



## Select Board Meeting

Wednesday, November 29, 2023

7:00 PM

School Committee Room, School Administration Building  
30 Whittier Court, Andover, MA 01810

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**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. Capital Improvement Program FY2025 – 2029

Town Manager to present the Town Manager's recommended Capital Improvement Program.

**VI. Regular Business**

A. Alcoholic Beverages License – Location Closure Update

Board to receive update from Liquor Bros, LLC, dba Elm Square Liquors Co., pursuant to Select Board Regulation XI.2.C.5, regarding location closure.

B. Acceptance of Grant of Water Line Easement and Declaration of Restrictions

Board to consider voting to accept and sign a Grant of Water Line Easement and Declaration of Restrictions at Weeping Willow Estates Subdivision 95-97 Chandler Road, 2-8 and 10 Weeping Willow Drive, Andover, MA.

C. Acceptance of Gift from the Estate of George F. Layden

Board to vote to accept a gift from the Estate of George F. Layden.

D. Andover Means Tested Senior Tax Exemption

Board to consider voting to set the exemption amount for the Andover Means Tested Senior Tax Exemption as voted in the 2018 ATM Article 37. The exemption may be up to a 100% match but no less than a 50% match of the amount of the circuit breaker income tax credit that the applicants received in the previous year.

**VII. Public Hearings**

A. Fiscal Year 2024 Tax Classification

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

**VIII. Consent Agenda**

A. Appointments by the Town Manager

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

<b>Department</b>	<b>Name</b>	<b>Position</b>	<b>Rate/Term</b>	<b>Date of Hire</b>
Memorial Hall Library	Abigail Hurley <i>(Jacob Murphy)</i>	Library Aide	\$15.00/hr	11/30/2023
Memorial Hall Library	James H. Morris <i>(Bonney Streeter)</i>	Library Aide	\$15.00/hr	11/30/2023
Department of Public Works	Apostolos Pastos <i>(Steven Ballard)</i>	Vehicle Maintenance Mechanic	\$32.55/hr	12/11/2023
Planning Board	Ann Knowles	Associate Member	Term Expires 06/30/2024	11/30/2023
Planning Board	Morgan von Prella Pecelli	Member	Term Expires 06/30/2024	11/30/2023
Permanent Town Building Advisory Committee	Patrick Lawlor	Member	Term Expires 06/30/2026	11/30/2023
West Elementary School Building Committee	Keith Taverna	Member		11/30/2023

**IX. 2024 Select Board Meetings**

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

February 12, 2024

March 4, 2024

**X. Adjourn**

*If any member of the public wishing to attend this meeting seeks special accommodations in accordance with the Americans with Disabilities Act, please contact Amy Heidebrecht in the Town Manager's Office at 978-623-8213 or by email at [amy.heidebrecht@andoverma.us](mailto:amy.heidebrecht@andoverma.us)*

MEETINGS ARE TELEVISED ON  
COMCAST CHANNEL 22 AND VERIZON CHANNEL 45



**CONSTRUCTION, INC.**

**COMMERCIAL · RESIDENTIAL · INDUSTRIAL · INSTITUTIONAL**

October 26, 2023

Andrew P. Flanagan, Town Manager  
Town of Andover  
36 Bartlett Street  
Andover, MA 01810

Re: Weeping Willow Estates Subdivision  
95-97 Chandler Road, 2-8 and 10 Weeping Willow Drive, Andover, MA

Select Board Acceptance of Grant of Water Line Easement and Declaration of  
Restrictions

Dear Mr. Flanagan:

In connection with the development of the Weeping Willow Estates Subdivision by the undersigned, WW Andover LLC, attached please find the following documents for acceptance and execution by the Select Board. The same have been approved by the Andover Planning Board.

1. Grant of Water Line Easement executed by WW Andover LLC
2. Declaration of Restrictions executed by WW Andover LLC.

In addition, I have attached the following.

1. Title Certification from Mawn and Mawn, P.C. running to the Town; and
2. Certificate of Good Standing for WW Andover LLC providing that Scott Seaver is the manager of the Developer and duly authorized to execute the attached documents.

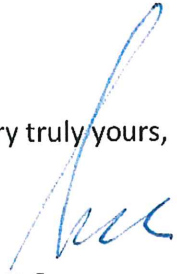
Please place this matter for discussion on the agenda of the Selectmen's next regular meeting. Your kind attention is greatly appreciated.

**CONSTRUCTION MANAGEMENT · GENERAL CONTRACTORS**

215 LEXINGTON STREET · WOBURN, MASSACHUSETTS 01801  
PHONE 781.935.0130 · FAX 781.935.0048

[WWW.SEAVERCONSTRUCTION.COM](http://WWW.SEAVERCONSTRUCTION.COM)

Very truly yours,



Scott Seaver  
Manager, WW Andover LLC

Enclosures

cc: Jacki Byerley, AICP, Planner, Town of Andover  
Melissa Ogden, Esq.

(Space Above this Line Reserved for Registry of Deeds)

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## GRANT OF WATER LINE EASEMENT

WW ANDOVER LLC, a Massachusetts limited liability company having a mailing address of 215 Lexington Street, Woburn, MA 01801

in consideration of less than One Hundred Dollars, grants to The Inhabitants of the Town of Andover, 36 Bartlet Street, Andover, Massachusetts, 01810,

With Quitclaim Covenants,

A perpetual easement located within the Weeping Willow Estates Subdivision off of Greenwood Road in Andover, Essex County, Massachusetts, for the purposes of installing, maintaining, repairing, altering, or replacing a water line, including without limitation, underground pipes, in, over, under and through those portions of Lot 5, Lot 6, Lot 7, and Lot 9 on Weeping Willow Drive and Chandler Road designated as "20' Wide Utility Easement" on plan of land entitled, "WEEPING WILLOW ESTATES, Andover, Massachusetts, Definitive Subdivision Plan, Prepared for: Greenwood-Andover Development, LLC, 3 Crenshaw Lane, Andover, Massachusetts" dated 07/15/2010, prepared by DK Engineering Associates, Inc. and Findeisen Survey & Design, LLC Sheet 3 of 8, which plan is recorded with Essex District Registry of Deeds as Plan No. 16373 ("Plan"). Reference may be had to the Plan for a more particular description of the easement areas.

The Grantee herein, for itself and its successors and assigns, agrees to restore any areas as are disturbed by any work performed by the Grantee, its successors, assigns or its agents to as close to the original condition area as possible.

For Grantor's title see deed at Book 17812, Page 184.

SIGNED this 24 day of October, 2023.

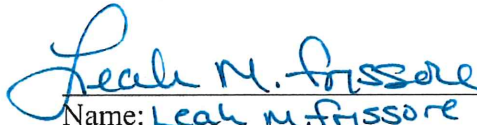
WW ANDOVER LLC

  
\_\_\_\_\_  
By: Scott L. Seaver  
Its: Manager

COMMONWEALTH OF MASSACHUSETTS

County of Middlesex

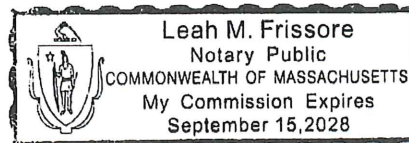
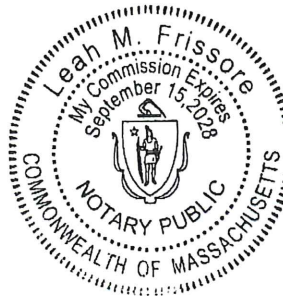
On this 24 day of October, 2023, before me, the undersigned notary public, personally appeared SCOTT L. SEAVER, Manager of WW ANDOVER LLC, who proved to me through satisfactory evidence of identification, which was  photographic identification with signature issued by a federal or state governmental agency,  oath or affirmation of a credible witness,  personal knowledge of the undersigned, to be the person whose name is signed on the preceding or attached document, and acknowledged to me that he/she signed it voluntarily for its stated purpose and that he/she has/have the authority to sign in that capacity.



Name: Leah M. Frissore

Notary Public

My Commission Expires: 9.15.2028



**ACCEPTANCE BY SELECT BOARD**

The Town of Andover Select Board hereby accepts the foregoing conveyance to the Town of Andover.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Town of Andover Select Board

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**COMMONWEALTH OF MASSACHUSETTS**

Essex, ss.

On this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned notary public, personally appeared \_\_\_\_\_, proved to me through satisfactory evidence of identification, which was  photographic identification with signature issued by a federal or state governmental agency,  oath or affirmation of a credible witness,  personal knowledge of the undersigned, to be the person(s) whose name(s) is/are signed on the preceding or attached document, and acknowledged to me that they signed it voluntarily for its stated purpose in their capacity as Members of the Town of Andover Select Board, and that they has the authority to act in that capacity.

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Notary Public  
My Commission Expires:

(Space Above this Line Reserved for Registry of Deeds)

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### DECLARATION OF RESTRICTION

This Declaration of Restriction is made and entered into as of this 24 day of October, 2023, by WW ANDOVER LLC, a Massachusetts limited liability company having a mailing address of 215 Lexington Street, Woburn, MA 01801 (hereinafter “WW Andover”), the owner of a certain parcel of land located 208 Greenwood Road, Andover, MA.

WHEREAS, WW Andover is the owner of the property located at 208 Greenwood Road, Andover, MA, pursuant to a deed recorded at the Essex North District Registry of Deeds in Book 17812, Page 184 (the “Property”), successor in title to Greenwood-Andover Development, LLC (“Greenwood”);

WHEREAS, WW Andover intends to subdivide the Property as shown on the plans entitled “Definitive Plan Weeping Willow Estates A Single Family Subdivision in Andover, Massachusetts, prepared for Greenwood-Andover Development, LLC” recorded with said Registry as Plan 16373 (the “Subdivision”) (said plans, the “Subdivision Plans”);

WHEREAS, Greenwood submitted the Subdivision Plans to the Planning Board for approval;

WHEREAS, on or about September 28, 2010, the Planning Board approved the Subdivision Plans, subject to certain conditions, including the restriction contained in this document. WW Andover agrees, for itself, its successors and assigns, that as to Lot 3 and Lot 4 in the Subdivision, this restriction shall prohibit, in perpetuity, any and all disturbance within the 15-foot no cut zones on said Lots as shown on the plan entitled *Weeping Willow Estates, Andover Massachusetts Landscape and Screening Plan prepared by DK Engineering Associates and Findeisen Survey & Design, LLC* dated 8/23/10, a copy of which is attached hereto as Exhibit A. This restriction shall not



prohibit the planting of up to 10 spruce trees as shown on said Landscape and Screening Plan.

The provisions of this Declaration of Restriction shall run with and burden Lot 3 and Lot 4 of the Weeping Willows Estates Subdivision. The provisions of this Declaration of Restriction shall be binding upon and inure to the benefit of the Town of Andover and may be enforced by the Town of Andover. The Town of Andover shall have the right to enforce this Restriction, and the perpetuity thereof, by all appropriate legal proceedings, including but not limited to injunctive and other equitable relief requiring restoration of said Lot 3 and Lot 4 in the Subdivision to their condition prior to the time of the injury complained of. WW Andover, for themselves and their successors and assigns, agrees to reimburse the Town of Andover for all reasonable costs and expenses (including reasonable counsel fees) incurred in enforcing this Restriction.

This Restriction shall be recorded at the Essex North District Registry of Deeds by WW Andover and shall be enforceable in perpetuity by the Town of Andover. WW Andover, for themselves and their successors and assigns, agree to execute and record any instrument which may be necessary to provide for continuation of this Restriction in perpetuity.

Signed as a sealed instrument on the date set forth above.

WW ANDOVER LLC


  
\_\_\_\_\_  
By: Scott L. Seaver  
Its: Manager

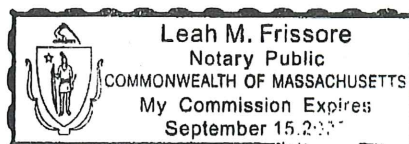
COMMONWEALTH OF MASSACHUSETTS

~~Essex~~, ss.  
Middlesex

On this 24 day of October, 2023 before me, the undersigned notary public, personally appeared Scott L. Seaver, Manager of WW ANDOVER LLC, proved to me through satisfactory evidence of identification, which was  photographic identification with signature issued by a federal or state governmental agency,  oath or affirmation of a credible witness,  personal knowledge of the undersigned, to be the persons whose names are signed on the preceding or attached document, and acknowledged to me that he signed it in his capacity as Manager of WW ANDOVER LLC voluntarily for its stated purpose.



  
\_\_\_\_\_  
Notary Public Leah M. Frissore



My Commission Expires:  
**ACCEPTANCE BY SELECT BOARD**

The Town of Andover Select Board hereby accepts the foregoing conveyance to the Town of Andover.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Town of Andover Select Board

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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

On this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned notary public, \_\_\_\_\_ personally appeared

\_\_\_\_\_, proved to me through satisfactory evidence of identification, which was  photographic identification with signature issued by a federal or state governmental agency,  oath or affirmation of a credible witness,  personal knowledge of the undersigned, to be the person(s) whose name(s) is/are signed on the preceding or attached document, and acknowledged to me that they signed it voluntarily for its stated purpose in their capacity as Members of the Town of Andover Select Board, and that they has the authority to act in that capacity.

\_\_\_\_\_

Notary Public  
My Commission Expires:



MARY ELIZABETH MAWN  
JAMES J. MAWN  
VALERIE M. LEPINE  
WALTER BOLDYS  
MELISSA A. GNOZA OGDEN  
LUIGI R. ALIBERTI  
SARAH A. MARSHALL

**MAWN AND MAWN, P.C.**  
ATTORNEYS AT LAW  
275 MISHAWUM ROAD  
WOBURN, MASSACHUSETTS 01801  
OFFICE: 781 933-6650  
FAX: 781 932-4623

THOMAS M. MAWN, JR.  
1966-1995

JAMES J. MAWN  
1957-2011

ALICIA J. MAWN-MAHLAU  
SHARON L. RUSSELL  
Of Counsel

An Agent of

**CHICAGO TITLE INSURANCE COMPANY**  
**ATTORNEY'S CERTIFICATION OF TITLE**

Certification Date: October 25, 2023

Andrew P. Flanagan, Town Manager  
Town of Andover  
36 Bartlett Street  
Andover, MA 01810

Re: Weeping Willow Estates Subdivision  
95-97 Chandler Road, 2-8 and 10 Weeping Willow Drive, Andover, Massachusetts

Dear Mr. Flanagan:

This firm is acting as legal counsel for WW Andover LLC (the "Developer" and "Owner") the current owner and developer of that certain residential subdivision known as Weeping Willow Estates Subdivision (the "Subdivision") and more commonly known and numbers as 95-97 Chandler Road, 2-8 and 10 Weeping Willow Drive, Andover, Massachusetts (also the "Premises"). The undersigned is acting in its capacity as title counsel to provide you with a Title Certification for the Premises related to the approval by the Andover Select Board of the Developer's grant of a Waterline Easement to the Town of Andover and the Subdivision Declaration of Restrictions to the Town of Andover. The Premises is further described in a deed (the "Deed") recorded with Essex North District Registry of Deeds in Book 17812, Page 184. Scott L. Seaver, the Manager of the Developer, has authority to sign any documents related to the Developer or the Subdivision or Premises as shown on the attached Certificate of Good Standing Issued by the Secretary of the Commonwealth of Massachusetts.

The undersigned hereby certifies to the above referenced party that this firm has examined title to the Premises in the appropriate Registries of Deeds and Probate in accordance with the standards of local practice and with the standards of Chicago Title Insurance Company. The undersigned further certifies that the record title for the Premises is good, clear and marketable, free from all encumbrances that would materially affect the title, up through the Certification

Date recited herein, excepting the items set forth below in Schedule A or otherwise set forth in this certification.

**SCHEDULE B**  
**Standard Exceptions**

1. Any condition, discrepancy, error in description, encroachment, overlap, boundary line dispute or other fact which an examination or survey of the actual premises might reveal.
2. Real estate taxes and assessments, as the same are due and payable, other municipal taxes, assessments and liens that are not a matter of record, and any errors or omissions in Certificates of Municipal Liens.
3. Any law, ordinance or government regulation including but not limited to building, local zoning bylaws and local, state, and federal health codes and environmental laws.
4. Rights or claims of parties in possession, and easements, licenses and profits a prendre, not a matter of record, and other matters not properly indexed and/or recorded.
5. Rights of eminent domain or governmental rights of police power unless notice of the exercise of such rights appears of record in said Registry.
6. Any liability for mechanics or materialmen's liens, not a matter of record at the time of this Certification.
7. Any liens defects, encumbrances, adverse claims or other matters, including but not limited to, matters of bankruptcy or insolvency that (a) may not appear of record in said Registry or (b) are attached or created subsequent to the date of this Certification.
8. Those encumbrances referred to in Massachusetts General Laws, Chapter 185, Section 46 whether or not title to the property is registered, if record notice of such encumbrances is not properly indexed and recorded.
7. The presence or absence of any materials and/or any liens, procedures or liabilities established or governed by or subject to jurisdiction pursuant to:
  - (i) The Massachusetts Oil and Hazardous Materials Release Prevention and Response Act (Massachusetts General Laws, Chapter 21E);
  - (ii) The Comprehensive Environmental Response Compensation and Liability Act ("CERCLA") 42 USC, §§ 9601-9675; and/or
  - (iii) Other Environmental Laws, Rules or Regulations.

8. Forgeries, interests of missing heirs, probates, unauthorized execution of documentation, documents or instruments executed under duress, and county or state agency (including Registry of Deeds) filing and indexing errors.
9. Matters prior to the commencement of the period of title search described above.

**Specific Exceptions:** Subject to and with the benefit of the following:


1. Notice of Variance notice of which is dated May 3, 1991 recorded with the Essex North Registry of Deeds in Book 3266, Page 313
2. Appurtenant rights in a 20' Wide Temporary Garding Easement described in that certain deed recorded with said Registry of Deeds in Book 12346, Page 304 and shown on Plan No. 16372 recorded with said Registry of Deeds.
3. Sight Distance easement over across and through Lot 1 as shown on Plan No. 16372 recorded with said Registry of Deeds and designated as "Public Utility Easement."
4. 20' Wide Public Utility Easement and 30' Wide Private Utility Easement as described on Plan 16373 recorded with said Registry of Deeds.
5. Subject to Grant of Access and Landscaping Easement dated December 22, 212 and recorded with said Registry of Deeds in Book 12346, Page 307.
6. Agreement with the Town of Andover Planning Board dated December 1, 2010, and recorded with said Registry of Deeds in Book 12332, Page 80.
7. Decision of the Town of Andover Planning Board issued September 28, 2010, and recorded with said Registry of Deeds in Book 12332, Page 90.
8. Declaration of Weeping Willow Estates Homeowners' Association dated August 23, 2023 and recorded with said Registry of Deeds in Book 17817, Page 248.
9. Grant of Easement to Massachusetts Electric Company dated September 18, 2023, and recorded with said Registry of Deed sin Book 17838, Page 87.

Upon full disclosure of the nature and scope of the proposed transaction, and the review of title update(s), the undersigned reserves the right to raise such other and further exceptions and requirements as are appropriate.

As of the Certification Date, other than as may be listed above, the undersigned certifies that I know of no dispute as to the validity of said title to the premises and know of no question being raised or claim asserted with respect thereto.

This Certification is current for the Certification Period set forth above and shall be limited in its use to the party set forth on page one hereof, and does not extend to any subsequent conveyance, mortgage or other transaction.

MAWN AND MAWN, P.C.

By:  \_\_\_\_\_  
Melissa A. Goczka-Ogden, Esq.



*The Commonwealth of Massachusetts*  
*Secretary of the Commonwealth*  
*State House, Boston, Massachusetts 02133*

William Francis Galvin  
Secretary of the  
Commonwealth

October 17, 2023

TO WHOM IT MAY CONCERN:

I hereby certify that a certificate of organization of a Limited Liability Company was filed in this office by

**WW ANDOVER LLC**

in accordance with the provisions of Massachusetts General Laws Chapter 156C on **August 15, 2023**.

I further certify that said Limited Liability Company has filed all annual reports due and paid all fees with respect to such reports; that said Limited Liability Company has not filed a certificate of cancellation; that there are no proceedings presently pending under the Massachusetts General Laws Chapter 156C, § 70 for said Limited Liability Company's dissolution; and that said Limited Liability Company is in good standing with this office.

I also certify that the names of all managers listed in the most recent filing are: **SCOTT L SEAVER, MARIA M SEAVER**

I further certify, the names of all persons authorized to execute documents filed with this office and listed in the most recent filing are: **SCOTT L SEAVER, MARIA M SEAVER**

The names of all persons authorized to act with respect to real property listed in the most recent filing are: **SCOTT L SEAVER, MARIA M SEAVER**



In testimony of which,

I have hereunto affixed the

Great Seal of the Commonwealth

on the date first above written.

*William Francis Galvin*

Secretary of the Commonwealth





**TOUCHSTONE**  
LAW OFFICES

Gita Brazelis, Esq.  
27 Main Street  
Andover, MA 01810  
T: (978) 475-4896 | F: (978) 482-0270  
gbrazelis@touchstoneclosing.com

September 13, 2023

Memorial Hall Library  
Attn: Maura Deems  
2 North Main Street  
Andover, MA 01810

RE: Estate of George Fleetwood Layden

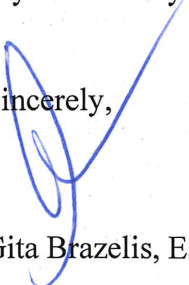
Dear Ms. Deems;

This office represents the estate of George Fleetwood Layden. Pursuant to the terms of the Will Mr. Layden specifically bequeathed certain amounts to specific charities and individuals. Unfortunately, after a long term stay in a facility, his funds were depleted and there were not enough funds to cover the specific bequests in full. Since there are not enough funds to cover all bequests in full, we believe in fairness to all devisees, that each devisee receives the respective proportionate share of the available funds.

I have attached for your review a copy of the Will, Inventory and Accounting. I have also enclosed an assent to the accounting along with a self-addressed stamped envelope for the return of the executed assent.

If you have any questions or comments, please feel free to contact me.

Sincerely,



Gita Brazelis, Esq.

Enclosure

*Last Will and Testament*

I, **George F. Layden**, of Danvers, Essex County, Commonwealth of Massachusetts, do make this my last Will and Testament, hereby revoking all Wills and Codicils heretofore made by me.

**FIRST:** I direct that all of my just debts, my cremation expenses, and the cost of administration of my estate be paid out of my residuary estate as soon as practicable after my death.

Handwritten initials and marks on the left margin, including a large flourish and the word "Net" written vertically.

In the event that any property or interest in property passing under this Will, by operation of law, or otherwise by reason of my death, shall be encumbered by mortgage or lien, or shall be pledged to secure any obligation, it is my intention that such indebtedness shall not be charged to or paid from my estate, but that the devisee, legatee, joint owner taking by survivorship or beneficiary receiving such property or interest in property shall take it subject to all encumbrances existing at the time of my death.

**SECOND:** I direct that all estate and similar taxes which may become due by reason of my death, with respect only to property passing under this Will and joint property, but not including any such taxes on future interests unless they have been compromised by the person administering my estate, and all income taxes payable by my estate shall be paid out of the residue of my residuary estate as an expense of administration.

**THIRD:**

(A) I give and bequeath the sum of [redacted] shall be held by my Personal Representative, in trust, until such time as the 90 days have passed. In the event she should predecease me, I direct the bequest lapse and become a part of the residue of my estate.

(B) I give and bequeath the sum of Twenty Thousand (\$20,000.00) each to the following:

1. Memorial Hall Library, Andover, Massachusetts
2. [redacted]
3. [redacted]
4. [redacted]

(C) I give and bequeath the sum of [redacted]

Shall any of the above listed organizations no longer be in existence at the time of my death, the respective bequest shall lapse and become a part of the residue of my estate.

I give, devise and bequeath all of my remaining estate, real, personal and mixed and wherever situated, including all property which I may acquire or become entitled to after the execution of this Will, and all lapsed legacies and devises or other gifts made by this Will which fail for any reason to [REDACTED] if she should survive me. In the event that she does not survive me, then to my [REDACTED]

I may leave a memorandum stating my wishes with respect to disposition of certain articles of tangible personal property, but such memorandum will be simply an expression of my wishes and shall not create any trust or obligation nor shall it be offered for probate as a part of this Will.

**FOURTH:** Insofar as I have failed to provide in this Will for any of my issue, heirs-at-law or next of kin, whether born before or after my death, such failure is intentional and not occasioned by accident or mistake.

**FIFTH:** I hereby nominate and appoint [REDACTED] to serve as Temporary Personal Representative and Personal Representative under this Will.

All references to my Personal Representative or any Administrator hereunder shall include the masculine or feminine and the singular or plural thereof as the case may be.

I direct that no Personal Representative, Administrator nor any person administering my estate under this Will, shall be required to furnish surety on his bond or to give any bond except as required by law.

I vest my Personal Representative with full power and authority, without court supervision, and without license of court to sell, transfer and convey any property, real or personal, which I may own at the time of my death at such price and upon such terms and conditions (including credit) as she may determine, and to do every act and thing necessary or appropriate for the complete administration of my estate.

I further vest my Personal Representative with the following powers:

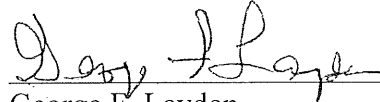
A. To borrow money upon such terms and conditions as she deems advisable and to mortgage and pledge any assets as security for the repayment thereof;

B. Regardless of the competence of any beneficiary, to make any payment or distribution without limitation as to kind or amount directly to him, his guardian, conservator, or to a relative for his use;

C. To maintain insurance on the property in my estate, whether or not specifically devised or bequeathed, against such perils or liabilities and for such periods of time as my Personal Representative may deem advisable;

D. To participate in any reorganization, recapitalization, merger, or similar transaction; to give proxies or powers of attorney with or without power of substitution for voting upon any share or certificates of interest belonging to the estate;

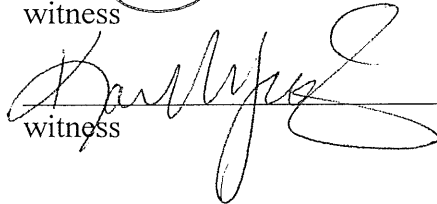
**IN WITNESS WHEREOF**, I, George F. Layden, do hereunto set my hand and seal in the presence of two (2) competent witnesses, publish and declare this instrument typewritten on three (3) numbered sheets, one side only of each being used, and the sheets preceding the one upon which I sign having been initialed by me, to be my Last Will and Testament, this 2<sup>nd</sup> day of March, 2017.

  
George F. Layden

On this 2<sup>nd</sup> day of March, 2017, George F. Layden, declared to us, the undersigned, that the foregoing instrument was his Last Will and he requested us to act as witnesses to the same and to his signature thereon. He thereupon signed the said Will in our presence, we all being present at the same time, and we now, at his request, in his presence, and in the presence of each other, do hereunto subscribe our names as witnesses. We and each of us declare this Testator to be of sound mind and memory.

  
witness

44 Park St Andover, MA  
residence

  
witness

44 Park St. Andover MA  
residence



**TOUCHSTONE**  
CLOSING & ESCROW

27 Main Street, Andover MA 01810  
77 Sleeper Street, Boston, MA 02110  
289 Main Street, Salem, NH 03079  
Office 978-475-4896 Fax 978-482-0270

November 22, 2022

Memorial Hall Library – Andover, MA  
Attn: Maura Deems  
2 North Main Street  
Andover, MA 01810

RE: Estate of George F. Layden

Dear Ms. Deems;

This office represents the Estate of George F. Layden. As the Memorial Hall Library was listed as a Devisee under the will, please find enclosed please a copy a notice of informal probate. Per instructions from the court a copy of the notice is to be sent to all interested parties.

Thank you for your assistance in this matter. If you have any questions or comments, please feel free to contact me.

Sincerely,

  
Gita Brazelis, Esq.

Enclosure





# TOWN OF ANDOVER MASSACHUSETTS

Board of Assessors

(978) 623-8930

Fax (978) 623-8993

*Town Office*

36 Bartlet Street

Andover, Ma 01810

assessor@andoverma.gov

**DATE:** November 29, 2023

**TO:** Ms. Melissa Danisch, Chair  
And Members of the Select Board

**FROM:** Tristan Hoare, MAA  
Board of Assessors

**SUBJECT: Classification of Property - Fiscal Year 2024**

The Board of Assessors for the Town of Andover has determined the total valuation for all property in Andover for Fiscal Year 2024. The Department of Revenue has granted approval of the FY2024 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 2024 tax.

In accordance with Chapter 390 of the Acts of 1982, the Andover select Board will hold a public hearing on the 29th of November 2023 at 7:00 p.m. in order to determine the following items as they pertain to the Fiscal Year 2024 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 84.4335% 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, 2022. The average of all Class One value for Fiscal Year 2024 is \$866,577. (Note that this average includes all Class One value, not just single-family homes. The average single family home assessment for FY2024 is \$957,215. The maximum discount of 35% allowed for each eligible parcel would therefore be up to \$303,302. Based on these figures, every eligible parcel currently valued at less than \$1,062,027 would be subjected to a tax reduction. Conversely, each parcel valued greater than \$1,062,027 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 2024 classification process. Should you have any questions or require other material, please do not hesitate to contact me at (978) 623-8930.

Respectfully submitted,



**Fiscal Year 2024 Property Valuation Changes**

FY2024 assessments were derived using calendar year 2021 and 2022 sales. Single family home assessments increased from an average assessment of \$858,952 to \$957,215, a 11.4% increase. Condominium assessments increased from an average of \$406,912 to a FY2024 average of \$448,699, a 10.3% increase. Multifamily assessments, two and three family homes, had an average assessment of \$716,475 in FY2023 that increased to \$809,040 for FY2024, a 12.9% increase. Commercial assessments increased 12.2% from an average FY2023 assessment of \$2,590,325 to a FY2024 average assessment of \$2,907,201. Industrial properties had a FY2023 average assessment of \$5,828,734 increasing to an average assessment for FY2024 of \$6,810,100, a 16.8% increase. These percentages represent overall changes in classes of properties. Individual assessment changes may be different.

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

**Fiscal Year 2024 Classification Data**

**1. Total Assessed Value by Class - Fiscal Years 2023 to 2024 Comparison**

The following chart compares the Fiscal Years 2023 and 2024 total assessed values of property by class. The total assessed value of all property in Andover increased by \$1,208,558,574. The class breakdown for the percentage changes are shown on the following table: The below reflects the Andover Means Exemption.

<b>Property Class</b>	<b>Fiscal 2023 Value</b>	<b>Fiscal 2024 Value</b>	<b>% Change</b>
<b>Residential</b>	\$9,069,497,304	\$10,052,294,631	+10.8%
<b>Open Space</b>	\$0	\$0	0%
<b>Commercial</b>	\$680,896,666	\$766,160,279	+12.5%

Property Class	Fiscal 2023 Value	Fiscal 2024 Value	% Change
Residential	\$9,069,497,304	\$10,052,294,631	+10.8%
Open Space	\$0	\$0	0%
Commercial	\$680,896,666	\$766,160,279	+12.5%
Industrial	\$827,792,800	\$967,146,800	+16.8%
Personal Property	\$354,008,940	\$355,152,574	+0.3%
<b>TOTAL</b>	<b>\$10,932,195,710</b>	<b>\$12,140,754,284</b>	<b>+11.1%</b>

**2. Total Assessed Value Residential v. Commercial Class - Fiscal Years 2023 to 2024 Comparison**

The following chart compares the Fiscal Year 2023 property values of residential and commercial (CIP) property to Fiscal Year 2024 totals.

Property Class	Fiscal 2023 Value	Fiscal 2024 Value	% Change
Res. & Open Space	\$9,069,497,304	\$10,052,294,631	+10.8%
CIP	\$1,862,698,406	\$2,088,459,653	+12.1 %
<b>TOTAL</b>	<b>\$10,932,189,574</b>	<b>\$12,140,754,284</b>	<b>+11.1 %</b>

**Estimated Tax Rates for Fiscal Year 2024**

The levy limit for Fiscal Year 2024 is \$184,266,780. This amount includes \$8,987,064 for the school construction and Public Safety debt overrides. The estimated excess levy capacity for Fiscal Year 2024 is \$1,526,002. 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
2024 (Estimated)	\$184,266,780	\$182,740,778	\$1,526,002
2023 (Actual)	\$175,618,024	\$174,769,722	\$848,302

The following table projects Fiscal Year 2024 estimated tax rates using various factors. **The FY2023 Shift Factor was 1.71%, which produced a residential rate of 13.66 and a commercial rate of \$27.32 for FY2023.**

<b>Residential Factor</b>	<b>Resulting CIP Shift Factor (%)</b>	<b>Residential Rate</b>	<b>Commercial Rate</b>
1.00	100	\$15.05	\$15.04
95.8489	120	\$14.43	\$18.05
93.7734	130	\$14.12	\$19.55
91.6979	140	\$13.80	\$21.06
89.6223	150	\$13.49	\$22.56
89.4148	151	\$13.46	\$22.71
89.2072	152	\$13.43	\$22.86
88.9997	153	\$13.40	\$23.01
88.7921	154	\$13.37	\$23.16
85.6788	169	\$12.90	\$25.42
85.5751	169.5	\$12.88	\$25.49
85.4713	170	\$12.87	\$25.57
85.2637	171	\$12.84	\$25.72
85.0562	172	\$12.81	\$25.87
84.8486	173	\$12.77	\$26.02
84.6411	174	\$12.74	\$26.17
84.4335	175	\$12.71	\$26.32

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 2023, **you would need to vote a residential factor of 85.5751** equating to a 169.5 shift. By adopting this factor the average residential tax bill would increase by 5.2%, the average commercial tax bill would increase by 4.7% and the average industrial tax bill would increase by 9.0%.

If you were to choose to keep the **tax increases as uniform as possible** by class, **then a vote of a residential factor of 85.5751 would have to be adopted**, equating to a shift factor of 169.5. By adopting this factor the average residential tax bill would increase by 5.2%, the average commercial tax bill would increase by 4.7% and the average industrial tax bill would increase by 9.0%.

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 85.2637**. Should the Fiscal Year 2024 shift factor remain at 171.0, the average single family tax bill would increase by about 4.9% while the average commercial tax bill would increase by 5.7% and the average industrial tax bill would increase by 10.0%.

The average single family value increased from \$858,952 to \$957,215 while the average commercial value increased from \$2,590,325 to \$2,907,201 and the average industrial value increased from \$5,828,734 to \$6,810,100.

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

<b>FISCAL YEAR</b>	<b>RES/OPN SPACE</b>	<b>RESID %</b>	<b>COMM/IND/PERSPROP</b>	<b>CIP %</b>
2023	9,069,497,304	82.90%	1,871,073,735	17.10%
2022	7,986,757,090	82.69%	1,671,808,277	17.31%
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%

**HISTORICAL TAX RATES**

<b>FISCAL</b>	<b>RES/OPN SPACE</b>	<b>COMM/IND PERS PROP</b>	<b>UNCLASSIFIED RATE</b>
2023	\$13.66	\$27.32	\$27.32
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

**CLASSIFICATION FACTORS**

<b>FISCAL YEAR</b>	<b>SHIFT</b>
2023	171
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 FY2024**

SHIFT	AVERAGE SINGLE FAM ASSESSMENT	% DECREASE	AVERAGE COMM ASSESSMENT	AVERAGE INDUSTRIAL ASSESSMENT
FY2024	957,210		2,907,201	6,810,163
100	\$14,406.01		\$43,724.30	\$102,424.85
120	\$13,812.54	-4.1%	\$52,474.98	\$122,923.44
130	\$13,515.81	-6.2%	\$56,835.78	\$133,138.69
140	\$13,209.50	-8.3%	\$61,225.65	\$143,422.03
150	\$12,912.76	-10.4%	\$65,586.45	\$153,637.28
151	\$12,826.61	-11.0%	\$66,022.53	\$154,658.80
152	\$12,864.90	-10.7%	\$66,458.61	\$155,680.33
153	\$12,826.61	-11.0%	\$66,894.70	\$156,701.85
154	\$12,797.90	-11.2%	\$67,330.78	\$157,723.38
155	\$12,769.18	-11.4%	\$67,766.86	\$158,744.90
156	\$12,730.89	-11.6%	\$68,202.94	\$159,766.42
160	\$12,616.03	-12.4%	\$69,947.26	\$163,852.52
170	\$12,319.29	-14.5%	\$74,337.13	\$174,135.87
175	\$12,166.14	-15.5%	\$76,517.53	\$190,412.16

With the maximum shift of 175, the residential taxpayer saves a maximum of 15.5% from the \$14,406.01 tax with no split.

**ANDOVER AVERAGE SINGLE FAMILY TAX BILL**

FISCAL YEAR	AVG VALUE	TAX RATE	AVG TAX BILL	% CHANGE	TAX SHIFT
FY2023	\$858,952	\$13.66	\$11,733.28	5.94%	171.0%
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%
<b>5 YEAR AVERAGE</b>				4.12%	
<b>10 YEAR AVERAGE</b>				3.95%	

**PERCENTAGE CHANGES IN PROPERTY TYPE VALUES**

<b>CLASS</b>	<b>VALUE FY2023</b>	<b>VALUE FY2024</b>	<b>VALUE CHANGE</b>	<b>PERCENT CHANGE</b>
Single Family	7,494,359,435	8,359,355,996	\$864,996,561	11.54%
Condominium	799,988,800	902,782,900	\$102,794,100	12.85%
2 & 3 Family	166,938,600	186,888,200	\$19,949,600	11.95%
Multi-Family	473,112,800	458,068,700	-\$15,044,100	-3.18%
Vacant Land	68,172,600	71,728,900	\$3,556,300	5.22%
Other Residential	66,918,933	73,469,935	\$6,551,002	9.79%
Open Space	0	0	\$0	0.00%
Commercial	680,896,666	766,160,279	\$85,263,613	12.52%
Industrial	827,792,800	967,146,800	\$139,354,000	16.83%
Personal Property	354,008,940	355,152,574	\$1,143,634	0.32%
<b>TOTAL</b>	<b>10,932,189,574</b>	<b>12,140,754,284</b>	<b>\$1,208,564,710</b>	<b>11.06%</b>

**COMMUNITY COMPARISON OF FY2023 TAX RATES**

<b>COMMUNITY</b>	<b>RSDNTL RATE</b>	<b>COM/IND RATE</b>
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ACTON	\$17.56	\$17.56
<b>ANDOVER</b>	<b>\$13.66</b>	<b>\$27.32</b>
ARLINGTON	\$11.21	\$11.21
BEDFORD	\$12.48	\$28.16
BELMONT	\$11.24	\$11.24
CANTON	\$10.57	\$21.57
CONCORD	\$12.96	\$12.96
DUXBURY	\$10.69	\$10.69
HINGHAM	\$10.00	\$10.00
LEXINGTON	\$13.00	\$25.72
MARBLEHEAD	\$10.00	\$10.00
NATICK	\$12.64	\$12.64
NEEDHAM	\$13.04	\$25.56
NORWELL	\$15.29	\$15.29
SUDBURY	\$15.77	\$20.23
WAYLAND	\$16.65	\$16.65
WELLESLEY	\$12.50	\$12.50
WESTWOOD	\$14.30	\$27.63

**FY2024 DISTRIBUTION OF ASSESSMENTS OF SINGLE FAMILY HOME PARCELS**

<b>VALUE RANGE</b>	<b>NUMBER OF PARCELS</b>	<b>PERCENT OF TOTAL (COUNT)</b>	<b>AGGREGATE VALUE</b>	<b>PERCENT OF TOTAL (VALUE)</b>
0 to 300,000	4	0.0%	938,400	0.01%
300,001 to 400,000	22	0.3%	7,767,900	0.09%
400,001 to 500,000	126	1.4%	58,644,600	0.70%
500,001 to 600,000	431	4.9%	240,543,500	2.87%
600,001 to 700,000	1,009	11.6%	661,078,300	7.90%
700,001 to 800,000	1,637	18.7%	1,231,148,100	14.71%
800,001 to 900,000	1,603	18.4%	1,359,608,000	16.25%
900,001 to 1,000,000	1,128	12.9%	1,066,107,900	12.74%
1,000,001 to 1,100,000	725	8.3%	760,135,600	9.08%
1,100,001 to 1,200,000	571	6.5%	655,179,600	7.83%
1,200,001 to 1,300,000	429	4.9%	533,589,500	6.38%
1,300,001 to 1,400,000	250	2.9%	337,252,500	4.03%
1,400,001 to 1,500,000	217	2.5%	314,197,400	3.75%
1,500,001 to 2,000,000	415	4.8%	699,369,400	8.36%
2,000,000 AND UP	166	1.9%	443,824,200	5.30%
<b>TOTALS</b>	<b>8,733</b>	<b>100.0%</b>	<b>8,369,384,900</b>	<b>100.00%</b>

\*\* NOTADJUSTED FOR ANDOVER MEANS EXEMPTION

**FY2024 DISTRIBUTION OF ASSESSMENTS OF COMMERCIAL AND INDUSTRIAL PARCELS**

<b>VALUE RANGE</b>	<b>NUMBER OF PARCELS</b>	<b>PERCENT OF TOTAL (COUNT)</b>	<b>AGGREGATE VALUE</b>	<b>PERCENT OF TOTAL (VALUE)</b>
0 to 1,000,000	218	55.5%	70,488,200	4.15%
1,000,001 to 2,000,000	56	14.2%	76,936,700	4.53%
2,000,001 to 4,000,000	44	11.2%	129,964,300	7.66%
4,000,001 to 6,000,000	14	3.6%	70,444,000	4.15%
6,000,001 to 8,000,000	7	1.8%	47,572,500	2.80%
8,000,001 to 10,000,000	9	2.3%	82,477,500	4.86%
10,000,001 to 12,000,000	8	2.0%	86,204,500	5.08%
12,000,001 to 14,000,000	5	1.3%	64,631,100	3.81%
14,000,001 to 16,000,000	6	1.5%	89,370,400	5.27%
16,000,001 to 18,000,000	5	1.3%	82,294,800	4.85%
18,000,001 to 20,000,000	3	0.8%	57,738,500	3.40%
20,000,001 to 22,000,000	0	0.0%	0	0.00%
22,000,001 to 24,000,000	2	0.5%	44,717,000	2.64%
24,000,001 to 26,000,000	2	0.5%	50,847,400	3.00%
26,000,001 to 28,000,000	1	0.3%	26,331,900	1.55%
28,000,001 to 30,000,000	0	0.0%	0	0.00%
30,000,001 to 32,000,000	0	0.0%	0	0.00%
32,000,001 AND UP	13	3.3%	716,722,800	42.24%
	<b>393</b>	<b>100.0%</b>	<b>1,696,741,600</b>	<b>100.00%</b>



Average tax bill increases at 5 year and 10 year averages

Effects of FY2024 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
2023	858,952	\$11,733	5.94%	2,590,325	\$70,768	1.00%	5,828,734	\$159,241	6.21%	171
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
<b>5 yr avg 2023-2019</b>		<b>AVERAGE</b>	<b>4.12%</b>			<b>4.01%</b>			<b>5.91%</b>	
<b>10 yr avg 2023-2014</b>		<b>AVERAGE</b>	<b>3.95%</b>			<b>3.91%</b>			<b>5.42%</b>	

**171.0 shift - same shift adopted in FY2023**

<b>2024</b>	<b>957,210</b>	<b>\$12,305</b>	<b>4.87%</b>	<b>2,907,201</b>	<b>\$74,773</b>	<b>5.66%</b>	<b>6,810,163</b>	<b>\$175,157</b>	<b>9.99%</b>	<b>171</b>
2023	858,952	\$11,733	5.94%	2,590,325	\$70,768	1.00%	5,828,734	\$159,241	6.21%	171
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
<b>5 yr avg 2024-2020</b>		<b>AVERAGE</b>	<b>4.30%</b>			<b>4.37%</b>			<b>6.96%</b>	
<b>10 yr avg 2024-2015</b>		<b>AVERAGE</b>	<b>3.97%</b>			<b>4.13%</b>			<b>5.83%</b>	

**169.5 shift- most uniform increases across all classes**

<b>2024</b>	<b>957,210</b>	<b>\$12,344</b>	<b>5.21%</b>	<b>2,907,201</b>	<b>\$74,105</b>	<b>4.72%</b>	<b>6,810,163</b>	<b>\$175,157</b>	<b>9.99%</b>	<b>169.5</b>
2023	858,952	\$11,733	5.94%	2,590,325	\$70,768	1.00%	5,828,734	\$159,241	6.21%	171
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
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2015	577,689	\$8,648	3.65%	2,094,392	\$51,878	3.77%	4,261,954	\$105,569	5.85%	146.5
<b>5 yr avg 2023-2019</b>		<b>AVERAGE</b>	<b>4.36%</b>			<b>4.18%</b>			<b>6.96%</b>	
<b>10 yr avg 2023-2014</b>		<b>AVERAGE</b>	<b>4.04%</b>			<b>4.03%</b>			<b>5.83%</b>	

**169.5 shift- retains same levy shares as adopted for FY2023**

<b>2024</b>	<b>957,210</b>	<b>\$12,344</b>	<b>5.20%</b>	<b>2,907,201</b>	<b>\$74,105</b>	<b>4.72%</b>	<b>6,810,163</b>	<b>\$175,157</b>	<b>9.99%</b>	<b>169.5</b>
2023	858,952	\$11,733	5.94%	2,590,325	\$70,768	1.00%	5,828,734	\$159,241	6.21%	171
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2020	681,094	\$10,223	2.51%	2,282,749	\$61,954	2.44%	4,752,441	\$128,981	2.80%	157.5
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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
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<b>5 yr avg 2024-2020</b>		<b>AVERAGE</b>	<b>4.36%</b>			<b>4.18%</b>			<b>6.96%</b>	
<b>10 yr avg 2024-2015</b>		<b>AVERAGE</b>	<b>4.00%</b>			<b>4.03%</b>			<b>5.84%</b>	



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

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

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Andrew P. Flanagan  
Town Manager

Michael Lindstrom  
Deputy Town Manager

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

From: Hayley Green, Town Accountant/Assistant Finance Director

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

Date: November 20, 2023

Re: ***FY 2024 Financials***

The attached reports summarize the Town's financial position through September 30, 2023.  
Included are the following:

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

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

The attached reports of the Town Accountant summarize FY 2024 revenues and expenditures for the General Fund, Enterprise Funds, Reserve Fund, Revolving Funds and Capital Projects through September 30, 2023.

**General Fund**

The total general fund receipts of all sources collected through September 30, 2023 are in line with the annual projections through the first quarter of the year. FY2024 local receipts are \$1,133,874 greater than FY 2023 collections through the same period of time. This is primarily due to the increase in investment income as interest rates have risen in the past year. Off-set receipts collections are consistent with collections through the same period of time last fiscal year.

General fund personal services are lower than FY 2024 projections through September 2023 and other expenses appear greater than projections because 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 2023. The user charges receipts are \$165,436 less than FY23 through the same period, due to timing of a North Reading payment which was recorded in FY23 rather than FY22. Water personal services and other expenses are in line with FY 2024 projections through September 2023.

**Sewer Enterprise Fund**

The total sewer enterprise fund collections are consistent with projections through September 2023 and user charges receipts are \$16,089 more than prior year receipts through the same period. Sewer personal services are lower than and other expenses are consistent with the FY 2024 projections through September 2023.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. This money has not been used through September 2023.

**Revolving Accounts**

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

**Capital Projects**

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There is a balance of \$4,271,471 available for the most recent seven years of approved projects.

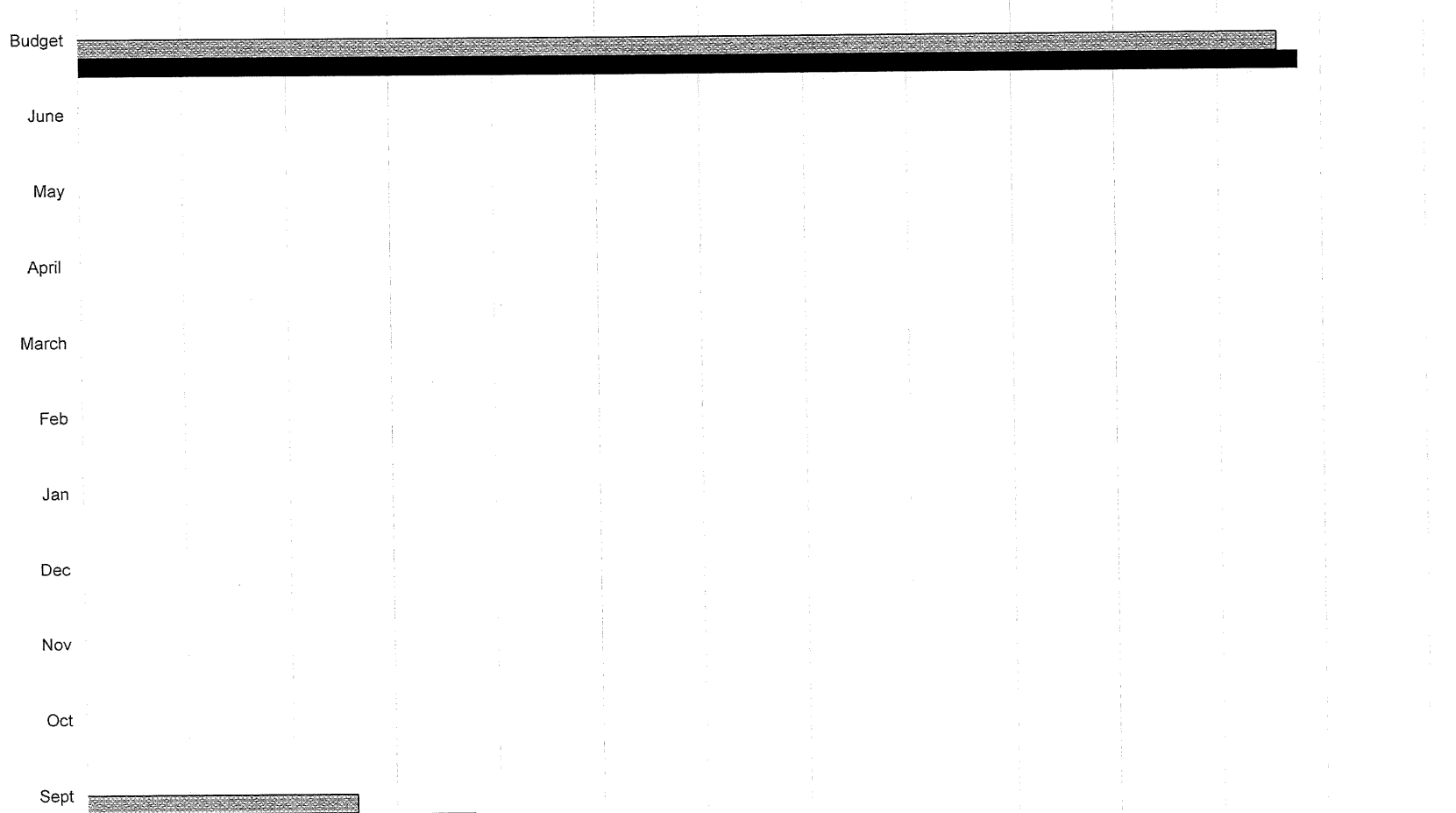
**Town of Andover**  
**FY 2024 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 9/30/2023 and 9/30/2022**

	<b>FY 24 Budgeted Receipts</b>	<b>FY 24 YTD Revenues</b>	<b>% Collected</b>	<b>FY 23 Budgeted Receipts</b>	<b>FY 23 YTD Revenues</b>	<b>% Collected</b>	<b>Change in Budgets</b>	<b>Change in YTD Receipts</b>
<b>Local Receipts</b>								
Motor Vehicle Excise	5,708,009	419,981	7.4%	5,651,834	383,375	6.8%	56,175	36,606
Hotel/Motel/Meals	1,841,700	924,042	50.2%	1,799,000	801,438	44.5%	42,700	122,605
Penalties and Interest on Taxes and Excises	405,000	171,338	42.3%	480,000	75,508	15.7%	(75,000)	95,830
Fees	38,000	5,405	14.2%	61,000	21,110	34.6%	(23,000)	(15,705)
Payments in Lieu of Taxes	467,463	-	0.0%	451,731	-	0.0%	15,732	-
Other Departmental Revenues	234,586	40,516	17.3%	213,000	239,575	112.5%	21,586	(199,060)
Other Departmental Revenues - School Medicare	275,000	96,748	35.2%	200,000	-	0.0%	75,000	96,748
Non-Recurring Revenues	-	400	0.0%	5,000	33,333	666.7%	(5,000)	(32,933)
Licenses and Permits	2,401,315	504,156	21.0%	2,377,540	576,729	24.3%	23,775	(72,573)
Fines & Forfeits	132,500	39,457	29.8%	132,500	42,470	32.1%	-	(3,013)
Investment Income	275,794	1,550,012	562.0%	204,000	444,729	218.0%	71,794	1,105,283
Special Assessments	-	87	N/A	-	-	N/A	-	87
<b>Total Estimated Receipts</b>	<b>11,779,367</b>	<b>3,752,141</b>	<b>31.9%</b>	<b>11,575,605</b>	<b>2,618,268</b>	<b>22.6%</b>	<b>203,762</b>	<b>1,133,874</b>
<b>Off-Set Receipts</b>								
Recreation	556,531	67,440	12.1%	531,531	57,498	10.8%	25,000	9,942
Elder Services	106,000	29,840	28.2%	106,000	29,502	27.8%	-	337
Public Facilities - Rental Receipts	60,000	23,320	38.9%	40,000	20,820	52.0%	20,000	2,500
Cemetery - Interment Fees	60,000	7,483	12.5%	60,000	12,496	20.8%	-	(5,013)
Public Safety - Police Detail Fees	70,000	13,699	19.6%	60,000	13,101	21.8%	10,000	598
Public Safety / Fire - Ambulance Receipts	1,750,000	441,459	25.2%	1,300,000	403,777	31.1%	450,000	37,682
<b>Total Off-Set Receipts</b>	<b>2,602,531</b>	<b>583,240</b>	<b>22.4%</b>	<b>2,097,531</b>	<b>537,194</b>	<b>25.6%</b>	<b>505,000</b>	<b>46,046</b>
<b>Other Revenues</b>								
Property Taxes (inc. Tax Titles)	183,970,396	44,742,185	24.3%	174,778,254	42,098,019	24.1%	9,192,142	2,644,167
State Aid	16,716,855	4,239,320	25.4%	14,794,019	3,674,452	24.8%	1,922,836	564,868
<b>Total Other Revenues</b>	<b>200,687,251</b>	<b>48,981,505</b>	<b>24.4%</b>	<b>189,572,273</b>	<b>45,772,471</b>	<b>24.1%</b>	<b>11,114,978</b>	<b>3,209,035</b>
<b>Total Revenues</b>	<b>215,069,149</b>	<b>53,316,886</b>	<b>24.8%</b>	<b>203,245,409</b>	<b>48,927,932</b>	<b>24.1%</b>	<b>11,823,740</b>	<b>4,388,954</b>

**Town of Andover**  
**FY 2024 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 9/30/2023 and 9/30/2022**

	<b>FY 24 Budgeted</b>	<b>FY 24 YTD</b>	<b>%</b>	<b>FY 23 Budgeted</b>	<b>FY 23 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
<b>Water Fund</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
User Charges	12,777,571	2,866,620	22.4%	10,445,844	3,032,056	29.0%	2,331,727	(165,436)
Water Connection	5,000	1,258	25.2%	7,500	1,887	25.2%	(2,500)	(629)
Water Testing Fees	5,000	13,755	275.1%	12,000	3,920	32.7%	(7,000)	9,835
Meter Installations	10,000	1,350	13.5%	10,000	2,925	29.3%	-	(1,575)
Fire Flow Test	5,000	3,000	60.0%	5,000	5,000	100.0%	-	(2,000)
Special/Final Reads	15,000	5,417	36.1%	25,000	6,836	27.3%	(10,000)	(1,419)
Backflow/Cross Connection Fees	80,000	5,145	6.4%	87,500	1,625	1.9%	(7,500)	3,520
Water Tap	-	-	N/A	-	425	N/A	-	(425)
Liens	70,000	2,948	4.2%	85,000	9,000	10.6%	(15,000)	(6,052)
Fire Suppression	250,000	58,407	23.4%	280,000	63,710	22.8%	(30,000)	(5,303)
Interest /Misc Revenue	-	275	N/A	2,500	409	16.4%	(2,500)	(133)
Non-Revenue Interest	26,445	2,296	8.7%	7,500	4,066	54.2%	18,945	(1,769)
<b>Total Water Receipts</b>	<b>13,244,016</b>	<b>2,960,473</b>	<b>22.4%</b>	<b>10,967,844</b>	<b>3,131,859</b>	<b>28.6%</b>	<b>2,276,172</b>	<b>(171,386)</b>
<b>Sewer Fund</b>	<b>FY 24 Budgeted</b>	<b>FY 24 YTD</b>	<b>%</b>	<b>FY 23 Budgeted</b>	<b>FY 23 YTD</b>	<b>%</b>	<b>Change in</b>	<b>Change in</b>
	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Receipts</b>	<b>Revenues</b>	<b>Collected</b>	<b>Budgets</b>	<b>YTD Receipts</b>
User Charges	5,354,484	1,191,050	22.2%	5,173,301	1,174,961	22.7%	181,183	16,089
Committed Interest/Income	130,000	1,964	1.5%	110,000	1,789	1.6%	20,000	175
Liens	50,000	2,105	4.2%	55,000	4,424	8.0%	(5,000)	(2,320)
Apport Assmnts	400,000	30,291	7.6%	340,000	27,744	8.2%	60,000	2,548
Interest /Misc Revenue	-	393	N/A	3,500	377	10.8%	(3,500)	16
Non-Revenue Interest	25,000	21,434.87	85.7%	6,500	6,648	102.3%	18,500	14,786
<b>Total Sewer Receipts</b>	<b>5,959,484</b>	<b>1,247,237</b>	<b>20.9%</b>	<b>5,688,301</b>	<b>1,215,943</b>	<b>21.4%</b>	<b>271,183</b>	<b>31,295</b>
<b>Total Enterprise Revenues</b>	<b>19,203,500</b>	<b>4,207,710</b>	<b>21.9%</b>	<b>16,656,145</b>	<b>4,347,802</b>	<b>26.10%</b>	<b>2,547,355</b>	<b>(140,092)</b>

## Town of Andover Local Receipts FY 2024 and FY 2023



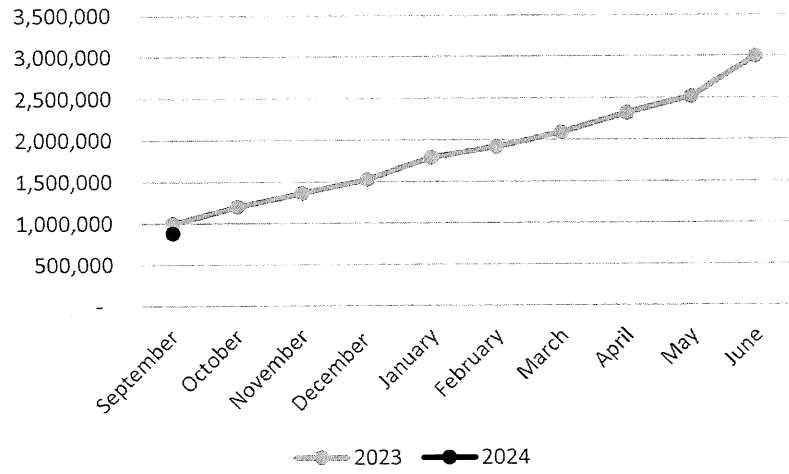
	0	\$1 M	\$2 M	\$3 M	\$4 M	\$5 M	\$6 M	\$7 M	\$8 M	\$9 M	\$10 M	\$11 M	\$12 M	\$13 M
		Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget		
■ FY 2023 % of Budget		22.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%		
■ FY 2024 % of Budget		31.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%		
■ FY 2023 Receipts		\$2,618,268											\$11,575,605	
■ FY 2024 Receipts		\$3,752,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$11,779,367	

**Town of Andover**  
**FY 2024 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 9/30/2023**

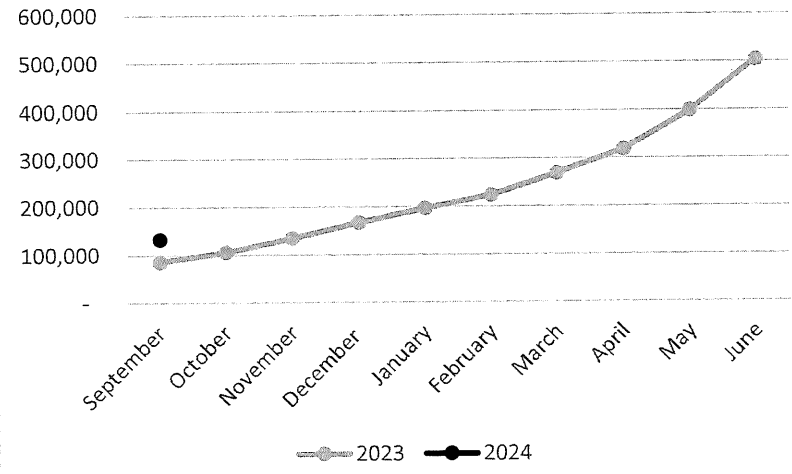
	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
<b>Personal Services</b>								
General Government	7,771,063	-	7,771,063	1,871,568	-	5,899,495	24.1%	24.1%
Community Services	1,956,387	-	1,956,387	558,961	-	1,397,426	28.6%	28.6%
Public Facilities	2,732,130	-	2,732,130	609,161	-	2,122,969	22.3%	22.3%
Public Safety - Fire	9,255,441	-	9,255,441	2,209,328	-	7,046,113	23.9%	23.9%
Public Safety - Police	8,579,059	-	8,579,059	1,913,615	-	6,665,444	22.3%	22.3%
Public Works	3,930,369	-	3,930,369	925,333	-	3,005,036	23.5%	23.5%
Library	2,383,930	-	2,383,930	537,369	-	1,846,561	22.5%	22.5%
School	79,732,097	-	79,732,097	8,352,858	-	71,379,239	10.5%	10.5%
<b>Total Personal Services - General Fund</b>	<b>116,340,476</b>	<b>-</b>	<b>116,340,476</b>	<b>16,978,194</b>	<b>-</b>	<b>99,362,282</b>	<b>14.6%</b>	<b>14.6%</b>
Water Enterprise	2,395,322	-	2,395,322	595,616	-	1,799,706	24.9%	24.9%
Sewer Enterprise	378,940	-	378,940	65,626	-	313,314	17.3%	17.3%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,774,262</b>	<b>-</b>	<b>2,774,262</b>	<b>661,242</b>	<b>-</b>	<b>2,113,020</b>	<b>23.8%</b>	<b>23.8%</b>
<b>Other Expenses</b>								
General Government	2,911,145	348,766	3,259,911	881,772	693,663	1,684,476	48.3%	27.0%
Community Services	617,115	113,146	730,261	132,722	237,892	359,648	50.8%	18.2%
Public Facilities	1,446,400	112,124	1,558,524	231,568	663,257	663,699	57.4%	14.9%
Public Safety - Fire	749,465	46,696	796,161	217,961	231,965	346,235	56.5%	27.4%
Public Safety - Police	1,047,300	55,998	1,103,298	324,374	367,353	411,572	62.7%	29.4%
Public Works	6,445,997	619,297	7,065,294	1,221,689	4,005,984	1,837,621	74.0%	17.3%
Library	674,179	2,207	676,386	271,147	268,612	136,626	79.8%	40.1%
School	19,868,827	1,927,127	21,795,954	3,107,774	14,333,701	4,354,479	80.0%	14.3%
Technical Schools	1,312,220	-	1,312,220	289,337	868,011	154,872	88.2%	22.0%
Debt Service	25,503,634	-	25,503,634	3,779,936	-	21,723,698	14.8%	14.8%
Insurance	1,280,400	-	1,280,400	1,206,264	21,170	52,966	95.9%	94.2%
Health Insurance	23,835,094	-	23,835,094	2,941,856	-	20,893,238	12.3%	12.3%
Unemployment	168,100	29,031	197,131	42,454	5,725	148,952	24.4%	21.5%
Retirement	7,124,644	-	7,124,644	7,124,844	-	(200)	100.0%	100.0%
Reserve Fund	200,000	-	200,000	-	-	200,000	0.0%	0.0%
OPEB Appropriation	1,812,834	-	1,812,834	-	-	1,812,834	0.0%	0.0%
<b>Total Other Expenses - General Fund</b>	<b>94,997,354</b>	<b>3,254,393</b>	<b>98,251,747</b>	<b>21,773,699</b>	<b>21,697,333</b>	<b>54,780,715</b>	<b>44.2%</b>	<b>22.2%</b>
Water Enterprise	8,759,225	1,024,434	9,783,659	2,770,780	2,751,357	4,261,522	56.4%	28.3%
Sewer Enterprise	4,819,026	871,202	5,690,228	1,442,674	2,419,889	1,827,665	67.9%	25.4%
<b>Total Other Expenses - Enterprise Funds</b>	<b>13,578,251</b>	<b>1,895,636</b>	<b>15,473,887</b>	<b>4,213,454</b>	<b>5,171,246</b>	<b>6,089,187</b>	<b>60.6%</b>	<b>27.2%</b>
<b>Total - General Fund</b>	<b>211,337,830</b>	<b>3,254,393</b>	<b>214,592,223</b>	<b>38,751,893</b>	<b>21,697,333</b>	<b>154,142,997</b>	<b>28.2%</b>	<b>18.1%</b>
<b>Total - Enterprise Funds</b>	<b>16,352,513</b>	<b>1,895,636</b>	<b>18,248,149</b>	<b>4,874,696</b>	<b>5,171,246</b>	<b>8,202,207</b>	<b>55.1%</b>	<b>26.7%</b>



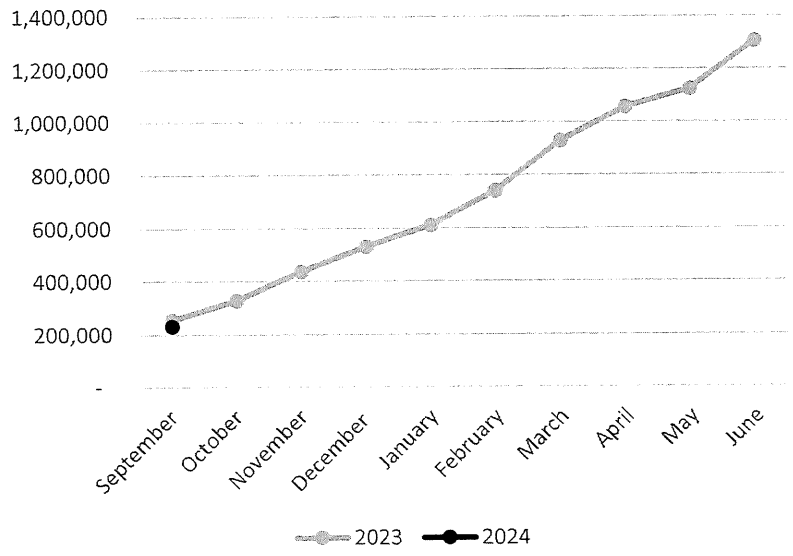
### General Government Expenses



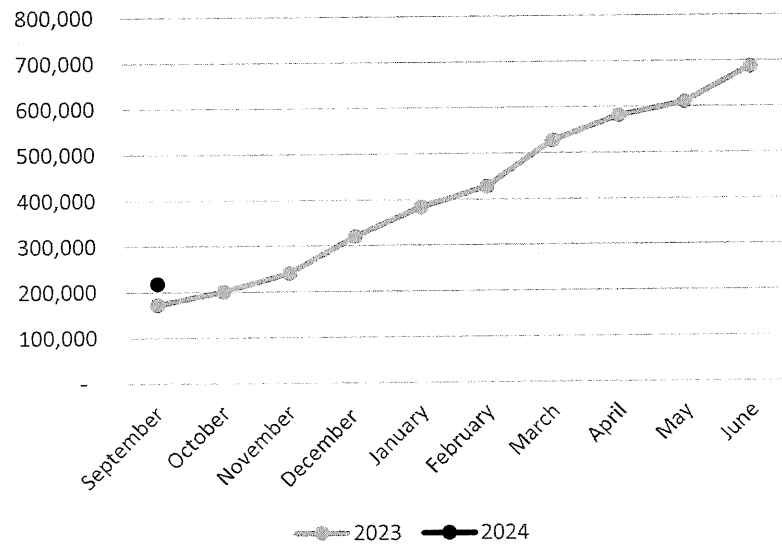
### Community Services Expenses



### Public Facilities Expenses

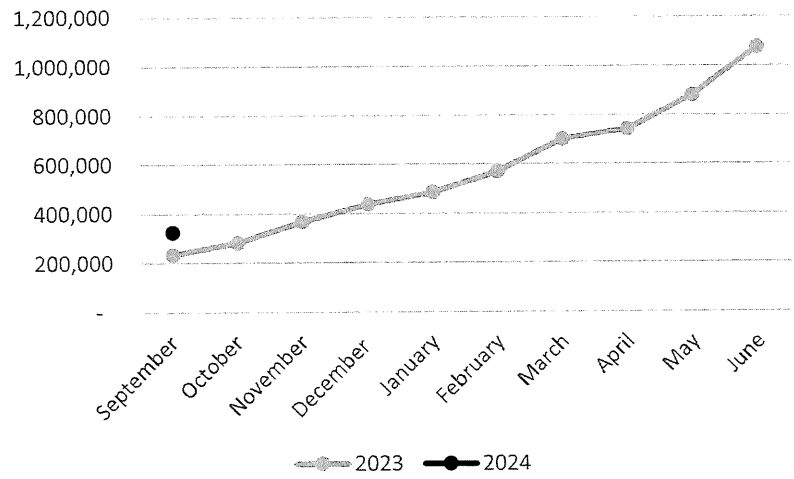


### Fire Expenses

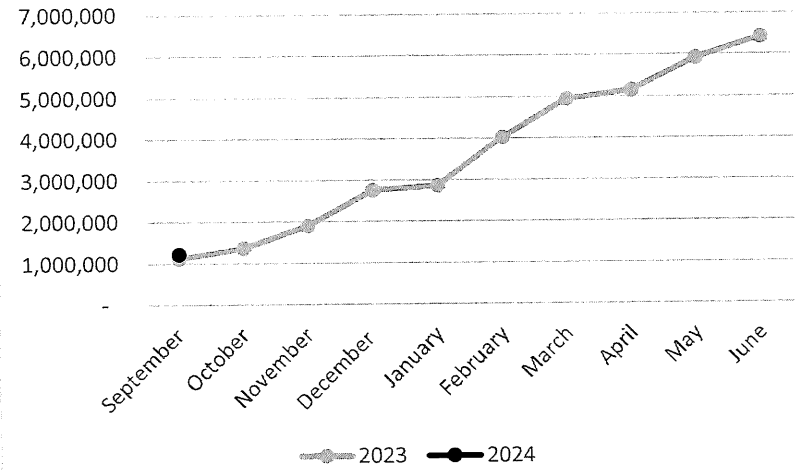


\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

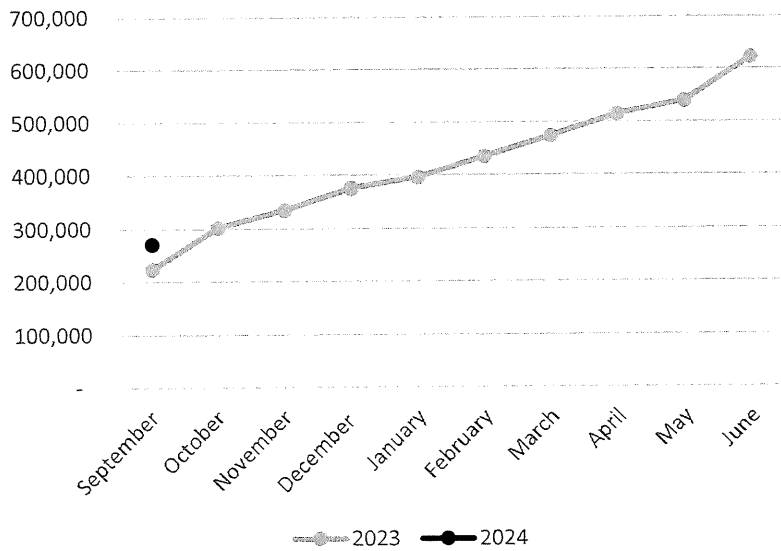
### Police Expenses



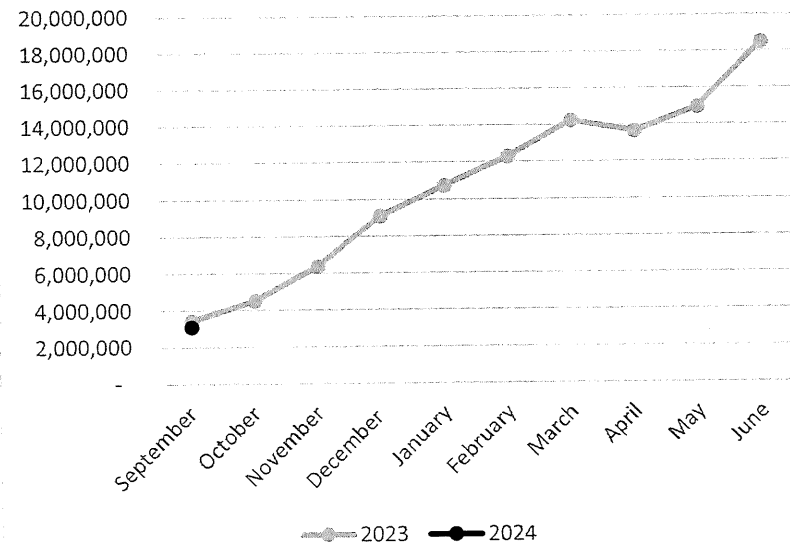
### Public Works Expenses



### Library Expenses

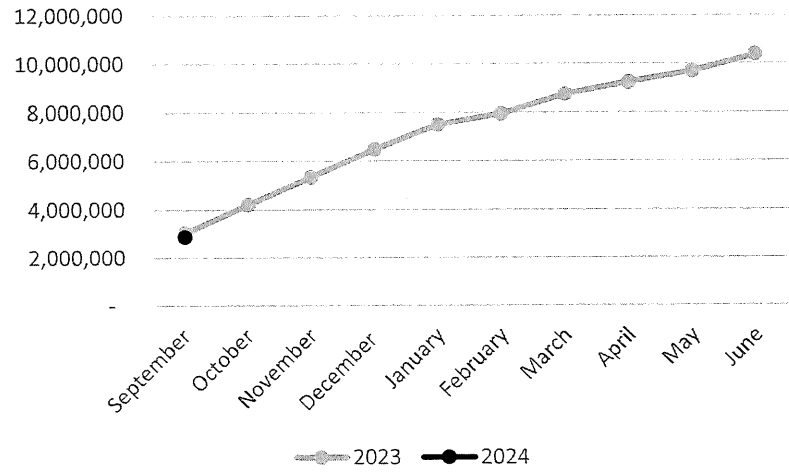


### School Expenses

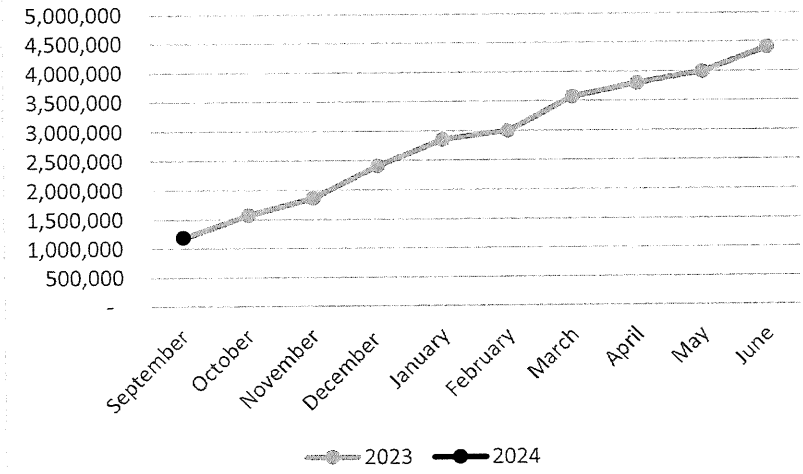


\*Expenses vary from year to year due to timing and departmental needs, but can still be on budget.

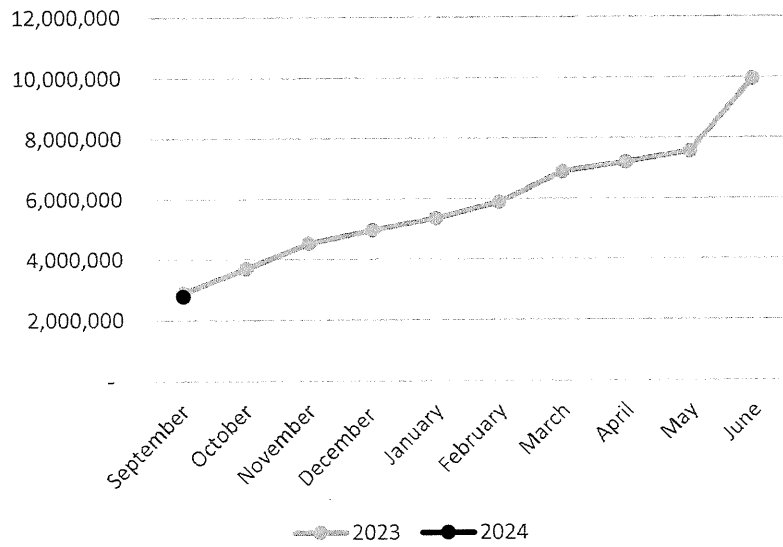
### Water User Charges



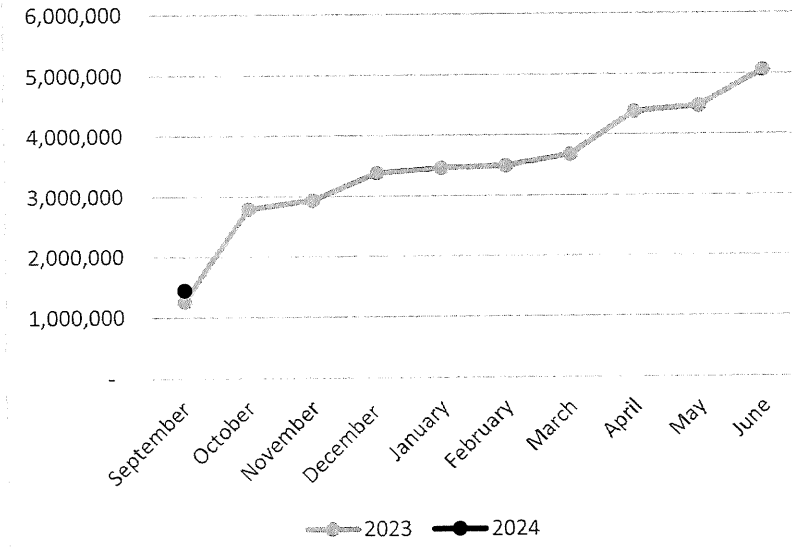
### Sewer User Charges



### Water Other Expenses



### Sewer Other Expenses



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

**Town of Andover**  
**FY 2024 Reserve Account**  
**As of 9/30/23**

**RESERVE FUND**

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

**Town of Andover**  
**FY 2024 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 9/30/23**

	CD & P Legal Notices	Library Lost/Damaged Materials	CD & P Health Services Clinics	Recreation Special Services	Youth Services	Facilities Field Maintenance	Elder Services	Police Antenna Uses	School Photocopy Fees	Facilities Compost Program	DPW Solid Waste Fees	CD & P Stormwater Management	Fire Emergency Billing	Health Services Inspections	School Professional Development	Student Technology Rental
	Acct 5550	Acct 5631	Acct 5557	Acct 5552	Acct 5553	Acct 5622	Acct 5554	Acct 5653	Acct 4510	Acct 5666	Acct 5667	Acct 5668	Acct 5669	Acct 5670	Acct 4500	Acct 4260
Balance thru 6/30/2022	24,288	18,086	13,920	1,041,162	341,339	155,602	141,987	53,645	41,855	36,333	89,403	0	681	150,066	3,279	46,503
Receipts thru 6/30/2023	30,230	3,965	73,295	1,935,462	293,757	96,210	123,989	5,247	8,743	29,956	34,215	0	0	63,540	0	34,975
Expenditures thru 6/30/2023	20,000	3,163	34,139	1,546,422	200,020	27,601	86,427	0	0	32,093	40,000	0	0	37,130	95	29,624
Balance thru 6/30/2023	34,517	18,888	53,076	1,430,203	435,076	224,211	179,548	58,892	50,598	34,197	83,617.47	0	681	176,477	3,184	51,854
Receipts thru 9/30/2023	7,124	818	1,958	328,845	90,340	22,875	43,638	0	66	4,532	4,528	0	0	2,250	0	8,840
Expenditures thru 9/30/2023	6,941	0	247	552,272	60,181	14,763	25,259	0	0	12,212	10,497	0	0	275	0	20,390
Balance thru 9/30/2023	34,699	19,706	54,786	1,206,777	465,235	232,323	197,927	58,892	50,664	26,516	77,648	0	681	178,452	3,184	40,304

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	34.71%	0.00%	0.41%	55.23%	15.05%	9.84%	11.23%	0.00%	0.00%	20.35%	26.24%	0.00%	0.00%	0.28%	0.00%	10.20%

**Town of Andover  
Capital Projects  
9/30/2023**

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Total Available</u>	
Budget	1,495,643	1,040,000	1,011,600	1,150,000	1,185,000	1,271,500	1,338,000		
Expended	1,495,643	1,040,000	1,003,634	1,069,417	1,099,295	807,225	73,658		
Encumbered	-	-	7,966	26,884	36,435	123,651	240,911		
<b>Total School CIP</b>	Available	-	-	53,699	49,270	340,624	1,023,431	1,467,023	
Budget	579,018	487,000	1,044,098	902,108	137,000	150,000	95,000		
Expended	555,672	406,836	848,439	802,108	131,254	54,677	-		
Encumbered	9,300	34,429	10,540	-	130	13,255	-		
<b>Total General Government CIP</b>	Available	14,046	45,736	185,118	100,000	5,616	82,068	95,000	527,584
Budget	32,214	-	-	-	-	-	-	-	
Expended	32,214	-	-	-	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	-	
<b>Total Youth Services CIP</b>	Available	-	-	-	-	-	-	-	
Budget	-	-	-	-	-	-	-	-	
Expended	-	-	-	-	-	-	-	-	
Encumbered	-	-	-	-	-	-	-	-	
<b>Total Recreation CIP</b>	Available	-	-	-	-	-	-	-	
Budget	-	-	10,000	50,000	-	-	-	-	
Expended	-	-	10,000	15,000	-	-	-	-	
Encumbered	-	-	-	3,840	-	-	-	-	
<b>Total Library CIP</b>	Available	-	-	31,160	-	-	-	31,160	
Budget	800,000	946,000	1,303,000	468,000	1,180,000	1,165,000	1,130,000		
Expended	781,652	942,538	1,302,540	390,111	845,977	373,852	6,945		
Encumbered	18,348	-	460	42,795	175,203	311,216	142,879		
<b>Total Facilities CIP</b>	Available	-	3,462	-	35,093	158,819	479,931	980,175	1,657,482
Budget	293,500	250,077	195,000.00	195,000.00	255,000	-	40,000		
Expended	293,500	250,077	195,000.00	195,000.00	214,073	-	-		
Encumbered	-	-	-	-	37,320	-	-		
<b>Total Police CIP</b>	Available	-	-	-	3,607	-	40,000	43,607	
Budget	63,500	214,000	-	96,000	88,000	-	185,000		
Expended	61,353	205,282	-	96,000	77,383	-	-		
Encumbered	-	-	-	-	-	-	-		
<b>Total Fire CIP</b>	Available	2,147	8,718	-	-	10,617	-	185,000	206,482
Budget	415,000	328,000	400,000	-	165,000	170,000	102,000		
Expended	366,924	328,000	399,118	-	38,056	-	-		
Encumbered	1,944	-	881	-	106,944	-	-		
<b>Total DPW CIP</b>	Available	46,132	-	0	-	20,000	170,000	102,000	338,133
Budget	2,183,232	2,225,077	2,952,098	1,711,108	1,825,000	1,485,000	1,552,000		
Expended	2,091,314	2,132,733	2,755,098	1,498,219	1,306,744	428,530	6,945		
Encumbered	29,592	34,429	11,882	46,635	319,597	324,471	142,879		
<b>Total Town CIP</b>	Available	62,326	57,916	185,119	166,253	198,659	731,999	1,402,175	2,804,447
Budget	3,678,875	3,265,077	3,963,698	2,861,108	3,010,000	2,756,500	2,890,000		
Expended	3,586,957	3,172,733	3,758,731	2,567,636	2,406,038	1,235,755	80,604		
Encumbered	29,592	34,429	19,848	73,520	356,032	448,123	383,790		
<b>Grand Total</b>	Available	62,326	57,916	185,119	219,952	247,930	1,072,623	2,425,606	4,271,471