



**TOWN OF ANDOVER** *Finance & Budget*

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Accounting Department

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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

CC: Andrew Flanagan, Michael Lindstrom, Patrick Lawlor, Donna Walsh, Stephen Nembirkow,  
Janet Wright, Jared Mullane, Town Website

Date: October 14, 2020

Re: ***FY 2020 Financials***

The attached reports summarize the Town's financial position through June 30, 2020.  
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 – FY13 – FY20

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

The attached reports of the Town Accountant summarize FY 2020 General Fund Revenues and Expenditures – *Preliminary and Unaudited* – through June 30, 2020.

**General Fund – Revenues**

FY 2020 Total General Fund Collections of all sources collected through June 2020 are \$181,466,265 which is \$645,704 *greater* than FY2020 Budgeted.

FY 2020 Local Receipts collected through June 2020 are approximately \$1.9 million *greater* than budgeted and \$370,570 *greater* than FY 2019 collections. Specifically, the following collections contributed to the higher than budgeted collection:

- Motor Vehicle Excise Tax collections are \$135,151 greater than budgeted
- Non-Recurring Revenues (primarily FEMA) of \$490,323 is unbudgeted
- Licenses and Permits are \$806,452 greater than budgeted
- Investment Income is \$497,905 greater than budgeted
- Penalties and Interest on Taxes and Excises are \$95,600 greater than budgeted

These large collections, offset the School Medicare Payments which came in \$176,668 less than budgeted.

FY2020 Off-Set Receipts collected through June 2020 are \$185,916 less than budgeted.

The revenue deficit was covered by unspent appropriations from the appropriate department.

**General Fund – Expenditures**

FY 2020 General Fund Personal Services plus Encumbrances total \$102,250,395, which is \$547,847 less than FY2020 Budgeted.

FY 2020 General Fund Other Expenses plus Encumbrances total \$79,002,670, which is \$1,240,210 less than FY2020 Budgeted.

**General Fund Expenditures plus Encumbrances less than Budgeted:**

• Personal Services – General Government	\$ 225,614
• Personal Services – Community Services	\$ 214,192
• Personal Services – Facilities	\$ 83,250
• Personal Services – Public Works	\$ (56,321)*
• Personal Services – Public Safety(Police & Fire)	\$ (49,980)*
• Personal Services – Library	\$ 89,826
• Personal Services – Compensation Fund	<u>\$ 41,266</u>
<b>Total Personal Services</b>	<b>\$ 547,847</b>
• Other Expenses – General Government	\$ 98,266
• Other Expenses – Community Services	\$ 110,811
• Other Expenses – Facilities	\$ 442,173
• Other Expenses – Public Works	\$ 157,099
• Other Expenses – Public Safety(Police & Fire)	\$ 187,903
• Other Expenses – Library	\$ 103,073
• Other Expenses – Debt Service	\$ 885
• Other Expenses – Reserve Fund	<u>\$ 140,000</u>
<b>Total Other Expenses</b>	<b>\$ 1,240,210</b>

<b><i>FY 2020 General Fund Expenditure Surplus Estimate</i></b>	<b><i>\$ 1,788,057</i></b>
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Please note that due to COVID-19, the Town Manager instituted a spending freeze in Town Departments on April 3, 2020.

\*The department budgets are voted in total, so overages in personal services are covered by surpluses in other expenses.

**Water Enterprise Fund**

FY 2020 Total Water Receipts are \$9,085,109 which is \$100,908 *greater* than FY2020 Budgeted.

FY 2020 Water Personal Services are \$168,740 *greater* than FY 2020 Budgeted.

FY 2020 Water Other Expenses plus Encumbrances are \$96,596 *less* than FY2020 Budgeted.

<b><i>FY 2020 Water Enterprise Fund Expenditure Surplus Estimate    \$ 28,764</i></b>
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**Sewer Enterprise Fund**

FY 2020 Total Sewer Receipts are \$5,033,445 which is 88.3% of the FY2020 Budget and \$669,043 *less* than FY2020 Budgeted. We are working with the Department of Public Works to determine the reason for this shortfall.

FY 2020 Sewer Personal Services are \$62,670 *less* than FY2020 Budgeted.

FY 2020 Sewer Other Expenses plus Encumbrances are \$272,154 *less* than FY2020 Budgeted.

<b><i>FY 2020 Sewer Enterprise Fund Expenditure Deficit Estimate    \$ 334,219</i></b>
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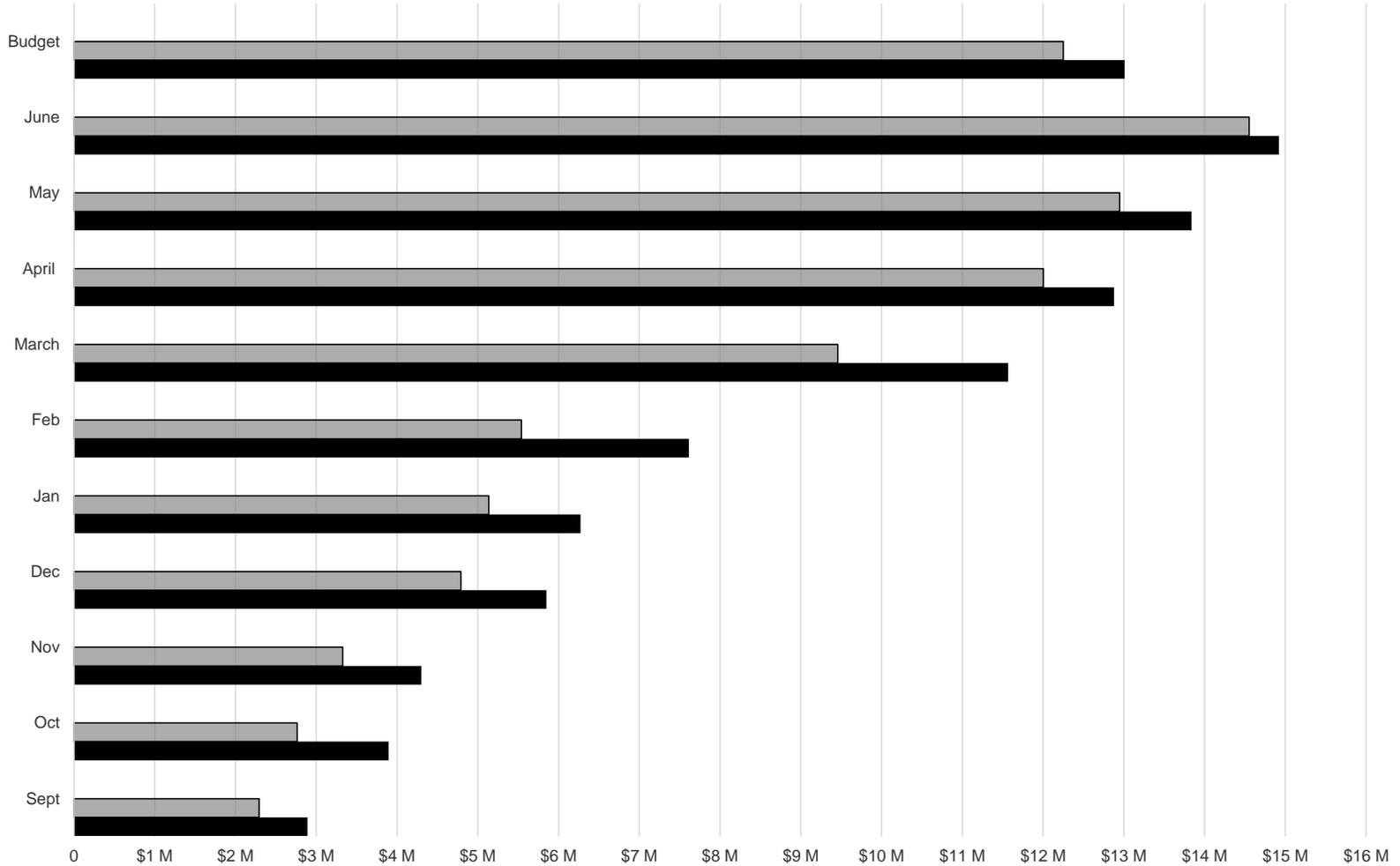
**Town of Andover**  
**FY 2020 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2020 and 6/30/2019**

	<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	5,962,009	102.3%	5,331,697	6,177,001	115.9%	495,161	(214,992)
Hotel/Motel/Meals	2,358,666	2,408,929	102.1%	2,250,205	2,982,439	132.5%	108,461	(573,510)
Penalties and Interest on Taxes and Excises	461,500	557,100	120.7%	326,345	573,739	175.8%	135,155	(16,639)
Fees	59,850	60,489	101.1%	82,813	58,693	70.9%	(22,963)	1,796
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	260,494	103.8%	270,492	413,007	152.7%	(19,542)	(152,513)
Other Departmental Revenues - School Medicare	366,924	190,256	51.9%	353,279	306,109	86.6%	13,645	(115,853)
Non-Recurring Revenues	-	490,323	N/A	-	-	0.0%	-	490,323
Licenses and Permits	2,400,000	3,206,452	133.6%	2,832,111	2,492,255	88.0%	(432,111)	714,197
Fines & Forfeits	242,000	232,746	96.2%	275,000	248,497	90.4%	(33,000)	(15,751)
Investment Income	631,269	1,129,174	178.9%	146,100	885,899	606.4%	485,169	243,275
Special Assessments	-	1,247	N/A	-	1,301	N/A	-	(54)
<b>Total Estimated Receipts</b>	<b>13,010,017</b>	<b>14,921,525</b>	<b>114.7%</b>	<b>12,250,042</b>	<b>14,550,955</b>	<b>118.8%</b>	<b>759,975</b>	<b>370,570</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	390,434	66.9%	583,510	594,976	102.0%	-	(204,542)
Elder Services	106,000	148,998	140.6%	106,000	105,547	99.6%	-	43,451
Public Facilities - Rental Receipts	80,000	66,912	83.6%	80,000	83,629	104.5%	-	(16,717)
Cemetery - Interment Fees	60,000	58,964	98.3%	60,000	77,589	129.3%	-	(18,625)
Public Safety - Police Detail Fees	90,000	60,483	67.2%	90,000	161,072	179.0%	-	(100,589)
Public Safety / Fire - Ambulance Receipts	1,350,000	1,357,804	100.6%	1,300,000	1,552,761	119.4%	50,000	(194,957)
<b>Total Off-Set Receipts</b>	<b>2,269,510</b>	<b>2,083,594</b>	<b>91.8%</b>	<b>2,219,510</b>	<b>2,575,574</b>	<b>116.0%</b>	<b>50,000</b>	<b>(491,980)</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	150,534,397	99.3%	145,370,283	144,753,700	99.6%	6,241,593	5,780,697
State Aid	13,929,158	13,926,749	100.0%	12,783,980	12,801,881	100.1%	1,145,178	1,124,868
<b>Total Other Revenues</b>	<b>165,541,034</b>	<b>164,461,146</b>	<b>99.3%</b>	<b>158,154,263</b>	<b>157,555,581</b>	<b>99.6%</b>	<b>7,386,771</b>	<b>6,905,565</b>
<b>Total Revenues</b>	<b>180,820,561</b>	<b>181,466,265</b>	<b>100.4%</b>	<b>172,623,815</b>	<b>174,682,110</b>	<b>101.2%</b>	<b>8,196,746</b>	<b>6,784,155</b>

**Town of Andover**  
**FY 2020 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2020 and 6/30/2019**

<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	8,518,362	100.1%	8,466,192	8,349,121	98.6%	45,009	169,241
Water Connection	41,000	44,731	109.1%	41,000	15,168	37.0%	-	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	12,420	138.0%	10,000	10,271	102.7%	(1,000)	2,149
Fire Flow Test	9,000	11,706	130.1%	9,000	15,685	174.3%	-	(3,979)
Special/Final Reads	25,000	49,435	197.7%	25,000	24,044	96.2%	-	25,391
Backflow/Cross Connection Fees	75,000	40,690	54.3%	75,000	75,400	100.5%	-	(34,710)
Water Tap	-	725	N/A	-	1,525	N/A	-	(800)
Liens	120,000	77,839	64.9%	120,000	164,062	136.7%	-	(86,223)
Fire Suppression	150,000	237,544	158.4%	150,000	269,993	180.0%	-	(32,449)
Interest /Misc Revenue	-	4,358	N/A	9,000	3,880	43.1%	(9,000)	478
Non-Revenue Interest	19,000	68,379	359.9%	19,000	78,549	413.4%	-	(10,170)
<b>Total Water Receipts</b>	<b>8,984,201</b>	<b>9,085,109</b>	<b>101.1%</b>	<b>8,946,192</b>	<b>9,017,878</b>	<b>100.8%</b>	<b>38,009</b>	<b>67,231</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	4,155,228	85.8%	4,722,968	4,825,281	102.2%	118,074	(670,053)
Committed Interest/Income	235,000	207,960	88.5%	245,000	257,845	105.2%	(10,000)	(49,885)
Liens	90,000	54,676	60.8%	90,000	94,055	104.5%	-	(39,379)
Apport Assmnts	491,400	562,031	114.4%	519,000	685,026	132.0%	(27,600)	(122,995)
State Reimb/Grants	-	5,586	N/A	3,000	12,566	0.0%	(3,000)	(6,980)
Interest /Misc Revenue	-	4,400	N/A	9,000	4,845	53.8%	(9,000)	(445)
Non-Revenue Interest	45,046	43,564	96.7%	21,000	49,494	235.7%	24,046	(5,930)
<b>Total Sewer Receipts</b>	<b>5,702,488</b>	<b>5,033,445</b>	<b>88.3%</b>	<b>5,609,968</b>	<b>5,929,112</b>	<b>105.7%</b>	<b>92,520</b>	<b>(895,667)</b>
<b>Total Enterprise Revenues</b>	<b>14,686,689</b>	<b>14,118,554</b>	<b>96.1%</b>	<b>14,556,160</b>	<b>14,946,990</b>	<b>102.68%</b>	<b>130,529</b>	<b>(828,436)</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%	118.8%	
■ FY 2020 % of Budget	22.2%	29.9%	33.1%	45.0%	48.2%	58.5%	88.9%	99.0%	106.4%	114.7%	
■ 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	\$14,550,955	\$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	\$14,921,525	\$13,010,017

**Town of Andover**  
**FY 2020 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 6/30/2020**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	6,510,793	187,875	6,698,668	6,446,223	26,831	225,614	96.6%	96.2%
Community Services	1,735,271	76,641	1,811,912	1,597,720	-	214,192	88.2%	88.2%
Public Facilities	2,374,145	42,804	2,416,949	2,333,699	-	83,250	96.6%	96.6%
Public Safety - Fire	8,057,923	143,326	8,201,249	8,238,489	14,115	(51,355)	100.6%	100.5%
Public Safety - Police	7,722,156	68,725	7,790,881	7,774,667	14,839	1,375	100.0%	99.8%
Public Works	3,464,080	199,500	3,663,580	3,706,411	13,490	(56,321)	101.5%	101.2%
Library	2,177,076	38,063	2,215,139	2,125,313	-	89,826	95.9%	95.9%
School	70,166,040	(207,442)	69,958,598	69,958,598	-	-	100.0%	100.0%
Compensation Fund	590,000	(548,734)	41,266	-	-	41,266	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>102,797,484</b>	<b>758</b>	<b>102,798,242</b>	<b>102,181,120</b>	<b>69,275</b>	<b>547,847</b>	<b>99.5%</b>	<b>99.4%</b>
Water Enterprise	2,056,092	-	2,056,092	2,224,832	-	(168,740)	108.2%	108.2%
Sewer Enterprise	333,049	-	333,049	270,379	-	62,670	81.2%	81.2%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,389,141</b>	<b>-</b>	<b>2,389,141</b>	<b>2,495,211</b>	<b>-</b>	<b>(106,070)</b>	<b>104.4%</b>	<b>104.4%</b>
<b>Other Expenses</b>								
General Government	2,160,275	167,817	2,328,092	2,106,511	123,315	98,266	95.8%	90.5%
Community Services	672,690	9,026	681,716	558,721	12,184	110,811	83.7%	82.0%
Public Facilities	1,398,600	222,771	1,621,371	1,154,832	24,366	442,173	72.7%	71.2%
Public Safety - Fire	527,150	28,863	556,013	464,016	41,944	50,053	91.0%	83.5%
Public Safety - Police	1,046,800	39,894	1,086,694	896,278	52,566	137,850	87.3%	82.5%
Public Works	5,272,339	532,637	5,804,976	5,055,364	592,513	157,099	97.3%	87.1%
Library	667,312	-	667,312	558,733	5,506	103,073	84.6%	83.7%
School	15,763,768	400,418	16,164,186	15,633,244	530,942	-	100.0%	96.7%
Technical Schools	647,149	26,656	673,805	673,805	-	-	100.0%	100.0%
Debt Service	15,149,625	(176,139)	14,973,486	14,972,601	-	885	100.0%	100.0%
Insurance	1,064,473	-	1,064,473	1,064,473	-	-	100.0%	100.0%
Health Insurance	21,340,842	-	21,340,842	21,340,842	-	-	100.0%	100.0%
Unemployment	160,000	-	160,000	126,296	33,704	-	100.0%	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>1,191,943</b>	<b>80,242,880</b>	<b>77,585,630</b>	<b>1,417,040</b>	<b>1,240,210</b>	<b>98.5%</b>	<b>96.7%</b>
Water Enterprise	3,290,950	300,307	3,591,257	3,141,468	353,193	96,596	97.3%	87.5%
Sewer Enterprise	2,654,975	129,317	2,784,292	2,420,611	91,527	272,154	90.2%	86.9%
<b>Total Other Expenses - Enterprise Funds</b>	<b>5,945,925</b>	<b>429,624</b>	<b>6,375,549</b>	<b>5,562,079</b>	<b>444,720</b>	<b>368,750</b>	<b>94.2%</b>	<b>87.2%</b>
<b>Total - General Fund</b>	<b>181,848,421</b>	<b>1,192,701</b>	<b>183,041,122</b>	<b>179,766,750</b>	<b>1,486,315</b>	<b>1,788,057</b>	<b>99.0%</b>	<b>98.2%</b>
<b>Total - Enterprise Funds</b>	<b>8,335,066</b>	<b>429,624</b>	<b>8,764,690</b>	<b>8,057,290</b>	<b>444,720</b>	<b>262,680</b>	<b>97.0%</b>	<b>91.9%</b>

**Town of Andover**  
**FY 2020 Reserve Account and Compensation Fund**  
**As of 6/30/20**

**RESERVE FUND**

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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**

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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	548,734.00
Available Balance	<u>\$ 41,266.00</u>

**Town of Andover**  
**FY 2020 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 6/30/20**

	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 6/30/2020	19,146	3,405	33,979	577,945	262,137	33,360	91,147	6,241	7,164	28,950	24,734	0	27,136	52,158	0	21,600
Expenditures thru 6/30/2020	17,188	7,282	49,253	772,271	313,545	83,745	107,171	0	0	35,829	13,925	0	38,622	23,715	0	18,881
Balance thru 6/30/2020	16,598	14,081	26,344	227,426	199,511	68,107	176,788	39,290	28,080	23,927	58,090	0	23,942	92,715	0	2,719

Spending Authorization Art 16 - ATM 19	\$30,000	\$20,000	\$60,000	\$750,000	\$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	57.29%	36.41%	82.09%	102.97%	62.71%	55.83%	47.63%	0.00%	0.00%	59.72%	34.81%	0.00%	38.62%	23.72%	0.00%	N/A

\*This is a new revenue source in FY2020. It was voted as a Chapter 44 § 53 E 1/2 revolving fund at the September town meeting.

**Town of Andover  
Capital Projects  
6/30/2020**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>Total Available</u>	
Budget	912,500	1,003,000	1,040,000	1,078,000	1,120,000	1,495,643	1,040,000	1,011,600		
Expended	912,500	1,003,000	1,040,000	1,078,000	1,117,444	1,488,412	1,010,695	617,566		
Encumbered	-	-	-	-	-	1,500	7,987	80,071		
<b>Total School CIP</b>	Available	-	-	-	2,556	5,731	21,318	313,963	343,567	
Budget	145,000	70,000	85,000	112,000	222,000	579,018	487,000	1,044,098		
Expended	136,701	70,000	75,383	65,900	157,061	550,755	375,884	192,585		
Encumbered	8,295	-	9,450	-	-	12,800	15,050	213,744		
<b>Total General Government CIP</b>	Available	4	-	167	46,100	64,939	96,066	637,769	860,508	
Budget	-	-	62,000	-	-	32,214	-	-		
Expended	-	-	39,976	-	-	28,601	-	-		
Encumbered	-	-	-	-	-	-	-	-		
<b>Total Youth Services CIP</b>	Available	-	-	22,024	-	-	3,613	-	25,637	
Budget	25,000	21,100	17,000	70,000	50,000	-	-	-		
Expended	25,000	21,100	17,000	66,873	50,000	-	-	-		
Encumbered	-	-	-	-	-	-	-	-		
<b>Total Recreation CIP</b>	Available	-	-	3,127	-	-	-	-	3,127	
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	-	-	-		
<b>Total Library CIP</b>	Available	-	-	-	-	-	-	10,000	10,000	
Budget	375,000	589,400	550,000	590,000	623,000	800,000	946,000	1,303,000		
Expended	375,000	589,400	550,000	588,336	614,370	764,603	802,983.32	268,140.23		
Encumbered	-	-	-	-	3,217	1,355	53,092.42	502,550.64		
<b>Total Facilities CIP</b>	Available	-	-	1,664	5,412	34,042	89,924	532,309	663,351	
Budget	225,500	215,500	231,000	285,000	195,000	293,500	250,077	195,000		
Expended	225,500	215,500	223,302	283,221	195,000	293,400	248,399	28,333		
Encumbered	-	-	-	-	-	-	760	26,601		
<b>Total Police CIP</b>	Available	-	-	7,698	1,779	-	100	918	140,067	
Budget	82,000	142,000	129,000	50,000	20,000	63,500	214,000	-		
Expended	82,000	142,000	89,403	37,332	16,623	61,352	201,715	-		
Encumbered	-	-	-	-	-	-	-	-		
<b>Total Fire CIP</b>	Available	-	-	39,597	12,668	3,378	2,148	12,285	70,076	
Budget	190,000	160,000	206,000	240,000	285,000	415,000	328,000	400,000		
Expended	187,623	152,895	205,813	233,375	225,018	338,541	237,906	85,636		
Encumbered	2,377	7,105	187	6,625	300	30,326	4,312	14,260		
<b>Total DPW CIP</b>	Available	-	-	-	59,682	46,132	85,782	300,104	491,700	
Budget	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	1,096,823	1,269,895	1,250,876	1,299,732	1,281,494	2,037,252	1,866,888	574,694		
Encumbered	10,672	7,105	9,637	6,929	5,094	44,482	73,214	757,155		
<b>Total Town CIP</b>	Available	4	-	69,486	65,338	133,412	284,975	1,620,248	2,274,962	
Budget	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	2,009,324	2,272,895	2,290,876	2,377,732	2,398,938	3,525,665	2,877,583	1,192,260		
Encumbered	10,672	7,105	9,637	6,929	5,094	45,982	81,201	837,227		
<b>Grand Total</b>	Available	4	-	69,486	65,338	135,967	107,229	306,293	1,934,211	2,618,529