



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

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

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Andrew P. Flanagan  
Town Manager

Michael Lindstrom  
Deputy Town Manager

To: Select Board  
Finance Committee  
Superintendent of Schools  
School Committee

From: Hayley Green, Town Accountant/Assistant Finance Director *AG*

CC: Andrew Flanagan, Michael Lindstrom, Donna Walsh, Paul Szymanski,  
Janet Wright, Jared Mullane, Town Website

Date: May 26, 2020

Re: ***FY 2020 Financials***

The attached reports summarize the Town's financial position through March 31, 2020.  
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 – FY13 – FY20

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

The attached reports of the Town Accountant summarize FY 2020 revenues and expenditures for the General Fund, Enterprise Funds, Compensation Fund, Reserve Fund, Revolving Funds and Capital Projects through March 31, 2020.

**General Fund**

The total general fund receipts of all sources collected through March 31, 2020 are in line with the annual projections through the first nine months of the year. FY2020 local receipts are approximately \$2.1 million greater than FY 2019 collections through the same period of time. This large increase is primarily due to the timing of motor vehicle bills, two large building permits, a FEMA receipt and investment income. Off-set receipts collections are lower than collections through the same period of time last fiscal year, but are in line with the annual projections.

General fund personal services are lower than projections and other expenditures are consistent with FY 2020 projections through March 2020. The school's expenditures plus encumbrances is over budget for other expenses, but it is compared with personal services and encumbrances will be adjusted. The technical schools required contribution is slightly higher than the appropriation, because this number is estimated at Annual Town Meeting. At the end of March 2020, there is no impact of COVID-19, as the quarantining requirements began late in the month.

**Water Enterprise Fund**

The total water enterprise fund collections are exceeding the annual projections through March 2020 and are consistent with prior year receipts. Water personal services and other expenditures are both consistent with FY 2020 projections through March 2020.

**Sewer Enterprise Fund**

Total sewer enterprise fund collections are lower than the annual projections through March 2020. This is due to timing of bills and payments, where the user charges

decreased approximately \$389,000 from FY19. Sewer personal services and other expenditures are both lower than FY2020 projections through March 2020.

**Reserve Fund**

Town Meeting approved a reserve fund balance of \$200,000. In August 2019, the Finance Committee approved a transfer of \$60,000 to be used for emergency water system repairs at Andover High School.

**Compensation Fund**

Town Meeting approved a compensation fund balance of \$590,000. This money has not been allocated through February 2020.

**Revolving Accounts**

Town Meeting voted to approve 15 revolving funds with a total spending limit of \$1,990,000. All funds are within their spending limits.

**Capital Projects**

These projects are part of the Town's capital improvement plan voted at Town Meeting from taxation. There have been discussions with department heads regarding the use of old and nominal balances prior to using newer appropriations for the same purpose. The finance department is working with department heads to close balances that are no longer needed.

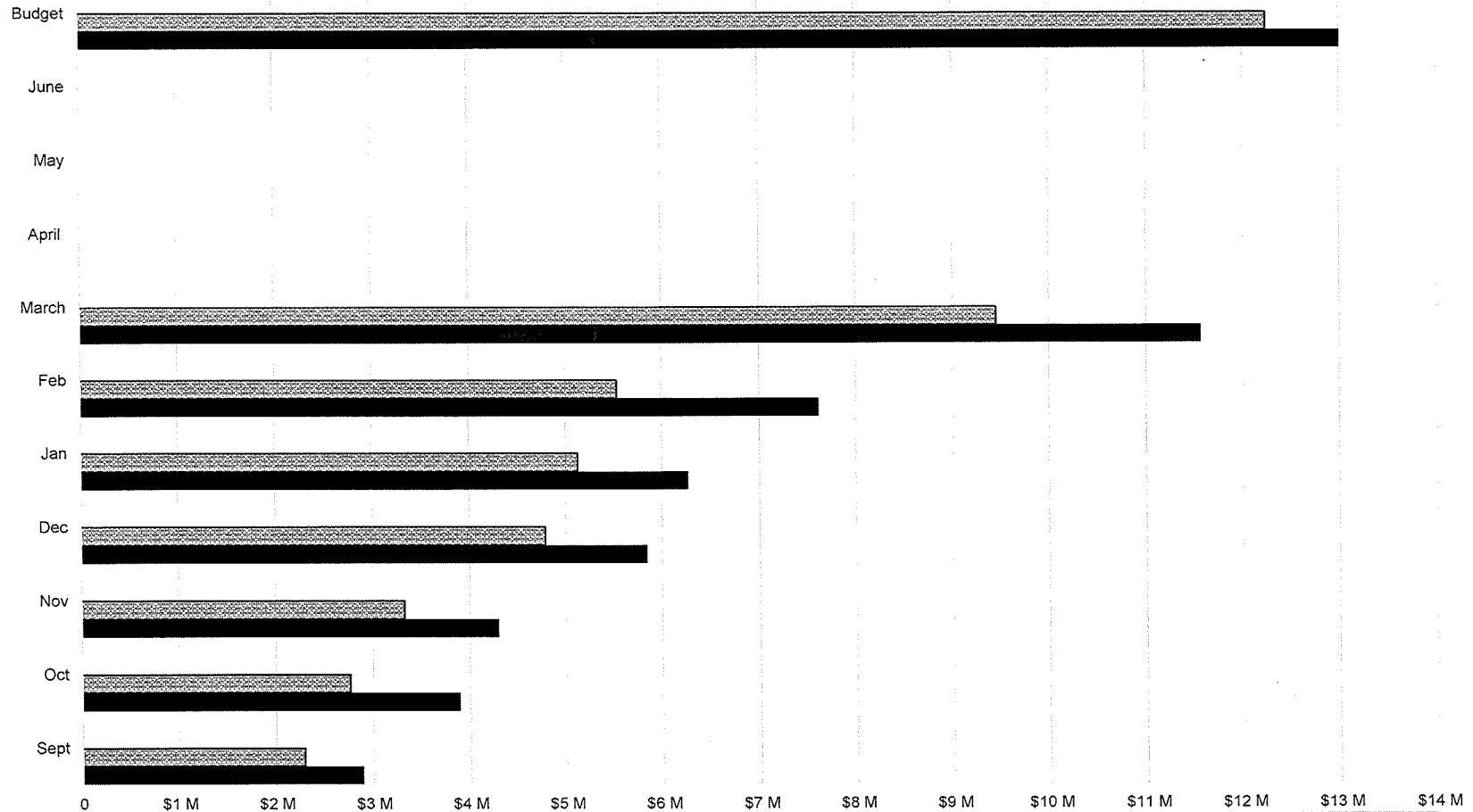
**Town of Andover**  
**FY 2020 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 3/31/2020 and 3/31/2019**

|   | <b>FY 20 Budgeted</b> | <b>FY 20 YTD</b>   | <b>%</b>         | <b>FY 19 Budgeted</b> | <b>FY 19 YTD</b>   | <b>%</b>         | <b>Change in</b> | <b>Change in</b>    |
|---|-----------------------|--------------------|------------------|-----------------------|--------------------|------------------|------------------|---------------------|
| <b>Local Receipts</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> |
| Motor Vehicle Excise                          | 5,826,858             | 4,825,522          | 82.8%            | 5,331,697             | 3,750,953          | 70.4%            | 495,161          | 1,074,569           |
| Hotel/Motel/Meals                             | 2,358,666             | 2,096,206          | 88.9%            | 2,250,205             | 2,404,535          | 106.9%           | 108,461          | (308,329)           |
| Penalties and Interest on Taxes and Excises   | 461,500               | 450,024            | 97.5%            | 326,345               | 394,878            | 121.0%           | 135,155          | 55,146              |
| Fees  | 59,850                | 54,349             | 90.8%            | 82,813                | 55,194             | 66.6%            | (22,963)         | (845)               |
| Payments in Lieu of Taxes                     | 412,000               | 2,016              | 0.5%             | 382,000               | 2,016              | 0.5%             | 30,000           | -                   |
| Other Departmental Revenues                   | 250,950               | 152,022            | 60.6%            | 270,492               | 195,199            | 72.2%            | (19,542)         | (43,177)            |
| Other Departmental Revenues - School Medicare | 366,924               | 85,055             | 23.2%            | 353,279               | 138,795            | 39.3%            | 13,645           | (53,740)            |
| Non-Recurring Revenues                        | -                     | 463,865            | N/A              | -                     | -                  | 0.0%             | -                | 463,865             |
| Licenses and Permits                          | 2,400,000             | 2,237,538          | 93.2%            | 2,832,111             | 1,757,425          | 62.1%            | (432,111)        | 480,113             |
| Fines & Forfeits                              | 242,000               | 195,213            | 80.7%            | 275,000               | 181,411            | 66.0%            | (33,000)         | 13,802              |
| Investment Income                             | 631,269               | 1,004,178          | 159.1%           | 146,100               | 575,729            | 394.1%           | 485,169          | 428,449             |
| Special Assessments                           | -                     | 623                | N/A              | -                     | 650                | N/A              | -                | (27)                |
| <b>Total Estimated Receipts</b>               | <b>13,010,017</b>     | <b>11,566,611</b>  | <b>88.9%</b>     | <b>12,250,042</b>     | <b>9,456,785</b>   | <b>77.2%</b>     | <b>759,975</b>   | <b>2,109,826</b>    |
|   |                       |                    |                  |                       |                    |                  |                  |                     |
| <b>Off-Set Receipts</b>                       | <b>FY 20 Budgeted</b> | <b>FY 20 YTD</b>   | <b>%</b>         | <b>FY 19 Budgeted</b> | <b>FY 19 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> |
| Recreation                                    | 583,510               | 389,848            | 66.8%            | 583,510               | 496,940            | 85.2%            | -                | (107,092)           |
| Elder Services                                | 106,000               | 83,873             | 79.1%            | 106,000               | 77,256             | 72.9%            | -                | 6,617               |
| Public Facilities - Rental Receipts           | 80,000                | 66,401             | 83.0%            | 80,000                | 63,645             | 79.6%            | -                | 2,756               |
| Cemetery - Interment Fees                     | 60,000                | 42,242             | 70.4%            | 60,000                | 52,678             | 87.8%            | -                | (10,436)            |
| Public Safety - Police Detail Fees            | 90,000                | 48,403             | 53.8%            | 90,000                | 143,381            | 159.3%           | -                | (94,978)            |
| Public Safety / Fire - Ambulance Receipts     | 1,350,000             | 1,106,555          | 82.0%            | 1,300,000             | 1,182,889          | 91.0%            | 50,000           | (76,334)            |
| <b>Total Off-Set Receipts</b>                 | <b>2,269,510</b>      | <b>1,737,322</b>   | <b>76.6%</b>     | <b>2,219,510</b>      | <b>2,016,789</b>   | <b>90.9%</b>     | <b>50,000</b>    | <b>(279,467)</b>    |
|   |                       |                    |                  |                       |                    |                  |                  |                     |
| <b>Other Revenues</b>                         | <b>FY 20 Budgeted</b> | <b>FY 20 YTD</b>   | <b>%</b>         | <b>FY 19 Budgeted</b> | <b>FY 19 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> |
| Property Taxes (inc. Tax Titles)              | 151,611,876           | 113,751,573        | 75.0%            | 145,370,283           | 108,772,952        | 74.8%            | 6,241,593        | 4,978,621           |
| State Aid                                     | 13,929,158            | 10,421,624         | 74.8%            | 12,783,980            | 9,612,960          | 75.2%            | 1,145,178        | 808,664             |
| <b>Total Other Revenues</b>                   | <b>165,541,034</b>    | <b>124,173,197</b> | <b>75.0%</b>     | <b>158,154,263</b>    | <b>118,385,912</b> | <b>74.9%</b>     | <b>7,386,771</b> | <b>5,787,285</b>    |
| <b>Total Revenues</b>                         | <b>180,820,561</b>    | <b>137,477,130</b> | <b>76.0%</b>     | <b>172,623,815</b>    | <b>129,859,486</b> | <b>75.2%</b>     | <b>8,196,746</b> | <b>7,617,644</b>    |

**Town of Andover**  
**FY 2020 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 3/31/2020 and 3/31/2019**

| <b>Water Fund</b>                | <b>FY 20 Budgeted Receipts</b> | <b>FY 20 YTD Revenues</b> | <b>% Collected</b> | <b>FY 19 Budgeted Receipts</b> | <b>FY 19 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
|----------------------------------|--------------------------------|---------------------------|--------------------|--------------------------------|---------------------------|--------------------|--------------------------|-------------------------------|
| User Charges                     | 8,511,201                      | 6,989,828                 | 82.1%              | 8,466,192                      | 6,706,573                 | 79.2%              | 45,009                   | 283,255                       |
| Water Connection                 | 41,000                         | 42,844                    | 104.5%             | 41,000                         | 6,290                     | 15.3%              | -                        | 36,554                        |
| Water Testing Fees               | 25,000                         | 18,920                    | 75.7%              | 22,000                         | 10,180                    | 46.3%              | 3,000                    | 8,740                         |
| Meter Installations              | 9,000                          | 7,470                     | 83.0%              | 10,000                         | 6,446                     | 64.5%              | (1,000)                  | 1,024                         |
| Fire Flow Test                   | 9,000                          | 11,706                    | 130.1%             | 9,000                          | 13,685                    | 152.1%             | -                        | (1,979)                       |
| Special/Final Reads              | 25,000                         | 19,976                    | 79.9%              | 25,000                         | 18,364                    | 73.5%              | -                        | 1,612                         |
| Backflow/Cross Connection Fees   | 75,000                         | 40,690                    | 54.3%              | 75,000                         | 37,245                    | 49.7%              | -                        | 3,445                         |
| Water Tap                        | -                              | 725                       | N/A                | -                              | 300                       | N/A                | -                        | 425                           |
| Liens                            | 120,000                        | 42,268                    | 35.2%              | 120,000                        | 85,401                    | 71.2%              | -                        | (43,133)                      |
| Fire Suppression                 | 150,000                        | 180,187                   | 120.1%             | 150,000                        | 206,917                   | 137.9%             | -                        | (26,730)                      |
| Interest /Misc Revenue           | -                              | 3,172                     | N/A                | 9,000                          | 2,162                     | 24.0%              | (9,000)                  | 1,010                         |
| Non-Revenue Interest             | 19,000                         | 41,846                    | 220.2%             | 19,000                         | 55,126                    | 290.1%             | -                        | (13,280)                      |
| <b>Total Water Receipts</b>      | <b>8,984,201</b>               | <b>7,399,632</b>          | <b>82.4%</b>       | <b>8,946,192</b>               | <b>7,148,689</b>          | <b>79.9%</b>       | <b>38,009</b>            | <b>250,943</b>                |
| <b>Sewer Fund</b>                | <b>FY 20 Budgeted Receipts</b> | <b>FY 20 YTD Revenues</b> | <b>% Collected</b> | <b>FY 19 Budgeted Receipts</b> | <b>FY 19 YTD Revenues</b> | <b>% Collected</b> | <b>Change in Budgets</b> | <b>Change in YTD Receipts</b> |
| User Charges                     | 4,841,042                      | 3,261,315                 | 67.4%              | 4,722,968                      | 3,650,392                 | 77.3%              | 118,074                  | (389,077)                     |
| Committed Interest/Income        | 235,000                        | 114,737                   | 48.8%              | 245,000                        | 133,956                   | 54.7%              | (10,000)                 | (19,219)                      |
| Liens                            | 90,000                         | 28,242                    | 31.4%              | 90,000                         | 49,896                    | 55.4%              | -                        | (21,654)                      |
| Apport Assmnts                   | 491,400                        | 323,568                   | 65.8%              | 519,000                        | 390,762                   | 75.3%              | (27,600)                 | (67,194)                      |
| State Reimb/Grants               | -                              | -                         | N/A                | 3,000                          | 6,868                     | 0.0%               | (3,000)                  | (6,868)                       |
| Interest /Misc Revenue           | -                              | 2,663                     | N/A                | 9,000                          | 2,718                     | 30.2%              | (9,000)                  | (55)                          |
| Non-Revenue Interest             | 45,046                         | 26,162                    | 58.1%              | 21,000                         | 32,075                    | 152.7%             | 24,046                   | (5,913)                       |
| <b>Total Sewer Receipts</b>      | <b>5,702,488</b>               | <b>3,756,687</b>          | <b>65.9%</b>       | <b>5,609,968</b>               | <b>4,266,667</b>          | <b>76.1%</b>       | <b>92,520</b>            | <b>(509,980)</b>              |
| <b>Total Enterprise Revenues</b> | <b>14,686,689</b>              | <b>11,156,319</b>         | <b>76.0%</b>       | <b>14,556,160</b>              | <b>11,415,356</b>         | <b>78.42%</b>      | <b>130,529</b>           | <b>(259,037)</b>              |

## Town of Andover Local Receipts FY 2020 and FY 2019



|                       | Sept        | Oct         | Nov         | Dec         | Jan         | Feb         | March        | April | May  | June | Budget       |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------|------|------|--------------|
| ■ FY 2019 % of Budget | 18.7%       | 22.6%       | 27.2%       | 39.1%       | 41.9%       | 45.2%       | 77.2%        | 0.0%  | 0.0% | 0.0% |              |
| ■ FY 2020 % of Budget | 22.2%       | 29.9%       | 33.1%       | 45.0%       | 48.2%       | 58.5%       | 88.9%        | 0.0%  | 0.0% | 0.0% |              |
| ■ FY 2019 Receipts    | \$2,293,534 | \$2,765,082 | \$3,329,067 | \$4,792,643 | \$5,137,045 | \$5,541,634 | \$9,456,785  |       |      |      | \$12,250,042 |
| ■ FY 2020 Receipts    | \$2,892,582 | \$3,894,456 | \$4,301,255 | \$5,848,439 | \$6,271,393 | \$7,614,963 | \$11,566,611 |       |      |      | \$13,010,017 |

**Town of Andover**  
**FY 2020 Year-To-Date Budget Report**  
**Personal Services and Other Expenditures thru 3/31/2020**

|   | Original<br>Appropriation | Transfers/<br>Adjustments | Revised<br>Budget  | YTD<br>Expended    | Encumbrances      | Available<br>Balance | % Expended<br>& Encumbered | %<br>Expended |
|---|---------------------------|---------------------------|--------------------|--------------------|-------------------|----------------------|----------------------------|---------------|
| <b>Personal Services</b>                          |                           |                           |                    |                    |                   |                      |                            |               |
| General Government                                | 6,510,793                 | 22,559                    | 6,533,352          | 4,669,233          | 375               | 1,863,744            | 71.5%                      | 71.5%         |
| Community Services                                | 1,735,271                 | 435                       | 1,735,706          | 1,240,531          | -                 | 495,175              | 71.5%                      | 71.5%         |
| Public Facilities                                 | 2,374,145                 | -                         | 2,374,145          | 1,737,901          | -                 | 636,244              | 73.2%                      | 73.2%         |
| Public Safety - Fire                              | 8,057,923                 | 11,777                    | 8,069,700          | 6,108,298          | -                 | 1,961,402            | 75.7%                      | 75.7%         |
| Public Safety - Police                            | 7,722,156                 | 12,456                    | 7,734,612          | 5,440,953          | -                 | 2,293,659            | 70.3%                      | 70.3%         |
| Public Works                                      | 3,464,080                 | 11,487                    | 3,475,567          | 2,729,136          | -                 | 746,431              | 78.5%                      | 78.5%         |
| Library   | 2,177,076                 | -                         | 2,177,076          | 1,559,202          | -                 | 617,874              | 71.6%                      | 71.6%         |
| School  | 70,166,040                | -                         | 70,166,040         | 44,314,199         | 25,102,615        | 749,226              | 98.9%                      | 63.2%         |
| Compensation Fund                                 | 590,000                   | -                         | 590,000            | -                  | -                 | 590,000              | 0.0%                       | 0.0%          |
| <b>Total Personal Services - General Fund</b>     | <b>102,797,484</b>        | <b>58,714</b>             | <b>102,856,198</b> | <b>67,799,453</b>  | <b>25,102,990</b> | <b>9,953,755</b>     | <b>90.3%</b>               | <b>65.9%</b>  |
| Water Enterprise                                  | 2,056,092                 | -                         | 2,056,092          | 1,633,508          | -                 | 422,584              | 79.4%                      | 79.4%         |
| Sewer Enterprise                                  | 333,049                   | -                         | 333,049            | 181,516            | -                 | 151,533              | 54.5%                      | 54.5%         |
| <b>Total Personal Services - Enterprise Funds</b> | <b>2,389,141</b>          | <b>-</b>                  | <b>2,389,141</b>   | <b>1,815,024</b>   | <b>-</b>          | <b>574,117</b>       | <b>76.0%</b>               | <b>76.0%</b>  |
|   |                           |                           |                    |                    |                   |                      |                            |               |
|   | Original<br>Appropriation | Transfers/<br>Adjustments | Revised<br>Budget  | YTD<br>Expended    | Encumbrances      | Available<br>Balance | % Expended<br>& Encumbered | %<br>Expended |
| <b>Other Expenses</b>                             |                           |                           |                    |                    |                   |                      |                            |               |
| General Government                                | 2,160,275                 | 167,817                   | 2,328,092          | 1,700,968          | 363,993           | 263,131              | 88.7%                      | 73.1%         |
| Community Services                                | 672,690                   | 9,026                     | 681,716            | 473,091            | 77,134            | 131,491              | 80.7%                      | 69.4%         |
| Public Facilities                                 | 1,398,600                 | 222,771                   | 1,621,371          | 856,514            | 356,752           | 408,105              | 74.8%                      | 52.8%         |
| Public Safety - Fire                              | 527,150                   | 28,863                    | 556,013            | 393,536            | 102,543           | 59,934               | 89.2%                      | 70.8%         |
| Public Safety - Police                            | 1,046,800                 | 39,894                    | 1,086,694          | 688,540            | 145,267           | 252,887              | 76.7%                      | 63.4%         |
| Public Works                                      | 5,272,339                 | 532,637                   | 5,804,976          | 3,830,086          | 1,721,214         | 253,676              | 95.6%                      | 66.0%         |
| Library   | 667,312                   | -                         | 667,312            | 450,795            | 202,349           | 14,168               | 97.9%                      | 67.6%         |
| School  | 15,763,768                | 192,976                   | 15,956,744         | 11,862,026         | 5,316,070         | (1,221,352)          | 107.7%                     | 74.3%         |
| Technical Schools                                 | 647,149                   | -                         | 647,149            | 536,868            | 137,578           | (27,297)             | 104.2%                     | 83.0%         |
| Debt Service                                      | 15,149,625                | -                         | 15,149,625         | 13,388,601         | -                 | 1,761,024            | 88.4%                      | 88.4%         |
| Insurance   | 1,064,473                 | -                         | 1,064,473          | 962,315            | 12,694            | 89,464               | 91.6%                      | 90.4%         |
| Health Insurance                                  | 21,340,842                | -                         | 21,340,842         | 9,538,020          | -                 | 11,802,822           | 44.7%                      | 44.7%         |
| Unemployment                                      | 160,000                   | -                         | 160,000            | 125,321            | 975               | 33,704               | 78.9%                      | 78.3%         |
| Retirement  | 11,410,355                | -                         | 11,410,355         | 11,410,355         | -                 | -                    | 100.0%                     | 100.0%        |
| Reserve Fund                                      | 200,000                   | (60,000)                  | 140,000            | -                  | -                 | 140,000              | 0.0%                       | 0.0%          |
| OPEB Appropriation                                | 1,569,559                 | -                         | 1,569,559          | 1,569,559          | -                 | -                    | 100.0%                     | 100.0%        |
| <b>Total Other Expenses - General Fund</b>        | <b>79,050,937</b>         | <b>1,133,984</b>          | <b>80,184,921</b>  | <b>57,786,595</b>  | <b>8,436,569</b>  | <b>13,961,757</b>    | <b>82.6%</b>               | <b>72.1%</b>  |
| Water Enterprise                                  | 3,290,950                 | 300,307                   | 3,591,257          | 2,377,849          | 871,746           | 341,662              | 90.5%                      | 66.2%         |
| Sewer Enterprise                                  | 2,654,975                 | 129,317                   | 2,784,292          | 1,744,099          | 959,278           | 80,915               | 97.1%                      | 62.6%         |
| <b>Total Other Expenses - Enterprise Funds</b>    | <b>5,945,925</b>          | <b>429,624</b>            | <b>6,375,549</b>   | <b>4,121,948</b>   | <b>1,831,024</b>  | <b>422,577</b>       | <b>93.4%</b>               | <b>64.7%</b>  |
|   |                           |                           |                    |                    |                   |                      |                            |               |
| <b>Total - General Fund</b>                       | <b>181,848,421</b>        | <b>1,192,698</b>          | <b>183,041,119</b> | <b>125,586,048</b> | <b>33,539,559</b> | <b>23,915,512</b>    | <b>86.9%</b>               | <b>68.6%</b>  |
| <b>Total - Enterprise Funds</b>                   | <b>8,335,066</b>          | <b>429,624</b>            | <b>8,764,690</b>   | <b>5,936,972</b>   | <b>1,831,024</b>  | <b>996,694</b>       | <b>88.6%</b>               | <b>67.7%</b>  |

**Town of Andover**  
**FY 2020 Reserve Account and Compensation Fund**  
**As of 3/31/20**

**RESERVE FUND**

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|  |                      |
|--|----------------------|
| Appropriation by Vote of Town Meeting April 2019 | \$ 200,000.00        |
| Transfers by Vote of Town Meeting                | 0.00                 |
| Transfers by Authority of the Finance Committee  | 60,000.00            |
| Available Balance                                | <u>\$ 140,000.00</u> |

**COMPENSATION FUND**

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|  |                      |
|--|----------------------|
| Appropriation by Vote of Town Meeting April 2019 | \$ 590,000.00        |
| Transfers by Vote of Town Meeting                | 0.00                 |
| Transfer by Authority of the Select Board        | 0.00                 |
| Available Balance                                | <u>\$ 590,000.00</u> |



**Town of Andover**  
**FY 2020 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 3/31/20**

|                                | CD & P<br>Legal<br>Notices<br>Acct 5550 | Library<br>Lost/Damaged<br>Materials<br>Acct 5631 | CD & P<br>Health<br>Services<br>Clinics<br>Acct 5557 | Recreation<br>Special<br>Services<br>Acct 5552 | Youth<br>Services<br>Acct 5553 | Facilities<br>Field<br>Maintenance<br>Acct 5622 | Elder<br>Services<br>Acct 5554 | Police<br>Antenna<br>Uses<br>Acct 5653 | School<br>Photocopy<br>Fees<br>Acct 4510 | Facilities<br>Compost<br>Program<br>Acct 5666 | DPW<br>Solid Waste<br>Fees<br>Acct 5667 | CD & P<br>Stormwater<br>Management<br>Acct 5668 | Fire<br>Emergency<br>Billing<br>Acct 5669 | Health<br>Services<br>Inspections<br>Acct 5670 | DPW<br>Sign<br>Shop<br>Acct 5670 | School<br>Professional<br>Development<br>Acct 4500 |
|--------------------------------|---|---|--|--|--------------------------------|---|--------------------------------|--|--|---|---|---|---|--|----------------------------------|--|
| Balance<br>thru 6/30/2018      | 14,318                                  | 13,937  | 44,301   | 375,229  | 270,641                        | 110,714   | 194,909                        | 26,306                                 | 14,634                                   | 24,972  | 22,490                                  | 0   | 36,226                                    | 38,945   | 0                                | 0  |
| Receipts<br>thru 6/30/2019     | 21,135                                  | 4,474   | 46,933   | 730,240  | 405,283                        | 88,502  | 159,243                        | 6,742                                  | 6,283                                    | 20,747  | 32,852                                  | 0   | 22,400                                    | 54,270   | 0                                | 0  |
| Expenditures<br>thru 6/30/2019 | 20,812                                  | 452   | 49,617   | 683,717  | 425,005                        | 80,724  | 161,340                        | 0                                      | 0  | 14,914  | 8,059                                   | 0   | 23,197                                    | 28,943   | 0                                | 0  |
| Balance<br>thru 6/30/2019      | 14,640                                  | 17,958  | 41,618   | 421,752  | 250,919                        | 118,492   | 192,812                        | 33,049                                 | 20,916                                   | 30,806  | 47,282                                  | 0   | 35,428                                    | 64,272   | 0                                | 0  |
| Receipts<br>thru 3/31/2020     | 13,735                                  | 2,678   | 12,310   | 641,658  | 313,254                        | 33,020  | 90,041                         | 5,106                                  | 5,043                                    | 9,122   | 8,324                                   | 0   | 18,397                                    | 51,233   | 0                                | 21,600   |
| Expenditures<br>thru 3/31/2020 | 14,629                                  | 1,656   | 45,807   | 611,993  | 304,465                        | 59,570  | 100,606                        | 0                                      | 0  | 23,813  | 11,200                                  | 0   | 36,195                                    | 3,190  | 0                                | 1,526  |
| Balance<br>thru 3/31/2020      | 13,747                                  | 18,981  | 8,120  | 451,416  | 259,708                        | 91,942  | 182,246                        | 38,154                                 | 25,959                                   | 16,115  | 44,406                                  | 0   | 17,631                                    | 112,316  | 0                                | 20,074   |

|  |          |          |          |           |           |           |           |          |          |          |          |         |           |           |          |     |
|--|----------|----------|----------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|---------|-----------|-----------|----------|-----|
| Spending<br>Authorization<br>Art 16 - ATM 19 | \$30,000 | \$20,000 | \$60,000 | \$625,000 | \$500,000 | \$150,000 | \$225,000 | \$50,000 | \$15,000 | \$60,000 | \$40,000 | \$5,000 | \$100,000 | \$100,000 | \$10,000 | N/A |
| Y-T-D % Spent                                | 48.76%   | 8.28%    | 76.35%   | 97.92%    | 60.89%    | 39.71%    | 44.71%    | 0.00%    | 0.00%    | 39.69%   | 28.00%   | 0.00%   | 36.19%    | 3.19%     | 0.00%    | N/A |

**Town of Andover  
Capital Projects  
3/31/2020**

|                                     | <b>FY13</b> | <b>FY14</b> | <b>FY15</b> | <b>FY16</b> | <b>FY17</b> | <b>FY18</b> | <b>FY19</b> | <b>FY20</b> | <b>Total Available</b> |           |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------------|-----------|
| Budget                              | 912,500     | 1,003,000   | 1,040,000   | 1,078,000   | 1,120,000   | 1,495,643   | 1,040,000   | 1,011,600   |                        |           |
| Expended                            | 912,500     | 1,003,000   | 1,037,534   | 1,077,608   | 1,117,444   | 1,488,412   | 937,698     | 428,057     |                        |           |
| Encumbered                          | -           | -           | 2,466       | 392         | -           | 2,713       | 75,843      | 204,882     |                        |           |
| <b>Total School CIP</b>             | Available   | -           | -           | 0           | 2,556       | 4,517       | 26,459      | 378,661     | 412,193                |           |
| Budget                              | 145,000     | 70,000      | 85,000      | 112,000     | 222,000     | 579,018     | 487,000     | 1,044,098   |                        |           |
| Expended                            | 135,928     | 70,000      | 75,095      | 65,900      | 157,061     | 550,755     | 370,804     | 157,421     |                        |           |
| Encumbered                          | 9,068       | -           | 9,905       | -           | -           | 12,800      | 19,050      | 122,457     |                        |           |
| <b>Total General Government CIP</b> | Available   | 4           | -           | 46,100      | 64,939      | 15,463      | 97,146      | 764,220     | 987,872                |           |
| Budget                              | -           | -           | 62,000      | -           | -           | 32,214      | -           | -           |                        |           |
| Expended                            | -           | -           | 39,976      | -           | -           | 28,601      | -           | -           |                        |           |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           | -           |                        |           |
| <b>Total Youth Services CIP</b>     | Available   | -           | 22,024      | -           | -           | 3,613       | -           | -           | 25,637                 |           |
| Budget                              | 25,000      | 21,100      | 17,000      | 70,000      | 50,000      | -           | -           | -           |                        |           |
| Expended                            | 25,000      | 21,100      | 17,000      | 66,873      | 50,000      | -           | -           | -           |                        |           |
| Encumbered                          | -           | -           | -           | -           | -           | -           | -           | -           |                        |           |
| <b>Total Recreation CIP</b>         | Available   | -           | -           | 3,127       | -           | -           | -           | -           | 3,127                  |           |
| Budget                              | 65,000      | 79,000      | 50,000      | 25,000      | 25,000      | -           | -           | 10,000      |                        |           |
| Expended                            | 65,000      | 79,000      | 50,000      | 24,696      | 23,423      | -           | -           | -           |                        |           |
| Encumbered                          | -           | -           | -           | 304         | 1,577       | -           | -           | -           |                        |           |
| <b>Total Library CIP</b>            | Available   | -           | -           | 0           | -           | -           | -           | 10,000      | 10,000                 |           |
| Budget                              | 375,000     | 589,400     | 550,000     | 590,000     | 623,000     | 800,000     | 946,000     | 1,303,000   |                        |           |
| Expended                            | 375,000     | 589,400     | 550,000     | 588,336     | 613,356     | 764,603     | 772,939.12  | 116,420.77  |                        |           |
| Encumbered                          | -           | -           | -           | -           | 4,232       | 4,355       | 81,804.71   | 165,589.95  |                        |           |
| <b>Total Facilities CIP</b>         | Available   | -           | -           | 1,664       | 5,412       | 31,042      | 91,256      | 1,020,989   | 1,150,364              |           |
| Budget                              | 225,500     | 215,500     | 231,000     | 285,000     | 195,000     | 293,500     | 250,077     | 195,000     |                        |           |
| Expended                            | 225,500     | 215,500     | 218,060     | 283,221     | 195,000     | 293,400     | 203,904     | -           |                        |           |
| Encumbered                          | -           | -           | 4,455       | -           | -           | -           | 45,255      | 52,195      |                        |           |
| <b>Total Police CIP</b>             | Available   | -           | 8,485       | 1,779       | -           | 100         | 918         | 142,805     | 154,087                |           |
| Budget                              | 82,000      | 142,000     | 129,000     | 50,000      | 20,000      | 63,500      | 214,000     | -           |                        |           |
| Expended                            | 82,000      | 142,000     | 70,455      | 37,332      | 16,623      | 61,352      | 71,715      | -           |                        |           |
| Encumbered                          | -           | -           | 13,010      | -           | -           | -           | 130,000     | -           |                        |           |
| <b>Total Fire CIP</b>               | Available   | -           | 45,535      | 12,668      | 3,378       | 2,148       | 12,285      | -           | 76,014                 |           |
| Budget                              | 190,000     | 160,000     | 206,000     | 240,000     | 285,000     | 415,000     | 328,000     | 400,000     |                        |           |
| Expended                            | 187,105     | 152,895     | 205,813     | 233,375     | 225,018     | 338,541     | 227,638     | 85,636      |                        |           |
| Encumbered                          | -           | 7,105       | 187         | 6,625       | 300         | 30,326      | 14,212      | 8,160       |                        |           |
| <b>Total DPW CIP</b>                | Available   | 2,895       | 0           | -           | 59,682      | 46,132      | 86,150      | 306,204     | 501,063                |           |
| Budget                              | 1,107,500   | 1,277,000   | 1,330,000   | 1,372,000   | 1,420,000   | 2,183,232   | 2,225,077   | 2,952,098   |                        |           |
| Expended                            | 1,095,534   | 1,269,895   | 1,226,398   | 1,299,732   | 1,280,479   | 2,037,252   | 1,647,000   | 359,478     |                        |           |
| Encumbered                          | 9,068       | 7,105       | 27,558      | 6,929       | 6,109       | 47,482      | 290,322     | 348,402     |                        |           |
| <b>Total Town CIP</b>               | Available   | 2,899       | 0           | 76,044      | 65,338      | 133,412     | 98,498      | 2,244,218   | 2,908,164              |           |
| Budget                              | 2,020,000   | 2,280,000   | 2,370,000   | 2,450,000   | 2,540,000   | 3,678,875   | 3,265,077   | 3,963,698   |                        |           |
| Expended                            | 2,008,034   | 2,272,895   | 2,263,932   | 2,377,341   | 2,397,924   | 3,525,665   | 2,584,698   | 787,536     |                        |           |
| Encumbered                          | 9,068       | 7,105       | 30,024      | 7,321       | 6,109       | 50,195      | 366,165     | 553,283     |                        |           |
| <b>Grand Total</b>                  | Available   | 2,899       | (0)         | 76,044      | 65,338      | 135,967     | 103,015     | 314,214     | 2,622,879              | 3,320,357 |