

# TOWN OF ANDOVER



Town Accountant's Office  
36 Bartlet Street  
Andover, Massachusetts 01810  
(978) 623-8920

To: The Andover Board of Selectmen  
The Finance Committee  
Superintendent of Schools  
Andover School Committee

From: Jared Mullane *JM*

CC: Andrew Flanagan, John Mangiaratti, Donna Walsh, Paul Szymanski,  
Janet Wright, Hayley Green, Theresa Peznola, Accounting File, Town Website

Date: April 5, 2018

Re: ***FY 2018 Financials***

The attached reports summarize the Town's financial position through January 31, 2018.  
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 Project(s) status – FY10 – FY18

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

The attached reports of the Town Accountant summarize FY 2018 General Fund Revenues and Expenditures through January 31, 2018.

**General Fund – Revenues**

FY 2018 Total General Fund Collections of all sources collected through January 2018 are consistent with the annual projections.

FY 2018 Local Receipts collected through January 2018 are level with FY 2017 collections through the first seven months of the fiscal year. Licenses and Permits, as well as hotel, motel and meals taxes, continue to represent the largest portion of local receipts and outpace projections. Fees received are also significantly higher than last year due to one large receipt in December for \$150,500. These surpassed projections support signs of a strong economy and economic growth in the community. Investment income is also outpacing projections based on higher than expected bank interest rates. FY2018 Off-Set Receipts collected through January 2018 are consistent with current year projections and collections through the same period of time last fiscal year.

**General Fund – Personal Services**

FY 2018 General Fund Personal Services are consistent with FY 2018 projections through January 2018.

**General Fund – Other Expenses**

FY 2018 General Fund Other Expenses are consistent with FY 2018 projections through January 2018.

The attached reports of the Town Accountant summarize FY 2018 Water and Sewer Revenues and Expenditures through January 31, 2018.

**Water Enterprise Fund – Revenues**

FY 2018 Total Water Receipts are approximately \$3.2 million greater than FY 2017 receipts collected through the same period of time. This is primarily due to the change of billing frequency and sections in FY18, where FY18 revenues account for six months of consumption for 100% of the town and FY17 revenues account for six months of consumption for about 38% of the town.

**Sewer Enterprise Fund– Revenues**

FY 2018 Total Sewer Receipts are approximately \$1.5 million greater than FY 2017 actuals collected through the same period of time. Similar to water, the primary contributor to this increase is the change in billing frequency and sections in FY18, where FY18 revenues account for six months of consumption for 100% of the town and FY17 revenues account for six months of consumption for about half of the town.

**Water Enterprise Fund – Personal Services and Other Expenses**

FY 2018 Water Enterprise Fund Personal Services are consistent with FY 2018 projections through January 2018.

FY 2018 Water Enterprise Fund Other Expenses are consistent with FY 2018 projections through January 2018.

**Sewer Enterprise Fund – Personal Services and Other Expenses**

FY 2018 Sewer Enterprise Personal Services are consistent with FY 2018 projections through January 2018.

FY 2018 Sewer Enterprise Fund Other Expenses are consistent with FY 2018 projections through January 2018.

**Town of Andover**  
**FY 2018 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 1/31/2018 and 1/31/2017**

<b>Local Receipts</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
Motor Vehicle Excise	5,103,600	739,027	14.5%	5,000,000	780,942	15.6%	103,600	(41,916)
Hotel/Motel/Meals	2,107,000	1,508,060	71.6%	2,100,000	1,521,967	72.5%	7,000	(13,907)
Penalties and Interest on Taxes and Excises	416,100	184,759	44.4%	430,000	253,283	58.9%	(13,900)	(68,524)
Fees	75,000	215,624	287.5%	78,500	57,153	72.8%	(3,500)	158,471
Payments in Lieu of Taxes	382,000	-	0.0%	250,000	-	0.0%	132,000	-
Other Department Revenues	300,000	133,864	44.6%	231,500	154,268	66.6%	68,500	(20,404)
Other Department Revenues - School Medicare	352,500	93,504	26.5%	300,000	90,609	30.2%	52,500	2,895
Licenses and Permits	2,445,000	1,828,088	74.8%	2,237,000	1,856,270	83.0%	208,000	(28,182)
Fines & Forfeits	236,100	161,428	68.4%	300,000	141,472	47.2%	(63,900)	19,956
Investment Income	75,000	213,231	284.3%	70,428	68,623	97.4%	4,572	144,608
Special Assessments	-	1,562	N/A	-	1,705	N/A	-	(144)
<b>Total Estimated Receipts</b>	<b>11,492,300</b>	<b>5,079,144</b>	<b>44.2%</b>	<b>10,997,428</b>	<b>4,926,292</b>	<b>44.8%</b>	<b>494,872</b>	<b>152,853</b>

<b>Off-Set Receipts</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
Recreation	582,930	204,351	35.1%	550,000	215,264	39.1%	32,930	(10,913)
Elder Services	97,000	73,703	76.0%	97,000	56,286	58.0%	-	17,417
Plant & Facilities - Rental Receipts	47,600	48,220	101.3%	52,000	52,076	100.1%	(4,400)	(3,856)
Public Safety - Police Detail Fees	75,000	67,055	89.4%	75,000	51,600	68.8%	-	15,455
Cemetery - Interment Fees	46,000	36,616	79.6%	46,000	42,181	91.7%	-	(5,565)
Public Safety / Fire - Ambulance Receipts	1,300,000	787,104	60.5%	1,250,000	759,386	60.8%	50,000	27,718
<b>Total Off-Set Receipts</b>	<b>2,148,530</b>	<b>1,217,049</b>	<b>56.6%</b>	<b>2,070,000</b>	<b>1,176,793</b>	<b>56.8%</b>	<b>78,530</b>	<b>40,256</b>

<b>Other Revenues</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
Property Taxes (inc. Tax Titles)	139,352,561	98,849,464	70.9%	132,983,361	91,810,581	69.0%	6,369,200	7,038,883
State Aid	12,161,547	7,126,855	58.6%	12,964,877	6,916,924	53.4%	(803,330)	209,931
<b>Total Other Revenues</b>	<b>151,514,108</b>	<b>105,976,319</b>	<b>69.9%</b>	<b>145,948,238</b>	<b>98,727,505</b>	<b>67.6%</b>	<b>5,565,870</b>	<b>7,248,814</b>
<b>Total Revenues</b>	<b>165,154,938</b>	<b>112,272,513</b>	<b>68.0%</b>	<b>159,015,666</b>	<b>104,830,590</b>	<b>65.9%</b>	<b>6,139,272</b>	<b>7,441,923</b>

**Town of Andover**  
**FY 2018 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 1/31/2018 and 1/31/2017**

<b>Water Fund</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	8,191,018	5,822,447	71.1%	7,561,281	2,823,783	37.3%	629,737	2,998,664
Water Connection	40,000	54,886	137.2%	40,000	33,676	84.2%	-	21,210
Water Testing Fees	22,000	16,815	76.4%	22,000	8,695	39.5%	-	8,120
Meter Installations	12,000	5,605	46.7%	12,000	10,515	87.6%	-	(4,910)
Fire Flow Test	6,000	8,442	140.7%	6,000	6,000	100.0%	-	2,442
Special/Final Reads	27,000	17,700	65.6%	27,000	19,431	72.0%	-	(1,731)
Backflow/Cross Connection Fees	75,000	37,900	50.5%	75,000	39,905	53.2%	-	(2,005)
Water Tap	-	725	N/A	-	1,675	N/A	-	(950)
Liens	120,000	88,279	73.6%	120,000	35,556	29.6%	-	52,723
Fire Suppression	115,293	101,557	88.1%	350,000	25,320	7.2%	(234,707)	76,237
Interest /Misc Revenue	28,000	9,158	32.7%	28,000	1,168	4.2%	-	7,990
<b>Total Water Receipts</b>	<b>8,636,311</b>	<b>6,163,514</b>	<b>71.4%</b>	<b>8,241,281</b>	<b>3,005,724</b>	<b>36.5%</b>	<b>395,030</b>	<b>3,157,790</b>

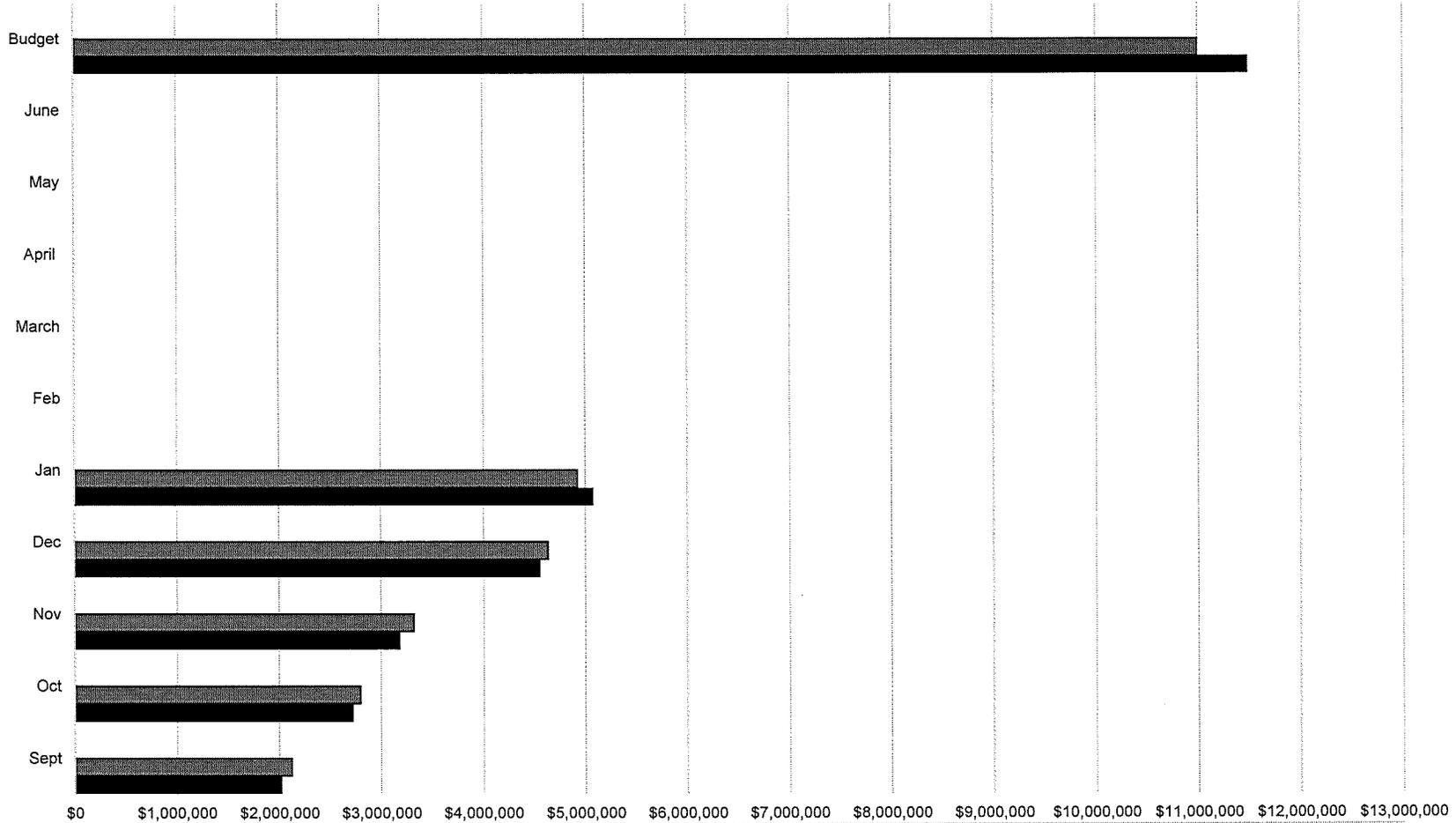
  

<b>Sewer Fund</b>	<b>FY 18 Budgeted Receipts</b>	<b>FY 18 YTD Revenues</b>	<b>% Collected</b>	<b>FY 17 Budgeted Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	4,530,478	2,685,952	59.3%	4,463,647	1,337,555	30.0%	66,831	1,348,397
Committed Interest/Income	294,000	141,267	48.0%	328,000	133,251	40.6%	(34,000)	8,016
Liens	90,000	69,879	77.6%	90,000	25,002	27.8%	-	44,876
Apport Assmnts	678,000	410,813	60.6%	678,000	319,604	47.1%	-	91,209
Interest /Misc Revenue	15,000	8,116	54.1%	15,000	2,128	14.2%	-	5,988
Non-Revenue Interest	15,000	-	0.0%	15,000	371	2.5%	-	(371)
<b>Total Sewer Receipts</b>	<b>5,622,478</b>	<b>3,316,026</b>	<b>59.0%</b>	<b>5,589,647</b>	<b>1,817,911</b>	<b>32.5%</b>	<b>32,831</b>	<b>1,498,115</b>

<b>Total Enterprise Revenues</b>	<b>14,258,789</b>	<b>9,479,540</b>	<b>66.5%</b>	<b>13,830,928</b>	<b>4,823,635</b>	<b>34.88%</b>	<b>427,861</b>	<b>4,655,905</b>
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## Town of Andover Local Receipts FY 2018 and FY 2017



	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2017 % of Budget	19.3%	25.4%	30.2%	42.2%	44.8%	0.0%	0.0%	0.0%	0.0%	0.0%	
■ FY 2018 % of Budget	17.6%	23.7%	27.7%	39.7%	44.2%	0.0%	0.0%	0.0%	0.0%	0.0%	
■ FY 2017 Receipts	\$2,121,853	\$2,796,680	\$3,321,719	\$4,639,050	\$4,926,292						\$10,997,428
■ FY 2018 Receipts	\$2,024,463	\$2,724,314	\$3,185,593	\$4,558,836	\$5,079,144						\$11,492,300

**Town of Andover**  
**FY 2018 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 1/31/2018**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	5,817,260	218,082	6,035,342	3,355,715	-	2,679,628	55.6%	55.6%
Community Services	1,550,445	40,000	1,590,445	1,019,218	-	571,227	64.1%	64.1%
Plant & Facilities	2,691,409	25,405	2,716,814	1,444,935	-	1,271,879	53.2%	53.2%
Public Safety - Fire	7,127,440	814,315	7,941,755	4,126,200	-	3,815,555	52.0%	52.0%
Public Safety - Police	7,364,458	252,351	7,616,809	4,171,614	-	3,445,196	54.8%	54.8%
Public Works	2,836,861	34,073	2,870,934	1,772,961	-	1,097,974	61.8%	61.8%
Library	2,011,697	68,272	2,079,969	1,129,548	-	950,421	54.3%	54.3%
School	64,447,734	-	64,447,734	27,439,895	32,953,828	4,054,011	93.7%	42.6%
Compensation Fund	1,140,000	-583,185	556,815	-	-	556,815	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>94,987,304</b>	<b>869,314</b>	<b>95,856,618</b>	<b>44,460,086</b>	<b>32,953,828</b>	<b>18,442,705</b>	<b>80.8%</b>	<b>46.4%</b>
Water Enterprise	1,969,534	197	1,969,731	1,170,978	-	798,753	59.4%	59.4%
Sewer Enterprise	313,280	48	313,328	189,006	-	124,322	60.3%	60.3%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,282,814</b>	<b>245.90</b>	<b>2,283,060</b>	<b>1,359,985</b>	<b>-</b>	<b>923,075</b>	<b>59.6%</b>	<b>59.6%</b>
<b>Other Expenses</b>								
General Government	2,211,604	87,029	2,298,633	1,317,388	195,268	785,976	65.8%	57.3%
Community Services	547,010	15,142	562,152	300,269	185,525	76,357	86.4%	53.4%
Plant & Facilities	1,530,635	87,366	1,618,001	669,139	247,294	701,568	56.6%	41.4%
Public Safety - Fire	479,188	60,568	539,756	332,457	76,014	131,286	75.7%	61.6%
Public Safety - Police	1,085,202	95,713	1,180,915	582,556	180,361	417,998	64.6%	49.3%
Public Works	4,761,899	508,439	5,270,338	2,714,231	1,443,519	1,112,588	78.9%	51.5%
Library	655,825	12,998	668,823	358,340	237,794	72,689	89.1%	53.6%
School	14,889,437	420,205	15,309,642	7,414,315	8,133,890	-238,563	101.6%	48.4%
Technical Schools	610,000	-	610,000	290,870	290,415	28,715	95.3%	47.7%
Debt Service	14,048,907	-	14,048,907	9,168,494	-	4,880,413	65.3%	65.3%
Insurance	901,405	-	901,405	703,806	12,070	185,530	79.4%	78.1%
Health Insurance	19,257,000	-	19,257,000	9,649,909	-	9,607,091	50.1%	50.1%
Unemployment	160,000	-	160,000	-	-	160,000	0.0%	0.0%
Retirement	9,428,488	-	9,428,488	9,428,488	-	-	100.0%	100.0%
Reserve Fund	200,000	-	200,000	-	-	200,000	0.0%	0.0%
OPEB Appropriation	1,264,338	-	1,264,338	1,264,338	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>72,030,938</b>	<b>1,287,459</b>	<b>73,318,397</b>	<b>44,194,600</b>	<b>11,002,149</b>	<b>18,121,648</b>	<b>75.3%</b>	<b>60.3%</b>
Water Enterprise	3,100,619	669,463	3,770,082	2,112,975	1,298,011	359,096	90.5%	56.0%
Sewer Enterprise	2,484,105	31,920	2,516,025	1,237,921	1,122,003	156,102	93.8%	49.2%
<b>Total Other Expenses - Enterprise Funds</b>	<b>5,584,724</b>	<b>701,383</b>	<b>6,286,107</b>	<b>3,350,896</b>	<b>2,420,013</b>	<b>515,198</b>	<b>91.8%</b>	<b>53.3%</b>
<b>Total - General Fund</b>	<b>167,018,242</b>	<b>2,156,773.23</b>	<b>169,175,015</b>	<b>88,654,685</b>	<b>43,955,977</b>	<b>36,564,352</b>	<b>78.4%</b>	<b>52.4%</b>
<b>Total - Enterprise Funds</b>	<b>7,867,538</b>	<b>701,629</b>	<b>8,569,167</b>	<b>4,710,881</b>	<b>2,420,013</b>	<b>1,438,272</b>	<b>83.2%</b>	<b>55.0%</b>
<b>Total General and Enterprise Funds</b>	<b>174,885,780</b>	<b>2,858,402</b>	<b>177,744,182</b>	<b>93,365,566</b>	<b>46,375,990</b>	<b>38,002,624</b>	<b>78.6%</b>	<b>52.5%</b>

**Town of Andover**  
**FY 2018 Reserve Account and Compensation Fund**  
**As of 1/31/18**

**RESERVE FUND**

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Appropriation by Vote of Town Meeting May 2017	\$ 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 May 2017	\$ 1,140,000.00
Transfers by Vote of Town Meeting	0.00
Transfer by Authority of the Board of Selectmen	583,185.00
Available Balance	<u>\$ 556,815.00</u>

**Town of Andover**  
**FY 2018 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 1/31/18**

	CD & P Legal Notices Acct 5550	Library Lost/Damaged Materials Acct 5631	CD & P Health Services Clinics Acct 5557	DCS Special Services Acct 5552	Youth Services Acct 5553	P & F Field Maintenance Acct 5622	Elder Services Acct 5554	Police Antenna Uses Acct 5653	School Photocopy Fees Acct 4510	P & F 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
Balance thru 6/30/2016	14,099	16,801	36,349	364,626	182,153	182,619	167,027	38,367	18,595	33,130	17,735	0	11,567	0
Receipts thru 6/30/2017	19,575	3,777	54,966	474,739	466,191	38,009	157,957	0	3,841	24,278	18,787	0	28,959	2,275
Expenditures thru 6/30/2017	17,674	7,579	58,652	390,630	348,338	80,751	156,736	0	512	31,255	21,264	0	30,847	0
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 1/31/2018	11,385	2,127	18,651	138,057	234,874	36,927	86,193	0	1,691	5,058	7,481	0	18,050	44,950
Expenditures thru 1/31/2018	15,120	2,667	43,549	370,284	210,685	63,422	75,580	0	0	11,309	3,687	0	4,623	271
Balance thru 1/31/2018	12,266	12,459	7,765	216,507	324,195	113,381	178,860	38,367	23,615	19,902	19,052	0	23,106	46,954

-7,460

Spending Authorization Art 16 - ATM 17	\$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	\$75,000
Y-T-D % Spent	75.60%	13.33%	72.58%	59.25%	52.67%	42.28%	33.59%	0.00%	0.00%	18.85%	9.22%	0.00%	4.62%	0.36%

**Town of Andover**  
**Capital Projects**  
**1/31/2018**

	<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>Total Available</b>	
Budget	520,400	520,400	520,800	912,500	1,003,000	1,040,000	1,078,000	1,120,000	1,545,643		
Expended	520,290	519,381	519,356	910,124	999,888	1,015,757	1,042,522	824,293	488,670		
Encumbered	-	-	-	1,125	431	2,825	31,024	48,696	111,506		
<b>Total School CIP</b>	<b>Available</b>	<b>110</b>	<b>1,019</b>	<b>1,444</b>	<b>1,251</b>	<b>2,681</b>	<b>21,418</b>	<b>4,453</b>	<b>247,011</b>	<b>945,467</b>	<b>1,224,853</b>
Budget	57,600	57,600	75,000	145,000	70,000	85,000	112,000	222,000	529,018		
Expended	57,600	34,558	65,564	115,737	70,000	23,511	65,900	122,061	240,416		
Encumbered	-	-	-	-	-	28,829	-	-	400		
<b>Total General Government CIP</b>	<b>Available</b>	<b>-</b>	<b>23,042</b>	<b>9,436</b>	<b>29,263</b>	<b>-</b>	<b>32,660</b>	<b>46,100</b>	<b>99,939</b>	<b>288,202</b>	<b>528,643</b>
Budget	-	-	-	-	-	62,000	-	-	32,214		
Expended	-	-	-	-	-	39,976	-	-	-		
Encumbered	-	-	-	-	-	8,642	-	-	-		
<b>Total Youth Services CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,382</b>	<b>-</b>	<b>-</b>	<b>32,214</b>	<b>45,596</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	43,870	-		
Encumbered	-	-	-	-	-	-	-	-	-		
<b>Total Recreation CIP</b>	<b>Available</b>	<b>-</b>	<b>2,404</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,127</b>	<b>6,130</b>	<b>-</b>	<b>11,661</b>	
Budget	-	-	-	65,000	79,000	50,000	25,000	25,000	-		
Expended	-	-	-	65,000	79,000	50,000	20,933	23,423	-		
Encumbered	-	-	-	-	-	-	-	-	-		
<b>Total Library CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,067</b>	<b>1,577</b>	<b>-</b>	<b>5,645</b>	
Budget	365,000	355,500	319,600	375,000	589,400	550,000	590,000	623,000	800,000		
Expended	363,840	355,412	319,600	366,818	589,400	550,000	565,553	368,504	75,172		
Encumbered	-	-	-	-	-	-	3,489	103,451	147,291		
<b>Total P&amp;F CIP</b>	<b>Available</b>	<b>1,160</b>	<b>88</b>	<b>-</b>	<b>8,182</b>	<b>-</b>	<b>-</b>	<b>20,958</b>	<b>151,045</b>	<b>577,537</b>	<b>758,969</b>
Budget	110,000	110,000	125,000	225,500	215,500	281,000	285,000	195,000	293,500		
Expended	110,000	110,000	125,000	165,840	212,679	241,475	220,273	168,510	-		
Encumbered	-	-	-	-	-	-	-	-	-		
<b>Total Police CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>59,660</b>	<b>2,821</b>	<b>39,525</b>	<b>64,727</b>	<b>26,490</b>	<b>293,500</b>	<b>486,723</b>	
Budget	86,000	97,500	70,000	82,000	142,000	79,000	50,000	20,000	63,500		
Expended	86,000	97,500	69,967	66,800	140,497	20,455	37,332	16,623	52,875		
Encumbered	-	-	-	-	1,503	-	-	-	8,477		
<b>Total Fire CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>15,200</b>	<b>-</b>	<b>58,545</b>	<b>12,668</b>	<b>3,378</b>	<b>2,148</b>	<b>91,972</b>
Budget	107,000	105,000	75,000	190,000	160,000	206,000	240,000	285,000	415,000		
Expended	107,000	105,000	75,000	181,477	151,112	205,813	175,264	80,653	36,927		
Encumbered	-	-	-	-	8,862	-	64,736	145,447	39,157		
<b>Total DPW CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>8,523</b>	<b>25</b>	<b>187</b>	<b>-</b>	<b>58,900</b>	<b>338,916</b>	<b>406,552</b>	
Budget	725,600	725,600	674,600	1,107,500	1,277,000	1,330,000	1,372,000	1,420,000	2,133,232		
Expended	724,440	702,470	662,727	986,672	1,263,788	1,148,229	1,152,127	823,642	405,389		
Encumbered	-	-	-	-	10,365	37,471	68,225	248,898	195,326		
<b>Total Town CIP</b>	<b>Available</b>	<b>1,160</b>	<b>23,130</b>	<b>11,873</b>	<b>120,828</b>	<b>2,846</b>	<b>144,300</b>	<b>151,648</b>	<b>347,460</b>	<b>1,532,517</b>	<b>2,335,762</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		
Expended	1,244,731	1,221,851	1,182,084	1,896,797	2,263,676	2,163,986	2,194,650	1,647,934	894,059		
Encumbered	-	-	-	1,125	10,797	40,296	99,249	297,595	306,832		
<b>Grand Total</b>	<b>Available</b>	<b>1,269</b>	<b>24,149</b>	<b>13,316</b>	<b>122,078</b>	<b>5,527</b>	<b>165,718</b>	<b>156,101</b>	<b>594,471</b>	<b>2,477,984</b>	<b>3,560,615</b>