

The attached reports of the Town Accountant summarize FY 2020 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through May 31, 2020.

Revenues and expenditures continue to be closely monitored to determine any impacts of COVID-19. Separate accounts have been established to track expenditures related to COVID-19, so that the Town can apply for federal and/or state aid once the funding becomes available.

### **General Fund**

The total general fund receipts of all sources collected through May 31, 2020 are in line with the annual projections through the first eleven months of the year. FY2020 local receipts are approximately \$889,000 greater than FY 2019 collections through the same period of time. This large increase is primarily due to two large building permits, a FEMA receipt and investment income. These large increases were able to counter COVID-19 shortfalls of \$308,000 in hotel/motel/meals tax and \$149,000 in motor vehicle excise collections as compared to FY19. Off-set receipts collections are lower than collections through the same period due to the COVID-19 situation causing the cancellation of most Spring programs. Property tax collections as a percentage of amounts billed are slightly lower than prior year due to legislation adopted by the Town allowing the due date to be changed from May 1 to June 1 because of COVID-19.

General fund personal services and other expenditures are both lower than FY 2020 projections through May 2020. This is mostly due to the Town Manager's declaration of a spending freeze on non-essential items due to COVID-19. The school's expenditures plus encumbrances is over budget for other expenses, but it is compared with personal services, and encumbrances will be adjusted by year end. The technical schools required contribution is slightly higher than the appropriation, because this number is estimated at Annual Town Meeting. It will be covered by a reserve fund transfer in June.

**Water Enterprise Fund**

The total water enterprise fund collections are in line with the annual projections through May 2020 and are greater than prior year receipts by approximately \$366,000. This increase is due to increased user charges offset by decreased lien revenue. Water personal services are higher than FY 2020 projections and other expenditures are lower than projections through May 2020.

**Sewer Enterprise Fund**

Total sewer enterprise fund collections are lower than the annual projections through May 2020. This is due to timing of bills and payments, where the user charges decreased approximately \$454,000 from FY19. Sewer personal services are lower than FY2020 projections and other expenditures are in line with FY2020 projections through May 2020.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. In August 2019, the Finance Committee approved a transfer of \$60,000 to be used for emergency water system repairs at Andover High School.

**Compensation Fund**

Town Meeting approved a compensation fund balance of \$590,000. This money has not been allocated through May 2020.

**Revolving Accounts**

Town Meeting voted to approve 15 revolving funds with a total spending limit of \$1,990,000. An additional revolving fund for school professional development was created in May 2020 as a new source of revenue and will need approval at the next Town Meeting. The recreation special services fund needs approval of the Select Board and Finance Committee to exceed the spending limit of \$625,000.

**Capital Projects**

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There have been discussions with department heads regarding the use of old and nominal balances prior to using newer appropriations for the same purpose. The finance department is working with department heads to close balances that are no longer needed. We have been successful in fully utilizing FY2013 and FY14 funds through May 2020.

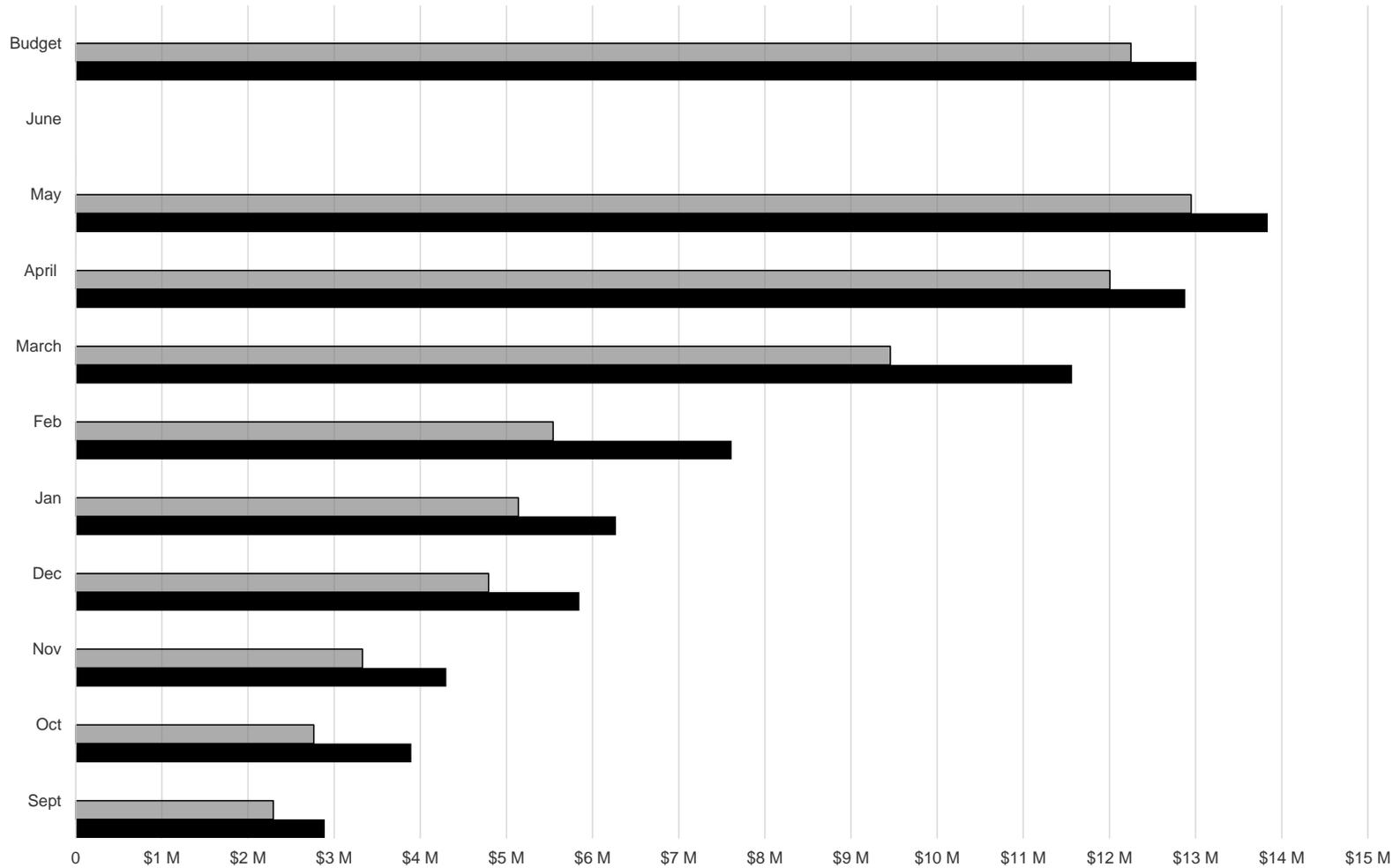
**Town of Andover**  
**FY 2020 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 5/31/2020 and 5/31/2019**

	<b>FY 20 Budgeted</b>	<b>FY 20 YTD</b>	<b>%</b>	<b>FY 19 Budgeted</b>	<b>FY 19 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Local Receipts</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
Motor Vehicle Excise	5,826,858	5,679,890	97.5%	5,331,697	5,828,827	109.3%	495,161	(148,937)
Hotel/Motel/Meals	2,358,666	2,096,206	88.9%	2,250,205	2,404,535	106.9%	108,461	(308,329)
Penalties and Interest on Taxes and Excises	461,500	502,523	108.9%	326,345	523,509	160.4%	135,155	(20,986)
Fees	59,850	58,064	97.0%	82,813	57,363	69.3%	(22,963)	701
Payments in Lieu of Taxes	412,000	422,306	102.5%	382,000	412,015	107.9%	30,000	10,291
Other Departmental Revenues	250,950	223,049	88.9%	270,492	260,207	96.2%	(19,542)	(37,158)
Other Departmental Revenues - School Medicare	366,924	85,055	23.2%	353,279	138,795	39.3%	13,645	(53,740)
Non-Recurring Revenues	-	463,865	N/A	-	-	0.0%	-	463,865
Licenses and Permits	2,400,000	2,991,337	124.6%	2,832,111	2,320,980	82.0%	(432,111)	670,357
Fines & Forfeits	242,000	219,986	90.9%	275,000	227,877	82.9%	(33,000)	(7,891)
Investment Income	631,269	1,094,875	173.4%	146,100	773,875	529.7%	485,169	321,000
Special Assessments	-	1,247	N/A	-	1,301	N/A	-	(54)
<b>Total Estimated Receipts</b>	<b>13,010,017</b>	<b>13,838,403</b>	<b>106.4%</b>	<b>12,250,042</b>	<b>12,949,284</b>	<b>105.7%</b>	<b>759,975</b>	<b>889,119</b>
<b>Off-Set Receipts</b>	<b>FY 20 Budgeted</b>	<b>FY 20 YTD</b>	<b>%</b>	<b>FY 19 Budgeted</b>	<b>FY 19 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
Recreation	583,510	361,869	62.0%	583,510	561,746	96.3%	-	(199,877)
Elder Services	106,000	131,098	123.7%	106,000	91,321	86.2%	-	39,777
Public Facilities - Rental Receipts	80,000	62,321	77.9%	80,000	77,752	97.2%	-	(15,431)
Cemetery - Interment Fees	60,000	52,726	87.9%	60,000	62,792	104.7%	-	(10,066)
Public Safety - Police Detail Fees	90,000	53,617	59.6%	90,000	152,116	169.0%	-	(98,499)
Public Safety / Fire - Ambulance Receipts	1,350,000	1,251,417	92.7%	1,300,000	1,454,340	111.9%	50,000	(202,923)
<b>Total Off-Set Receipts</b>	<b>2,269,510</b>	<b>1,913,048</b>	<b>84.3%</b>	<b>2,219,510</b>	<b>2,400,067</b>	<b>108.1%</b>	<b>50,000</b>	<b>(487,019)</b>
<b>Other Revenues</b>	<b>FY 20 Budgeted</b>	<b>FY 20 YTD</b>	<b>%</b>	<b>FY 19 Budgeted</b>	<b>FY 19 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
Property Taxes (inc. Tax Titles)	151,611,876	149,241,099	98.4%	145,370,283	144,366,872	99.3%	6,241,593	4,874,227
State Aid	13,929,158	12,759,348	91.6%	12,783,980	11,747,090	91.9%	1,145,178	1,012,258
<b>Total Other Revenues</b>	<b>165,541,034</b>	<b>162,000,447</b>	<b>97.9%</b>	<b>158,154,263</b>	<b>156,113,962</b>	<b>98.7%</b>	<b>7,386,771</b>	<b>5,886,485</b>
<b>Total Revenues</b>	<b>180,820,561</b>	<b>177,751,898</b>	<b>98.3%</b>	<b>172,623,815</b>	<b>171,463,313</b>	<b>99.3%</b>	<b>8,196,746</b>	<b>6,288,585</b>

**Town of Andover**  
**FY 2020 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 5/31/2020 and 5/31/2019**

<b>Water Fund</b>	<b>FY 20 Budgeted Receipts</b>	<b>FY 20 YTD Revenues</b>	<b>% Collected</b>	<b>FY 19 Budgeted Receipts</b>	<b>FY 19 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	8,511,201	7,974,163	93.7%	8,466,192	7,546,987	89.1%	45,009	427,176
Water Connection	41,000	43,473	106.0%	41,000	13,910	33.9%	-	29,563
Water Testing Fees	25,000	18,920	75.7%	22,000	10,180	46.3%	3,000	8,740
Meter Installations	9,000	7,920	88.0%	10,000	10,271	102.7%	(1,000)	(2,351)
Fire Flow Test	9,000	11,706	130.1%	9,000	15,685	174.3%	-	(3,979)
Special/Final Reads	25,000	40,726	162.9%	25,000	21,949	87.8%	-	18,777
Backflow/Cross Connection Fees	75,000	40,690	54.3%	75,000	55,835	74.4%	-	(15,145)
Water Tap	-	725	N/A	-	300	N/A	-	425
Liens	120,000	76,995	64.2%	120,000	156,823	130.7%	-	(79,828)
Fire Suppression	150,000	214,173	142.8%	150,000	239,762	159.8%	-	(25,589)
Interest /Misc Revenue	-	4,311	N/A	9,000	3,007	33.4%	(9,000)	1,304
Non-Revenue Interest	19,000	62,107	326.9%	19,000	55,126	290.1%	-	6,981
<b>Total Water Receipts</b>	<b>8,984,201</b>	<b>8,495,909</b>	<b>94.6%</b>	<b>8,946,192</b>	<b>8,129,835</b>	<b>90.9%</b>	<b>38,009</b>	<b>366,074</b>
<b>Sewer Fund</b>	<b>FY 20 Budgeted Receipts</b>	<b>FY 20 YTD Revenues</b>	<b>% Collected</b>	<b>FY 19 Budgeted Receipts</b>	<b>FY 19 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	4,841,042	3,636,575	75.1%	4,722,968	4,090,427	86.6%	118,074	(453,852)
Committed Interest/Income	235,000	203,031	86.4%	245,000	253,667	103.5%	(10,000)	(50,636)
Liens	90,000	53,650	59.6%	90,000	91,067	101.2%	-	(37,417)
Apport Assmnts	491,400	539,068	109.7%	519,000	670,301	129.2%	(27,600)	(131,233)
State Reimb/Grants	-	5,586	N/A	3,000	12,566	0.0%	(3,000)	(6,980)
Interest /Misc Revenue	-	4,075	N/A	9,000	3,842	42.7%	(9,000)	233
Non-Revenue Interest	45,046	39,583	87.9%	21,000	32,075	152.7%	24,046	7,508
<b>Total Sewer Receipts</b>	<b>5,702,488</b>	<b>4,481,568</b>	<b>78.6%</b>	<b>5,609,968</b>	<b>5,153,945</b>	<b>91.9%</b>	<b>92,520</b>	<b>(672,377)</b>
<b>Total Enterprise Revenues</b>	<b>14,686,689</b>	<b>12,977,477</b>	<b>88.4%</b>	<b>14,556,160</b>	<b>13,283,780</b>	<b>91.26%</b>	<b>130,529</b>	<b>(306,303)</b>

## Town of Andover Local Receipts FY 2020 and FY 2019



	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2019 % of Budget	18.7%	22.6%	27.2%	39.1%	41.9%	45.2%	77.2%	98.0%	105.7%	0.0%	
■ FY 2020 % of Budget	22.2%	29.9%	33.1%	45.0%	48.2%	58.5%	88.9%	99.0%	106.4%	0.0%	
■ FY 2019 Receipts	\$2,293,534	\$2,765,082	\$3,329,067	\$4,792,643	\$5,137,045	\$5,541,634	\$9,456,785	\$12,004,691	\$12,949,284		\$12,250,042
■ FY 2020 Receipts	\$2,892,582	\$3,894,456	\$4,301,255	\$5,848,439	\$6,271,393	\$7,614,963	\$11,566,611	\$12,879,176	\$13,838,403		\$13,010,017

**Town of Andover**  
**FY 2020 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 5/31/2020**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	6,510,793	22,559	6,533,352	5,798,962	-	734,390	88.8%	88.8%
Community Services	1,735,271	435	1,735,706	1,459,438	-	276,268	84.1%	84.1%
Public Facilities	2,374,145	-	2,374,145	2,109,245	-	264,900	88.8%	88.8%
Public Safety - Fire	8,057,923	11,777	8,069,700	7,352,341	-	717,359	91.1%	91.1%
Public Safety - Police	7,722,156	12,456	7,734,612	6,790,707	-	943,905	87.8%	87.8%
Public Works	3,464,080	11,487	3,475,567	3,332,524	-	143,043	95.9%	95.9%
Library	2,177,076	-	2,177,076	1,911,823	-	265,253	87.8%	87.8%
School	70,166,040	-	70,166,040	55,479,163	14,204,458	482,419	99.3%	79.1%
Compensation Fund	590,000	-	590,000	-	-	590,000	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>102,797,484</b>	<b>58,714</b>	<b>102,856,198</b>	<b>84,234,203</b>	<b>14,204,458</b>	<b>4,417,537</b>	<b>95.7%</b>	<b>81.9%</b>
Water Enterprise	2,056,092	-	2,056,092	1,984,842	-	71,250	96.5%	96.5%
Sewer Enterprise	333,049	-	333,049	237,395	-	95,654	71.3%	71.3%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,389,141</b>	<b>-</b>	<b>2,389,141</b>	<b>2,222,237</b>	<b>-</b>	<b>166,904</b>	<b>93.0%</b>	<b>93.0%</b>
<b>Other Expenses</b>								
General Government	2,160,275	167,817	2,328,092	1,923,898	248,308	155,886	93.3%	82.6%
Community Services	672,690	9,026	681,716	535,668	46,970	99,078	85.5%	78.6%
Public Facilities	1,398,600	222,771	1,621,371	997,525	332,428	291,418	82.0%	61.5%
Public Safety - Fire	527,150	28,863	556,013	431,298	48,781	75,934	86.3%	77.6%
Public Safety - Police	1,046,800	39,894	1,086,694	792,816	102,853	191,025	82.4%	73.0%
Public Works	5,272,339	532,637	5,804,976	4,600,316	935,564	269,096	95.4%	79.2%
Library	667,312	-	667,312	531,854	95,451	40,007	94.0%	79.7%
School	15,763,768	192,976	15,956,744	14,486,403	2,578,130	(1,107,789)	106.9%	90.8%
Technical Schools	647,149	-	647,149	673,805	-	(26,656)	104.1%	104.1%
Debt Service	15,149,625	-	15,149,625	14,257,307	-	892,318	94.1%	94.1%
Insurance	1,064,473	-	1,064,473	962,315	12,694	89,464	91.6%	90.4%
Health Insurance	21,340,842	-	21,340,842	12,168,372	-	9,172,470	57.0%	57.0%
Unemployment	160,000	-	160,000	126,296	-	33,704	78.9%	78.9%
Retirement	11,410,355	-	11,410,355	11,410,355	-	-	100.0%	100.0%
Reserve Fund	200,000	(60,000)	140,000	-	-	140,000	0.0%	0.0%
OPEB Appropriation	1,569,559	-	1,569,559	1,569,559	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>79,050,937</b>	<b>1,133,984</b>	<b>80,184,921</b>	<b>65,467,787</b>	<b>4,401,179</b>	<b>10,315,955</b>	<b>87.1%</b>	<b>81.6%</b>
Water Enterprise	3,290,950	300,307	3,591,257	2,768,536	628,830	193,891	94.6%	77.1%
Sewer Enterprise	2,654,975	129,317	2,784,292	2,374,177	405,838	4,277	99.8%	85.3%
<b>Total Other Expenses - Enterprise Funds</b>	<b>5,945,925</b>	<b>429,624</b>	<b>6,375,549</b>	<b>5,142,713</b>	<b>1,034,668</b>	<b>198,168</b>	<b>96.9%</b>	<b>80.7%</b>
<b>Total - General Fund</b>	<b>181,848,421</b>	<b>1,192,698</b>	<b>183,041,119</b>	<b>149,701,990</b>	<b>18,605,637</b>	<b>14,733,492</b>	<b>92.0%</b>	<b>81.8%</b>
<b>Total - Enterprise Funds</b>	<b>8,335,066</b>	<b>429,624</b>	<b>8,764,690</b>	<b>7,364,950</b>	<b>1,034,668</b>	<b>365,072</b>	<b>95.8%</b>	<b>84.0%</b>

**Town of Andover**  
**FY 2020 Reserve Account and Compensation Fund**  
**As of 5/31/20**

**RESERVE FUND**

---

Appropriation by Vote of Town Meeting April 2019	\$ 200,000.00
Transfers by Vote of Town Meeting	0.00
Transfers by Authority of the Finance Committee	60,000.00
Available Balance	<u>\$ 140,000.00</u>

**COMPENSATION FUND**

---

Appropriation by Vote of Town Meeting April 2019	\$ 590,000.00
Transfers by Vote of Town Meeting	0.00
Transfer by Authority of the Select Board	0.00
Available Balance	<u>\$ 590,000.00</u>

**Town of Andover**  
**FY 2020 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 5/31/20**

	CD & P Legal Notices	Library Lost/Damaged Materials	CD & P Health Services Clinics	Recreation Special Services	Youth Services	Facilities Field Maintenance	Elder Services	Police Antenna Uses	School Photocopy Fees	Facilities Compost Program	DPW Solid Waste Fees	CD & P Stormwater Management	Fire Emergency Billing	Health Services Inspections	DPW Sign Shop	School Professional Development
	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	Acct 5670	Acct 4500
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	0	0
Receipts thru 6/30/2019	21,135	4,474	46,933	730,240	405,283	88,502	159,243	6,742	6,283	20,747	32,852	0	22,400	54,270	0	0
Expenditures thru 6/30/2019	20,812	452	49,617	683,717	425,005	80,724	161,340	0	0	14,914	8,059	0	23,197	28,943	0	0
Balance thru 6/30/2019	14,640	17,958	41,618	421,752	250,919	118,492	192,812	33,049	20,916	30,806	47,282	0	35,428	64,272	0	0
Receipts thru 5/31/2020	16,260	3,329	23,703	590,646	234,669	33,020	90,962	6,241	7,131	24,701	11,641	0	20,509	51,433	0	21,600
Expenditures thru 5/31/2020	16,734	3,736	47,569	705,261	344,242	65,781	105,742	0	0	32,907	11,200	0	36,862	3,189	0	18,313
Balance thru 5/31/2020	14,167	17,551	17,752	307,137	141,346	85,731	178,032	39,290	28,047	22,600	47,723	0	19,075	112,516	0	3,287

Spending Authorization Art 16 - ATM 19	\$30,000	\$20,000	\$60,000	\$625,000	\$500,000	\$150,000	\$225,000	\$50,000	\$15,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$10,000	N/A
Y-T-D % Spent	55.78%	18.68%	79.28%	112.84%	68.85%	43.85%	47.00%	0.00%	0.00%	54.85%	28.00%	0.00%	36.86%	3.19%	0.00%	N/A

**Town of Andover  
Capital Projects  
5/31/2020**

		<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>Total Available</b>
General Maintenance	Acct #	620,109	620,211	620,310	620,418	620,515	620,618	620,718	620,819	620,925	623,025	623,121	
	Budget	149,000	185,000	240,400	210,000	275,000	128,000	53,000	478,000	104,611	455,000	426,600	
	Expended	149,000	185,000	238,956	210,000	275,000	128,000	53,000	475,444	102,453	443,359	246,759.74	
	Encumbered	-	-	-	-	-	-	-	-	1,500	9,406	33,324	
	Available	-	-	1,443.54	0.00	-	0.00	-	2,555.61	657.52	2,235.00	146,516.64	6,892
Health and Safety	Acct #	620,110	620,212		620,419	620,516	620,617	620,717	620,818	620,924	623,024	623,120	
	Budget	130,000	80,000	-	582,500	352,050.00	385,000	435,000	575,000	578,000	585,000	585,000	
	Expended	129,981	80,000	-	582,500	352,049.67	385,000	435,000	575,000	572,988	544,933	314470.05	
	Encumbered	-	-	-	-	-	-	-	-	1,213	28,843	93,771	
	Available	18.59	-	-	-	0.33	0.00	-	-	3,798.87	11,223.40	176,758.67	191,800
Textbooks	Acct #			620,311	620,420	620,517	620,619	620,719	620,820	620,926			
	Budget	-	-	68,423	120,000	375,950	478,000	590,000	67,000	379,500			
	Expended	-	-	68,423	120,000	375,950	478,000	590,000	67,000	379,439			
	Encumbered	-	-	-	-	-	-	-	-	-			
	Available	-	-	-	-	-	-	0.00	-	61.09			61
Curriculum and Technology	Acct #	620,111	620,213	620,312			620,620			620,927			
	Budget	241,400	255,400	211,977	-	-	49,000			233,532			
	Expended	241,400	255,400	211,977	-	-	49,000			233,532			
	Encumbered	-	-	-	-	-	-			-			
	Available	-	-	-	-	-	-			-			-
Elementary Interactive	Acct #									620,928			
	Budget									200,000			
	Expended									200,000			
	Encumbered									-			
	Available									-			-
<b>Total School CIP</b>		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	1,011,600
		Expended	520,381	520,400	519,356	912,500	1,003,000	1,040,000	1,078,000	1,117,444	1,488,412	988,293	561,230
		Encumbered	-	-	-	-	-	-	-	2,713	38,249	127,095	
		Available	19	-	1,444	-	-	-	2,556	4,517	13,458	323,275	343,807
<b>Total General Government CIP</b>		Budget	57,600	57,600	75,000	145,000	70,000	85,000	112,000	222,000	579,018	487,000	1,044,098
		Expended	57,600	53,675	75,000	136,701	70,000	75,383	65,900	157,061	550,755	374,939	166,638
		Encumbered	-	3,925	-	8,295	-	9,617	-	12,800	15,050	114,950	
		Available	-	-	-	4	-	-	46,100	64,939	15,463	97,011	762,509
<b>Total Youth Services CIP</b>		Budget	-	-	-	-	62,000	-	-	32,214	-	-	-
		Expended	-	-	-	-	39,976	-	-	28,601	-	-	-
		Encumbered	-	-	-	-	-	-	-	-	-	-	-
		Available	-	-	-	-	22,024	-	-	3,613	-	-	25,637
<b>Total Recreation CIP</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	50,000	-	-	-
		Encumbered	-	-	-	-	-	-	-	-	-	-	-
		Available	-	-	2,404	-	-	-	3,127	-	-	-	3,127
<b>Total Library CIP</b>		Budget	-	-	-	65,000	79,000	50,000	25,000	25,000	-	-	10,000
		Expended	-	-	-	65,000	79,000	50,000	24,696	23,423	-	-	-
		Encumbered	-	-	-	-	-	-	304	1,577	-	-	-
		Available	-	-	-	-	-	-	-	-	-	-	10,000
<b>Total Facilities CIP</b>		Budget	365,000	355,500	319,600	375,000	589,400	550,000	590,000	623,000	800,000	946,000	1,303,000
		Expended	365,000	355,500	319,600	375,000	589,400	550,000	588,336	613,370	764,603	784,605.90	227,475.31
		Encumbered	-	-	-	-	-	-	-	4,217	4,355	70,908.85	131,531.58
		Available	-	-	-	-	-	-	1,664	5,412	31,042	90,485	943,993
<b>Total Police CIP</b>		Budget	110,000	110,000	125,000	225,500	215,500	231,000	285,000	195,000	293,500	250,077	195,000
		Expended	110,000	110,000	125,000	225,500	215,500	218,689	283,221	195,000	293,400	248,399	26,318
		Encumbered	-	-	-	-	-	4,455	-	-	760	28,615	
		Available	-	-	-	-	-	7,856	1,779	-	100	918	140,067
<b>Total Fire CIP</b>		Budget	86,000	97,500	70,000	82,000	142,000	129,000	50,000	20,000	63,500	214,000	-
		Expended	86,000	97,500	69,967	82,000	142,000	87,115	37,332	16,623	61,352	201,715	-
		Encumbered	-	-	-	-	-	779	-	-	-	-	-
		Available	-	-	33	-	-	41,106	12,668	3,378	2,148	12,285	71,585
<b>Total DPW CIP</b>		Budget	107,000	105,000	75,000	190,000	160,000	206,000	240,000	285,000	415,000	328,000	400,000
		Expended	107,000	105,000	75,000	187,193	152,895	205,813	233,375	225,018	338,541	237,538	85,636
		Encumbered	-	-	-	2,807	7,105	187	6,625	300	30,326	4,312	8,160
		Available	-	-	-	-	-	-	59,682	46,132	86,150	306,204	498,169
<b>Total Town CIP</b>		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	2,952,098
		Expended	725,600	721,675	672,164	1,096,394	1,269,895	1,243,975	1,299,732	1,280,494	2,037,252	1,847,197	506,068
		Encumbered	-	3,925	-	11,102	7,105	15,039	6,929	6,094	47,482	91,031	283,257
		Available	-	-	2,436	4	-	70,986	65,338	133,412	98,498	286,849	2,162,773
<b>Grand Total</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	3,265,077	3,963,698
		Expended	1,245,981	1,242,075	1,191,520	2,008,894	2,272,895	2,283,975	2,377,732	2,397,938	3,525,665	2,835,490	1,067,298
		Encumbered	-	3,925	-	11,102	7,105	15,039	6,929	6,094	50,195	129,280	410,352
		Available	19	(0)	3,880	4	-	70,986	65,338	135,967	103,015	300,308	2,486,048