



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

Hayley Green, CPA, Town Accountant/Assistant Finance Director  
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, Paul Szymanski,  
Janet Wright, Jared Mullane, Town Website

Date: June 15, 2020

Re: ***FY 2020 Financials***

The attached reports summarize the Town's financial position through April 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 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through April 30, 2020.

**General Fund**

The total general fund receipts of all sources collected through April 30, 2020 are in line with the annual projections through the first ten months of the year. FY2020 local receipts are approximately \$875,000 greater than FY 2019 collections through the same period of time. This large increase is primarily due to motor vehicle bills, two large building permits, a FEMA receipt and investment income. Off-set receipts collections are lower than collections through the same period due to the COVID-19 situation. Property tax collections are 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 are lower than projections and other expenditures are consistent with FY 2020 projections through April 2020. The school's expenditures plus encumbrances is over budget for other expenses, but it is compared with personal services, and encumbrances will be adjusted. The technical schools required contribution is slightly higher than the appropriation, because this number is estimated at Annual Town Meeting. At the end of April 2020, there has been no significant impact of COVID-19, and a spending freeze on non-essential items was directed by the Town Manager.

Revenues and expenditures are being 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.

**Water Enterprise Fund**

The total water enterprise fund collections are in line with the annual projections through April 2020 and are greater than prior year receipts by approximately \$286,000. This increase is due to increase user charges offset by decreased lien revenue. Water personal services are higher than FY 2020 projections and other expenditures are lower than projections through April 2020.

**Sewer Enterprise Fund**

Total sewer enterprise fund collections are lower than the annual projections through April 2020. This is due to timing of bills and payments, where the user charges decreased approximately \$398,000 from FY19. Sewer personal services are lower than FY2020 projections and other expenditures are in line with FY2020 projections through April 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 April 2020.

**Revolving Accounts**

Town Meeting voted to approve 15 revolving funds with a total spending limit of \$1,990,000. 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.

**Town of Andover**  
**FY 2020 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 4/30/2020 and 4/30/2019**

	<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>
<b>Local Receipts</b>								
Motor Vehicle Excise	5,826,858	5,514,893	94.6%	5,331,697	5,294,982	99.3%	495,161	219,911
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	465,593	100.9%	326,345	436,375	133.7%	135,155	29,218
Fees	59,850	56,729	94.8%	82,813	56,179	67.8%	(22,963)	550
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	165,053	65.8%	270,492	279,425	103.3%	(19,542)	(114,372)
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	2,351,155	98.0%	2,832,111	2,105,439	74.3%	(432,111)	245,716
Fines & Forfeits	242,000	209,224	86.5%	275,000	206,965	75.3%	(33,000)	2,259
Investment Income	631,269	1,048,228	166.1%	146,100	668,818	457.8%	485,169	379,410
Special Assessments	-	869	N/A	-	1,163	N/A	-	(294)
<b>Total Estimated Receipts</b>	<b>13,010,017</b>	<b>12,879,176</b>	<b>99.0%</b>	<b>12,250,042</b>	<b>12,004,691</b>	<b>98.0%</b>	<b>759,975</b>	<b>874,485</b>
<b>Off-Set Receipts</b>								
Recreation	583,510	360,237	61.7%	583,510	477,763	81.9%	-	(117,526)
Elder Services	106,000	92,718	87.5%	106,000	81,609	77.0%	-	11,109
Public Facilities - Rental Receipts	80,000	65,891	82.4%	80,000	69,939	87.4%	-	(4,048)
Cemetery - Interment Fees	60,000	47,834	79.7%	60,000	57,660	96.1%	-	(9,826)
Public Safety - Police Detail Fees	90,000	50,321	55.9%	90,000	148,179	164.6%	-	(97,858)
Public Safety / Fire - Ambulance Receipts	1,350,000	1,175,981	87.1%	1,300,000	1,306,886	100.5%	50,000	(130,905)
<b>Total Off-Set Receipts</b>	<b>2,269,510</b>	<b>1,792,982</b>	<b>79.0%</b>	<b>2,219,510</b>	<b>2,142,036</b>	<b>96.5%</b>	<b>50,000</b>	<b>(349,054)</b>
<b>Other Revenues</b>								
Property Taxes (inc. Tax Titles)	151,611,876	132,916,383	87.7%	145,370,283	140,111,878	96.4%	6,241,593	(7,195,495)
State Aid	13,929,158	11,589,422	83.2%	12,783,980	10,685,526	83.6%	1,145,178	903,896
<b>Total Other Revenues</b>	<b>165,541,034</b>	<b>144,505,805</b>	<b>87.3%</b>	<b>158,154,263</b>	<b>150,797,404</b>	<b>95.3%</b>	<b>7,386,771</b>	<b>(6,291,599)</b>
<b>Total Revenues</b>	<b>180,820,561</b>	<b>159,177,963</b>	<b>88.0%</b>	<b>172,623,815</b>	<b>164,944,131</b>	<b>95.6%</b>	<b>8,196,746</b>	<b>(5,766,168)</b>

**Town of Andover**  
**FY 2020 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 4/30/2020 and 4/30/2019**

<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	7,386,779	86.8%	8,466,192	7,023,324	83.0%	45,009	363,455
Water Connection	41,000	42,844	104.5%	41,000	12,023	29.3%	-	30,821
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	9,371	93.7%	(1,000)	(1,451)
Fire Flow Test	9,000	11,706	130.1%	9,000	14,185	157.6%	-	(2,479)
Special/Final Reads	25,000	22,444	89.8%	25,000	20,064	80.3%	-	2,380
Backflow/Cross Connection Fees	75,000	40,690	54.3%	75,000	37,245	49.7%	-	3,445
Water Tap	-	725	N/A	-	300	N/A	-	425
Liens	120,000	48,332	40.3%	120,000	148,744	124.0%	-	(100,412)
Fire Suppression	150,000	203,678	135.8%	150,000	229,642	153.1%	-	(25,964)
Interest /Misc Revenue	-	3,177	N/A	9,000	2,937	32.6%	(9,000)	240
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>7,849,322</b>	<b>87.4%</b>	<b>8,946,192</b>	<b>7,563,141</b>	<b>84.5%</b>	<b>38,009</b>	<b>286,181</b>

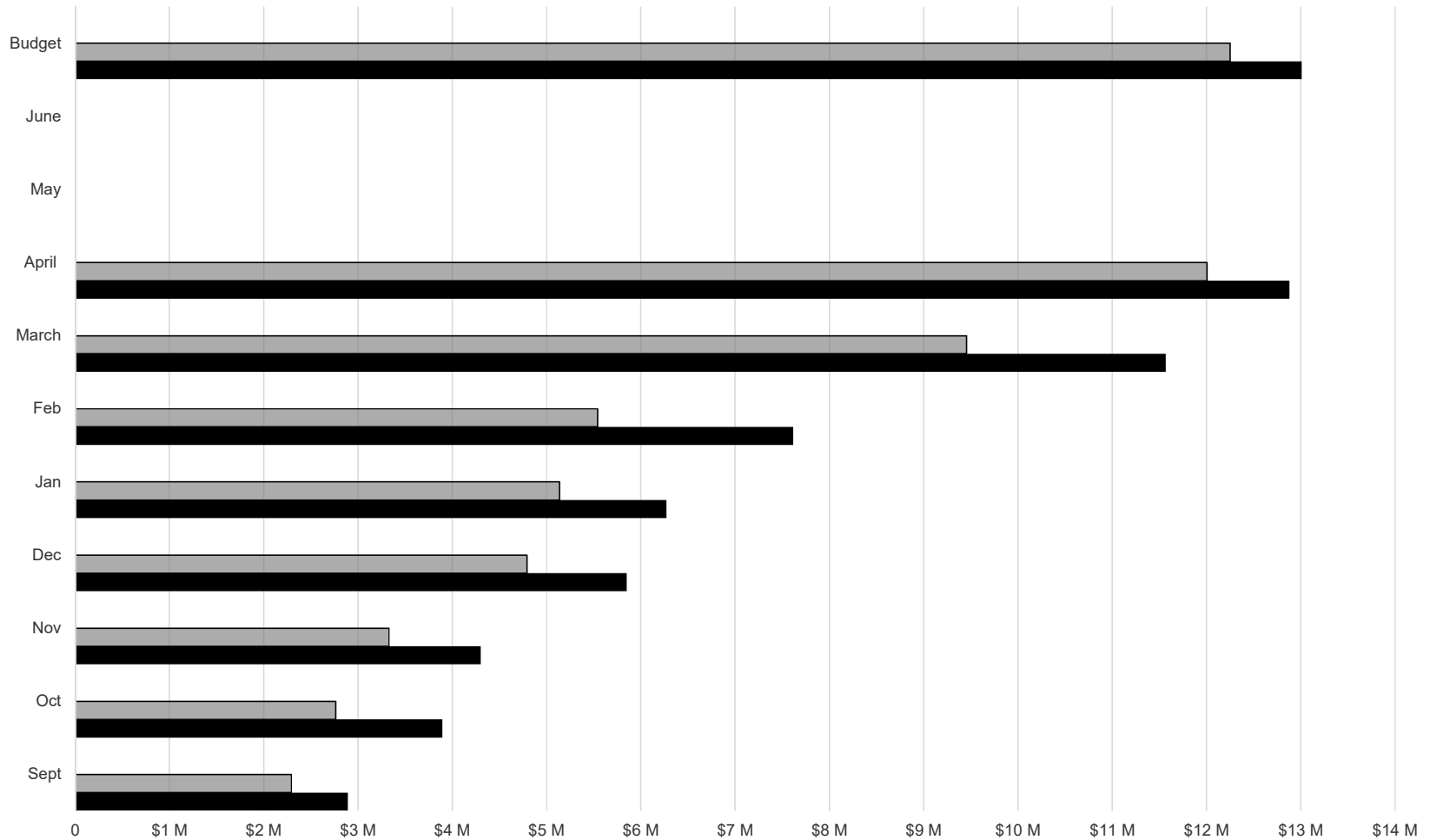
  

<b>Sewer Fund</b>	<b>FY 20 Budgeted Receipts</b>	<b>FY 20 YTD Revenues</b>	<b>% Collected</b>	<b>FY 19 Budgeted Receipts</b>	<b>FY 19 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	4,841,042	3,525,714	72.8%	4,722,968	3,924,079	83.1%	118,074	(398,365)
Committed Interest/Income	235,000	145,245	61.8%	245,000	231,485	94.5%	(10,000)	(86,240)
Liens	90,000	31,877	35.4%	90,000	86,067	95.6%	-	(54,190)
Apport Assmnts	491,400	402,903	82.0%	519,000	591,403	114.0%	(27,600)	(188,500)
State Reimb/Grants	-	-	N/A	3,000	6,868	0.0%	(3,000)	(6,868)
Interest /Misc Revenue	-	2,694	N/A	9,000	3,504	38.9%	(9,000)	(810)
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>4,148,016</b>	<b>72.7%</b>	<b>5,609,968</b>	<b>4,875,481</b>	<b>86.9%</b>	<b>92,520</b>	<b>(727,465)</b>

<b>Total Enterprise Revenues</b>	<b>14,686,689</b>	<b>11,997,338</b>	<b>81.7%</b>	<b>14,556,160</b>	<b>12,438,622</b>	<b>85.45%</b>	<b>130,529</b>	<b>(441,284)</b>
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## 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%	0.0%	0.0%	
■ FY 2020 % of Budget	22.2%	29.9%	33.1%	45.0%	48.2%	58.5%	88.9%	99.0%	0.0%	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			\$12,250,042
■ 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			\$13,010,017

**Town of Andover**  
**FY 2020 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 4/30/2020**

<b>Personal Services</b>	<b>Original Appropriation</b>	<b>Transfers/ Adjustments</b>	<b>Revised Budget</b>	<b>YTD Expended</b>	<b>Encumbrances</b>	<b>Available Balance</b>	<b>% Expended &amp; Encumbered</b>	<b>% Expended</b>
General Government	6,510,793	22,559	6,533,352	5,272,814	-	1,260,538	80.7%	80.7%
Community Services	1,735,271	435	1,735,706	1,364,832	-	370,874	78.6%	78.6%
Public Facilities	2,374,145	-	2,374,145	1,943,632	-	430,513	81.9%	81.9%
Public Safety - Fire	8,057,923	11,777	8,069,700	6,839,396	-	1,230,304	84.8%	84.8%
Public Safety - Police	7,722,156	12,456	7,734,612	6,146,503	-	1,588,109	79.5%	79.5%
Public Works	3,464,080	11,487	3,475,567	3,067,487	-	408,080	88.3%	88.3%
Library	2,177,076	-	2,177,076	1,754,704	-	422,372	80.6%	80.6%
School	70,166,040	-	70,166,040	49,887,717	19,523,548	754,775	98.9%	71.1%
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>76,277,085</b>	<b>19,523,548</b>	<b>7,055,565</b>	<b>93.1%</b>	<b>74.2%</b>
Water Enterprise	2,056,092	-	2,056,092	1,825,698	-	230,394	88.8%	88.8%
Sewer Enterprise	333,049	-	333,049	213,389	-	119,660	64.1%	64.1%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,389,141</b>	<b>-</b>	<b>2,389,141</b>	<b>2,039,087</b>	<b>-</b>	<b>350,054</b>	<b>85.3%</b>	<b>85.3%</b>
<b>Other Expenses</b>	<b>Original Appropriation</b>	<b>Transfers/ Adjustments</b>	<b>Revised Budget</b>	<b>YTD Expended</b>	<b>Encumbrances</b>	<b>Available Balance</b>	<b>% Expended &amp; Encumbered</b>	<b>% Expended</b>
General Government	2,160,275	167,817	2,328,092	1,802,095	335,596	190,401	91.8%	77.4%
Community Services	672,690	9,026	681,716	508,657	64,175	108,884	84.0%	74.6%
Public Facilities	1,398,600	222,771	1,621,371	934,025	385,680	301,666	81.4%	57.6%
Public Safety - Fire	527,150	28,863	556,013	436,482	92,706	26,825	95.2%	78.5%
Public Safety - Police	1,046,800	39,894	1,086,694	722,866	159,507	204,321	81.2%	66.5%
Public Works	5,272,339	532,637	5,804,976	4,255,144	1,220,186	329,646	94.3%	73.3%
Library	667,312	-	667,312	483,969	159,656	23,687	96.5%	72.5%
School	15,763,768	192,976	15,956,744	13,107,616	3,493,008	(643,880)	104.0%	82.1%
Technical Schools	647,149	-	647,149	536,868	137,578	(27,297)	104.2%	83.0%
Debt Service	15,149,625	-	15,149,625	14,111,898	-	1,037,727	93.2%	93.2%
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	10,783,955	-	10,556,887	50.5%	50.5%
Unemployment	160,000	-	160,000	125,321	978	33,701	78.9%	78.3%
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>61,751,125</b>	<b>6,061,764</b>	<b>12,372,032</b>	<b>84.6%</b>	<b>77.0%</b>
Water Enterprise	3,290,950	300,307	3,591,257	2,655,020	683,552	252,685	93.0%	73.9%
Sewer Enterprise	2,654,975	129,317	2,784,292	2,339,424	421,068	23,800	99.1%	84.0%
<b>Total Other Expenses - Enterprise Funds</b>	<b>5,945,925</b>	<b>429,624</b>	<b>6,375,549</b>	<b>4,994,444</b>	<b>1,104,620</b>	<b>276,485</b>	<b>95.7%</b>	<b>78.3%</b>
<b>Total - General Fund</b>	<b>181,848,421</b>	<b>1,192,698</b>	<b>183,041,119</b>	<b>138,028,210</b>	<b>25,585,312</b>	<b>19,427,597</b>	<b>89.4%</b>	<b>75.4%</b>
<b>Total - Enterprise Funds</b>	<b>8,335,066</b>	<b>429,624</b>	<b>8,764,690</b>	<b>7,033,531</b>	<b>1,104,620</b>	<b>626,539</b>	<b>92.9%</b>	<b>80.2%</b>

**Town of Andover**  
**FY 2020 Reserve Account and Compensation Fund**  
**As of 4/30/20**

**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	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 4/30/20**

	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	DPW Sign Shop Acct 5670	School Professional Development 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 4/30/2020	14,195	2,694	12,410	616,983	313,254	33,020	90,205	5,106	7,052	18,603	8,324	0	19,083	51,233	0	21,600
Expenditures thru 4/30/2020	14,629	1,656	46,907	662,241	330,973	62,472	104,821	0	0	32,532	11,200	0	36,760	3,190	0	21,526
Balance thru 4/30/2020	14,207	18,997	7,120	376,494	233,200	89,040	178,195	38,154	27,968	16,876	44,406	0	17,752	112,316	0	74

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	48.76%	8.28%	78.18%	105.96%	66.19%	41.65%	46.59%	0.00%	0.00%	54.22%	28.00%	0.00%	36.76%	3.19%	0.00%	N/A

**Town of Andover  
Capital Projects  
4/30/2020**

	<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	1,037,534	1,078,000	1,117,444	1,488,412	978,924	506,767		
Encumbered	-	-	2,466	-	-	2,713	39,442	163,022		
<b>Total School CIP</b>	Available	-	-	-	2,556	4,517	21,634	341,810	370,518	
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	370,894	164,928		
Encumbered	8,295	-	9,617	-	-	12,800	19,050	114,950		
<b>Total General Government CIP</b>	Available	4	-	46,100	64,939	15,463	97,056	764,220	987,782	
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	613,370	764,603	780,692.75	210,348.36		
Encumbered	-	-	-	-	4,217	4,355	74,072.00	81,283.89		
<b>Total Facilities CIP</b>	Available	-	-	1,664	5,412	31,042	91,235	1,011,368	1,140,721	
Budget	225,500	215,500	231,000	285,000	195,000	293,500	250,077	195,000		
Expended	225,500	215,500	218,060	283,221	195,000	293,400	203,904	-		
Encumbered	-	-	4,455	-	-	-	45,255	52,195		
<b>Total Police CIP</b>	Available	-	8,485	1,779	-	100	918	142,805	154,087	
Budget	82,000	142,000	129,000	50,000	20,000	63,500	214,000	-		
Expended	82,000	142,000	83,766	37,332	16,623	61,352	71,715	-		
Encumbered	-	-	2,550	-	-	-	130,000	-		
<b>Total Fire CIP</b>	Available	-	42,684	12,668	3,378	2,148	12,285	-	73,163	
Budget	190,000	160,000	206,000	240,000	285,000	415,000	328,000	400,000		
Expended	187,193	152,895	205,813	233,375	225,018	338,541	237,538	85,636		
Encumbered	-	7,105	187	6,625	300	30,326	4,312	8,160		
<b>Total DPW CIP</b>	Available	2,807	-	-	59,682	46,132	86,150	306,204	500,975	
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	1,096,394	1,269,895	1,239,997	1,299,732	1,280,494	2,037,252	1,664,744	460,912		
Encumbered	8,295	7,105	16,810	6,929	6,094	47,482	272,689	256,589		
<b>Total Town CIP</b>	Available	2,811	-	73,193	65,338	133,412	98,498	287,644	2,234,596	2,895,493
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	2,008,894	2,272,895	2,277,531	2,377,732	2,397,938	3,525,665	2,643,668	967,680		
Encumbered	8,295	7,105	19,276	6,929	6,094	50,195	312,131	419,612		
<b>Grand Total</b>	Available	2,811	-	73,193	65,338	135,967	103,015	309,278	2,576,407	3,266,010