



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

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Andrew P. Flanagan  
Town Manager

Michael Lindstrom  
Deputy Town Manager

To: Select Board  
Finance Committee  
Superintendent of Schools  
School Committee  
Revenue and Expenditure Task Force

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

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

Date: May 24, 2021

Re: ***FY 2021 Financials***

The attached reports summarize the Town's financial position through February 28, 2021.  
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 – FY15 – FY21

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

The attached reports of the Town Accountant summarize FY 2021 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through February 28, 2021.

**General Fund**

The total general fund receipts of all sources collected through February 28, 2021 are in line with the annual projections through seven months of the year. However, FY2021 local receipts are approximately \$1.9 million less than FY 2020 collections through the same period of time. Last year by this time we had one large building permit for \$416,000 and more cash available from the Columbia Gas Settlement to earn investment income with better interest rates. The hotel, motel and meals receipts came in lower than prior year, tax lien interest was less than prior year and the Town received two FEMA receipts in FY 2020 totaling about \$464,000 from a prior snowstorm. Off-set receipts collections are lower than collections through the same period of time last fiscal year mainly due to lower ambulance collections, summer recreation programs and rental of town spaces.

General fund personal services and other expenditures are both consistent with FY 2021 projections through February 2021. The required appropriation for pension was paid in full in August, workers compensation insurance changed to a premium based plan in FY2021 and the OPEB appropriation was transferred in November. Technical Schools charges have come in higher than budgeted.

**Water Enterprise Fund**

The total water enterprise fund collections are better than the annual projections through February 2021, with user charges being \$1.95 million greater than prior year receipts through the same period, due to the drier weather conditions and more people at home during the pandemic, increasing usage over the summer.

Water personal services are consistent with FY 2021 projections through February 2021. Water other expenses are greater than FY2021 projections due to the increased volume of water services causing an increased demand for supplies such as electricity and chemicals.

**Sewer Enterprise Fund**

The total sewer enterprise fund collections are consistent with projections through February 2021 and user charges are approximately \$509,000 greater than prior year receipts through the same period. Sewer personal services and other expenses are lower than the FY 2021 projections through February 2021.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. This money has not been used through February 2021.

**Compensation Fund**

Town Meeting approved a compensation fund balance of \$174,718. This money has not been used through February 2021.

**Revolving Accounts**

Town Meeting voted to approve 15 revolving funds with a total spending limit of \$1,915,000. In regards to the Health Services Clinics Fund, there has been a delay in receipt of flu vaccine reimbursements and we are working to identify expenditures which may be able to be charged to other funds.

**Capital Projects**

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation.

**Town of Andover**  
**FY 2021 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 2/28/2021 and 2/29/2020**

	<b>FY 21 Budgeted</b>	<b>FY 21 YTD</b>	<b>%</b>	<b>FY 20 Budgeted</b>	<b>FY 20 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	5,445,856	2,486,929	45.7%	5,826,858	1,755,315	30.1%	(381,002)	731,614
Hotel/Motel/Meals	1,064,009	605,569	56.9%	2,358,666	1,567,667	66.5%	(1,294,657)	(962,098)
Penalties and Interest on Taxes and Excises	480,000	300,916	62.7%	461,500	421,174	91.3%	18,500	(120,258)
Fees	61,000	29,670	48.6%	59,850	52,704	88.1%	1,150	(23,034)
Payments in Lieu of Taxes	430,000	2,016	0.5%	412,000	2,016	0.5%	18,000	-
Other Departmental Revenues	300,000	229,339	76.4%	250,950	134,369	53.5%	49,050	94,970
Other Departmental Revenues - School Medicare	180,000	111,685	62.0%	366,924	85,055	23.2%	(186,924)	26,630
Non-Recurring Revenues	-	-	0.0%	-	463,884	0.0%	-	(463,884)
Licenses and Permits	2,408,496	1,689,922	70.2%	2,400,000	2,066,803	86.1%	8,496	(376,881)
Fines & Forfeits	227,000	111,285	49.0%	242,000	172,005	71.1%	(15,000)	(60,720)
Investment Income	395,918	185,682	46.9%	631,269	893,347	141.5%	(235,351)	(707,665)
Special Assessments	-	596	N/A	-	623	N/A	-	(27)
<b>Total Estimated Receipts</b>	<b>10,992,279</b>	<b>5,753,610</b>	<b>52.3%</b>	<b>13,010,017</b>	<b>7,614,962</b>	<b>58.5%</b>	<b>(2,017,738)</b>	<b>(1,861,352)</b>

	<b>FY 21 Budgeted</b>	<b>FY 21 YTD</b>	<b>%</b>	<b>FY 20 Budgeted</b>	<b>FY 20 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Off-Set 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>
Recreation	593,510	215,841	36.4%	583,510	357,685	61.3%	10,000	(141,844)
Elder Services	106,000	71,629	67.6%	106,000	82,765	78.1%	-	(11,136)
Public Facilities - Rental Receipts	80,000	16,112	20.1%	80,000	60,934	76.2%	-	(44,821)
Cemetery - Interment Fees	60,000	42,757	71.3%	60,000	42,242	70.4%	-	515
Public Safety - Police Detail Fees	90,000	34,958	38.8%	90,000	45,031	50.0%	-	(10,074)
Public Safety / Fire - Ambulance Receipts	1,350,000	895,900	66.4%	1,350,000	956,147	70.8%	-	(60,247)
<b>Total Off-Set Receipts</b>	<b>2,279,510</b>	<b>1,277,196</b>	<b>56.0%</b>	<b>2,269,510</b>	<b>1,544,804</b>	<b>68.1%</b>	<b>10,000</b>	<b>(267,608)</b>

	<b>FY 21 Budgeted</b>	<b>FY 21 YTD</b>	<b>%</b>	<b>FY 20 Budgeted</b>	<b>FY 20 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Other Revenues</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)	159,488,649	117,030,282	73.4%	151,611,876	112,494,514	74.2%	7,876,773	4,535,768
State Aid	13,939,807	9,256,846	66.4%	13,929,158	9,265,124	66.5%	10,649	(8,278)
<b>Total Other Revenues</b>	<b>173,428,456</b>	<b>126,287,128</b>	<b>72.8%</b>	<b>165,541,034</b>	<b>121,759,638</b>	<b>73.6%</b>	<b>7,887,422</b>	<b>4,527,490</b>
<b>Total Revenues</b>	<b>186,700,245</b>	<b>133,317,934</b>	<b>71.4%</b>	<b>180,820,561</b>	<b>130,919,404</b>	<b>72.4%</b>	<b>5,879,684</b>	<b>2,398,530</b>

**Town of Andover**  
**FY 2021 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 2/28/2021 and 2/29/2020**

<b>Water Fund</b>	<b>FY 21 Budgeted Receipts</b>	<b>FY 21 YTD Revenues</b>	<b>% Collected</b>	<b>FY 20 Budgeted Receipts</b>	<b>FY 20 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	9,567,598	8,152,185	85.2%	8,511,201	6,202,639	72.9%	1,056,397	1,949,545
Water Connection	41,000	29,563	72.1%	41,000	42,215	103.0%	-	(12,652)
Water Testing Fees	22,000	11,305	51.4%	25,000	18,080	72.3%	(3,000)	(6,775)
Meter Installations	10,000	9,900	99.0%	9,000	7,470	83.0%	1,000	2,430
Fire Flow Test	9,000	6,000	66.7%	9,000	11,706	130.1%	-	(5,706)
Special/Final Reads	25,000	36,848	147.4%	25,000	18,981	75.9%	-	17,868
Backflow/Cross Connection Fees	75,000	4,160	5.5%	75,000	39,650	52.9%	-	(35,490)
Water Tap	-	1,050	N/A	-	725	N/A	-	325
Liens	120,000	42,552	35.5%	120,000	38,660	32.2%	-	3,893
Fire Suppression	220,000	170,111	77.3%	150,000	159,286	106.2%	70,000	10,825
Interest /Misc Revenue	12,000	16,863	140.5%	-	2,886	N/A	12,000	13,977
Non-Revenue Interest	16,000	7,807	48.8%	19,000	41,846	220.2%	(3,000)	(34,038)
<b>Total Water Receipts</b>	<b>10,117,598</b>	<b>8,488,345</b>	<b>83.9%</b>	<b>8,984,201</b>	<b>6,584,144</b>	<b>73.3%</b>	<b>1,133,397</b>	<b>1,904,201</b>

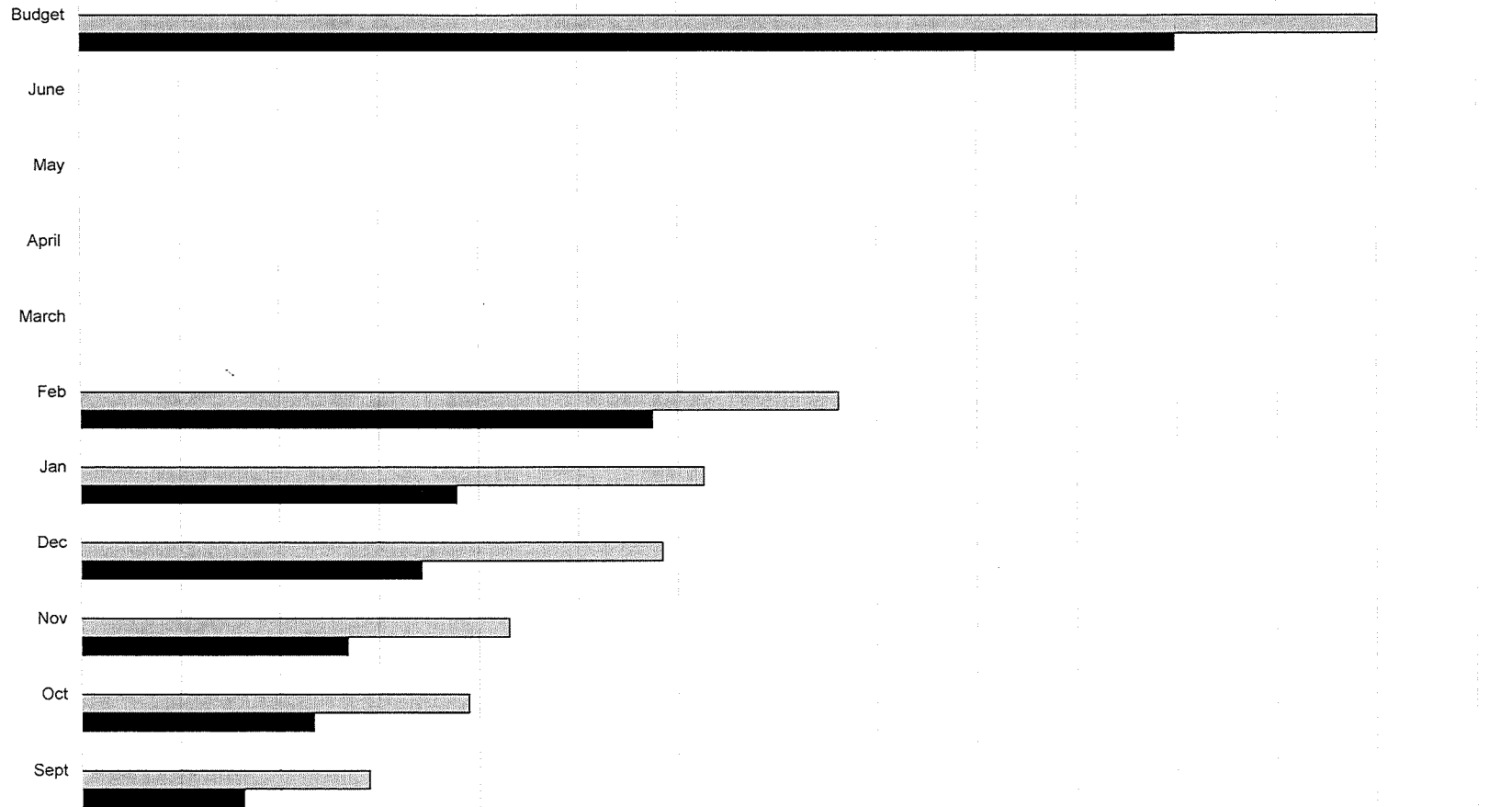
  

<b>Sewer Fund</b>	<b>FY 21 Budgeted Receipts</b>	<b>FY 21 YTD Revenues</b>	<b>% Collected</b>	<b>FY 20 Budgeted Receipts</b>	<b>FY 20 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	4,962,068	3,343,909	67.4%	4,841,042	2,835,127	58.6%	121,026	508,782
Committed Interest/Income	170,000	111,174	65.4%	235,000	113,327	48.2%	(65,000)	(2,154)
Liens	55,000	31,803	57.8%	90,000	27,602	30.7%	(35,000)	4,201
Apport Assmnts	445,000	325,781	73.2%	491,400	317,737	64.7%	(46,400)	8,044
Interest /Misc Revenue	-	1,741	N/A	-	2,642	N/A	-	(901)
Non-Revenue Interest	48,000	5,474	11.4%	45,046	26,162	58.1%	2,954	(20,688)
<b>Total Sewer Receipts</b>	<b>5,680,068</b>	<b>3,819,882</b>	<b>67.3%</b>	<b>5,702,488</b>	<b>3,322,598</b>	<b>58.3%</b>	<b>(22,420)</b>	<b>497,284</b>

<b>Total Enterprise Revenues</b>	<b>15,797,666</b>	<b>12,308,227</b>	<b>77.9%</b>	<b>14,686,689</b>	<b>9,906,742</b>	<b>67.45%</b>	<b>1,110,977</b>	<b>2,401,485</b>
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## Town of Andover Local Receipts FY 2021 and FY 2020



	0	\$1 M	\$2 M	\$3 M	\$4 M	\$5 M	\$6 M	\$7 M	\$8 M	\$9 M	\$10 M	\$11 M	\$12 M	\$13 M	\$14 M
		Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget			
■ FY 2020 % of Budget		22.2%	29.9%	33.1%	45.0%	48.1%	58.5%	0.0%	0.0%	0.0%	0.0%				
■ FY 2021 % of Budget		14.9%	21.3%	24.4%	31.2%	34.4%	52.3%	0.0%	0.0%	0.0%	0.0%				
□ FY 2020 Receipts		\$2,892,581	\$3,894,457	\$4,301,255	\$5,848,439	\$6,263,615	\$7,614,962							\$13,010,017	
■ FY 2021 Receipts		\$1,634,729	\$2,338,674	\$2,684,758	\$3,432,465	\$3,782,616	\$5,753,610							\$10,992,279	

**Town of Andover**  
**FY 2021 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 2/28/2021**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	6,950,662	26,831	6,977,493	4,387,701	26,831	2,562,961	63.3%	62.9%
Community Services	1,808,992	-	1,808,992	1,159,570	-	649,422	64.1%	64.1%
Public Facilities	2,453,849	-	2,453,849	1,479,820	-	974,029	60.3%	60.3%
Public Safety - Fire	8,431,428	14,115	8,445,543	5,600,802	14,115	2,830,626	66.5%	66.3%
Public Safety - Police	7,966,037	14,839	7,980,876	5,025,306	14,839	2,940,731	63.2%	63.0%
Public Works	3,720,378	13,491	3,733,869	2,551,640	13,491	1,168,738	68.7%	68.3%
Library	2,255,543	-	2,255,543	1,368,612	-	886,931	60.7%	60.7%
School	72,080,761	-	72,080,761	38,517,423	30,926,680	2,636,657	96.3%	53.4%
Compensation Fund	174,718	-	174,718	-	-	174,718	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>105,842,368</b>	<b>69,276</b>	<b>105,911,644</b>	<b>60,090,874</b>	<b>30,995,956</b>	<b>14,824,814</b>	<b>86.0%</b>	<b>56.7%</b>
Water Enterprise	2,178,805	-	2,178,805	1,485,284	-	693,521	68.2%	68.2%
Sewer Enterprise	346,903	-	346,903	213,017	-	133,886	61.4%	61.4%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,525,708</b>	<b>-</b>	<b>2,525,708</b>	<b>1,698,301</b>	<b>-</b>	<b>827,407</b>	<b>67.2%</b>	<b>67.2%</b>
<b>Other Expenses</b>								
General Government	2,176,126	200,773	2,376,899	1,375,808	336,776	664,316	72.1%	57.9%
Community Services	680,691	49,221	729,912	244,227	99,538	386,147	47.1%	33.5%
Public Facilities	1,375,450	24,366	1,399,816	582,681	432,417	384,718	72.5%	41.6%
Public Safety - Fire	547,150	41,944	589,094	378,293	96,093	114,709	80.5%	64.2%
Public Safety - Police	1,030,300	52,566	1,082,866	514,710	208,555	359,601	66.8%	47.5%
Public Works	5,635,948	592,513	6,228,461	3,780,326	1,868,767	579,369	90.7%	60.7%
Library	659,987	5,506	665,493	387,041	168,453	109,999	83.5%	58.2%
School	17,165,939	530,942	17,696,881	9,047,278	7,746,464	903,139	94.9%	51.1%
Technical Schools	740,000	-	740,000	533,059	257,796	(50,855)	106.9%	72.0%
Debt Service	16,873,972	-	16,873,972	13,615,970	-	3,258,002	80.7%	80.7%
Insurance	1,225,921	-	1,225,921	1,035,019	20,000	170,902	86.1%	84.4%
Health Insurance	22,338,257	-	22,338,257	10,408,364	-	11,929,893	46.6%	46.6%
Unemployment	160,000	33,704	193,704	2,925	34,679	156,100	19.4%	1.5%
Retirement	13,610,301	-	13,610,301	13,610,301	-	-	100.0%	100.0%
Reserve Fund	200,000	-	200,000	-	-	200,000	0.0%	0.0%
OPEB Appropriation	1,631,003	-	1,631,003	1,631,003	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>86,051,045</b>	<b>1,531,535</b>	<b>87,582,580</b>	<b>57,147,004</b>	<b>11,269,538</b>	<b>19,166,038</b>	<b>78.1%</b>	<b>65.2%</b>
Water Enterprise	3,323,000	1,428,193	4,751,193	3,367,703	1,203,607	179,883	96.2%	70.9%
Sewer Enterprise	2,842,076	291,527	3,133,603	1,527,183	1,317,330	289,091	90.8%	48.7%
<b>Total Other Expenses - Enterprise Funds</b>	<b>6,165,076</b>	<b>1,719,720</b>	<b>7,884,796</b>	<b>4,894,886</b>	<b>2,520,937</b>	<b>468,974</b>	<b>94.1%</b>	<b>62.1%</b>
<b>Total - General Fund</b>	<b>191,893,413</b>	<b>1,600,811</b>	<b>193,494,224</b>	<b>117,237,879</b>	<b>42,265,494</b>	<b>33,990,852</b>	<b>82.4%</b>	<b>60.6%</b>
<b>Total - Enterprise Funds</b>	<b>8,690,784</b>	<b>1,719,720</b>	<b>10,410,504</b>	<b>6,593,187</b>	<b>2,520,937</b>	<b>1,296,381</b>	<b>87.5%</b>	<b>63.3%</b>

**Town of Andover**  
**FY 2021 Reserve Account and Compensation Fund**  
**As of 2/28/21**

**RESERVE FUND**

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Appropriation by Vote of Town Meeting September 2020	\$ 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**

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Appropriation by Vote of Town Meeting September 2020	\$ 174,718.00
Transfers by Vote of Town Meeting	0.00
Transfer by Authority of the Select Board	0.00
Available Balance	<u>\$ 174,718.00</u>



**Town of Andover**  
**FY 2021 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 2/28/21**

	CD & P Legal Notices Acct 5550	Library Lost/Damaged Materials Acct 5631	CD & P Health Services Clinics Acct 5557	Recreation Special Services Acct 5552	Youth Services Acct 5553	Facilities Field Maintenance Acct 5622	Elder Services Acct 5554	Police Antenna Uses Acct 5653	School Photocopy Fees Acct 4510	Facilities 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	School Professional Development Acct 4500
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
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	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	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	2,719
Receipts thru 2/28/2021	17,645	538	26,736	135,289	202,566	17,020	29,133	5,134	704	7,836	8,881	0	5,456	49,568	800
Expenditures thru 2/28/2021	18,208	604	63,228	252,220	101,180	13,141	78,348	0	0	30,857	0	0	7,594	3,822	240
Balance thru 2/28/2021	16,035	14,016	-10,148	110,495	300,897	71,986	127,574	44,424	28,784	906	66,971	0	21,805	138,462	3,279

Spending Authorization Art 7G - ATM 20	\$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	\$50,000
Y-T-D % Spent	91.04%	3.02%	105.38%	40.36%	25.30%	8.76%	34.82%	0.00%	0.00%	51.43%	0.00%	0.00%	7.59%	3.82%	0.48%

**Town of Andover**  
**Capital Projects**  
**2/28/2021**

	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>Total Available</b>	
Budget	1,040,000	1,078,000	1,120,000	1,495,643	1,040,000	1,011,600	1,150,000		
Expended	1,040,000	1,078,000	1,117,444	1,489,626	1,019,946	797,894	112,092		
Encumbered	-	-	2,377	1,500	13,261	119,807	188,010		
<b>Total School CIP</b>	Available	-	-	179	4,517	6,793	93,900	849,899	955,286
Budget	85,000	112,000	222,000	579,018	487,000	1,044,098	902,108		
Expended	76,132	65,900	159,230	552,693	387,116	589,437	138,683		
Encumbered	8,868	-	-	9,300	6,426	66,879	-		
<b>Total General Government CIP</b>	Available	-	46,100	62,770	17,025	93,458	387,782	763,425	1,370,565
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	17,000	70,000	50,000	-	-	-	-		
Expended	17,000	66,873	50,000	-	-	-	-		
Encumbered	-	-	-	-	-	-	-		
<b>Total Recreation CIP</b>	Available	-	3,127	-	-	-	-	-	3,127
Budget	50,000	25,000	25,000	-	-	10,000	50,000		
Expended	50,000	25,000	25,000	-	-	-	-		
Encumbered	-	-	-	-	-	-	-		
<b>Total Library CIP</b>	Available	-	-	-	-	10,000	50,000	60,000	
Budget	550,000	590,000	623,000	800,000	946,000	1,303,000	468,000		
Expended	550,000	589,985	620,502	778,446	887,442	816,343	74,549		
Encumbered	-	-	2,494	1,355	58,542	358,509	53,885		
<b>Total Facilities CIP</b>	Available	-	15	4	20,199	15	128,147	339,566	487,946
Budget	231,000	285,000	195,000	293,500	250,077	195,000	195,000		
Expended	224,260	284,758	195,000	293,400	249,159	85,322	-		
Encumbered	-	-	-	-	-	107,976	54,055		
<b>Total Police CIP</b>	Available	6,740	242	-	100	918	1,702	140,945	150,647
Budget	129,000	50,000	20,000	63,500	214,000	-	96,000		
Expended	92,676	37,332	16,623	61,352	201,715	-	96,000		
Encumbered	-	-	-	-	-	-	-		
<b>Total Fire CIP</b>	Available	36,324	12,668	3,378	2,148	12,285	-	-	66,803
Budget	206,000	240,000	285,000	415,000	328,000	400,000	-		
Expended	206,000	234,163	225,018	346,052	323,147	250,164	-		
Encumbered	-	5,838	50,300	22,815	4,312	63,707	-		
<b>Total DPW CIP</b>	Available	-	-	9,682	46,132	541	86,129	-	142,485
Budget	1,330,000	1,372,000	1,420,000	2,183,232	2,225,077	2,952,098	1,711,108		
Expended	1,256,044	1,304,009	1,291,372	2,060,545	2,048,580	1,741,266	309,232		
Encumbered	8,868	5,838	52,794	33,470	69,280	597,071	107,941		
<b>Total Town CIP</b>	Available	65,088	62,153	75,834	89,217	107,217	613,761	1,293,936	2,307,210
Budget	2,370,000	2,450,000	2,540,000	3,678,875	3,265,077	3,963,698	2,861,108		
Expended	2,296,044	2,382,009	2,408,817	3,550,170	3,068,526	2,539,160	421,323		
Encumbered	8,868	5,838	55,171	34,970	82,540	716,878	295,950		
<b>Grand Total</b>	Available	65,088	62,153	76,012	93,734	114,011	707,660	2,143,834	3,262,496