterprise Funds | 2,391,944 | 2,391,944 | 2,060,074 | - | 331,870 | 86.1% | 86.1% |
| Other Expenses | | | | | | | |
| General Government | 2,209,706 | 2,383,263 | 1,960,702 | 256,865 | 165,696 | 93.0% | 82.3% |
| Community Services | 671,115 | 683,877 | 547,284 | 93,111 | 43,482 | 93.6% | 80.0% |
| Facilities | 1,459,534 | 1,653,306 | 1,092,140 | 318,541 | 242,625 | 85.3% | 66.1% |
| Public Safety - Fire | 517,150 | 537,747 | 413,845 | 75,721 | 48,181 | 91.0% | 77.0% |
| Public Safety - Police | 1,099,407 | 1,165,305 | 833,047 | 154,170 | 178,088 | 84.7% | 71.5% |
| Public Works | 4,965,663 | 5,384,869 | 3,906,264 | 960,379 | 518,226 | 90.4% | 72.5% |
| Library | 666,012 | 668,833 | 557,516 | 92,651 | 18,666 | 97.2% | 83.4% |
| School | 15,757,275 | 16,063,078 | 14,618,073 | 2,610,784 | (1,165,779) | 107.3% | 91.0% |
| Technical Schools | 628,300 | 628,300 | 592,235 | - | 36,065 | 94.3% | 94.3% |
| Debt Service | 14,568,902 | 14,568,902 | 13,591,720 | - | 977,182 | 93.3% | 93.3% |
| Insurance | 967,703 | 1,370,445 | 1,167,193 | 4,478 | 198,774 | 85.5% | 85.2% |
| Health Insurance | 20,662,075 | 20,662,075 | 15,219,439 | - | 5,442,636 | 73.7% | 73.7% |
| Unemployment | 160,000 | 160,000 | 144,511 | - | 15,489 | 90.3% | 90.3% |
| Retirement | 10,371,338 | 10,371,338 | 10,371,338 | - | - | 100.0% | 100.0% |
| Reserve Fund | 200,000 | 200,000 | - | - | 200,000 | 0.0% | 0.0% |
| OPEB Appropriation | 1,416,888 | 1,416,888 | 1,416,888 | - | - | 100.0% | 100.0% |
| Total Other Expenses - General Fund | 76,321,068 | 77,918,226 | 66,432,195 | 4,566,700 | 6,919,332 | 91.1% | 85.3% |
| Water Enterprise | 3,199,600 | 4,778,082 | 3,714,926 | 881,523 | 181,633 | 96.2% | 77.7% |
| Sewer Enterprise | 2,537,257 | 2,737,574 | 2,291,428 | 238,235 | 207,911 | 92.4% | 83.7% |
| Total Other Expenses - Enterprise Funds | 5,736,857 | 7,515,656 | 6,006,354 | 1,119,758 | 389,544 | 94.8% | 79.9% |
| Total - General Fund | 174,289,184 | 176,012,818 | 146,888,954 | 17,976,574 | 11,147,290 | 93.7% | 83.5% |
| Total - Enterprise Funds | 8,128,801 | 9,907,600 | 8,066,428 | 1,119,758 | 721,414 | 92.7% | 81.4% |

Town of Andover
FY 2019 Reserve Account and Compensation Fund
As of 5/31/19

RESERVE FUND

| | |
|--|----------------------|
| Appropriation by Vote of Town Meeting April 2018 | \$ 200,000.00 |
| Transfers by Vote of Town Meeting | 0.00 |
| Transfers by Authority of the Finance Committee | 0.00 |
| Available Balance | <u>\$ 200,000.00</u> |

COMPENSATION FUND

There was no balance for the compensation fund voted at the Annual Town Meeting

Town of Andover
FY 2019 Revolving Accounts
(M.G.L. CH. 44, § 53 E1/2)
As of 5/31/19

| | CD & P Legal Notices | Library Lost/Damaged Materials | CD & P Health Services Clinics | DCS Special Services | Youth Services | P & F Field Maintenance | Elder Services | Police Antenna Uses | School Photocopy Fees | P & F Compost Program | DPW Solid Waste Fees | CD & P Stormwater Management | Fire Emergency Billing | Health Services Inspections |
|--------------------------------|----------------------------|--------------------------------------|---|----------------------------|-------------------|-------------------------------|-------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|------------------------------------|------------------------------|-----------------------------------|
| | Acct 5550 | Acct 5631 | Acct 5557 | Acct 5552 | Acct 5553 | Acct 5622 | Acct 5554 | Acct 5653 | Acct 4510 | Acct 5666 | Acct 5667 | Acct 5668 | Acct 5669 | Acct 5670 |
| 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 |
| Receipts thru 5/31/2019 | 18,895 | 4,119 | 33,201 | 615,093 | 388,498 | 86,557 | 147,031 | 5,608 | 5,471 | 18,883 | 22,211 | 0 | 20,809 | 52,545 |
| Expenditures thru 5/31/2019 | 16,909 | 432 | 48,731 | 584,723 | 335,808 | 70,304 | 150,654 | 0 | 0 | 4,915 | 8,059 | 0 | 14,027 | 24,653 |
| Balance thru 5/31/2019 | 16,304 | 17,624 | 28,771 | 405,599 | 323,331 | 126,967 | 191,286 | 31,914 | 20,105 | 38,940 | 36,641 | 0 | 43,008 | 66,837 |

| | | | | | | | | | | | | | | |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|---------|-----------|-----------|
| Spending Authorization Art 16 - ATM 18 | \$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 | \$100,000 |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|---------|-----------|-----------|

| | | | | | | | | | | | | | | |
|---------------|--------|-------|--------|--------|--------|--------|--------|-------|-------|-------|--------|-------|--------|--------|
| Y-T-D % Spent | 84.55% | 2.16% | 81.22% | 93.56% | 83.95% | 46.87% | 66.96% | 0.00% | 0.00% | 8.19% | 20.15% | 0.00% | 14.03% | 24.65% |
|---------------|--------|-------|--------|--------|--------|--------|--------|-------|-------|-------|--------|-------|--------|--------|

Town of Andover
Capital Projects
5/31/2019

| | <u>FY10</u> | <u>FY11</u> | <u>FY12</u> | <u>FY13</u> | <u>FY14</u> | <u>FY15</u> | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> | <u>FY19</u> | <u>Total Available</u> | |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|-----------|
| Budget | 520,400 | 520,400 | 520,800 | 912,500 | 1,003,000 | 1,040,000 | 1,078,000 | 1,120,000 | 1,495,643 | 1,040,000 | | |
| Expended | 520,290 | 519,381 | 519,356 | 912,500 | 1,003,000 | 1,037,364 | 1,070,010 | 1,085,770 | 1,275,571 | 391,962 | | |
| Encumbered | - | - | - | - | - | - | 1,719 | 8,046 | 68,831 | 218,987 | | |
| Total School CIP | Available | 110 | 1,019 | 1,444 | - | - | 2,636 | 6,271 | 26,184 | 151,241 | 429,051 | 617,956 |
| Budget | 57,600 | 57,600 | 75,000 | 145,000 | 70,000 | 85,000 | 112,000 | 222,000 | 579,018 | 487,000 | | |
| Expended | 57,600 | 39,475 | 65,606 | 115,737 | 70,000 | 60,095 | 65,900 | 157,061 | 559,086 | 91,710 | | |
| Encumbered | - | 14,200 | - | 19,500 | - | 9,905 | - | - | 4,134 | 34,181 | | |
| Total General Government CIP | Available | - | 3,925 | 9,394 | 9,763 | - | 15,000 | 46,100 | 64,939 | 15,798 | 361,110 | 526,029 |
| Budget | - | - | - | - | - | 62,000 | - | - | 32,214 | - | | |
| Expended | - | - | - | - | - | 39,976 | - | - | 28,601 | - | | |
| Encumbered | - | - | - | - | - | - | - | - | - | - | | |
| Total Youth Services CIP | Available | - | - | - | - | 22,024 | - | - | 3,613 | - | - | 25,637 |
| Budget | - | - | 10,000 | 25,000 | 21,100 | 17,000 | 70,000 | 50,000 | - | - | | |
| Expended | - | - | 7,596 | 25,000 | 21,100 | 17,000 | 66,873 | 50,000 | - | - | | |
| Encumbered | - | - | - | - | - | - | - | - | - | - | | |
| Total Recreation CIP | Available | - | - | 2,404 | - | - | 3,127 | - | - | - | - | 5,531 |
| Budget | - | - | - | 65,000 | 79,000 | 50,000 | 25,000 | 25,000 | - | - | | |
| Expended | - | - | - | 65,000 | 79,000 | 50,000 | 20,933 | 23,423 | - | - | | |
| Encumbered | - | - | - | - | - | - | - | - | - | - | | |
| Total Library CIP | Available | - | - | - | - | - | 4,067 | 1,577 | - | - | - | 5,645 |
| Budget | 365,000 | 355,500 | 319,600 | 375,000 | 589,400 | 550,000 | 590,000 | 623,000 | 800,000 | 946,000 | | |
| Expended | 363,840 | 355,412 | 319,600 | 375,000 | 589,400 | 550,000 | 574,836 | 600,940 | 707,378 | 241,553 | | |
| Encumbered | 1,160 | 88 | - | - | - | - | - | 15,105 | 32,490 | 110,653 | | |
| Total Facilities CIP | Available | - | - | - | - | - | 15,164 | 6,955 | 60,133 | 593,794 | 676,045 | |
| Budget | 110,000 | 110,000 | 125,000 | 225,500 | 215,500 | 281,000 | 285,000 | 195,000 | 293,500 | 250,077 | | |
| Expended | 110,000 | 110,000 | 125,000 | 181,820 | 213,853 | 241,475 | 281,849 | 195,000 | 293,400 | 193,945 | | |
| Encumbered | - | - | - | 43,680 | - | - | - | - | - | - | | |
| Total Police CIP | Available | - | - | - | 1,647 | 39,525 | 3,151 | - | 100 | 56,132 | 100,555 | |
| Budget | 86,000 | 97,500 | 70,000 | 82,000 | 142,000 | 79,000 | 50,000 | 20,000 | 63,500 | 214,000 | | |
| Expended | 86,000 | 97,500 | 69,967 | 66,800 | 142,000 | 20,455 | 37,332 | 16,623 | 61,352 | 71,715 | | |
| Encumbered | - | - | - | - | - | - | - | - | - | - | | |
| Total Fire CIP | Available | - | - | 33 | 15,200 | - | 58,545 | 12,668 | 3,378 | 2,148 | 142,285 | 234,257 |
| Budget | 107,000 | 105,000 | 75,000 | 190,000 | 160,000 | 206,000 | 240,000 | 285,000 | 415,000 | 328,000 | | |
| Expended | 107,000 | 105,000 | 75,000 | 181,477 | 151,112 | 205,813 | 233,375 | 225,018 | 250,152 | 176,470 | | |
| Encumbered | - | - | - | - | 8,888 | 187 | 6,625 | 1,082 | 5,215 | 22,989 | | |
| Total DPW CIP | Available | - | - | 8,523 | - | - | - | 58,900 | 159,633 | 128,541 | 355,596 | |
| Budget | 725,600 | 725,600 | 674,600 | 1,107,500 | 1,277,000 | 1,330,000 | 1,372,000 | 1,420,000 | 2,183,232 | 2,225,077 | | |
| Expended | 724,440 | 707,386 | 662,770 | 1,010,834 | 1,266,465 | 1,184,813 | 1,281,097 | 1,268,064 | 1,899,969 | 775,394 | | |
| Encumbered | 1,160 | 14,288 | - | 63,180 | 8,888 | 10,092 | 6,625 | 16,187 | 41,839 | 167,822 | | |
| Total Town CIP | Available | - | 3,925 | 11,830 | 33,486 | 1,647 | 135,095 | 84,278 | 135,749 | 241,424 | 1,281,862 | 1,929,295 |
| 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 | 3,265,077 | | |
| Expended | 1,244,731 | 1,226,767 | 1,182,126 | 1,923,334 | 2,269,465 | 2,222,177 | 2,351,107 | 2,353,834 | 3,175,540 | 1,167,355 | | |
| Encumbered | 1,160 | 14,288 | - | 63,180 | 8,888 | 10,092 | 8,344 | 24,233 | 110,670 | 386,809 | | |
| Grand Total | Available | 110 | 4,944 | 13,274 | 33,486 | 1,647 | 137,731 | 90,549 | 161,933 | 392,665 | 1,710,913 | 2,547,251 |