

Hayley Green  
*Town Accountant/Assistant  
Finance Director*

# TOWN OF ANDOVER

Accounting  
36 Bartlet Street  
Andover, MA 01810  
978-623-8620  
[www.andoverma.gov](http://www.andoverma.gov)

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

From: Hayley Green, Town Accountant/Assistant Finance Director

CC: Andrew Flanagan, Michael Lindstrom, Austin Simko, Patrick Lawlor, Magda Parvey,  
Keith Taverna, Martha Sybert, Tara Bicknell, Town Website

Date: May 24, 2024

Re: *FY 2024 Financials*

The attached reports summarize the Town's financial position through April 30, 2024.  
Included are the following:

- Executive Summary
- Budgeted versus Actual Revenues – General Fund and Enterprise Funds
- Revenue Comparison Graphs
- Personal Services and Other Expenditures by Department
- Reserve Account and Compensation Fund Analysis
- Chapter 44 § 53 E ½ Revolving Funds
- Capital Projects status – FY18 – FY24

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

# Executive Summary | **FY 2024**

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The attached reports of the Town Accountant summarize FY 2024 revenues and expenditures for the General Fund, Enterprise Funds, Reserve Fund, Revolving Funds and Capital Projects through April 30, 2024.

## **General Fund**

The total general fund receipts of all sources collected through April 30, 2024 are greater than annual projections through the tenth period of the year. FY 2024 local receipts are \$2,261,272 greater than FY 2023 collections through the same period of time. This is primarily due to the increase in investment income as interest rates have risen in the past year. Off-set receipts collections are \$87,880 less than FY23 collections through the same period of time last fiscal year. This is primarily due to the timing and decrease in recreation receipts.

General fund personal services and other expenses are lower than FY 2024 projections through April 2024. Insurance premiums and the required appropriation for pension were paid in July and OPEB was transferred in November. Encumbrances are adjusted throughout the year.

## **Water Enterprise Fund**

The total water enterprise fund collections are lower than annual projections through April 2024, but user charge receipts are \$124,661 more than prior year receipts through the same period. Water personal services and other expenses are lower than FY 2024 projections through April 2024.

## **Sewer Enterprise Fund**

The total sewer enterprise fund collections are in line with projections through April 2024 and user charges receipts are \$555,732 more than prior year receipts through the same period. Sewer personal services and other expenses are lower than FY 2024 projections through April 2024.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. The Finance Committee authorized \$100,000 to be transferred to the Town Clerk's Office for Special Town Meeting expenses.

**Revolving Accounts**

Town Meeting voted to approve 16 revolving funds with a total spending limit of \$2,490,000.

**Capital Projects**

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There is a balance of \$3,072,488 available for the most recent seven years of approved projects.

**Town of Andover**  
**FY 2024 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 4/30/2024 and 4/30/2023**

	<b>FY 24 Budgeted</b>	<b>FY 24 YTD</b>	<b>%</b>	<b>FY 23 Budgeted</b>	<b>FY 23 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	5,708,009	5,429,273	95.1%	5,651,834	5,305,218	93.9%	56,175	124,055
Hotel/Motel/Meals	1,841,700	2,608,262	141.6%	1,799,000	2,222,429	123.5%	42,700	385,833
Penalties and Interest on Taxes and Excises	405,000	444,074	109.6%	480,000	322,597	67.2%	(75,000)	121,476
Fees	38,000	46,475	122.3%	61,000	36,773	60.3%	(23,000)	9,702
Payments in Lieu of Taxes	467,463	475,783	101.8%	451,731	2,016	0.4%	15,732	473,767
Other Departmental Revenues	234,586	115,398	49.2%	213,000	343,681	161.4%	21,586	(228,282)
Other Departmental Revenues - School Medicare	275,000	220,458	80.2%	200,000	310,878	155.4%	75,000	(90,421)
Non-Recurring Revenues	-	6,300	0.0%	5,000	61,107	1222.1%	(5,000)	(54,807)
Licenses and Permits	2,401,315	2,379,420	99.1%	2,377,540	2,768,339	116.4%	23,775	(388,918)
Fines & Forfeits	132,500	154,487	116.6%	132,500	129,477	97.7%	-	25,010
Investment Income	275,794	4,951,798	1795.5%	204,000	3,068,533	1504.2%	71,794	1,883,265
Special Assessments	-	678	N/A	-	87	N/A	-	591
<b>Total Estimated Receipts</b>	<b>11,779,367</b>	<b>16,832,407</b>	<b>142.9%</b>	<b>11,575,605</b>	<b>14,571,134</b>	<b>125.9%</b>	<b>203,762</b>	<b>2,261,272</b>
<b>Off-Set Receipts</b>	<b>FY 24 Budgeted</b>	<b>FY 24 YTD</b>	<b>%</b>	<b>FY 23 Budgeted</b>	<b>FY 23 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	556,531	399,553	71.8%	531,531	479,060	90.1%	25,000	(79,507)
Elder Services	106,000	93,232	88.0%	106,000	93,861	88.5%	-	(628)
Public Facilities - Rental Receipts	60,000	95,087	158.5%	40,000	84,823	212.1%	20,000	10,264
Cemetery - Interment Fees	60,000	60,336	100.6%	60,000	54,900	91.5%	-	5,436
Public Safety - Police Detail Fees	70,000	48,286	69.0%	60,000	62,709	104.5%	10,000	(14,423)
Public Safety / Fire - Ambulance Receipts	1,750,000	1,453,610	83.1%	1,300,000	1,462,632	112.5%	450,000	(9,022)
<b>Total Off-Set Receipts</b>	<b>2,602,531</b>	<b>2,150,104</b>	<b>82.6%</b>	<b>2,097,531</b>	<b>2,237,984</b>	<b>106.7%</b>	<b>505,000</b>	<b>(87,880)</b>
<b>Other Revenues</b>	<b>FY 24 Budgeted</b>	<b>FY 24 YTD</b>	<b>%</b>	<b>FY 23 Budgeted</b>	<b>FY 23 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)	183,970,396	176,846,793	96.1%	174,778,254	166,778,691	95.4%	9,192,142	10,068,101
State Aid	16,716,855	13,878,785	83.0%	14,794,019	12,224,300	82.6%	1,922,836	1,654,485
<b>Total Other Revenues</b>	<b>200,687,251</b>	<b>190,725,578</b>	<b>95.0%</b>	<b>189,572,273</b>	<b>179,002,991</b>	<b>94.4%</b>	<b>11,114,978</b>	<b>11,722,586</b>
<b>Total Revenues</b>	<b>215,069,149</b>	<b>209,708,089</b>	<b>97.5%</b>	<b>203,245,409</b>	<b>195,812,110</b>	<b>96.3%</b>	<b>11,823,740</b>	<b>13,895,979</b>

**Town of Andover**  
**FY 2024 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 4/30/2024 and 4/30/2023**

<b>Water Fund</b>	<b>FY 24 Budgeted Receipts</b>	<b>FY 24 YTD Revenues</b>	<b>% Collected</b>	<b>FY 23 Budgeted Receipts</b>	<b>FY 23 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	12,777,571	9,341,745	73.1%	10,445,844	9,217,083	88.2%	2,331,727	124,661
Water Connection	5,000	10,693	213.9%	7,500	4,403	58.7%	(2,500)	6,290
Water Testing Fees	5,000	20,440	408.8%	12,000	5,075	42.3%	(7,000)	15,365
Meter Installations	10,000	7,375	73.8%	10,000	6,650	66.5%	-	725
Fire Flow Test	5,000	4,000	80.0%	5,000	7,500	150.0%	-	(3,500)
Special/Final Reads	15,000	12,160	81.1%	25,000	12,886	51.5%	(10,000)	(725)
Backflow/Cross Connection Fees	80,000	85,225	106.5%	87,500	62,899	71.9%	(7,500)	22,326
Water Tap	-	650	N/A	-	1,425	N/A	-	(775)
Liens	70,000	69,407	99.2%	85,000	78,231	92.0%	(15,000)	(8,823)
Fire Suppression	250,000	182,713	73.1%	280,000	179,713	64.2%	(30,000)	3,000
Interest /Misc Revenue	-	8,361	N/A	2,500	4,049	162.0%	(2,500)	4,312
Non-Revenue Interest	26,445	17,778	67.2%	7,500	33,671	448.9%	18,945	(15,893)
<b>Total Water Receipts</b>	<b>13,244,016</b>	<b>9,760,548</b>	<b>73.7%</b>	<b>10,967,844</b>	<b>9,613,585</b>	<b>87.7%</b>	<b>2,276,172</b>	<b>146,963</b>

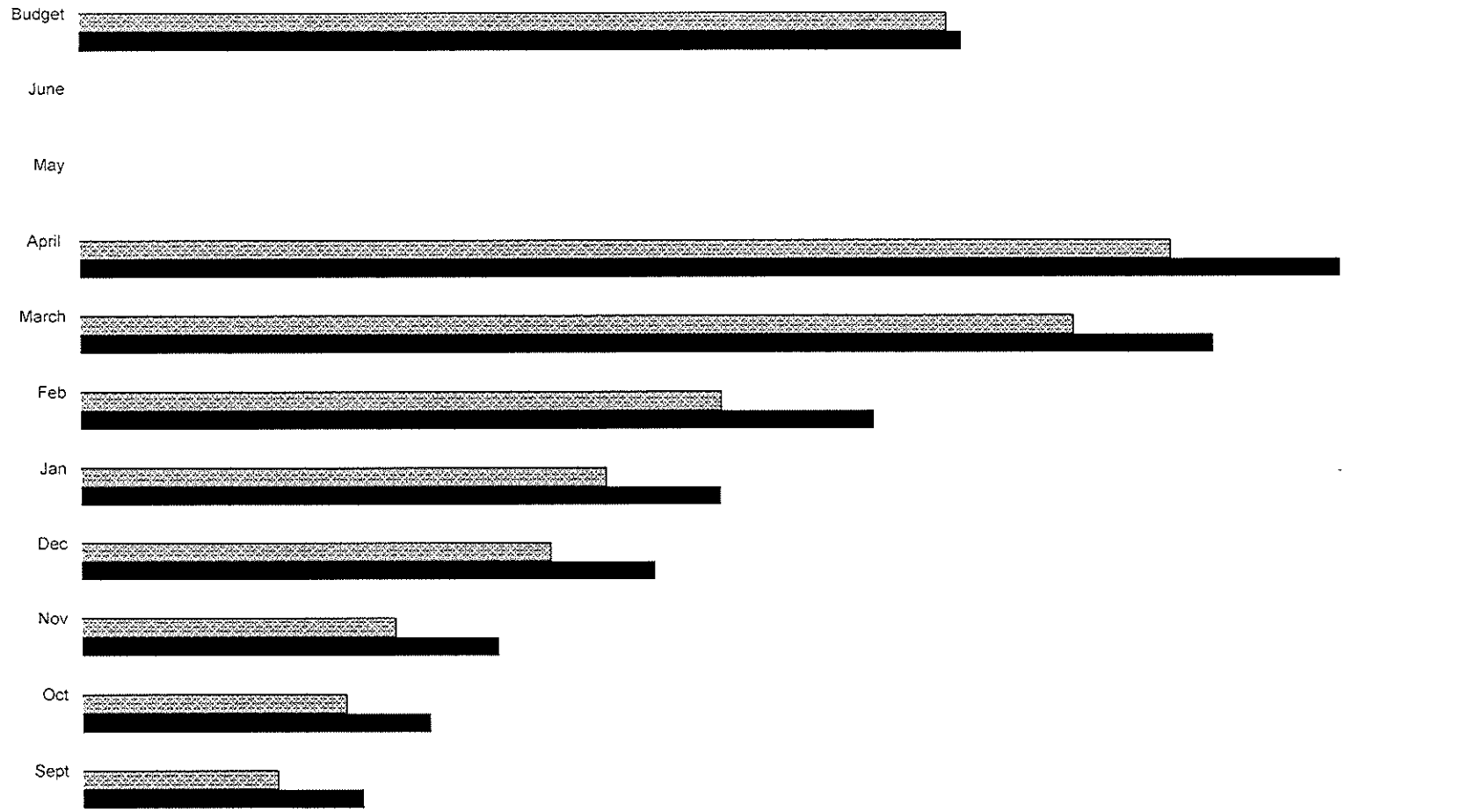
  

<b>Sewer Fund</b>	<b>FY 24 Budgeted Receipts</b>	<b>FY 24 YTD Revenues</b>	<b>% Collected</b>	<b>FY 23 Budgeted Receipts</b>	<b>FY 23 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	5,354,484	4,352,727	81.3%	5,173,301	3,796,994	73.4%	181,183	555,732
Committed Interest/Income	130,000	104,843	80.6%	110,000	124,256	113.0%	20,000	(19,412)
Liens	50,000	44,007	88.0%	55,000	38,839	70.6%	(5,000)	5,168
Apport Assmnts	400,000	391,146	97.8%	340,000	401,438	118.1%	60,000	(10,291)
Deferred Property Tax	-	13,426	N/A	-	10,800	N/A	-	2,626
Interest /Misc Revenue	-	8,688	N/A	3,500	1,194	34.1%	(3,500)	7,493
Non-Revenue Interest	25,000	54,344	217.4%	6,500	36,468	561.0%	18,500	17,877
State Reimb/Grants	-	-	N/A	-	5,630	N/A	-	(5,630)
<b>Total Sewer Receipts</b>	<b>5,959,484</b>	<b>4,969,182</b>	<b>83.4%</b>	<b>5,688,301</b>	<b>4,415,619</b>	<b>77.6%</b>	<b>271,183</b>	<b>559,193</b>

<b>Total Enterprise Revenues</b>	<b>19,203,500</b>	<b>14,729,730</b>	<b>76.7%</b>	<b>16,656,145</b>	<b>14,029,204</b>	<b>84.23%</b>	<b>2,547,355</b>	<b>706,155</b>
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## Town of Andover Local Receipts FY 2024 and FY 2023

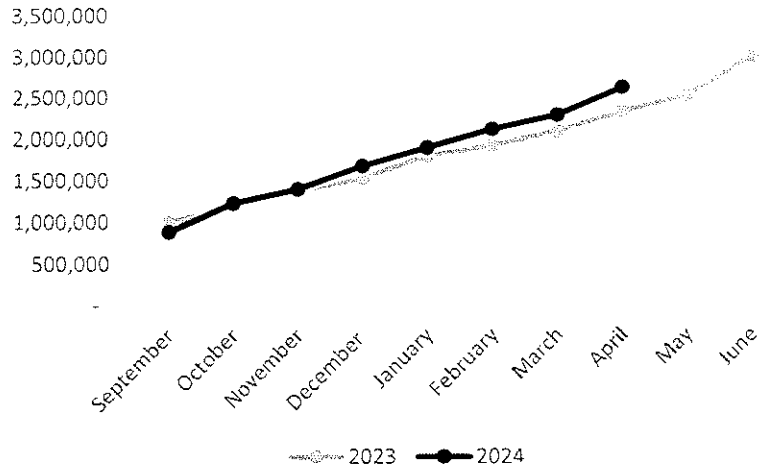


	0	\$1 M	\$2 M	\$3 M	\$4 M	\$5 M	\$6 M	\$7 M	\$8 M	\$9 M	\$10 M	\$11 M	\$12 M	\$13 M	\$14 M	\$15 M	\$16 M	\$17 M	\$18 M
		Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget							
■ FY 2023 % of Budget		22.6%	30.5%	36.3%	54.2%	60.7%	74.0%	114.7%	125.9%	0.0%	0.0%	100.0%							
▨ FY 2024 % of Budget		31.9%	39.6%	47.4%	65.1%	72.6%	90.0%	128.5%	142.9%	0.0%	0.0%	100.0%							
▩ FY 2023 Receipts		\$2,618,268	\$3,535,004	\$4,202,086	\$6,277,272	\$7,023,054	\$8,565,820	\$13,276,207	\$14,571,134	\$0	\$0	\$11,575,605							
■ FY 2024 Receipts		\$3,752,141	\$4,659,961	\$5,577,813	\$7,669,262	\$8,546,116	\$10,597,265	\$15,133,862	\$16,832,407	\$0	\$0	\$11,779,367							

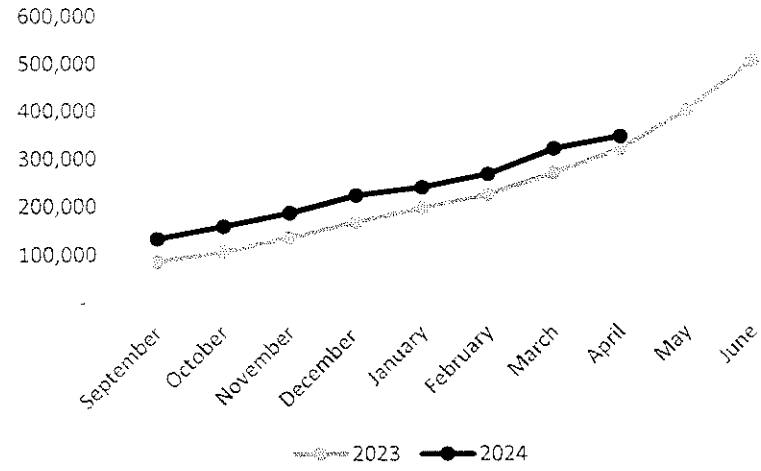
**Town of Andover**  
**FY 2024 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 4/30/2024**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	7,771,063	-	7,771,063	6,289,084	-	1,481,979	80.9%	80.9%
Community Services	1,956,387	-	1,956,387	1,307,592	-	648,795	66.8%	66.8%
Public Facilities	2,732,130	-	2,732,130	2,167,715	-	564,415	79.3%	79.3%
Public Safety - Fire	9,255,441	-	9,255,441	7,640,153	-	1,615,288	82.5%	82.5%
Public Safety - Police	8,579,059	-	8,579,059	6,909,181	-	1,669,878	80.5%	80.5%
Public Works	3,930,369	-	3,930,369	3,278,717	-	651,652	83.4%	83.4%
Library	2,383,930	-	2,383,930	1,860,298	-	523,632	78.0%	78.0%
School	79,732,097	-	79,732,097	56,600,717	22,119,915	1,011,464	98.7%	71.0%
<b>Total Personal Services - General Fund</b>	<b>116,340,476</b>	<b>-</b>	<b>116,340,476</b>	<b>86,053,456</b>	<b>22,119,915</b>	<b>8,167,104</b>	<b>93.0%</b>	<b>74.0%</b>
Water Enterprise	2,395,322	-	2,395,322	1,817,036	-	578,286	75.9%	75.9%
Sewer Enterprise	378,940	-	378,940	252,899	-	126,041	66.7%	66.7%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,774,262</b>	<b>-</b>	<b>2,774,262</b>	<b>2,069,935</b>	<b>-</b>	<b>704,327</b>	<b>74.6%</b>	<b>74.6%</b>
<b>Other Expenses</b>								
General Government	2,911,145	448,766	3,359,911	2,613,757	352,222	393,932	88.3%	77.8%
Community Services	617,115	113,146	730,261	343,726	162,276	224,259	69.3%	47.1%
Public Facilities	1,446,400	112,124	1,558,524	1,060,497	307,255	190,772	87.8%	68.0%
Public Safety - Fire	749,465	46,696	796,161	651,975	84,194	59,992	92.5%	81.9%
Public Safety - Police	1,047,300	55,998	1,103,298	834,578	179,046	89,675	91.9%	75.6%
Public Works	6,445,997	619,297	7,065,294	5,688,364	1,361,237	15,693	99.8%	80.5%
Library	674,179	2,207	676,386	529,222	109,883	37,281	94.5%	78.2%
School	19,868,827	1,927,127	21,795,954	13,310,567	6,224,347	2,261,040	89.6%	61.1%
Technical Schools	1,312,220	-	1,312,220	964,430	289,337	58,453	95.5%	73.5%
Debt Service	25,503,634	-	25,503,634	22,915,311	-	2,588,323	89.9%	89.9%
Insurance	1,280,400	-	1,280,400	1,238,233	14,453	27,714	97.8%	96.7%
Health Insurance	23,835,094	-	23,835,094	11,140,225	-	12,694,869	46.7%	46.7%
Unemployment	168,100	29,031	197,131	149,417	-	47,715	75.8%	75.8%
Retirement	7,124,644	-	7,124,644	7,124,844	-	(200)	100.0%	100.0%
Reserve Fund	200,000	(100,000)	100,000	-	-	100,000	0.0%	0.0%
OPEB Appropriation	1,812,834	-	1,812,834	1,812,834	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>94,997,354</b>	<b>3,254,393</b>	<b>98,251,747</b>	<b>70,377,980</b>	<b>9,084,250</b>	<b>18,789,516</b>	<b>80.9%</b>	<b>71.6%</b>
Water Enterprise	8,759,225	1,024,434	9,783,659	6,652,462	1,358,042	1,773,155	81.9%	68.0%
Sewer Enterprise	4,819,026	871,202	5,690,228	4,057,565	1,351,091	281,572	95.1%	71.3%
<b>Total Other Expenses - Enterprise Funds</b>	<b>13,578,251</b>	<b>1,895,636</b>	<b>15,473,887</b>	<b>10,710,027</b>	<b>2,709,133</b>	<b>2,054,727</b>	<b>86.7%</b>	<b>69.2%</b>
<b>Total - General Fund</b>	<b>211,337,830</b>	<b>3,254,393</b>	<b>214,592,223</b>	<b>156,431,436</b>	<b>31,204,166</b>	<b>26,956,621</b>	<b>87.4%</b>	<b>72.9%</b>
<b>Total - Enterprise Funds</b>	<b>16,352,513</b>	<b>1,895,636</b>	<b>18,248,149</b>	<b>12,779,961</b>	<b>2,709,133</b>	<b>2,759,054</b>	<b>84.9%</b>	<b>70.0%</b>

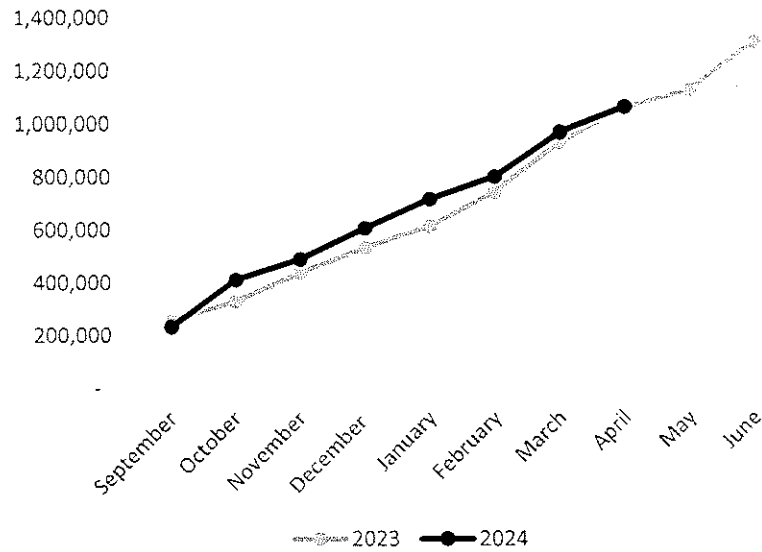
### General Government Expenses



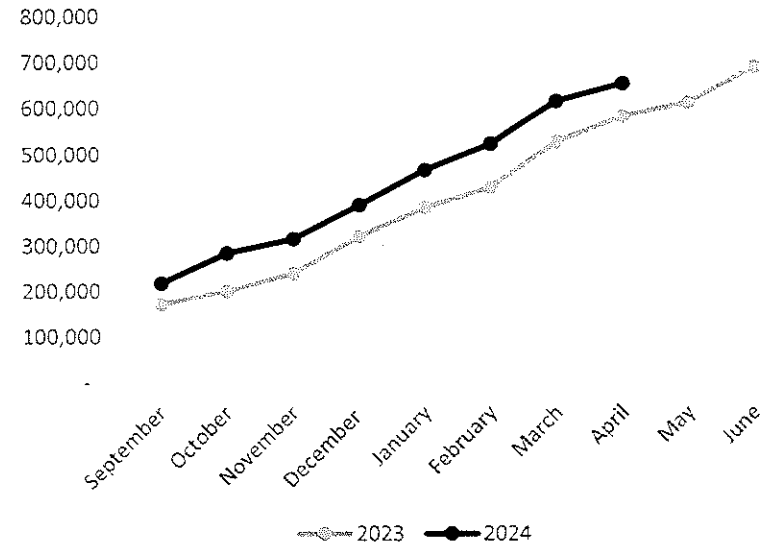
### Community Services Expenses



### Public Facilities Expenses

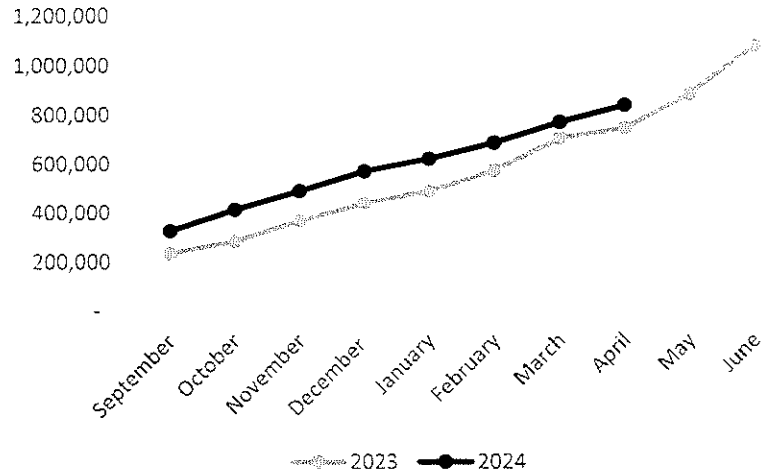


### Fire Expenses

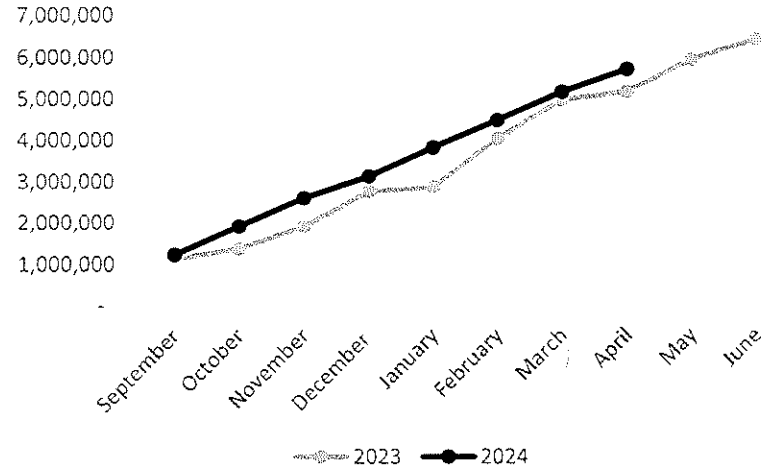


\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

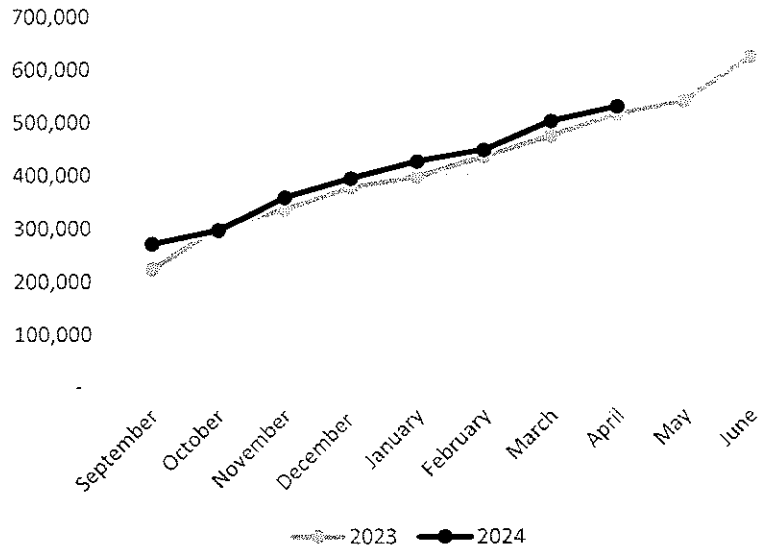
Police Expenses



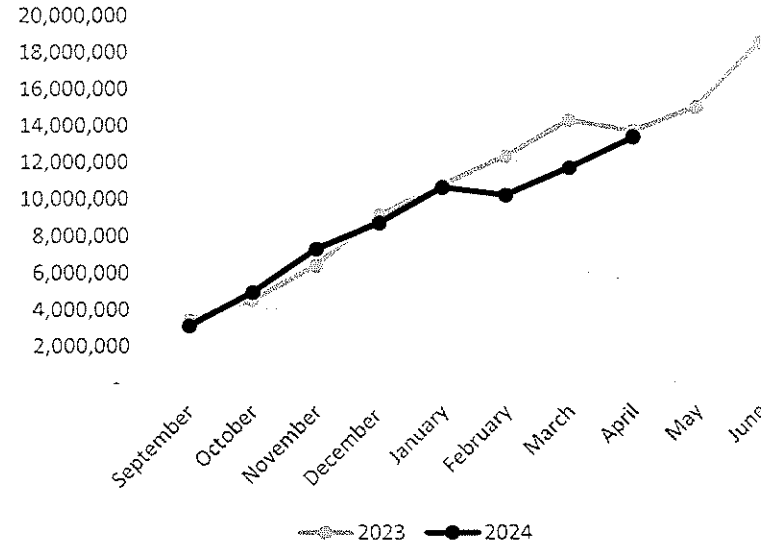
Public Works Expenses



Library Expenses

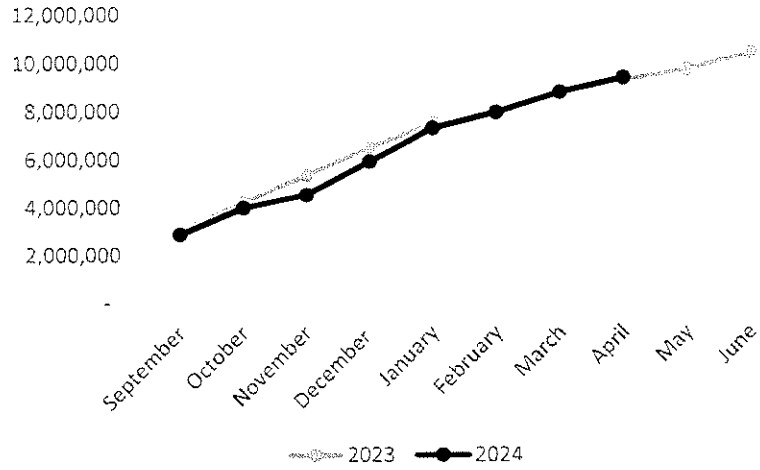


School Expenses

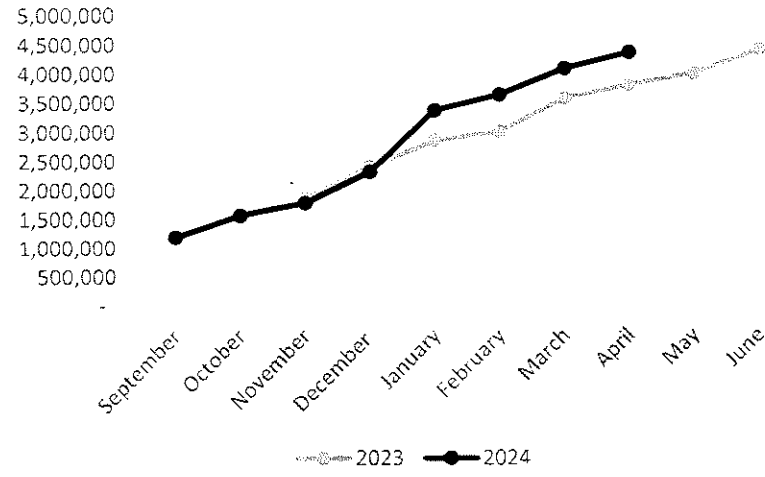


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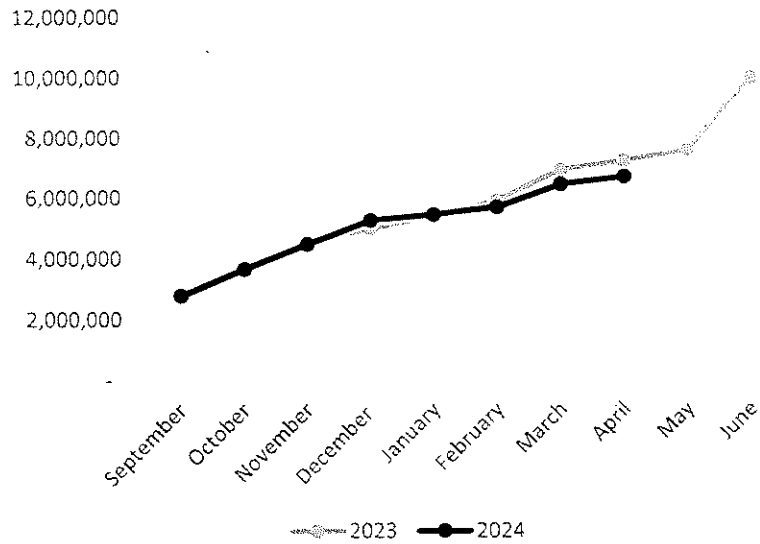
### Water User Charges



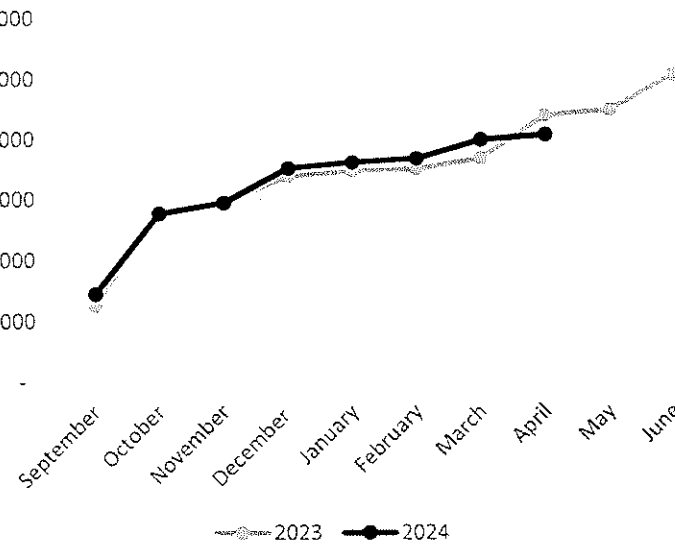
### Sewer User Charges



### Water Other Expenses



### Sewer Other Expenses



\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

**Town of Andover**  
**FY 2024 Reserve Account**  
**As of 4/30/24**

**RESERVE FUND**

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Appropriation by Vote of Town Meeting May 2023	\$ 200,000.00
Transfers by Vote of Town Meeting	0.00
Transfers by Authority of the Finance Committee	
Special Town Meeting Expenses	(100,000.00)
Available Balance	<u>\$ 100,000.00</u>

**Town of Andover**  
**FY 2024 Revolving Accounts**  
(M.G.L. CH. 44, § 53 E1/2)  
As of 4/30/24

	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	School Professional Development	Student Technology Rental
	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 4500	Acct 4260
Balance thru 6/30/2022	24,288	18,086	13,920	1,041,163	341,339	155,602	141,987	53,645	41,855	36,334	89,403	0	681	150,066	3,279	46,503
Receipts thru 6/30/2023	30,230	3,965	73,295	1,935,462	293,757	96,210	123,989	5,247	8,743	29,956	34,215	0	0	63,540	0	34,975
Expenditures thru 6/30/2023	20,000	3,163	34,139	1,546,422	200,020	27,601	86,427	0	0	32,093	40,000	0	0	37,130	95	29,624
Balance thru 6/30/2023	34,517	18,887	53,076	1,430,203	435,076	224,211	179,548	58,892	50,598	34,197	83,617.47	0	681	176,476	3,184	51,854
Receipts thru 4/30/2024	19,863	2,861	40,825	1,819,065	293,961	79,253	133,174	5,319	2,562	21,501	9,238	0	0	52,555	0	9,230
Expenditures thru 4/30/2024	19,719	1,797	2,534	1,339,531	174,662	101,798	83,682	0	0	42,070	10,647	0	0	1,743	0	20,390
Balance thru 4/30/2024	34,661	19,951	91,367	1,909,738	554,375	201,665	229,040	64,211	53,160	13,628	82,208	0	681	227,288	3,184	40,694

Spending Authorization	\$20,000	\$20,000	\$60,000	\$1,000,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$50,000	\$200,000
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Y-T-D % Spent	98.59%	8.98%	4.22%	133.95%	43.67%	67.87%	37.19%	0.00%	0.00%	70.12%	26.62%	0.00%	0.00%	1.74%	0.00%	10.20%
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**Town of Andover  
Capital Projects  
4/30/2024**

	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>Total Available</b>	
Budget	1,495,643	1,040,000	1,011,600	1,150,000	1,185,000	1,271,500	1,338,000		
Expended	1,495,643	1,040,000	1,007,600	1,092,236	1,103,303	872,528	368,165		
Encumbered	-	-	-	14,517	24,379	77,474	121,671		
<b>Total School CIP</b>	Available	-	-	4,000	43,247	57,318	321,498	848,164	1,274,227
Budget	579,018	487,000	1,069,098	902,108	137,000	150,000	95,000		
Expended	555,672	437,357	875,850	802,108	131,254	86,977	-		
Encumbered	9,300	3,517	48,458	30,212	130	3,900	47,186		
<b>Total General Government CIP</b>	Available	14,046	46,127	144,790	69,788	5,616	59,123	47,814	387,304
Budget	32,214	-	-	-	-	-	-	-	
Expended	32,214	-	-	-	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	-	
<b>Total Youth Services CIP</b>	Available	-	-	-	-	-	-	-	-
Budget	-	-	10,000	50,000	-	-	-	-	
Expended	-	-	10,000	18,840	-	-	-	-	
Encumbered	-	-	-	29,080	-	-	-	-	
<b>Total Library CIP</b>	Available	-	-	2,080	-	-	-	-	2,080
Budget	800,000	946,000	1,303,000	468,000	1,180,000	1,165,000	1,130,000		
Expended	798,173	942,538	1,302,540	417,703	1,081,734	833,385	305,811		
Encumbered	-	-	460	15,742	67,755	133,881	167,308		
<b>Total Facilities CIP</b>	Available	1,827	3,462	-	34,556	30,511	197,734	656,881	924,970
Budget	293,500	250,077	195,000.00	195,000.00	255,000	-	40,000		
Expended	293,500	250,077	195,000.00	195,000.00	254,948	-	-		
Encumbered	-	-	-	-	52	-	34,257		
<b>Total Police CIP</b>	Available	-	-	-	-	-	5,743	5,743	
Budget	63,500	214,000	-	96,000	88,000	-	185,000		
Expended	61,353	205,282	-	96,000	77,383	-	-		
Encumbered	-	4,006	-	-	-	-	-		
<b>Total Fire CIP</b>	Available	2,147	4,711	-	-	10,617	-	185,000	202,475
Budget	415,000	328,000	400,000	-	165,000	170,000	102,000		
Expended	366,924	328,000	399,119	-	145,000	63,324	-		
Encumbered	1,944	-	-	-	-	-	-		
<b>Total DPW CIP</b>	Available	46,132	-	881	-	20,000	106,676	102,000	275,689
Budget	2,183,232	2,225,077	2,977,098	1,711,108	1,825,000	1,485,000	1,552,000		
Expended	2,107,836	2,163,254	2,782,509	1,529,651	1,690,319	983,687	305,811		
Encumbered	11,244	7,523	48,918	75,034	67,937	137,781	248,751		
<b>Total Town CIP</b>	Available	64,152	54,300	145,671	106,424	66,744	363,533	997,437	1,798,261
Budget	3,678,875	3,265,077	3,988,698	2,861,108	3,010,000	2,756,500	2,890,000		
Expended	3,603,479	3,203,254	3,790,109	2,621,886	2,793,623	1,856,215	673,976		
Encumbered	11,244	7,523	48,918	89,550	92,316	215,254	370,422		
<b>Grand Total</b>	Available	64,152	54,300	149,671	149,671	124,061	685,031	1,845,601	3,072,488