



Hayley Green  
Town Accountant/ Assistant  
Chief Financial Officer

# TOWN OF ANDOVER

Accounting  
36 Bartlet Street  
Andover, MA 01810  
978-623-8920  
[www.andoverma.gov](http://www.andoverma.gov)

To: Select Board  
Finance Committee  
School Committee

From: Hayley Green, Town Accountant/Assistant Chief Financial Officer

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

Date: October 3, 2025

Re: ***FY 2025 Financials***

The attached reports summarize the Town's financial position through June 30, 2025.  
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 – FY19 – FY25

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

The attached reports of the Town Accountant summarize FY 2025 General Fund Revenues and Expenditures – *Preliminary and Unaudited* – through June 30, 2025.

**General Fund – Revenues**

FY 2025 Total General Fund Collections of all sources collected through June 2025 are \$232,908,541 which is \$9,351,535 *greater* than FY 2025 Budgeted.

FY 2025 Local Receipts collected through June 2025 are approximately \$9.7 million *greater* than budgeted and \$1.2 million *greater* than FY 2024 collections. Specifically, the following collections greatly contributed to the higher than budgeted collection:

- Investment Income is \$4,141,735 greater than budgeted
- Licenses and Permits are \$2,740,095 greater than budgeted
- Motor Vehicle Excise Tax collections are \$1,203,378 greater than budgeted
- Hotel/Motel and Meals Tax Revenues are \$1,251,985 greater than budgeted

FY 2025 Off-Set Receipts collected through June 2025 are \$380,140 *more* than budgeted. The greatest contributor to this surplus is ambulance collections, which totaled \$310,081 more than budgeted.

The Town continues to have a high tax collection rate at 99.6% with \$191,066,472 collected for property taxes (including tax titles).

**General Fund – Expenditures**

FY 2025 General Fund Personal Services total \$121,582,552 which is \$99,348 *less* than FY 2025 Budgeted.

FY 2025 General Fund Other Expenses plus Encumbrances total \$102,350,234 which is \$850,974 *less* than FY2025 Budgeted.

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

General Government	\$ 330,033
Community Services	\$ 100,142
Public Facilities	\$ 97,308
Public Safety (Police & Fire)	\$ 43,777
Public Works	\$ 145,669
Library	\$ 4,777
Solid Waste	\$ 76,671
School	\$ 106,115
Technical Schools	\$ 2,061
Debt Service	\$ 7,442
Retirement	\$ 3
Reserve Fund	<u>\$ 1,323</u>
<b>Total</b>	<b>\$ 915,321</b>

<b><i>FY 2025 General Fund Expenditure Surplus Estimate</i></b>	<b><i>\$ 915,321</i></b>
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**Water Enterprise Fund**

FY 2025 Total Water Receipts are \$13,383,714 which is \$783,051 *more* than FY 2025 Budgeted.

FY 2025 Water Personal Services are \$45,589 *more* than FY 2025 Budgeted.

FY 2025 Water Other Expenses plus Encumbrances are \$1,144,483 *less* than FY 2025 Budgeted.

***FY 2025 Water Enterprise Fund Expenditure Surplus Estimate \$ 1,098,894***

**Sewer Enterprise Fund**

FY 2025 Total Sewer Receipts are \$5,676,084 which is \$149,413 *more* than FY 2025 Budgeted.

FY 2025 Sewer Personal Services are \$4,029 *more* than FY 2025 Budgeted.

FY 2025 Sewer Other Expenses plus Encumbrances are \$986,146 *less* than FY 2025 Budgeted.

***FY 2025 Sewer Enterprise Fund Expenditure Surplus Estimate \$ 982,117***

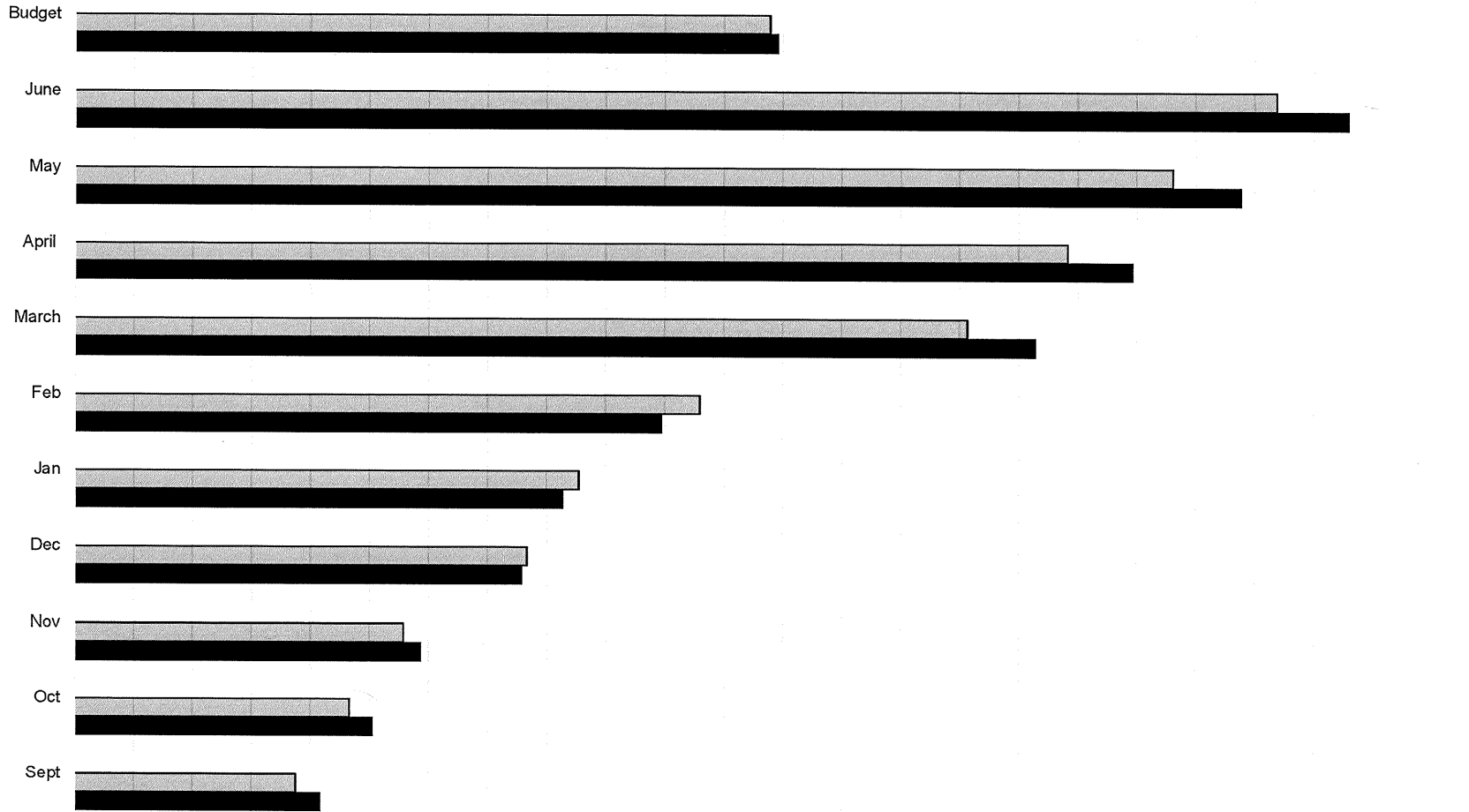
**Town of Andover**  
**FY 2025 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2025 and 6/30/2024**

	<b>FY 25 Budgeted Receipts</b>	<b>FY 25 YTD Revenues</b>	<b>% Collected</b>	<b>FY 24 Budgeted Receipts</b>	<b>FY 24 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
<b>Local Receipts</b>								
Motor Vehicle Excise	5,822,660	7,024,038	120.6%	5,708,009	6,250,084	109.5%	114,651	773,954
Hotel/Motel/Meals	1,869,326	3,121,311	167.0%	1,841,700	3,321,435	180.3%	27,626	(200,123)
Penalties and Interest on Taxes and Excises	480,000	544,179	113.4%	405,000	504,684	124.6%	75,000	39,495
Fees	61,000	33,434	54.8%	38,000	88,532	233.0%	23,000	(55,098)
Payments in Lieu of Taxes	479,150	488,630	102.0%	467,463	475,783	101.8%	11,687	12,847
Other Departmental Revenues	276,586	261,829	94.7%	234,586	256,036	109.1%	42,000	5,793
Other Departmental Revenues - School Medicare	200,000	344,585	172.3%	275,000	356,936	129.8%	(75,000)	(12,351)
Non-Recurring Revenues	-	1,126	N/A	-	6,301	N/A	-	(5,175)
Licenses and Permits	2,391,502	5,131,597	214.6%	2,401,315	2,924,701	121.8%	(9,813)	2,206,896
Fines & Forfeits	118,766	287,169	241.8%	132,500	181,535	137.0%	(13,734)	105,633
Investment Income	222,552	4,364,287	1961.0%	275,794	6,007,778	2178.4%	(53,242)	(1,643,491)
Special Assessments	-	81	N/A	-	678	N/A	-	(597)
<b>Total Estimated Receipts</b>	<b>11,921,542</b>	<b>21,602,265</b>	<b>181.2%</b>	<b>11,779,367</b>	<b>20,374,484</b>	<b>173.0%</b>	<b>142,175</b>	<b>1,227,781</b>
<b>Off-Set Receipts</b>								
Recreation	498,531	575,931	115.5%	556,531	498,850	89.6%	(58,000)	77,081
Elder Services	120,000	119,491	99.6%	106,000	125,156	118.1%	14,000	(5,664)
Public Facilities - Rental Receipts	105,000	77,441	73.8%	60,000	114,966	191.6%	45,000	(37,525)
Cemetery - Interment Fees	76,000	69,901	92.0%	60,000	79,947	133.2%	16,000	(10,046)
Public Safety - Police Detail Fees	55,000	81,825	148.8%	70,000	59,627	85.2%	(15,000)	22,198
Public Safety / Fire - Ambulance Receipts	1,768,000	2,078,081	117.5%	1,750,000	1,778,081	101.6%	18,000	300,000
<b>Total Off-Set Receipts</b>	<b>2,622,531</b>	<b>3,002,671</b>	<b>114.5%</b>	<b>2,602,531</b>	<b>2,656,627</b>	<b>102.1%</b>	<b>20,000</b>	<b>346,044</b>
<b>Other Revenues</b>								
Property Taxes (inc. Tax Titles)	191,831,670	191,066,472	99.6%	182,687,607	182,386,718	99.8%	9,144,063	8,679,754
State Aid	17,181,263	17,237,134	100.3%	16,716,855	16,622,346	99.4%	464,408	614,788
<b>Total Other Revenues</b>	<b>209,012,933</b>	<b>208,303,606</b>	<b>99.7%</b>	<b>199,404,462</b>	<b>199,009,063</b>	<b>99.8%</b>	<b>9,608,471</b>	<b>9,294,542</b>
<b>Total Revenues</b>	<b>223,557,006</b>	<b>232,908,541</b>	<b>104.2%</b>	<b>213,786,360</b>	<b>222,040,174</b>	<b>103.9%</b>	<b>9,770,646</b>	<b>10,868,367</b>

**Town of Andover**  
**FY 2025 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 6/30/2025 and 6/30/2024**

<b>Water Fund</b>	<b>FY 25 Budgeted Receipts</b>	<b>FY 25 YTD Revenues</b>	<b>% Collected</b>	<b>FY 24 Budgeted Receipts</b>	<b>FY 24 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	12,074,218	12,613,524	104.5%	12,777,571	10,695,835	83.7%	(703,353)	1,917,689
Water Connection	15,000	10,693	71.3%	5,000	15,096	301.9%	10,000	(4,403)
Water Testing Fees	20,000	12,061	60.3%	5,000	22,855	457.1%	15,000	(10,794)
Meter Installations	9,000	7,875	87.5%	10,000	10,306	103.1%	(1,000)	(2,431)
Fire Flow Test	6,000	10,228	170.5%	5,000	6,272	125.4%	1,000	3,956
Special/Final Reads	25,000	16,807	67.2%	15,000	15,335	102.2%	10,000	1,472
Backflow/Cross Connection Fees	55,000	87,400	158.9%	80,000	95,690	119.6%	(25,000)	(8,290)
Water Tap	-	600	N/A	-	650	N/A	-	(50)
Liens	80,000	108,514	135.6%	70,000	78,612	112.3%	10,000	29,902
Fire Services	290,000	463,239	159.7%	250,000	224,349	89.7%	40,000	238,890
Interest /Misc Revenue	-	1,000	N/A	-	8,432	N/A	-	(7,431)
Non-Revenue Interest	26,445	51,774	195.8%	26,445	20,444	77.3%	-	31,330
<b>Total Water Receipts</b>	<b>12,600,663</b>	<b>13,383,714</b>	<b>106.2%</b>	<b>13,244,016</b>	<b>11,193,876</b>	<b>84.5%</b>	<b>(643,353)</b>	<b>2,189,838</b>
<b>Sewer Fund</b>	<b>FY 25 Budgeted Receipts</b>	<b>FY 25 YTD Revenues</b>	<b>% Collected</b>	<b>FY 24 Budgeted Receipts</b>	<b>FY 24 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
User Charges	5,061,671	5,060,045	100.0%	5,354,484	5,084,921	95.0%	(292,813)	(24,876)
Committed Interest/Income	80,000	89,892	112.4%	130,000	115,129	88.6%	(50,000)	(25,237)
Liens	65,000	76,669	118.0%	50,000	49,174	98.3%	15,000	27,495
Apport Assmnts	300,000	381,280	127.1%	400,000	445,482	111.4%	(100,000)	(64,202)
Deferred Property Tax	-	-	N/A	-	13,425	N/A	-	(13,425)
Interest /Misc Revenue	-	1,193	N/A	-	8,924	N/A	-	(7,731)
Non-Revenue Interest	20,000	67,004	335.0%	25,000	77,432	309.7%	(5,000)	(10,428)
<b>Total Sewer Receipts</b>	<b>5,526,671</b>	<b>5,676,084</b>	<b>102.7%</b>	<b>5,959,484</b>	<b>5,794,487</b>	<b>97.2%</b>	<b>(432,813)</b>	<b>(118,403)</b>
<b>Total Enterprise Revenues</b>	<b>18,127,334</b>	<b>19,059,798</b>	<b>105.1%</b>	<b>19,203,500</b>	<b>16,988,363</b>	<b>88.46%</b>	<b>(1,076,166)</b>	<b>2,071,435</b>

## Town of Andover Local Receipts FY 2025 and FY 2024

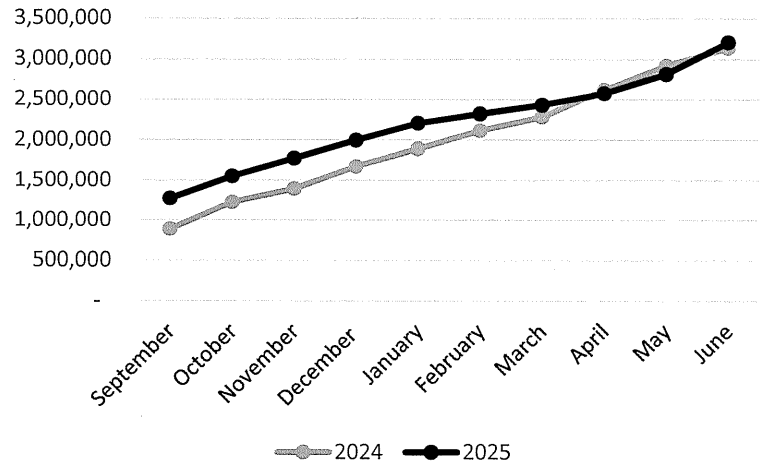


	0	\$1 M	\$2 M	\$3 M	\$4 M	\$5 M	\$6 M	\$7 M	\$8 M	\$9 M	\$10 M	\$11 M	\$12 M	\$13 M	\$14 M	\$15 M	\$16 M	\$17 M	\$18 M	\$19 M	\$20 M	\$21 M	\$22 M	\$23 M
		Sept		Oct		Nov		Dec		Jan		Feb		March		April		May		June		Budget		
■ FY 2024 % of Budget		31.9%		39.6%		47.4%		65.1%		72.6%		90.0%		128.5%		142.9%		158.0%		173.0%		100.0%		
■ FY 2025 % of Budget		34.9%		42.4%		49.3%		63.6%		69.5%		83.6%		136.7%		150.5%		165.9%		181.2%		100.0%		
□ FY 2024 Receipts		\$3,752,141		\$4,659,961		\$5,577,813		\$7,669,262		\$8,546,229		\$10,597,378		\$15,133,862		\$16,832,407		\$18,613,850		\$20,374,484		\$11,779,367		
■ FY 2025 Receipts		\$4,165,383		\$5,057,731		\$5,872,141		\$7,586,509		\$8,286,370		\$9,962,359		\$16,296,949		\$17,937,687		\$19,776,389		\$21,602,265		\$11,921,542		

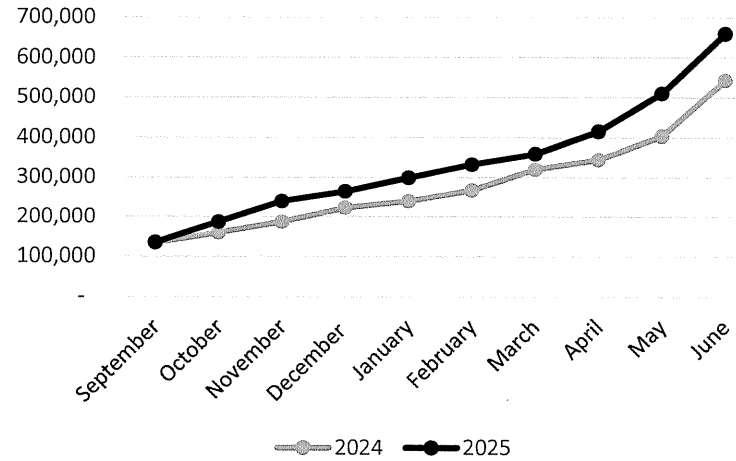
**Town of Andover**  
**FY 2025 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 6/30/2025**

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	8,523,760	(118,000)	8,405,760	8,109,157	-	296,603	96.5%	96.5%
Community Services	1,811,840	-	1,811,840	1,827,630	-	(15,790)	100.9%	100.9%
Public Facilities	2,826,220	-	2,826,220	2,835,743	-	(9,523)	100.3%	100.3%
Public Safety - Fire	9,644,286	800,000	10,444,286	10,396,133	-	48,154	99.5%	99.5%
Public Safety - Police	8,856,002	350,000	9,206,002	9,328,258	-	(122,256)	101.3%	101.3%
Public Works	3,809,170	240,026	4,049,196	4,138,008	-	(88,813)	102.2%	102.2%
Library	2,414,256	-	2,414,256	2,423,136	-	(8,880)	100.4%	100.4%
Solid Waste	80,362	-	80,362	80,509	-	(147)	100.2%	100.2%
School	82,640,530	(82,270)	82,558,260	82,558,260	-	-	100.0%	100.0%
<b>Total Personal Services - General Fund</b>	<b>120,606,426</b>	<b>1,189,756</b>	<b>121,796,182</b>	<b>121,696,834</b>	<b>-</b>	<b>99,348</b>	<b>99.9%</b>	<b>99.9%</b>
Water Enterprise	2,339,562	-	2,339,562	2,385,151	-	(45,589)	101.9%	101.9%
Sewer Enterprise	388,877	-	388,877	392,906	-	(4,029)	101.0%	101.0%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,728,439</b>	<b>-</b>	<b>2,728,439</b>	<b>2,778,058</b>	<b>-</b>	<b>(49,619)</b>	<b>101.8%</b>	<b>101.8%</b>
<b>Other Expenses</b>								
General Government	2,905,279	499,513	3,404,792	3,202,147	169,215	33,430	99.0%	94.0%
Community Services	649,000	147,046	796,046	658,537	21,577	115,932	85.4%	82.7%
Public Facilities	1,461,400	90,759	1,552,159	1,373,649	71,678	106,831	93.1%	88.5%
Public Safety - Fire	691,504	380,335	1,071,839	976,536	74,673	20,630	98.1%	91.1%
Public Safety - Police	1,002,800	49,149	1,051,949	923,654	31,045	97,250	90.8%	87.8%
Public Works	2,589,879	669,372	3,259,251	2,601,060	423,709	234,482	92.8%	79.8%
Library	683,085	1,600	684,685	662,975	8,053	13,657	98.0%	96.8%
Solid Waste	4,059,770	464,739	4,524,509	4,040,831	406,861	76,817	98.3%	89.3%
School	20,120,891	1,377,603	21,498,494	19,594,448	1,797,931	106,115	99.5%	91.1%
Technical Schools	1,351,587	(92,000)	1,259,587	1,257,526	-	2,061	99.8%	99.8%
Debt Service	27,952,429	65,000	28,017,429	28,009,987	-	7,442	100.0%	100.0%
Insurance	1,549,284	(138,914)	1,410,370	1,397,472	12,898	-	100.0%	99.1%
Health Insurance	25,135,936	-	25,135,936	25,135,936	-	-	100.0%	100.0%
Unemployment	172,303	5,084	177,387	177,387	-	-	100.0%	100.0%
Retirement	7,481,089	-	7,481,089	7,481,086	-	3	100.0%	100.0%
Reserve Fund	200,000	(198,677)	1,323	-	-	1,323	0.0%	0.0%
OPEB Appropriation	1,874,364	-	1,874,364	1,874,364	-	-	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>99,880,600</b>	<b>3,320,608</b>	<b>103,201,208</b>	<b>99,367,595</b>	<b>3,017,641</b>	<b>815,973</b>	<b>99.2%</b>	<b>96.3%</b>
Water Enterprise	10,567,288	381,183	10,948,471	9,230,724	274,264	1,443,483	86.8%	84.3%
Sewer Enterprise	5,112,039	931,538	6,043,577	4,945,893	111,538	986,146	83.7%	81.8%
<b>Total Other Expenses - Enterprise Funds</b>	<b>15,679,327</b>	<b>1,312,721</b>	<b>16,992,048</b>	<b>14,176,617</b>	<b>385,802</b>	<b>2,429,630</b>	<b>85.7%</b>	<b>83.4%</b>
<b>Total - General Fund</b>	<b>220,487,026</b>	<b>4,510,364</b>	<b>224,997,390</b>	<b>221,064,428</b>	<b>3,017,641</b>	<b>915,321</b>	<b>99.6%</b>	<b>98.3%</b>
<b>Total - Enterprise Funds</b>	<b>18,407,766</b>	<b>1,312,721</b>	<b>19,720,487</b>	<b>16,954,674</b>	<b>385,802</b>	<b>2,380,011</b>	<b>87.9%</b>	<b>86.0%</b>

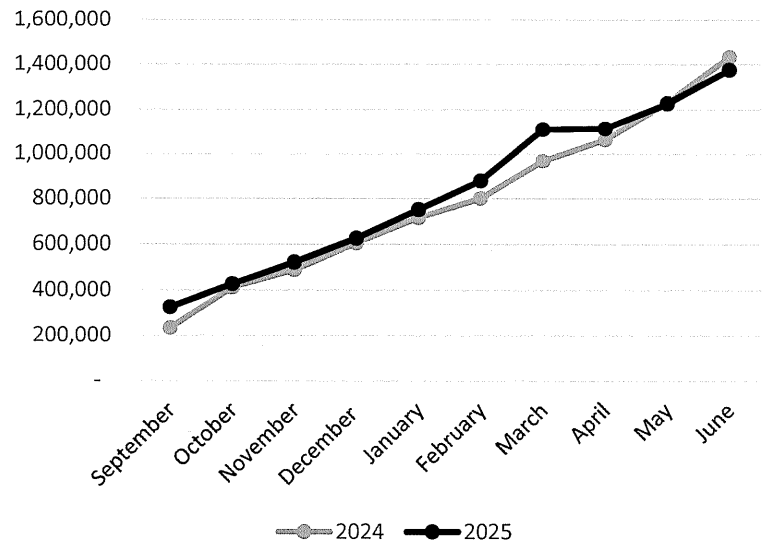
### General Government Expenses



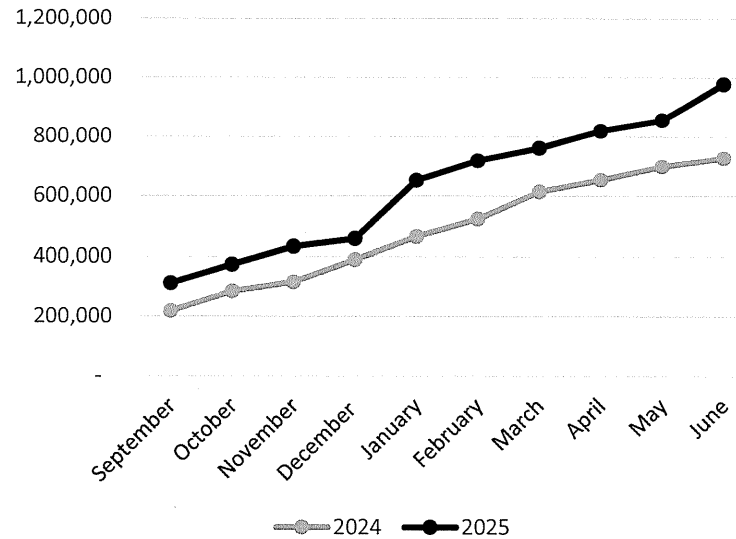
### Community Services Expenses



### Public Facilities Expenses

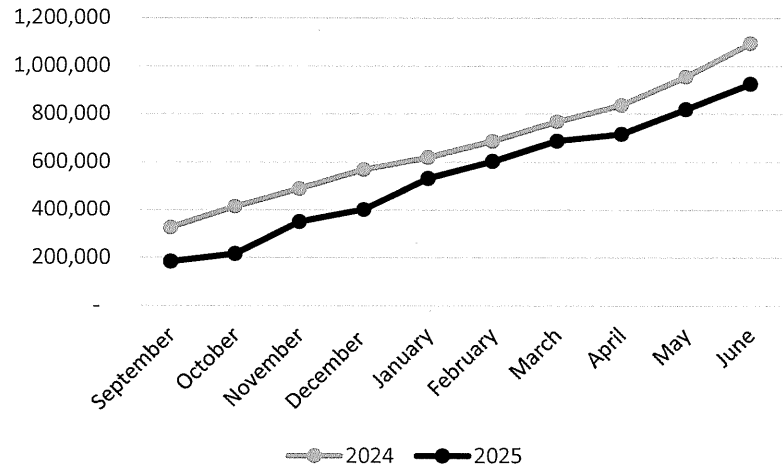


### Fire Expenses

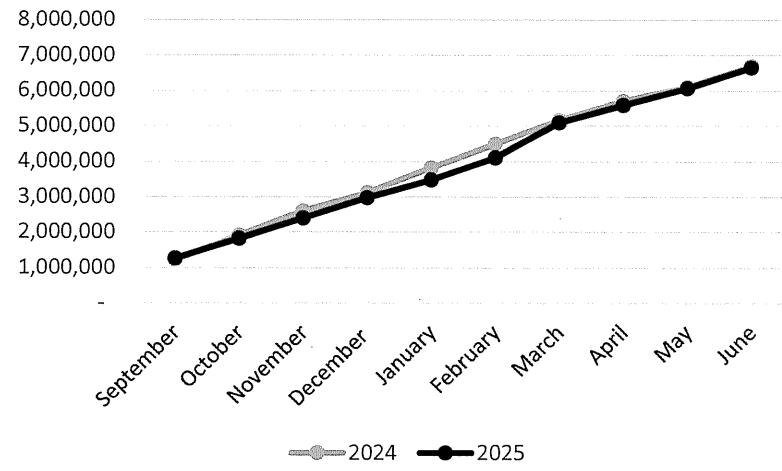


\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

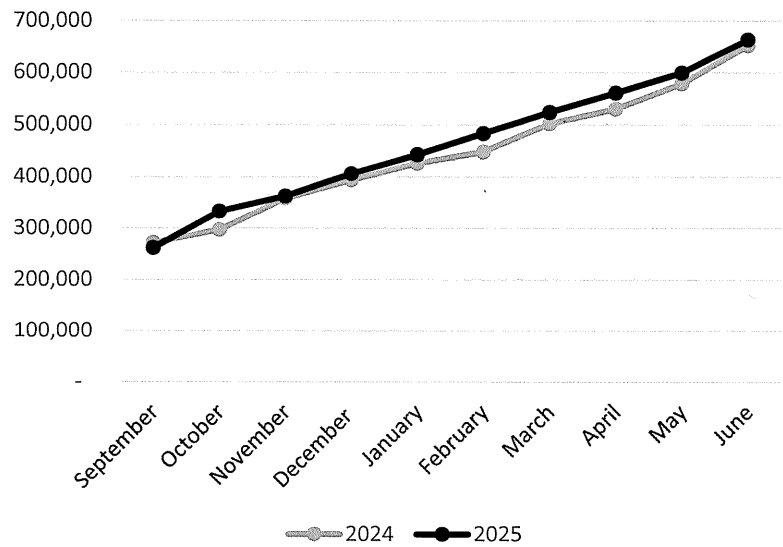
### Police Expenses



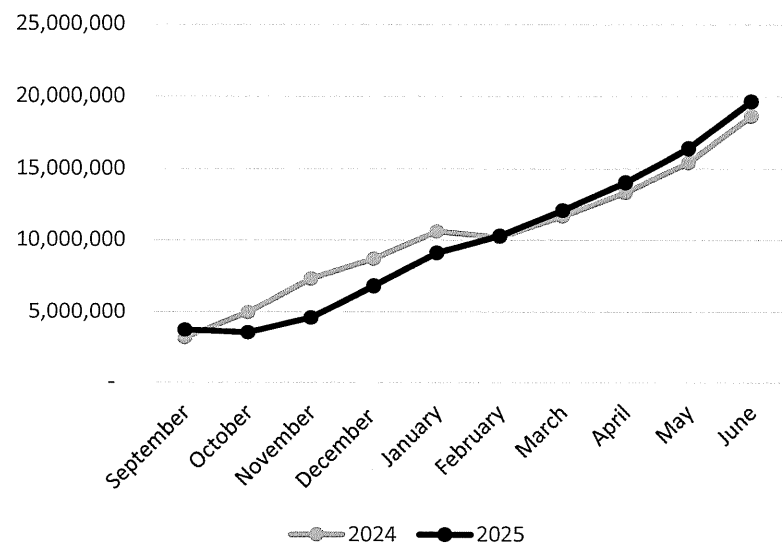
### Public Works & Solid Waste Expenses



### Library Expenses

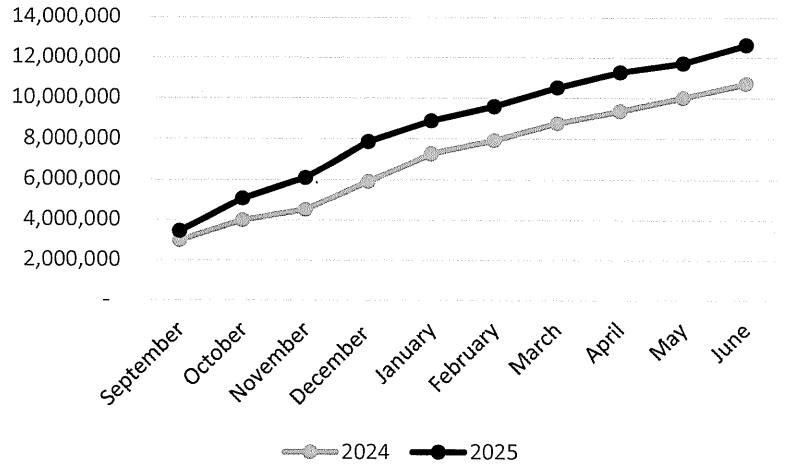


### School Expenses

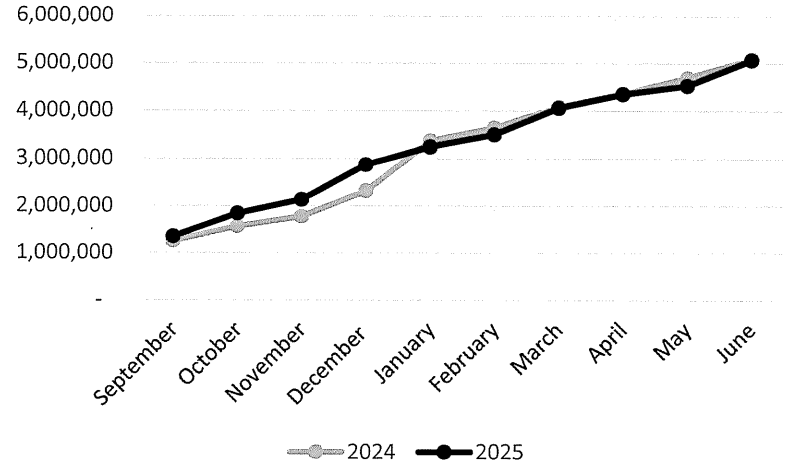


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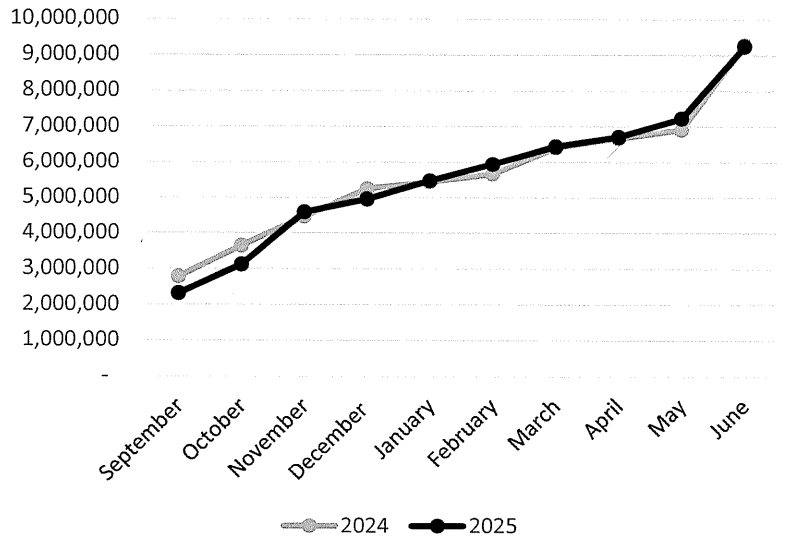
### Water User Charges



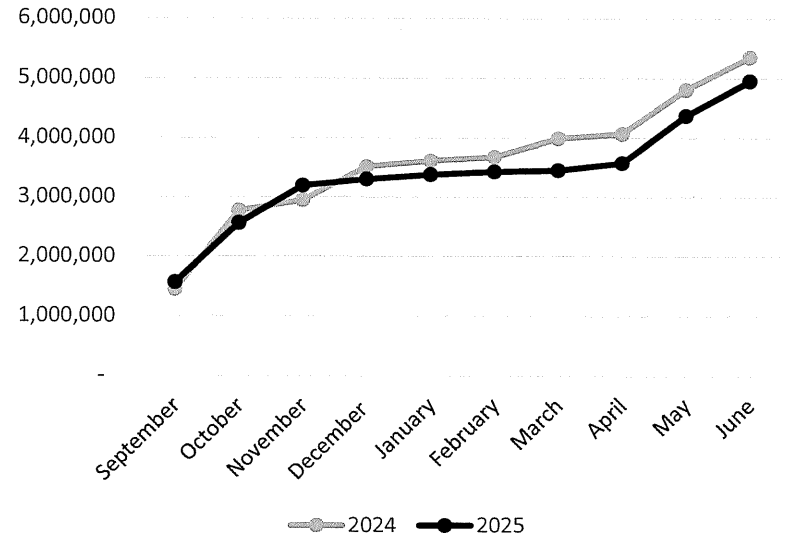
### Sewer User Charges



### 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 2025 Reserve Account**  
**As of 6/30/25**

**RESERVE FUND**

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Appropriation by Vote of Town Meetings April and June 2024	\$ 321,323.00
Transfers by Vote of Town Meeting	0.00
Transfers by Authority of the Finance Committee	
Public Safety - Injured in Line of Duty Expenses	(320,000.00)
Available Balance	<u>\$ 1,323.00</u>

**Town of Andover**  
**FY 2025 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 6/30/25**

	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	Student Technology Rentals Acct 4260	Public Space Rentals Acct 5546
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	N/A
Receipts thru 6/30/2024	28,058	3,378	64,730	1,974,285	391,724	87,788	167,133	5,319	3,034	32,967	22,473	0	0	56,660	0	35,750	N/A
Expenditures thru 6/30/2024	28,412	1,797	3,637	1,713,458	186,942	156,636	116,437	0	0	45,423	38,696	0	0	25,473	0	20,390	0
Balance thru 6/30/2024	34,163	20,468	114,169	1,691,031	639,859	155,362	230,244	64,211	53,632	21,741	67,395	0	681	207,663	3,184	67,214	0
Receipts thru 6/30/2025	19,421	2,672	29,648	2,339,847	376,918	85,383	180,080	10,652	3,331	27,484	30,496	0	0	56,430	0	47,580	0
Expenditures thru 6/30/2025	20,859	82	26,492	2,220,000	320,144	113,547	110,405	0	0	31,318	18,377	0	0	26,476	0	58,130	0
Balance thru 6/30/2025	32,724	23,059	117,326	1,810,878	696,633	127,197	299,919	74,863	56,963	17,907	79,513	0	681	237,617	3,184	56,664	0
Spending Authorization	\$35,000	\$20,000	\$60,000	\$2,220,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$50,000	\$200,000	\$50,000
Y-T-D % Spent	59.60%	0.41%	44.15%	100.00%	80.04%	75.70%	49.07%	0.00%	0.00%	52.20%	45.94%	0.00%	0.00%	26.48%	0.00%	29.07%	0.00%

**Town of Andover  
Capital Projects  
6/30/2025**

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>Total Available</u>
Budget	1,040,000	1,011,600	1,150,000	1,185,000	1,271,500	1,338,000	1,210,000	
Expended	1,040,000	1,011,600	1,147,165	1,185,000	1,106,888	881,551	404,220	
Encumbered	-	-	1,891	-	18,376	129,394	58,332	
<b>Total School</b>	Available	-	944	-	146,235	327,055	747,449	1,221,683
Budget	487,000	1,069,098	902,108	137,000	150,000	95,000	60,000	
Expended	483,303	1,011,808	902,108	133,583	109,597	39,197	25,000	
Encumbered	3,517	1,600	-	130	3,900	15,351	-	
<b>Total General Government</b>	Available	181	55,690	-	3,287	36,503	35,000	171,113
Budget	-	10,000	50,000	-	-	-	-	
Expended	-	10,000	50,000	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	
<b>Total Library</b>	Available	-	-	-	-	-	-	-
Budget	946,000	1,303,000	468,000	1,180,000	1,165,000	1,130,000	1,209,000	
Expended	946,000	1,303,000	437,435	1,176,897	1,066,296	854,252	446,811	
Encumbered	-	-	6,403	-	56,510	141,515	57,449	
<b>Total Facilities</b>	Available	-	24,162	3,103	42,194	134,234	704,739	908,432
Budget	250,077	195,000	195,000	255,000	-	40,000	65,000	
Expended	250,077	195,000	195,000	254,948	-	40,000	-	
Encumbered	-	-	-	52	-	-	-	
<b>Total Police</b>	Available	-	-	-	-	-	65,000	65,000
Budget	214,000	-	96,000	88,000	-	185,000	-	
Expended	213,990	-	96,000	77,383	-	-	-	
Encumbered	-	-	-	10,617	-	-	-	
<b>Total Fire</b>	Available	10	-	-	-	185,000	-	185,010
Budget	328,000	400,000	-	165,000	170,000	102,000	80,000	
Expended	328,000	399,119	-	145,000	150,000	64,975	59,390	
Encumbered	-	-	-	-	-	-	-	
<b>Total DPW</b>	Available	-	881	20,000	20,000	37,026	20,610	98,516
Budget	2,225,077	2,977,098	1,711,108	1,825,000	1,485,000	1,552,000	1,414,000	
Expended	2,221,369	2,918,927	1,680,543	1,787,811	1,325,893	998,423	531,202	
Encumbered	3,517	1,600	6,403	10,798	60,410	156,866	57,449	
<b>Total Town</b>	Available	191	56,571	24,162	26,390	396,711	825,349	1,428,071
Budget	3,265,077	3,988,698	2,861,108	3,010,000	2,756,500	2,890,000	2,624,000	
Expended	3,261,369	3,930,527	2,827,708	2,972,811	2,432,781	1,879,974	935,421	
Encumbered	3,517	1,600	8,294	10,798	78,787	286,260	115,781	
<b>Grand Total</b>	Available	191	56,571	25,106	26,390	244,932	1,572,798	2,649,754