



Select Board Meeting – Amended 12.05.2022

Monday, December 5, 2022 7:00 PM
Wood Hill Middle School Auditorium
11 Cross Street, Andover, MA 01810

I. Call to Order – 7:00 P.M.

II. Opening Ceremonies

A. Moment of Silence/Pledge of Allegiance

III. Communications/Announcements/Liaison Reports

IV. Citizens Petitions and Presentations

V. Public Hearings

A. Fiscal Year 2023 Tax Classification (2nd Reading)

Board to discuss and consider voting classification and taxation of all property in Town.

VI. Regular Business

A. Liquor License – Pledge of License and Inventory

Board to consider approving, for the Off Premise Retail Package Store All Alcoholic Beverages License held by McGann Associates, Inc. d/b/a Driscoll's Package Store, 5 Bartlet Street, Andover, MA, a Pledge of License and Inventory to Rockland Trust Company.

B. Andover Community Power

Board to receive an update on Andover Community Power.

VII. Consent Agenda

A. Appointments by the Town Manager

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

Department	Name	Position	Rate/Term	Date of Hire
Community Services – Recreation	Kiernan Hopkins	Programmer	\$58,505.25/yr	12/12/2022
Facilities	Corey Colbert (<i>Artur Miranda</i>)	Part-Time Security Guard	\$23.36/hr	12/10/2022
Community Services – Recreation	Steven Mercurio	Seasonal	\$14.25/hr	12/10/2022

RECEIVED
TOWN CLERK'S OFFICE
2022 DEC -5 AM 9:12
TOWN OF ANDOVER, MASS

VIII. Approval of Minutes

A. Board to approve minutes from the following meetings:

1. October 19, 2022 Quad Board

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 Kathryn Forina in the Town Manager's Office at 978-623-8215 or by email at kathryn.forina@andoverma.us

MEETINGS ARE TELEVISED ON
COMCAST CHANNEL 22 AND VERIZON CHANNEL 45



TOWN OF ANDOVER MASSACHUSETTS

Board of Assessors

(978) 623-8930

Fax (978) 623-8993

Town Offices

36 Bartlet Street

Andover, Ma 01810

assessor@andoverma.gov

DATE: November 21, 2022

TO: Mr. Alex Vispoli, Chair
And Members of the Select Board

FROM: David A. Billard, MAA
Board of Assessors

SUBJECT: Classification of Property - Fiscal Year 2023

The Board of Assessors for the Town of Andover has determined the total valuation for all property in Andover for Fiscal Year 2023. The Department of Revenue has granted approval of the FY2023 assessments in Andover. With this approval we can determine the minimum residential factor that may be adopted by the Town of Andover pursuant to Chapter 40, Section 56, and the percentages of the local tax levy that may be borne by each class of property for the Fiscal Year 2023 tax.

In accordance with Chapter 390 of the Acts of 1982, the Andover select Board will hold a public hearing on the 21st of November 2022 at 7:00 p.m. in order to determine the following items as they pertain to the Fiscal Year 2023 tax rate:

- 1) The adoption of a residential factor for the purpose of determining the percentage tax load to be borne by each class of property.**

The major decision for the Select Board is the annual determination of a residential factor in order to determine the tax burden to be borne by each class of property. The Commissioner of Revenue for the Commonwealth of Massachusetts has determined that the residential factor can be a minimum of 84.6107% and a maximum of 100% or a factor of 1. Selection of the minimum residential factor will establish a maximum commercial, industrial and personal property tax shift of 175%. A maximum residential factor of 1 will establish a uniform tax rate for all classes of property. The Select board may select either of these factors or any factor in between the two.

2) The determination of a discount factor of up to twenty-five percent (25%) for all land properly identified as "Open Space".

The Select Board is entitled to grant a discount factor of up to twenty-five percent for all property classified as open space. For Fiscal Year 2020, the Assessors have reviewed, at the request of the Department of Revenue, properties that were classified as open space. As often discussed at the classification hearing, the parcels that were recognized as open space for assessment purposes were unbuildable lots. This exemption is to preserve open space from development. If the parcels are unbuildable, then there is no development potential and really are not "open space" from an assessment standpoint. As such, the previously classified open space parcels have been reclassified as they should be as vacant undevelopable land.

3) The determination of a residential exemption factor of up to thirty five percent (35%).

The Select Board may grant an exemption of not more than thirty five percent (35%) of the **average** value of all Class One, residential property. The exemption is borne by the residential class and may only be applied to residential parcels that are the **principal residence** of the taxpayer as used by the taxpayer for state income tax purposes as of January 1, 2021. The average of all Class One value for Fiscal Year 2023 is \$786,416. (Note that this average includes all Class One value, not just single-family homes. The average single family home assessment for FY2023 is \$858,952. The maximum discount of 35% allowed for each eligible parcel would therefore be up to \$275,246. Based on these figures, every eligible parcel currently valued at less than \$786,416 would be subjected to a tax reduction. Conversely, each parcel valued greater than \$786,416 would be subjected to a tax increase. The less expensive residential properties would receive a tax reduction while more expensive properties would receive a tax increase.

4) The determination of a small commercial exemption of up to ten percent (10%).

Commercial properties with an assessed value of less than one million dollars and having each and every business in the building appearing on a specific list prepared by the Department of Employment and Training are eligible for a reduction in assessed value of up to ten percent (10%) of the existing assessed value. The resultant reduction in value and tax is to be borne by ineligible commercial and industrial property.

The information that follows in this packet is submitted to the Select Board to assist in understanding the impact of their votes. All tax rates and tax levy amounts are estimated in this document. The actual tax levy and the resultant tax rate/s cannot be calculated until the Select Board completes the Fiscal Year 2023 classification process. Should you have any questions or require other material, please do not hesitate to contact me at (978) 623-8930.

Respectfully submitted,
David Billard, Chief Assessor

Fiscal Year 2023 Property Valuation Changes

FY2023 assessments were derived using calendar year 2020 and 2021 sales. Single family home assessments increased from an average assessment of \$758,570 to \$858,952, a 13.2% increase. Condominium assessments increased from an average of \$371,309 to a FY2023 average of \$406,912, a 9.6% increase. Multifamily assessments, two and three family homes, had an average assessment of \$618,126 in FY2022 that increased to \$716,475 for FY2023, a 16.0% increase. Commercial assessments increased 8.3% from an average FY2022 assessment of \$2,392,289 to a FY2023 average assessment of \$2,590,325. Industrial properties had a FY2022 average assessment of \$5,118,906 increasing to an average assessment for FY2023 of \$5,828,735, a 13.9% increase. These percentages represent overall changes in classes of properties. Individual assessment changes may be different.

FY2022 assessments were derived using calendar year 2020 and 2021 sales. Single family home assessments increased from an average assessment of \$695,152 to \$759,465, a 9.3% increase. Condominium assessments increased from an average of \$352,471 to a FY2022 average of \$371,309, a 5.3% increase. Multifamily assessments, two and three family homes, had an average assessment of \$563,270 in FY2021 that increased to \$618,126 for FY2022, a 9.7% increase. Commercial assessments increased 4.3% from an average FY2021 assessment of \$2,293,079 to a FY2022 average assessment of \$2,392,289. Industrial properties had a FY2021 average assessment of \$4,761,648 increasing to an average assessment for FY2022 of \$5,118,096, a 7.5% increase. These percentages represent overall changes in classes of properties. Individual assessment changes may be different.

Fiscal Year 2022 Classification Data

1. Total Assessed Value by Class - Fiscal Years 2022 to 2023 Comparison

The following chart compares the Fiscal Years 2022 and 2023 total assessed values of property by class. The total assessed value of all property in Andover increased by \$630,894,810. The class breakdown for the percentage changes are shown on the following table:

Property Class	Fiscal 2022 Value	Fiscal 2023 Value	% Change
Residential	\$7,978,946,047	\$9,069,491,168	+13.7%

Open Space	\$0	\$0	0%
Commercial	\$625,781,847	\$680,896,666	+8.8%
Industrial	\$726,997,300	\$827,792,800	+13.9%
Personal Property	\$319,029,130	\$354,008,940	+11.0%
TOTAL	\$9,650,754,324	\$10,932,189,574	+13.3%

2. Total Assessed Value Residential v. Commercial Class - Fiscal Years 2022 to 2023 Comparison

The following chart compares the Fiscal Year 2022 property values of residential and commercial (CIP) property to Fiscal Year 2023 totals.

Property Class	Fiscal 2022 Value	Fiscal 2023 Value	% Change
Res. & Open Space	\$7,978,946,047	\$9,069,491,168	+13.7%
CIP	\$1,671,808,277	\$1,862,698,406	+11.4 %
TOTAL	\$9,560,754,324	\$10,932,189,574	+13.2 %

Estimated Tax Rates for Fiscal Year 2023

The levy limit for Fiscal Year 2023 is \$175,618,084. This amount includes \$6,494,267 for the school construction and Public Safety debt overrides. The estimated excess levy capacity for Fiscal Year 2023 is \$848,362. This will change when the tax rate is calculated due to rounding. The calculation of the excess levy capacity is done as follows.

Fiscal Year	Tax Levy Limit	Amount Levied	Excess Levy Amount
2023 (Estimated)	\$175,618,084	\$174,769,722	\$848,362
2022 (Actual)	\$165,894,596	\$165,459,877	\$434,719

The following table projects Fiscal Year 2023 estimated tax rates using various factors. **The FY2022 Shift Factor was 1.71%, which produced a residential rate of 14.60 and a commercial rate of \$29.29 for FY2022.**

Residential Factor	Resulting CIP Shift Factor (%)	Residential Rate	Commercial Rate
1.00	100	\$15.99	\$15.97
95.8962	120	\$15.33	\$19.17
93.8443	130	\$15.00	\$20.77
91.7924	140	\$14.68	\$22.36
89.7405	150	\$14.35	\$23.96
89.5353	151	\$14.32	\$24.12
89.3301	152	\$14.28	\$24.28
89.1249	153	\$14.25	\$24.44
88.9178	154	\$14.22	\$24.60
88.7145	155	\$14.18	\$24.76
85.8418	169	\$13.73	\$27.00
85.6366	170	\$13.69	\$27.16
85.4314	171	\$13.66	\$27.32
85.2262	172	\$13.63	\$27.48
85.0211	173	\$13.59	\$27.64
84.8159	174	\$13.56	\$27.80
84.6107	175	\$13.53	\$27.96

If you were to choose to keep the **same percentage shares** of the levy by class, so that residential and the commercial, industrial and personal property classes would pick up the same aggregate percentage of the levy as they did in Fiscal Year 2022, **you would need to vote a residential factor of 84.8159** equating to a 174.0 shift. By adopting this factor the average residential tax bill would increase by 5.2%, the average commercial tax bill would increase by 2.8% and the average industrial tax bill would increase by 8.1%.

If you were to choose to keep the **tax increases as uniform as possible** by class, **then a vote of a residential factor of 85.4314 would have to be adopted**, equating to a shift factor of 171.0. By adopting this factor the average residential tax bill would increase by 5.9%, the average commercial tax bill would increase by 1.1% and the average industrial tax bill would increase by 6.2%.

If you were to choose to keep **the same shift factor constant** at a 171.0 shift, **you would need to vote a residential factor of 85.4314**. Should the Fiscal Year 2023 shift factor remain at 171.0, the average single family tax bill would increase by about 5.9% while the average commercial tax bill would increase by 1.1% and the average industrial tax bill would increase by 6.2%.

The average single family value increased from \$758,570 to \$858,952 while the average commercial value increased from \$2,392,289 to \$2,590,325 and the average industrial value increased from \$5,118,906 to \$5,828,734.

**TOWN OF ANDOVER
LEVY SHARE AT FULL VALUE**

FISCAL YEAR	RES/OPN SPACE	RESID %	COMM/IND/PERSPROP	CIP %
2022	7,978,946,047	82.68%	1,671,808,277	17.32%
2021	7,340,698,246	81.31%	1,686,972,311	18.69%
2020	7,175,327,051	81.55%	1,623,682,294	18.45%
2019	6,825,956,695	82.03%	1,495,380,731	17.97%
2018	6,347,884,255	81.39%	1,451,345,590	18.61%
2017	6,191,555,580	80.77%	1,473,754,609	19.23%
2016	6,117,465,085	81.11%	1,425,011,097	18.89%
2015	5,801,226,330	80.24%	1,428,720,404	19.76%
2014	5,483,302,185	80.16%	1,357,223,951	19.84%
2013	5,450,304,845	80.12%	1,352,415,081	19.88%
2012	5,448,632,321	80.14%	1,349,872,925	19.86%
2011	5,269,717,961	79.64%	1,346,833,601	20.36%
2010	5,473,846,761	80.05%	1,363,810,483	19.95%

HISTORICAL TAX RATES

FISCAL	RES/OPN SPACE	COMM/IND PERS PROP	UNCLASSIFIED RATE
2022	\$14.60	\$29.29	\$17.13
2021	\$15.29	\$28.09	\$17.67
2020	\$15.01	\$27.14	\$17.23
2019	\$15.27	\$27.51	\$17.47
2018	\$15.64	\$27.61	\$17.87
2017	\$15.18	\$26.46	\$17.36
2016	\$14.82	\$25.99	\$16.93
2015	\$14.97	\$24.77	\$16.91
2014	\$15.18	\$25.25	\$17.18
2013	\$14.51	\$24.26	\$16.45
2012	\$14.15	\$23.54	\$16.02
2011	\$14.12	\$22.46	\$15.82
2010	\$13.19	\$21.33	\$14.81

CLASSIFICATION FACTORS

FISCAL YEAR	SHIFT
2022	171
2021	159
2020	157.5
2019	157.5
2018	154.5
2017	152.5
2016	153.5
2015	146.5
2014	147
2013	147.5
2012	147

SHIFT EFFECTS OF CLASSIFICATION FY2023

SHIFT	AVERAGE SINGLE FAM ASSESSMENT	% DECREASE	AVERAGE COMM ASSESSMENT	AVERAGE INDUSTRIAL ASSESSMENT
FY2023	858,952		2,590,325	5,828,734
100	\$13,734.64		\$41,367.49	\$93,084.88
120	\$13,167.73	-4.1%	\$49,656.53	\$111,736.83
130	\$12,884.28	-6.2%	\$53,801.05	\$121,062.80
140	\$12,609.42	-8.2%	\$57,919.66	\$130,330.49
150	\$12,317.37	-10.3%	\$62,064.18	\$139,656.46
151	\$12,300.19	-10.4%	\$62,478.63	\$140,589.06
152	\$12,265.83	-10.7%	\$62,893.09	\$141,521.66
153	\$12,240.07	-10.9%	\$63,307.54	\$142,454.25
154	\$12,214.30	-11.1%	\$63,721.99	\$143,386.85
155	\$12,179.94	-11.3%	\$64,136.44	\$144,319.45
156	\$12,154.17	-11.5%	\$64,550.89	\$145,252.05
160	\$12,042.51	-12.3%	\$66,208.70	\$148,982.44
170	\$11,759.05	-14.4%	\$70,353.22	\$158,308.41
175	\$11,621.62	-15.4%	\$72,425.48	\$162,971.40

With the maximum shift of 175, the residential taxpayer saves a maximum of 15.4% from the \$13,750.01 tax with no split.

ANDOVER AVERAGE SINGLE FAMILY TAX BILL

FISCAL YEAR	AVG VALUE	TAX RATE	AVG TAX BILL	% CHANGE	TAX SHIFT
FY2022	\$758,570	\$14.60	\$11,075.12	4.20%	171.0%
FY2021	\$695,153	\$15.29	\$10,628.89	3.97%	159.0%
FY2020	\$681,094	\$15.01	\$10,223.22	2.51%	157.5%
FY2019	\$653,104	\$15.27	\$9,972.90	3.98%	157.5%
FY2018	\$613,261	\$15.64	\$9,591.40	4.60%	154.5%
FY2017	\$604,053	\$15.18	\$9,169.52	2.51%	152.5%
FY2016	\$603,550	\$14.82	\$8,944.61	3.43%	153.5%
FY2015	\$577,689	\$14.97	\$8,648.00	3.65%	146.5%
FY2014	\$549,662	\$15.18	\$8,343.87	4.73%	147.0%
FY2013	\$549,057	\$14.51	\$7,966.82	2.33%	147.5%
5 YEAR AVERAGE				3.85%	
10 YEAR AVERAGE				3.59%	

PERCENTAGE CHANGES IN PROPERTY TYPE VALUES

CLASS	VALUE FY2022	VALUE FY2023	VALUE CHANGE	PERCENT CHANGE
Single Family	6,614,726,757	7,494,359,435	\$879,632,678	13.30%
Condominium	705,859,200	799,988,800	\$94,129,600	13.34%
2 & 3 Family	145,259,500	166,938,600	\$21,679,100	14.92%
Multi-Family	394,790,400	473,112,800	\$78,322,400	19.84%
Vacant Land	60,189,900	68,172,600	\$7,982,700	13.26%
Other Residential	58,120,290	66,918,933	\$8,798,643	15.14%
Open Space	0	0	\$0	0.00%
Commercial	625,781,847	680,896,666	\$55,114,819	8.81%
Industrial	726,997,300	827,792,800	\$100,795,500	13.86%
Personal Property	319,029,130	354,008,940	\$34,979,810	10.96%
TOTAL	9,650,754,324	10,932,189,574	\$1,281,435,250	13.28%

COMMUNITY COMPARISON OF FY2022 TAX RATES

COMMUNITY	RSDNTL RATE	COM/IND RATE
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ACTON	\$19.45	\$19.45
ANDOVER	\$14.60	\$29.29
ARLINGTON	\$11.42	\$11.42
BEDFORD	\$13.58	\$29.93
BELMONT	\$11.56	\$11.56
CANTON	\$11.35	\$24.18
CONCORD	\$14.76	\$14.76
DUXBURY	\$12.84	\$12.84
HINGHAM	\$11.56	\$11.56
LEXINGTON	\$13.80	\$27.18
MARBLEHEAD	\$10.52	\$10.52
NATICK	\$13.34	\$13.34
NEEDHAM	\$13.37	\$26.43
NORWELL	\$16.62	\$16.62
SUDBURY	\$18.05	\$24.57
WAYLAND	\$18.35	\$18.35
WELLESLEY	\$11.68	\$11.68
WESTWOOD	\$14.83	\$28.99

FY2023 DISTRIBUTION OF ASSESSMENTS OF SINGLE FAMILY HOME PARCELS

VALUE RANGE	NUMBER OF PARCELS	PERCENT OF TOTAL (COUNT)	AGGREGATE VALUE	PERCENT OF TOTAL (VALUE)
0 to 300,000	9	0.1%	2,237,700	0.03%
300,001 to 400,000	49	0.6%	17,854,000	0.24%
400,001 to 500,000	255	2.9%	117,840,800	1.57%
500,001 to 600,000	836	9.6%	467,075,100	6.23%
600,001 to 700,000	1,645	18.9%	1,072,520,100	14.31%
700,001 to 800,000	1,920	22.0%	1,434,486,400	19.14%
800,001 to 900,000	1,289	14.8%	1,086,471,500	14.50%
900,001 to 1,000,000	799	9.2%	758,362,400	10.12%
1,000,001 to 1,100,000	620	7.1%	650,922,400	8.69%
1,100,001 to 1,200,000	375	4.3%	428,643,800	5.72%
1,200,001 to 1,300,000	259	3.0%	323,357,300	4.31%
1,300,001 to 1,400,000	207	2.4%	278,643,300	3.72%
1,400,001 to 1,500,000	112	1.3%	162,255,300	2.17%
1,500,001 to 2,000,000	245	2.8%	411,867,000	5.50%
2,000,000 AND UP	105	1.2%	281,822,300	3.76%
TOTALS	8,725	100.0%	7,494,359,400	100.00%

FY2023 DISTRIBUTION OF ASSESSMENTS OF COMMERCIAL AND INDUSTRIAL PARCELS

VALUE RANGE	NUMBER OF PARCELS	PERCENT OF TOTAL (COUNT)	AGGREGATE VALUE	PERCENT OF TOTAL (VALUE)
0 to 1,000,000	229	58.4%	75,791,700	5.14%
1,000,001 to 2,000,000	52	13.3%	72,379,200	4.91%
2,000,001 to 4,000,000	38	9.7%	110,116,600	7.46%
4,000,001 to 6,000,000	13	3.3%	64,252,600	4.36%
6,000,001 to 8,000,000	8	2.0%	54,102,300	3.67%
8,000,001 to 10,000,000	12	3.1%	105,211,800	7.13%
10,000,001 to 12,000,000	8	2.0%	86,824,200	5.89%
12,000,001 to 14,000,000	7	1.8%	93,225,200	6.32%
14,000,001 to 16,000,000	4	1.0%	57,873,800	3.92%
16,000,001 to 18,000,000	2	0.5%	33,486,500	2.27%
18,000,001 to 20,000,000	2	0.5%	37,780,200	2.56%
20,000,001 to 22,000,000	2	0.5%	42,492,800	2.88%
22,000,001 to 24,000,000	2	0.5%	45,788,300	3.10%
24,000,001 to 26,000,000	0	0.0%	0	0.00%
26,000,001 to 28,000,000	1	0.3%	27,345,100	1.85%
28,000,001 to 30,000,000	2	0.5%	57,756,500	3.92%
30,000,001 to 32,000,000	0	0.0%	0	0.00%
32,000,001 AND UP	10	2.6%	510,834,600	34.63%
	392	100.0%	1,475,261,400	100.00%

Average tax bill increases at 5 year and 10 year averages

Effects of FY2023 shift on 5 and 10 year averages

FISCAL YEAR	AVERAGE SINGLE FAMILY	AVERAGE SINGLE FAMILY TAX	TAX BILL INCREASE	AVERAGE COMM VALUE	AVERAGE COMM TAX	TAX BILL INCREASE	AVERAGE INDUST VALUE	AVERAGE INDUST TAX	TAX BILL INCREASE	SHIFT
2022	758,570	11,075	4.20%	2,392,289	\$70,070	8.78%	5,118,906	149,933	12.10%	171
2021	695,153	\$10,629	3.97%	2,293,079	\$64,413	3.97%	4,761,648	\$133,755	3.70%	159
2020	681,094	\$10,223	2.51%	2,282,749	\$61,954	2.44%	4,752,441	\$128,981	2.80%	157.5
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,260	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
2017	604,053	\$9,170	2.51%	2,089,455	\$55,287	2.84%	4,262,878	\$112,796	2.23%	152
2016	603,550	\$8,945	3.43%	2,068,524	\$53,761	3.63%	4,245,399	\$110,338	4.52%	153.5
2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
2013	549,057	\$7,967	2.55%	1,990,558	\$48,291	2.44%	3,485,790	\$84,565	2.22%	147.5
5 yr avg 2022-2018		AVERAGE	3.85%			4.88%			5.91%	
10 yr avg 2022-2013		AVERAGE	3.61%			4.06%			5.02%	

171.0 shift - same shift adopted in FY2022

2023	858,952	\$11,733	5.94%	2,590,325	\$70,768	1.00%	5,828,734	\$159,241	6.21%	171.0
2022	758,570	\$11,075	4.20%	2,392,289	\$70,070	8.78%	5,118,906	\$149,933	12.10%	171
2021	695,153	\$10,629	3.97%	2,293,079	\$64,413	3.97%	4,761,648	\$133,755	3.70%	159
2020	681,094	\$10,223	2.51%	2,282,749	\$61,954	2.44%	4,752,441	\$128,981	2.80%	157.5
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,260	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
2017	604,053	\$9,170	2.51%	2,089,455	\$55,287	2.84%	4,262,878	\$112,796	2.23%	152.5
2016	603,550	\$8,945	3.43%	2,068,524	\$53,761	3.63%	4,245,399	\$110,338	4.52%	153.5
2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
5 yr avg 2023-2019		AVERAGE	4.12%			4.01%			5.91%	
10 yr avg 2023-2014		AVERAGE	3.95%			3.91%			5.42%	

174.0 shift- keeps levy shares consistent with FY2022 factor adopted

2023	858,952	\$11,647	5.17%	2,590,325	\$72,011	2.77%	5,828,734	\$162,039	8.07%	174.0
2022	758,570	\$11,075	4.20%	2,392,289	\$70,070	8.78%	5,118,906	\$149,933	12.10%	171
2021	695,153	\$10,629	3.97%	2,293,079	\$64,413	3.97%	4,761,648	\$133,755	3.70%	159
2020	681,094	\$10,223	2.51%	2,282,749	\$61,954	2.44%	4,752,441	\$128,981	2.80%	157.5
2019	653,104	\$9,973	3.98%	2,198,398	\$60,478	3.88%	4,561,024	\$125,474	4.74%	157.5
2018	613,261	\$9,591	4.60%	2,108,567	\$58,218	5.30%	4,338,749	\$119,793	6.20%	154.5
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2014	549,622	\$8,343	4.73%	1,979,913	\$49,993	3.52%	3,546,256	\$89,543	5.89%	147.0
5 yr avg 2023-2019		AVERAGE	3.96%			4.37%			6.28%	
10 yr avg 2023-2014		AVERAGE	3.87%			4.09%			5.61%	

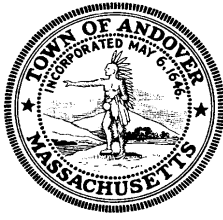
171.0 shift- most uniform increases across all classes

2023	858,952	\$11,733	5.94%	2,590,325	\$70,768	1.00%	5,828,734	\$159,241	6.21%	171.0
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5 yr avg 2023-2019		AVERAGE	4.12%			4.01%			5.91%	
10 yr avg 2023-2014		AVERAGE	3.95%			3.91%			5.42%	

Sample motions for classification hearing

1. Motion to adopt a residential factor of _____ for FY2023.**See Below
2. Motion to not adopt an open space discount for FY2023.
3. Motion to not adopt a residential exemption for FY2023.
4. Motion to not adopt a commercial exemption for FY2023.

For a Shift of	1.590	Vote a residential factor of	0.878937
For a Shift of	1.595	Vote a residential factor of	0.877911
For a Shift of	1.600	Vote a residential factor of	0.876885
For a Shift of	1.605	Vote a residential factor of	0.875859
For a Shift of	1.610	Vote a residential factor of	0.874833
For a Shift of	1.615	Vote a residential factor of	0.873808
For a Shift of	1.620	Vote a residential factor of	0.872782
For a Shift of	1.625	Vote a residential factor of	0.871756
For a Shift of	1.630	Vote a residential factor of	0.870730
For a Shift of	1.635	Vote a residential factor of	0.869704
For a Shift of	1.640	Vote a residential factor of	0.868678
For a Shift of	1.645	Vote a residential factor of	0.867652
For a Shift of	1.650	Vote a residential factor of	0.866626
For a Shift of	1.655	Vote a residential factor of	0.865600
For a Shift of	1.660	Vote a residential factor of	0.864574
For a Shift of	1.665	Vote a residential factor of	0.863548
For a Shift of	1.670	Vote a residential factor of	0.862522
For a Shift of	1.675	Vote a residential factor of	0.861496
For a Shift of	1.680	Vote a residential factor of	0.860470
For a Shift of	1.685	Vote a residential factor of	0.859444
For a Shift of	1.690	Vote a residential factor of	0.858418
For a Shift of	1.695	Vote a residential factor of	0.857392
For a Shift of	1.700	Vote a residential factor of	0.856366
For a Shift of	1.705	Vote a residential factor of	0.855340
For a Shift of	1.710	Vote a residential factor of	0.854314
For a Shift of	1.715	Vote a residential factor of	0.853288
For a Shift of	1.720	Vote a residential factor of	0.852262
For a Shift of	1.725	Vote a residential factor of	0.851237
For a Shift of	1.730	Vote a residential factor of	0.850211
For a Shift of	1.735	Vote a residential factor of	0.849185
For a Shift of	1.740	Vote a residential factor of	0.848159
For a Shift of	1.745	Vote a residential factor of	0.847133
For a Shift of	1.750	Vote a residential factor of	0.846107



**QuadBoard Meeting of the Select Board, School Committee,
Finance Committee and West Elementary School Building Committee**
Wednesday, October 19, 2022
Memorial Hall, Memorial Hall Library
2 North Main Street, Andover, MA 01810

I. Call to Order – 7:00 P.M.

Select Board Chair, Alex Vispoli called the Select Board to order at 7:00 PM.

Members present: Annie Gilbert, Chris Huntress, Melissa Danisch.

Finance Committee Chair, Kevin O’Handley called the Finance Committee to order at 7:00 PM.

Members present: John Barry, Vice-Chair Paula Colby-Clements, Aaron Buzay, Yican Cao, Paul MacKay, Andy McBrian, Kim Perry.

School Committee Chair, Susan McCready called the School Committee to order at 7:00 PM. PM.

Members present: Tracey Spruce, Lauren Conoscenti, Sandis Wright, and Emily Danisch.

School Building Committee Chair, Joel Blumstein called the Building Committee to order at 7:00

PM. Members present: Magda Parvey, Susan McCready, Tracey Spruce, Andrew Flanagan, Janet Nicosia, Keith Taverna, Carol Green, Heather Eigen, Siggy Pfindler, Paul Rollins, Mark Johnson and Liz Roos.

Others present: Brian DeFilippis and Steve Rusteika from PMA Consultants, Loraine Finnegan from SMMA, Mike Marcella and Nathan Burnham from Gilbane Const Co.

II. Opening Ceremonies

A. Moment of Silence/Pledge of Allegiance

The meeting began with a Moment of Silence followed by the Pledge of Allegiance.

The Town Manager said tonight’s meeting is to provide an update on the status of the [West Elementary/Shawsheen School Building Project](#) (WESP). The intent of the meeting is for everyone to have a working knowledge of where we are in the process, how we got here, and what the necessary steps are to move the project forward beyond its’ current scope. The entire project team is in attendance. Next steps include what the respective boards and committees in attendance have to do over the course of the next week and a number of things we are waiting on, especially the approval from the Dept of Revenue. Potential meetings will be scheduled for next week as the Boards and Committees have to take a position on the Warrant Articles so the Finance Committee can produce their report to mail to residents for Town Meeting by November 1, 2022. The Town and School Facility Master Plan included the West Elementary and Shawsheen Preschool as schools in poor condition.

Joel Blumstein, Chair of the Building Committee, gave a brief introduction of the participants involved in this project including a number of community representatives with extensive and relevant experience in this area as well as the Owner’s Project Manager from PMA, the architectural firm of SMMA, and the construction management company, Gilbane Inc.

Mr. Blumstein noted that the WESP School building project was listed very high on the Facility Master Plan. The School Committee decided in 2016 that WESP was their priority school to submit to MSBA and was selected on the first try by MSBA for funding. In April 2018, funds requested at Town Meeting for a feasibility study were approved. They also wanted to include the Preschool as part of this project which MSBA agreed to include. Paula-Colby Clements was the first Chair of the WESP project. The process included a June 2021 Annual Town Meeting approval of a vote of 2/3, followed by a ballot box vote, both of which were successful. They then moved into the design phase and construction documents phase (two estimates) and were on budget until recently. Currently, they are in Phase 2 of the project and, if all goes as planned, the new West Elementary will open in August 2024 and the new Preschool will open in August 2025.

Mike Marcel, from Gilbane Construction Company, provided an update on the status of the project from where they started to where they are today. They have the responsibility to construct the project, protect the educational environment of the existing school, ensure the operation of the existing school is not impacted by construction, and the safety of the students during construction. They are bordering a few conservation areas and have ensured that nothing they do migrates into those locations. Currently, the project focus is on the foundation of the new school which is just over 50% complete. They expect to have all foundations in by Thanksgiving and will then transition into slab and utility work.

Initial Project Budget: Joel Blumstein reported on the total project budget voted by Town Meeting and at the Ballot Box in June 2021 for \$151.6M that includes the MSBA grant of \$38.4M and the remaining cost of Andover's share of \$113.2M. As part of this process, they have done early bid awards for site enabling, concrete, site work, and structural steel which is typical for a project this size to get the project going. Information on the early bids that have been awarded shows a net deficit of approximately \$1.1 million.

Brian DeFilippis, Owner's Project Manager from PMA Consultants, reported on the budget deficit noting that we are trending downward at this point. The supply chain disruptions, labor shortages, and inflation are a few of the reasons behind the budget deficit. They also need to replenish the construction and owner's contingency. Utilizing the descoping process, they have reduced the estimate from \$18,979,000 to \$17,514,841.

Joel Blumstein reviewed the list of value engineering items that took place in May of 2022 to address the \$5.5M deficit estimated at that time. They removed or reduced items that they thought they could do without and still maintain the scope and educational value of the project.

Mr. DeFilippis discussed the trade bids. Seven trade bids were awarded and eight have been extended until the end of the year, all are low-bidders and pre-qualified. The trade bids are approximately \$6.4M over budget. With respect to the non-trade/subcontractor bids, Gilbane is going through a diligent process of reviewing the bids which takes about 2-3 weeks; it is a very detailed review for each bid. Higher risk and higher dollar items are addressed first.

In mid-November, Gilbane will submit a draft Guaranteed Maximum Price (GMP) to SMMA (Architects) so that the final GMP will be ready in time for the Special Town Meeting. He also explained that when they realized they were going over-budget they went through the unscoped

project numbers and put together a bounded number and identified specific risk factors until they have more negotiations.

Lorraine Finnegan, from the Design Firm SMMA, provided information on the deficit impact happening on school projects within the Commonwealth and primarily in the Route 495 area. She reviewed the chart of districts and the type of schools (Elem/MS/HS), their construction budgets, construction bid/estimate, as well as the percentage over budget in many towns and communities in the Commonwealth.

Options considered to address the budget deficit but not recommended, (because that would significantly impact the project) included the greenhouse, gym partitions, gym equipment, site improvements and landscaping, turf field, athletic field equipment, and window treatments. We would save a maximum of \$5.8M if these items were eliminated. If we cannot get the funds to cover the deficit, these items may have to be eliminated.

The Building Committee discussed these items at their last meeting but they are not recommending their removal as it would significantly cut into the scope of the project approved at the Annual Town Meeting. They also do not support putting the project on hold and waiting to re-start at a later time, citing likely cost increases. Continued descoping of the project will reduce the budget shortfall.

The members of the sitting Committees asked many questions about the WESP building project presentation and what the result of eliminating or reducing specific items would mean for the project itself and what the cost would be if we held off awarding remaining bids for another six months. The response was that it would push the schedule out which would compound the cost. It is a domino effect; you would have to stop and redesign and figure out what you can pull from the Education Plan used to develop the design for the building. We would be looking at increased costs if there were a delay and scheduled awards with contractors would be affected. We could be faced with possible delay charges.

It would be helpful to know if there is a delay clause before entering into Town Meeting.

The deficit is not a result of mismanagement but as a result of the economy and other inflationary circumstances across the country.

The Town Manager said the West Bldg. Committee voted to recommend that the Select Board consider calling a Special Town Meeting for the purposes of asking voters to approve an additional debt authorization to fund the gap for the project deficit.

The Select Board voted to hold a Special Town Meeting on December 1, 2022 at the Collins Center.

The Town Manager said the total of Article I is \$17.5M which will change as the descoping process continues. It includes the increase of additional construction costs of \$15,706,494, the increase for the construction contingency of \$1,391,739, and the increase for owner's contingency of \$416,608. Article 2 includes reauthorizing the existing West Elementary Feasibility Funds of \$463,731 for a net total of \$17,051,110 for Article 1 and Article 2. This number will change as the descoping process continues.

The impact to the taxpayer for the \$17M would be an increase of approximately \$74 per year based on the current single family home value of \$759,453, which yields an average single family tax bill of \$11,088. There is a lot of uncertainty in the bond market and the current interest rate environment. Holding off for another six months would increase multiple costs.

Susan McCready provided information on the impact of a 'Yes' vote and a 'No' Vote.

Impact of a Yes vote: The project stays on schedule, all contract prices are locked in, opening dates for the schools are maintained, and property taxes increase an additional \$74 per year.

Impact of a No vote would include: Construction pauses, project scope reduction and building redesign, Educational Plan impacts, bids expire, potential cost increases to complete the project, continued use of outdated and inefficient facilities and increased maintenance costs, and school opening date is delayed.

Joel Blumstein responded to several questions from the public regarding the cost if delayed, i.e. have you considered what the recession dollars could be, what has the Town/School done to cut back/delay future expenses to offset the cost of this deficit to taxpayers. Questions and answers are available on the Town and School websites.

In the spring, they were at 90% design and had two different estimators look at the cost and determined they were \$5.5M over budget. They took steps to address that budget shortfall and stay within the total project budget of \$151.7 million. When the bids came in at the end of August/September that is when the 14% increase was revealed.

Will they have the final dollar amount before Town Meeting? The Town Manager responded that they will have the final dollar amount before Town Meeting.

Can funds from the Town Operating Budget be used? Response: Using the Operating Budget Funds would have a significant impact on the Town Budget. If they are successful at Town Meeting, they will lock in the remaining contracts, greatly minimizing the chances of any future budget requests. If they don't need to borrow all the money and they borrow less the impact on tax payers will be less. They will have the ability to repurpose funds not needed.

There was a lengthy discussion on the effect that a delay or pausing the project would have on the costs. It is important to know what the escalation cost would be if the project was delayed.

What has the Town done to delay other future projects to help reduce the impact of this project? Explain why two of the elementary schools on the chart are estimated at half of what the WESP project is.

The Town Manager said we are in a partnership with MSBA and we have to go with their set process which is not in the Town's control. We are required to use the MSBA demographic study that relates to enrollment. We have the Operating Budget and CIP budget and plan to fund the West El/Shawsheen project primarily through exempt debt. If the community wanted to fund this project within Prop 2.5, it would wipe out 4 years of projects typically funded within the levy limit. There is a lot that needs to be done over a short period of time.

DOR can allow an increase in exempt debt without a ballot box vote, if a project comes in over budget due solely to economic conditions. The Select Board could decide to hold an election even if not required by the DOR.

Twelve Communication/Outreach Forums, both in-person and virtual, have been scheduled. A major communication will be going out by the end of the week.

III. Special Town Meeting Articles

A. Select Board, Finance Committee, School Committee and West Elementary Building Committee to receive project update and consider voting to take a position on the following articles:

Article 1	West Elementary School Construction
Article 2	West Elementary/Shawsheen Pre-School Construction Project Re-Authorization of Feasibility Study Funds

On a motion by Susan McCreedy and seconded by Liz Roos, the WESP School Building Committee voted to recommend approval of Articles I and II on the Warrant for Special Town Meeting of December 1, 2022.

The Select Board will take a position at their meeting on October 24, 2022.
The Finance Committee will take a vote at their next meeting.
The School Committee will vote at their meeting on Tuesday, October 25th.

IV. Adjourn

The meeting adjourned 8:55 PM.

The Select Board, on a motion by Chris Huntress and seconded by Annie Gilbert, voted 4-0 to adjourn.

The School Committee, on a motion by Tracey Spruce and seconded by Lauren Conoscenti, voted 5-0 to adjourn.

The Finance Committee, on a motion by Paula Colby-Clements and seconded by John Barry, voted 8-0 to adjourn.

The Building Committee, on a motion by Siggy Pflendler and seconded by Liz Roos, voted 9-0 to adjourn.

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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Andover, MA 01810
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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, Donna Walsh, Keith Taverna,
Town Website

Date: November 22, 2022

Re: ***FY 2023 Financials***

The attached reports summarize the Town's financial position through September 30, 2022.
Included are the following:

- Executive Summary
- Budgeted versus Actual Revenues – General Fund and Enterprise Funds
- Revenue Comparison Graph – Local Receipts
- Personal Services and Other Expenditures by Department
- Reserve Account and Compensation Fund Analysis
- Chapter 44 § 53 E ½ Revolving Funds
- Capital Projects status – 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 September 30, 2022.

General Fund

The total general fund receipts of all sources collected through September 30, 2022 are in line with the annual projections through the first quarter of the year. FY2023 local receipts are \$588,379 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 other departmental revenues due to the sale of surplus equipment, and the increase in hotel motel and meals tax revenue as more people are dining out and traveling as compared to last year. Off-set receipts collections are consistent with collections through the same period of time last fiscal year.

General fund personal services are in line with FY 2023 projections through September 2022. Insurance premiums and the required appropriation for pension were paid in July. Encumbrances are adjusted throughout the year.

Water Enterprise Fund

The total water enterprise fund collections are in line with the annual projections through September 2022. The user charges receipts are \$435,355 greater than FY22 through the same period of time because there were drier summer conditions, resulting in more consumption for FY23. Water personal services are in line with and other expenses are slightly greater than FY 2023 projections through September 2022.

Sewer Enterprise Fund

The total sewer enterprise fund collections are consistent with projections through September 2022 and user charges receipts are \$287,963 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 and other expenses are consistent with the FY 2023 projections through September 2022.

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 September 2022.

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 \$4,007,244 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 9/30/2022 and 9/30/2021

Local Receipts	FY 23 Budgeted Receipts	FY 23 YTD Revenues	% Collected	FY 22 Budgeted Receipts	FY 22 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
Motor Vehicle Excise	5,651,834	383,375	6.8%	5,595,875	421,484	7.5%	55,959	(38,109)
Hotel/Motel/Meals	1,799,000	801,438	44.5%	1,475,000	555,061	37.6%	324,000	246,376
Penalties and Interest on Taxes and Excises	480,000	75,508	15.7%	480,000	105,702	22.0%	-	(30,194)
Fees	61,000	21,110	34.6%	61,000	48,408	79.4%	-	(27,298)
Payments in Lieu of Taxes	451,731	-	0.0%	440,713	-	0.0%	11,018	-
Other Departmental Revenues	213,000	199,091	93.5%	294,200	41,734	14.2%	(81,200)	157,357
Other Departmental Revenues - School Medicare	200,000	-	0.0%	200,000	56,107	28.1%	-	(56,107)
Non-Recurring Revenues	5,000	33,333	666.7%	5,800	1,290	22.2%	(800)	32,043
Licenses and Permits	2,377,540	576,729	24.3%	2,354,000	678,707	28.8%	23,540	(101,978)
Fines & Forfeits	132,500	42,470	32.1%	227,000	35,888	15.8%	(94,500)	6,582
Investment Income	204,000	444,729	218.0%	200,000	45,024	22.5%	4,000	399,705
Total Estimated Receipts	11,575,605	2,577,784	22.3%	11,333,588	1,989,405	17.6%	242,017	588,379

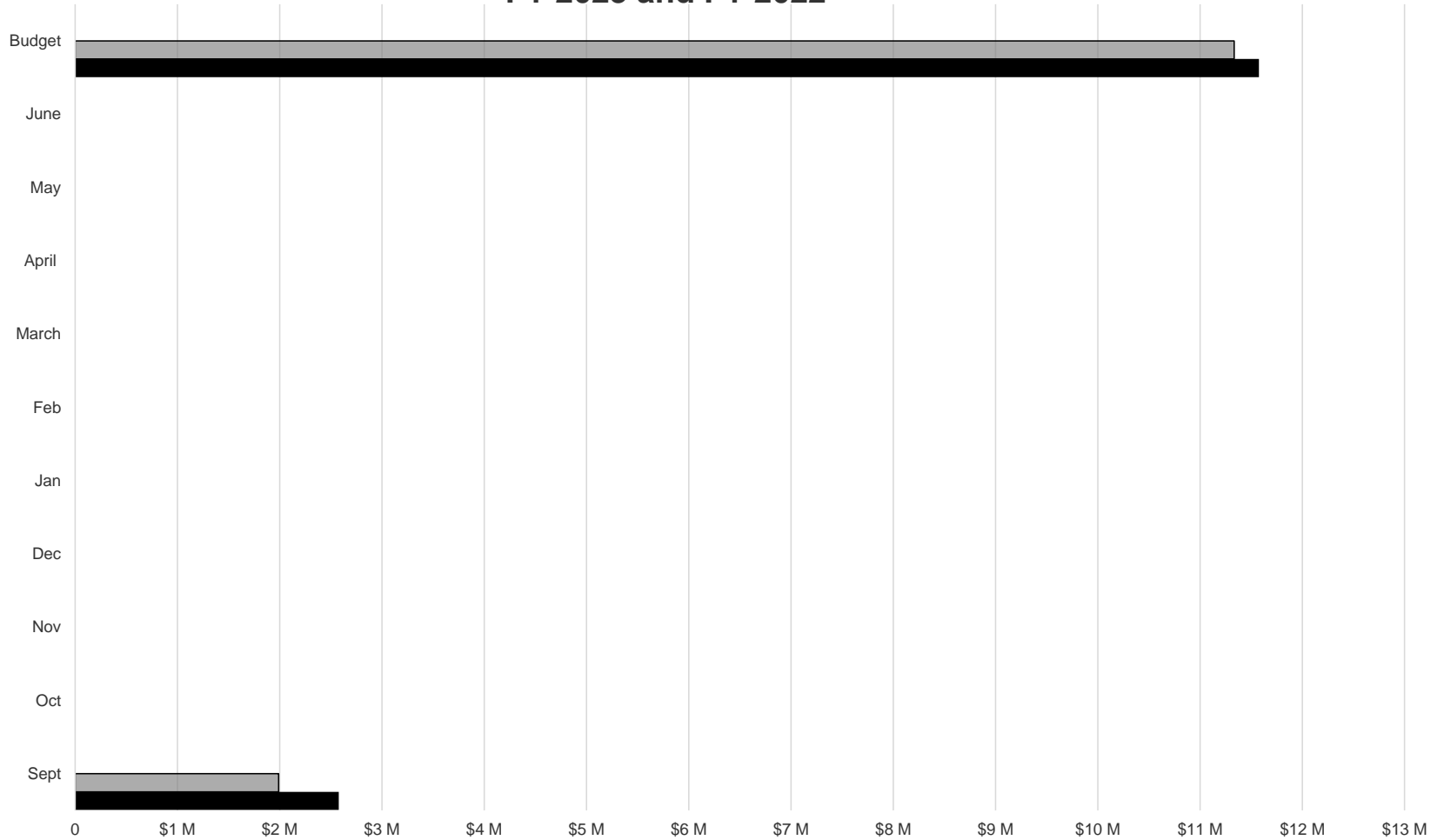
Off-Set Receipts	FY 23 Budgeted Receipts	FY 23 YTD Revenues	% Collected	FY 22 Budgeted Receipts	FY 22 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
Recreation	531,531	57,498	10.8%	393,510	111,840	28.4%	138,021	(54,342)
Elder Services	106,000	29,502	27.8%	106,000	23,241	21.9%	-	6,261
Public Facilities - Rental Receipts	40,000	20,820	52.0%	20,000	27,431	137.2%	20,000	(6,611)
Cemetery - Interment Fees	60,000	12,496	20.8%	60,000	10,717	17.9%	-	1,779
Public Safety - Police Detail Fees	60,000	13,101	21.8%	60,000	15,029	25.0%	-	(1,928)
Public Safety / Fire - Ambulance Receipts	1,300,000	403,777	31.1%	1,250,000	349,687	28.0%	50,000	54,090
Total Off-Set Receipts	2,097,531	537,194	25.6%	1,889,510	537,944	28.5%	208,021	(750)

Other Revenues	FY 23 Budgeted Receipts	FY 23 YTD Revenues	% Collected	FY 22 Budgeted Receipts	FY 22 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
Property Taxes (inc. Tax Titles)	175,092,060	42,098,019	24.0%	165,459,877	41,599,395	25.1%	9,632,183	498,624
State Aid	14,794,019	3,674,452	24.8%	14,178,409	3,586,648	25.3%	615,610	87,804
Total Other Revenues	189,886,079	45,772,471	24.1%	179,638,286	45,186,043	25.2%	10,247,793	586,428
Total Revenues	203,559,215	48,887,448	24.0%	192,861,384	47,713,392	24.7%	10,697,831	1,174,057

Town of Andover
FY 2023 Enterprise Funds Year-To-Date Revenue Report
Budgeted vs. Actuals 9/30/2022 and 9/30/2021

Water Fund	FY 23 Budgeted Receipts	FY 23 YTD Revenues	% Collected	FY 22 Budgeted Receipts	FY 22 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
User Charges	10,445,844	3,032,056	29.0%	9,996,766	2,596,701	26.0%	449,078	435,355
Water Connection	7,500	1,887	25.2%	41,000	1,258	3.1%	(33,500)	629
Water Testing Fees	12,000	3,920	32.7%	18,000	1,885	10.5%	(6,000)	2,035
Meter Installations	10,000	2,925	29.3%	9,000	4,050	45.0%	1,000	(1,125)
Fire Flow Test	5,000	5,000	100.0%	9,000	500	5.6%	(4,000)	4,500
Special/Final Reads	25,000	6,836	27.3%	25,000	8,036	32.1%	-	(1,200)
Backflow/Cross Connection Fees	87,500	1,625	1.9%	75,000	15,465	20.6%	12,500	(13,840)
Water Tap	-	425	N/A	1,000	300	30.0%	(1,000)	125
Liens	85,000	9,000	10.6%	80,000	8,129	10.2%	5,000	872
Fire Suppression	280,000	63,710	22.8%	220,000	72,615	33.0%	60,000	(8,905)
Interest /Misc Revenue	2,500	409	16.4%	-	900	N/A	2,500	(491)
Non-Revenue Interest	7,500	4,066	54.2%	19,000	1,318	6.9%	(11,500)	2,748
Total Water Receipts	10,967,844	3,131,859	28.6%	10,493,766	2,711,157	25.8%	474,078	420,702
Sewer Fund	FY 23 Budgeted Receipts	FY 23 YTD Revenues	% Collected	FY 22 Budgeted Receipts	FY 22 YTD Revenues	% Collected	Change in Budgets	Change in YTD Receipts
User Charges	5,173,301	1,174,961	22.7%	5,086,120	886,998	17.4%	87,181	287,963
Committed Interest/Income	110,000	1,789	1.6%	165,000	3,996	2.4%	(55,000)	(2,207)
Liens	55,000	4,424	8.0%	55,000	4,085	7.4%	-	339
Apport Assmnts	340,000	27,744	8.2%	410,000	31,246	7.6%	(70,000)	(3,502)
Interest /Misc Revenue	3,500	377	10.8%	-	1,045	N/A	3,500	(668)
Non-Revenue Interest	6,500	6,648	102.3%	15,000	1,176	7.8%	(8,500)	5,473
Total Sewer Receipts	5,688,301	1,215,943	21.4%	5,731,120	928,546	16.2%	(42,819)	287,397
Total Enterprise Revenues	16,656,145	4,347,802	26.1%	16,224,886	3,639,703	22.43%	431,259	708,099

Town of Andover Local Receipts FY 2023 and FY 2022



	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget
■ FY 2022 % of Budget	17.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
■ FY 2023 % of Budget	22.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
■ FY 2022 Receipts	\$1,989,405										\$11,333,588
■ FY 2023 Receipts	\$2,577,784										\$11,575,605

Town of Andover
FY 2023 Year-To-Date Budget Report
Personal Services and Other Expenditures thru 9/30/2022

	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
Personal Services								
General Government	7,511,444	27,661	7,539,105	1,635,061	-	5,904,044	21.7%	21.7%
Community Services	1,879,000	-	1,879,000	576,011	-	1,302,989	30.7%	30.7%
Public Facilities	2,592,091	-	2,592,091	565,533	-	2,026,558	21.8%	21.8%
Public Safety - Fire	8,611,698	14,621	8,626,319	2,111,814	14,621	6,499,884	24.7%	24.5%
Public Safety - Police	8,116,962	-	8,116,962	1,876,482	-	6,240,480	23.1%	23.1%
Public Works	3,834,283	-	3,834,283	844,467	-	2,989,816	22.0%	22.0%
Library	2,307,538	-	2,307,538	510,293	-	1,797,245	22.1%	22.1%
School	77,899,943	-	77,899,943	8,330,460	5,905,883	63,663,600	18.3%	10.7%
Compensation Fund	848,339	-	848,339	-	-	848,339	0.0%	0.0%
Total Personal Services - General Fund	113,601,298	42,282	113,643,580	16,450,121	5,920,503	91,272,956	19.7%	14.5%
Water Enterprise	2,343,272	-	2,343,272	550,429	-	1,792,843	23.5%	23.5%
Sewer Enterprise	357,873	1,794	359,667	55,931	-	303,736	15.6%	15.6%
Total Personal Services - Enterprise Funds	2,701,145	1,794	2,702,939	606,360	-	2,096,579	22.4%	22.4%
Other Expenses								
General Government	2,721,202	222,087	2,943,289	998,718	483,142	1,461,429	50.3%	33.9%
Community Services	610,024	65,776	675,800	85,224	171,682	418,894	38.0%	12.6%
Public Facilities	1,354,850	193,418	1,548,268	255,615	677,271	615,382	60.3%	16.5%
Public Safety - Fire	612,050	62,985	675,035	171,882	179,633	323,520	52.1%	25.5%
Public Safety - Police	1,018,318	79,609	1,097,927	233,421	402,696	461,810	57.9%	21.3%
Public Works	5,888,050	353,729	6,241,779	1,117,017	3,471,684	1,653,078	73.5%	17.9%
Library	666,437	37,072	703,509	224,162	282,486	196,861	72.0%	31.9%
School	17,226,948	1,576,330	18,803,278	3,438,599	10,954,960	4,409,719	76.5%	18.3%
Technical Schools	1,274,000	-	1,274,000	267,899	803,697	202,404	84.1%	21.0%
Debt Service	23,333,890	-	23,333,890	1,860,126	-	21,473,764	8.0%	8.0%
Insurance	1,164,000	6,313	1,170,313	1,092,665	18,849	58,799	95.0%	93.4%
Health Insurance	23,034,797	-	23,034,797	2,764,260	-	20,270,537	12.0%	12.0%
Unemployment	164,000	-	164,000	26,379	-	137,621	16.1%	16.1%
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	0.0%	0.0%
Total Other Expenses - General Fund	87,275,934	2,562,519	89,838,453	18,789,923	17,446,100	53,602,430	40.3%	20.9%
Water Enterprise	7,727,574	1,097,243	8,824,817	2,893,744	2,642,536	3,288,537	62.7%	32.8%
Sewer Enterprise	4,580,540	621,368	5,201,908	1,253,688	215,834	3,732,386	28.2%	24.1%
Total Other Expenses - Enterprise Funds	12,308,114	1,718,612	14,026,726	4,147,432	2,858,370	7,020,923	49.9%	29.6%
Total - General Fund	200,877,232	2,604,801	203,482,033	35,240,043	23,366,603	144,875,386	28.8%	17.3%
Total - Enterprise Funds	15,009,259	1,720,406	16,729,665	4,753,793	2,858,370	9,117,502	45.5%	28.4%

Town of Andover
FY 2023 Reserve Account and Compensation Fund
As of 9/30/22

RESERVE FUND

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

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 9/30/22

	CD & P Legal Notices	Library Lost/Damaged Materials	CD & P Health Services Clinics	Recreation Special Services	Youth Services	Facilities Field Maintenance	Elder Services	Police Antenna Uses	School Photocopy Fees	Facilities Compost Program	DPW Solid Waste Fees	CD & P Stormwater Management	Fire Emergency Billing	Health Services Inspections	School Professional Development	Student Technology Rental
	Acct 5550	Acct 5631	Acct 5557	Acct 5552	Acct 5553	Acct 5622	Acct 5554	Acct 5653	Acct 4510	Acct 5666	Acct 5667	Acct 5668	Acct 5669	Acct 5670	Acct 4500	Acct 4260
Balance thru 6/30/2021	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 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 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 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 thru 9/30/2022	5,750	1,257	18,923	426,271	77,405	24,241	26,003	1,737	2,397	3,729	6,267	0	0	1,885	0	1,695
Expenditures thru 9/30/2022	2,736	0	22,085	416,786	66,753	2,012	16,865	0	0	13,221	2,102	0	0	3,835	95	0
Balance thru 9/30/2022	27,302	19,343	10,758	1,050,647	351,991	177,831	151,125	55,382	44,253	26,841	93,568	0	681	148,116	3,184	48,198
Spending Authorization	\$20,000	\$20,000	\$60,000	\$1,000,000	\$400,000	\$150,000	\$225,000	\$50,000	\$10,000	\$60,000	\$40,000	\$5,000	\$100,000	\$100,000	\$50,000	\$200,000
Y-T-D % Spent	133.46%	2.70%	49.80%	122.31%	36.24%	20.23%	33.57%	0.00%	0.00%	6.96%	41.37%	0.00%	0.00%	27.36%	0.00%	10.31%

**Town of Andover
Capital Projects
9/30/2022**

	<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	1,489,687	1,040,000	990,599	957,424	805,399	127,689	
Encumbered	-	5,956	-	5,321	85,570	229,997	285,184	
Total School CIP	Available	-	-	15,680	107,006	149,604	858,627	1,130,917
Budget	222,000	579,018	487,000	1,044,098	902,108	137,000	150,000	
Expended	192,000	555,672	402,960	757,891	802,108	21,221	1,737	
Encumbered	-	9,300	38,484	27,243	-	62,950	810	
Total General Government CIP	Available	30,000	14,046	45,555	258,963	100,000	147,453	648,847
Budget	-	32,214	-	-	-	-	-	
Expended	-	32,214	-	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	
Total Youth Services CIP	Available	-	-	-	-	-	-	-
Budget	50,000	-	-	-	-	-	-	
Expended	50,000	-	-	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	
Total Recreation CIP	Available	-	-	-	-	-	-	-
Budget	25,000	-	-	10,000	50,000	-	-	
Expended	25,000	-	-	-	15,000	-	-	
Encumbered	-	-	-	-	-	-	-	
Total Library CIP	Available	-	-	10,000	35,000	-	-	45,000
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	1,283,435	362,983	464,515	12,623	
Encumbered	-	-	259	11,333	19,330	229,020	14,866	
Total Facilities CIP	Available	-	18,353	3,477	8,232	85,686	1,137,511	1,739,724
Budget	195,000	293,500	250,077	195,000	195,000	255,000	-	
Expended	195,000	293,500	249,159	195,000	179,055	41,700	-	
Encumbered	-	-	-	-	15,945	86,046	-	
Total Police CIP	Available	-	918	-	-	127,254	-	128,172
Budget	20,000	63,500	214,000	-	96,000	88,000	-	
Expended	20,000	61,352	201,715	-	96,000	77,383	-	
Encumbered	-	-	-	-	-	-	-	
Total Fire CIP	Available	-	2,148	12,285	-	10,617	-	25,050
Budget	285,000	415,000	328,000	400,000	-	165,000	170,000	
Expended	261,090	366,154	323,147	399,026	-	-	-	
Encumbered	14,280	1,944	-	881	-	106,944	-	
Total DPW CIP	Available	9,631	46,902	4,853	92	58,056	170,000	289,533
Budget	1,420,000	2,183,232	2,225,077	2,952,098	1,711,108	1,825,000	1,485,000	
Expended	1,366,090	2,090,539	2,119,245	2,635,353	1,455,147	604,819	14,360	
Encumbered	14,280	11,244	38,743	39,457	35,275	484,960	15,676	
Total Town CIP	Available	39,631	81,449	67,088	277,287	220,686	1,454,964	2,876,326
Budget	2,540,000	3,678,875	3,265,077	3,963,698	2,861,108	3,010,000	2,756,500	
Expended	2,486,090	3,580,226	3,159,245	3,625,953	2,412,571	1,410,218	142,050	
Encumbered	14,280	17,200	38,743	44,778	120,845	714,957	300,859	
Grand Total	Available	39,631	81,449	67,088	292,968	327,692	884,826	4,007,244