

## Select Board and Water Commission Meeting

Wednesday, April 12, 2023

7:00 PM Executive Session

7:45 PM Regular Session (please note change in start time of regular session)

The Robb Center Lifelong Learning Room

30 Whittier Court, Andover, MA 01810

ANDOVER TOWN CLERK  
RCUD 2023 APR 10 PM 4:57

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### I. Call to Order – 7:00 P.M.

### II. Executive Session

Board to vote to go into Executive Session Board pursuant to Purpose 6 to discuss the purchase, exchange, lease, or value of real property, and pursuant to Purpose 7 to comply with, or act under the authority of, any general or special law or federal grant-in-aid requirements (Open Meeting Law, G.L. c. 30A, s. 22); specifically, to perform a review and approval of executive session minutes from 2015 - 2017 and to determine whether all or portions thereof may be publicly released, and the approval and release the Executive Session Meeting Minutes of March 13, 2023; and to return to Open Session.

### III. Opening Ceremonies

A. Moment of Silence/Pledge of Allegiance

B. Proclamation for Commemoration of the Armenian Genocide

### IV. Communications/Announcements/Liaison Reports

### V. Citizens Petitions and Presentations

### VI. Regular Business

A. Update on Indigenous People & Columbus Day Discussion

Board to consider endorsing the Town Manager's plan for facilitating a discussion and presenting a potential recommendation.

B. Town Tree Removals and Replacement Policy – 1<sup>st</sup> Reading

Board to review a policy on town tree removals and replacements.

C. Water Rates – 1<sup>st</sup> Reading

Board to vote to go into session to act as Water Commissioners and to review water rates.

D. Reorganization of the Board

Board to elect a Chair, Vice Chair and Clerk for 2023-2024 to be effective following the 2023 Annual Town Meeting.

**VII. Consent Agenda**

**A. Appointments by the Town Manager**

Board to vote that the following appointments by the Town Manager be approved.

| <b>Department</b>          | <b>Name</b>  | <b>Position</b> | <b>Rate/Term</b>       | <b>Date of Hire</b> |
|----------------------------|--------------|-----------------|------------------------|---------------------|
| Town Seal Review Committee | Austin Simko | Member          | Term Expires 6/30/2024 | 4/12/2023           |

**VIII. 2023 Select Board Meetings**

A. Board to consider voting to accept the following Select Board Meeting Schedule:

- May 8, 2023
- May 22, 2023
- June 5, 2023
- June 26, 2023
- July 10, 2023
- July 24, 2023
- August 7, 2023
- August 21, 2023

**IX. Approval of Minutes**

A. Board to approve minutes from the following meetings:

1. February 27, 2023

**X. Adjourn**

*If any member of the public wishing to attend this meeting seeks special accommodations in accordance with the Americans with Disabilities Act, please contact Kathryn Forina in the Town Manager's Office at 978-623-8215 or by email at [kathryn.forina@andoverma.us](mailto:kathryn.forina@andoverma.us)*

MEETINGS ARE TELEVISED ON  
COMCAST CHANNEL 22 AND VERIZON CHANNEL 45

## IV.6. Town Tree Removals and Replacement

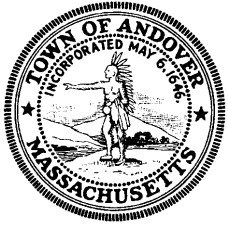
Whereas, Town Trees provide ecosystem services and are integral to the infrastructure and aesthetic character of Andover they shall be: preserved whenever possible; maintained for health, longevity, and public safety; replaced where necessary with tree specimens that are selected, sited, and planted according to best professional practices.

A Town Tree is defined as any tree within a public park, open space, public way or other town owned land under the jurisdiction of the Select Board.

Now therefore, the Andover Select Board hereby establishes the following policy regarding the removal and replacement of Town Trees, excluding conservation lands, which shall be overseen by the Town of Andover Conservation Commission, and lands under the control of the Andover School Department.

1. Shade Tree removal is governed by MGL, Chapter 87 the MA Shade Tree Act.
  - a) In addition to the notice provisions of Chapter 87, Section 3, the owners of property where any portion of which is within fifty (50) feet of the tree proposed for removal (abutters) shall receive written notice of the public hearing under Chapter 87, Section 3 at least 7 days before the hearing. This shall not apply to removal of trees authorized under Section 5 of Chapter 87 or other lawful authority.
2. The Town shall include in the removal process: grinding stumps below grade, filling with good quality topsoil and sowing lawn grass or native plant seeds, as determined by the tree warden
3. An abutter or abutters of a Town tree proposed for removal will receive written notice from the Town that they may petition the Director of Public Works, or designee, in writing, to replace the tree as follows:
  - a) The Tree Warden shall prioritize tree health and longevity, and determine the tree species that will be ecologically, functionally, and aesthetically best suited for the location. The replacement tree location shall not interfere with buried utilities or public safety, will minimize root damage to streets and sidewalks, will not become a nuisance and careful consideration shall be undertaken for the location of trees near overhead utility lines, roadways and sidewalks. The replacement tree shall be planted at the Town's expense within a reasonable length of time, not to exceed two (2) years.
  - b) In the event of a disagreement between the abutter(s) and the Tree Warden, the Tree Warden shall have the final decision on the species, size and location of the new tree and, if any abutter opposes replacement, whether the removed tree should be replaced.
  - c) The replacement tree shall be selected, procured, sited, planted and established by the Tree Warden according to best professional practices.
  - d) Native tree species shall be given first priority for selection, however there are circumstances in which non-natives may be better suited for the specific site conditions. Invasive species shall not be planted.
  - e) The Tree Warden shall notify the abutter(s) about best professional practices for establishing a replacement tree and shall request assistance from the abutter(s) including, but not limited to, proper watering, trunk protection, and keeping mulch away from the trunk flare.

- f) The Tree Warden shall monitor the replacement tree for at least two (2) years to confirm establishment. When successfully established, the tree shall be incorporated into the Town's inventory, maintenance, and management plan for Town Trees.
4. The Town of Andover Department of Public Works will replace a Town Tree that has been removed within two years.
5. The Town shall establish a Town of Andover Tree Replacement Gift Account for the purpose of accepting funds to be used for replacing Town Trees that have been removed.
6. This policy will not apply to reconstructed streets that will require new trees as part of the overall plan for construction.
7. The Town Manager shall appoint the Town Tree Committee, with approval of the Select Board, within six (6) months of the policy being approved. The Town Tree Committee shall:
  - a) Be tasked, among other duties, with developing a Town Tree Bylaw for presentation to the Select Board and Town Meeting within two (2) years of appointment.
  - b) Include a member of the Andover Green Advisory Board, the Andover Village Improvement Society (AVIS), Andover Conservation Division staff, the Town of Andover Tree Warden, the Director of Public Works or designee, a representative of the Town Manager's Office, and three residents at large.
  - c) Periodically report to the Select Board on any recommendations to amend, replace, or incorporate this policy as per the Town Tree Committee.



## Select Board Meeting – Amended 2.23.2023

Monday, February 27, 2023

Executive Session 6:30 PM

Regular Session 7:00 PM

Lifelong Learning Room at The Robb Center  
30 Whittier Court, Andover, MA 01810

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### I. Call to Order – 6:30 P.M.

Chair, Alex Vispoli called the meeting to order at 6:30 PM.

Members in Attendance: Laura Gregory, Annie Gilbert, Melissa Danisch, Chris Huntress.

Others in attendance: Andrew Flanagan, Mike Lindstrom, Austin Simko, Tom Urbelis.

### II. Executive Session

At 6:30 PM Annie Gilbert moved to vote to go into Executive Session pursuant to option 6 to discuss the purchase, exchange, lease, or value of real property, and to vote to approve and not release Executive Session Minutes of January 23, 2023, and for the Chair to declare that an open session may have a detrimental effect on the negotiating position of the Town; and to return to open session. The Chair so declared. Motion seconded by Laura Gregory. Roll call vote: A. Gilbert-Y, C. Huntress-Y, M. Danisch-Y, L. Gregory-Y, A. Vispoli-Y. Motion passes 5-0.

### III. Opening Ceremonies: The Select Board returned to Open Session at 7:00 PM.

#### A. Moment of Silence/Pledge of Allegiance

The meeting began with a Moment of Silence in remembrance of Mary Kay Poe and Ben Hunt, followed by the Pledge of Allegiance.

### IV. Communications/Announcements/Liaison Reports

The Town Manager announced that the Annual Saturday Budget Meeting will be held on Saturday, March 4<sup>th</sup> at Memorial Hall Library. This is a joint meeting of the Select Board and Finance Committee. The School Department will be presenting their FY-24 budget followed by the individual Town Department Budgets.

Laura Gregory, Liaison to Diversity, Equity, and Inclusion Commission (DEI), requested that the Chair place the renaming of Columbus Day on the next agenda. She read a portion of the memo from the DEI Commission to change the name to Indigenous People's Day. The Commission is happy to work with the Select Board to engage the wider community including but not limited to leadership of Indigenous Peoples Day and Italian Americans for Indigenous Peoples Day. February is also Black History Month. The Andover History and Culture Center had a number of programs on Black History and the Underground Railroad here in Andover. They are doing a number of Women's History Events in March.

Annie Gilbert reported that the next Community Forum sponsored by the AHS Building Committee will be held on Thursday, March 9, 2023 at MHL at 7:00 PM. There will be another forum on March 29<sup>th</sup>.

Melissa Danisch said on Wednesday March 1<sup>st</sup> at 6:30 PM there will be a conversation regarding the MBTA Community Zoning at MHL.

**V. Citizens Petitions and Presentations**

Kathy Grant, Morton Street in Andover spoke about the recent East Palestine train disaster in Ohio which has people wondering if that could happen in Andover. She asked if there are trains that carry toxic chemicals that go through Andover and how do we get them to have the updated brake system? She also heard that the railroad tracks are not in good condition in some places which could result in derailments. Kathy asked about the proposed 2,031 affordable housing units to be built around the train station(s) and if Andover is putting plans together with the best architectural minds to implement it or to fight it? The new AHS is planned for 1,400 students and does not include any high school students who might come from this affordable housing area. The new high school would be overcrowded before we started.

Chris Huntress, who lives close to the Ballardvale Train Station, said that he contacted Chris Cronin (DPW) and asked him about the deteriorated condition of the asphalt around the edges of the track,. Alex Vispoli asked the Town Manager to check in with our state delegation on the reaction regarding the incident in Ohio and to find out what our state regulations and protocols are.

**VI. Regular Business**

**A. Retiree Cost of Living Adjustment – 1<sup>st</sup> Reading**

Board to discuss and consider voting on a 5% Cost of Living Adjustment (COLA) for Fiscal Year 2023.

The Chair read a statement of Chapter 269 of the Act of 2022. An Act relative to cost adjustments for retirees was signed into law by Gov. Baker on November 16, 2022 and provides local Retirement Systems with the local option to increase the cost-o-f living adjustment for FY-2023 from 3% up to 5% of the retiree’s first \$13,000 of their pension. This increases the maximum annual cost of living adjustment to Andover retirees from \$390 to \$650. The local approval mechanism for this is different than traditional COLA increases. In order for a system to adopt a COLA increase pursuant to Chapter 269, first, the Retirement Board must vote on the increased amount and then it must also receive local approval which means a majority vote of the Select Board to accept the increase and does not require a vote of Town Meeting and would provide a COLA increase retroactive to July 1, 2022 and become part of the fixed amount of the retiree’s pension in the same manner as all COLAS. The Andover Retirement Board has approved the increase amount by a 3-2 vote and is now a matter before the Select Board. This is a first reading.

It is expected that this will increase the FY-2024 budget retirement appropriation by \$82,000. And the accrued liability by \$1,123,720.

Patrick Lawlor said that the Town would need to review available funds to meet the appropriation. The annual impact would be \$82,000 and the existing liability would increase by \$1.1M.

The response from Haley Green, Chair of the Retirement Board, was shared by Patrick Lawlor. Ms. Green does not think this is the right time to knowingly increase the accrued liability and future appropriations.

Tom Hartwell, a member of the Retirement Board, said he was one of the three Retirement Board members that approved the 5% COLA and emphasized that it is \$82,000 on a \$235M Town Budget to help retirees deal with the inflation crisis.

Kevin Connors, Carmel Road: In July, Gov. Baker's signed the State Budget that included provisions for a 5% COLA. Section 154 provided that 5% COLA for the State Retirees and Teachers and as an amendment to that, Governor Baker sent Section 134 back to the legislature requiring local approval for this 5% COLA increase. This is an opportunity to provide assistance to many who are living on fixed incomes and dealing with real life decisions on how to meet their expenses.

Dick Howe, 3 Robandy Road. This is a very important discussion. He was delighted that the Pension Bond funding passed last year. It has been discouraging to him to read that Andover is among the lowest in terms of voting the cost-of-living increase and among the lowest in terms of establishing the base of \$12,000. Mr. Howe urged the Board to approve the request and congratulated the Retirement Board on increasing the base from \$12,000 to \$13,000.

The second reading will be placed on the agenda for a future Select Board meeting.

#### B. [Diversity, Equity and Inclusion Update](#)

Director of Community Services, Jemma Lambert Co-Chairs Kavita Goyal and Co-Chair and Lisa Cascio provided an update to the Board on the staff Diversity, Equity, and Inclusion (DEI) Survey and the work of the Diversity in Hiring working group. Co-Chairs Kavita Goyal and Lisa Casio. Jemma thanked the volunteers for their commitment, time, and talents and invited community members interested in issues around diversity, equity, and justice to contact them.

Employee Survey Report: The survey was developed under auspices of the DEI Commission and launched on June 6, 2022 through July 14, 2022. All municipal employees received three invitations to participate with 38% of town employees completing the survey and offering many thoughtful open responses. The survey was overwhelmingly positive in both the Town's ethos and employees' engagement and support of DEI.

Jemma reported on the survey instrument and use of the Likert scales. The survey was overwhelmingly positive. The presentation included an overview of respondent demographics and responses to questions on the Town's working environment, knowledge of DEI principals, and training. All Town employees will be attending a DEI 101 Training.

Lisa Casio said the Diversity and Hiring Working Group has been working on a set of recommendations for the Town Manager to consider while recruiting and selecting new employees with a goal to diversify the working base. They have decided that the Leadership Development Working Group and Diversity in Hiring Working Group would merge with the focus being on retention and work place culture.

The Communication Working Group has been creating structure and process around building communications and transparency. They have been working to develop some tools and foundations for that and have an intern from Merrimack College in place to support DEI communications with a particular focus on social media, a monthly newsletter, updating contact information, website upgrades and building a DEI mailing list and assisting with public relations materials for events.

Kavita Goyal leads the Community Engagement Working Group of volunteers who throughout the year partner with other community organizations to promote and celebrate different cultures and create awareness in the Town of Andover. She shared a snapshot on community events supporting Andover Youth that included an open Mic Night to celebrate Black History Month and Hispanic Heritage Month which were very successful. The Youth Services redux has quadrupled participation and will report out at next Commission meeting followed by a youth summit. They are partnering with Andover Youth Services as well.

The Board thanked Jemma and members of the DEI Commission for their presentation.

C. Acceptance of Drainage Easement

Board to discuss, and possibly vote to accept, a drainage easement from Steven F. and Alison R. Fecht at 66 Burnham Road. The request was explained by the Deputy Director of Public Works who is working with the residents on their need to expand their property and need for a drainage easement. This only affects the one property owner.

Melissa Danisch moved that the Select Board accept and sign the easement from Steven F. Fecht and Alison R. Fecht on property at 66 Burnham Road as submitted by the Department of Public Works. Motion seconded by Laura Gregory and voted 5-0 to approve.

D. Amendments to the Traffic Rules and Regulations

Board to discuss and consider voting on the following changes to the Traffic Rules and Regulations as proposed by Andover Safety Officer Ota.

Officer Ota reported on the Schedule 5, Article VII, Section 20 – Speed Zone. The Town of Andover agreed to opt-into Chapter 90, Section 17C of the MGL, setting the reasonable and proper speed on municipally owned streets to within thickly settled or business districts at 25 mph. This may apply to ways that do not have existing special speed regulations. The Board has adopted the 25-MPH zone for the areas in Town that they have jurisdiction over. Signs are being installed in all entrances to the Town.

Dick Howe was in touch with Officer Ota about a section of Salem Street that he believes is thickly settled and should be 25-mph. It would be useful to provide an app on the Town website as this legislation has some severe limitations. Michael Silverman said other municipalities have just taken down the 30-mph signs and put up the 25-mph signs. Massachusetts recently passed a new road safety law allowing municipalities to change mph as needed. The Town needs to be committed to more public awareness of this change.

Chief Keefe reported that the State implementation is for signs to be posted on the perimeter of the Town where people come in, which took longer than they thought. When they start enforcing the new law, if they stop vehicles they will be handing out a card that advises the operator and educates them on the new law. They don't do anything until the final pieces are in order.

Annie Gilbert moved to accept the amendments to the Traffic Rules and Regulations as proposed by the Andover Safety Officer. Motion seconded by Melissa Danisch. Motion voted 5-0 to approve.

E. Andover Housing Authority Appointment

Board to discuss and consider appointing a candidate to serve as tenant member of the Andover Housing Authority. Austin Simko reported on the appointment.

Laura Gregory moved that the Board appoint Nermin Morgan of 73 Memorial Circle to serve as tenant member of the Andover Housing Authority for a term beginning March 1, 2023 and ending March 1, 2028. Motion seconded by Annie Gilbert and voted 5-0 to approve.

F. Retirement Board and Zoning Board of Appeals Appointment Process

Board to discuss and consider voting to approve the process for appointments to the Retirement Board and Zoning Board of Appeals. Two members of Select Board to serve on a sub-committee who will interview the candidate and make a recommendation to the Board and then the Board will vote.

Alex Vispoli reported that Tom Hartwell has decided not to seek re-election to the Retirement Board. The entire Select Board will participate in the interview process for this replacement. Melissa Danisch and Chris Huntress volunteered to be on the sub-committee for the Zoning Board of Appeals appointments.

Melissa Danisch moved to accept the process for appointments to the Retirement Board and Zoning Board of Appeals as presented. Motion seconded by Laura Gregory and voted 5-0 to approve.

G. [Town Manager's FY 2024 Recommended Budget and Financial Plan](#):

The Town Manager provided an overview of the Fiscal Year 2024 Recommended Budget & Financial Plan. (see attached link). Saturday, March 4, 2023 will be a more detailed budget presentation.

The presentation included:

**FY-24 Budget Goals**

Revenue & Expense Assumptions

Tax Levy to increase by 2.5%

|                |              |  |
|----------------|--------------|--|
| New Growth     | \$1,931,422  | projected - adjusted 10-year average     |
| Local Receipts | \$12,150,950 | projected – 24 categories/trend analysis |
| State Aid      | \$15,157,237 | projected - 15% increase and 2% increase |
| Free Cash      | \$1,919,128  | Recommended appropriation                |

**FY-24 Expense Assumptions**

Town & School Operating Budgets

Retirement contribution will total \$7,124,644 per existing funding schedule.

Debt Service for the Pension Obligation Bond totals \$11,322,797 for FY-24.

Pension Fund Reserve Account \$490,000 to be transferred.

General Fund Other Post-Employment Benefits (OPEB) increase by 2.5%

Employee Health Insurance – expense to increase by 3.4%

Capital Expenditures Total Expenditures (cash and non-exempt debt) will be based on a percentage of budget (5.48%).

Total Town Budget to increase by 2.72%

Major Dept Changes:

|                          |              |   |
|--------------------------|--------------|---|
| School Dept              | \$3,600,033  | Increase of 3.75% over FY-23 budget   |
| Fire Dept                | \$ 331,158   | Funding for training Lieutenant and eight additional firefighters                         |
| Police Dept              | \$. 378,134  | Re-establishment of Traffic Unit w/2 officers and one Detective for Drug Enforcement Unit |
| Human Resources          | \$ 63,731    | 1 HR Generalist /Town Dept.   |
| Town Clerk               | \$. 111,996  | Position transfer from TM Office and seasonal customer service assistance.                |
| Info Technology          | \$ (95,476)  | Restructure – reduction 2 positions   |
| Wellness & Support Serv. | \$ (106,886) | Leverage grant funds  |

The Town Manager talked about FTE changes which is an increase of 8.85 with a net increase of 8 benefited positions. Funding for four additional fire fighters for ambulance coverage and four for the Ladder truck; two additional police officers for the Traffic Unit, and four patrol officers and one detective for drug enforcement.

Total cost for Police & Fire Personnel \$896,531 Achieved from offsets

The FTE’s do not contribute to the annual budget increase or any additional tax impact. Benefit costs are offset by additional savings in overtime (fire) and reductions in FTE’s in other departments, as well as from the change in ambulance fees.

|  |                   |                    |
|--|-------------------|--------------------|
| <u>Tax Implications:</u>                                 | <u>% Increase</u> | <u>\$ increase</u> |
| Budget Developments                                      | 3.53%             | \$415              |
| Factor: Subject to valuations and changes in levy shares |                   |                    |

|   |       |       |
|---|-------|-------|
| Senior Tax Exemption                                    | 0.12% | \$13  |
| Factor: Subject to changes in the state circuit breaker |       |       |
| West Elementary Exempt Debt                             | 2.5%  | \$243 |
| Factor: Subject to valuations and changes in levy share |       |       |

H. **Annual Town Meeting Articles**

Board to consider voting to take a position on the following articles:

|     |   |
|-----|---|
| P8  | <p>Minor Financial Articles (A-D)</p> <ul style="list-style-type: none"> <li>A. Overlay Surplus Transfer.</li> <li>B. Elderly/Disabled Transportation Program</li> <li>C. Support for Andover Day and Other Civic Events</li> <li>D. Spring Grove Cemetery Maintenance.</li> </ul> <p>Annie Gilbert moved to recommend Town Meeting Approval of Minor Financial Articles (A-D). Motion seconded by Chris Huntress and voted 5-0 to recommend approval.</p>  |
| P9  | <p>General Housekeeping Articles (A-G)</p> <ul style="list-style-type: none"> <li>A. Grant Program Authorization</li> <li>B. Road Contracts</li> <li>C. Town Report</li> <li>D. Property Tax Exemption</li> <li>E. Contracts in Excess of Three Years</li> <li>F. Accepting Easements</li> <li>G. Rescinding of Bond Authorizations</li> </ul> <p>Laura Gregory moved to recommend Town Meeting Approval of P9- General Housekeeping Articles (A-F) Motion seconded by Annie Gilbert and voted 5-0 to recommend approval.</p> |
| P11 | <p>Chapter 90 Authorizations</p> <p>Melissa Danisch moved to recommend Town Meeting Approval of P11 Chapter 90 Articles (A-F) Motion seconded by Annie Gilbert and voted 5-0 to recommend approval.</p>   |
| P12 | <p>Granting Easements</p> <p>Annie Gilbert moved to recommend Town Meeting approval of P12 Granting Easements. Motion seconded by Melissa Danisch and voted 5-0 to approve.</p>   |
| P13 | <p>Stabilization Fund Bond Premium</p> <p>Melissa Danisch moved to approve recommend Town Meeting approval of Article P13 Bond Premium. Annie Gilbert seconded the motion and voted 5-0 to approve.</p>   |
| P15 | <p>Sewer Collection System Maintenance</p> <p>Melissa Danisch moved to recommend Town Meeting approval of Article P15 Sewer Collection System Maintenance. Motion seconded by Laura Gregory and voted 5-0 to recommend approval.</p>  |

|     |   |
|-----|---|
| P16 | Transportation Network Company Funding<br>Laura Gregory moved to recommend Town Meeting approval of Article P-16 Transportation Network Company Funding. Motion seconded by Melissa Danisch and voted 5-0 to approve.                     |
| P22 | Jerry Silverman Fireworks<br>Melissa Danisch moved to recommend Town Meeting approval of Article P22 Jerry Silverman Fireworks. Motion seconded by Annie Gilbert and voted 5-0 to approve.  |
| P23 | Memorandum of Understanding (MOU) – Foster Care Transportation<br>Laura Gregory moved to recommend Town Meeting approval of Article P-23 Foster Care Transportation. Motion seconded by Melissa Danisch and voted 5-0 to approve.         |
| P30 | Shawsheen School.<br>Annie Gilbert moved to recommend Town Meeting approval of P-30 Shawsheen School. Motion seconded by Laura Gregory and voted 5-0 to approve.  |
| P34 | Salt Storage at Commercial and Industrial Properties<br>Melissa Danisch moved to recommend Town Meeting approval of P-34 Salt Storage at Commercial and Industrial Properties. Motion seconded by Laura Gregory and voted 5-0 to approve. |

**VII. Consent Agenda**

A. Appointments by the Town Manager

Annie Gilbert moved that the following appointments by the Town Manager as presented. Motion seconded by Laura Gregory and voted 5-0 to approve.

| Department                                    | Name            | Position                           | Rate/Term              | Date of Hire |
|---|-----------------|------------------------------------|------------------------|--------------|
| Commission on Diversity, Equity and Inclusion | Charissa Rigano | Private Institution Representative | Term Expires 6/30/2025 | 2/27/2023    |

**VIII. Adjourn**

At 9:02 PM on a motion by Laura Gregory and seconded by Annie Gilbert the Select Board voted 5-0 to adjourn the meeting of Monday, February 27, 2023.

Respectfully submitted,

Dee DeLorenzo  
Recording Secretary



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

Hayley Green, CPA, Town Accountant/Assistant Finance Director  
Accounting Department

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[www.andoverma.gov](http://www.andoverma.gov)

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, Keith Taverna,  
Martha Sybert, Tara Bicknell, Town Website

Date: April 5, 2023

Re: ***FY 2023 Financials***

The attached reports summarize the Town's financial position through January 31, 2023. 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 – FY17 – FY23

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

The attached reports of the Town Accountant summarize FY 2023 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through January 31, 2023.

**General Fund**

The total general fund receipts of all sources collected through January 31, 2023 are exceeding the annual projections through the first seven months of the year. FY 2023 local receipts are \$2,287,282 greater than FY 2022 collections through the same period of time. This is primarily due to the increase in investment income as interest rates have risen, the increase in building permits, as there was one very large permit in December, and the increase in hotel motel and meals tax revenue, as more people are dining out and traveling as compared to last year. Total off-set receipts collections are consistent with collections through the same period of time last fiscal year. Recreation has changed the timing of summer registrations, so revenue will be collected later in the fiscal year and people have become comfortable riding in ambulances again after the pandemic. General fund personal services and other expenditures are in line with FY 2023 projections through January 2023. Insurance premiums and the required appropriation for pension were paid in July and the OPEB appropriation was transferred in November. Encumbrances are adjusted throughout the year.

**Water Enterprise Fund**

The total water enterprise fund collections are exceeding the annual projections through January 2023. The user charges receipts are \$1,138,640 greater than FY22 through the same period of time because there were drier summer conditions, resulting in more consumption for FY23. Water personal services and other expenses are in line with projections through January 2023.

**Sewer Enterprise Fund**

The total sewer enterprise fund collections are meeting the annual projections through January 2023. The user charges receipts are \$314,092 more than prior year receipts

through the same period. The greater collections are correlated with the larger water collections through this period. Sewer personal services are lower than the FY 2023 projections through January 2023. Other expenses are greater than projections through January 2023 due to timing of debt service payments.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. The Finance Committee authorized \$34,800 to be spent on the replacement of three boiler sections at the West Elementary School.

**Compensation Fund**

Town Meeting approved a compensation fund balance of \$848,339. This money has not been used through January 2023.

**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 \$3,394,833 available for the most recent seven years of approved projects.

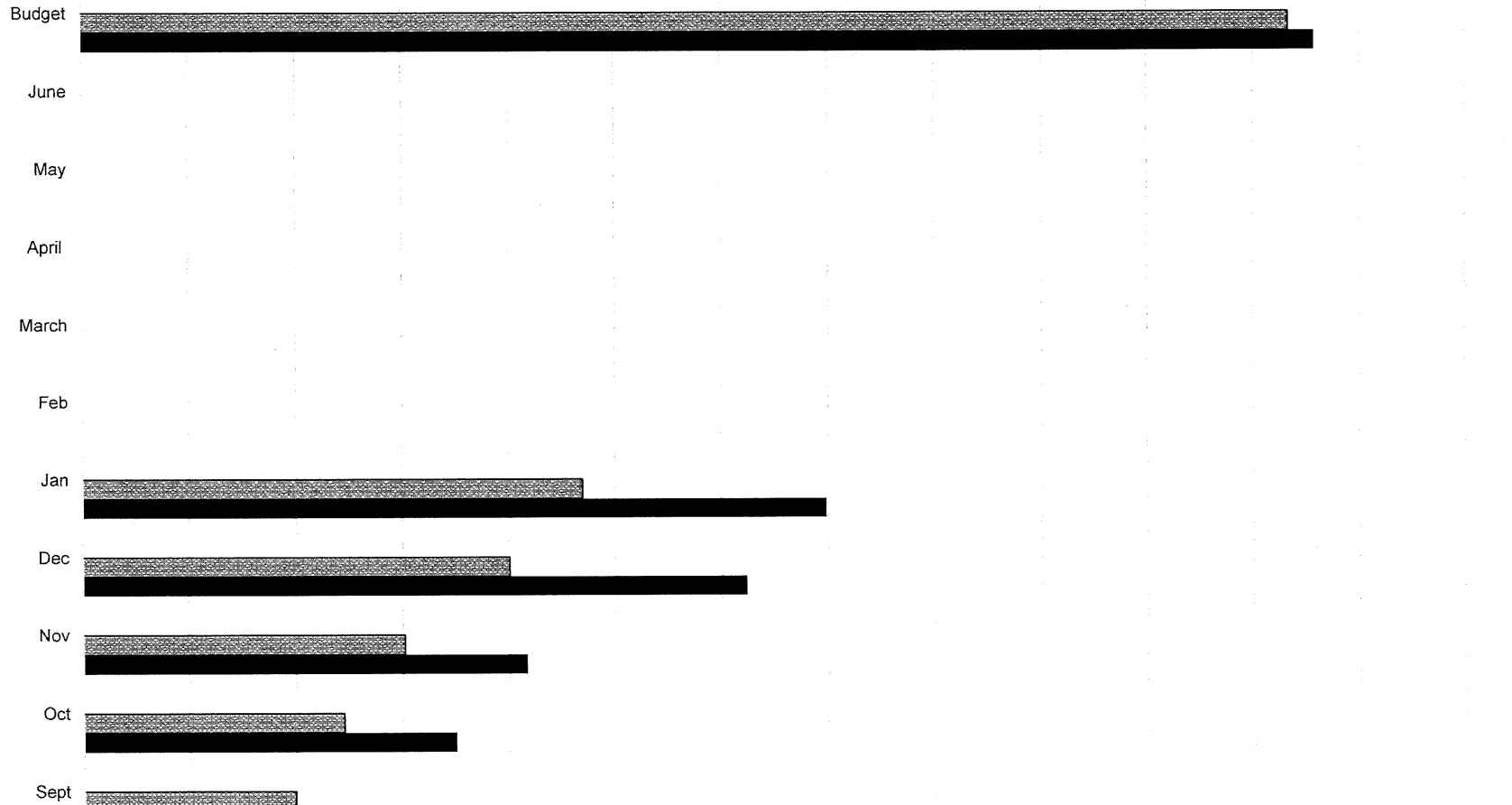
**Town of Andover**  
**FY 2023 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 1/31/2023 and 01/31/2022**

|   | <b>FY 23 Budgeted<br/>Receipts</b> | <b>FY 23 YTD<br/>Revenues</b> | <b>%<br/>Collected</b> | <b>FY 22 Budgeted<br/>Receipts</b> | <b>FY 22 YTD<br/>Revenues</b> | <b>%<br/>Collected</b> | <b>Change in<br/>Budgets</b> | <b>Change in<br/>YTD Receipts</b> |
|---|------------------------------------|-------------------------------|------------------------|------------------------------------|-------------------------------|------------------------|------------------------------|-----------------------------------|
| <b>Local Receipts</b>                         |                                    |                               |                        |                                    |                               |                        |                              |                                   |
| Motor Vehicle Excise                          | 5,651,834                          | 712,234                       | 12.6%                  | 5,595,875                          | 750,997                       | 13.4%                  | 55,959                       | (38,763)                          |
| Hotel/Motel/Meals                             | 1,799,000                          | 1,613,810                     | 89.7%                  | 1,475,000                          | 1,239,237                     | 84.0%                  | 324,000                      | 374,572                           |
| Penalties and Interest on Taxes and Excises   | 480,000                            | 217,973                       | 45.4%                  | 480,000                            | 368,807                       | 76.8%                  | -                            | (150,834)                         |
| Fees  | 61,000                             | 30,753                        | 50.4%                  | 61,000                             | 101,777                       | 166.8%                 | -                            | (71,024)                          |
| Payments in Lieu of Taxes                     | 451,731                            | 2,016                         | 0.4%                   | 440,713                            | 2,016                         | 0.5%                   | 11,018                       | -                                 |
| Other Departmental Revenues                   | 213,000                            | 224,293                       | 105.3%                 | 294,200                            | 121,253                       | 41.2%                  | (81,200)                     | 103,040                           |
| Other Departmental Revenues - School Medicare | 200,000                            | 230,552                       | 115.3%                 | 200,000                            | 418,036                       | 209.0%                 | -                            | (187,484)                         |
| Non-Recurring Revenues                        | 5,000                              | 61,100                        | 1222.0%                | 5,800                              | 5,863                         | 101.1%                 | (800)                        | 55,237                            |
| Licenses and Permits                          | 2,377,540                          | 1,992,269                     | 83.8%                  | 2,354,000                          | 1,511,437                     | 64.2%                  | 23,540                       | 480,831                           |
| Fines & Forfeits                              | 132,500                            | 89,311                        | 67.4%                  | 227,000                            | 81,237                        | 35.8%                  | (94,500)                     | 8,074                             |
| Investment Income                             | 204,000                            | 1,808,216                     | 886.4%                 | 200,000                            | 94,537                        | 47.3%                  | 4,000                        | 1,713,679                         |
| Special Assessments                           | -                                  | 43                            | N/A                    | -                                  | 90                            | N/A                    | -                            | (46)                              |
| <b>Total Estimated Receipts</b>               | <b>11,575,605</b>                  | <b>6,982,570</b>              | <b>60.3%</b>           | <b>11,333,588</b>                  | <b>4,695,288</b>              | <b>41.4%</b>           | <b>242,017</b>               | <b>2,287,282</b>                  |
| <br>  |                                    |                               |                        |                                    |                               |                        |                              |                                   |
| <b>Off-Set Receipts</b>                       |                                    |                               |                        |                                    |                               |                        |                              |                                   |
| Recreation                                    | 531,531                            | 174,006                       | 32.7%                  | 393,510                            | 341,223                       | 86.7%                  | 138,021                      | (167,217)                         |
| Elder Services                                | 106,000                            | 68,540                        | 64.7%                  | 106,000                            | 74,386                        | 70.2%                  | -                            | (5,845)                           |
| Public Facilities - Rental Receipts           | 40,000                             | 54,002                        | 135.0%                 | 20,000                             | 53,056                        | 265.3%                 | 20,000                       | 946                               |
| Cemetery - Interment Fees                     | 60,000                             | 37,086                        | 61.8%                  | 60,000                             | 38,010                        | 63.4%                  | -                            | (924)                             |
| Public Safety - Police Detail Fees            | 60,000                             | 47,528                        | 79.2%                  | 60,000                             | 53,644                        | 89.4%                  | -                            | (6,116)                           |
| Public Safety / Fire - Ambulance Receipts     | 1,300,000                          | 947,435                       | 72.9%                  | 1,250,000                          | 784,120                       | 62.7%                  | 50,000                       | 163,315                           |
| <b>Total Off-Set Receipts</b>                 | <b>2,097,531</b>                   | <b>1,328,597</b>              | <b>63.3%</b>           | <b>1,889,510</b>                   | <b>1,344,439</b>              | <b>71.2%</b>           | <b>208,021</b>               | <b>(15,842)</b>                   |
| <br>  |                                    |                               |                        |                                    |                               |                        |                              |                                   |
| <b>Other Revenues</b>                         |                                    |                               |                        |                                    |                               |                        |                              |                                   |
| Property Taxes (inc. Tax Titles)              | 174,778,254                        | 124,076,773                   | 71.0%                  | 165,459,877                        | 116,789,545                   | 70.6%                  | 9,318,377                    | 7,287,229                         |
| State Aid                                     | 14,794,019                         | 8,568,960                     | 57.9%                  | 14,178,409                         | 8,379,066                     | 59.1%                  | 615,610                      | 189,894                           |
| <b>Total Other Revenues</b>                   | <b>189,572,273</b>                 | <b>132,645,733</b>            | <b>70.0%</b>           | <b>179,638,286</b>                 | <b>125,168,611</b>            | <b>69.7%</b>           | <b>9,933,987</b>             | <b>7,477,123</b>                  |
| <b>Total Revenues</b>                         | <b>203,245,409</b>                 | <b>140,956,900.26</b>         | <b>69.4%</b>           | <b>192,861,384</b>                 | <b>131,208,338</b>            | <b>68.0%</b>           | <b>10,384,025</b>            | <b>9,748,562</b>                  |

**Town of Andover**  
**FY 2023 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 1/31/2023 and 1/31/2022**

| <b>Water Fund</b>                | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
|----------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| User Charges                     | 10,445,844                     | 7,484,347                 | 71.6%              | 9,996,766                      | 6,345,707                 | 63.5%              | 449,078                  | 1,138,640                     |
| Water Connection                 | 7,500                          | 3,774                     | 50.3%              | 41,000                         | 3,145                     | 7.7%               | (33,500)                 | 629                           |
| Water Testing Fees               | 12,000                         | 5,075                     | 42.3%              | 18,000                         | 1,885                     | 10.5%              | (6,000)                  | 3,190                         |
| Meter Installations              | 10,000                         | 5,275                     | 52.8%              | 9,000                          | 4,050                     | 45.0%              | 1,000                    | 1,225                         |
| Fire Flow Test                   | 5,000                          | 7,000                     | 140.0%             | 9,000                          | 4,982                     | 55.4%              | (4,000)                  | 2,018                         |
| Special/Final Reads              | 25,000                         | 11,386                    | 45.5%              | 25,000                         | 14,546                    | 58.2%              | -                        | (3,160)                       |
| Backflow/Cross Connection Fees   | 87,500                         | 37,440                    | 42.8%              | 75,000                         | 60,463                    | 80.6%              | 12,500                   | (23,023)                      |
| Water Tap                        | -                              | 1,075                     | N/A                | 1,000                          | 600                       | 60.0%              | (1,000)                  | 475                           |
| Liens                            | 85,000                         | 32,996                    | 38.8%              | 80,000                         | 34,756                    | 43.4%              | 5,000                    | (1,760)                       |
| Fire Suppression                 | 280,000                        | 127,313                   | 45.5%              | 220,000                        | 170,605                   | 77.5%              | 60,000                   | (43,293)                      |
| Interest /Misc Revenue           | 2,500                          | 1,614                     | 64.6%              | -                              | 1,106                     | N/A                | 2,500                    | 508                           |
| Non-Revenue Interest             | 7,500                          | 17,421                    | 232.3%             | 19,000                         | 2,353                     | 12.4%              | (11,500)                 | 15,069                        |
| <b>Total Water Receipts</b>      | <b>10,967,844</b>              | <b>7,734,715</b>          | <b>70.5%</b>       | <b>10,493,766</b>              | <b>6,644,197</b>          | <b>63.3%</b>       | <b>474,078</b>           | <b>1,090,518</b>              |
| <b>Sewer Fund</b>                | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
| User Charges                     | 5,173,301                      | 2,847,159                 | 55.0%              | 5,086,120                      | 2,533,067                 | 49.8%              | 87,181                   | 314,092                       |
| Committed Interest/Income        | 110,000                        | 60,927                    | 55.4%              | 165,000                        | 72,519                    | 44.0%              | (55,000)                 | (11,592)                      |
| Liens                            | 55,000                         | 14,912                    | 27.1%              | 55,000                         | 17,997                    | 32.7%              | -                        | (3,085)                       |
| Apport Assmnts                   | 340,000                        | 214,125                   | 63.0%              | 410,000                        | 238,226                   | 58.1%              | (70,000)                 | (24,101)                      |
| Deferred Property Tax            | -                              | 10,800                    | N/A                | -                              | -                         | N/A                | -                        | 10,800                        |
| Interest /Misc Revenue           | 3,500                          | 646                       | 18.4%              | -                              | 1,792                     | N/A                | 3,500                    | (1,146)                       |
| Non-Revenue Interest             | 6,500                          | 16,599                    | 255.4%             | 15,000                         | 1,662                     | 11.1%              | (8,500)                  | 14,937                        |
| <b>Total Sewer Receipts</b>      | <b>5,688,301</b>               | <b>3,165,167</b>          | <b>55.6%</b>       | <b>5,731,120</b>               | <b>2,865,262</b>          | <b>50.0%</b>       | <b>(42,819)</b>          | <b>299,906</b>                |
| <b>Total Enterprise Revenues</b> | <b>16,656,145</b>              | <b>10,899,883</b>         | <b>65.4%</b>       | <b>16,224,886</b>              | <b>9,509,459</b>          | <b>58.61%</b>      | <b>431,259</b>           | <b>1,390,424</b>              |

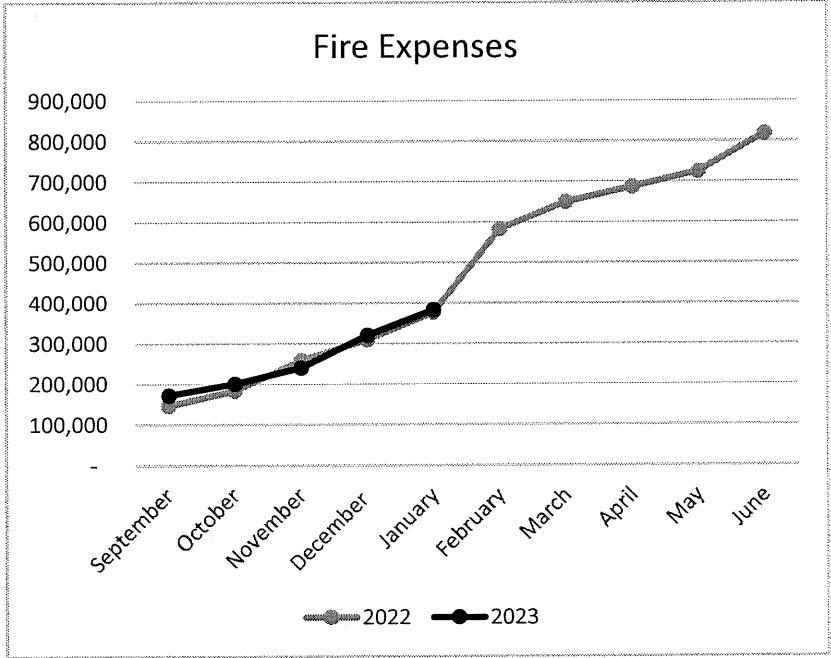
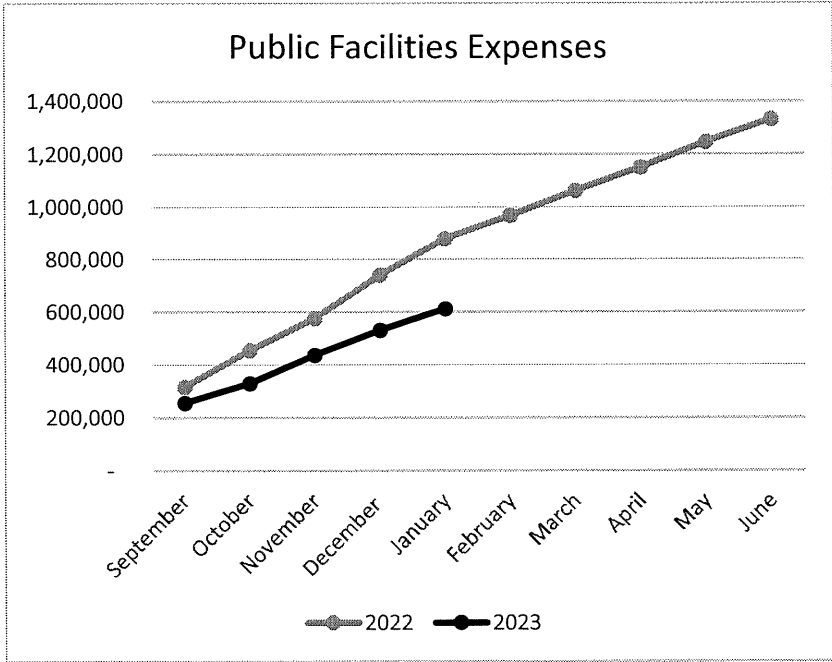
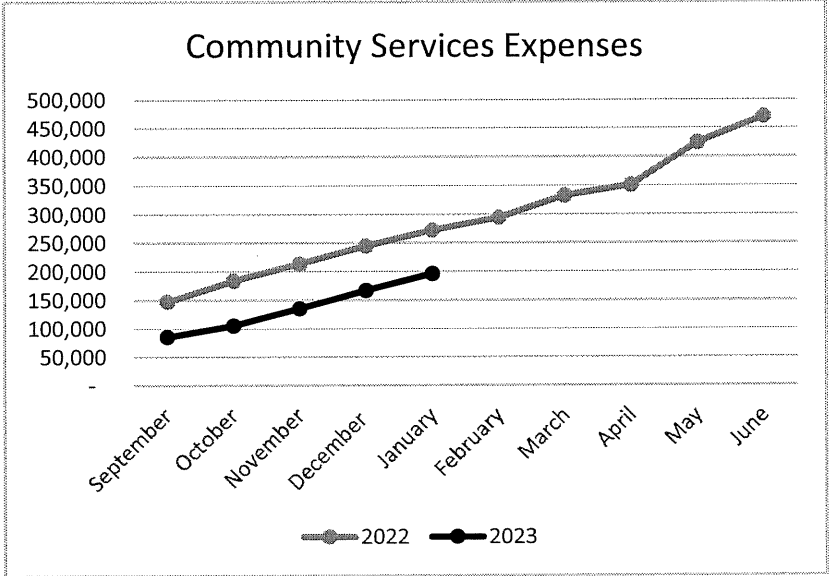
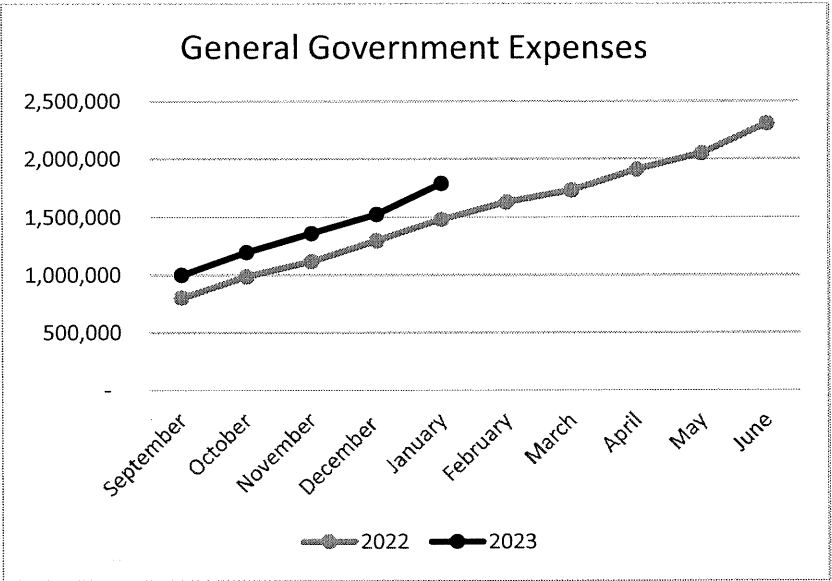
## Town of Andover Local Receipts FY 2023 and FY 2022



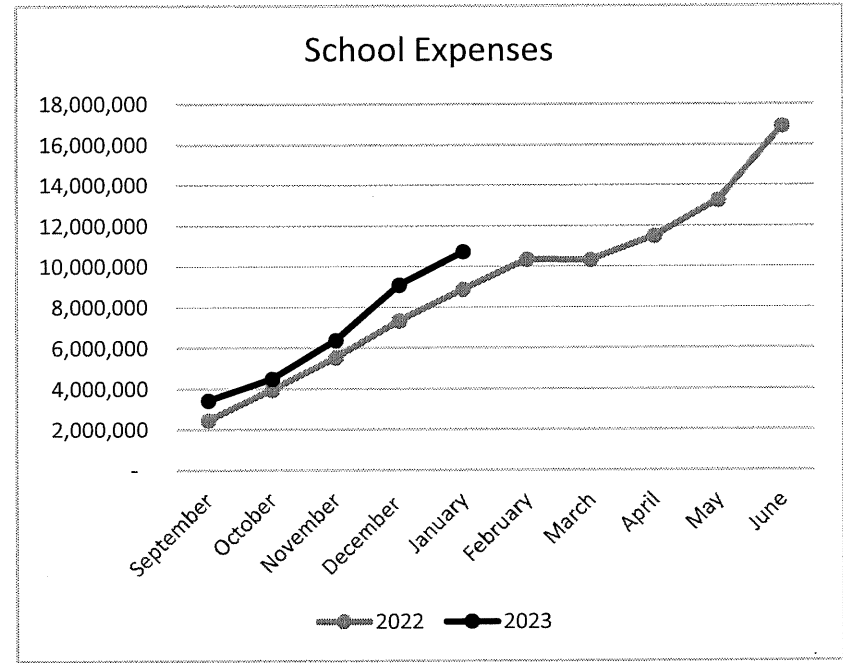
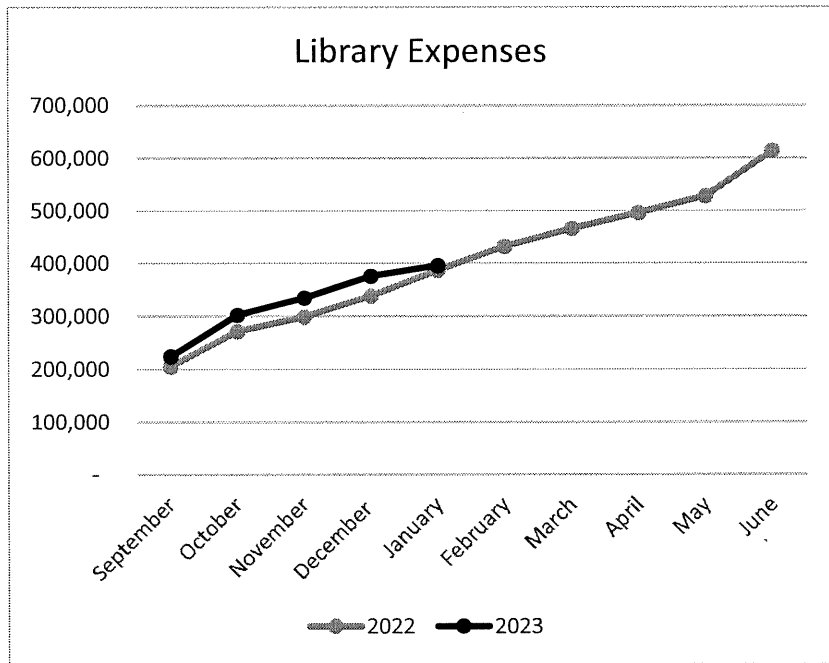
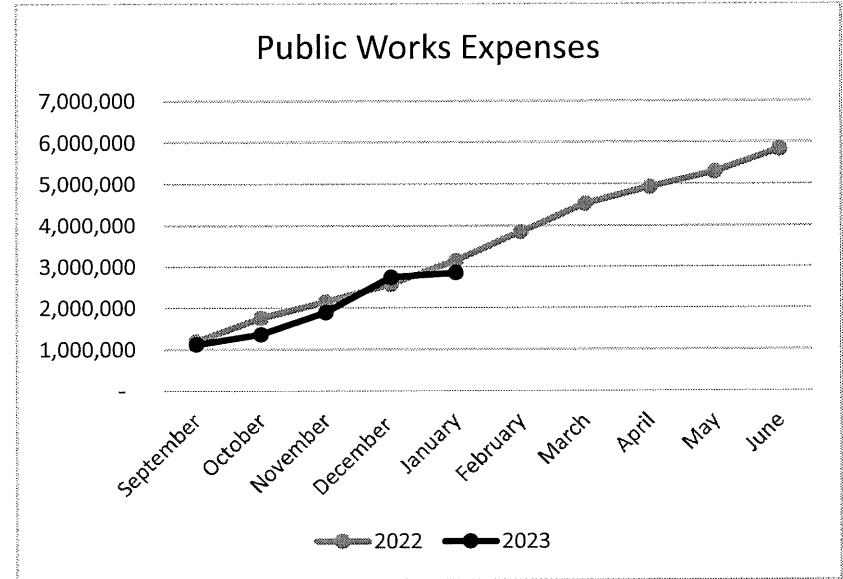
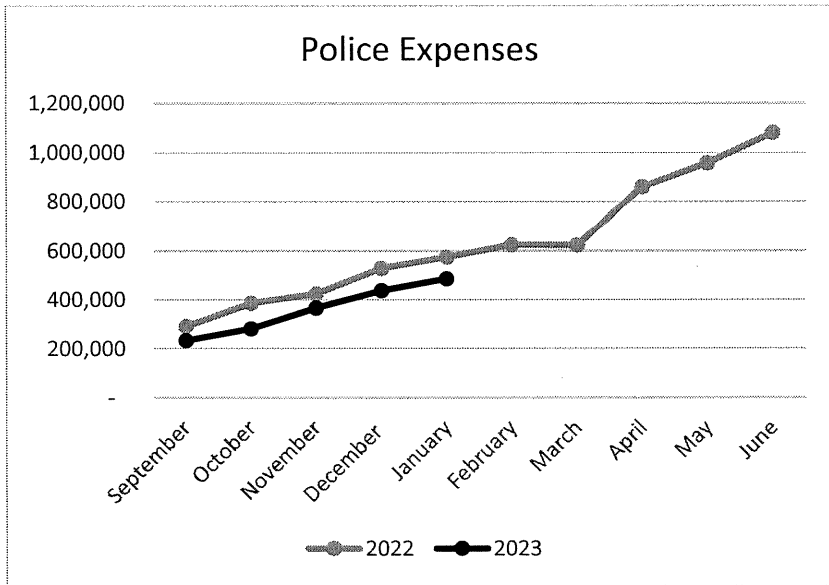
|                       | 0 | \$1 M       | \$2 M       | \$3 M       | \$4 M       | \$5 M       | \$6 M | \$7 M | \$8 M | \$9 M | \$10 M | \$11 M | \$12 M       | \$13 M |
|-----------------------|---|-------------|-------------|-------------|-------------|-------------|-------|-------|-------|-------|--------|--------|--------------|--------|
|                       |   | Sept        | Oct         | Nov         | Dec         | Jan         | Feb   | March | April | May   | June   | Budget |              |        |
| ■ FY 2022 % of Budget |   | 17.6%       | 21.6%       | 26.6%       | 35.3%       | 41.4%       | 0.0%  | 0.0%  | 0.0%  | 0.0%  | 0.0%   | 100.0% |              |        |
| ■ FY 2023 % of Budget |   | 22.3%       | 30.2%       | 36.0%       | 53.9%       | 60.3%       | 0.0%  | 0.0%  | 0.0%  | 0.0%  | 0.0%   | 100.0% |              |        |
| ■ FY 2022 Receipts    |   | \$1,989,405 | \$2,444,067 | \$3,015,542 | \$4,004,836 | \$4,695,288 |       |       |       |       |        |        | \$11,333,588 |        |
| ■ FY 2023 Receipts    |   | \$2,577,784 | \$3,494,520 | \$4,161,602 | \$6,236,788 | \$6,982,570 |       |       |       |       |        |        | \$11,575,605 |        |

**Town of Andover**  
**FY 2023 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 1/31/2023**

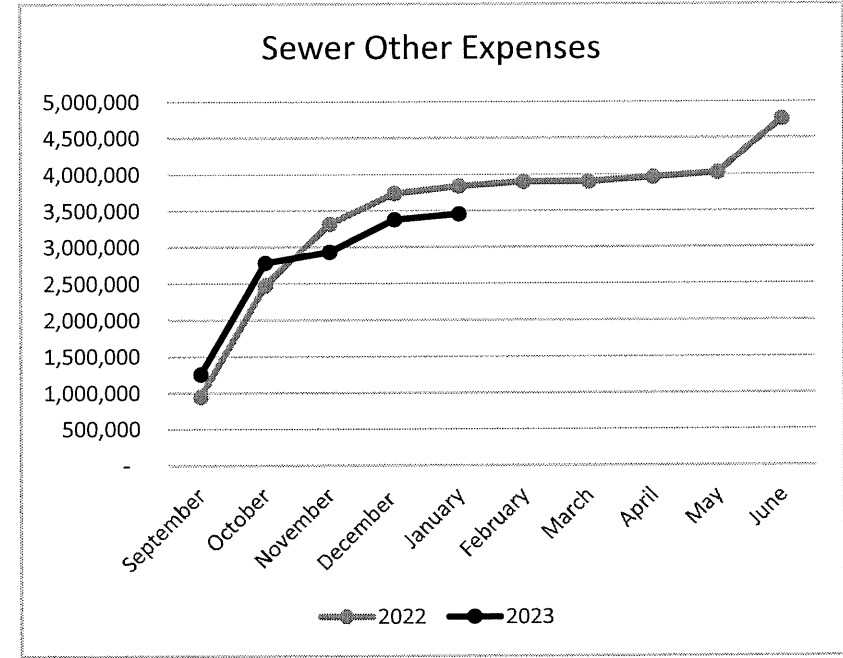
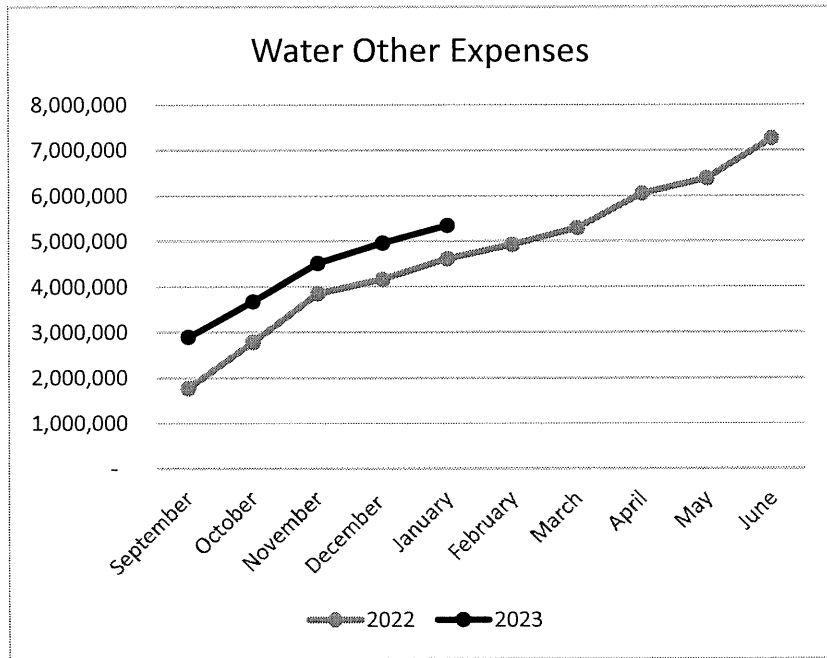
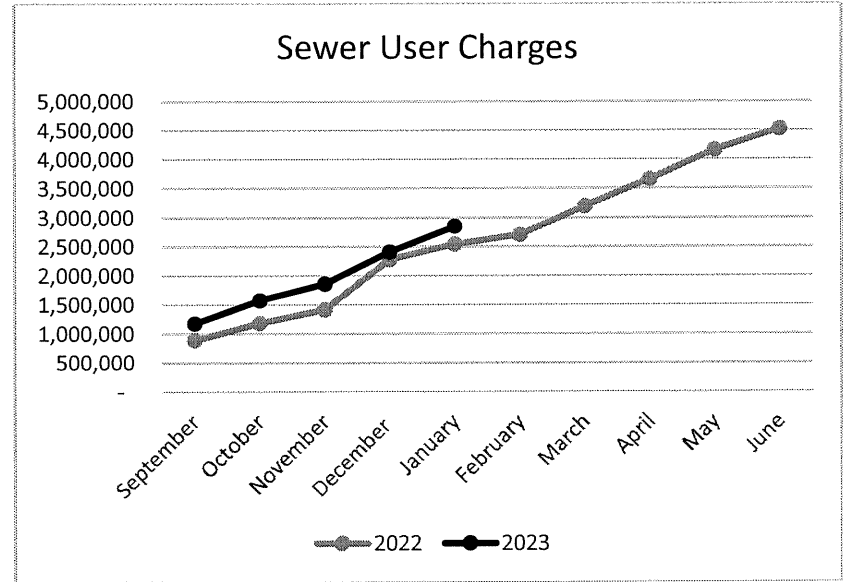
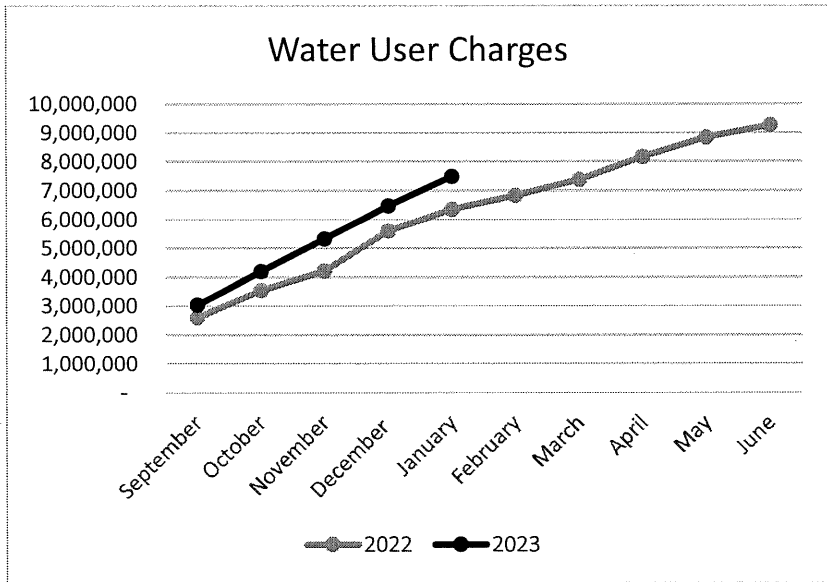
|   | Original<br>Appropriation | Transfers/<br>Adjustments | Revised<br>Budget  | YTD<br>Expended    | Encumbrances      | Available<br>Balance | % Expended<br>& Encumbered | %<br>Expended |
|---|---------------------------|---------------------------|--------------------|--------------------|-------------------|----------------------|----------------------------|---------------|
| <b>Personal Services</b>                          |                           |                           |                    |                    |                   |                      |                            |               |
| General Government                                | 7,511,444                 | 27,661                    | 7,539,105          | 4,084,869          | -                 | 3,454,236            | 54.2%                      | 54.2%         |
| Community Services                                | 1,879,000                 | -                         | 1,879,000          | 1,062,211          | -                 | 816,789              | 56.5%                      | 56.5%         |
| Public Facilities                                 | 2,592,091                 | -                         | 2,592,091          | 1,392,293          | -                 | 1,199,798            | 53.7%                      | 53.7%         |
| Public Safety - Fire                              | 8,611,698                 | 14,621                    | 8,626,319          | 5,040,133          | 14,621            | 3,571,565            | 58.6%                      | 58.4%         |
| Public Safety - Police                            | 8,116,962                 | -                         | 8,116,962          | 4,597,009          | -                 | 3,519,953            | 56.6%                      | 56.6%         |
| Public Works                                      | 3,834,283                 | -                         | 3,834,283          | 2,126,011          | -                 | 1,708,272            | 55.4%                      | 55.4%         |
| Library   | 2,307,538                 | -                         | 2,307,538          | 1,245,118          | -                 | 1,062,420            | 54.0%                      | 54.0%         |
| School  | 77,899,943                | -                         | 77,899,943         | 35,440,849         | 38,751,706        | 3,707,388            | 95.2%                      | 45.5%         |
| Compensation Fund                                 | 848,339                   | -                         | 848,339            | -                  | -                 | 848,339              | 0.0%                       | 0.0%          |
| <b>Total Personal Services - General Fund</b>     | <b>113,601,298</b>        | <b>42,282</b>             | <b>113,643,580</b> | <b>54,988,492</b>  | <b>38,766,326</b> | <b>19,888,761</b>    | <b>82.5%</b>               | <b>48.4%</b>  |
| Water Enterprise                                  | 2,343,272                 | -                         | 2,343,272          | 1,296,956          | -                 | 1,046,316            | 55.3%                      | 55.3%         |
| Sewer Enterprise                                  | 357,873                   | 1,794                     | 359,667            | 131,306            | -                 | 228,361              | 36.5%                      | 36.5%         |
| <b>Total Personal Services - Enterprise Funds</b> | <b>2,701,145</b>          | <b>1,794</b>              | <b>2,702,939</b>   | <b>1,428,262</b>   | <b>-</b>          | <b>1,274,677</b>     | <b>52.8%</b>               | <b>52.8%</b>  |
| <b>Other Expenses</b>                             |                           |                           |                    |                    |                   |                      |                            |               |
| General Government                                | 2,721,202                 | 222,087                   | 2,943,289          | 1,788,258          | 373,458           | 781,574              | 73.4%                      | 60.8%         |
| Community Services                                | 610,024                   | 65,776                    | 675,800            | 196,007            | 171,374           | 308,419              | 54.4%                      | 29.0%         |
| Public Facilities                                 | 1,354,850                 | 193,418                   | 1,548,268          | 611,943            | 529,251           | 407,074              | 73.7%                      | 39.5%         |
| Public Safety - Fire                              | 612,050                   | 62,985                    | 675,035            | 382,664            | 102,411           | 189,960              | 71.9%                      | 56.7%         |
| Public Safety - Police                            | 1,018,318                 | 79,609                    | 1,097,927          | 484,754            | 294,317           | 318,856              | 71.0%                      | 44.2%         |
| Public Works                                      | 5,888,050                 | 353,729                   | 6,241,779          | 2,848,030          | 2,849,270         | 544,479              | 91.3%                      | 45.6%         |
| Library   | 666,437                   | 37,072                    | 703,509            | 396,271            | 171,045           | 136,192              | 80.6%                      | 56.3%         |
| School  | 17,226,948                | 1,576,330                 | 18,803,278         | 10,723,783         | 8,453,496         | (374,000)            | 102.0%                     | 57.0%         |
| Technical Schools                                 | 1,274,000                 | -                         | 1,274,000          | 599,543            | 599,542           | 74,915               | 94.1%                      | 47.1%         |
| Debt Service                                      | 23,333,890                | -                         | 23,333,890         | 16,392,392         | -                 | 6,941,498            | 70.3%                      | 70.3%         |
| Insurance   | 1,164,000                 | 6,313                     | 1,170,313          | 1,099,392          | 17,005            | 53,916               | 95.4%                      | 93.9%         |
| Health Insurance                                  | 23,034,797                | -                         | 23,034,797         | 9,316,994          | -                 | 13,717,803           | 40.4%                      | 40.4%         |
| Unemployment                                      | 164,000                   | -                         | 164,000            | 66,819             | -                 | 97,181               | 40.7%                      | 40.7%         |
| Retirement  | 6,253,955                 | -                         | 6,253,955          | 6,253,956          | -                 | (1)                  | 100.0%                     | 100.0%        |
| Reserve Fund                                      | 200,000                   | (34,800)                  | 165,200            | -                  | -                 | 165,200              | 0.0%                       | 0.0%          |
| OPEB Appropriation                                | 1,753,413                 | -                         | 1,753,413          | 1,753,413          | -                 | -                    | 100.0%                     | 100.0%        |
| <b>Total Other Expenses - General Fund</b>        | <b>87,275,934</b>         | <b>2,562,519</b>          | <b>89,838,453</b>  | <b>52,914,219</b>  | <b>13,561,169</b> | <b>23,363,065</b>    | <b>74.0%</b>               | <b>58.9%</b>  |
| Water Enterprise                                  | 7,727,574                 | 1,097,243                 | 8,824,817          | 5,343,013          | 2,359,484         | 1,122,320            | 87.3%                      | 60.5%         |
| Sewer Enterprise                                  | 4,580,540                 | 621,368                   | 5,201,908          | 3,455,469          | 277,948           | 1,468,492            | 71.8%                      | 66.4%         |
| <b>Total Other Expenses - Enterprise Funds</b>    | <b>12,308,114</b>         | <b>1,718,612</b>          | <b>14,026,726</b>  | <b>8,798,481</b>   | <b>2,637,432</b>  | <b>2,590,812</b>     | <b>81.5%</b>               | <b>62.7%</b>  |
| <b>Total - General Fund</b>                       | <b>200,877,232</b>        | <b>2,604,801</b>          | <b>203,482,033</b> | <b>107,902,711</b> | <b>52,327,495</b> | <b>43,251,826</b>    | <b>78.7%</b>               | <b>53.0%</b>  |
| <b>Total - Enterprise Funds</b>                   | <b>15,009,259</b>         | <b>1,720,406</b>          | <b>16,729,665</b>  | <b>10,226,743</b>  | <b>2,637,432</b>  | <b>3,865,489</b>     | <b>76.9%</b>               | <b>61.1%</b>  |



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



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



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

**Town of Andover**  
**FY 2023 Reserve Account and Compensation Fund**  
**As of 1/31/23**

**RESERVE FUND**

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|   |                             |
|---|-----------------------------|
| Appropriation by Vote of Town Meeting June 2022         | \$ 200,000.00               |
| Transfers by Vote of Town Meeting                       | 0.00                        |
| Transfers by Authority of the Finance Committee         |                             |
| Replacement of three boiler sections at West Elementary | (34,800.00)                 |
| Available Balance                                       | <u><u>\$ 165,200.00</u></u> |

**COMPENSATION FUND**

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|   |                             |
|---|-----------------------------|
| Appropriation by Vote of Town Meeting June 2022 | \$ 848,339.00               |
| Transfers by Vote of Town Meeting               | 0.00                        |
| Transfer by Authority of the Select Board       | 0.00                        |
| Available Balance                               | <u><u>\$ 848,339.00</u></u> |

**Town of Andover**  
**FY 2023 Revolving Accounts**  
(M.G.L. CH. 44, § 53 E1/2)  
As of 1/31/23

|                                | CD & P<br>Legal<br>Notices<br>Acct 5550 | Library<br>Lost/Damaged<br>Materials<br>Acct 5631 | CD & P<br>Health<br>Services<br>Clinics<br>Acct 5557 | Recreation<br>Special<br>Services<br>Acct 5552 | Youth<br>Services<br>Acct 5553 | Facilities<br>Field<br>Maintenance<br>Acct 5622 | Elder<br>Services<br>Acct 5554 | Police<br>Antenna<br>Uses<br>Acct 5653 | School<br>Photocopy<br>Fees<br>Acct 4510 | Facilities<br>Compost<br>Program<br>Acct 5666 | DPW<br>Solid Waste<br>Fees<br>Acct 5667 | CD & P<br>Stormwater<br>Managemen<br>Acct 5668 | Fire<br>Emergency<br>Billing<br>Acct 5669 | Health<br>Services<br>Inspections<br>Acct 5670 | School<br>Professional<br>Development<br>Acct 4500 | Student<br>Technology<br>Rental<br>Acct 4260 |
|--------------------------------|---|---|--|--|--------------------------------|---|--------------------------------|--|--|---|---|--|---|--|--|--|
| Balance<br>thru 6/30/2021      | 21,250                                  | 14,507  | -688   | 397,353  | 329,733                        | 108,905   | 133,721                        | 46,715                                 | 29,218                                   | 14,497  | 76,288                                  | 0  | 681                                       | 119,994  | 3,279  | 13,176                                       |
| Receipts<br>thru 6/30/2022     | 29,730                                  | 4,119   | 44,490   | 1,866,865                                      | 156,582                        | 77,050  | 83,795                         | 6,930                                  | 12,638                                   | 26,010  | 29,665                                  | 0  | 0   | 57,435   | 0  | 53,950                                       |
| Expenditures<br>thru 6/30/2022 | 26,692                                  | 541   | 29,882   | 1,223,055                                      | 144,976                        | 30,352  | 75,530                         | 0                                      | 0  | 4,174   | 16,550                                  | 0  | 0   | 27,363   | 0  | 20,624                                       |
| Balance<br>thru 6/30/2022      | 24,288                                  | 18,086  | 13,920   | 1,041,162                                      | 341,339                        | 155,602   | 141,987                        | 53,645                                 | 41,855                                   | 36,333  | 89,403                                  | 0  | 681                                       | 150,066  | 3,279  | 46,503                                       |
| Receipts<br>thru 1/31/2023     | 20,275                                  | 2,316   | 40,192   | 987,425  | 160,728                        | 46,851  | 68,169                         | 1,737                                  | 5,445                                    | 5,561   | 9,008                                   | 0  | 0   | 56,110   | 0  | 1,695  |
| Expenditures<br>thru 1/31/2023 | 11,074                                  | 0   | 33,114   | 918,277  | 115,885                        | 10,250  | 49,067                         | 0                                      | 0  | 26,346  | 6,608                                   | 0  | 0   | 14,525   | 95   | 29,624                                       |
| Balance<br>thru 1/31/2023      | 33,488                                  | 20,401  | 20,997   | 1,110,310                                      | 386,183                        | 192,203   | 161,088                        | 55,382                                 | 47,300                                   | 15,548  | 91,803                                  | 0  | 681                                       | 191,651  | 3,184  | 18,574                                       |

|                           |          |          |          |             |           |           |           |          |          |          |          |         |           |           |          |           |
|---------------------------|----------|----------|----------|-------------|-----------|-----------|-----------|----------|----------|----------|----------|---------|-----------|-----------|----------|-----------|
| Spending<br>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 |
| Y-T-D % Spent             | 55.37%   | 0.00%    | 55.19%   | 91.83%      | 28.97%    | 6.83%     | 21.81%    | 0.00%    | 0.00%    | 43.91%   | 16.52%   | 0.00%   | 0.00%     | 14.53%    | 0.19%    | 14.81%    |

**Town of Andover  
Capital Projects  
1/31/2023**

|                                     | <u>FY17</u> | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>Total Available</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| Budget                              | 1,120,000   | 1,495,643   | 1,040,000   | 1,011,600   | 1,150,000   | 1,185,000   | 1,271,500   |                        |
| Expended                            | 1,120,000   | 1,495,643   | 1,040,000   | 992,392     | 1,011,898   | 983,681     | 433,466     |                        |
| Encumbered                          | -           | -           | -           | 9,460       | 46,499      | 74,196      | 243,707     |                        |
| <b>Total School CIP</b>             | Available   | -           | -           | 9,748       | 91,603      | 127,122     | 594,327     | 822,801                |
| Budget                              | 222,000     | 579,018     | 487,000     | 1,044,098   | 902,108     | 137,000     | 150,000     |                        |
| Expended                            | 192,000     | 555,672     | 403,221     | 783,277     | 802,108     | 49,897      | 4,724       |                        |
| Encumbered                          | -           | 9,300       | 38,223      | 35,246      | -           | 37,455      | 5,810       |                        |
| <b>Total General Government CIP</b> | Available   | 30,000      | 14,046      | 45,555      | 225,575     | 100,000     | 139,466     | 604,291                |
| Budget                              | -           | 32,214      | -           | -           | -           | -           | -           |                        |
| Expended                            | -           | 32,214      | -           | -           | -           | -           | -           |                        |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           |                        |
| <b>Total Youth Services CIP</b>     | Available   | -           | -           | -           | -           | -           | -           | -                      |
| Budget                              | 50,000      | -           | -           | -           | -           | -           | -           |                        |
| Expended                            | 50,000      | -           | -           | -           | -           | -           | -           |                        |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           |                        |
| <b>Total Recreation CIP</b>         | Available   | -           | -           | -           | -           | -           | -           | -                      |
| Budget                              | 25,000      | -           | -           | 10,000      | 50,000      | -           | -           |                        |
| Expended                            | 25,000      | -           | -           | -           | 15,000      | -           | -           |                        |
| Encumbered                          | -           | -           | -           | 10,000      | -           | -           | -           |                        |
| <b>Total Library CIP</b>            | Available   | -           | -           | -           | 35,000      | -           | -           | 35,000                 |
| Budget                              | 623,000     | 800,000     | 946,000     | 1,303,000   | 468,000     | 1,180,000   | 1,165,000   |                        |
| Expended                            | 623,000     | 781,647     | 942,264     | 1,296,013   | 367,193     | 590,937     | 31,893      |                        |
| Encumbered                          | -           | 18,348      | 259         | 3,211       | 15,412      | 180,724     | 76,197      |                        |
| <b>Total Facilities CIP</b>         | Available   | -           | 5           | 3,477       | 3,775       | 85,395      | 408,340     | 1,557,902              |
| Budget                              | 195,000     | 293,500     | 250,077     | 195,000     | 195,000     | 255,000     | -           |                        |
| Expended                            | 195,000     | 293,500     | 249,159     | 195,000     | 179,055     | 70,132      | -           |                        |
| Encumbered                          | -           | -           | -           | -           | 15,945      | 105,253     | -           |                        |
| <b>Total Police CIP</b>             | Available   | -           | 918         | -           | -           | 79,615      | -           | 80,534                 |
| Budget                              | 20,000      | 63,500      | 214,000     | -           | 96,000      | 88,000      | -           |                        |
| Expended                            | 20,000      | 61,352      | 201,715     | -           | 96,000      | 77,383      | -           |                        |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           |                        |
| <b>Total Fire CIP</b>               | Available   | -           | 12,285      | -           | -           | 10,617      | -           | 25,050                 |
| Budget                              | 285,000     | 415,000     | 328,000     | 400,000     | -           | 165,000     | 170,000     |                        |
| Expended                            | 275,370     | 366,154     | 323,147     | 399,026     | -           | -           | -           |                        |
| Encumbered                          | -           | 1,944       | -           | 881         | -           | 127,221     | -           |                        |
| <b>Total DPW CIP</b>                | Available   | 9,631       | 46,902      | 4,853       | 92          | 37,779      | 170,000     | 269,257                |
| Budget                              | 1,420,000   | 2,183,232   | 2,225,077   | 2,952,098   | 1,711,108   | 1,825,000   | 1,485,000   |                        |
| Expended                            | 1,380,370   | 2,090,539   | 2,119,506   | 2,673,317   | 1,459,357   | 788,349     | 36,617      |                        |
| Encumbered                          | -           | 29,592      | 38,482      | 49,339      | 31,356      | 450,652     | 82,007      |                        |
| <b>Total Town CIP</b>               | Available   | 39,631      | 63,100      | 67,088      | 229,443     | 220,395     | 585,999     | 1,366,376              |
| Budget                              | 2,540,000   | 3,678,875   | 3,265,077   | 3,963,698   | 2,861,108   | 3,010,000   | 2,756,500   |                        |
| Expended                            | 2,500,370   | 3,586,182   | 3,159,506   | 3,665,708   | 2,471,255   | 1,772,030   | 470,083     |                        |
| Encumbered                          | -           | 29,592      | 38,482      | 58,799      | 77,856      | 524,848     | 325,714     |                        |
| <b>Grand Total</b>                  | Available   | 39,631      | 63,100      | 67,088      | 239,191     | 311,998     | 1,960,703   | 3,394,833              |



**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  
Revenue and Expenditure Task Force

From: Hayley Green, Town Accountant/Assistant Finance Director

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

Date: April 5, 2023

Re: ***FY 2023 Financials***

The attached reports summarize the Town's financial position through February 28, 2023. 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 – FY17 – FY23

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

The attached reports of the Town Accountant summarize FY 2023 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through February 28, 2023.

**General Fund**

The total general fund receipts of all sources collected through February 28, 2023 are exceeding the annual projections through the first eight months of the year. FY 2023 local receipts are \$2,017,103 greater than FY 2022 collections through the same period of time. This is primarily due to the increase in investment income as interest rates have risen, the increase in building permits, as there was one very large permit in December, and the increase in hotel motel and meals tax revenue, as more people are dining out and traveling as compared to last year. Total off-set receipts collections are consistent with collections through the same period of time last fiscal year. Recreation has changed the timing of summer registrations, so revenue will be collected later in the fiscal year and people have become comfortable riding in ambulances again after the pandemic. General fund personal services and other expenditures are in line with FY 2023 projections through January 2023. Insurance premiums and the required appropriation for pension were paid in July and the OPEB appropriation was transferred in November. Encumbrances are adjusted throughout the year.

**Water Enterprise Fund**

The total water enterprise fund collections are exceeding the annual projections through February 2023. The user charges receipts are \$1,111,644 greater than FY22 through the same period of time because there were drier summer conditions, resulting in more consumption for FY23. Water personal services and other expenses are in line with FY 2023 projections through February 2023.

**Sewer Enterprise Fund**

The total sewer enterprise fund collections are lower than annual projections through February 2023. The user charges receipts are \$299,641 more than prior year receipts

through the same period. The greater collections are correlated with the larger water collections through this period. Sewer personal services are lower than the FY 2023 projections through February 2023. Other expenses are in line with projections through February 2023.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. The Finance Committee authorized \$34,800 to be spent on the replacement of three boiler sections at the West Elementary School.

**Compensation Fund**

Town Meeting approved a compensation fund balance of \$848,339. This money has not been used through February 2023.

**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 \$3,297,374 available for the most recent seven years of approved projects.

**Town of Andover**  
**FY 2023 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 2/28/2023 and 2/28/2022**

| <b>Local Receipts</b>                         | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
|---|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| Motor Vehicle Excise                          | 5,651,834                      | 1,569,406                 | 27.8%              | 5,595,875                      | 2,251,394                 | 40.2%              | 55,959                   | (681,988)                     |
| Hotel/Motel/Meals                             | 1,799,000                      | 1,613,810                 | 89.7%              | 1,475,000                      | 1,239,237                 | 84.0%              | 324,000                  | 374,572                       |
| Penalties and Interest on Taxes and Excises   | 480,000                        | 246,450                   | 51.3%              | 480,000                        | 392,255                   | 81.7%              | -                        | (145,805)                     |
| Fees  | 61,000                         | 31,918                    | 52.3%              | 61,000                         | 125,270                   | 205.4%             | -                        | (93,352)                      |
| Payments in Lieu of Taxes                     | 451,731                        | 2,016                     | 0.4%               | 440,713                        | 2,016                     | 0.5%               | 11,018                   | -                             |
| Other Departmental Revenues                   | 213,000                        | 238,910                   | 112.2%             | 294,200                        | 129,706                   | 44.1%              | (81,200)                 | 109,205                       |
| Other Departmental Revenues - School Medicare | 200,000                        | 230,552                   | 115.3%             | 200,000                        | 418,036                   | 209.0%             | -                        | (187,484)                     |
| Non-Recurring Revenues                        | 5,000                          | 61,100                    | 1222.0%            | 5,800                          | 5,863                     | 101.1%             | (800)                    | 55,237                        |
| Licenses and Permits                          | 2,377,540                      | 2,211,361                 | 93.0%              | 2,354,000                      | 1,745,182                 | 74.1%              | 23,540                   | 466,179                       |
| Fines & Forfeits                              | 132,500                        | 101,177                   | 76.4%              | 227,000                        | 91,339                    | 40.2%              | (94,500)                 | 9,838                         |
| Investment Income                             | 204,000                        | 2,218,592                 | 1087.5%            | 200,000                        | 107,845                   | 53.9%              | 4,000                    | 2,110,748                     |
| Special Assessments                           | -                              | 43                        | N/A                | -                              | 90                        | N/A                | -                        | (46)                          |
| <b>Total Estimated Receipts</b>               | <b>11,575,605</b>              | <b>8,525,336</b>          | <b>73.6%</b>       | <b>11,333,588</b>              | <b>6,508,233</b>          | <b>57.4%</b>       | <b>242,017</b>           | <b>2,017,103</b>              |

| <b>Off-Set Receipts</b>                   | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
|---|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| Recreation                                | 531,531                        | 203,419                   | 38.3%              | 393,510                        | 458,465                   | 116.5%             | 138,021                  | (255,046)                     |
| Elder Services                            | 106,000                        | 70,477                    | 66.5%              | 106,000                        | 84,420                    | 79.6%              | -                        | (13,943)                      |
| Public Facilities - Rental Receipts       | 40,000                         | 56,481                    | 141.2%             | 20,000                         | 64,881                    | 324.4%             | 20,000                   | (8,400)                       |
| Cemetery - Interment Fees                 | 60,000                         | 46,276                    | 77.1%              | 60,000                         | 41,835                    | 69.7%              | -                        | 4,441                         |
| Public Safety - Police Detail Fees        | 60,000                         | 50,089                    | 83.5%              | 60,000                         | 63,459                    | 105.8%             | -                        | (13,370)                      |
| Public Safety / Fire - Ambulance Receipts | 1,300,000                      | 1,095,223                 | 84.2%              | 1,250,000                      | 881,856                   | 70.5%              | 50,000                   | 213,367                       |
| <b>Total Off-Set Receipts</b>             | <b>2,097,531</b>               | <b>1,521,965</b>          | <b>72.6%</b>       | <b>1,889,510</b>               | <b>1,594,916</b>          | <b>84.4%</b>       | <b>208,021</b>           | <b>(72,951)</b>               |

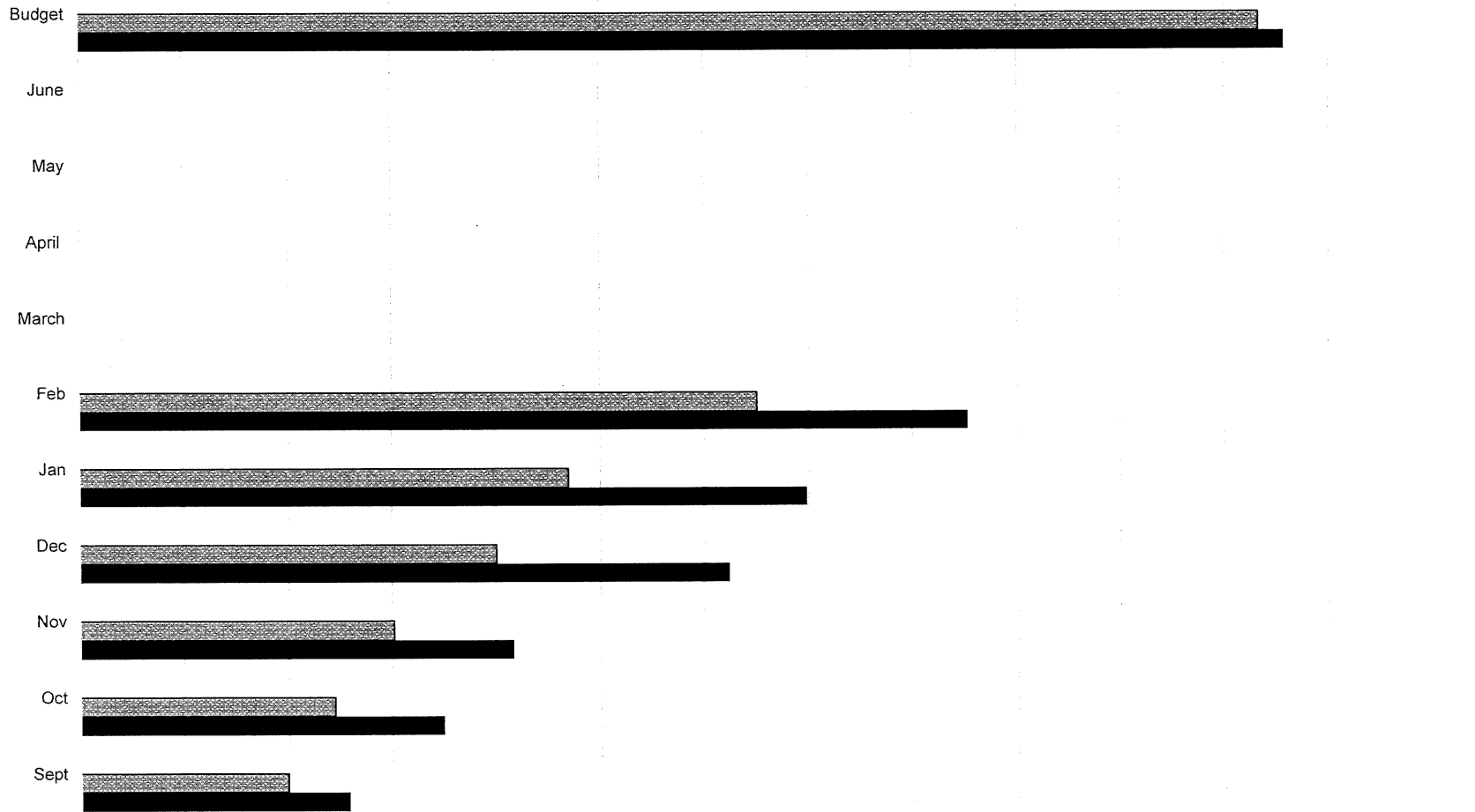
  

| <b>Other Revenues</b>            | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
|----------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| Property Taxes (inc. Tax Titles) | 174,778,254                    | 128,703,845               | 73.6%              | 165,459,877                    | 122,261,896               | 73.9%              | 9,318,377                | 6,441,949                     |
| State Aid                        | 14,794,019                     | 9,789,118                 | 66.2%              | 14,178,409                     | 9,560,713                 | 67.4%              | 615,610                  | 228,405                       |
| <b>Total Other Revenues</b>      | <b>189,572,273</b>             | <b>138,492,963</b>        | <b>73.1%</b>       | <b>179,638,286</b>             | <b>131,822,609</b>        | <b>73.4%</b>       | <b>9,933,987</b>         | <b>6,670,354</b>              |
| <b>Total Revenues</b>            | <b>203,245,409</b>             | <b>148,540,263</b>        | <b>73.1%</b>       | <b>192,861,384</b>             | <b>139,925,757.97</b>     | <b>72.6%</b>       | <b>10,384,025</b>        | <b>8,614,505</b>              |

**Town of Andover**  
**FY 2023 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 2/28/2023 and 2/28/2022**

| <b>Water Fund</b>                | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
|----------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| User Charges                     | 10,445,844                     | 7,931,502                 | 75.9%              | 9,996,766                      | 6,819,858                 | 68.2%              | 449,078                  | 1,111,644                     |
| Water Connection                 | 7,500                          | 3,774                     | 50.3%              | 41,000                         | 4,403                     | 10.7%              | (33,500)                 | (629)                         |
| Water Testing Fees               | 12,000                         | 5,075                     | 42.3%              | 18,000                         | 12,140                    | 67.4%              | (6,000)                  | (7,065)                       |
| Meter Installations              | 10,000                         | 5,500                     | 55.0%              | 9,000                          | 4,050                     | 45.0%              | 1,000                    | 1,450                         |
| Fire Flow Test                   | 5,000                          | 7,000                     | 140.0%             | 9,000                          | 4,982                     | 55.4%              | (4,000)                  | 2,018                         |
| Special/Final Reads              | 25,000                         | 11,836                    | 47.3%              | 25,000                         | 15,147                    | 60.6%              | -                        | (3,311)                       |
| Backflow/Cross Connection Fees   | 87,500                         | 37,570                    | 42.9%              | 75,000                         | 64,038                    | 85.4%              | 12,500                   | (26,468)                      |
| Water Tap                        | -                              | 1,075                     | N/A                | 1,000                          | 600                       | 60.0%              | (1,000)                  | 475                           |
| Liens                            | 85,000                         | 34,905                    | 41.1%              | 80,000                         | 42,934                    | 53.7%              | 5,000                    | (8,028)                       |
| Fire Suppression                 | 280,000                        | 137,205                   | 49.0%              | 220,000                        | 182,480                   | 82.9%              | 60,000                   | (45,275)                      |
| Interest /Misc Revenue           | 2,500                          | 2,409                     | 96.4%              | -                              | 1,114                     | N/A                | 2,500                    | 1,295                         |
| Non-Revenue Interest             | 7,500                          | 17,421                    | 232.3%             | 19,000                         | 2,353                     | 12.4%              | (11,500)                 | 15,069                        |
| <b>Total Water Receipts</b>      | <b>10,967,844</b>              | <b>8,195,273</b>          | <b>74.7%</b>       | <b>10,493,766</b>              | <b>7,154,097</b>          | <b>68.2%</b>       | <b>474,078</b>           | <b>1,041,175</b>              |
| <b>Sewer Fund</b>                | <b>FY 23 Budgeted Receipts</b> | <b>FY 23 YTD Revenues</b> | <b>% Collected</b> | <b>FY 22 Budgeted Receipts</b> | <b>FY 22 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
| User Charges                     | 5,173,301                      | 2,999,303                 | 58.0%              | 5,086,120                      | 2,699,663                 | 53.1%              | 87,181                   | 299,641                       |
| Committed Interest/Income        | 110,000                        | 69,941                    | 63.6%              | 165,000                        | 86,849                    | 52.6%              | (55,000)                 | (16,908)                      |
| Liens                            | 55,000                         | 16,741                    | 30.4%              | 55,000                         | 22,123                    | 40.2%              | -                        | (5,382)                       |
| Apport Assmnts                   | 340,000                        | 249,007                   | 73.2%              | 410,000                        | 274,180                   | 66.9%              | (70,000)                 | (25,173)                      |
| Deferred Property Tax            | -                              | 10,800                    | N/A                | -                              | -                         | N/A                | -                        | 10,800                        |
| Interest /Misc Revenue           | 3,500                          | 676                       | 19.3%              | -                              | 1,908                     | N/A                | 3,500                    | (1,232)                       |
| Non-Revenue Interest             | 6,500                          | 16,599                    | 255.4%             | 15,000                         | 1,662                     | 11.1%              | (8,500)                  | 14,937                        |
| <b>Total Sewer Receipts</b>      | <b>5,688,301</b>               | <b>3,363,067</b>          | <b>59.1%</b>       | <b>5,731,120</b>               | <b>3,086,384</b>          | <b>53.9%</b>       | <b>(42,819)</b>          | <b>276,683</b>                |
| <b>Total Enterprise Revenues</b> | <b>16,656,145</b>              | <b>11,558,339</b>         | <b>69.4%</b>       | <b>16,224,886</b>              | <b>10,240,481</b>         | <b>63.12%</b>      | <b>431,259</b>           | <b>1,317,858</b>              |

## Town of Andover Local Receipts FY 2023 and FY 2022

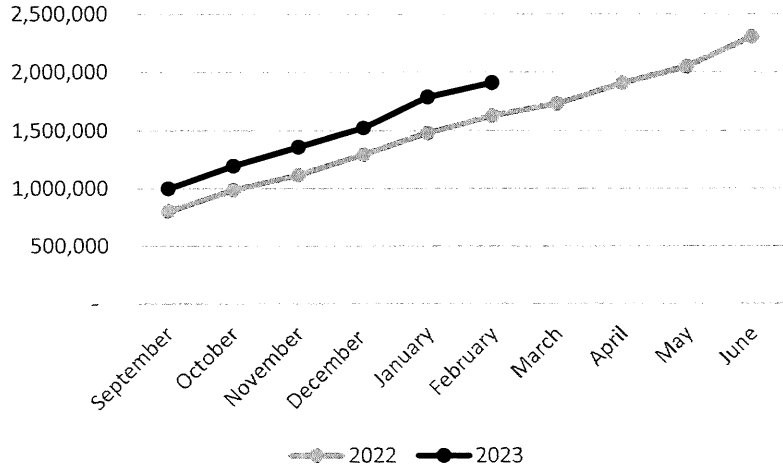


|                       | 0 | \$1 M       | \$2 M       | \$3 M       | \$4 M       | \$5 M       | \$6 M       | \$7 M | \$8 M | \$9 M | \$10 M | \$11 M       | \$12 M | \$13 M |
|-----------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------|-------|-------|--------|--------------|--------|--------|
|                       |   | Sept        | Oct         | Nov         | Dec         | Jan         | Feb         | March | April | May   | June   | Budget       |        |        |
| ■ FY 2022 % of Budget |   | 17.6%       | 21.6%       | 26.6%       | 35.3%       | 41.4%       | 57.4%       | 0.0%  | 0.0%  | 0.0%  | 0.0%   | 100.0%       |        |        |
| ■ FY 2023 % of Budget |   | 22.3%       | 30.2%       | 36.0%       | 53.9%       | 60.3%       | 73.6%       | 0.0%  | 0.0%  | 0.0%  | 0.0%   | 100.0%       |        |        |
| ■ FY 2022 Receipts    |   | \$1,989,405 | \$2,444,067 | \$3,015,542 | \$4,004,836 | \$4,695,288 | \$6,508,233 |       |       |       |        | \$11,333,588 |        |        |
| ■ FY 2023 Receipts    |   | \$2,577,784 | \$3,494,520 | \$4,161,602 | \$6,236,788 | \$6,982,570 | \$8,525,336 |       |       |       |        | \$11,575,605 |        |        |

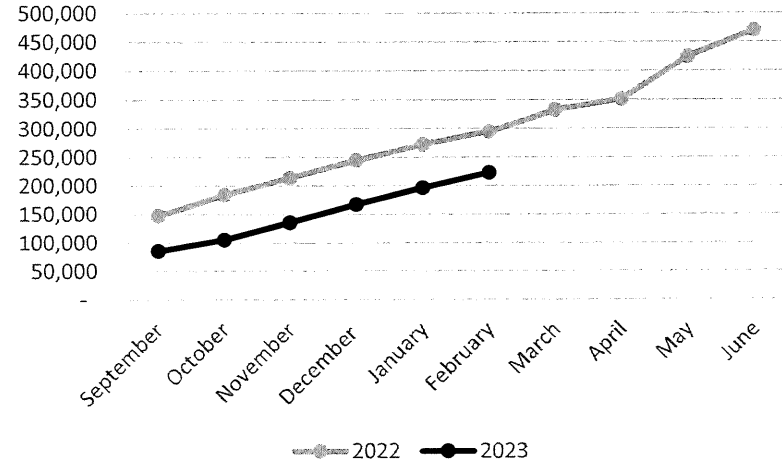
**Town of Andover**  
**FY 2023 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 2/28/2023**

|   | Original<br>Appropriation | Transfers/<br>Adjustments | Revised<br>Budget  | YTD<br>Expended    | Encumbrances      | Available<br>Balance | % Expended<br>& Encumbered | %<br>Expended |
|---|---------------------------|---------------------------|--------------------|--------------------|-------------------|----------------------|----------------------------|---------------|
| <b>Personal Services</b>                          |                           |                           |                    |                    |                   |                      |                            |               |
| General Government                                | 7,511,444                 | 27,661                    | 7,539,105          | 4,601,216          | -                 | 2,937,889            | 61.0%                      | 61.0%         |
| Community Services                                | 1,879,000                 | -                         | 1,879,000          | 1,169,366          | -                 | 709,634              | 62.2%                      | 62.2%         |
| Public Facilities                                 | 2,592,091                 | -                         | 2,592,091          | 1,613,588          | -                 | 978,503              | 62.3%                      | 62.3%         |
| Public Safety - Fire                              | 8,611,698                 | 14,621                    | 8,626,319          | 5,663,893          | 14,621            | 2,947,805            | 65.8%                      | 65.7%         |
| Public Safety - Police                            | 8,116,962                 | -                         | 8,116,962          | 5,211,050          | -                 | 2,905,912            | 64.2%                      | 64.2%         |
| Public Works                                      | 3,834,283                 | -                         | 3,834,283          | 2,449,551          | -                 | 1,384,732            | 63.9%                      | 63.9%         |
| Library   | 2,307,538                 | -                         | 2,307,538          | 1,418,362          | -                 | 889,176              | 61.5%                      | 61.5%         |
| School  | 77,899,943                | -                         | 77,899,943         | 41,569,421         | 35,921,411        | 409,110              | 99.5%                      | 53.4%         |
| Compensation Fund                                 | 848,339                   | -                         | 848,339            | -                  | -                 | 848,339              | 0.0%                       | 0.0%          |
| <b>Total Personal Services - General Fund</b>     | <b>113,601,298</b>        | <b>42,282</b>             | <b>113,643,580</b> | <b>63,696,449</b>  | <b>35,936,032</b> | <b>14,011,099</b>    | <b>87.7%</b>               | <b>56.0%</b>  |
| Water Enterprise                                  | 2,343,272                 | -                         | 2,343,272          | 1,488,239          | -                 | 855,033              | 63.5%                      | 63.5%         |
| Sewer Enterprise                                  | 357,873                   | 1,794                     | 359,667            | 155,606            | -                 | 204,061              | 43.3%                      | 43.3%         |
| <b>Total Personal Services - Enterprise Funds</b> | <b>2,701,145</b>          | <b>1,794</b>              | <b>2,702,939</b>   | <b>1,643,845</b>   | <b>-</b>          | <b>1,059,095</b>     | <b>60.8%</b>               | <b>60.8%</b>  |
| <b>Other Expenses</b>                             |                           |                           |                    |                    |                   |                      |                            |               |
| General Government                                | 2,721,202                 | 222,087                   | 2,943,289          | 1,910,583          | 364,898           | 667,807              | 77.3%                      | 64.9%         |
| Community Services                                | 610,024                   | 65,776                    | 675,800            | 222,778            | 132,843           | 320,178              | 52.6%                      | 33.0%         |
| Public Facilities                                 | 1,354,850                 | 193,418                   | 1,548,268          | 740,945            | 468,773           | 338,550              | 78.1%                      | 47.9%         |
| Public Safety - Fire                              | 612,050                   | 62,985                    | 675,035            | 427,240            | 73,541            | 174,255              | 74.2%                      | 63.3%         |
| Public Safety - Police                            | 1,018,318                 | 79,609                    | 1,097,927          | 569,866            | 228,910           | 299,152              | 72.8%                      | 51.9%         |
| Public Works                                      | 5,888,050                 | 353,729                   | 6,241,779          | 4,015,229          | 1,882,725         | 343,825              | 94.5%                      | 64.3%         |
| Library   | 666,437                   | 37,072                    | 703,509            | 434,890            | 132,458           | 136,160              | 80.6%                      | 61.8%         |
| School  | 17,226,948                | 1,576,330                 | 18,803,278         | 12,277,868         | 7,498,770         | (973,360)            | 105.2%                     | 65.3%         |
| Technical Schools                                 | 1,274,000                 | -                         | 1,274,000          | 867,442            | 331,643           | 74,915               | 94.1%                      | 68.1%         |
| Debt Service                                      | 23,333,890                | -                         | 23,333,890         | 18,317,989         | -                 | 5,015,901            | 78.5%                      | 78.5%         |
| Insurance   | 1,164,000                 | 6,313                     | 1,170,313          | 1,134,542          | 16,792            | 18,979               | 98.4%                      | 96.9%         |
| Health Insurance                                  | 23,034,797                | -                         | 23,034,797         | 10,487,990         | -                 | 12,546,807           | 45.5%                      | 45.5%         |
| Unemployment                                      | 164,000                   | -                         | 164,000            | 66,819             | 21,689            | 75,492               | 54.0%                      | 40.7%         |
| Retirement  | 6,253,955                 | -                         | 6,253,955          | 6,253,956          | -                 | (1)                  | 100.0%                     | 100.0%        |
| Reserve Fund                                      | 200,000                   | (34,800)                  | 165,200            | -                  | -                 | 165,200              | 0.0%                       | 0.0%          |
| OPEB Appropriation                                | 1,753,413                 | -                         | 1,753,413          | 1,753,413          | -                 | -                    | 100.0%                     | 100.0%        |
| <b>Total Other Expenses - General Fund</b>        | <b>87,275,934</b>         | <b>2,562,519</b>          | <b>89,838,453</b>  | <b>59,481,549</b>  | <b>11,153,043</b> | <b>19,203,860</b>    | <b>78.6%</b>               | <b>66.2%</b>  |
| Water Enterprise                                  | 7,727,574                 | 1,097,243                 | 8,824,817          | 5,886,030          | 2,214,154         | 724,634              | 91.8%                      | 66.7%         |
| Sewer Enterprise                                  | 4,580,540                 | 621,368                   | 5,201,908          | 3,489,985          | 1,001,768         | 710,154              | 86.3%                      | 67.1%         |
| <b>Total Other Expenses - Enterprise Funds</b>    | <b>12,308,114</b>         | <b>1,718,612</b>          | <b>14,026,726</b>  | <b>9,376,015</b>   | <b>3,215,922</b>  | <b>1,434,788</b>     | <b>89.8%</b>               | <b>66.8%</b>  |
| <b>Total - General Fund</b>                       | <b>200,877,232</b>        | <b>2,604,801</b>          | <b>203,482,033</b> | <b>123,177,998</b> | <b>47,089,075</b> | <b>33,214,959</b>    | <b>83.7%</b>               | <b>60.5%</b>  |
| <b>Total - Enterprise Funds</b>                   | <b>15,009,259</b>         | <b>1,720,406</b>          | <b>16,729,665</b>  | <b>11,019,860</b>  | <b>3,215,922</b>  | <b>2,493,883</b>     | <b>85.1%</b>               | <b>65.9%</b>  |

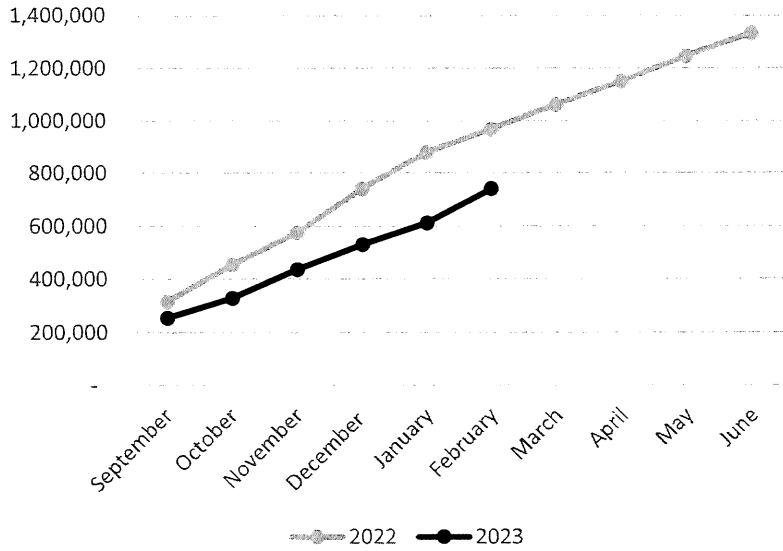
### General Government Expenses



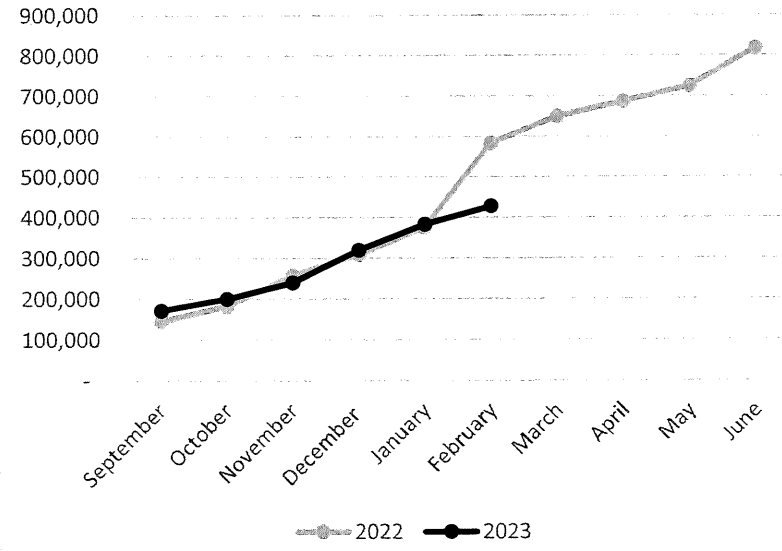
### Community Services Expenses



### Public Facilities Expenses

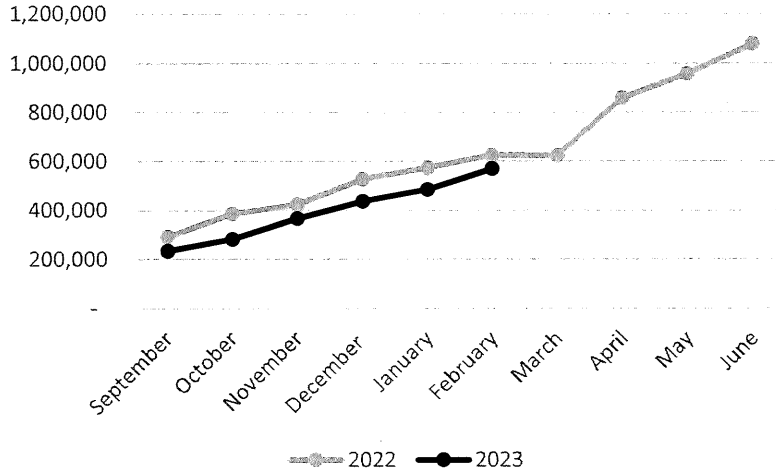


### Fire Expenses

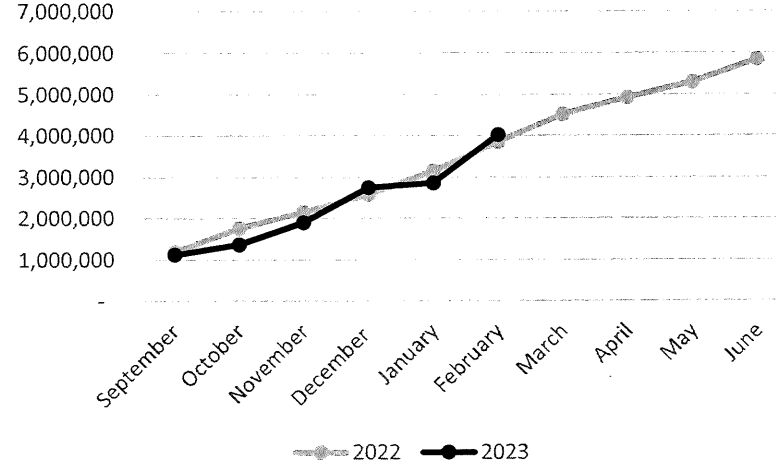


\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

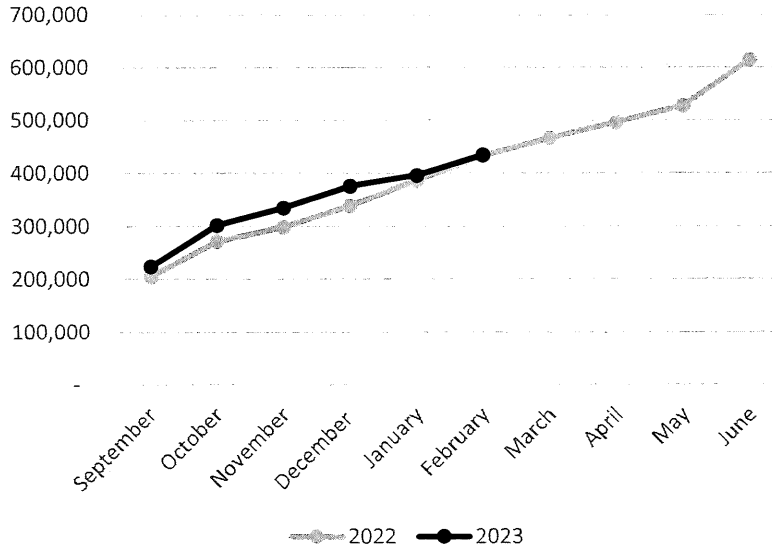
### Police Expenses



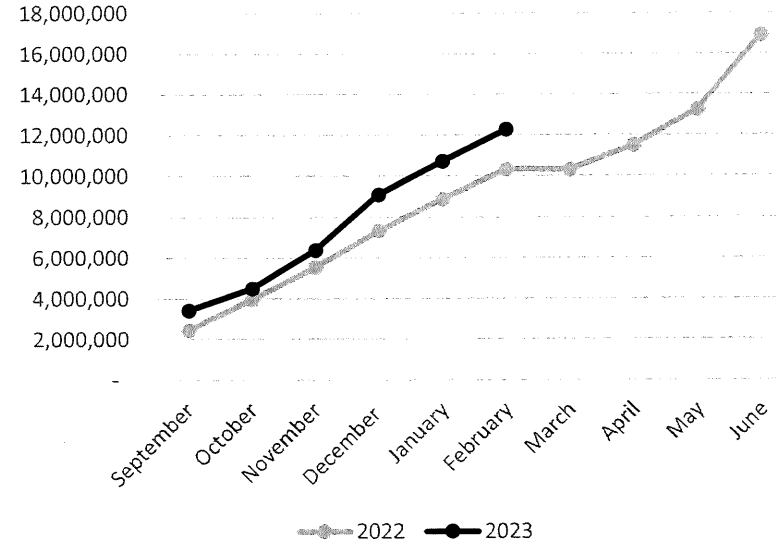
### Public Works Expenses



### Library Expenses

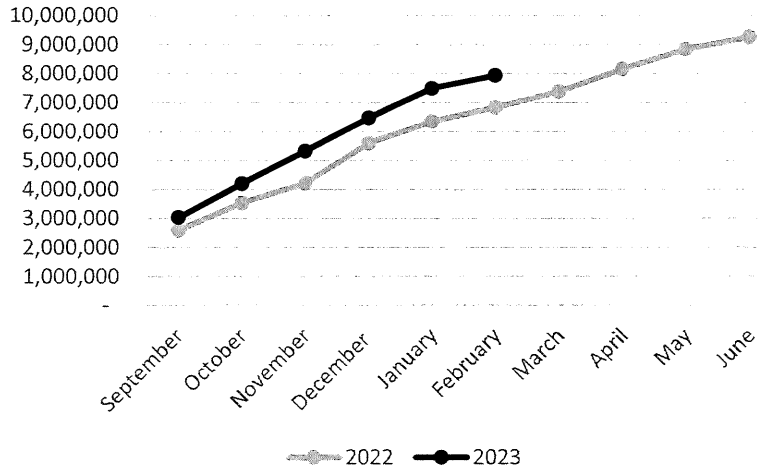


### School Expenses

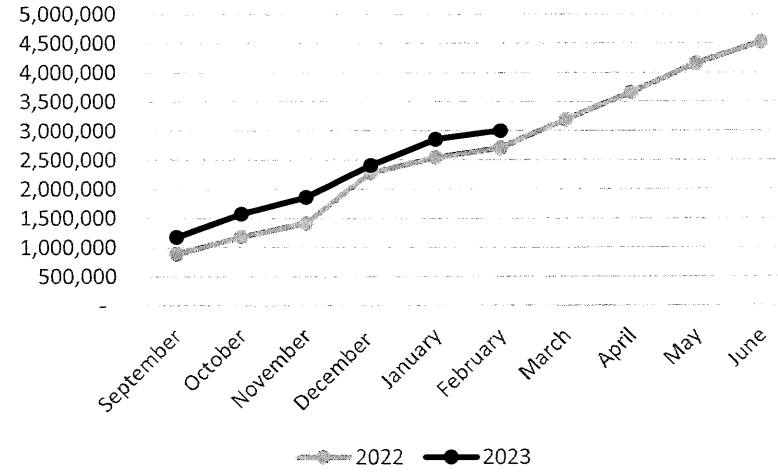


\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

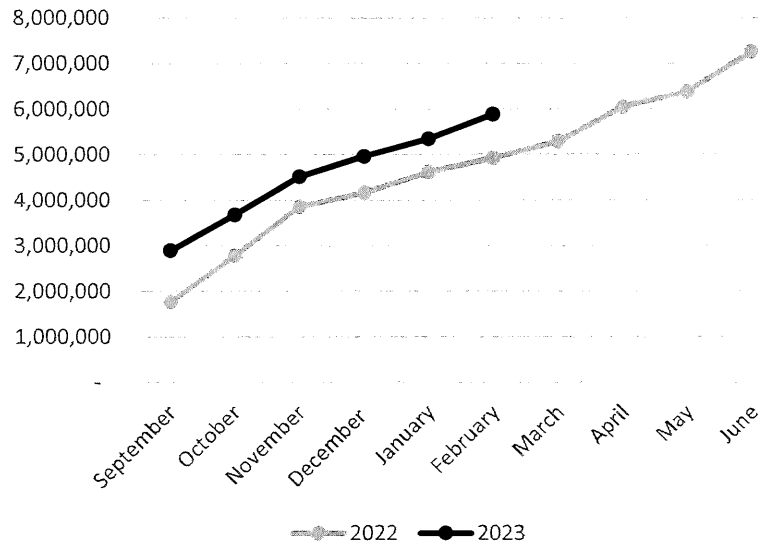
### Water User Charges



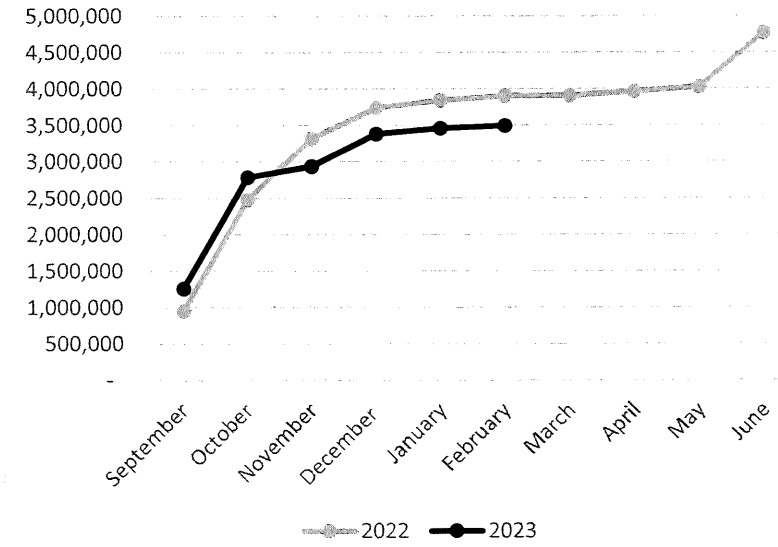
### Sewer User Charges



### 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 2023 Reserve Account and Compensation Fund**  
**As of 2/28/23**

**RESERVE FUND**

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|   |                      |
|---|----------------------|
| Appropriation by Vote of Town Meeting June 2022         | \$ 200,000.00        |
| Transfers by Vote of Town Meeting                       | 0.00                 |
| Transfers by Authority of the Finance Committee         |                      |
| Replacement of three boiler sections at West Elementary | (34,800.00)          |
| Available Balance                                       | <u>\$ 165,200.00</u> |

**COMPENSATION FUND**

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|   |                      |
|---|----------------------|
| Appropriation by Vote of Town Meeting June 2022 | \$ 848,339.00        |
| Transfers by Vote of Town Meeting               | 0.00                 |
| Transfer by Authority of the Select Board       | 0.00                 |
| Available Balance                               | <u>\$ 848,339.00</u> |

**Town of Andover**  
**FY 2023 Revolving Accounts**  
(M.G.L. CH. 44, § 53 E1/2)  
As of 2/28/23

|                                | CD & P<br>Legal<br>Notices<br>Acct 5550 | Library<br>Lost/Damaged<br>Materials<br>Acct 5631 | CD & P<br>Health<br>Services<br>Clinics<br>Acct 5557 | Recreation<br>Special<br>Services<br>Acct 5552 | Youth<br>Services<br>Acct 5553 | Facilities<br>Field<br>Maintenance<br>Acct 5622 | Elder<br>Services<br>Acct 5554 | Police<br>Antenna<br>Uses<br>Acct 5653 | School<br>Photocopy<br>Fees<br>Acct 4510 | Facilities<br>Compost<br>Program<br>Acct 5666 | DPW<br>Solid Waste<br>Fees<br>Acct 5667 | CD & P<br>Stormwater<br>Managemen<br>Acct 5668 | Fire<br>Emergency<br>Billing<br>Acct 5669 | Health<br>Services<br>Inspections<br>Acct 5670 | School<br>Professional<br>Development<br>Acct 4500 | Student<br>Technology<br>Rental<br>Acct 4260 |
|--------------------------------|---|---|--|--|--------------------------------|---|--------------------------------|--|--|---|---|--|---|--|--|--|
| Balance<br>thru 6/30/2021      | 21,250                                  | 14,507  | -688   | 397,353  | 329,733                        | 108,905   | 133,721                        | 46,715                                 | 29,218                                   | 14,497  | 76,288                                  | 0  | 681                                       | 119,994  | 3,279  | 13,176                                       |
| Receipts<br>thru 6/30/2022     | 29,730                                  | 4,119   | 44,490   | 1,866,865                                      | 156,582                        | 77,050  | 83,795                         | 6,930                                  | 12,638                                   | 26,010  | 29,665                                  | 0  | 0   | 57,435   | 0  | 53,950                                       |
| Expenditures<br>thru 6/30/2022 | 26,692                                  | 541   | 29,882   | 1,223,055                                      | 144,976                        | 30,352  | 75,530                         | 0                                      | 0  | 4,174   | 16,550                                  | 0  | 0   | 27,363   | 0  | 20,624                                       |
| Balance<br>thru 6/30/2022      | 24,288                                  | 18,086  | 13,920   | 1,041,162                                      | 341,339                        | 155,602   | 141,987                        | 53,645                                 | 41,855                                   | 36,333  | 89,403                                  | 0  | 681                                       | 150,066  | 3,279  | 46,503                                       |
| Receipts<br>thru 2/28/2023     | 20,765                                  | 2,568   | 41,063   | 1,068,745                                      | 179,174                        | 46,851  | 72,111                         | 1,737                                  | 5,445                                    | 5,907   | 11,150                                  | 0  | 0   | 56,310   | 0  | 1,695  |
| Expenditures<br>thru 2/28/2023 | 14,083                                  | 0   | 33,114   | 988,652  | 127,776                        | 10,269  | 52,966                         | 0                                      | 0  | 29,568  | 22,008                                  | 0  | 0   | 14,525   | 95   | 29,624                                       |
| Balance<br>thru 2/28/2023      | 30,969                                  | 20,653  | 21,868   | 1,121,255                                      | 392,737                        | 192,185   | 161,132                        | 55,382                                 | 47,300                                   | 12,672  | 78,545                                  | 0  | 681                                       | 191,851  | 3,184  | 18,574                                       |

|                           |          |          |          |             |           |           |           |          |          |          |          |         |           |           |          |           |
|---------------------------|----------|----------|----------|-------------|-----------|-----------|-----------|----------|----------|----------|----------|---------|-----------|-----------|----------|-----------|
| Spending<br>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 |
| Y-T-D % Spent             | 70.42%   | 0.00%    | 55.19%   | 98.87%      | 31.94%    | 6.85%     | 23.54%    | 0.00%    | 0.00%    | 49.28%   | 55.02%   | 0.00%   | 0.00%     | 14.53%    | 0.19%    | 14.81%    |

**Town of Andover  
Capital Projects  
2/28/2023**

|                                     | <u>FY17</u> | <u>FY18</u> | <u>FY19</u> | <u>FY20</u> | <u>FY21</u> | <u>FY22</u> | <u>FY23</u> | <u>Total Available</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|
| Budget                              | 1,120,000   | 1,495,643   | 1,040,000   | 1,011,600   | 1,150,000   | 1,185,000   | 1,271,500   |                        |
| Expended                            | 1,120,000   | 1,495,643   | 1,040,000   | 992,392     | 1,028,456   | 1,005,584   | 534,822     |                        |
| Encumbered                          | -           | -           | -           | 9,460       | 37,633      | 70,326      | 182,503     |                        |
| <b>Total School CIP</b>             | Available   | -           | -           | 9,748       | 83,910      | 109,090     | 554,175     | 756,923                |
| Budget                              | 222,000     | 579,018     | 487,000     | 1,044,098   | 902,108     | 137,000     | 150,000     |                        |
| Expended                            | 192,000     | 555,672     | 403,221     | 795,097     | 802,108     | 59,550      | 5,175       |                        |
| Encumbered                          | -           | 9,300       | 38,223      | 26,381      | -           | 27,802      | 5,810       |                        |
| <b>Total General Government CIP</b> | Available   | 30,000      | 14,046      | 45,555      | 222,620     | 100,000     | 139,016     | 600,885                |
| Budget                              | -           | 32,214      | -           | -           | -           | -           | -           |                        |
| Expended                            | -           | 32,214      | -           | -           | -           | -           | -           |                        |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           |                        |
| <b>Total Youth Services CIP</b>     | Available   | -           | -           | -           | -           | -           | -           | -                      |
| Budget                              | 50,000      | -           | -           | -           | -           | -           | -           |                        |
| Expended                            | 50,000      | -           | -           | -           | -           | -           | -           |                        |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           |                        |
| <b>Total Recreation CIP</b>         | Available   | -           | -           | -           | -           | -           | -           | -                      |
| Budget                              | 25,000      | -           | -           | 10,000      | 50,000      | -           | -           |                        |
| Expended                            | 25,000      | -           | -           | -           | 15,000      | -           | -           |                        |
| Encumbered                          | -           | -           | -           | 10,000      | -           | -           | -           |                        |
| <b>Total Library CIP</b>            | Available   | -           | -           | -           | 35,000      | -           | -           | 35,000                 |
| Budget                              | 623,000     | 800,000     | 946,000     | 1,303,000   | 468,000     | 1,180,000   | 1,165,000   |                        |
| Expended                            | 623,000     | 781,647     | 942,264     | 1,297,971   | 367,280     | 606,298     | 48,096      |                        |
| Encumbered                          | -           | 18,348      | 259         | 1,254       | 15,325      | 192,160     | 61,373      |                        |
| <b>Total Facilities CIP</b>         | Available   | -           | 5           | 3,477       | 3,775       | 85,395      | 381,542     | 1,529,725              |
| Budget                              | 195,000.00  | 293,500.00  | 250,077.00  | 195,000.00  | 195,000.00  | 255,000.00  | -           |                        |
| Expended                            | 195,000.00  | 293,500.00  | 249,158.90  | 195,000.00  | 179,055.49  | 77,566.10   | -           |                        |
| Encumbered                          | -           | -           | -           | -           | 15,945      | 97,818.41   | -           |                        |
| <b>Total Police CIP</b>             | Available   | -           | 918         | -           | -           | 79,615.49   | -           | 80,533.59              |
| Budget                              | 20,000      | 63,500      | 214,000     | -           | 96,000      | 88,000      | -           |                        |
| Expended                            | 20,000      | 61,352      | 201,715     | -           | 96,000      | 77,383      | -           |                        |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           |                        |
| <b>Total Fire CIP</b>               | Available   | -           | 2,148       | 12,285      | -           | 10,617      | -           | 25,050                 |
| Budget                              | 285,000     | 415,000     | 328,000     | 400,000     | -           | 165,000     | 170,000     |                        |
| Expended                            | 275,370     | 366,154     | 323,147     | 399,026     | -           | 20,277      | -           |                        |
| Encumbered                          | -           | 1,944       | -           | 881         | -           | 106,944     | -           |                        |
| <b>Total DPW CIP</b>                | Available   | 9,631       | 46,902      | 4,853       | 92          | 37,779      | 170,000     | 269,257                |
| Budget                              | 1,420,000   | 2,183,232   | 2,225,077   | 2,952,098   | 1,711,108   | 1,825,000   | 1,485,000   |                        |
| Expended                            | 1,380,370   | 2,090,539   | 2,119,506   | 2,687,094   | 1,459,443   | 841,073     | 53,270      |                        |
| Encumbered                          | -           | 29,592      | 38,482      | 38,516      | 31,270      | 424,725     | 67,183      |                        |
| <b>Total Town CIP</b>               | Available   | 39,631      | 63,100      | 67,088      | 226,488     | 559,202     | 1,364,547   | 2,540,450              |
| Budget                              | 2,540,000   | 3,678,875   | 3,265,077   | 3,963,698   | 2,861,108   | 3,010,000   | 2,756,500   |                        |
| Expended                            | 2,500,370   | 3,586,182   | 3,159,506   | 3,679,485   | 2,487,900   | 1,846,657   | 588,093     |                        |
| Encumbered                          | -           | 29,592      | 38,482      | 47,976      | 68,903      | 495,051     | 249,686     |                        |
| <b>Grand Total</b>                  | Available   | 39,631      | 63,100      | 67,088      | 236,236     | 304,305     | 1,918,721   | 3,297,374              |