



Select Board Meeting

Monday, March 31, 2025 6:30 PM
Select Board Room, Town Offices
36 Bartlet Street Andover, MA 01810

RECEIVED
TOWN CLERK'S OFFICE

2025 MAR 27 PM 5: 29

TOWN OF ANDOVER, MA

- I. **Call to Order – 6:30 P.M.**
- II. **Executive Session**
 - A. Board to vote to go into Executive Session pursuant to option 2 to conduct strategy sessions in preparation for negotiations with nonunion personnel, i.e., the Town Accountant, for the Chair to declare that an open session may have a detrimental effect on the negotiating position of the Town; and/or
 - B. Board to vote to go into Executive Session pursuant purpose 7 to approve and not release Executive Session minutes of February 24, 2025, March 6, 2025, March 10, 2025, and March 27, 2025; and return to open session.
- III. **Opening Ceremonies**
 - A. Moment of Silence/Pledge of Allegiance
 - B. Recognition of Esther Pelletier
 - C. Recognition of James Poirier
- IV. **Town Manager Report**
 - A. Financial Update
- V. **Communications/Announcements/Liaison Reports**
- VI. **Public Comment**
- VII. **Regular Business**
 - A. Board of Registrars Appointment

Board to consider nominees for appointment to the Board of Registrars of Voters and to appoint a registrar for a term beginning April 1, 2025 and expiring March 31, 2028. The Andover Republican Town Committee nominates Keith Saxon of 15 Wethersfield Drive, Andover and the Andover Democratic Town Committee nominates Sharon Magnuson of 4 Old South Lane, Andover.
 - B. Select Board Policy Book

Board to discuss and consider voting to approve a process for reviewing the Select Board Policy Book.
 - C. Route 133 Corridor Project

Director of Public Works and a member of TEC to provide an update regarding the Route 133 Corridor Project.

D. Annual Town Meeting Articles

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

P28	Repeal of Ballardvale Historic District Commission General Bylaw
P30	Opt-In Specialized Energy Code
P34	Amend General Bylaws: Water Restrictions
P36	School Department Special Education Appropriation

E. Annual Town Meeting Warrant

Board to consider voting to sign the 2025 Annual Town Meeting Warrant.

F. Reorganization of the Board

Board to elect a Chair, Vice Chair and Clerk for 2025-2026 to be effective following the 2025 Annual Town Meeting.

VIII. **Consent Agenda**

A. Appointments by the Town Manager

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

Commission	Name	Position	Expiration Date	Start Date
Andover Police Department	Kathryn Kozikowski	Inspector of Animals	04/30/2026	05/01/2025
Ballardvale Historic District Commission	Sabina Dowell	Member	06/30/2027	04/01/2025
Board of Health	Catherine Tucker, MD	Member	06/30/2026	04/15/2025
Commission on Disability	Julee Armitage	Member	06/30/2027	04/01/2025
Commission on Diversity, Equity & Inclusion	Ajita Bhat	Associate Member	06/30/2027	04/01/2025
Commission on Diversity, Equity & Inclusion	Fr. John Dello Russo	Associate Member	06/30/2026	04/01/2025
Commission on Diversity, Equity & Inclusion	Karishma Mistry	Member	06/30/2027	04/01/2025
Commission on Diversity, Equity & Inclusion	James Olson	Associate Member	06/30/2026	04/01/2025
Commission on Diversity, Equity & Inclusion	Richard Rainville	Associate Member	06/30/2027	04/01/2025
Open Space Task Force	Kimberly Perry	Member	06/30/2026	12/11/2024

IX. **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 Amy Heidebrecht in the Town Manager's Office at 978-623-8213 or by email at amy.heidebrecht@andoverma.us

C I T A T I O N

WHEREAS: ESTHER PELLETIER will celebrate her 100th birthday on April 6th, 2025, a milestone that reflects her resilience, strength and rich experiences of a century.

WHEREAS: ESTHER PELLETIER has been a cherished resident of Andover for over 56 years, contributing to the community with her vibrant spirit and dedication.

WHEREAS: ESTHER PELLETIER has been an avid swimmer throughout her life, setting numerous records at the YMCA in Andover/North Andover. Competing at a master's level, she achieved 24 first-place finishes across various age groups.

WHEREAS: ESTHER PELLETIER has been a passionate golfer for over 74 years, achieving her first and only Hole-in-One at the age of 91 at Middleton Golf Course.

WHEREAS: ESTHER PELLETIER began running at the age of 74, joining the Merrimack Valley Striders and completing a half marathon at the age of 80.

NOW THEREFORE: We, the Andover Select Board, on behalf of the residents of the Town of Andover, extend our heartfelt congratulations to ESTHER PELLETIER for her extraordinary achievements and contributions. We proudly recognize her as a shining example of the Andover community, embodying the spirit of inspiration, passion, and lifelong learning.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the seal of the Town of Andover to be affixed this thirty-first day of March in the year two thousand and twenty-five.

Laura M. Gregory, Chair

Alex J. Vispoli, Vice Chair

Ellen Townson, Clerk

Kevin Coffey

Melissa Morris Danisch

C I T A T I O N

WHEREAS: **JAMES POIRIER** an Andover resident and Eagle Scout from Troop 79, Boy Scouts of America is being recognized for his outstanding achievements in scouting.

WHEREAS: **JAMES POIRIER** has earned all 139 Boy Scout Merit Badges available, a rare accomplishment achieved by less than one percent of Eagle Scouts.

WHEREAS: **JAMES POIRIER** is an Andover Village Improvement Society warden at the Harold Rafton Reservation and will be pursuing a degree in Forestry from the University of Maine.

NOW, THEREFORE: We, the Town of Andover Select Board, offer **JAMES POIRIER** our heartiest congratulations on all his achievements. He has brought favorable acclaim to himself, his family, his Boy Scout Troop, and the Town of Andover.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the seal of the Town of Andover to be affixed this thirty-first day of March in the year two thousand twenty-five.

Laura M. Gregory, Chair

Alex J. Vispoli, Vice Chair

Ellen Townson, Clerk

Kevin Coffey

Melissa Morris Danisch



Hayley Green
Town Accountant/ Assistant
Chief Financial Officer

TOWN OF ANDOVER

Accounting
36 Bartlet Street
Andover, MA 01810
978-623-8920
www.andoverma.gov

To: Select Board
Finance Committee
School Committee

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

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

Date: March 28, 2025

Re: ***FY 2025 Financials***

The attached reports summarize the Town's financial position through January 31, 2025.
Included are the following:

- Executive Summary
- Budgeted versus Actual Revenues – General Fund and Enterprise Funds
- Revenue Comparison Graphs
- Personal Services and Other Expenditures by Department
- Reserve Account and Compensation Fund Analysis
- Chapter 44 § 53 E ½ Revolving Funds
- Capital Projects status – FY19 – FY25

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

The attached reports of the Town Accountant summarize FY 2025 revenues and expenditures for the General Fund, Enterprise Funds, Reserve Fund, Revolving Funds and Capital Projects through January 31, 2025.

General Fund

The total general fund receipts of all sources collected through January 31, 2025 are greater than annual projections through the first seven months of the year. FY 2025 local receipts are \$259,859 less than FY 2024 collections through the same period. This is primarily due to the decrease in investment income, some of which is offset by an increase in motor vehicle excise taxes and licenses and permits. Off-set receipts collections are \$363,404 greater than FY 2024 collections through the same period, due to increases in ambulance and recreation receipts. General fund personal services are lower than projections and other expenses are in line with FY 2025 projections through January 2025. Encumbrances are adjusted throughout the year.

Water Enterprise Fund

The total water enterprise fund collections are greater than the annual projections through January 2025. The user charges receipts are \$1,617,415 more than FY 24 through the same period, due to increased rates and consumption during a dryer summer. Water personal services are in line with, and other expenses are lower than FY 2025 projections through January 2025.

Sewer Enterprise Fund

The total sewer enterprise fund collections are greater than annual projections through January 2025. User charges receipts are \$124,746 less than prior year receipts through the same period. Sewer personal services and other expenses are in line with FY 2025 projections through January 2025.

Reserve Fund

Town Meeting approved a reserve fund balance of \$321,323. This money has not been used through January 2025.

Revolving Accounts

Town Meeting voted to approve 17 revolving funds with a total spending limit of \$3,305,000.

Capital Projects

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There is a balance of \$3,464,004 available for the most recent seven years of approved projects.

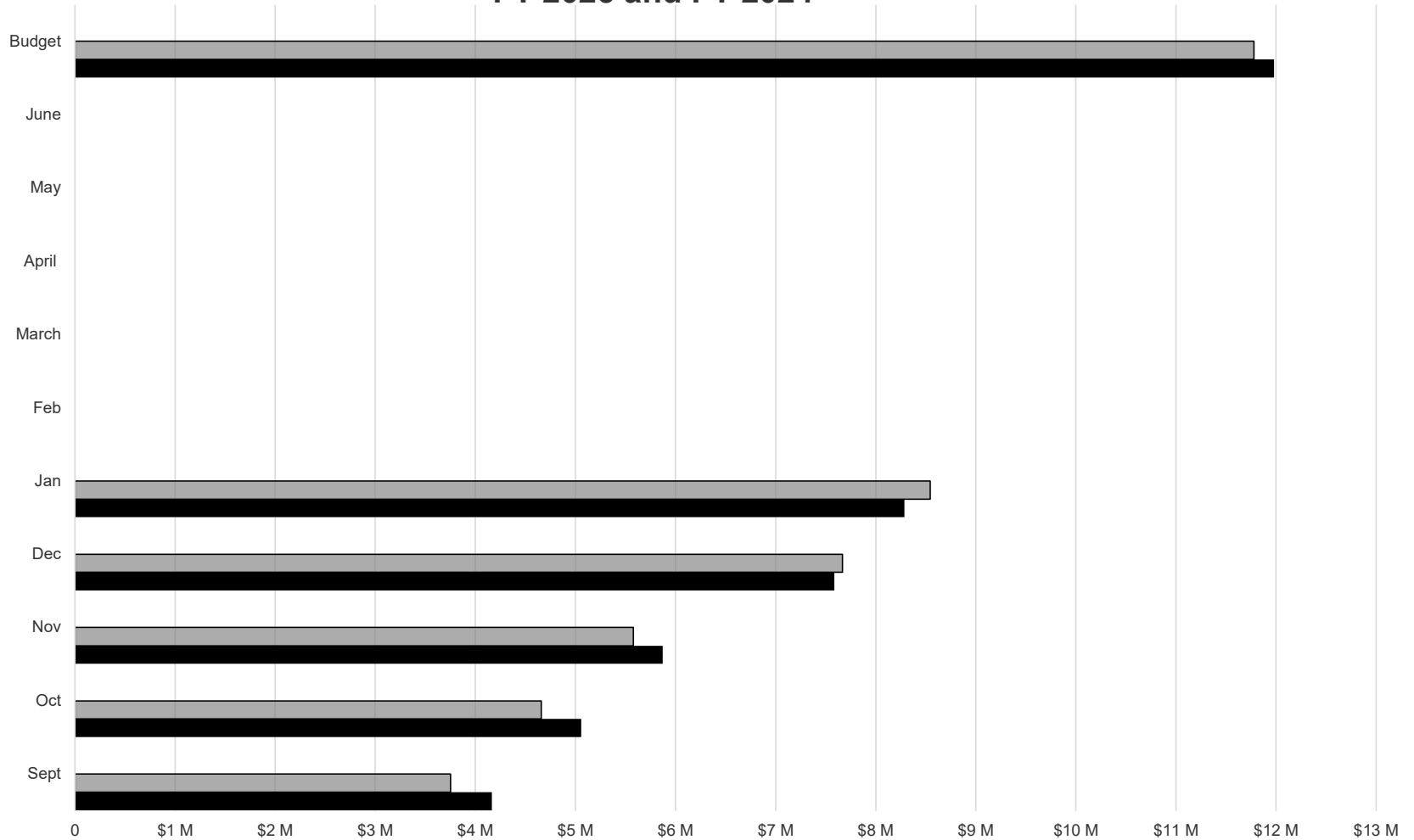
Town of Andover
FY 2025 General Fund Year-To-Date Revenue Report
Budgeted vs. Actuals 1/31/2025 and 1/31/2024

	FY 25 Budgeted	FY 25 YTD	%	FY 24 Budgeted	FY 24 YTD	%	Change in	Change in
Local Receipts	Receipts	Revenues	Collected	Receipts	Revenues	Collected	Budgets	YTD Receipts
Motor Vehicle Excise	5,822,660	1,179,984	20.3%	5,708,009	794,216	13.9%	114,651	385,768
Hotel/Motel/Meals	1,869,326	1,861,090	99.6%	1,841,700	1,958,012	106.3%	27,626	(96,921)
Penalties and Interest on Taxes and Excises	480,000	325,343	67.8%	405,000	323,282	79.8%	75,000	2,061
Fees	61,000	15,004	24.6%	38,000	40,635	106.9%	23,000	(25,631)
Payments in Lieu of Taxes	479,150	-	0.0%	467,463	-	0.0%	11,687	-
Other Departmental Revenues	276,586	77,522	28.0%	234,586	71,902	30.7%	42,000	5,620
Other Departmental Revenues - School Medicare	200,000	146,598	73.3%	275,000	151,525	55.1%	(75,000)	(4,928)
Non-Recurring Revenues	-	-	N/A	-	6,300	N/A	-	(6,300)
Licenses and Permits	2,391,502	1,870,143	78.2%	2,401,315	1,705,532	71.0%	(9,813)	164,611
Fines & Forfeits	118,766	164,712	138.7%	132,500	102,680	77.5%	(13,734)	62,032
Investment Income	222,552	2,645,933	1188.9%	275,794	3,391,509	1229.7%	(53,242)	(745,575)
Special Assessments	-	40	N/A	-	636	N/A	-	(596)
Total Estimated Receipts	11,921,542	8,286,370	69.5%	11,779,367	8,546,229	72.6%	142,175	(259,859)
Off-Set Receipts	FY 25 Budgeted	FY 25 YTD	%	FY 24 Budgeted	FY 24 YTD	%	Change in	Change in
	Receipts	Revenues	Collected	Receipts	Revenues	Collected	Budgets	YTD Receipts
Recreation	498,531	191,477	38.4%	556,531	73,304	13.2%	(58,000)	118,174
Elder Services	120,000	71,690	59.7%	106,000	72,074	68.0%	14,000	(384)
Public Facilities - Rental Receipts	105,000	62,372	59.4%	60,000	70,301	117.2%	45,000	(7,929)
Cemetery - Interment Fees	76,000	38,576	50.8%	60,000	36,788	61.3%	16,000	1,788
Public Safety - Police Detail Fees	55,000	47,295	86.0%	70,000	36,778	52.5%	(15,000)	10,518
Public Safety / Fire - Ambulance Receipts	1,768,000	1,264,039	71.5%	1,750,000	1,022,802	58.4%	18,000	241,237
Total Off-Set Receipts	2,622,531	1,675,449	63.9%	2,602,531	1,312,045	50.4%	20,000	363,404
Other Revenues	FY 25 Budgeted	FY 25 YTD	%	FY 24 Budgeted	FY 24 YTD	%	Change in	Change in
	Receipts	Revenues	Collected	Receipts	Revenues	Collected	Budgets	YTD Receipts
Property Taxes (inc. Tax Titles)	191,784,798	135,358,644	70.6%	182,687,607	128,556,525	70.4%	9,097,191	6,802,119
State Aid	17,181,263	10,039,520	58.4%	16,716,855	8,388,910	50.2%	464,408	1,650,610
Total Other Revenues	208,966,061	145,398,164	69.6%	199,404,462	136,945,435	68.7%	9,561,599	8,452,729
Total Revenues	223,510,134	155,359,982	69.5%	213,786,360	146,803,708	68.7%	9,723,774	8,556,274

Town of Andover
FY 2025 Enterprise Funds Year-To-Date Revenue Report
Budgeted vs. Actuals 1/31/2025 and 1/31/2024

Water Fund	FY 25 Budgeted Receipts	FY 25 YTD Revenues	% Collected	FY 24 Budgeted Receipts	FY 24 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
User Charges	12,074,218	8,871,580	73.5%	12,777,571	7,254,165	56.8%	(703,353)	1,617,415
Water Connection	15,000	8,177	54.5%	5,000	7,548	151.0%	10,000	629
Water Testing Fees	20,000	9,646	48.2%	5,000	20,440	408.8%	15,000	(10,794)
Meter Installations	9,000	4,275	47.5%	10,000	3,750	37.5%	(1,000)	525
Fire Flow Test	6,000	4,273	71.2%	5,000	3,500	70.0%	1,000	773
Special/Final Reads	25,000	10,907	43.6%	15,000	9,574	63.8%	10,000	1,333
Backflow/Cross Connection Fees	55,000	41,900	76.2%	80,000	49,475	61.8%	(25,000)	(7,575)
Water Tap	-	600	N/A	-	650	N/A	-	(50)
Liens	80,000	48,142	60.2%	70,000	37,970	54.2%	10,000	10,171
Fire Services	290,000	334,433	115.3%	250,000	129,275	51.7%	40,000	205,158
Interest /Misc Revenue	-	397	N/A	-	3,248	N/A	-	(2,851)
Non-Revenue Interest	26,445	20,021	75.7%	26,445	4,726	17.9%	-	15,295
Total Water Receipts	12,600,663	9,354,349	74.2%	13,244,016	7,524,320	56.8%	(643,353)	1,830,029
Sewer Fund	FY 25 Budgeted Receipts	FY 25 YTD Revenues	% Collected	FY 24 Budgeted Receipts	FY 24 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
User Charges	5,061,671	3,238,105	64.0%	5,354,484	3,362,851	62.8%	(292,813)	(124,746)
Committed Interest/Income	80,000	38,857	48.6%	130,000	50,483	38.8%	(50,000)	(11,626)
Liens	65,000	36,138	55.6%	50,000	22,284	44.6%	15,000	13,854
Apport Assmnts	300,000	165,685	55.2%	400,000	197,572	49.4%	(100,000)	(31,887)
Deferred Property Tax	-	-	N/A	-	13,426	N/A	-	(13,426)
Interest /Misc Revenue	-	445	N/A	-	8,354	N/A	-	(7,909)
Non-Revenue Interest	20,000	31,088	155.4%	25,000	31,035	124.1%	(5,000)	53
Total Sewer Receipts	5,526,671	3,510,317	63.5%	5,959,484	3,686,004	61.9%	(432,813)	(175,687)
Total Enterprise Revenues	18,127,334	12,864,667	71.0%	19,203,500	11,210,325	58.38%	(1,076,166)	1,654,342

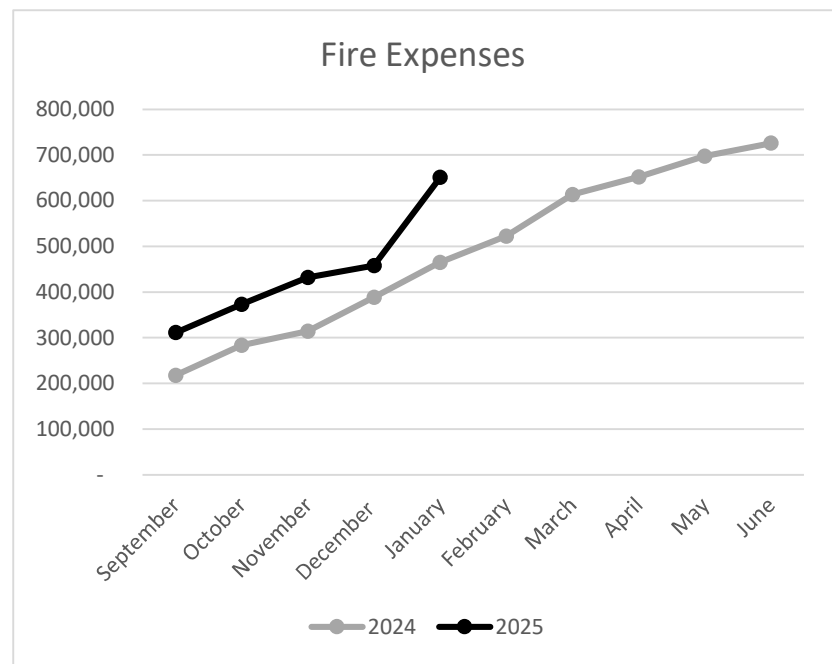
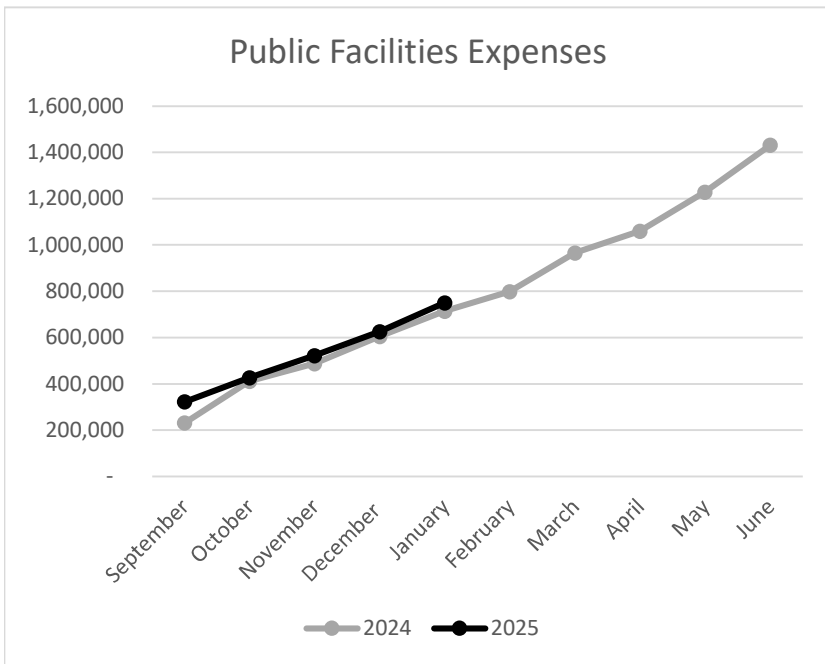
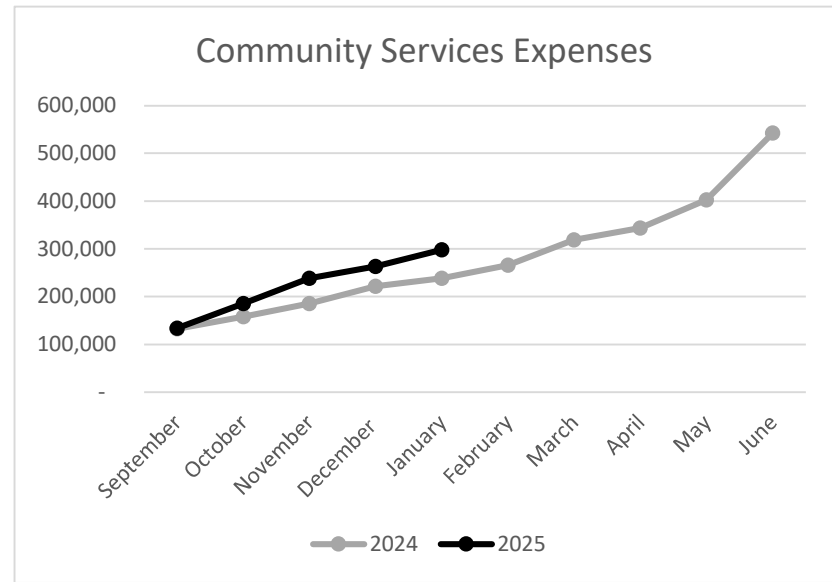
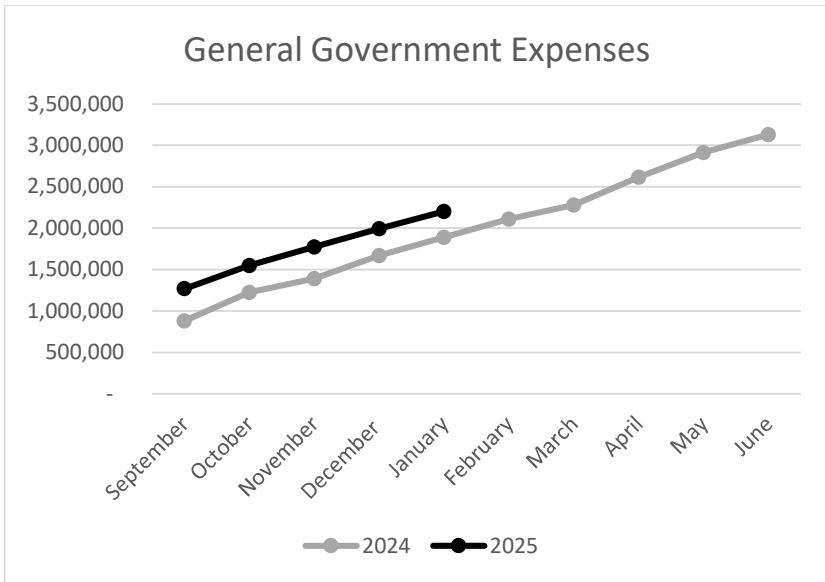
Town of Andover Local Receipts FY 2025 and FY 2024



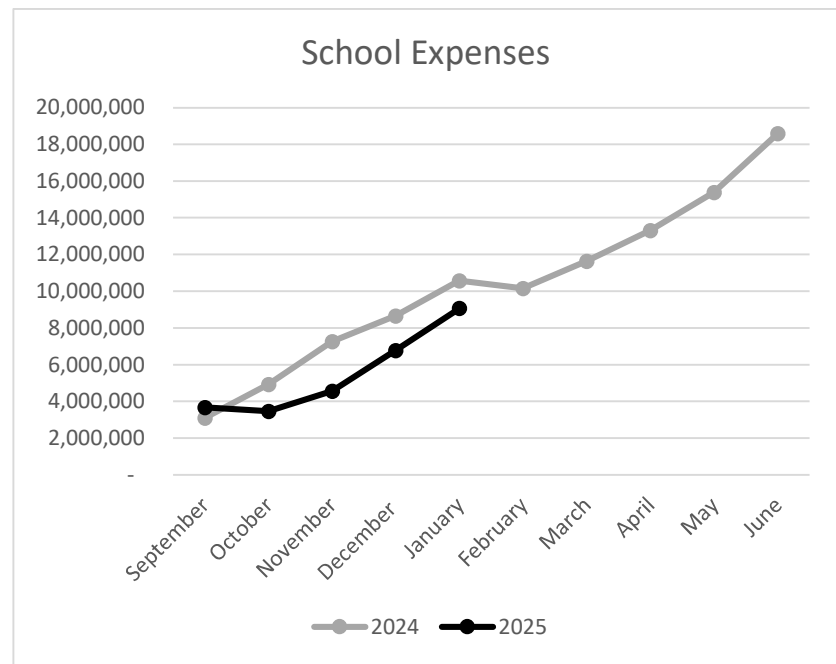
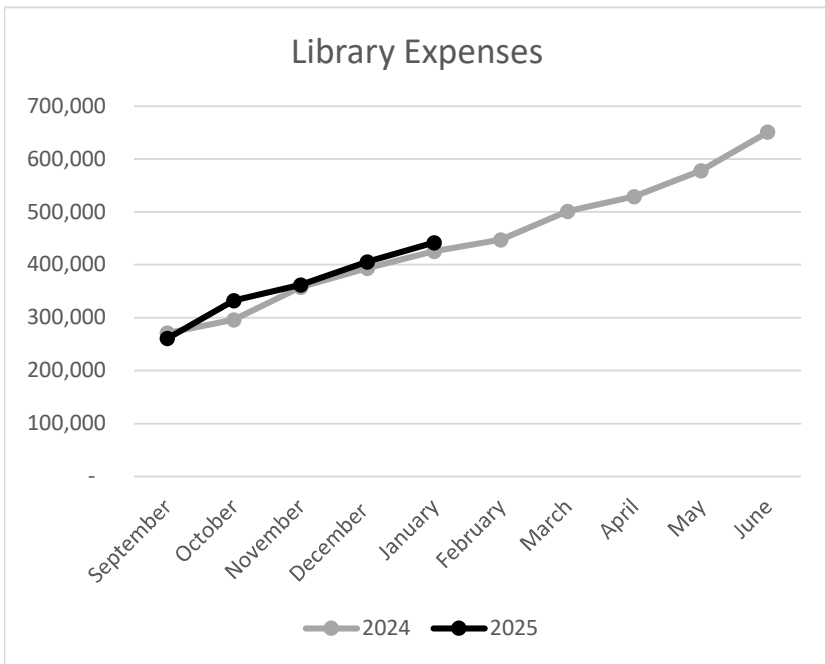
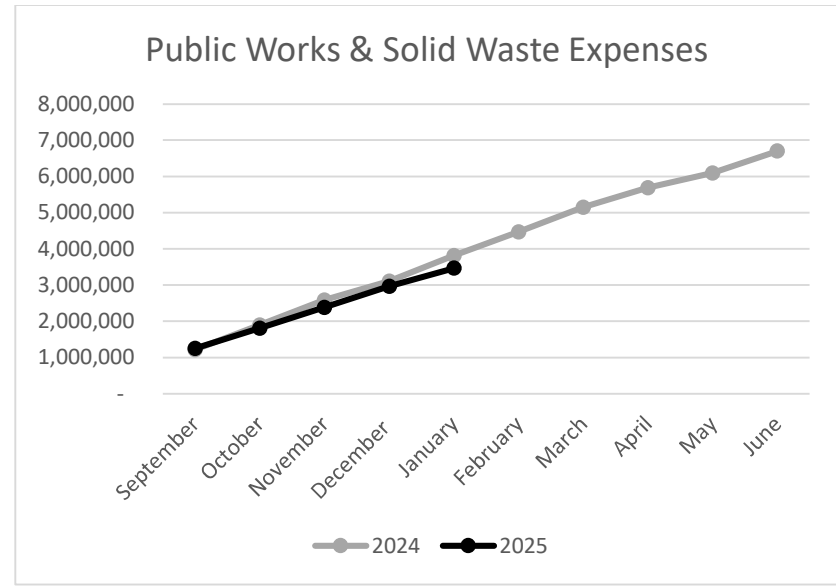
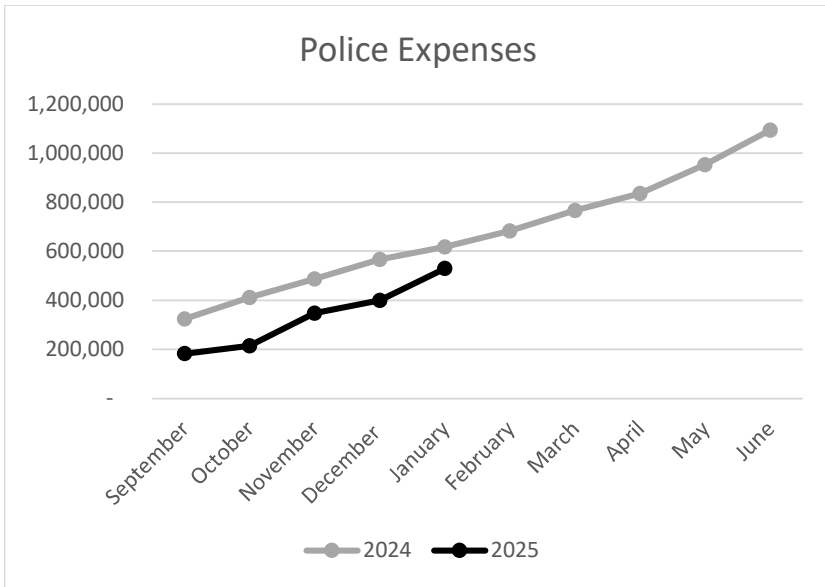
	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2024 % of Budget	31.9%	39.6%	47.4%	65.1%	72.6%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
■ FY 2025 % of Budget	34.8%	42.2%	49.0%	63.3%	69.2%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
■ FY 2024 Receipts	\$3,752,141	\$4,659,961	\$5,577,813	\$7,669,262	\$8,546,229	\$0	\$0	\$0	\$0	\$0	\$11,779,367
■ FY 2025 Receipts	\$4,165,383	\$5,057,731	\$5,872,141	\$7,586,509	\$8,286,370	\$0	\$0	\$0	\$0	\$0	\$11,981,109

Town of Andover
FY 2025 Year-To-Date Budget Report
Personal Services and Other Expenditures thru 1/31/2025

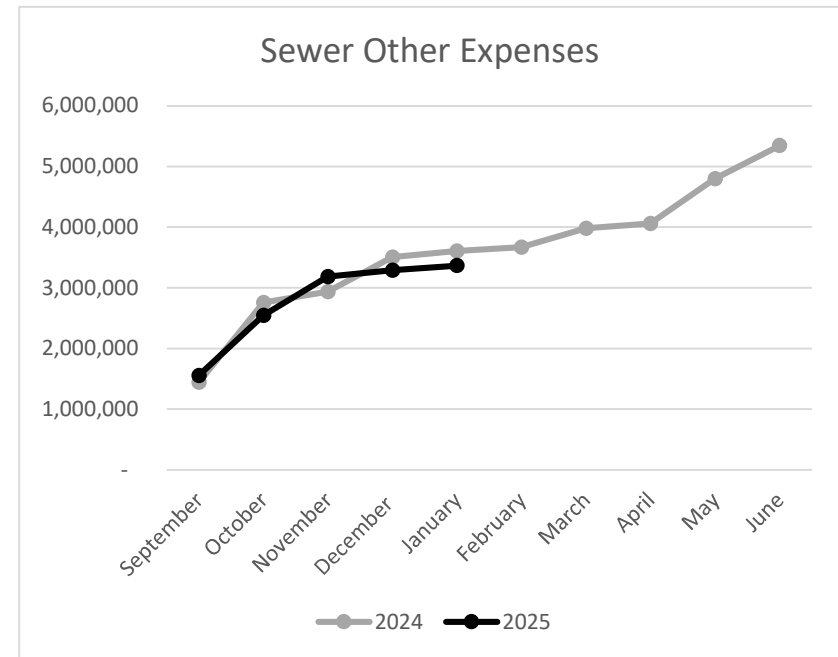
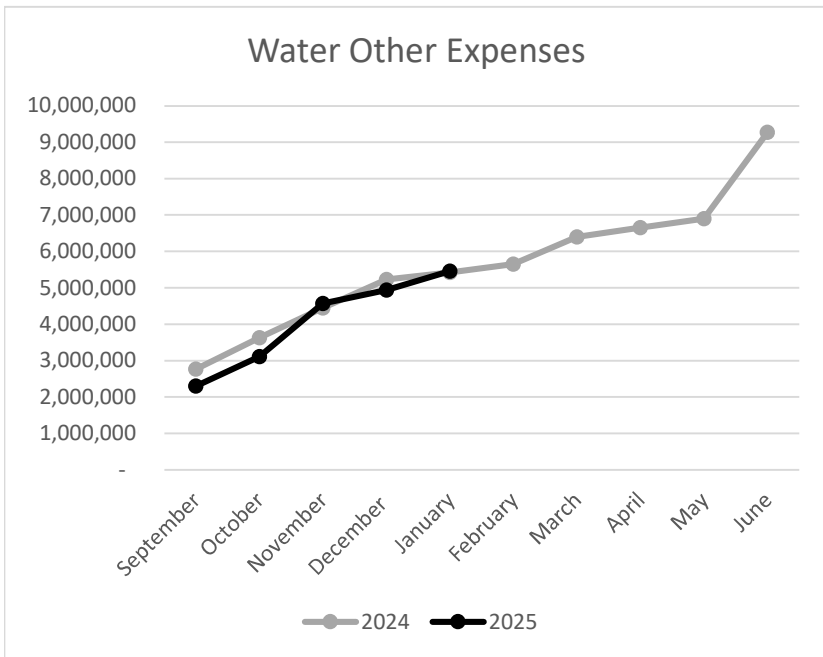
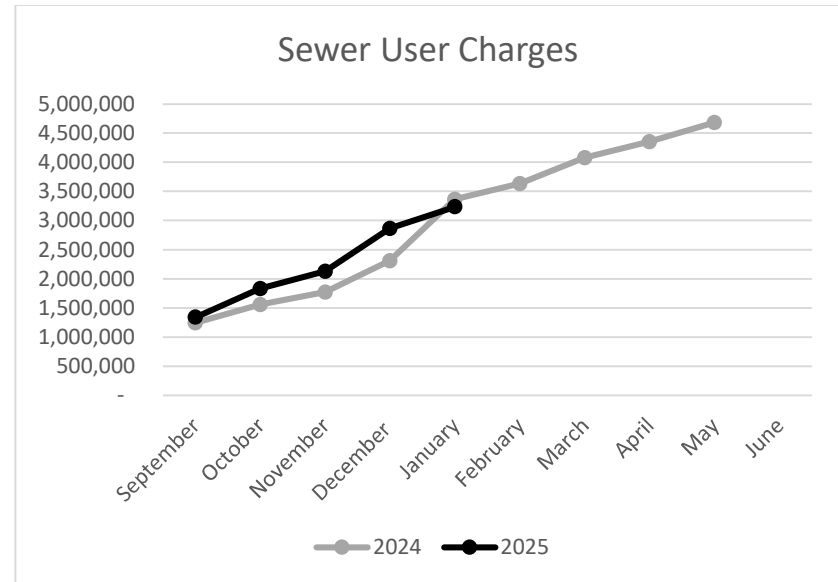
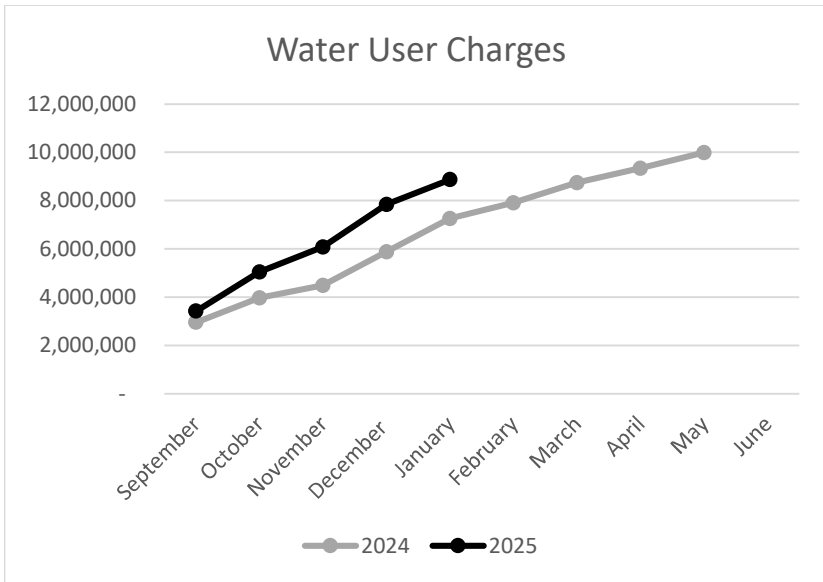
	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
Personal Services								
General Government	8,523,760	-	8,523,760	4,554,185	-	3,969,575	53.4%	53.4%
Community Services	1,811,840	-	1,811,840	1,053,276	-	758,564	58.1%	58.1%
Public Facilities	2,826,220	-	2,826,220	1,633,996	-	1,192,224	57.8%	57.8%
Public Safety - Fire	9,644,286	-	9,644,286	5,882,125	-	3,762,161	61.0%	61.0%
Public Safety - Police	8,856,002	-	8,856,002	5,225,907	-	3,630,095	59.0%	59.0%
Public Works	3,809,170	-	3,809,170	2,340,875	-	1,468,295	61.5%	61.5%
Library	2,414,256	-	2,414,256	1,379,357	-	1,034,899	57.1%	57.1%
Solid Waste	80,362	-	80,362	42,857	-	37,505	53.3%	53.3%
School	82,640,530	-	82,640,530	38,628,615	41,583,978	2,427,938	97.1%	46.7%
Total Personal Services - General Fund	120,606,426	-	120,606,426	60,741,193	41,583,978	18,281,255	84.8%	50.4%
Water Enterprise	2,339,562	-	2,339,562	1,358,520	-	981,042	58.1%	58.1%
Sewer Enterprise	388,877	-	388,877	224,522	-	164,355	57.7%	57.7%
Total Personal Services - Enterprise Funds	2,728,439	-	2,728,439	1,583,042	-	1,145,397	58.0%	58.0%
Other Expenses								
General Government	2,905,279	489,513	3,394,792	2,203,807	396,408	794,577	76.6%	64.9%
Community Services	649,000	147,046	796,046	298,055	184,503	313,487	60.6%	37.4%
Public Facilities	1,461,400	90,759	1,552,159	750,771	568,384	233,003	85.0%	48.4%
Public Safety - Fire	691,504	180,335	871,839	650,925	122,973	97,941	88.8%	74.7%
Public Safety - Police	1,002,800	49,149	1,051,949	529,854	303,463	218,632	79.2%	50.4%
Public Works	2,589,879	511,137	3,101,016	1,045,222	910,132	1,145,661	63.1%	33.7%
Library	683,085	1,600	684,685	442,119	198,484	44,081	93.6%	64.6%
Solid Waste	4,059,770	-	4,059,770	2,422,253	2,076,029	(438,512)	110.8%	59.7%
School	20,120,891	1,295,333	21,416,224	9,069,568	10,866,036	1,480,621	93.1%	42.3%
Technical Schools	1,351,587	-	1,351,587	628,668	628,286	94,633	93.0%	46.5%
Debt Service	27,952,429	-	27,952,429	21,116,114	-	6,836,315	75.5%	75.5%
Insurance	1,549,284	9,086	1,558,370	1,295,114	17,636	245,620	84.2%	83.1%
Health Insurance	25,135,936	-	25,135,936	8,741,967	-	16,393,969	34.8%	34.8%
Unemployment	172,303	5,084	177,387	127,053	41,498	8,836	95.0%	71.6%
Retirement	7,481,089	-	7,481,089	7,481,086	-	3	100.0%	100.0%
Reserve Fund	200,000	121,323	321,323	-	-	321,323	0.0%	0.0%
OPEB Appropriation	1,874,364	-	1,874,364	1,874,364	-	-	100.0%	100.0%
Total Other Expenses - General Fund	99,880,600	2,900,364	102,780,964	58,676,941	16,313,832	27,790,191	73.0%	57.1%
Water Enterprise	10,567,288	381,183	10,948,471	5,460,908	1,369,874	4,117,689	62.4%	49.9%
Sewer Enterprise	5,112,039	931,538	6,043,577	3,368,372	1,724,848	950,357	84.3%	55.7%
Total Other Expenses - Enterprise Funds	15,679,327	1,312,721	16,992,048	8,829,280	3,094,722	5,068,047	70.2%	52.0%
Total - General Fund	220,487,026	2,900,364	223,387,390	119,418,134	57,897,810	46,071,446	79.4%	53.5%
Total - Enterprise Funds	18,407,766	1,312,721	19,720,487	10,412,322	3,094,722	6,213,443	68.5%	52.8%



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



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Town of Andover
FY 2025 Revolving Accounts
(M.G.L. CH. 44, § 53 E1/2)
As of 1/31/25

	CD & P Legal Notices	Library Lost/Damaged Materials	CD & P Health Services Clinics	Recreation Special Services	Youth Services	Facilities Field Maintenance	Elder Services	Police Antenna Uses	School Photocopy Fees	Facilities Compost Program	DPW Solid Waste Fees	CD & P Stormwater Management	Fire Emergency Billing	Health Services Inspections	School Professional Development	Student Technology Rentals	Public Space Rentals
	Acct 5550	Acct 5631	Acct 5557	Acct 5552	Acct 5553	Acct 5622	Acct 5554	Acct 5653	Acct 4510	Acct 5666	Acct 5667	Acct 5668	Acct 5669	Acct 5670	Acct 4500	Acct 4260	Acct 5546
Balance thru 6/30/2023	34,517	18,887	53,076	1,430,203	435,076	224,211	179,548.09	58,892	50,598	34,197	83,617.47	0	681	176,476	3,184	51,854	N/A
Receipts thru 6/30/2024	28,058	3,378	64,730	1,974,285	391,724	87,788	167,133.22	5,319	3,034	32,967	22,473	0	0	56,660	0	35,750	N/A
Expenditures thru 6/30/2024	28,412	1,797	3,637	1,713,458	186,942	156,636	116,437.17	0	0	45,423	38,696	0	0	25,473	0	20,390	0
Balance thru 6/30/2024	34,163	20,468	114,169	1,691,031	639,859	155,362	230,244	64,211	53,632	21,741	67,395	0	681	207,663	3,184	67,214	0
Receipts thru 1/31/2025	12,200	1,690	8,225	1,003,373	161,633	28,815	102,940.66	0	2,005	4,941	13,097	0	0	47,450	0	15,600	0
Expenditures thru 1/31/2025	12,347	82	25,132	1,206,181	203,228	72,958	59,039.52	0	0	26,682	5,710	0	0	998	0	38,130	0
Balance thru 1/31/2025	34,015	22,076	97,262	1,488,223	598,264	111,219	274,145.28	64,211	55,637	0	74,781	0	681	254,115	3,184	44,684	0
Spending Authorization	\$35,000	\$20,000	\$60,000	\$1,750,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$50,000	\$200,000	\$50,000
Y-T-D % Spent	35.28%	0.41%	41.89%	68.92%	50.81%	48.64%	26.24%	0.00%	0.00%	44.47%	14.28%	0.00%	0.00%	1.00%	0.00%	19.07%	0.00%

**Town of Andover
Capital Projects
1/31/2025**

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>Total Available</u>	
Budget	1,040,000	1,011,600	1,150,000	1,185,000	1,271,500	1,338,000	1,210,000		
Expended	1,040,000	1,011,600	1,141,249	1,175,508	1,026,716	763,809	224,828		
Encumbered	-	-	728	9,493	32,315	76,834	137,068		
Total School	Available	-	-	8,023	-	212,469	497,357	848,103	1,565,952
Budget	487,000	1,069,098	902,108	137,000	150,000	95,000	60,000		
Expended	458,690	950,562	877,962	131,283	86,977	19,082	25,000		
Encumbered	3,517	4,675	3,693	130	3,900	30,260	-		
Total General Government	Available	24,793	113,860	20,453	5,587	59,123	45,658	35,000	304,474
Budget	-	10,000	50,000	-	-	-	-		
Expended	-	10,000	47,920	-	-	-	-		
Encumbered	-	-	1,316	-	-	-	-		
Total Library	Available	-	-	764	-	-	-	-	764
Budget	946,000	1,303,000	468,000	1,180,000	1,165,000	1,130,000	1,209,000		
Expended	946,000	1,303,000	428,531	1,133,786	971,134	701,957	169,313		
Encumbered	-	-	4,913	46,101	89,366	144,187	224,167		
Total Facilities	Available	-	-	34,556	113	104,500	283,856	815,520	1,238,544
Budget	250,077	195,000	195,000	255,000	-	40,000	65,000		
Expended	250,077	195,000	195,000	254,948	-	34,257	-		
Encumbered	-	-	-	52	-	-	-		
Total Police	Available	-	-	-	-	5,743	65,000	70,743	
Budget	214,000	-	96,000	88,000	-	185,000	-		
Expended	213,990	-	96,000	77,383	-	-	-		
Encumbered	-	-	-	10,617	-	-	-		
Total Fire	Available	10	-	-	-	-	185,000	-	185,010
Budget	328,000	400,000	-	165,000	170,000	102,000	80,000		
Expended	328,000	399,119	-	145,000	63,393	-	-		
Encumbered	-	-	-	-	86,607	64,975	59,390		
Total DPW	Available	-	881	-	20,000	20,000	37,026	20,610	98,516
Budget	2,225,077	2,977,098	1,711,108	1,825,000	1,485,000	1,552,000	1,414,000		
Expended	2,196,757	2,857,681	1,645,413	1,742,401	1,121,505	755,296	194,313		
Encumbered	3,517	4,675	9,922	56,900	179,873	239,422	283,557		
Total Town	Available	24,804	114,741	55,772	25,700	183,623	557,283	936,130	1,898,052
Budget	3,265,077	3,988,698	2,861,108	3,010,000	2,756,500	2,890,000	2,624,000		
Expended	3,236,757	3,869,281	2,786,662	2,917,908	2,148,221	1,519,105	419,142		
Encumbered	3,517	4,675	10,650	66,392	212,188	316,256	420,626		
Grand Total	Available	24,804	114,741	63,796	25,700	396,091	1,054,640	1,784,233	3,464,004



Hayley Green
Town Accountant/ Assistant
Chief Financial Officer

TOWN OF ANDOVER

Accounting
36 Bartlet Street
Andover, MA 01810
978-623-8920
www.andoverma.gov

To: Select Board
Finance Committee
School Committee

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

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

Date: March 28, 2025

Re: ***FY 2025 Financials***

The attached reports summarize the Town's financial position through February 28, 2025.
Included are the following:

- Executive Summary
- Budgeted versus Actual Revenues – General Fund and Enterprise Funds
- Revenue Comparison Graphs
- Personal Services and Other Expenditures by Department
- Reserve Account and Compensation Fund Analysis
- Chapter 44 § 53 E ½ Revolving Funds
- Capital Projects status – FY19 – FY25

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

The attached reports of the Town Accountant summarize FY 2025 revenues and expenditures for the General Fund, Enterprise Funds, Reserve Fund, Revolving Funds and Capital Projects through February 28, 2025.

General Fund

The total general fund receipts of all sources collected through February 28, 2025 are greater than annual projections through the first eight months of the year. FY 2025 local receipts are \$635,019 less than FY 2024 collections through the same period. This is primarily due to the decrease in investment income, some of which is offset by an increase in licenses and permits. Off-set receipts collections are \$133,035 greater than FY 2024 collections through the same period, due to increases in ambulance and recreation receipts. General fund personal services and other expenses are lower than FY 2025 projections through February 2025. Encumbrances are adjusted throughout the year.

Water Enterprise Fund

The total water enterprise fund collections are greater than the annual projections through February 2025. The user charges receipts are \$1,666,350 more than FY 24 through the same period, due to increased rates and consumption during a dryer summer. Water personal services are in line with, and other expenses are lower than FY 2025 projections through February 2025.

Sewer Enterprise Fund

The total sewer enterprise fund collections are consistent with annual projections through February 2025. User charges receipts are \$143,038 less than prior year receipts through the same period. Sewer personal services are in line with, and other expenses are lower than FY 2025 projections through February 2025.

Reserve Fund

Town Meeting approved a reserve fund balance of \$321,323. This money has not been used through February 2025.

Revolving Accounts

Town Meeting voted to approve 17 revolving funds with a total spending limit of \$3,305,000.

Capital Projects

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There is a balance of \$3,192,275 available for the most recent seven years of approved projects.

Town of Andover
FY 2025 General Fund Year-To-Date Revenue Report
Budgeted vs. Actuals 2/28/2025 and 2/29/2024

	FY 25 Budgeted	FY 25 YTD	%	FY 24 Budgeted	FY 24 YTD	%	Change in	Change in
Local Receipts	Receipts	Revenues	Collected	Receipts	Revenues	Collected	Budgets	YTD Receipts
Motor Vehicle Excise	5,822,660	2,122,209	36.4%	5,708,009	2,061,760	36.1%	114,651	60,449
Hotel/Motel/Meals	1,869,326	1,861,090	99.6%	1,841,700	1,958,012	106.3%	27,626	(96,921)
Penalties and Interest on Taxes and Excises	480,000	350,132	72.9%	405,000	346,598	85.6%	75,000	3,533
Fees	61,000	16,199	26.6%	38,000	42,000	110.5%	23,000	(25,801)
Payments in Lieu of Taxes	479,150	-	0.0%	467,463	-	0.0%	11,687	-
Other Departmental Revenues	276,586	91,530	33.1%	234,586	91,786	39.1%	42,000	(256)
Other Departmental Revenues - School Medicare	200,000	146,598	73.3%	275,000	151,525	55.1%	(75,000)	(4,928)
Non-Recurring Revenues	-	94	N/A	-	6,300	N/A	-	(6,206)
Licenses and Permits	2,391,502	2,222,044	92.9%	2,401,315	1,889,834	78.7%	(9,813)	332,210
Fines & Forfeits	118,766	190,282	160.2%	132,500	120,418	90.9%	(13,734)	69,865
Investment Income	222,552	2,962,141	1331.0%	275,794	3,928,509	1424.4%	(53,242)	(966,368)
Special Assessments	-	40	N/A	-	636	N/A	-	(596)
Total Estimated Receipts	11,921,542	9,962,359	83.6%	11,779,367	10,597,378	90.0%	142,175	(635,019)
Off-Set Receipts	FY 25 Budgeted	FY 25 YTD	%	FY 24 Budgeted	FY 24 YTD	%	Change in	Change in
	Receipts	Revenues	Collected	Receipts	Revenues	Collected	Budgets	YTD Receipts
Recreation	498,531	191,477	38.4%	556,531	130,271	23.4%	(58,000)	61,206
Elder Services	120,000	76,531	63.8%	106,000	73,185	69.0%	14,000	3,346
Public Facilities - Rental Receipts	105,000	68,704	65.4%	60,000	73,410	122.3%	45,000	(4,706)
Cemetery - Interment Fees	76,000	45,098	59.3%	60,000	56,757	94.6%	16,000	(11,659)
Public Safety - Police Detail Fees	55,000	52,978	96.3%	70,000	41,254	58.9%	(15,000)	11,725
Public Safety / Fire - Ambulance Receipts	1,768,000	1,264,039	71.5%	1,750,000	1,190,915	68.1%	18,000	73,124
Total Off-Set Receipts	2,622,531	1,698,827	64.8%	2,602,531	1,565,792	60.2%	20,000	133,035
Other Revenues	FY 25 Budgeted	FY 25 YTD	%	FY 24 Budgeted	FY 24 YTD	%	Change in	Change in
	Receipts	Revenues	Collected	Receipts	Revenues	Collected	Budgets	YTD Receipts
Property Taxes (inc. Tax Titles)	191,784,798	140,990,673	73.5%	182,687,607	134,952,461	73.9%	9,097,191	6,038,212
State Aid	17,181,263	11,480,206	66.8%	16,716,855	11,132,442	66.6%	464,408	347,764
Total Other Revenues	208,966,061	152,470,879	73.0%	199,404,462	146,084,903	73.3%	9,561,599	6,385,976
Total Revenues	223,510,134	164,132,065	73.4%	213,786,360	158,248,073	74.0%	9,723,774	5,883,992

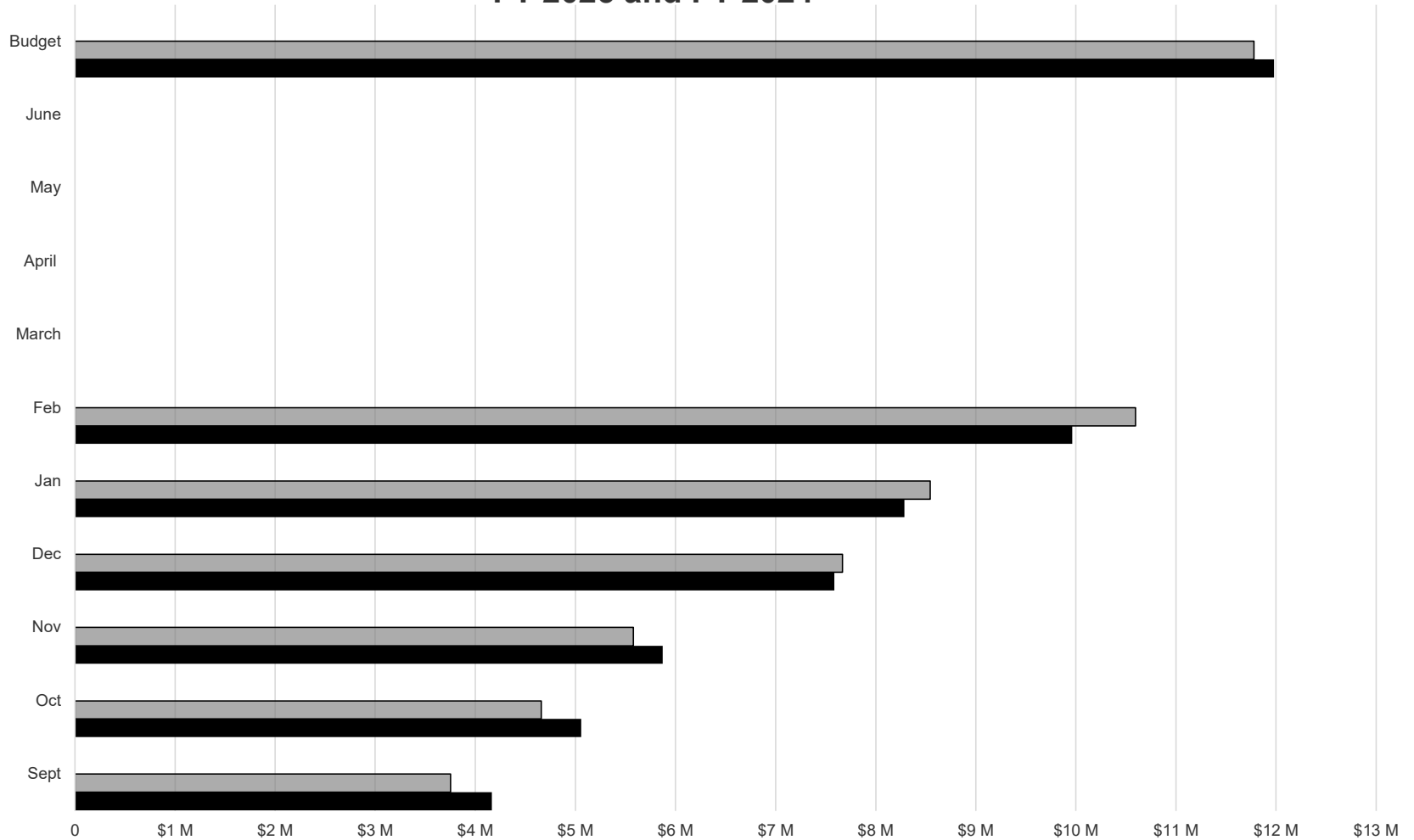
Town of Andover
FY 2025 Enterprise Funds Year-To-Date Revenue Report
Budgeted vs. Actuals 2/28/2025 and 2/29/2024

Water Fund	FY 25 Budgeted Receipts	FY 25 YTD Revenues	% Collected	FY 24 Budgeted Receipts	FY 24 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
User Charges	12,074,218	9,568,271	79.2%	12,777,571	7,901,921	61.8%	(703,353)	1,666,350
Water Connection	15,000	8,177	54.5%	5,000	7,548	151.0%	10,000	629
Water Testing Fees	20,000	9,646	48.2%	5,000	20,440	408.8%	15,000	(10,794)
Meter Installations	9,000	4,500	50.0%	10,000	4,200	42.0%	(1,000)	300
Fire Flow Test	6,000	4,273	71.2%	5,000	3,500	70.0%	1,000	773
Special/Final Reads	25,000	11,257	45.0%	15,000	10,174	67.8%	10,000	1,083
Backflow/Cross Connection Fees	55,000	42,420	77.1%	80,000	49,995	62.5%	(25,000)	(7,575)
Water Tap	-	600	N/A	-	650	N/A	-	(50)
Liens	80,000	56,305	70.4%	70,000	39,501	56.4%	10,000	16,804
Fire Services	290,000	362,795	125.1%	250,000	148,664	59.5%	40,000	214,131
Interest /Misc Revenue	-	494	N/A	-	6,884	N/A	-	(6,390)
Non-Revenue Interest	26,445	20,021	75.7%	26,445	4,726	17.9%	-	15,295
Total Water Receipts	12,600,663	10,088,758	80.1%	13,244,016	8,198,201	61.9%	(643,353)	1,890,556

Sewer Fund	FY 25 Budgeted Receipts	FY 25 YTD Revenues	% Collected	FY 24 Budgeted Receipts	FY 24 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
User Charges	5,061,671	3,490,498	69.0%	5,354,484	3,633,536	67.9%	(292,813)	(143,038)
Committed Interest/Income	80,000	44,434	55.5%	130,000	57,627	44.3%	(50,000)	(13,192)
Liens	65,000	38,600	59.4%	50,000	23,541	47.1%	15,000	15,059
Apport Assmnts	300,000	193,102	64.4%	400,000	229,979	57.5%	(100,000)	(36,877)
Deferred Property Tax	-	-	N/A	-	13,426	N/A	-	(13,426)
Interest /Misc Revenue	-	595	N/A	-	8,412	N/A	-	(7,817)
Non-Revenue Interest	20,000	31,088	155.4%	25,000	31,034.61	124.1%	(5,000)	53
Total Sewer Receipts	5,526,671	3,798,317	143038.0%	5,959,484	3,997,556	67.1%	(432,813)	(199,239)

Total Enterprise Revenues	18,127,334	13,887,074	76.6%	19,203,500	12,195,757	63.51%	(1,076,166)	1,691,317
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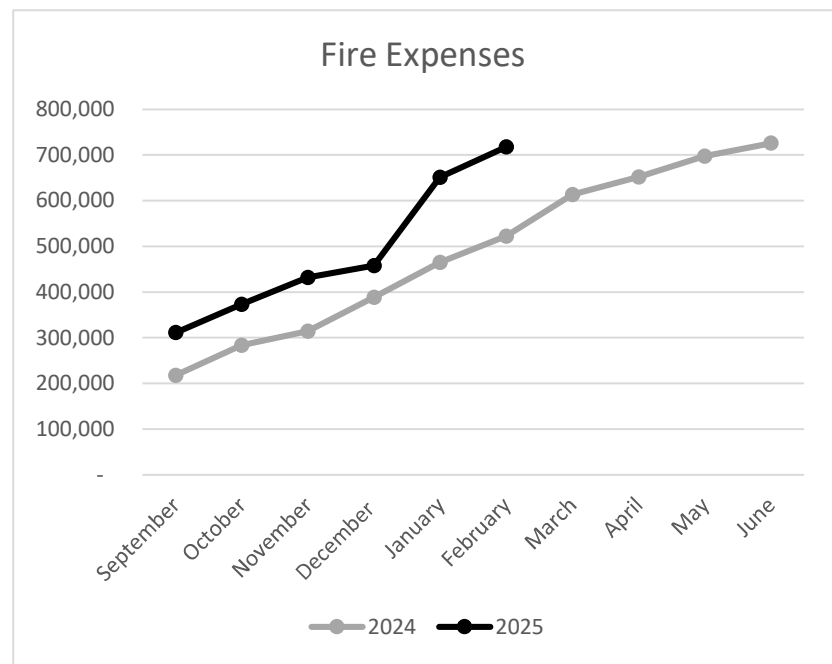
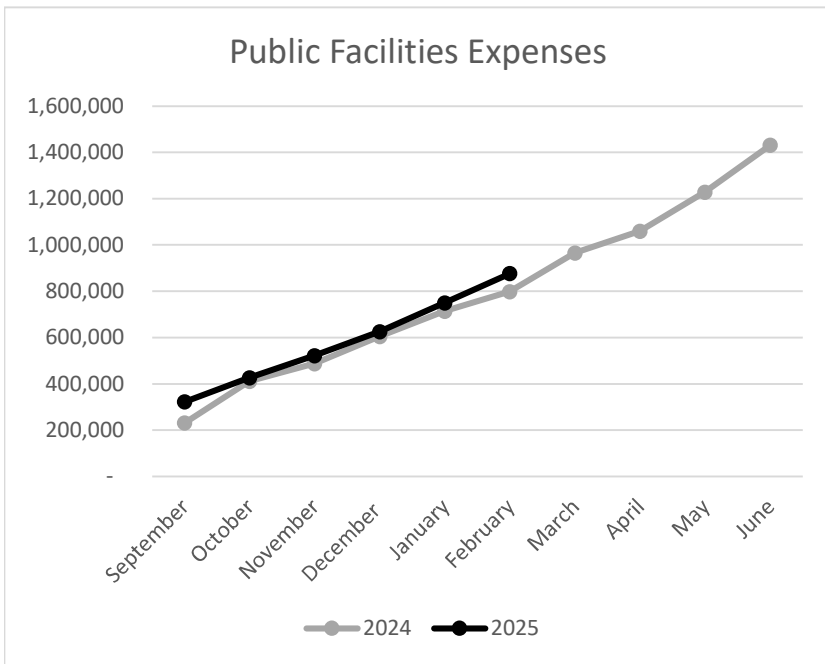
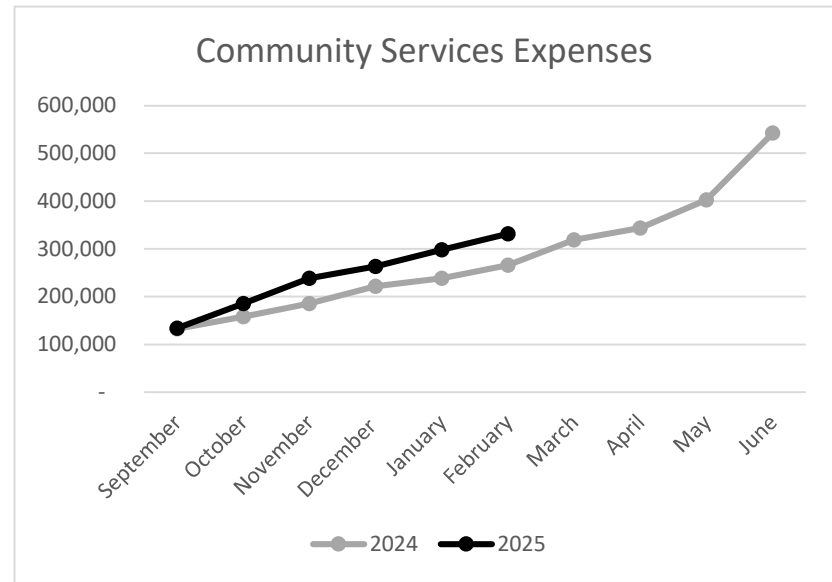
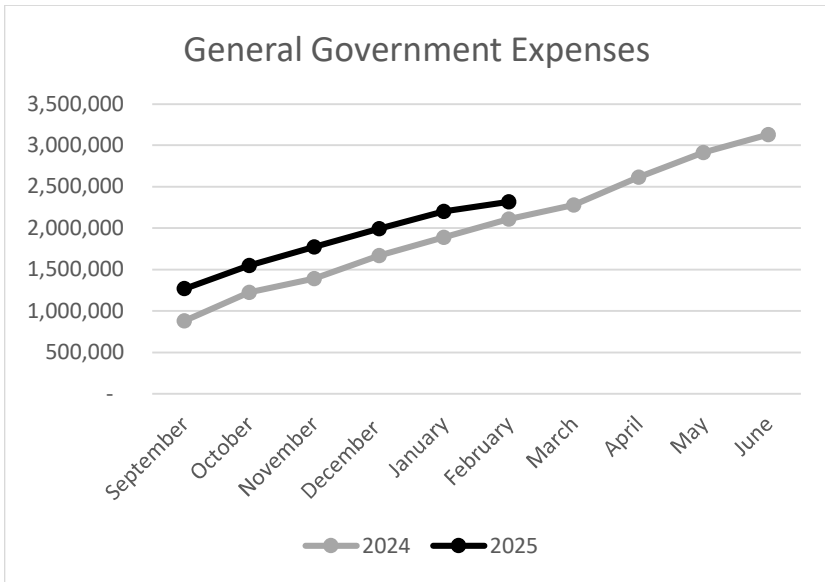
Town of Andover Local Receipts FY 2025 and FY 2024



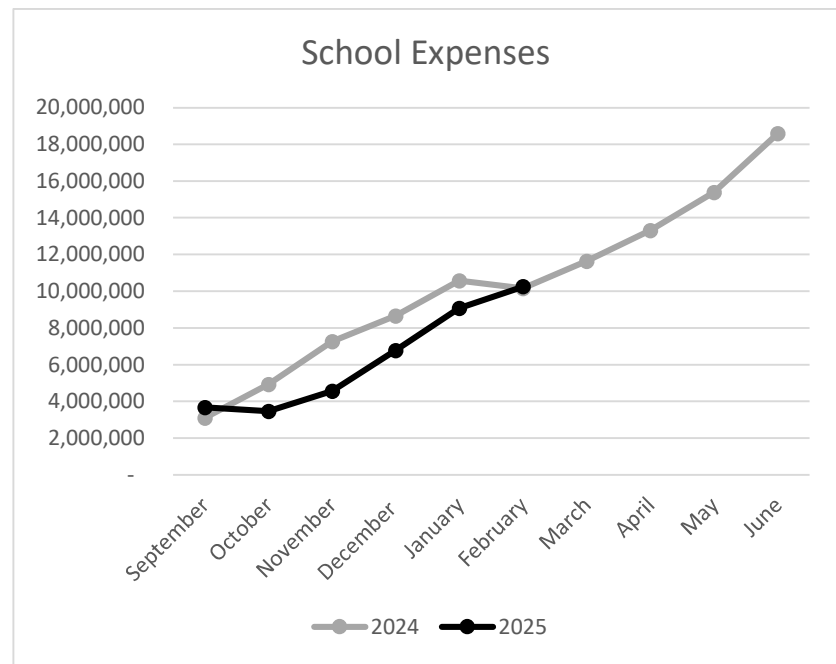
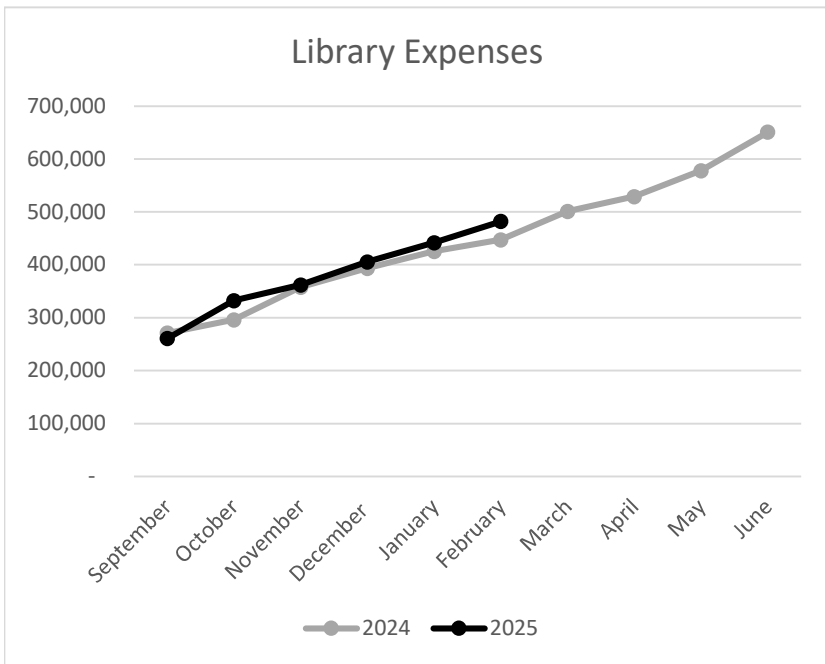
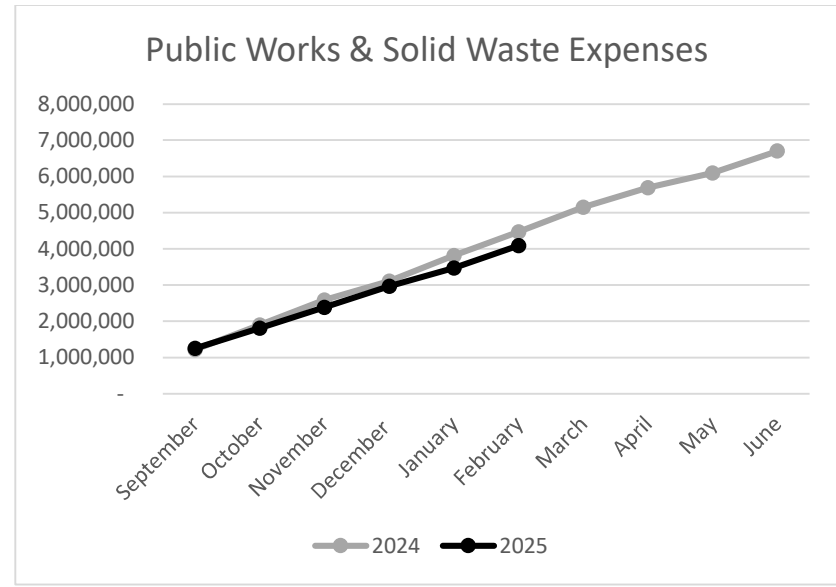
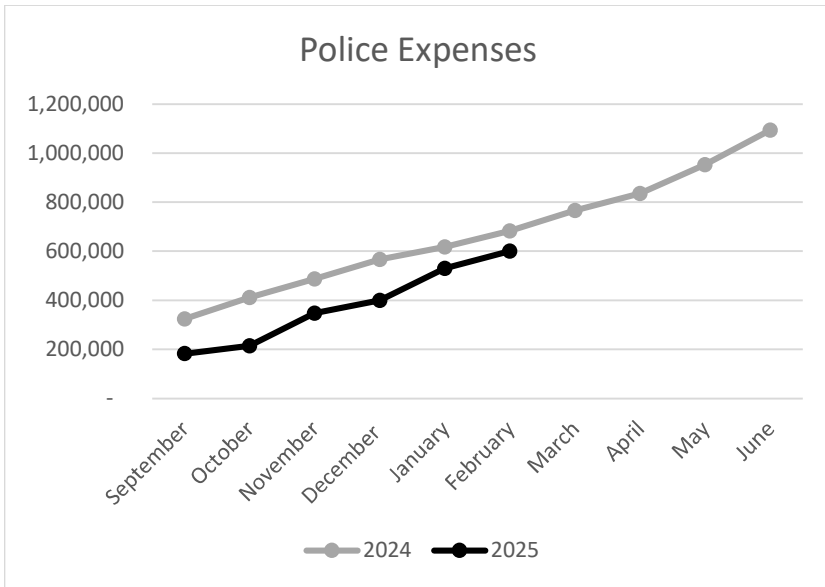
	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2024 % of Budget	31.9%	39.6%	47.4%	65.1%	72.6%	90.0%	0.0%	0.0%	0.0%	0.0%	100.0%
■ FY 2025 % of Budget	34.8%	42.2%	49.0%	63.3%	69.2%	83.2%	0.0%	0.0%	0.0%	0.0%	100.0%
■ FY 2024 Receipts	\$3,752,141	\$4,659,961	\$5,577,813	\$7,669,262	\$8,546,229	\$10,597,378	\$0	\$0	\$0	\$0	\$11,779,367
■ FY 2025 Receipts	\$4,165,383	\$5,057,731	\$5,872,141	\$7,586,509	\$8,286,370	\$9,962,359	\$0	\$0	\$0	\$0	\$11,981,109

Town of Andover
FY 2025 Year-To-Date Budget Report
Personal Services and Other Expenditures thru 2/28/2025

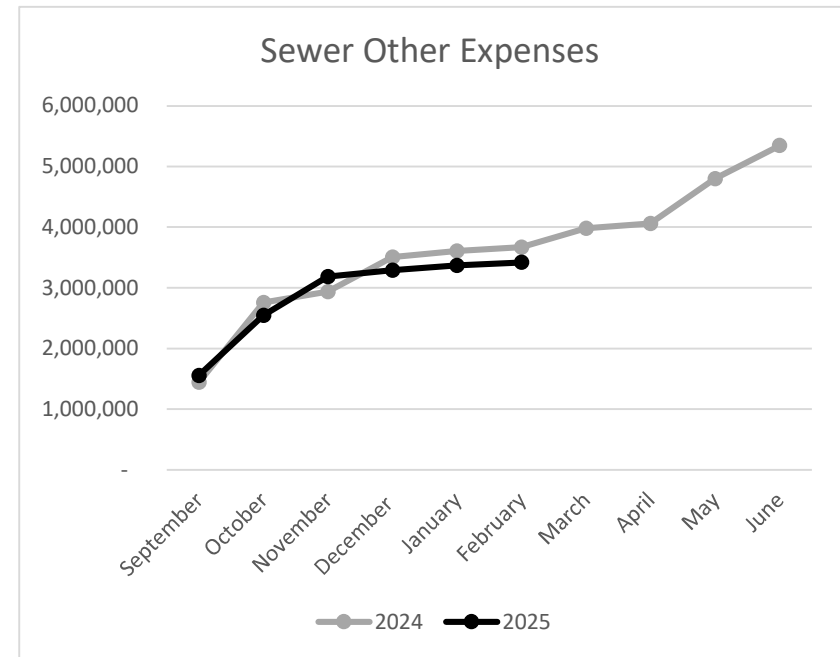
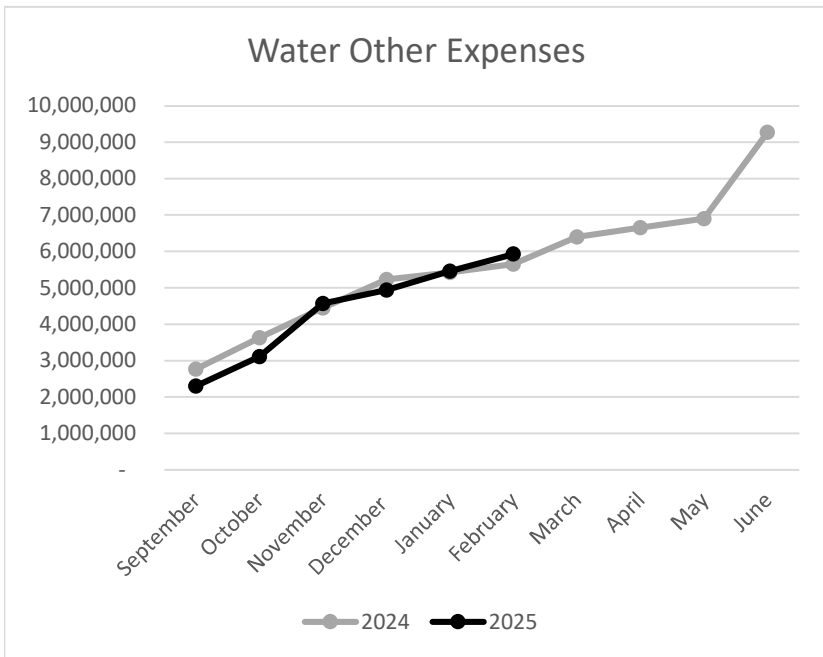
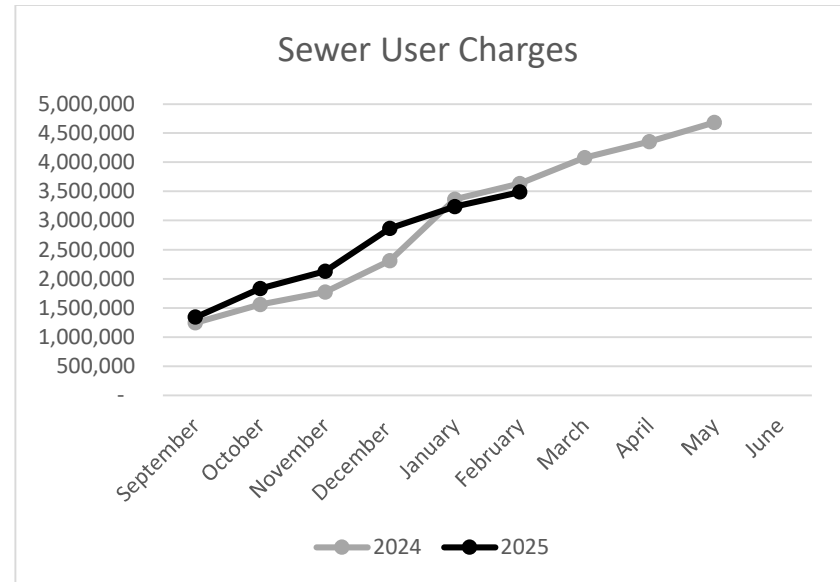
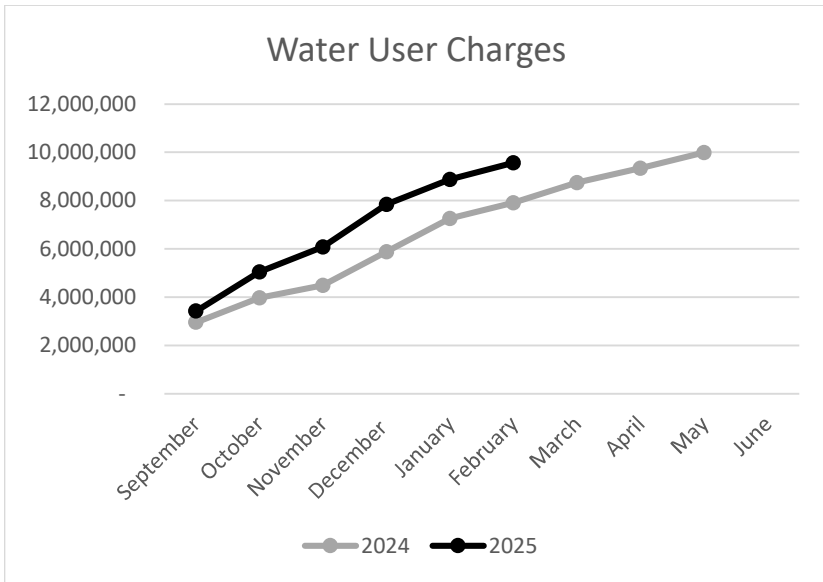
	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
Personal Services								
General Government	8,523,760	-	8,523,760	5,184,574	-	3,339,186	60.8%	60.8%
Community Services	1,811,840	-	1,811,840	1,168,689	-	643,151	64.5%	64.5%
Public Facilities	2,826,220	-	2,826,220	1,853,312	-	972,908	65.6%	65.6%
Public Safety - Fire	9,644,286	-	9,644,286	6,645,876	-	2,998,410	68.9%	68.9%
Public Safety - Police	8,856,002	-	8,856,002	5,894,100	-	2,961,902	66.6%	66.6%
Public Works	3,809,170	-	3,809,170	2,811,074	-	998,096	73.8%	73.8%
Library	2,414,256	-	2,414,256	1,568,849	-	845,407	65.0%	65.0%
Solid Waste	80,362	-	80,362	48,554	-	31,808	60.4%	60.4%
School	82,640,530	-	82,640,530	45,451,884	35,299,544	1,889,103	97.7%	55.0%
Total Personal Services - General Fund	120,606,426	-	120,606,426	70,626,911	35,299,544	14,679,971	87.8%	58.6%
Water Enterprise	2,339,562	-	2,339,562	1,523,299	-	816,263	65.1%	65.1%
Sewer Enterprise	388,877	-	388,877	257,097	-	131,780	66.1%	66.1%
Total Personal Services - Enterprise Funds	2,728,439	-	2,728,439	1,780,396	-	948,043	65.3%	65.3%
Other Expenses								
General Government	2,905,279	489,513	3,394,792	2,319,520	359,983	715,289	78.9%	68.3%
Community Services	649,000	147,046	796,046	331,625	172,443	291,978	63.3%	41.7%
Public Facilities	1,461,400	90,759	1,552,159	877,347	476,379	198,433	87.2%	56.5%
Public Safety - Fire	691,504	180,335	871,839	717,563	106,716	47,559	94.5%	82.3%
Public Safety - Police	1,002,800	49,149	1,051,949	601,240	269,431	181,278	82.8%	57.2%
Public Works	2,589,879	511,137	3,101,016	1,668,158	722,119	710,739	77.1%	53.8%
Library	683,085	1,600	684,685	482,417	170,576	31,692	95.4%	70.5%
Solid Waste	4,059,770	-	4,059,770	2,423,430	2,074,852	(438,512)	110.8%	59.7%
School	20,120,891	1,295,333	21,416,224	10,259,723	9,925,917	1,230,584	94.3%	47.9%
Technical Schools	1,351,587	-	1,351,587	912,779	344,175	94,633	93.0%	67.5%
Debt Service	27,952,429	-	27,952,429	22,969,141	-	4,983,288	82.2%	82.2%
Insurance	1,549,284	9,086	1,558,370	1,295,114	67,636	195,620	87.4%	83.1%
Health Insurance	25,135,936	-	25,135,936	10,095,401	-	15,040,535	40.2%	40.2%
Unemployment	172,303	5,084	177,387	142,927	34,460	-	100.0%	80.6%
Retirement	7,481,089	-	7,481,089	7,481,086	-	3	100.0%	100.0%
Reserve Fund	200,000	121,323	321,323	-	-	321,323	0.0%	0.0%
OPEB Appropriation	1,874,364	-	1,874,364	1,874,364	-	-	100.0%	100.0%
Total Other Expenses - General Fund	99,880,600	2,900,364	102,780,964	64,451,835	14,724,687	23,604,443	77.0%	62.7%
Water Enterprise	10,567,288	381,183	10,948,471	5,930,868	1,135,358	3,882,245	64.5%	54.2%
Sewer Enterprise	5,112,039	931,538	6,043,577	3,420,245	1,702,480	920,852	84.8%	56.6%
Total Other Expenses - Enterprise Funds	15,679,327	1,312,721	16,992,048	9,351,113	2,837,838	4,803,097	71.7%	55.0%
Total - General Fund	220,487,026	2,900,364	223,387,390	135,078,746	50,024,231	38,284,414	82.9%	60.5%
Total - Enterprise Funds	18,407,766	1,312,721	19,720,487	11,131,509	2,837,838	5,751,140	70.8%	56.4%



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



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Town of Andover
FY 2025 Revolving Accounts
(M.G.L. CH. 44, § 53 E1/2)
As of 2/28/25

	CD & P Legal Notices	Library Lost/Damaged Materials	CD & P Health Services Clinics	Recreation Special Services	Youth Services	Facilities Field Maintenance	Elder Services	Police Antenna Uses	School Photocopy Fees	Facilities Compost Program	DPW Solid Waste Fees	CD & P Stormwater Management	Fire Emergency Billing	Health Services Inspections	School Professional Development	Student Technology Rentals	Public Space Rentals
	Acct 5550	Acct 5631	Acct 5557	Acct 5552	Acct 5553	Acct 5622	Acct 5554	Acct 5653	Acct 4510	Acct 5666	Acct 5667	Acct 5668	Acct 5669	Acct 5670	Acct 4500	Acct 4260	Acct 5546
Balance thru 6/30/2023	34,517	18,887	53,076	1,430,203	435,076	224,211	179,548.09	58,892	50,598	34,197	83,617.47	0	681	176,476	3,184	51,854	N/A
Receipts thru 6/30/2024	28,058	3,378	64,730	1,974,285	391,724	87,788	167,133.22	5,319	3,034	32,967	22,473	0	0	56,660	0	35,750	N/A
Expenditures thru 6/30/2024	28,412	1,797	3,637	1,713,458	186,942	156,636	116,437.17	0	0	45,423	38,696	0	0	25,473	0	20,390	0
Balance thru 6/30/2024	34,163	20,468	114,169	1,691,031	639,859	155,362	230,244	64,211	53,632	21,741	67,395	0	681	207,663	3,184	67,214	0
Receipts thru 2/31/2025	12,970	1,797	12,847	1,207,535	186,952	28,785	131,232.13	0	2,067	5,231	13,147	0	0	48,900	0	15,600	0
Expenditures thru 2/31/2025	13,970	82	25,241	1,293,948	216,896	77,922	72,906.37	0	0	26,682	5,710	0	0	998	0	38,130	0
Balance thru 2/31/2025	33,163	22,183	101,776	1,604,618	609,915	106,225	288,569.90	64,211	55,699	290	74,831	0	681	255,565	3,184	44,684	0
Spending Authorization	\$35,000	\$20,000	\$60,000	\$1,750,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$50,000	\$200,000	\$50,000
Y-T-D % Spent	39.91%	0.41%	42.07%	73.94%	54.22%	51.95%	32.40%	0.00%	0.00%	44.47%	14.28%	0.00%	0.00%	1.00%	0.00%	19.07%	0.00%

**Town of Andover
Capital Projects
2/28/2025**

	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>Total Available</u>	
Budget	1,040,000	1,011,600	1,150,000	1,185,000	1,271,500	1,338,000	1,210,000		
Expended	1,040,000	1,011,600	1,141,249	1,175,508	1,026,716	796,529	278,809		
Encumbered	-	-	728	9,493	72,941	94,853	108,475		
Total School	Available	-	-	8,023	-	171,843	446,618	822,716	1,449,200
Budget	487,000	1,069,098	902,108	137,000	150,000	95,000	60,000		
Expended	458,690	956,808	901,241	131,283	86,977	23,581	25,000		
Encumbered	3,517	1,600	867	130	3,900	26,769	-		
Total General Government	Available	24,793	110,690	-	5,587	59,123	44,651	35,000	279,844
Budget	-	10,000	50,000	-	-	-	-		
Expended	-	10,000	47,920	-	-	-	-		
Encumbered	-	-	1,316	-	-	-	-		
Total Library	Available	-	-	764	-	-	-	-	764
Budget	946,000	1,303,000	468,000	1,180,000	1,165,000	1,130,000	1,209,000		
Expended	946,000	1,303,000	428,531	1,134,049	971,134	736,174	204,345		
Encumbered	-	-	4,913	45,948	142,177	153,076	223,456		
Total Facilities	Available	-	-	34,556	3	51,689	240,750	781,199	1,108,197
Budget	250,077	195,000	195,000	255,000	-	40,000	65,000		
Expended	250,077	195,000	195,000	254,948	-	34,257	-		
Encumbered	-	-	-	52	-	-	-		
Total Police	Available	-	-	-	-	-	5,743	65,000	70,743
Budget	214,000	-	96,000	88,000	-	185,000	-		
Expended	213,990	-	96,000	77,383	-	-	-		
Encumbered	-	-	-	10,617	-	-	-		
Total Fire	Available	10	-	-	-	-	185,000	-	185,010
Budget	328,000	400,000	-	165,000	170,000	102,000	80,000		
Expended	328,000	399,119	-	145,000	63,393	-	-		
Encumbered	-	-	-	-	86,607	64,975	59,390		
Total DPW	Available	-	881	-	20,000	20,000	37,026	20,610	98,516
Budget	2,225,077	2,977,098	1,711,108	1,825,000	1,485,000	1,552,000	1,414,000		
Expended	2,196,757	2,863,927	1,668,692	1,742,664	1,121,505	794,012	229,345		
Encumbered	3,517	1,600	7,096	56,746	232,684	244,819	282,846		
Total Town	Available	24,804	111,571	35,320	25,590	130,812	513,169	901,809	1,743,074
Budget	3,265,077	3,988,698	2,861,108	3,010,000	2,756,500	2,890,000	2,624,000		
Expended	3,236,757	3,875,527	2,809,941	2,918,171	2,148,221	1,590,541	508,154		
Encumbered	3,517	1,600	7,824	66,239	305,625	339,671	391,321		
Grand Total	Available	24,804	111,571	43,343	25,590	302,654	959,787	1,724,525	3,192,275