



**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

CC: Andrew Flanagan, Michael Lindstrom, Patrick Lawlor, Donna Walsh, Paul Szymanski,  
Janet Wright, Town Website

Date: October 12, 2021

Re: ***FY 2021 Financials***

The attached reports summarize the Town's financial position through June 30, 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.

# Executive Summary | FY 2021

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The attached reports of the Town Accountant summarize FY 2021 General Fund Revenues and Expenditures – *Preliminary and Unaudited* – through June 30, 2021.

## **General Fund – Revenues**

FY 2021 Total General Fund Collections of all sources collected through June 2021 are \$187,234,960 which is \$534,715 *greater* than FY2021 Budgeted.

FY 2021 Local Receipts collected through June 2021 are approximately \$1.1 million *greater* than budgeted and \$2.8 million *less* than FY 2020 collections. Specifically, the following collections contributed to the higher than budgeted collection:

- Motor Vehicle Excise Tax collections are \$689,340 greater than budgeted
- Hotel/Motel and Meals Tax Revenues are \$106,476 greater than budgeted
- School Medicare Revenue is \$226,342 greater than budgeted
- Licenses and Permits are \$252,917 greater than budgeted

Although greater than budgeted, the hotel/motel and meals tax revenues came in \$1.2 million *lower* than FY2020. The general fund received a \$463,884 FEMA payment in FY2020 that was not budgeted and had no comparable general fund receipt in FY2021. There was \$545,039 less in licenses and permits and \$880,846 less in investment income, as compared to FY2020.

FY2021 Off-Set Receipts collected through June 2021 are \$64,663 *more* than budgeted.

# Executive Summary | FY 2021

## General Fund – Expenditures

FY 2021 General Fund Personal Services plus Encumbrances total \$105,682,351, which is \$448,311 *less* than FY2021 Budgeted.

FY 2021 General Fund Other Expenses plus Encumbrances total \$86,847,631, which is \$1,032,604 *less* than FY2021 Budgeted.

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

• Personal Services – General Government	\$ 49,302
• Personal Services – Community Services	\$ 64,913
• Personal Services – Facilities	\$ 109,991
• Personal Services – Public Works	\$ 91,171
• Personal Services – Public Safety(Police & Fire)	\$ (20,753)*
• Personal Services – Library	\$ 19,895
• Personal Services – Compensation Fund	<u>\$ 133,792</u>
<b>Total Personal Services</b>	<b>\$ 448,311</b>
• Other Expenses – General Government	\$ 190,640
• Other Expenses – Community Services	\$ 204,532
• Other Expenses – Facilities	\$ 117,703
• Other Expenses – Public Works	\$ 107,637
• Other Expenses – Public Safety(Police & Fire)	\$ 28,056
• Other Expenses – Library	\$ 32,411
• Other Expenses – Technical Schools	\$ 1
• Other Expenses – Debt Service	\$ 151,594
• Other Expenses – Reserve Fund	<u>\$ 200,000</u>
<b>Total Other Expenses</b>	<b>\$1,032,604</b>

***FY 2021 General Fund Expenditure Surplus Estimate***

***\$ 1,480,915***

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

Executive Summary | **FY  
2021**

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**Water Enterprise Fund**

FY 2021 Total Water Receipts are \$11,175,046 which is \$1,057,448 *greater* than FY2021 Budgeted.

FY 2021 Water Personal Services are \$93,169 *greater* than FY 2021 Budgeted.

FY 2021 Water Other Expenses plus Encumbrances are \$376,979 *greater* than FY2021 Budgeted.

<b><i>FY 2021 Water Enterprise Fund Expenditure Deficit Estimate</i></b> <b><i>\$ 470,148</i></b>
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**Sewer Enterprise Fund**

FY 2021 Total Sewer Receipts are \$5,811,267 which is \$131,199 *greater* than FY2021 Budgeted.

FY 2021 Sewer Personal Services are \$16,381 *less* than FY2021 Budgeted.

FY 2021 Sewer Other Expenses plus Encumbrances are \$683,660 *less* than FY2021 Budgeted.

<b><i>FY 2021 Sewer Enterprise Fund Expenditure Surplus Estimate</i></b> <b><i>\$ 700,041</i></b>
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**Town of Andover**  
**FY 2021 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2021 and 6/30/2020**

	<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	6,135,196	112.7%	5,826,858	5,962,009	102.3%	(381,002)	173,187
Hotel/Motel/Meals	1,064,009	1,170,485	110.0%	2,358,666	2,408,929	102.1%	(1,294,657)	(1,238,444)
Penalties and Interest on Taxes and Excises	480,000	471,759	98.3%	461,500	557,100	120.7%	18,500	(85,341)
Fees	61,000	69,995	114.7%	59,850	60,489	101.1%	1,150	9,506
Payments in Lieu of Taxes	430,000	437,436	101.7%	412,000	422,306	102.5%	18,000	15,130
Other Departmental Revenues	300,000	296,566	98.9%	250,950	260,475	103.8%	49,050	36,092
Other Departmental Revenues - School Medicare	180,000	406,342	225.7%	366,924	190,256	51.9%	(186,924)	216,086
Non-Recurring Revenues	-	46,306	N/A	-	490,342	N/A	-	(444,036)
Licenses and Permits	2,408,496	2,661,413	110.5%	2,400,000	3,206,452	133.6%	8,496	(545,039)
Fines & Forfeits	227,000	171,918	75.7%	242,000	232,746	96.2%	(15,000)	(60,829)
Investment Income	395,918	248,328	62.7%	631,269	1,129,174	178.9%	(235,351)	(880,846)
Special Assessments	-	1,193	N/A	-	1,247	N/A	-	(54)
<b>Total Estimated Receipts</b>	<b>10,992,279</b>	<b>12,116,937</b>	<b>110.2%</b>	<b>13,010,017</b>	<b>14,921,525</b>	<b>114.7%</b>	<b>(2,017,738)</b>	<b>(2,804,588)</b>
<b>Off-Set Receipts</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>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	733,823	123.6%	583,510	390,434	66.9%	10,000	343,389
Elder Services	106,000	118,566	111.9%	106,000	119,305	112.6%	-	(739)
Public Facilities - Rental Receipts	80,000	34,980	43.7%	80,000	66,912	83.6%	-	(31,932)
Cemetery - Interment Fees	60,000	85,873	143.1%	60,000	58,964	98.3%	-	26,909
Public Safety - Police Detail Fees	90,000	67,739	75.3%	90,000	60,483	67.2%	-	7,256
Public Safety / Fire - Ambulance Receipts	1,350,000	1,303,192	96.5%	1,350,000	1,387,497	102.8%	-	(84,305)
<b>Total Off-Set Receipts</b>	<b>2,279,510</b>	<b>2,344,173</b>	<b>102.8%</b>	<b>2,269,510</b>	<b>2,083,594</b>	<b>91.8%</b>	<b>10,000</b>	<b>260,579</b>
<b>Other Revenues</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>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	158,854,822	99.6%	151,611,876	150,534,397	99.3%	7,876,773	8,320,425
State Aid	13,939,807	13,919,028	99.9%	13,929,158	13,926,749	100.0%	10,649	(7,721)
<b>Total Other Revenues</b>	<b>173,428,456</b>	<b>172,773,850</b>	<b>99.6%</b>	<b>165,541,034</b>	<b>164,461,146</b>	<b>99.3%</b>	<b>7,887,422</b>	<b>8,312,704</b>
<b>Total Revenues</b>	<b>186,700,245</b>	<b>187,234,960</b>	<b>100.3%</b>	<b>180,820,561</b>	<b>181,466,265</b>	<b>100.4%</b>	<b>5,879,684</b>	<b>5,768,695</b>

**Town of Andover**  
**FY 2021 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2021 and 6/30/2020**

<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	10,608,912	110.9%	8,511,201	8,518,362	100.1%	1,056,397	2,090,550
Water Connection	41,000	32,708	79.8%	41,000	44,731	109.1%	-	(12,023)
Water Testing Fees	22,000	13,510	61.4%	25,000	18,920	75.7%	(3,000)	(5,410)
Meter Installations	10,000	17,325	173.3%	9,000	12,420	138.0%	1,000	4,905
Fire Flow Test	9,000	8,000	88.9%	9,000	11,706	130.1%	-	(3,706)
Special/Final Reads	25,000	52,318	209.3%	25,000	49,435	197.7%	-	2,883
Backflow/Cross Connection Fees	75,000	68,791	91.7%	75,000	40,690	54.3%	-	28,101
Water Tap	-	1,200	N/A	-	725	N/A	-	475
Liens	120,000	85,940	71.6%	120,000	77,838	64.9%	-	8,102
Fire Suppression	220,000	253,679	115.3%	150,000	237,544	158.4%	70,000	16,135
Interest /Misc Revenue	12,000	18,940	157.8%	-	4,358	N/A	12,000	14,582
Non-Revenue Interest	16,000	13,723	85.8%	19,000	68,379	359.9%	(3,000)	(54,656)
<b>Total Water Receipts</b>	<b>10,117,598</b>	<b>11,175,046</b>	<b>110.5%</b>	<b>8,984,201</b>	<b>9,085,109</b>	<b>101.1%</b>	<b>1,133,397</b>	<b>2,089,937</b>

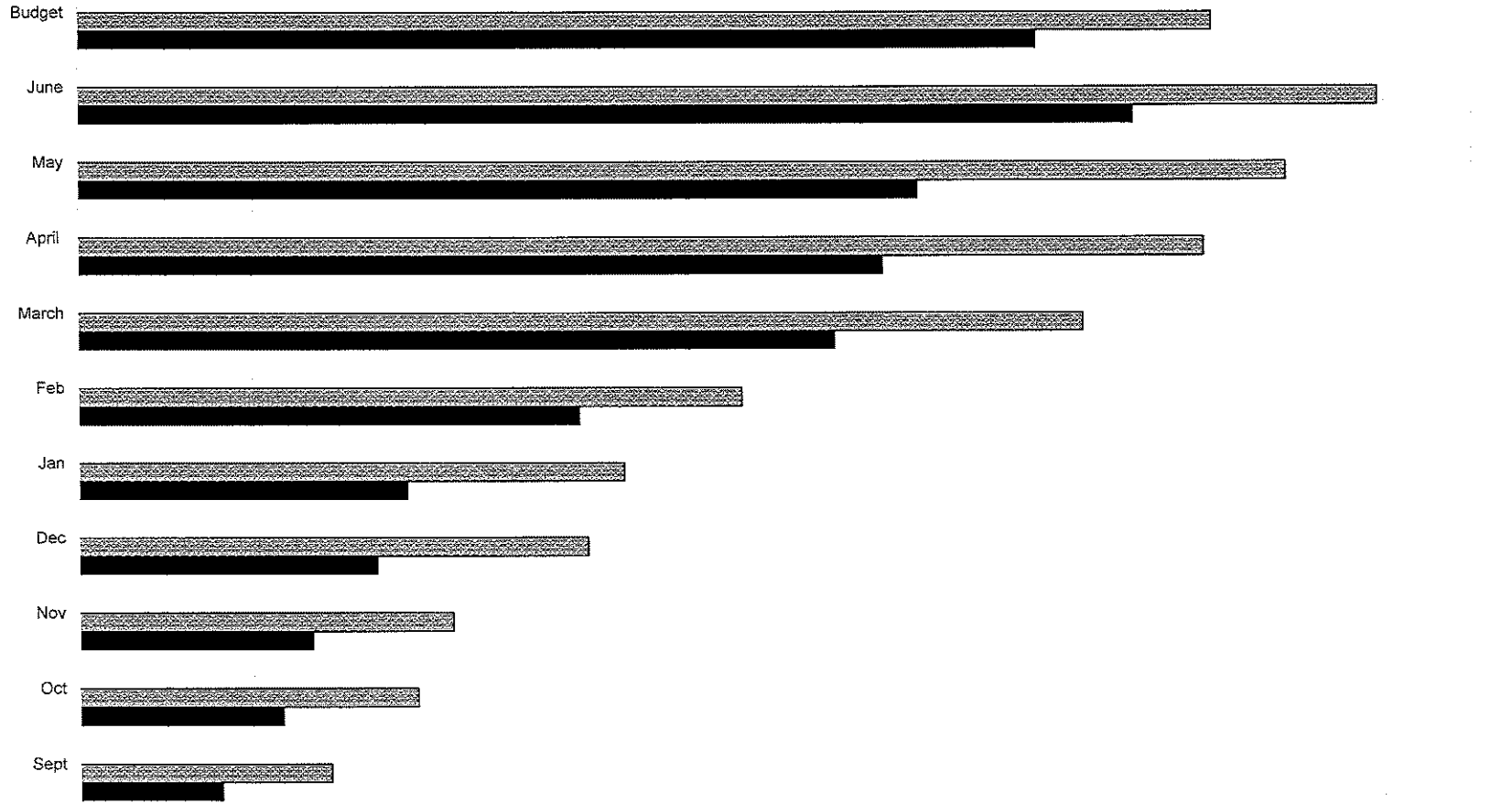
  

<b>Sewer Fund</b>	<b>FY 21 Budgeted Receipts</b>	<b>FY 21 YTD Revenues</b>	<b>% Collected</b>	<b>FY 20 Budgeted Receipts</b>	<b>FY 20 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	4,962,068	4,924,583	99.2%	4,841,042	4,155,228	85.8%	121,026	769,355
Committed Interest/Income	170,000	205,004	120.6%	235,000	207,960	88.5%	(65,000)	(2,957)
Liens	55,000	68,645	124.8%	90,000	54,676	60.8%	(35,000)	13,969
Apport Assmnts	445,000	591,827	133.0%	491,400	562,031	114.4%	(46,400)	29,796
State Reimb/Grants	-	8,512	N/A	-	5,586	N/A	-	2,926
Interest /Misc Revenue	-	3,025	N/A	-	4,400	N/A	-	(1,375)
Non-Revenue Interest	48,000	9,671	20.1%	45,046	43,564	96.7%	2,954	(33,893)
<b>Total Sewer Receipts</b>	<b>5,680,068</b>	<b>5,811,267</b>	<b>102.3%</b>	<b>5,702,488</b>	<b>5,033,445</b>	<b>88.3%</b>	<b>(22,420)</b>	<b>777,822</b>

<b>Total Enterprise Revenues</b>	<b>15,797,666</b>	<b>16,986,313</b>	<b>107.5%</b>	<b>14,686,689</b>	<b>14,118,554</b>	<b>96.13%</b>	<b>1,110,977</b>	<b>2,867,758</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	\$15 M	\$16 M
■ FY 2020 % of Budget	Sept		Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget					
■ FY 2021 % of Budget	14.9%	22.2%	21.3%	24.4%	31.2%	34.4%	45.0%	48.1%	52.3%	58.5%	79.0%	84.1%	87.7%	88.6%	99.3%	106.6%	114.7%
■ FY 2020 Receipts	\$2,892,581	\$3,894,457	\$4,301,255	\$5,848,439	\$6,263,615	\$7,614,962	\$11,532,929	\$12,923,852	\$13,864,841	\$14,921,525	\$13,010,017						
■ FY 2021 Receipts	\$1,634,729	\$2,338,674	\$2,684,758	\$3,432,465	\$3,782,616	\$5,753,610	\$8,687,870	\$9,242,034	\$9,641,372	\$12,116,937	\$10,992,279						

**Town of Andover**  
**FY 2021 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 6/30/2021**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	6,950,662	1,831	6,952,493	6,791,025	112,166	49,302	99.3%	97.7%
Community Services	1,808,992	-	1,808,992	1,744,079	-	64,913	96.4%	96.4%
Public Facilities	2,453,849	-	2,453,849	2,343,858	-	109,991	95.5%	95.5%
Public Safety - Fire	8,431,428	164,115	8,595,543	8,553,486	32,813	9,244	99.9%	99.5%
Public Safety - Police	7,966,037	55,765	8,021,802	8,019,621	32,178	(29,997)	100.4%	100.0%
Public Works	3,720,378	163,491	3,883,869	3,792,698	-	91,171	97.7%	97.7%
Library	2,255,543	(125,000)	2,130,543	2,110,648	-	19,895	99.1%	99.1%
School	72,080,761	69,018	72,149,779	72,149,779	-	-	100.0%	100.0%
Compensation Fund	174,718	(40,926)	133,792	-	-	133,792	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>105,842,368</b>	<b>288,294</b>	<b>106,130,662</b>	<b>105,505,194</b>	<b>177,157</b>	<b>448,311</b>	<b>99.6%</b>	<b>99.4%</b>
Water Enterprise	2,178,805	-	2,178,805	2,271,974	-	(93,169)	104.3%	104.3%
Sewer Enterprise	346,903	-	346,903	330,522	-	16,381	95.3%	95.3%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,525,708</b>	<b>-</b>	<b>2,525,708</b>	<b>2,602,495</b>	<b>-</b>	<b>(76,787)</b>	<b>103.0%</b>	<b>103.0%</b>
<b>Other Expenses</b>								
General Government	2,176,446	217,446	2,393,572	2,059,847	143,086	190,640	92.0%	86.1%
Community Services	680,691	49,221	729,912	469,095	56,286	204,532	72.0%	64.3%
Public Facilities	1,375,450	24,366	1,399,816	1,034,486	247,628	117,703	91.6%	73.9%
Public Safety - Fire	547,150	76,944	624,094	596,709	81,058	(53,673)	108.6%	95.6%
Public Safety - Police	1,030,300	52,566	1,082,866	852,103	149,034	81,729	92.5%	78.7%
Public Works	5,635,948	942,513	6,578,461	5,576,855	893,969	107,637	98.4%	84.8%
Library	659,987	(29,494)	630,493	582,999	15,053	32,441	94.9%	92.5%
School	17,165,939	461,924	17,627,863	16,941,641	686,223	-	100.0%	96.1%
Technical Schools	740,000	28,835	768,835	768,834	-	1	100.0%	100.0%
Debt Service	16,873,972	-	16,873,972	16,722,378	-	151,594	99.1%	99.1%
Insurance	1,225,921	-	1,225,921	1,207,010	18,911	-	100.0%	98.5%
Health Insurance	22,338,257	-	22,338,257	22,338,257	-	-	100.0%	100.0%
Unemployment	160,000	4,869	164,869	164,869	-	-	100.0%	100.0%
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>1,829,191</b>	<b>87,880,236</b>	<b>84,556,385</b>	<b>2,291,247</b>	<b>1,032,604</b>	<b>98.8%</b>	<b>96.2%</b>
Water Enterprise	3,323,000	1,428,193	4,751,193	4,506,521	621,651	(376,979)	107.9%	94.9%
Sewer Enterprise	2,842,076	291,527	3,133,603	2,353,199	96,744	683,660	78.2%	75.1%
<b>Total Other Expenses - Enterprise Funds</b>	<b>6,165,076</b>	<b>1,719,720</b>	<b>7,884,796</b>	<b>6,859,720</b>	<b>718,395</b>	<b>306,681</b>	<b>96.1%</b>	<b>87.0%</b>
<b>Total - General Fund</b>	<b>191,893,413</b>	<b>2,117,484</b>	<b>194,010,897</b>	<b>190,061,579</b>	<b>2,468,404</b>	<b>1,480,915</b>	<b>99.2%</b>	<b>98.0%</b>
<b>Total - Enterprise Funds</b>	<b>8,690,784</b>	<b>1,719,720</b>	<b>10,410,504</b>	<b>9,462,215</b>	<b>718,395</b>	<b>229,893</b>	<b>97.8%</b>	<b>90.9%</b>



**Town of Andover**  
**FY 2021 Reserve Account and Compensation Fund**  
**As of 6/30/21**

**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	40,926.00
Available Balance	<u>\$ 133,792.00</u>

**Town of Andover**  
**FY 2021 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 6/30/21**

	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 6/30/2021	31,045	10,644	40,322	605,596	354,496	56,938	43,954	7,426	1,237	30,275	31,661	0	6,732	53,168	800
Expenditures thru 6/30/2021	26,394	619	67,354	435,669	224,274	16,140	40,090	0	100	39,705	13,464	0	29,993	25,891	240
Balance thru 6/30/2021	21,249	24,106	-688	397,353	329,733	108,904	180,652	46,716	29,218	14,497	76,288	0	681	119,993	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	131.97%	3.09%	112.26%	69.71%	56.07%	10.76%	17.82%	0.00%	1.00%	66.17%	33.66%	0.00%	29.99%	25.89%	0.48%

**Town of Andover  
Capital Projects  
6/30/2021**

	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>Total Available</u>	
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	1,022,502	861,404	308,665		
Encumbered	-	-	2,377	-	17,088	86,024	242,685		
<b>Total School CIP</b>	Available	-	-	179	6,017	410	64,173	598,649	669,428
Budget	85,000	112,000	217,770	579,018	487,000	1,044,098	902,108		
Expended	79,132	77,000	186,912	553,143	391,736	617,270	200,189		
Encumbered	5,000	-	-	9,300	1,806	52,403	295,789		
<b>Total General Government CIP</b>	Available	868	35,000	30,858	16,575	93,458	374,425	406,129	957,313
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	590,000	623,000	778,446	903,940	1,101,762	135,788		
Encumbered	-	-	-	1,355	32,226	162,319	122,628		
<b>Total Facilities CIP</b>	Available	-	-	20,199	9,835	38,919	209,585	278,537	
Budget	231,000	285,000	195,000	293,500	250,077	195,000	195,000		
Expended	228,752	285,000	195,000	293,400	249,159	193,298	27,476		
Encumbered	-	-	-	-	-	1,702	141,194		
<b>Total Police CIP</b>	Available	2,248	-	-	100	918	-	26,330	29,596
Budget	129,000	50,000	20,000	63,500	214,000	-	96,000		
Expended	92,676	37,332	20,000	61,352	201,715	-	96,000		
Encumbered	-	-	-	-	-	-	-		
<b>Total Fire CIP</b>	Available	36,324	12,668	-	2,148	12,285	-	-	63,425
Budget	206,000	240,000	285,000	415,000	328,000	400,000	-		
Expended	206,000	234,163	225,370	356,978	323,147	279,753	-		
Encumbered	-	5,838	50,000	11,889	4,312	120,155	-		
<b>Total DPW CIP</b>	Available	-	-	9,631	46,132	541	92	-	56,396
Budget	1,330,000	1,372,000	1,415,770	2,183,232	2,225,077	2,952,098	1,711,108		
Expended	1,263,536	1,315,367	1,325,282	2,071,921	2,069,697	2,192,083	459,453		
Encumbered	5,000	5,838	50,000	22,544	38,343	336,579	559,611		
<b>Total Town CIP</b>	Available	61,464	50,796	40,489	88,767	117,037	423,436	692,044	1,474,032
Budget	2,370,000	2,450,000	2,535,770	3,678,875	3,265,077	3,963,698	2,861,108		
Expended	2,303,536	2,393,367	2,442,726	3,561,546	3,092,199	3,053,487	768,118		
Encumbered	5,000	5,838	52,377	22,544	55,432	422,602	802,297		
<b>Grand Total</b>	Available	61,464	50,796	40,667	94,784	117,447	487,609	1,290,694	2,143,461