

# FINANCE COMMITTEE REPORT



2014  
ANNUAL TOWN MEETING

# ANNUAL TOWN MEETING

## PLAN TO ARRIVE EARLY

All Town Meeting attendees must be checked into the meeting in the lobby of the Collins Center for the Performing Arts each night. Voters must check in at their precinct table. Visit the Town website at [www.andoverma.gov](http://www.andoverma.gov) and search for your precinct under the "E-Services" tab, then click "Precinct Search." To avoid delays at check in, please check your precinct prior to Town Meeting.

**Voters:** Only voters who registered by the deadline (April 15<sup>th</sup>) will be allowed to vote at this Town Meeting. Voters will receive a sticker that must be worn in a visible location on their person to vote.

**Non-Voters:** Non-voters may attend Town Meeting and will be seated in a special section. Non-voters must check in at the Town Clerk's table in the lobby to register before being seated. Please be aware that non-voters will not be seated until after 7:00 P.M. when they are voted admittance by the Meeting.

**Overflow Seating:** If meeting attendance exceeds the capacity of the Collins Center, voters and non-voters may be directed to sit in the High School cafeteria. The cafeteria is linked by video and audio feed to the Collins Center. Participants in both areas will be able to speak to the meeting and vote.

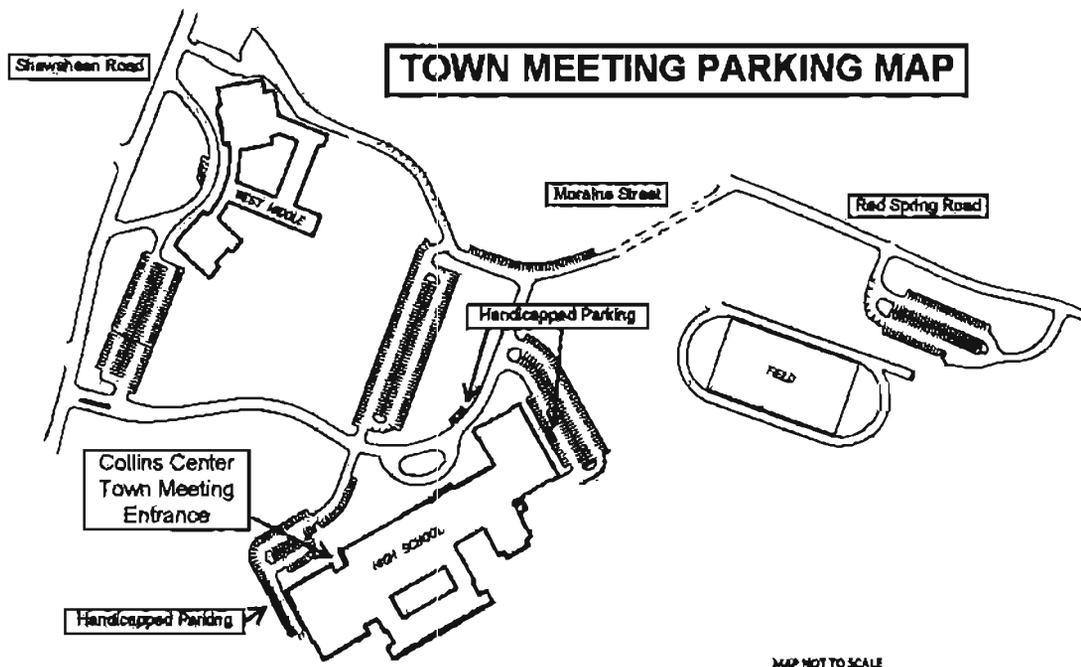
**Children:** Children may enter the meeting as non-voters. *See above.* Parents must attend small children during the meeting and sit with them in the designated non-voter section. Voters (with visible stickers) may vote from the non-voter section. Please notify the section counter if you are a voting member. No children or non-voters may sit in the registered voter sections.

**Parking:** There are four parking lots available:

1. Collins Center Lot
2. Main Lot at the High School
3. West Middle School Lot
4. Lot beside the Field House

**Transportation:** A shuttle bus will run from the parking lot on Red Spring Road and will make a loop through the West Middle School parking lot on nights one and two. Shuttle service will start at 6:15 P.M.

**Handicap Parking:** Handicap parking can be found on the side of the Collins Center as well as other areas of the parking lots.





# TOWN OF ANDOVER

Town Offices  
36 Bartlet Street  
Andover, MA 01810  
978-623-8225  
[www.andoverma.gov](http://www.andoverma.gov)

April 9, 2014

To the Citizens of Andover:

The Finance Committee has carefully examined the FY2015 budget, capital improvement requests, and warrant articles, culminating in this report to you, the voters. Our intent is to help you understand key points we deem to be of significant financial relevance.

At the time this report went to press, the Board of Selectmen, School Committee and Finance Committee had not agreed on a School budget. New information will become available prior to Town Meeting which may change some of the estimated numbers and related recommendations.

## **Anticipated Revenues**

The Town Manager anticipates total revenues of \$163,595,074 in FY2015. This amount includes not just new revenues, but all funds available for appropriation for FY2015, including Free Cash.

After subtracting fixed costs and other expenditures, the net amount available for Town and School operating budgets is \$107,232,998. This is approximately a 2.9% increase from FY2014.

## **Decision to Tax Below the Levy Limit and Probable Tax Impact**

The proposed FY2015 budget reflects a significant change voted by the Board of Selectmen. The budget has historically been based on property tax revenues increasing to the full extent allowed by Proposition 2½, and most of our annual increase in spending occurs within those limits. This year the tax increase within Proposition 2½, in addition to the tax increase for the Bancroft School exempt debt, raised concerns among many residents about the resulting increase in taxes.

In response to this concern, the Board of Selectmen instructed the Town Manager to base his FY2015 budget on an amount approximately \$1,000,000 less than a full levy would allow. By doing this, the average residential property tax bill will be approximately \$71 less than if we taxed to the full levy limit. The Board of Selectmen further instructed the Town Manager to continue this practice for the next few years. The Finance Committee supports slowing the increase in spending, provided it can be sustained without a negative effect on services.

It is important to note that ‘taxing below the levy limit’ does not stop the increase in taxes in Andover. School and Town budgets will continue to increase, but at a slower rate.

If the revised Town Manager's budget is approved, as recommended by the Finance Committee and Board of Selectmen, the average residential property tax bill will increase by \$323, or 3.9%, in FY2015. The exempt debt portion of the increase, driven primarily by the Bancroft School, is \$85.

### **The Budget Process and the School Department**

The Finance Committee has become increasingly concerned about the School Department's addition of employees, as well as the lack of transparency in providing accurate and timely information about other school spending.

During FY2013 and FY2014, there was essentially no change in our total student enrollment. During those same two years, the School Department added numerous new employees that totaled 118 new full-time equivalents (FTEs). While there were valid reasons for these hires, only 63 FTEs were included in the School budgets approved at Town Meetings. Hence, 55 additional FTEs were added that were not itemized in the approved budget. The addition of this many new FTEs carries financial consequences moving forward. Compounded contractual increases in salaries and benefits, now and in the future, are unsustainable.

Regarding transparency, the Finance Committee has been unable to acquire timely and accurate information to support the School's request for increased spending. Expenditures such as legal services, transportation, business services and other line items have increased significantly without sufficient explanation.

The Town Manager's revised budget allocates \$70,904,452 to the School Department for FY2015, an increase of \$1,976,859 from last year's budget. The Finance Committee and the Board of Selectmen have voted to recommend approval of the Town Manager's revised budget.

### **Significant FY2015 Expenditures**

#### *Exempt and Non-Exempt Debt*

Non-exempt debt is paid out of our operating budget, subject to the limitations imposed by Proposition 2 ½. Exempt debt service is paid for outside Proposition 2 ½. The Town Manager has used the new debt tool to manage both exempt and non-exempt debt more efficiently. Funding for future projects such as the town yard, a new fire station, and improvements to Andover High School will have to be spaced out over time in a manner which balances the increased burden on the taxpayer with the need for these new buildings. None of these projects are being recommended this year.

#### *Health Insurance*

The Board of Selectmen voted recently to bring the retired teachers back into the Town's health insurance plan. This change is expected to significantly reduce health insurance expenditures. In addition, the Town's health insurance contract was recently put out to bid, and further cost reductions are expected.

#### *Collective Bargaining*

All fifteen of Andover's collective bargaining agreements are up for renegotiation this year. The teachers' agreement, which has the largest number of members, has already been settled and extends through August 31, 2017.

Collective bargaining agreements are the largest single driver of the annual increases in Town and School operating budgets. As agreements are negotiated, it is important to consider the entire compensation provided. This includes Cost of Living Adjustments (COLA), step increases, track increases, longevity payments, stipends, as well as health insurance, pension, and future Other Post Employment Benefits (OPEB). The Town's compensation costs are growing at an unsustainable rate.

### **Capital Improvement Program (CIP)**

The "Pay-As-You-Go" portion of the CIP appears in Article 5 and is budgeted in the amount of \$2,370,000, an increase of \$90,000 from FY2014.

The General Fund Borrowing portion of the CIP is \$4,213,000. As usual, the two largest articles are for scheduled annual improvements to town and school buildings. Article 43 is for town related building improvements in the amount of \$467,000. Article 52 is for school related building improvements in the amount of \$1,500,000.

Article 56 asks for \$800,000, which was approved under Article 12 of the 2001 Annual Town Meeting, to be used instead to acquire other real property for conservation and open space purposes.

### **Technology**

With the creation of the new Information Technology Department in 2012, the Town has devoted significant resources to upgrading its technology infrastructure and equipment. Two articles on this year's warrant propose to continue this process.

Article 47 appropriates \$360,000 for annual computer workstation and laptop leases. This amount will be funded from two sources. \$260,000 will come from the Cable Revenue Fund and \$100,000 will come from taxation. Article 40 appropriates \$200,000 from general fund borrowing for virtual desktop deployment.

A new five-member IT Advisory Council has been formed and will provide recommendations and oversight as the technology vision moves forward.

### **Free Cash and Stabilization Funds**

In 2009, the Board of Selectmen instructed the Town Manager to discontinue using Free Cash for operating budget purposes. As Free Cash accumulates, it is available for transfer to Stabilization Funds or other non-operating budget purposes. Andover's certified Free Cash balance is approximately \$4,000,000. The Finance Committee recommends approval of the Town Manager's proposed three transfers from Free Cash.

1. Article 8 will move \$500,000 from Free Cash into the General Stabilization Fund.
2. Article 9B will move \$1,000,000 from Free Cash into the Other Post Employment Benefits (OPEB) Trust Fund.

3. Article 48 will both establish and fund the new "Ledge Road Landfill Stabilization Fund." The fund will receive a \$1,000,000 transfer from the General Stabilization Fund, appropriated at last year's Town Meeting for the landfill. In addition, \$1,000,000 will be transferred from Free Cash into the "Ledge Road Landfill Stabilization Fund" for FY2015. These funds will be used to help cover the cost of capping the landfill.

Article 49 will establish and fund a new "Bond Premium Stabilization Fund." The fund will receive \$600,000 from the General Stabilization Fund, appropriated at last year's Town Meeting. These funds will be used to offset non-exempt interest expense.

The reasoning for these new Stabilization and Trust Funds is to enable money earmarked for these specific long-term projects to be retained for those projects alone.

### **Unfunded Obligations**

In July 2013, the Town Manager submitted a detailed recommendation to the Selectmen to address short and long term policy decisions and objectives regarding our unfunded Other Post Employment Benefits (OPEB) liability. OPEB consists primarily of retirees' health care. Detailed information about OPEB and the Town Manager's recommendation may be found on pages 20 and 21.

This commitment to funding our OPEB liability was a factor in maintaining our Standard and Poor's long term credit rating of AAA. It was also a factor when the OPEB actuarial valuation was completed, and lowered our actuarial liability from \$215,000,000 to \$145,000,000.

### **Town Meeting**

Please join us at Town Meeting beginning on May 5th, at 7:00 pm and continuing on May 6<sup>th</sup> at 7:00 pm in the J. Everett Collins Center Auditorium at the Andover High School. Your participation is important!

The Finance Committee

S. Jon Stumpf, Chairman

Joanne F. Marden

Paul Fortier

Margaret N. Kruse

Linn N. Anderson

Gregory A. Serrao

Eugenie M. Moffitt

John J. Barry, Jr.

**FINANCE COMMITTEE RECOMMENDATIONS  
2014 ATM FINANCIAL ARTICLES**

ARTICLE / TITLE	ARTICLE AMOUNT	TAX LEVY/ GEN. FUND	FREE CASH/ STAB. FUND	BONDING	TRANS./ OTHER	FINANCE COMMITTEE
						RECOMMENDATIONS NOTES
4 FY-2015 Budget	\$152,874,892	\$152,874,892				Approved
5 FY-2015 Capital Projects Fund Appropriation	\$2,370,000	\$2,370,000				Approved
6 Budget Transfers	TBD					TBD
7 Supplemental Budget Appropriations	TBD					TBD
8 Stabilization Fund	\$500,000		\$500,000			Approved
9-A Free Cash	\$0		\$0			Approved
9-B Funding OPEB Trust Fund	\$1,000,000		\$1,000,000			Approved
15 Jerry Silverman Fireworks	\$14,000	\$14,000				Approved
17 Elderly/Disabled Transportation Program	\$8,000	\$8,000				Approved
18 Support for Civic Events	\$5,000	\$50,000				Approved
19 Spring Grove Cemetery Maintenance	\$6,000				\$6,000	Approved
20 Sidewalk Construction - Holt Road	\$138,000			\$138,000		Approved
21 GIS Data Update	\$30,000				\$30,000	Approved
22 Fire Hydrant Infrastructure Maintenance	\$500,000			\$500,000		Approved
24 BallardVale Fire Station Restoration	\$500,000			\$500,000		Disapproved
25 BallardVale Fire Station Land Purchase	\$200,000			\$200,000		Disapproved
26 BallardVale Fire Station Addition	\$200,000			\$200,000		Disapproved
27 Senior Citizen Service Needs Study Program	\$35,000	\$35,000				Approved
33 Overlay Surplus (Property Tax Revaluation)	\$31,800				\$31,800	Approved
39 Town & School Energy Initiatives	\$236,000			\$236,000		Approved
40 Technology Hardware & Software	\$200,000			\$200,000		Disapproved
41 Town Playground Replacements & Handicapped Access	\$150,000			\$150,000		Approved
42 School Site Improvements	\$319,000			\$319,000		Approved
43 Town Building & Facility Maintenance	\$467,000			\$467,000		Approved
44 Water Storage Tank Transfer	\$37,862.97				\$37,863	Approved
45 DPW Vehicles	\$260,000			\$260,000		Approved
46 Off-Street Parking Program	\$118,000				\$118,000	Approved
47 Annual PC Workstation & Laptop Replacement Program	\$359,706	\$103,632			\$256,075	Approved
48 Ledge Road Landfill Stabilization Fund	\$1,000,000		\$1,000,000			Approved
49 Bond Premium Stabilization Fund	\$600,000		\$600,000			Approved
50 Stabilization Fund Bond Premium	\$116,500		\$116,500			Approved
51 Deyermond Sports Complex Parking Lot Paving	\$125,000			\$125,000		Disapproved
52 School Building Maintenance & Renovation	\$1,500,000			\$1,500,000		Approved
53 Water & Sewer Vehicles	\$85,000				\$85,000	Approved
55 Open Space Management	\$25,000	\$25,000				Approved
56 Transfer Open Space Land Acquisition Bonding Approp.	\$800,000				\$800,000	Disapproved
58 Water & Sewer Rate Study	\$100,000				\$100,000	Approved
60 Sewer Master Plan Study	\$100,000				\$100,000	Approved
62 Water Maintenance	\$300,000				\$300,000	Approved
66 Andover Dog Park Appropriation	\$60,000	\$60,000				Disapproved

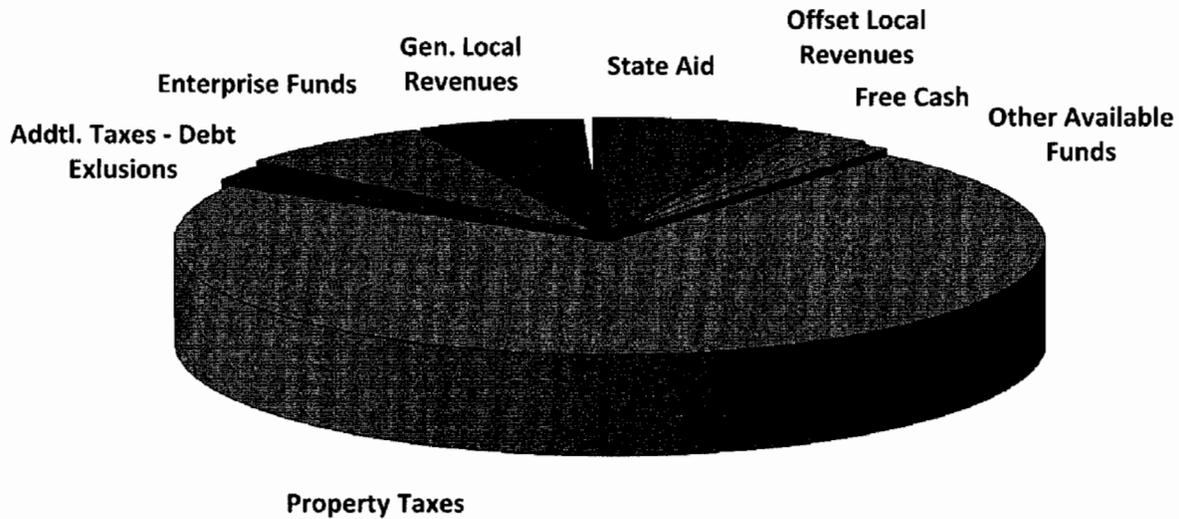
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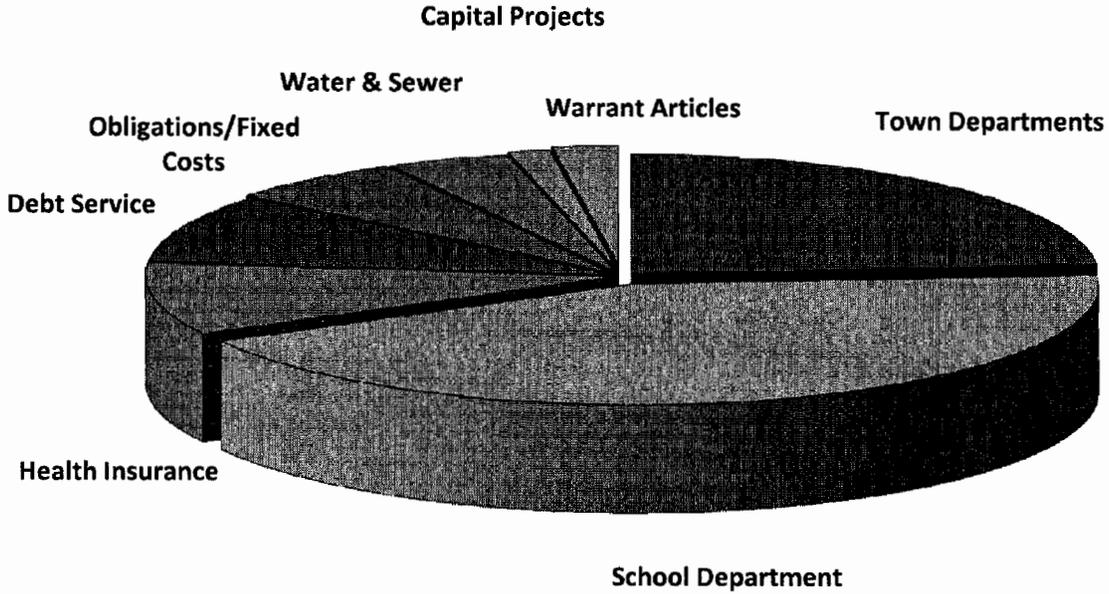
## SOURCES OF FUNDS - FY2015



### FY15 REVENUES

Property Taxes	\$117,802,997	72.0%
Addtl. Taxes - Debt Exclusions	\$4,438,406	2.7%
Enterprise Funds	\$12,067,999	7.4%
Gen. Local Revenues	\$10,027,000	6.1%
State Aid	\$12,595,113	7.7%
Offset Local Revenues	\$2,131,500	1.3%
Free Cash	\$2,500,000	1.5%
Other Available Funds	<u>\$2,032,059</u>	1.2%
	\$163,595,074	100.0%

## USES OF FUNDS - FY2015



### FY15 EXPENSES

Town Departments	\$38,685,046	23.6%
School Department	\$70,904,452	43.3%
Health Insurance	\$15,840,957	9.7%
Debt Service	\$14,998,238	9.2%
Obligations/Fixed Costs	\$10,069,849	6.2%
Water & Sewer	\$6,949,026	4.2%
Capital Projects	\$2,370,000	1.4%
Warrant Articles	<u>\$3,777,506</u>	2.3%
	<b>\$163,595,074</b>	<b>100.0%</b>

## TAX BILL HISTORY AND PROJECTION

AVERAGE SINGLE FAMILY ASSESSED VALUE AND TAX BILL							
Fiscal Year	Tax Rate	Average Single Family Assessed Value	Average Single Family Tax Bill	Dollar Increase	Tax % Increase	Tax Within 2 1/2 Limit	Tax Due To Debt Exclusions
FY2014	15.18	549,622	8,343	376	4.7%	8,111	232
FY2013	14.51	549,070	7,967	181	2.3%	7,800	167
FY2012	14.15	550,129	7,786	306	4.1%	7,575	211
FY2011	14.12	529,775	7,480	241	3.3%	7,276	204
FY2010	13.19	548,860	7,239	185	2.6%	7,022	217
FY2009	12.16	580,087	7,054	255	3.8%	6,825	229
FY2008	11.69	581,568	6,799	141	2.1%	6,589	210
FY2007	11.25	591,800	6,658	258	4.0%	6,429	229
FY2006	11.40	561,360	6,400	392	6.5%	6,173	227
FY2005	11.51	522,000	6,008	298	5.2%	5,763	245
FY2004	11.47	497,800	5,710	220	4.5%	5,428	282
FY2003	11.63	470,000	5,466	480	9.6%	5,211	255
FY2002	14.13	352,852	4,986	266	5.6%	4,784	202
FY2001	14.92	316,370	4,720	123	2.7%	4,579	141
FY2000	14.65	313,800	4,597	277	6.4%	4,471	126
FY1999	15.17	284,814	4,321	159	3.8%	4,188	133
FY1998	15.82	263,091	4,162	127	3.1%	4,020	142
FY1997	15.48	260,668	4,035	171	4.4%	3,845	190

Fiscal Year	At Levy Limit Projected Tax Within 2 1/2	Tax Due to Debt Exclusions	At Levy Limit Projected Average Single Family Tax Bill	% Increase	At \$1 Million Below Limit Projected Average Single Family Tax Bill	% Increase
FY2015	8,420	317	8,737	4.7%	8,666	3.9%
FY2016	8,715	302	9,017	3.2%	8,946	3.2%
FY2017	9,020	253	9,273	2.8%	9,202	2.8%

There are many variables affecting property tax rates and residential property tax bills. This table shows what happens if the average residential property tax bill required to fund Town and School budgets within Proposition 2 ½ escalates at 3 ½% per year – a reasonable estimate based on historical trends. Including the additional taxes to pay for approved debt exclusions, a **4.7% increase** is projected, if the budgets and warrant articles voted by Town Meeting require taxing to Andover’s Proposition 2 ½ levy limit.

If, however, Town Meeting approves the recommendations of the Board of Selectmen and Finance Committee, Andover will collect approximately \$1 million less in property taxes resulting in a **3.9% increase** for the average residential property tax bill – a difference of \$71. The table shows the impact of maintaining that \$1 million in excess levy capacity for FY2016 and FY2017.

To give taxpayers reasonable estimates of how the decisions on the budgets and warrant articles will affect their tax bills, several critical variables are held constant, basically calculating the impact on future years’ tax bills by using the real numbers from FY2014. We have no reliable way of predicting the impact of any shift in the tax burden due to either the revaluation of property or the Board of Selectmen’s annual vote on tax classification.

# TAX BILL HISTORY AND PROJECTION

Because the work of the Board of Assessors establishing property values is not complete until fall, because new growth cannot be certified until valuations are complete, and because the Board of Selectmen does not vote on tax classification until November, it is not possible to calculate the impact of Town Meeting decisions on individual tax bills prior to Town Meeting. Projecting a percentage increase gives voters the ability to estimate the impact on their individual property tax bills by simply multiplying the projected percentage increase by their current year's (FY2014) property tax bill.

**For Example:**

**If your property has an assessed value of \$500,000**

**Your FY2014 property tax bill is \$7,590 (500 X \$15.18 per thousand tax rate)**

**Multiply by .047 to estimate your FY2015 tax increase of \$357 if Andover taxes to its Proposition 2 ½ levy limit.**

**Multiply by .039 to estimate your FY2015 tax increase of \$296 if Andover stays \$1 million below its levy limit.**

## Projecting the Property Tax Bill Impact of Warrant Articles Funded with General Fund Borrowing from Taxation

Most financial articles have Financial Impact boxes explaining the proposed financing of the expenditure. For the articles funded with general fund borrowing, the current plans for managing the debt are summarized. **The projects listed below to be voted at this year's Town Meeting will be funded within the revenues available to the Town of Andover within Proposition 2 ½. There is no increase in the total amount that can be taxed if any or all of these articles pass. They do not increase future tax bills. They do become fixed costs in future budgets.**

The calculation of the cost to the owner of the average valued residential property is included to provide some sense of the size of the proposed expenditure in relation to current budgets and tax bills. The actual FY2014 property tax levy and actual FY2014 average residential property tax bill were used to calculate the cost of each article to the taxpayer, basically showing the amount within the average tax bill that would have been needed to pay for the debt service this year, if the project had been approved by a prior Town Meeting. This table summarizes the information in the Financial Impact boxes.

<u>Article No.</u>	<u>Project</u>	<u>Total Authorized</u>	<u>Length of Bond Issue</u>	<u>Annual Debt Service</u>	<u>Tax \$ Needed</u>
20	Holt Road Sidewalk	138,000	10 years	17,250	\$1
25	BallardVale Fire Station Land	200,000	20 years	16,000	\$1
26	BallardVale Fire Station Renovation	200,000	5 years	44,000	\$3
39	Town/School Energy Initiatives	236,000	10 years	29,500	\$2
40	Technology Hardware and Software	200,000	5 years	44,000	\$3
41	Town Playground Replacements	150,000	10 years	18,750	\$1
42	School Site Improvements	319,000	5 years	70,180	\$5
43	Town Building Maintenance	467,000	15 years	45,140	\$3
45	DPW Vehicles	260,000	10 years	32,500	\$2
51	Deyermund Sports Complex Parking	125,000	10 years	15,265	\$1
52	School Building Maintenance	1,500,000	20 years	120,000	\$9
56	Open Space Land Acquisition	800,000	20 years	64,000	\$5
	<b>Total</b>	<b>\$4,613,000</b>		<b>\$516,945</b>	<b>\$36</b>

## PROPOSITION 2½ AND ANDOVER

### WHAT IS PROPOSITION 2½?

The **Property Tax Levy** is the total amount a community raises in real and personal property taxes. The levy is calculated by taking the total amount that the town is authorized to spend during the fiscal year (the sum of all appropriation votes of Town Meeting plus any state or county assessments or other bills the town must pay not requiring Town Meeting approval) and subtracting anticipated state and local revenues.

The **Levy Limit** is a restriction placed on the Tax Levy by a state law known as **Proposition 2½**. The town's Levy Limit is automatically increased 2½% each year. In addition, a community is allowed to increase its levy limit to reflect growth of its tax base due to development.

Proposition 2½ limits the total a town is allowed to raise from property taxes. It is important to understand that the **Levy Limit** gets the 2½% increase. The Town's total revenues, the budgets, the tax rate, and the individual's property tax bill can all increase by different percentages in the same fiscal year and still be within Proposition 2½.

**A community does not have to tax up to its levy limit, but it cannot exceed its levy limit unless voters approve an override or exclusion.** Andover has been in full compliance with Proposition 2½ since its enactment. For many years, Andover did not tax up to its levy limit. The budgets adopted by Town Meeting required property tax levies which were lower than the maximum allowed under the law. In recent years Andover's property tax levy has been very close to its levy limit.

If Town Meeting votes to spend more than the Town can expect to collect in revenues, Proposition 2½ provides local options for increasing the Levy Limit by passing, by majority vote in an election, an override, capital outlay exclusion, or debt exclusion. **The Levy Limit can be increased only by popular vote in a referendum, not by Town Meeting.** The State enforces Proposition 2½ by not allowing a Town to set its tax rate until it can prove that it has a balanced budget.

By passing an **Override** a community can assess a specific amount of property taxes in addition to its Levy Limit. The ballot question can specify the use of these additional revenues for the first year. An override results in a permanent increase in the Levy Limit. It is intended for funding ongoing programs.

By passing a **Debt Exclusion** a community can assess additional taxes to pay the debt service (principal and interest costs) for a specific capital project. The additional amount is added to the Levy Limit for the life of the debt only. Each year that a payment must be made for that project, the Levy Limit is first calculated as usual and then the extra amount from the debt exclusion is added. Unlike overrides, exclusions do not become part of the base used to calculate future years' levy limits.

By passing a **Capital Outlay Expenditure Exclusion** a community can assess additional taxes to pay for a specific project or major equipment purchase. The additional amount to pay for the project is added to the Levy Limit only for the year in which the project is undertaken. The amounts excluded for these one-time expenditures do not become part of the base. Capital outlay exclusions can only be used for expenditures which could be bonded.

### THE OVERRIDE PROCESS

Increasing taxes to pay for additional services, projects, or purchases is a two-step process. A referendum is necessary to increase the Levy Limit so that the Town can collect the additional taxes. Town Meeting must vote to authorize the spending of any Town funds. A four-fifths (4/5) vote of the Board of Selectmen is required to place an override or exclusion question on the ballot. When scheduling an election, time must be allowed for legal notice requirements, printing of ballots, voter registration and absentee voting. State law establishes specific requirements regarding the wording of ballot questions.

## PROPERTY TAX LEVY LIMIT HISTORY

<u>FISCAL YEAR</u>	<u>PROP 2½ TAX LEVY LIMIT</u>	<u>ACTUAL TAX LEVY</u>	<u>EXCESS TAX LEVY CAPACITY</u>	<u>ADDITIONAL TAXES DEBT EXCLUSION</u>	<u>TOTAL TAX LEVY</u>	<u>%INC TOTAL TAX LEVY</u>
FY2004	75,252,414	75,251,662	752	3,912,678	79,164,340	5.0%
FY2005	78,949,600	78,332,364	617,236	3,335,446	81,667,810	3.2%
FY2006	82,958,866	82,957,460	1,406	3,051,543	86,009,003	5.3%
FY2007	87,189,479	87,150,494	38,985	3,110,789	90,261,283	4.9%
FY2008	91,201,846	91,167,791	34,055	2,909,928	94,077,719	4.2%
FY2009	94,838,978	94,802,906	36,072	3,173,848	97,976,754	4.1%
FY2010	98,313,489	98,252,625	60,864	3,037,491	101,290,116	3.4%
FY2011	101,868,863	101,747,938	70,925	2,860,362	104,658,300	3.3%
FY2012	106,128,017	105,926,697	201,320	2,947,458	108,874,155	4.0%
FY2013	110,260,241	109,544,429	715,812	2,349,085	111,893,514	2.8%
FY2014	114,580,069	114,227,432	352,637	3,278,583	117,506,432	5.0%
* FY2015	118,944,998	117,802,998	1,142,000	4,438,406	122,241,404	4.0%

\* Projected based on budget and warrant article recommendations for the 2014 ATM.

### CALCULATION OF FY2014 PROPERTY TAX LEVY LIMIT

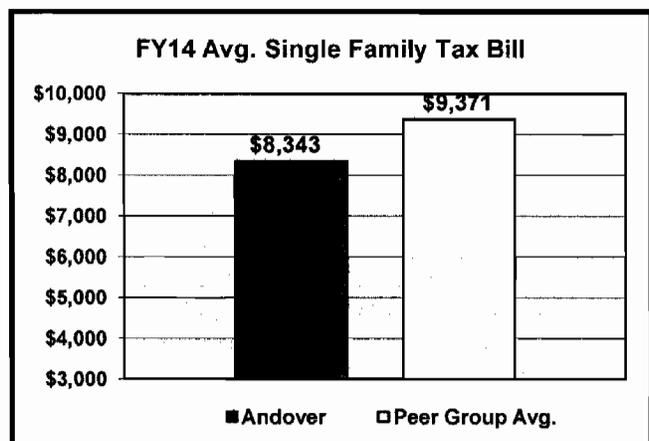
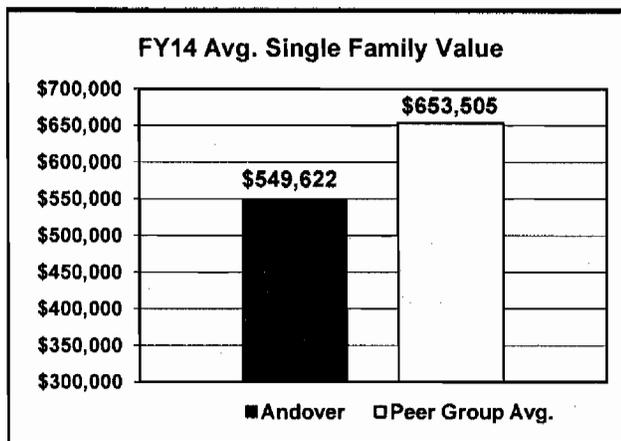
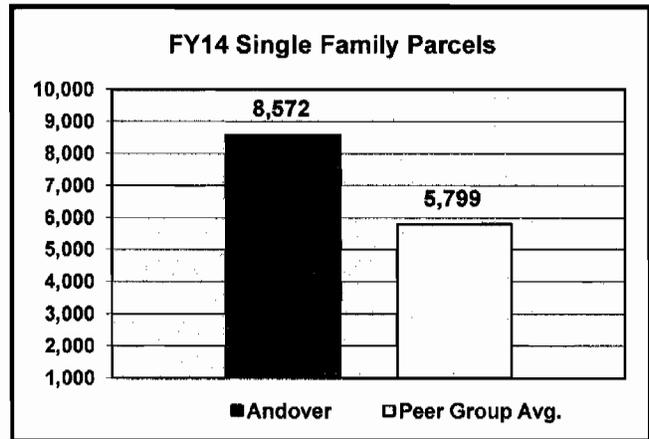
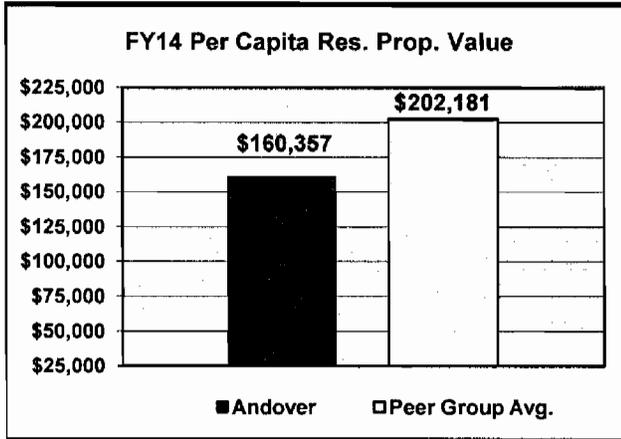
FY2013 TAX LEVY LIMIT	\$110,260,239	Beginning amount for FY2014
2.5% of FY2013 Levy Limit	2,756,506	
New Growth	<u>1,563,740</u>	Tax increase based on est tax value of new construction as of 6/30/2013
FY2014 TAX LEVY LIMIT	\$114,580,486	FY2014 tax limit prior to funds raised for Prop 2 ½ exempt debt
Plus		
NET FY2014 EXEMPT DEBT SERVICE	<u>\$3,278,583</u>	Additional taxes allowed for Proposition 2 ½ exempt debt less state aid
Equals		
FY2014 TOTAL TAX LEVY LIMIT	\$117,859,069	Estimated Maximum property taxes allowable for Fiscal Year 2014
Less		
FY2014 TAX LEVY	\$117,506,432	Estimated Amount of property taxes for Fiscal Year 2014
Equals		
FY2014 EXCESS TAX CAPACITY	\$352,637	Amount of additional taxes that could be raised within Proposition 2 ½ limit

### CALCULATION OF FY2015 PROPERTY TAX LEVY LIMIT

FY2014 TAX LEVY LIMIT	\$114,580,485	Beginning amount for FY2015
2.5% of FY2014 Levy Limit	2,864,512	
New Growth	<u>1,500,000</u>	Tax increase based on est tax value of new construction as of 6/30/2014
FY2015 TAX LEVY LIMIT	\$118,944,998	FY2015 tax limit prior to funds raised for Prop 2 ½ exempt debt
Plus		
NET FY2015 EXEMPT DEBT SERVICE	<u>\$4,438,406</u>	Additional taxes allowed for Proposition 2 ½ exempt debt less state aid
Equals		
FY2015 TOTAL TAX LEVY LIMIT	\$123,383,404	Estimated Maximum property taxes allowable for Fiscal Year 2015
Less		
FY2015 TAX LEVY	\$122,241,404	Estimated Amount of property taxes for Fiscal Year 2015
Equals		
FY2015 EXCESS TAX CAPACITY	\$1,142,000	Amount of additional taxes that could be raised within Proposition 2 ½ limit

# FY14 Comparative Residential Tax Information

AAA Bond Rated Suburban Municipalities



Data Source: DOR/DLS Database

Note: The "Peer Group Average" category consists of data from the following Andover comparable "AAA" rated suburbs: Acton; Arlington; Bedford; Belmont; Canton; Concord; Duxbury; Hingham; Lexington; Marblehead; Natick; Needham; Norwell; Sudbury; Wayland; Wellesley Westwood; and Winchester.

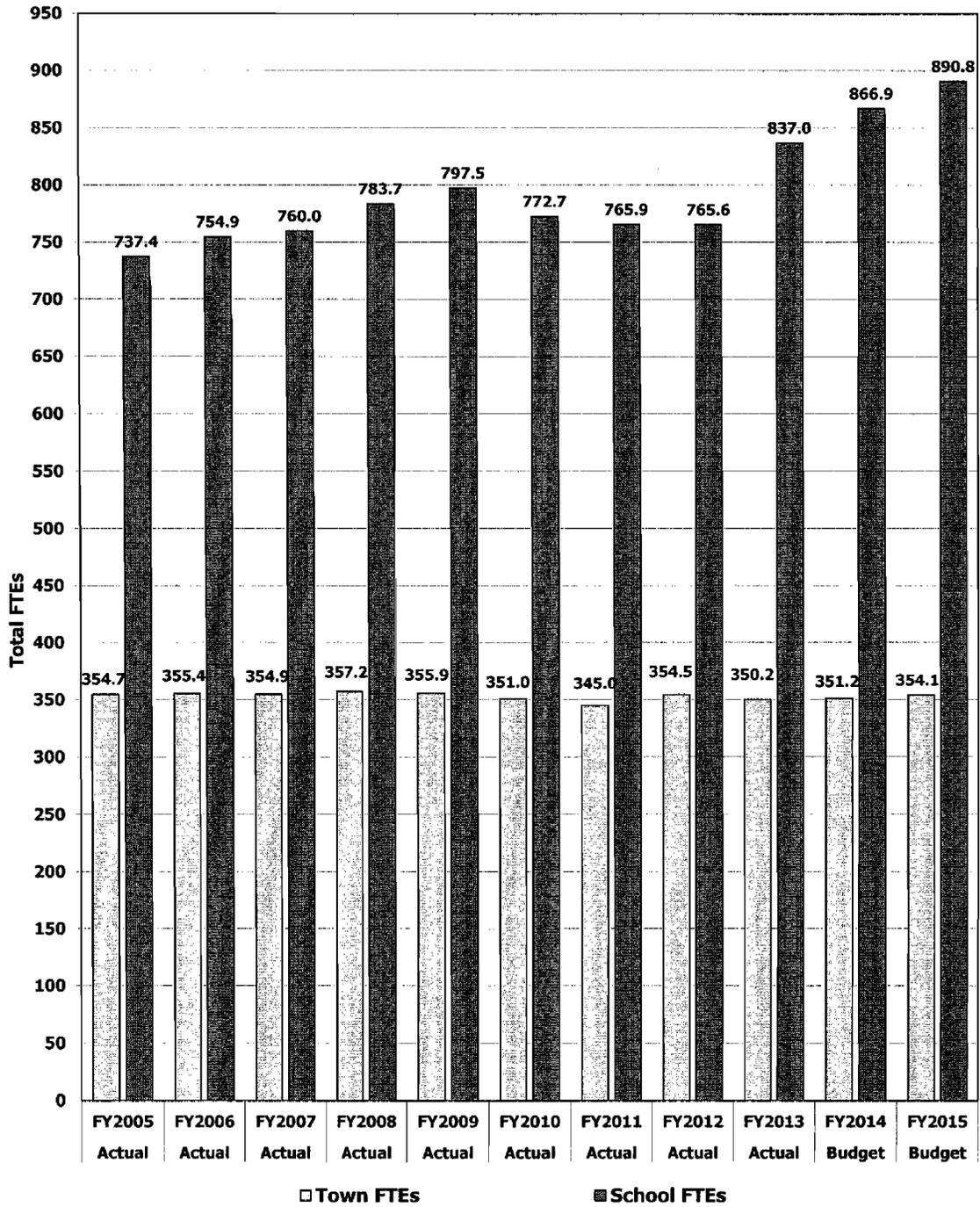
## FY2014 Valuation Breakdown - Single Family Homes

Valuation Range (\$)	Number of Parcels	Percent of Total
\$0 to \$300,000	340	3.9%
\$300,001 to \$400,000	1,549	17.9%
\$400,001 to \$500,000	2,453	28.4%
\$500,001 to \$600,000	1,820	21.1%
\$600,001 to \$1,000,000	2,125	24.6%
\$1,000,001 and Up	352	4.1%
<i>Total</i>	8,639	100.0%

**If the Recommended FY2015 Budgets are approved,  
Each \$1,000 of Your Property Tax Dollars will buy:**

<b>Exempt Debt</b>	<b>\$31</b>
Bancroft, Public Safety Center, other school funded Outside Proposition 2 ½ Levy Limit	
<b>School Department Operating Budget</b>	<b>496</b>
<b>Health Insurance</b>	<b>111</b>
Current Town and School employees and retirees, include retired teachers	
<b>Public Safety</b>	<b>97</b>
Police and Fire	
<b>Municipal Services</b>	<b>70</b>
Highway, Snow Removal, Solid Waste, Street Lighting, Building and Grounds Maintenance, Cemetery, Vehicle Maintenance, Capital Project Management, Engineering, etc.	
<b>General Government</b>	<b>55</b>
Town Administration, Town Clerk, Information Technology Community Development and Planning, Veterans Services etc. Compensation and Reserve Funds	
<b>Retirement</b>	<b>43</b>
<b>Non-Exempt Debt Service</b>	<b>31</b>
Principal and Interest for previously approved projects Funded within 2 ½	
<b>Other</b>	<b>23</b>
State Assessments, Overlay, Vocational School Assessment, Insurance, OPEB, Unemployment, Warrant Articles funded From Taxation	
<b>Library</b>	<b>18</b>
<b>CIP Article 5</b>	<b>17</b>
Capital Projects	
<b>Community/Youth/Elder Services</b>	<b>8</b>
<b>Total</b>	<b><u>\$1,000.00</u></b>

## Town & School Employees (FTEs) FY2005 - FY2015



	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Actual FY2013	Budget FY2014	Budget FY2015
Town FTEs	354.7	355.4	354.9	357.2	355.9	351.0	345.0	354.5	350.2	351.2	354.1
School FTEs	737.4	754.9	760.0	783.7	797.5	772.7	765.9	765.6	837.0	866.9	890.8
<b>Total FTEs</b>	<b>1,092.1</b>	<b>1,110.3</b>	<b>1,114.9</b>	<b>1,140.9</b>	<b>1,153.4</b>	<b>1,123.7</b>	<b>1,110.8</b>	<b>1,120.1</b>	<b>1,187.2</b>	<b>1,218.1</b>	<b>1,244.9</b>

## **EXPENDITURES BY TOWN FOR SCHOOL DEPARTMENT**

<u>Categories</u>	<u>EXPENDED FY2011</u>	<u>EXPENDED FY2012</u>	<u>EXPENDED FY2013</u>	<u>BUDGET FY2014</u>
Finance and Administrative Services	160,274	163,664	162,553	164,178
Human Resources and Benefits	42,875	43,872	47,740	48,218
Other Instructional Materials	279,118	-	-	-
School Security	13,680	4,574	4,518	4,800
Heating of School Buildings (school offices)	27,497	7,840	21,016	22,068
School Utility Services (electricity, water, sewer, trash, recycling)	332,094	239,805	258,786	266,680
Maintenance of School Grounds (grounds, fields, snow, sweeping)	243,599	102,855	167,628	234,601
Maintenance of School Buildings (Plant and Facilities)	679,756	669,079	821,378	834,385
Maintenance of School Equipment (Plant and Facilities, Public Safety)	104,045	101,752	100,669	103,406
Extraordinary Maintenance (Plant and Facilities)	1,374,463	1,604,044	1,754,867	2,018,097
Networking & Telecommunications	-	92,604	111,623	146,925
Technology Maintenance	-	844,282	838,761	866,680
Employer Retirement Contributions	1,230,005	1,394,763	1,500,395	1,620,432
Insurance for Active Employees	8,368,140	8,756,550	8,756,550	8,412,205
Insurance for Retired School Employees	2,316,876	1,914,379	1,954,609	2,235,835
Other Non-Emp Insurance- Prop and Casualty	345,260	502,311	389,592	425,283
Short Term Interest	21,550	6,544	29,833	6,156
Purchase of Land & Buildings	-	-	5,273,236	8,100,000
Capital Technology	-	134,518	541,708	2,280,000
Long Term Debt Retirement/School Construction	2,671,043	2,873,597	2,426,900	3,085,000
Long Term Debt Service/School Construction	655,862	536,156	441,860	863,116
Long Term Debt Retirement/Education and Other	1,244,218	1,451,026	1,566,193	1,596,230
School Choice Tuition	-	-	-	-
Tuition To Charter Schools	-	-	-	-
Regional School Assessment	<u>484,694</u>	<u>444,503</u>	<u>399,331</u>	<u>314,244</u>
<b>TOTAL</b>	<b>20,595,049</b>	<b>21,888,718</b>	<b>27,569,746</b>	<b>33,648,539</b>

### NOTES

The above report is submitted at year end as a part of the School department End of Year Financial Report  
This section reports expenditures for the School Department that are not included in the School Department budget.  
Categories and some allocations are determined by DOE regulations and/or joint agreement for services to School department.

from: MASSACHUSETTS DEPARTMENT OF EDUCATION  
END OF YEAR PUPIL AND FINANCIAL REPORT

**Town of Andover Employee Unions and Associations**  
**Status of Collective Bargaining Settlements as of March 2014**

<u>Employee Group</u>	<u>Formal Bargaining Unit or Association</u>	<b>Members 2012</b>	<b>Members 3-28-2013</b>	<b>Members 3/2014</b>	<b>Contract Expiration</b>	<b>Contract Settlements / % COLA Increase</b>			<b>Minimum Salary</b>	<b>Maximum Salary</b>
						<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>		
<u>Andover Public Schools</u>										
SCHOOL TEACHERS	Andover Education Association	530	546	561	8/31/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 44,714.00	\$ 90,383.00
SCHOOL INSTRUCTIONAL ASSISTANTS	Andover Assistants Organization	222	262	280	8/31/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 18,995.00	\$ 30,424.00
SCHOOL CUSTODIANS	Andover School Custodians, SEIU, Local 888	37	38	37	6/30/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 40,720.00	\$ 50,231.00
SCH. FOOD SERVICES & CROSS. GUARDS	Andover Cafeteria Employees, SEIU, Local 888	34	41	41	6/30/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 13.89	\$ 19.38
SCHOOL SECRETARIES	Andover Educational Secretaries Association	27	29	30	6/30/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 31,888.00	\$ 49,000.00
SCHOOL INDEPENDENT EMPLOYEES	School Independent Employees Association	23	18	18	6/30/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 31,976.00	\$ 90,202.00
SCHOOL ADMINISTRATORS	Andover Administrators Association	21	21	25	6/30/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 95,307.00	\$ 111,436.00
LICENSED PRACTICAL NURSES	Andover Licensed Practical Nurses Association	3	2	2	8/31/2014	Yes/1.0%	Yes/2.0%	Yes/2.0%	\$ 24,463.00	\$ 38,865.00
	Total	897	957	994						
<u>Town Departments</u>										
TOWN INDEPENDENT EMPLOYEES	Andover Independent Employees Association	134	143	141	6/30/2014	Yes/1.5%	Yes/2.0%	Yes/1.5%	\$ 29,372.00	\$ 98,718.00
FIREFIGHTERS	International Assoc. of Firefighters, AFL-CIO, Local 1658	66	68	66	6/30/2011	No	No	No	\$ 46,716.00	\$ 101,467.00
DPW/P&F LABORERS	AFSCME, Council 93, Local 1704, AFL-CIO	61	71	70	6/30/2014	Yes/1.5%	Yes/2.0%	Yes/1.5%	\$ 43,389.00	\$ 63,287.00
POLICE PATROLMEN	Andover Police Patrolmens Union, NEPBA, Local 9	38	39	35	6/30/2012	Yes/1.5%	No	No	\$ 49,159.00	\$ 58,383.00
POLICE SUPERIOR OFFICERS	Andover Police Superior Officers Assoc., NEPBA, Local 9	14	14	14	6/30/2012	Yes/1.5%	No	No	\$ 66,259.00	\$ 87,735.00
PUBLIC SAFETY DISPATCHERS	Andover Public Safety Communicators, NEPBA, Local 9	10	11	11	6/30/2012	Yes/1.5%	No	No	\$ 50,447.00	\$ 64,175.00
TOWN DEPARTMENT HEADS	Andover Town Department Heads	7	7	8	6/30/2011	No	No	No	\$ 71,003.00	\$ 119,231.00
	Total	330	353	345						

Note that the above numbers reflect ALL bargaining unit employees regardless of PT or FT status.  
 Also note that these numbers are pure headcounts, not FTEs.

Finally note that the above numbers do not include unclassified employees who are not assigned to a bargaining unit, including Principals, Supt, Asst. Supt, HR Director, PTs, PTAs, OTAs, COTAs, etc.

The School Employee Agreements may be viewed at: [www.aps1.net/index.aspx?NID=400](http://www.aps1.net/index.aspx?NID=400)

The Town Employee Agreements may be viewed at: [www.andoverma.gov/selectmen](http://www.andoverma.gov/selectmen)

## Debt Service

The Debt Service appropriation provides funding for the principal and interest costs associated with capital projects approved by prior Town Meetings. Borrowing allows payments for major infrastructure improvements or large equipment purchases to be spread over multiple years to make them more affordable and require that future taxpayers, who benefit from the use of the asset, pay a share of the cost. State law defines the purposes for which a town can borrow and sets a maximum maturity for each type of project.

A traditional municipal debt schedule has equal principal payments with the interest on the balance declining each year. In addition to lower total interest cost, this type of debt schedule recognizes that a town will continue to need to invest in capital improvements. As debt service payments decline, new debt can be added.

Typically, the first principal and interest payment is one to two years after the project is approved. **None of the projects recommended for approval by this year's Town Meeting will impact the FY2015 budgets or tax rate.** They will become fixed obligations for future years.

### **Total Debt Service of \$14,998,238 for FY2015 is comprised of:**

#### **Exempt Debt \$6,090,194**

- Funded with property taxes outside Proposition 2 ½ Levy Limit
- New exempt debt increases property taxes
- New exempt debt does not impact operating budgets or funding available for other purposes

#### **Water and Sewer Debt \$4,059,568**

- Funded with Water or Sewer revenues
- New water or sewer debt could affect water or sewer rates
- New water or sewer debt could impact water or sewer operating budgets or funding available for other water or sewer projects

#### **Non-Exempt Debt \$4,733,476**

- Funded with property taxes and other general fund revenues available within Andover's Proposition 2 ½ Levy Limit
- New non-exempt debt does not increase property tax bills
- New non-exempt debt reduces the amount available within Proposition 2 ½ for future operating budgets or other capital projects
- \$349,733 from Cable Franchise Fees funds the debt service for the \$2.5 million in bonds issued for spending on technology.

#### **Interest on BANS and other debt issue expenses \$115,000**

Andover's Debt Analysis Tool is an interactive spreadsheet developed to help Town and School officials estimate the annual appropriation needed to fund capital projects, show the impact on future budgets, and explain the costs to Andover taxpayers. Policy makers can plug in debt schedules for capital projects and then experiment with changes in interest rates and the number, projected cost and timing of projects. A current Debt Schedule can be found in the Annual Report section at the end of this report. A Financial Impact box outlines the financing plans for each bonded article on the warrant.

## OPEB

OPEB (Other Post Employment Benefits) refers to benefits retirees receive in addition to their pensions, primarily health insurance. Government accounting regulations require all government entities to report their OPEB liabilities on their annual financial statements. **A town's OPEB liability is the amount that would have to be set aside today to pay those projected benefits over time.** In addition to financial planning for future Town and School budgets, quantifying the value of future retirement benefits is critical to understanding the true cost of employee compensation.

Andover's most recent OPEB actuarial valuation (as of June 30, 2013) was prepared by The Segal Group, Inc. The full report can be found on the Town of Andover's website. [www.andoverma.gov](http://www.andoverma.gov). The report identifies an unfunded actuarial liability of approximately \$145 million and shows possible funding schedules.

While there is currently no requirement to prefund OPEB, Andover's 2010 Town Meeting voted to establish an OPEB trust fund and appropriated \$250,000 from Free Cash and Water and Sewer Reserves. Additional appropriations were voted in 2011 and 2013. The current OPEB trust fund balance is approximately \$1.5 million.

At the direction of the Board of Selectmen, the Town Manager developed a plan to begin to address Andover's unfunded OPEB liability. His recommendations combine cost reductions with increased prefunding. Past cost saving changes in health insurance plan design and the shift of eligible retirees to Medicare resulted in a significant reduction in Andover's unfunded OPEB liability. Establishing the trust fund and including an annual OPEB appropriation as a fixed cost in the budget demonstrated a recognition of the problem and a commitment to doing something about it.

### **Recommended Actions to Reduce Costs**

- Work with Andover's Legislative Delegation to support passage of state legislation changing eligibility for benefits.
- Work with the employees to find ways of reducing the overall cost of health insurance and explore options for restructuring premium contribution splits.
- Re-acquire the retired teachers from the GIC - **Selectmen approved with September 2014 transition date.**
- Work with Retirement Board to change the service credit for part-time employees.
- Work with Town and School departments to insure that decisions to add employees include consideration of the impact on health insurance costs and OPEB liabilities.

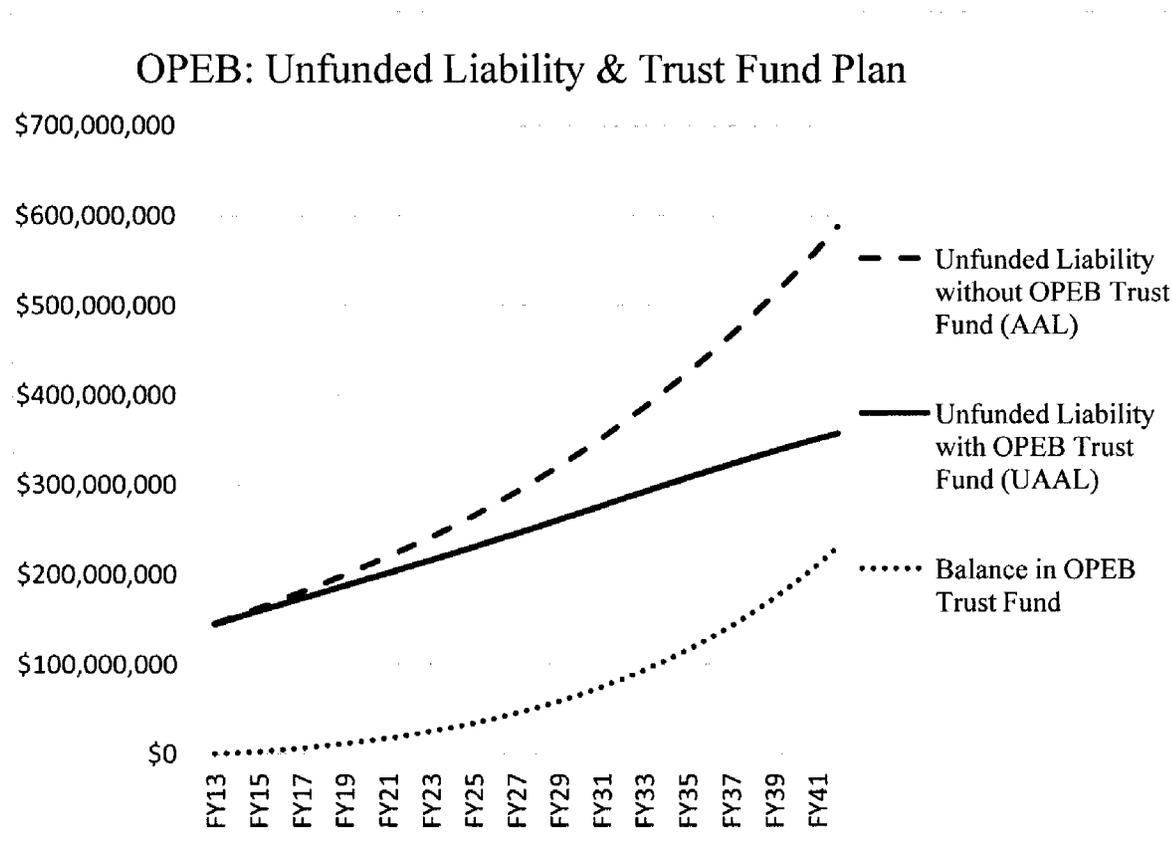
### **Recommended Funding Plan**

- Increase operating budget appropriation by \$100,000 annually - **\$400,000 included in Article 4.**
- An annual appropriation of 25% of Free Cash - **\$1,000,000 in Article 9B.**
- **Full funding of ARC for Water and Sewer department employees and retirees included in water (\$231,704) and sewer (\$37,335) budgets when Board of Selectmen set water and sewer rates for FY2015.**
- **Proposed appropriations to the OPEB Trust Fund for FY2015 total \$1,669,039.**

## Projections of Andover's OPEB Liability

The data from the 2013 actuarial evaluation of Andover's accumulated OPEB liability is graphed below. The upper (dashed) line shows the projected increase of Andover's unfunded OPEB liability if the Town does not put any money into the OPEB Trust Fund.

The actuaries also evaluated the effect of implementing the first two bullet points under the "Recommended Funding Plan" on the previous page. The lower (dotted) line shows the proposed growth of the OPEB Trust Fund under this plan, and the middle (solid) line shows the resulting unfunded OPEB liability. As shown by comparing the upper and middle lines, the unfunded liability is markedly reduced if the OPEB Trust is funded according to the recommended plan.

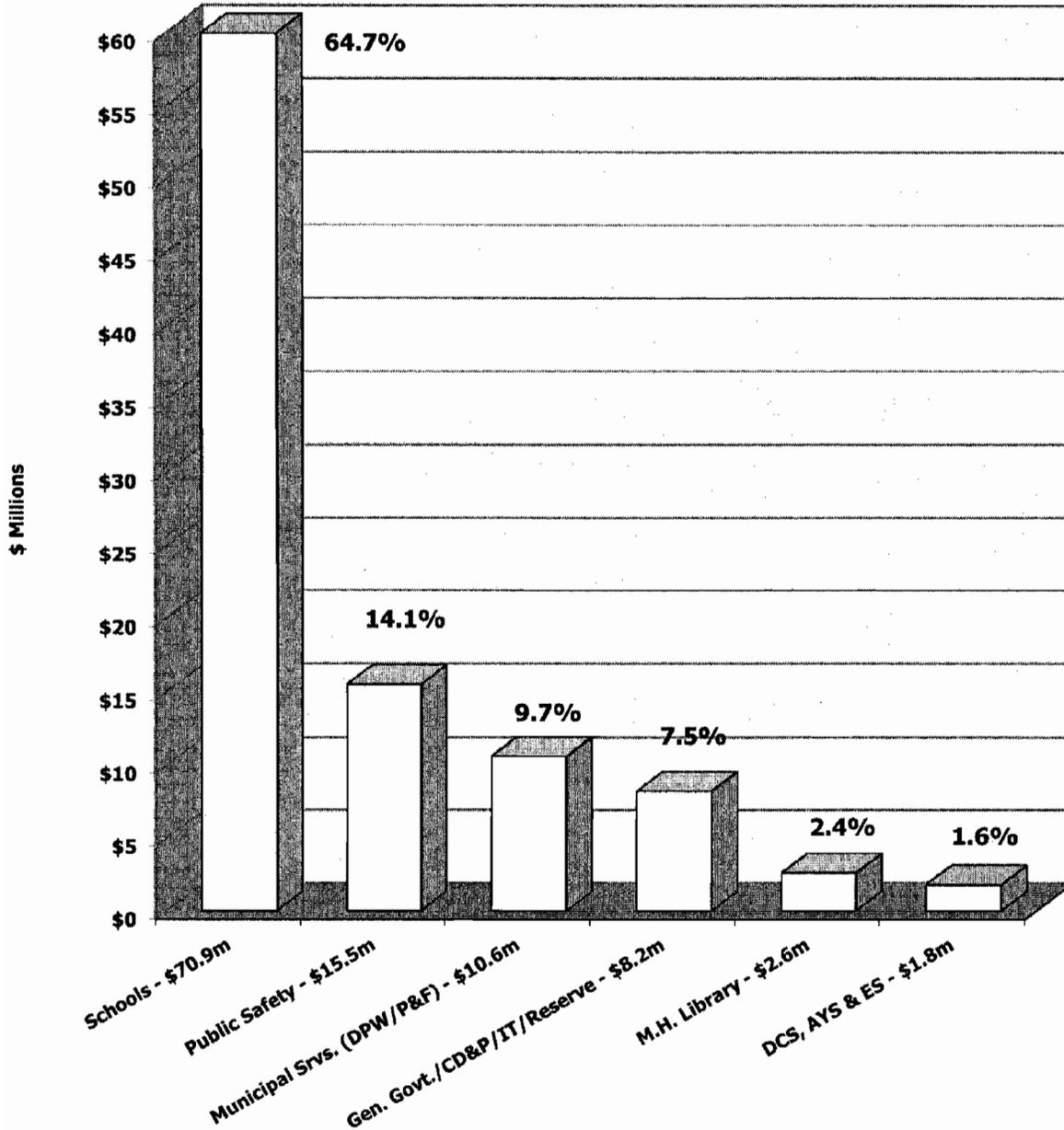


Source of data: *Town of Andover Actuarial Valuation and Review of Other Postemployment Benefits (OPEB)*, Segal Consulting, June 30, 2013, p. 9. Assumptions: 5.75% discount rate; payments increasing 3.75%, 30-yr open amortization.

Note that even with this funding of the OPEB Trust, the liability continues to increase and a substantial liability would remain in 20-30 years. Eliminating this outstanding liability will require implementing many or all of the actions listed under "Recommended Actions to Reduce Cost" on the previous page. We have already made progress; reacquiring the retired teachers from the GIC (see "Recommended Actions to Reduce Cost") and full funding of the Water and Sewer ARC (see "Recommended Funding Plan") were recently enacted. The projected reduction in the unfunded liability resulting from these actions will be reflected in the next actuarial report.

# FY2015 Departmental Budgets - \$110 Million Including Offset Revenues

**(FINANCE COMMITTEE RECOMMENDED)**



**2014 ANNUAL TOWN MEETING**

**Monday, May 5, 2014**

**J. EVERETT COLLINS CENTER AUDITORIUM**

**ANDOVER HIGH SCHOOL**

**CALL TO ORDER 7:00 P.M.**

**OPENING PRAYER**

**PLEDGE OF ALLEGIANCE TO THE FLAG**

**ADMITTANCE OF NON-VOTERS**

**MOTION TO DISPENSE WITH READING OF WARRANT AND RETURN OF SERVICE BY TOWN COUNSEL**

**MOTION TO PERMIT MODERATOR TO REFER TO WARRANT ARTICLES BY NUMBER AND BY SUBJECT MATTER**

<b>ELECTION</b>
-----------------

**ARTICLE 1.** Annual Town Election: Moderator for one year, one Selectmen for three years, one School Committee member for three years, one Andover Housing Authority member for five years and two Punchard Free School Trustees for three years.

All of the above candidates are to be voted on one ballot. The polls will be open from seven o'clock A.M. to eight o'clock P.M.

After the final action on the preceding Article One, the said meeting shall stand adjourned by virtue of Chapter 39, Section 20 of the Massachusetts General Laws, to Monday, May 5, 2014 at seven o'clock P.M. in the J. Everett Collins Center Auditorium, Andover High School, Shawsheen Road, in said Andover, then and there to begin acting upon articles that follow in this warrant.

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**ELECTION NOT REQUIRED BY BALLOT**

**ARTICLE 2.** To elect all other officers not required by law to be elected by ballot, or take any other action related thereto.

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The John Cornell Fuel Assistance Fund was established by Article 17 of the 1893 Annual Town Meeting. Five thousand dollars was left to the Town to be used for the needy and poor to purchase wood or coal. In 1995 the Trust documents were modified by the Probate Court of Massachusetts to permit the use of these funds for all types of fuel for heating, cooking or electrical purposes. Three trustees administer the funds. They are chosen on a staggered basis, by vote at the Annual Town Meeting.

~~~~~

YES \_\_\_  
NO \_\_\_

On request of the Town Clerk

**SALARIES OF ELECTED OFFICIALS**

**ARTICLE 3.** To establish the salaries of the elected officers for the ensuing year, or take any other action related thereto.

~~~~~

The 1998 Annual Town Meeting voted to establish the following salaries for elected officials effective July 1, 1999: \$1,500 for each member of the Board of Selectmen and the School Committee, and \$1,800 for each chairman. The Moderator is paid \$250 for the Annual Town Meeting and \$60 for each Special Town Meeting. These salaries are not specified by Town Bylaw, and therefore must be voted each year by Town Meeting.

~~~~~

The **FINANCE COMMITTEE** recommends approval.

YES \_\_\_  
NO \_\_\_

On request of the Town Clerk

# THE BUDGET

**ARTICLE 4.** To see if the Town will vote to determine what sums of money the Town will raise and appropriate, including appropriations from available funds, to defray charges and expenses of the Town, including debt and interest, and to provide for a reserve fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015, or take any other action related thereto.

\*\*\*\*\*

**There will be 11 motions on the Budget:**

Public Safety	Andover Public Schools
General Government	Water
Municipal Services	Sewer
Library	Technical Schools
Community/Youth/Elder Services	Obligations
Unclassified Expenses	

To make it easier for voters to follow the motions on the budget, the Finance Committee has printed the **FY2015 OPERATING BUDGET** on the next two pages. These motions represent the statutory appropriations. Increases or decreases in actual costs and changing priorities during the fiscal year can result in shifts of funds from one line to another within departmental budgets, but the totals cannot exceed the amounts voted by Town Meeting. The first three columns show the actual expenditures for FY2012 and FY2013 and the FY2014 Budget approved at last spring's Town Meeting. The last column shows the FY2015 Budget recommendations of the Board of Selectmen and Finance Committee.

The Town Manager's Recommended Budget for FY2015 is available at the Town Offices, the Library, and online at the Town of Andover's website [www.andoverma.gov](http://www.andoverma.gov). The information in the Finance Committee Report is the best available at the time of printing. There are always changes in the month prior to Town Meeting. Estimates of costs and revenues will be refined, additional information will become available, and boards and committees may change some of their recommendations. The Finance Committee looks forward to providing additional information in response to questions at Town Meeting. If significant new information becomes available prior to Town Meeting, the Finance Committee will publish an addendum to this report on the Town's website.

### Finance Committee Recommendations

<b>Article 4 Budget Appropriations</b>	<b>\$155,568,029</b>
<b>Article 5 Capital Projects</b>	<b>2,370,000</b>
<b>Other Warrant Articles</b>	<b>3,777,506</b>
<b>Non-Appropriated Costs</b>	<b><u>1,879,539</u></b>
	<b>\$163,595,074</b>

**ARTICLE 4 TOWN MEETING - FY2015  
OPERATING BUDGET**

LINE ITEM	DEPARTMENT	EXPENDED FY2012	EXPENDED FY2013	BUDGET FY2014	FINCOM & BOS FY2015
<u>PUBLIC SAFETY</u>					
1	PERSONAL SERVICES	12,624,808	13,333,740	14,001,660	13,978,678
2	OTHER EXPENSES	1,336,643	1,218,503	1,460,120	1,559,212
	TOTAL	13,961,451	14,552,243	15,461,780	15,537,890
Includes \$200,000 - parking receipts, \$70,000 - detail fees, and \$1,335,500 - ambulance collections					
<u>GENERAL GOVERNMENT &amp; COMMUNITY DEVELOPMENT (inc Town/School IT consolidation)</u>					
3	PERSONAL SERVICES	5,267,194	5,184,416	5,445,845	5,411,742
4	OTHER EXPENSES	1,647,599	1,885,815	1,956,214	2,011,392
	TOTAL	6,914,793	7,070,231	7,402,059	7,423,134
Includes \$25,000 in receipts from wetland filing fees					
<u>MUNICIPAL SERVICES (DPW/P&amp;F)</u>					
5	PERSONAL SERVICES	4,704,930	4,815,090	4,882,097	5,089,141
6	OTHER EXPENSES	4,962,518	5,525,608	5,338,990	5,496,609
	TOTAL	9,667,448	10,340,698	10,221,087	10,585,750
Includes \$65,000 in rental receipts; \$56,000 cemetery revenue					
<u>LIBRARY</u>					
7	PERSONAL SERVICES	1,826,991	1,893,681	1,902,582	1,988,517
8	OTHER EXPENSES	593,898	585,996	620,000	641,000
	TOTAL	2,420,889	2,479,677	2,522,582	2,629,517
<u>COMMUNITY / YOUTH/ ELDER SERVICES</u>					
9	PERSONAL SERVICES	1,210,644	1,196,613	1,273,316	1,269,885
10	OTHER EXPENSES	439,915	413,541	463,270	488,870
	TOTAL	1,650,559	1,610,154	1,736,586	1,758,755
Includes \$500,000 and \$50,000 in user fees and \$55,000 in grants					
<u>UNCLASSIFIED</u>					
11	COMPENSATION FUND	135,000	-	-	550,000
12	RESERVE FUND	inc above	inc above	200,000	200,000
	TOTAL			200,000	750,000
<u>TOWN DEPTS</u>					
	PERSONAL SERVICES	25,769,567	26,423,540	27,505,500	28,287,963
	OTHER EXPENSES	8,980,573	9,629,463	10,038,594	10,397,083
	<i>less budgeted Revenues</i>	(2,238,127)	(1,971,255)	(2,233,755)	(2,356,500)
	NET TOTAL	32,512,013	34,081,748	35,310,339	36,328,546

**ARTICLE 4 TOWN MEETING - FY2015  
OPERATING BUDGET**

LINE ITEM	DEPARTMENT	EXPENDED FY2012	EXPENDED FY2013	BUDGET FY2014	FINCOM & BOS FY2015
	<u>ANDOVER SCHOOL DEPT</u>				
13	PERSONAL SERVICES	48,905,991	52,934,055	56,173,851	57,710,706
14	OTHER EXPENSES	<u>14,604,201</u>	<u>13,818,622</u>	<u>12,753,742</u>	<u>13,193,746</u>
	TOTAL	63,510,192	66,752,677	68,927,593	70,904,452

LINE ITEM	DEPARTMENT	EXPENDED FY2012	EXPENDED FY2013	BUDGET FY2014	FINCOM & BOS FY2015
	<u>SEWER</u>				
15	PERSONAL SERVICES	402,641	415,588	300,921	301,400
16	OTHER EXPENSES	<u>1,734,065</u>	<u>1,784,388</u>	<u>1,937,500</u>	<u>2,080,848</u>
	TOTAL	2,136,706	2,199,976	2,238,421	2,382,248
	<u>WATER</u>				
17	PERSONAL SERVICES	1,489,595	1,659,122	1,804,485	1,839,819
18	OTHER EXPENSES	<u>2,252,091</u>	<u>2,252,792</u>	<u>2,495,340</u>	<u>2,726,959</u>
	TOTAL	3,741,686	3,911,914	4,299,825	4,566,778
	<u>SEWER and WATER TOTAL</u>	5,878,392	6,111,890	6,538,246	6,949,026
	<i>less budgeted Revenues</i>	-	-	-	-
	NET TOTAL	5,878,392	6,111,890	6,538,246	6,949,026
	<u>OBLIGATIONS</u>				
19	TECHNICAL SCHOOLS	444,503	399,331	314,244	513,508
20	DEBT SERVICE	11,956,480	11,468,118	13,035,323	14,998,239
21	GENERAL INSURANCE	827,012	717,613	680,653	714,686
22	UNEMPLOYMENT COMP.	100,000	121,000	200,000	150,000
23	RETIREMENT FUND	4,921,151	5,317,870	5,935,944	6,412,115
24	HEALTH INSURANCE FUND	14,355,000	13,790,500	14,000,000	15,840,957
25	OPEB	-	300,000	<u>325,000</u>	<u>400,000</u>
	TOTAL	32,604,146	32,114,432	34,491,164	39,029,505
	Includes \$336,638 from Cable Funds				
	GRAND TOTAL	136,742,870	141,032,002	147,501,097	155,568,029
	<i>less budgeted Revenues</i>	<u>(2,144,364)</u>	<u>(2,598,127)</u>	<u>(1,971,255)</u>	<u>(2,693,137)</u>
	NET TOTAL	134,598,506	138,433,875	145,529,842	152,874,892

## STAFFING CHANGES

	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>
Public Safety	143.5	143.5	143.5	144.0
General Government	65.4	63.4	64.4	63.7
Public Works	21.0	21.0	20.5	21.0
Plant & Facilities	49.1	48.0	48.5	49.0
Library	25.6	25.6	25.6	26.6
Community/Youth Elder	<u>15.3</u>	<u>15.1</u>	<u>15.1</u>	<u>15.6</u>
Total Town	319.9	316.7	317.7	319.9
Schools	765.6	837.0	882.0	890.8
Water	21.3	21.3	22.6	23.0
Sewer	<u>6.9</u>	<u>6.9</u>	<u>4.3</u>	<u>4.3</u>
Total Enterprise	28.2	28.2	26.9	27.3

## TOWN DEPARTMENTS

- 2.5 FTEs added to Town Departments for FY2015: a temporary electrician in Municipal Services and 3 part time positions one each in Information Technology, Elder Services and Public Safety.
- In addition to positions listed above, there is no change in the 5 FTEs funded with user fees from revolving accounts: 2 Community Services, 1 Youth Services and 2 Elder Services. Also no change in the 1.8 Retirement administrative positions funded with retirement funds.
- Consolidation of Public Works and Plant and Facilities with one Director replacing two.
- Information Technology Department added to General Government FY2012.
- 10 School FTEs transferred to Town (General Government) to create new department FY2012.
- 2 transferred back to School Department FY2013.
- 1 FTE transferred from IT to Library FY2015.

## SCHOOL DEPARTMENT

- In addition to positions shown above, School Department plans to fund 31.2 FTEs with grants and 50.16 from revolving funds in FY2015.
- Increase in School Department FTEs from FY2012 to FY2013 included transfer of 20 from grant funding to regular budget and the two transferred back from the IT Department.
- 13 of the FY2014 FTEs were added subsequent to last spring's Annual Town Meeting.
- Total shown for FY2015 is the total requested in the School Superintendent's Preliminary Budget.

## WATER AND SEWER

- Two positions moved from Sewer to Water in FY2014 to match work being performed.
- Increase in hours for Water Department office assistant.

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

<b>POLICE</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	6,351,486	6,937,814	7,018,091	7,026,674	6,958,987	6,958,987
Other Expenses	970,904	770,628	1,037,620	1,037,620	1,181,412	1,078,412
Total	7,322,390	7,708,442	8,055,711	8,064,294	8,140,399	8,037,399
Number of Employees	71.5	71.5	71.5		72.0	72.0
Offset Revenues	(358,792)	(130,520)	(270,000)	(270,000)	(270,000)	(270,000)

<b>FIRE RESCUE</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	6,273,322	6,395,926	6,983,569	7,060,390	7,087,591	7,019,691
Other Expenses	365,739	447,875	422,500	454,500	559,400	480,800
Total	6,639,061	6,843,801	7,406,069	7,514,890	7,646,991	7,500,491
Number of Employees	72.0	72.0	72.0		72.0	72.0
Offset Revenues	(1,000,000)	(1,025,000)	(1,150,000)	(1,150,000)	(1,482,000)	(1,335,500)

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

	ACTUAL FY2012	ACTUAL FY2013	BUDGET FY2014	ESTIMATE FY2014	DEPT REQUEST FY2015	FINANCE COMMITTEE BOARD OF SELECTMEN FY2015
<b>TOWN MODERATOR</b>						
Personal Services	310	310	250	250	250	250
<b>BOARD OF SELECTMEN</b>						
Personal Services	16,811	18,600	17,000	17,000	19,000	19,000
Other Expenses	12,352	11,577	12,050	12,050	13,650	13,650
<b>TOWN MANAGER</b>						
Personal Services	349,848	354,165	371,323	377,071	374,331	374,331
Other Expenses	13,942	19,535	17,100	17,100	19,000	19,000
<b>COMMISSION ON DISABILITIES</b>						
Personal Services	800	950	800	800	800	800
Other Expenses	2,237	5,705	5,800	5,800	5,800	5,800
<b>TOWN COUNSEL</b>						
Other Expenses	488,525	612,279	534,547	534,547	525,000	525,000
<b>FINANCE COMMITTEE</b>						
Other Expenses	22,172	25,567	24,650	26,400	26,900	26,900
<b>TOWN ACCOUNTANT</b>						
Personal Services	446,288	441,827	461,771	467,118	418,563	418,563
Other Expenses	62,758	67,803	74,860	74,860	75,960	75,960
<b>FINANCE AND BUDGET</b>						
Personal Services	1,086,706	1,021,515	1,026,723	1,026,009	1,028,577	1,028,577
Other Expenses	194,401	247,164	286,695	289,695	334,945	303,145
<b>TOWN CLERK</b>						
Personal Services	308,240	341,832	312,616	317,249	339,371	339,371
Other Expenses	48,690	64,778	66,956	66,956	93,231	78,231
<b>VETERANS SERVICES</b>						
Personal Services	70,019	74,335	74,561	74,561	80,194	80,194
Other Expenses	102,615	118,208	122,425	122,425	132,425	132,425
<b>PATRIOTIC CIVIC CELEBRATION</b>	27,280	26,491	27,825	27,825	27,825	27,825
<b>DAMAGES TO PERSONS &amp; PROPERTY</b>	-	-	2,000	2,000	2,000	2,000
<b>EMPLOYEE BENEFITS</b>						
Accumulated Benefits	327,730	282,230	400,000	400,000	400,000	383,000
Other Expenses	350,576	375,208	418,392	416,392	425,860	425,934
<b>COMMUNITY DEVELOPMENT/PLANNING</b>						
Personal Services	1,392,751	1,377,802	1,467,650	1,467,650	1,483,874	1,483,874
Other Expenses	148,132	122,913	140,300	140,300	133,600	133,600
<b>INFORMATION TECHNOLOGY</b>						
Personal Services	1,267,691	1,270,850	1,313,151	1,313,151	1,402,488	1,283,988
Other Expenses	173,919	188,587	222,614	222,614	241,716	241,716
<b>TOTAL</b>						
Personal Services	5,267,194	5,184,416	5,445,845	5,460,859	5,547,448	5,411,948
Other Expenses	1,647,599	1,884,224	1,956,214	1,955,373	2,054,321	2,011,186
Total	6,914,793	7,070,231	7,402,059	7,416,232	7,601,769	7,423,134
Number of Employees	65.4	63.4	64.4		64.4	63.7
Offset Revenues	(24,000)	(24,000)	(25,000)	(25,000)	(25,000)	(25,000)

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

<b>PUBLIC WORKS</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
<b>ADMINISTRATION</b>						
Personal Services	251,053	267,115	224,952	224,952	292,869	292,869
Other Expenses	-	-	-	-	10,000	10,000
<b>SOLID WASTE</b>						
Personal Services	3,691	4,633	5,600	5,600	6,500	6,500
Other Expenses	1,919,510	1,961,963	2,047,800	2,047,800	2,131,889	2,121,889
<b>HIGHWAY</b>						
Personal Services	890,771	873,136	989,354	989,354	982,695	975,521
Other Expenses	1,035,363	755,391	525,325	525,325	525,325	525,325
<b>SNOW &amp; ICE</b>						
Personal Services	185,439	244,128	198,000	198,000	198,000	198,000
Other Expenses	398,757	1,193,299	1,049,000	1,049,000	1,049,000	1,049,000
<b>STREET LIGHTING</b>						
Electricity	235,801	209,915	225,000	225,000	225,000	215,000
<b>ENGINEERING</b>						
Personal Services	261,322	283,601	281,770	281,770	281,770	281,770
Other Expenses	8,092	29,983	31,800	31,800	66,800	41,800
<b>TOTAL</b>						
Personal Services	1,592,276	1,672,613	1,699,676	1,699,676	1,761,834	1,754,660
Other Expenses	3,597,523	4,150,551	3,878,925	3,878,925	4,008,014	3,963,014
Total	5,189,799	5,823,164	5,578,601	5,578,601	5,769,848	5,717,674
Number of Employees	21.0	21.0	20.5		21.0	21.0

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

<b>PLANT &amp; FACILITIES</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
<b>ADMINISTRATION</b>						
Personal Services	390,974	418,940	449,382	449,382	603,286	603,286
Other Expenses	26,124	37,871	37,800	37,700	40,300	40,300
<b>FACILITIES SERVICES</b>						
Personal Services	500,137	468,694	494,513	494,513	516,247	494,420
Other Expenses	296,088	274,972	291,450	278,050	331,220	323,220
<b>BUILDING MAINTENANCE</b>						
Personal Services	483,864	537,686	534,968	534,968	440,010	440,010
Other Expenses	243,132	232,118	238,700	250,100	250,900	250,900
<b>MECHANICAL/ELECTRICAL</b>						
Personal Services	589,473	589,288	577,094	577,094	630,765	631,794
Other Expenses	309,480	329,323	332,165	332,165	337,900	337,900
<b>PARKS AND GROUNDS</b>						
Personal Services	468,556	462,919	457,008	457,008	477,564	477,564
Other Expenses	82,485	67,520	76,500	76,500	86,250	86,250
<b>FORESTRY</b>						
Personal Services	238,122	239,237	247,533	247,533	242,618	242,618
Other Expenses	38,350	27,603	37,250	37,250	52,250	52,250
<b>SPRING GROVE CEMETERY</b>						
Personal Services	172,846	138,643	139,152	139,152	156,020	156,020
Other Expenses	26,400	72,719	86,775	85,775	56,850	56,850
<b>VEHICLE MAINTENANCE</b>						
Personal Services	268,982	287,070	282,771	282,771	288,769	288,769
Other Expenses	344,486	334,481	359,425	421,925	385,925	385,925
<b>TOTAL</b>						
Personal Services	3,112,954	3,142,477	3,182,421	3,182,421	3,355,279	3,334,481
Other Expenses	1,366,545	1,376,607	1,460,065	1,519,465	1,541,595	1,533,595
Total	4,479,499	4,519,084	4,642,486	4,701,886	4,896,874	4,868,076
Number of Employees	49.1	48	48.5		49	49
Offset Revenues	(164,549)	(123,233)	(129,755)	(129,755)	(121,000)	(121,000)

<b>MUNICIPAL SERVICES</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
<b>ADMINISTRATION</b>						
Personal Services	4,705,230	4,815,090	4,882,097	4,882,097	5,117,113	5,089,141
Other Expenses	4,962,518	5,525,608	5,338,990	5,396,840	5,548,059	5,496,609
Total	9,667,748	10,340,698	10,221,087	10,278,937	10,665,172	10,585,750
Number of Employees	70.1	69.0	69.0	-	70.0	70.0
Offset Revenues	(164,549)	(123,233)	(129,755)	(129,755)	(121,000)	(121,000)

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

<b>COMMUNITY SERVICES</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	407,795	403,928	441,003	441,003	441,003	423,801
Other Expenses	234,673	201,178	243,120	243,120	238,220	238,220
<b>Total</b>	<b>642,468</b>	<b>605,106</b>	<b>684,123</b>	<b>684,123</b>	<b>679,223</b>	<b>662,021</b>
Number of Employees funded from GF	3	3	3		3	3
Number of Employees funded from Programs	2	2	2		2	2
Offset Revenues	(529,396)	(497,997)	(543,000)	(543,000)	(500,000)	(500,000)

<b>YOUTH SERVICES</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	274,801	283,317	294,861	294,861	392,451	295,582
Other Expenses	43,076	47,507	52,510	52,510	76,510	76,510
<b>Total</b>	<b>317,877</b>	<b>330,824</b>	<b>347,371</b>	<b>347,371</b>	<b>468,961</b>	<b>372,092</b>
Number of Employees funded from GF	3	3	3	3	5	4
Number of Employees funded from Programs	1	1	1	1	1	1
Offset Revenues						

<b>ELDER SERVICES</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	528,048	509,368	537,452	537,452	571,718	550,502
Other Expenses	162,166	164,856	167,640	167,640	174,140	174,140
<b>Total</b>	<b>690,214</b>	<b>674,224</b>	<b>705,092</b>	<b>705,092</b>	<b>745,858</b>	<b>724,642</b>
Number of Employees funded from GF	9.25	9.13	9.13		9.58	9.58
Number of Employees funded from Programs	2.05	2.05	2.05		2.05	2.05
Offset Revenues	(129,523)	(121,804)	(116,000)	(116,000)	(105,000)	(105,000)

<b>COMMUNITY/YOUTH/ELDER SERVICES</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	1,210,644	1,196,613	1,273,316	1,273,316	1,405,172	1,269,885
Other Expenses	439,915	413,541	463,270	463,270	488,870	488,870
<b>Total</b>	<b>1,650,559</b>	<b>1,610,154</b>	<b>1,736,586</b>	<b>1,736,586</b>	<b>1,894,042</b>	<b>1,758,755</b>
Number of Employees funded from GF	15.25	15.13	15.13		17.58	16.58
Number of Employees funded from Programs	5.05	5.05	5.05		5.05	5.05
Offset Revenues	(658,919)	(619,801)	(659,000)	(659,000)	(605,000)	(605,000)

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

	ACTUAL FY2012	ACTUAL FY2013	BUDGET FY2014	ESTIMATE FY2014	DEPT REQUEST FY2015	FINANCE COMMITTEE BOARD OF SELECTMEN FY2015
Personal Services	1,826,991	1,893,681	1,902,582	1,902,582	1,988,517	1,988,517
Other Expenses	593,898	585,996	620,000	620,000	653,000	641,000
Total	2,420,889	2,479,677	2,522,582	2,522,582	2,641,517	2,629,517
Number of Employees	25.6	25.6	25.6		26.6	26.6

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

	ACTUAL FY2012	ACTUAL FY2013	BUDGET FY2014	ESTIMATE FY2014	DEPT REQUEST FY2015	FINANCE COMMITTEE BOARD OF SELECTMEN FY2105
Compensation Fund	135,000	-	-	-	550,000	550,000
Reserve Fund	-	-	200,000	200,000	200,000	200,000
Total	135,000	-	200,000	200,000	750,000	750,000

The **Compensation Fund** is a set-aside funding source for negotiated salary adjustments for Town department employees (School Department employees' salary adjustments are included in the School Department budget.) Transfers from the Compensation Fund require approval of the Board of Selectmen. Once monies have been transferred to departmental budgets the amount shown is \$0. All Town union contracts will expire June 30, 2014. A \$550,000 appropriation is recommended for FY2015.

The **Reserve Fund** is a set-aside funding source for extraordinary or unforeseen expenditures during the fiscal year. Transfers require approval of the Finance Committee. Funds transferred are shown as actual expenditures in departmental budgets. The Reserve Fund has been budgeted at \$200,000 for many years. Any funds not transferred lapse to Free Cash at the end of the fiscal year.

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

<b>SEWER ENTERPRISE</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	402,641	415,588	300,921	300,921	301,400	301,400
Other Expenses	1,734,065	1,784,388	1,937,500	1,937,500	2,072,122	2,080,848
Total	2,136,706	2,199,976	2,238,421	2,238,421	2,373,522	2,382,248
Number of Employees	6.9	6.9	4.3		4.3	4.3
Offset Revenues	-	-	-	-	-	-

<b>WATER ENTERPRISE</b>						
	<b>ACTUAL FY2012</b>	<b>ACTUAL FY2013</b>	<b>BUDGET FY2014</b>	<b>ESTIMATE FY2014</b>	<b>DEPT REQUEST FY2015</b>	<b>FINANCE COMMITTEE BOARD OF SELECTMEN FY2015</b>
Personal Services	1,489,595	1,659,122	1,804,485	1,804,485	1,839,819	1,839,819
Other Expenses	2,252,091	2,252,792	2,495,340	2,495,340	2,867,749	2,726,959
Total	3,741,686	3,911,914	4,299,825	4,299,825	4,707,568	4,566,778
Number of Employees	21.3	21.3	22.6		23.0	23.0
Offset Revenues	-	-	-	-	-	-

**FY2013  
BUDGET**

**FY2013  
ACTUAL**

**FY2014  
BUDGET**

**FY2015  
BUDGET**

**SEWER BUDGET and RATE PROJECTION**

<b>SEWER COSTS</b>				
<b>SEWER DIRECT COSTS</b>				
Personal services	431,203	415,588	300,921	<b>301,400</b>
Ordinary Maint.	336,500	268,766	337,500	<b>336,900</b>
Sewer Assessment	1,528,205	1,524,821	1,600,000	<b>1,706,613</b>
OPEB			0	<b>37,335</b>
<b>TOTAL DIRECT COSTS</b>	<b>2,295,908</b>	<b>2,209,175</b>	<b>2,238,421</b>	<b>2,382,248</b>
<b>INDIRECT COSTS</b>				
Vehicle Maint.	24,081	23,848	24,804	<b>25,548</b>
DPW Admin.	36,056	35,707	37,137	<b>38,252</b>
Gen Admin. and Fin.	67,865	67,207	69,901	<b>71,998</b>
Maint. Admin	10,150	10,051	10,454	<b>10,768</b>
Motor Vehicle Ins.	19,266	19,079	19,844	<b>20,439</b>
Comprehensive Ins.	19,266	19,079	19,844	<b>20,439</b>
Workmen's Comp.	25,291	25,046	26,050	<b>26,831</b>
Retirement	70,005	70,005	75,605	<b>54,553</b>
Health Ins.	106,773	106,773	81,044	<b>51,192</b>
GIS	27,390	27,390	-	<b>-</b>
Engineering	<u>53,363</u>	<u>52,846</u>	<u>54,964</u>	<u><b>56,613</b></u>
<b>TOTAL INDIRECT COSTS</b>	<b>459,505</b>	<b>457,031</b>	<b>419,646</b>	<b>376,632</b>
<b>DEBT SERVICE</b>				
Existing Debt	2,668,310	2,663,407	2,746,552	<b>2,675,132</b>
BAN Interest	<u>30,000</u>	<u>-</u>	<u>-</u>	<u><b>-</b></u>
<b>TOTAL DEBT SERVICE</b>	<b>2,698,310</b>	<b>2,663,407</b>	<b>2,746,552</b>	<b>2,675,132</b>
<b>TOTAL COSTS</b>	<b>5,453,723</b>	<b>5,329,613</b>	<b>5,404,619</b>	<b>5,434,012</b>
<b>SEWER REVENUES</b>				
<b>SEWER USE RATES</b>				
Sewer User Rates	3,500,000	3,570,055	3,500,000	<b>3,780,000</b>
RATE factor	100.0%		108.0%	<b>100.0%</b>
<b>PROJECTED SEWER USE COLLECTION</b>	<b>3,500,000</b>	<b>3,570,055</b>	<b>3,780,000</b>	<b>3,780,000</b>
<b>OTHER REVENUES</b>				
Sewer liens	90,000	66,594	90,000	<b>90,000</b>
Committed interest	620,000	530,573	462,000	<b>412,064</b>
Interest income	5,000	4,577	5,000	<b>5,000</b>
Existing Sewer betterments	1,020,000	1,203,298	864,000	<b>807,903</b>
Misc Revenue	76,862	194,804	12,000	<b>12,000</b>
State rate relief grants	-	-	-	<b>-</b>
<b>OTHER REVENUES</b>	<b>1,811,862</b>	<b>1,999,846</b>	<b>1,433,000</b>	<b>1,326,967</b>
Transfer from Reserves for Operating	<u>307,000</u>	<u>0</u>	<u>191,619</u>	<u><b>327,045</b></u>
<b>TOTAL REVENUES</b>	<b>5,618,862</b>	<b>5,569,901</b>	<b>5,404,619</b>	<b>5,434,012</b>
<b>SURPLUS/(DEFICIT)</b>	<b>165,139</b>	<b>240,288</b>	<b>0</b>	<b>0</b>
% self sufficient	103%	105%	100%	<b>100%</b>
New rate	3.21	3.21	3.47	<b>3.47</b>
Old rate	<u>3.21</u>	<u>3.21</u>	<u>3.21</u>	<u><b>3.47</b></u>
Rate increase	0.00	0.00	0.26	<b>0.00</b>
<b>Reserve Fund Goal = 20% Sewer Fund</b>	<b>1,090,745</b>	<b>1,065,923</b>	<b>1,080,924</b>	<b>1,086,802</b>
Starting Balance- Reserve Fund	1,691,587	1,692,790	2,390,274	<b>2,173,655</b>
Transfer from Reserve/Articles/GLSD	-		(25,000)	<b>(165,000)</b>
Inc/ Dec in Reserve Fund	(141,861)	697,484	(191,619)	<b>(327,045)</b>
Transfer from Reserve/Articles/GLSD				
Ending Balance- Reserve Fund	<b>1,549,726</b>	<b>2,390,274</b>	<b>2,173,655</b>	<b>1,681,609</b>

### WATER BUDGET and RATE PROJECTION

<b>WATER COSTS:</b>				
<b>WATER Direct Costs:</b>				
Personal services	1,496,505	1,659,122	1,804,485	<b>1,839,819</b>
Ordinary Maint.	2,327,900	2,327,807	2,477,900	<b>2,495,255</b>
OPEB	-	-	77,440	<b>231,704</b>
<b>TOTAL DIRECT COSTS</b>	<b>3,824,405</b>	<b>3,986,929</b>	<b>4,359,825</b>	<b>4,566,778</b>
<b>INDIRECT COSTS</b>				
Vehicle Maint.	18,608	18,428	19,166	<b>19,741</b>
DPW Admin.	107,644	106,602	110,874	<b>114,200</b>
Gen Admin. and Fin.	202,610	200,647	208,688	<b>214,949</b>
Information Technology	27,044	-	-	-
Maint. Admin	25,374	25,128	26,135	<b>26,919</b>
Motor Vehicle Ins.	5,625	5,570	5,794	<b>5,967</b>
Comprehensive Ins.	70,496	69,813	72,611	<b>74,789</b>
Workmen's Comp.	25,291	25,046	26,050	<b>26,831</b>
Retirement	248,199	248,199	268,055	<b>181,973</b>
Health Ins.	288,547	288,547	330,089	<b>217,083</b>
OPEB Liability	100,000	100,000	-	-
Engineering	87,066	86,223	89,678	<b>92,368</b>
<b>TOTAL INDIRECT COSTS</b>	<b>1,206,503</b>	<b>1,174,203</b>	<b>1,157,138</b>	<b>974,820</b>
<b>DEBT SERVICE</b>				
Existing Debt	1,111,424	1,110,201	1,031,617	<b>1,011,717</b>
Debt Authorized Not Yet Borrowed	-	-	-	<b>372,717</b>
BANS	35,000	-	35,000	<b>35,000</b>
New Debt-CIP	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>1,146,424</b>	<b>1,110,201</b>	<b>1,066,617</b>	<b>1,419,434</b>
<b>WARRANT ARTICLES</b>				
Maintenance	-	-	-	<b>300,000</b>
<b>TOTAL SYSTEM MAINTENANCE ARTICLE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>
<b>TOTAL COSTS</b>	<b>6,177,332</b>	<b>6,271,333</b>	<b>6,583,580</b>	<b>7,261,032</b>
<b>WATER REVENUES</b>				
<b>WATER USE</b>				
Water user rates (NET from prior year)	5,931,601	6,844,171	6,377,400	<b>6,700,000</b>
RATE factor	0.0%	-	101.0%	<b>105.0%</b>
<b>PROJECTED WATER USE COLLECTION</b>	<b>5,931,601</b>	<b>6,844,171</b>	<b>6,441,174</b>	<b>7,035,000</b>
<b>OTHER REVENUES</b>				
Service line fee	51,000	49,585	51,000	<b>51,000</b>
Water testing fee	15,000	29,870	15,000	<b>15,000</b>
Final reads	14,000	23,784	14,000	<b>14,000</b>
Water liens	87,000	100,342	87,000	<b>87,000</b>
Water connection	13,000	-	13,000	<b>13,000</b>
Backflow/Cross connection fee	24,000	54,405	24,000	<b>24,000</b>
Meter Installations	10,000	11,700	10,000	<b>10,000</b>
Fire flow test	6,000	5,275	6,000	<b>6,000</b>
Interest income	7,000	5,667	7,000	<b>7,000</b>
Misc Revenue	13,475	50,998	13,475	<b>13,475</b>
<b>OTHER REVENUES</b>	<b>240,475</b>	<b>331,626</b>	<b>240,475</b>	<b>240,475</b>
<b>TRANSFER FROM RESERVES</b>				
<b>TOTAL REVENUES</b>	<b>6,172,076</b>	<b>7,175,797</b>	<b>6,681,649</b>	<b>7,275,475</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-5,256</b>	<b>904,464</b>	<b>98,069</b>	<b>14,443</b>
% Self sufficient	100%	114%	101%	<b>100%</b>
New rate	\$2.92	\$2.92	\$2.95	<b>\$3.10</b>
Old rate	<del>\$2.92</del>	<del>\$2.92</del>	<del>\$2.92</del>	<del>\$2.95</del>
Rate increase	\$0.00	\$0.00	\$0.03	<b>\$0.15</b>
<b>Reserve Fund Goal = 20% Water Fund</b>	<b>1,235,466</b>	<b>1,254,267</b>	<b>1,316,716</b>	<b>1,452,206</b>
Starting Balance- Reserve Fund	2,187,236	2,149,845	2,970,387	<b>2,398,456</b>
Transfer from Reserve/Articles	(70,000)	-	(220,000)	<b>(150,000)</b>
Court Judgment	-	-	(450,000)	-
Projects 10-20 Years	-	-	-	-
Inc/ Dec in Reserve Fund	(5,256)	820,542	98,069	<b>14,443</b>
<b>Ending Balance- Reserve Fund</b>	<b>2,111,980</b>	<b>2,970,387</b>	<b>2,398,456</b>	<b>2,262,899</b>

# RETIREMENT FUND

## Retirement Fund

This account includes the annual appropriation requirement established by the Public Employee Retirement Administration Commission (PERAC) based upon the Andover Retirement Board's approved funding schedule.

A five-member board administers the retirement program for all retired town, Andover Housing Authority and school employees (excluding school teachers, who retire under the Massachusetts Teachers' Retirement System). The Board is comprised of the Town Accountant, two members elected by the members of the retirement system, an appointee of the Board of Selectmen, and a member appointed by the other four Board members.

The Andover Retirement Board updates its actuarial valuation every two years at which time a new funding schedule is established. The latest funding schedule is shown below. This schedule is due to be updated through a new actuarial valuation as of 1/1/14. In FY2011 the Retirement Board approved a funding schedule that fully amortizes the unfunded actuarial liabilities by June 30, 2040.

### Funding Schedule - Fully Funded by 2040

(1) Fiscal Year Ended June 30	(2) Employer Normal Cost	(3) Amortization of Unfunded Actuarial Accrued Liability	(4) Total Plan Cost: (2) + (3)	(5) Unfunded Actuarial Accrued Liability at Beginning of Fiscal Year
2013	\$ 2,103,812	\$3,459,188	\$5,563,000	\$100,524,426
2014	2,198,484	3,809,556	6,008,040	112,534,636
2015	2,297,416	4,191,267	6,488,683	117,101,648
2016	2,400,800	4,606,978	7,007,778	122,950,034
2017	2,508,836	5,059,564	7,568,400	129,527,086
2018	2,621,734	5,552,138	8,173,872	134,510,756
2019	2,739,712	6,088,070	8,827,782	139,378,233
2020	2,862,999	6,671,006	9,534,005	144,075,904
2021	2,991,834	7,304,891	10,296,725	148,542,237
2022	3,126,467	7,993,996	11,120,463	152,706,851
2023	3,267,158	8,742,942	12,010,100	156,489,500
2024	3,414,180	9,556,728	12,970,908	159,798,941
2025	3,567,818	10,440,763	14,008,581	162,531,693
2026	3,728,370	11,400,897	15,129,267	164,570,662
2027	3,896,147	12,443,461	16,339,608	165,783,631
2028	4,071,474	13,575,303	17,646,777	166,021,589
2029	4,254,690	14,803,829	19,058,519	165,116,891
2030	4,446,151	16,137,050	20,583,201	162,881,244
2031	4,646,228	17,583,629	22,229,857	159,103,470
2032	4,855,308	19,152,938	24,008,246	153,547,064
2033	5,073,797	20,855,109	25,928,906	145,947,491
2034	5,302,118	22,308,257	27,610,375	135,610,256
2035	5,540,713	23,200,587	28,741,300	122,963,478
2036	5,790,045	24,128,611	29,918,656	108,410,312
2037	6,050,597	25,093,755	31,144,352	91,765,963
2038	6,322,874	26,097,505	32,420,379	72,829,830
2039	6,607,403	27,141,405	33,748,808	51,384,228
2040	6,904,736	28,227,062	35,131,798	27,192,995

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

	ACTUAL FY2012	ACTUAL FY2013	BUDGET FY2014	ESTIMATE FY2014	DEPT REQUEST FY2015	FINANCE COMMITTEE BOARD OF SELECTMEN FY2015
TECHNICAL SCHOOLS	444,503	399,331	314,244	314,244	513,508	513,508
DEBT SERVICE	11,956,480	11,468,118	13,035,323	13,035,323	14,915,971	14,998,238
INSURANCE EXPENSE	827,012	717,613	680,653	680,653	714,686	714,686
UNEMPLOYMENT FUND	100,000	121,000	200,000	200,000	150,000	150,000
RETIREMENT FUND	4,921,151	5,317,870	5,935,944	5,935,944	6,412,116	6,412,116
HEALTH INSURANCE FUND	14,355,000	13,790,500	14,000,000	14,000,000	14,560,000	15,840,957
OPEB FUND	-	300,000	325,000	325,000	400,000	400,000
Offset Revenues	-	-	(349,735)	(349,735)	(336,638)	(336,638)
TOTAL FIXED EXPENSES	32,604,146	32,114,432	34,141,429	34,141,429	37,329,643	38,692,867

**Technical Schools Assessment**

Andover's share of the cost of the Greater Lawrence Technical School and Essex Agricultural Technical Institute.

**Unemployment Fund**

The Town reimburses the State for actual unemployment claims paid to ex-employees of the Town. The requested FY2015 increase is based on actual FY2014 claims.

**Retirement Fund**

The Town's Contributory Retirement System uses an actuarially based funding schedule to determine pension appropriations. The funding schedule must be adopted by the Retirement Board and approved by PERAC, a state agency.

**Health Insurance**

The Town provides health insurance for Town and School employees and retirees. Retired teachers are being transferred from the GIC to Andover's health insurance plans. The resulting increase to this budget is offset by a reduction in the Cherry Sheet assessment for the retired teachers. Other factors incorporated in the FY2015 appropriation include a 2% rate increase and an increase in the number of subscribers.

**OPEB**

Local governments are required to measure and report their liabilities for Other than Pension Post Employment Benefits - OPEB. The promise of health insurance coverage in retirement has long been part of the compensation communities offered to attract and retain qualified employees. Traditionally these benefits have been funded on a pay-as-you-go basis with the costs recognized when paid. GASB 45 requires that government employers recognize the cost of future benefits when services are rendered and report the actuarial liability of future costs in their financial statements. There is no current requirement to fund OPEB. For the last four years, Andover has taken small steps toward funding OPEB. A \$400,000 appropriation is recommended for FY2015. The current balance in the OPEB Trust Fund is approximately \$1.5 million.

**DEPARTMENT BUDGET HIGHLIGHTS AND DETAIL**

	ACTUAL FY2012	ACTUAL FY2013	BUDGET FY2014	ESTIMATE FY2014	DEPT REQUEST FY2015	FINANCE COMMITTEE BOARD OF SELECTMEN FY2015
Personal Services	48,905,991	52,934,055	56,173,851	56,173,851	58,979,674	57,710,706
Other Expenses	14,604,201	13,818,622	12,753,742	12,753,742	13,276,860	13,193,746
<b>Total</b>	<b>63,510,192</b>	<b>66,752,677</b>	<b>68,927,593</b>	<b>68,927,593</b>	<b>72,256,534</b>	<b>70,904,452</b>

**Calculation of the FY2105 School Budget Recommendation**

The Finance Committee recommendation of a 2.87% increase is based on our best estimate of available revenues as of April 11, 2014, assuming that Andover will not increase property taxes up to the Levy Limit allowed by Proposition 2 1/2. Because the School Department can move funds from one line to another during the fiscal year, the Finance Committee makes only a bottom-line recommendation.

	FY2012	FY2013	FY2014	FY2105 Department Request
No. students	6,199.00	6,225.00	6,110.00	6,101.00
No. employees	765.60	837.00	882.00	890.80

**The Board of Selectmen, School Committee and Finance Committee are committed to continuing to work together to develop a balanced budget to recommend to Town Meeting.**

## ANDOVER PUBLIC SCHOOLS



36 Bartlet Street  
Andover, MA 01810  
(978) 623-8501  
FAX (978) 623-8505

### SCHOOL COMMITTEE:

*Ann W. Gilbert, Chair*  
*Paula Colby-Clements, Esq., Vice Chair*  
*David A. Birnbach*  
*Joel G. Blumstein, Esq.*  
*Barbara A. L'Italien*

Marinel D. McGrath, Ed.D  
Superintendent of Schools  
mmcgrath@aps1.net

April 4, 2014

To the Citizens of Andover,

Shortly after last spring's Annual Town Meeting, Andover High School received its accreditation report from the New England Association of Schools and Colleges after an extensive, 18-month evaluation process. Among the many commendations Andover High received, the NEASC report cited its "strong relationships with parents and community members" and "the number of effective partnerships with local businesses and institutions of higher education that extend student learning" as important factors behind the high school's success. We recognize that there is no ingredient more important to a school system than the involvement and engagement of its community, and at this time we'd like to thank Andover's residents, businesses, nonprofit organizations, and army of volunteers for their ongoing support of our schools.

Each year, our budget process begins with the assumption that the school district will meet its contractual obligations, as well as all federal, state, and locally-mandated regulations. In addition, we continually seek ways to become more efficient--by reorganizing services and capturing savings--so that we may make targeted investments in our Strategic Plan that will move our district forward. As one example, in this budget proposal we seek to expand engineering and computer science courses and opportunities at Andover High School.

Our FY15 Preliminary Budget, as presented to the Triboard on March 12th, was \$881,332 higher than the Town Manager's original allocation to the schools. In addition, on March 10th, the Board of Selectmen took a vote to reduce \$200,000 from the Town budget and \$400,000 from the school budget in order to lower the FY15 property tax levy by \$600,000. At the time of this writing, the Superintendent, senior administrators, and principals are working diligently with the School Committee to identify and review reductions, reorganizations, and savings that would allow us to meet the Town Manager's revised allocation of \$70,904,452. We also continue to work collaboratively with the Finance Committee in their ongoing review of the school budget.

As always, the FY15 School Budget is the result of many thoughtful, often difficult discussions and deliberations by all involved in the process. We thank Superintendent Marinel D. McGrath and her Leadership Team for the tremendous amount of time they invested in bringing this budget forward. We also thank the Town Manager and his staff, as well as members of the Board of Selectmen and Finance Committee, for their efforts throughout the process. Above all, we thank the community for its support of the Andover Public Schools.

Respectfully Submitted,

Ann W. Gilbert, Chair  
Andover School Committee

<b>REVENUE AND EXPENDITURE PROJECTIONS</b>			
<b>4/4/14</b>			
	<b>REVENUES</b>	<b>FY2014</b>	<b>FY2015</b>
		<b>RECAP</b>	<b>PROJECTED</b>
<b>PROPERTY TAXES</b>			
	Prior year Tax Levy Limit	110,260,239	114,580,485
	2.5% Increase	2,756,506	2,864,512
	Certified New Growth	1,563,740	1,500,000
	Excess Tax Levy Capacity	(352,636)	(1,142,000)
	<b>TOTAL</b>	<b>114,227,849</b>	<b>117,802,997</b>
<b>ADDITIONAL PROP 2 1/2 PROPERTY TAXES</b>			
	Debt Service Exclusion (Existing)	4,942,752	4,659,397
	Debt Service Exclusion estimate (To be borrowed)	-	1,430,797
	Less Premium Adjustment	(112,813)	(100,432)
	Less State Reimbursement	(1,551,356)	(1,551,356)
	<b>TOTAL</b>	<b>3,278,583</b>	<b>4,438,406</b>
<b>STATE AID</b>			
	Chapter 70 Education Aid	8,465,632	9,042,864
	Charter Tuition/Capital Assessment Reimbursement	12,667	12,667
	School Construction Reimb SBAB	1,551,356	1,551,356
	Reserve for Direct Expenditures (C/S Offsets)	69,728	68,990
	Veterans Benefits	86,459	81,374
	Vet, Blind, Surv Spouse Exempt	44,385	42,050
	State Owned land	200,144	206,729
	General Municipal Aid	1,547,083	1,589,083
	<b>TOTAL</b>	<b>11,977,454</b>	<b>12,595,113</b>
<b>GENERAL LOCAL REVENUES</b>			
	Motor Vehicle Excise	4,500,000	4,650,000
	Licenses/Permits	1,675,000	1,682,000
	Penalties/Interest	400,000	350,000
	Fines	420,000	420,000
	General Government	290,000	300,000
	Fees	100,000	50,000
	Investment Income	35,000	50,000
	Meals Tax	527,500	550,000
	Hotel/Motel Excise	1,407,000	1,530,000
	Medicaid Reimbursement	257,000	257,000
	Library	13,000	13,000
	Miscellaneous/In Lieu of Tax	169,175	175,000
	<b>TOTAL</b>	<b>9,793,675</b>	<b>10,027,000</b>
<b>OFFSET LOCAL REVENUES</b>			
	Community Services	543,000	500,000
	Elder Services	116,000	105,000
	Municipal Facilities	77,755	65,000
	Spring Grove Cemetery	52,000	56,000
	Police Off-Duty Fee	70,000	70,000
	Ambulance	1,150,000	1,335,500
	<b>TOTAL</b>	<b>2,008,755</b>	<b>2,131,500</b>
<b>ENTERPRISE FUNDS</b>			
	Water and Sewer Rates and Operating Reserves	11,928,200	12,067,999
	<b>TOTAL</b>	<b>11,928,200</b>	<b>12,067,999</b>
<b>OTHER AVAILABLE FUNDS- BUDGET</b>			
	Off-Street Parking Fund (Operating Budget)	200,000	200,000
	Cable - Technology P&I	349,735	336,638
	CD&P Wetland fees	25,000	25,000
	<b>TOTAL</b>	<b>574,735</b>	<b>561,638</b>
<b>OTHER AVAILABLE FUNDS- ARTICLES</b>			
	Cemetery Perpetual Care interest income	6,000	6,000
	Insurance Recovery Fund	-	-
	Cable Lease IT	218,300	256,074
	Water/Sewer Reserves Articles	245,000	615,000
	Water/Sewer Reserves Operating	-	327,047
	Overlay Surplus	80,000	31,800
	Bond Premium Stabilization	-	116,500
	Parking Study	-	18,000
	Parking Vehicle	-	40,000
	Parking Meters	60,000	60,000
	<b>TOTAL</b>	<b>609,300</b>	<b>1,470,421</b>
<b>FREE CASH</b>			
	Capital Projects Articles	925,000	-
	Ledge Rd Landfill	1,000,000	1,000,000
	Stabilization	1,000,000	500,000
	OPEB Liability	-	1,000,000
	Other Articles	255,966	-
	<b>TOTAL</b>	<b>3,180,966</b>	<b>2,500,000</b>
	<b>* GRAND TOTAL REVENUES *</b>	<b>157,579,517</b>	<b>163,595,074</b>
	<b>INCREASE OVER PRIOR YEAR</b>	<b>7.40%</b>	<b>3.80%</b>

<u>EXPENDITURES</u>	FY2014	FY2015
	<u>RECAP</u>	<u>PROJECTED</u>
<u>OBLIGATIONS</u>		
Retirement	5,935,944	6,412,116
Insurance/Workers Comp	680,653	714,686
Unemployment Compensation	200,000	150,000
Health insurance	14,000,000	15,840,957
Retired Teachers Health Insurance Assessment	2,235,835	356,191
Other State Assessments	573,516	413,770
Overlay	981,735	940,588
OPEB	325,000	400,000
Technical Schools	314,244	513,508
Water and Sewer Operating Budget	6,538,246	6,949,026
Reserve for Direct Expenditures	69,728	68,990
Other Local Expenditures (Deficits to be Raised)	41,343	100,000
TOTAL	31,896,244	32,859,832
<u>DEBT SERVICE</u>		
Existing Non-Exempt General Fund Debt	3,709,665	3,506,290
Appropriated/Not Borrowed Non- Exempt General Fund	35,000	890,548
New General Fund CIP PROJECTS	-	-
Cable Funds - Technology	349,735	336,638
BAN Interest non-exempt	80,000	80,000
General Fund Bond Issue Expense	105,000	-
Existing Water and Sewer Debt	3,778,168	3,686,851
Appropriated/Not Borrowed Water and Sewer debt	-	372,717
New Water and Sewer CIP PROJECTS	-	-
Water and sewer BAN interest/bond expense	35,000	35,000
New Exempt Debt	-	1,430,797
Existing Exempt Debt - School and Public Safety Center	4,942,752	4,659,397
TOTAL	13,035,320	14,998,238
<u>Capital Projects Fund from taxation</u>		
Capital Projects Fund from taxation	2,280,000	2,370,000
TOTAL	2,280,000	2,370,000
<u>OFFSET/AVAILABLE FUNDS EXPENDITURES</u>		
Offset Local Revenues	2,008,755	2,131,500
Other Available Funds- Budget	225,000	225,000
TOTAL	2,233,755	2,356,500
<u>ARTICLES</u>		
Articles from free cash	2,180,966	500,000
Ledge Rd Landfill - Free Cash	1,000,000	1,000,000
OPEB - Free Cash	-	1,000,000
Articles from Water/Sewer reserves	245,000	615,000
Articles from taxation	106,000	250,632
Other Available Funds	364,300	411,874
TOTAL	3,896,266	3,777,506
* TOTAL DEDUCTIONS *	53,341,585	56,362,076
BAL. FOR TOWN & SCHOOL OPERATING BUDGETS	104,237,932	107,232,998
<i>\$ INCREASE FOR TOWN &amp; SCHOOL OPERATING BUDGETS</i>	4,221,204	2,995,066
<i>% INCREASE OVER PRIOR YEAR</i>	4.22%	2.87%
	157,579,517	163,595,074

**FY2015 CAPITAL PROJECTS FUND APPROPRIATION**

**ARTICLE 5.** To see if the Town will vote to raise by taxation and appropriate the sum of \$2,370,000 for the purpose of funding the Fiscal Year 2015 appropriation for the Capital Projects Fund, or take any other action related thereto.

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Historically, the Capital Projects Fund was voted as part of the Plant and Facilities departmental budget. While it is still considered to be part of the FY2015 operating budget, the Capital Projects Fund is now voted in a separate warrant article. The Town's auditors have recommended this approach so that any balance in the fund at the end of a fiscal year can be carried forward to finish projects not completed by year-end. The use of a separate warrant article will also make it easier to track projects and spending. The appropriation is from taxation. During the course of the year, these projects may change as a result of costs and priorities.

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**FY2015 CAPITAL PROJECTS FUND RECOMMENDED BY TOWN MANAGER**

<u>Project Item</u>	<u>Amount</u>
Skatepark Safety Update	\$62,000
Pomps Pond Improvements	\$17,000
MUNIS Financial Software Improvements	\$70,000
Interior Library Renovations	\$50,000
GIS Data Update	\$15,000
Police Vehicle Replacement	\$195,000
Police Equipment	\$36,000
Fire Vehicle Replacement Small	\$29,000
Central Station Floor Sealing	\$50,000
Fire Vehicle Mobile Workstations	\$50,000
Minor Sidewalk Repairs	\$100,000
Town Yard/MS Facility Planning	\$25,000
Highway Vehicles – Small	\$106,000
Town Projects – Building	\$225,000
Town Projects – Mechanical & Electrical	\$140,000
Town Vehicle Replacement	\$160,000
School Capital Projects	\$1,040,000
<b>Total Capital Projects Fund</b>	<b>\$2,370,000</b>

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

The SCHOOL COMMITTEE recommends approval.

On request of the Town Manager

**BUDGET TRANSFERS**

**ARTICLE 6.** To see if the Town will vote to transfer from amounts previously appropriated at the 2013 Annual Town Meeting as authorized by MGL Chapter 44, Section 33B, or take any other action related thereto.

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This article authorizes the transfer of funds appropriated by the 2013 Town Meeting from certain departmental budgets with projected surpluses to other departments to cover costs not anticipated in preparation of the FY2014 Budget. A specific list of transfers will be presented at Town Meeting.  
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The **BOARD OF SELECTMEN** will make its recommendation at Town Meeting.      **YES**\_\_

The **FINANCE COMMITTEE** will make its recommendation at Town Meeting.      **NO**\_\_

On request of the Finance Director

**SUPPLEMENTAL BUDGET APPROPRIATIONS**

**ARTICLE 7.** To see if the Town will vote to transfer from available funds a sum of money to supplement appropriations voted at the April 2013 Annual Town Meeting, or take any other action related thereto.

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A specific list of supplemental appropriations will be presented at Town Meeting.  
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The **BOARD OF SELECTMEN** will make its recommendation at Town Meeting.      **YES**\_\_

The **FINANCE COMMITTEE** will make its recommendation at Town Meeting.      **NO**\_\_

On request of the Finance Director

**STABILIZATION FUND**

**ARTICLE 8.** To see if the Town will vote to appropriate and raise from taxation or available funds a sum of money to the Stabilization Fund in accordance with MGL Chapter 40, Section 5B, as amended by Chapter 46, Sections 14 and 50 of the Acts of 2003, or take any other action related thereto.

~~~~~

This article authorizes the transfer of \$500,000 to the Town's Stabilization Fund. The Stabilization Fund is used to accumulate amounts for future spending purposes. The current balance in the Fund is \$7,191,296. Bond rating agencies, such as Standard and Poor's, consider the balance in the Stabilization Fund when they are rating the Town before bonds are issued. A high stabilization fund balance is looked upon more favorably as it means the Town has some reserves if needed for future spending. Appropriations to and from the Stabilization Fund require a 2/3 vote of Town Meeting.

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*Requires a 2/3 vote*

The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Town Manager

**FREE CASH**

**ARTICLE 9A.** To see what amount the Town will vote to permit the Assessors to use in Free Cash to reduce the Fiscal Year 2015 tax rate and to affect appropriations voted at the 2014 Annual Town Meeting, or take any other action related thereto.

The **BOARD OF SELECTMEN** recommends that no Free Cash be used for the **FY2015 budget.** YES

The **FINANCE COMMITTEE** recommends that no Free Cash be used for the **FY2015 budget.** NO

On request of the Finance Director

## FREE CASH

Free Cash is the term used for a community's funds that are available for appropriations. Free cash is generated when actual revenue collections are in excess of estimates, when expenditures are less than appropriations, or both. Free Cash must be certified by the Director of the Bureau of Accounts as of July 1 of each fiscal year upon submission of a community's balance sheet and cannot be appropriated until certified. Once Free Cash is certified, it is available for appropriation at the Annual or any Special Town Meeting. Free Cash may be used for any lawful municipal purpose and provides communities with the flexibility to fund additional appropriations after the tax rate has been set. Free cash balances do not necessarily carry over to the next July 1; the Director's certification expires on June 30 at the end of the fiscal year. Factors that affect Free Cash are: actual revenues and expenditures versus amounts budgeted as stated above; the amount of collections of property taxes (the less you collect, the less Free Cash you have); the amount appropriated in the previous year and deficits in the general fund and/or other funds.

The Free Cash balance is an important indicator of whether a town is living within its means. **A declining balance means that the Town is spending more on an annual basis than it is collecting in revenues.** Andover's policy is to maintain the combined balance of Free Cash and Stabilization Fund at 3% - 7% of General Fund revenues. Free Cash provides a reserve which can be tapped in case of emergency and provides enough cash in the bank to meet payrolls and pay the bills without having to borrow in anticipation of taxes. The 3% - 7% goal is a widely accepted measure of good financial standing and a factor in Andover's bond rating.

The Finance Committee bases its recommendations about the use of Free Cash on actual revenue collections and expenditure levels for the current fiscal year - whether projected surpluses could be counted on to replenish Free Cash to the desired level. The unexpected reduction in the Free Cash balance from the amount remaining after the 2004 Town Meeting to the amount certified as available for spending in 2005 was due to a timing issue in the reporting of an expenditure in FY2004 with the associated revenue not being recorded until FY2005. The amount shown as "spent" by Town Meeting in 2007 includes the transfer of \$2,000,000 to the Stabilization Fund.

### FREE CASH HISTORY

<u>Year</u>	<u>Certified Free Cash Going Into Annual Town Meeting</u>	<u>Free Cash % of Budget</u>	<u>Amount Spent By Town Meeting</u>	<u>Amount Remaining After Town Meeting</u>
2002	3,767,004	4.0%	2,923,476	843,528
2003	3,340,240	3.5%	2,855,082	485,158
2004	4,413,574	4.5%	1,316,648	3,096,926
2005	2,188,732	2.1%	1,305,000	883,732
2006	3,013,073	2.5%	2,287,000	726,073
2007	5,432,796	4.4%	3,532,368	1,900,428
2008	2,333,996	1.9%	1,495,000	838,996
2009	2,221,828	1.8%	334,000	1,887,828
2010	1,602,874	1.3%	1,123,500	479,374
2011	1,609,894	1.2%	992,000	617,894
2012	1,239,055	0.9%	0	1,239,055
2013	4,073,271	2.6%	3,180,966	892,305
2014	3,963,320	2.4%		

## FREE CASH and FUND BALANCES

<u>FISCAL</u> <u>YEAR (as of)</u>	<u>GENERAL FUND</u> <u>FREE CASH</u>	<u>WATER FUND</u> <u>BALANCE</u>	<u>SEWER FUND</u> <u>BALANCE</u>	<u>STABILIZATION</u> <u>FUND</u>	<u>OPEB</u> <u>FUND</u>
July 1, 2013	3,963,320	2,970,158	2,390,273	5,499,541	1,101,668
July 1, 2012	4,073,271	2,149,845	1,692,790	5,012,602	1,006,248
July 1, 2011	1,239,055	965,843	2,029,895	4,599,359	704,009
July 1, 2010	1,609,894	352,776	2,768,684	4,433,140	258,120
July 1, 2009	1,602,874	(35,586)	2,745,649	4,279,570	-
July 1, 2008	2,221,828	1,162,084	351,713	4,084,109	-
July 1, 2007	2,333,996	1,738,847	663,474	3,041,519	-
July 1, 2006	5,432,796	2,561,084	212,573	993,076	-
July 1, 2005	3,013,073	2,773,009	(461,755)	475,508	-
July 1, 2004	2,188,732	3,761,283	169,588	458,853	-
July 1, 2003	4,413,574	4,339,209	994,912	435,772	-
July 1, 2002	3,340,240	3,714,489	814,025	997,441	-
July 1, 2001	3,767,004	3,463,714	1,221,279	880,105	-
July 1, 2000	3,829,325	3,648,615	1,125,977	782,412	-

### NOTES

July 1, 2008 Stabilization Fund increased by \$913,953 transfer from PA Gift Account.

July 1, 2006 Free Cash included NESWC return of \$3,810,286.

July 1, 2007 Stabilization Fund increased by \$2,000,000 transfer from Free Cash.

July 1, 2006 Stabilization Fund increased by \$500,000 transfer from Free Cash.

July 1, 2003 Stabilization Fund reduced by \$600,000 for FY2003 Budget.

OPEB Fund established by April, 2010 Annual Town Meeting.

## Free Cash and Stabilization Fund as a % of General Fund Revenues

	<u>Free Cash</u>	<u>Stabilization</u> <u>Fund</u>	<u>Total</u>	<u>General Fund</u> <u>Revenues</u>	<u>Reserves as a</u> <u>% of Revenues</u>
July 1, 2013	3,963,320	5,499,541	9,462,861	149,495,000	6.3%
July 1, 2012	4,073,000	5,013,000	9,086,000	144,467,000	6.3%
July 1, 2011	1,239,000	4,599,000	5,838,000	137,195,000	4.3%
July 1, 2010	1,610,000	4,433,000	6,043,000	133,365,000	4.5%
July 1, 2009	1,603,000	4,498,000	6,101,000	129,356,000	4.7%
July 1, 2008	2,222,000	4,167,000	6,389,000	126,804,000	5.0%
July 1, 2007	2,334,000	3,042,000	5,376,000	121,432,000	4.4%
July 1, 2006	5,433,000	993,000	6,426,000	118,356,000	5.4%
July 1, 2005	3,103,000	476,000	3,579,000	123,092,000	2.9%
July 1, 2004	2,189,000	459,000	2,648,000	103,008,000	2.6%
July 1, 2003	4,414,000	436,000	4,850,000	101,636,000	4.8%

Andover's policy is to maintain the combined balance of Free Cash and the Stabilization Fund at 3% - 7% of General Fund Revenues.

## Andover's Stabilization Funds

**The General Stabilization Fund** provides a mechanism for setting aside money for future use. This fund, along with Free Cash, makes up the town's reserves that can be tapped in case of emergency or used for one-time expenditures. Andover currently has two stabilization funds, and two new funds are proposed for this year. Appropriations to and from Stabilization Funds require 2/3 votes of Town Meeting. Any interest earned on the money in a Stabilization Fund stays in that fund. Andover's policy is to maintain the combined balance of Free Cash and the Stabilization Fund at 3%-7% of general fund operating revenues.

**Article 8** would transfer \$500,000 from Free Cash into the General Stabilization Fund.

**Article 50** appropriates \$116,500 from the General Stabilization Fund for FY2015 Debt Service.

The General Stabilization Fund Balance pre 2014 Annual Town Meeting is **\$7,191,296** The General Stabilization Fund Balance (not including FY2015 interest) post Town Meeting if all articles are approved will be **\$5,974,796**.

**Special Stabilization Funds** may be established to hold funds to be used only for a specifically designated purpose. The 2013 Annual Town Meeting voted to appropriate two separate amounts to be temporarily held in the General Stabilization Fund until special stabilization funds could be established. Voters passed articles setting aside \$600,000 for a future Bond Premium Stabilization Fund, and \$1M for a future Ledge Road Landfill Stabilization Fund.

**Article 48** would create the **Ledge Road Landfill Stabilization Fund** to hold funding designated for capping the landfill, and would transfer the \$1 million held in the General Stabilization Fund since last year's Town Meeting into the new fund. An additional \$1 million from Free Cash would be transferred into the newly created fund.

The balance in the Ledge Road Landfill Stabilization Fund post Town Meeting if Article 48 is approved will be **\$2,000,000**.

**Article 49** would create a **Bond Premium Stabilization Fund** to hold the bond premiums received when Andover borrows money for capital projects. These funds will be used to offset debt service costs in future budgets. The article transfers the \$600,000 voted at the 2013 Annual Town Meeting from the General Stabilization Fund into the newly created fund.

The balance in the Bond Premium Stabilization Fund post Town Meeting if Article 50 is approved will be **\$600,000**.

The **Elderly Services Program Stabilization Fund** was established by the May 2013 Special Town Meeting to hold the Wood Trust funds earmarked for Senior Center activities.

There has been no change to this account since last year. The balance post Town Meeting will be **\$700,000**.

**FUNDING OPEB TRUST FUND**

**ARTICLE 9B.** To see if the Town will vote to transfer the sum of \$1,000,000 from Free Cash and appropriate to the Other Post Employment Benefit Trust Fund established under the provisions of Chapter 479 of the Acts of 2008, or take any other action related thereto.

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This transfer of \$1,000,000 from Free Cash to the Other Post Employment Benefit Trust Fund (OPEB) is one component of a plan developed by the Town Manager to begin addressing Andover's unfunded OPEB liability. Information about OPEB and the Town Manager's recommendations to reduce costs and provide funding can be found on Pages 20 and 21 in this report.

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The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Finance Director

**UNEXPECTED APPROPRIATIONS**

**ARTICLE 10.** To see what disposition shall be made of unexpended appropriations and free cash in the treasury, or take any other action related thereto.

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Unexpended balances in Special Article accounts are carried forward from year to year as contrasted with the budget account balances that are usually lapsed at the end of the fiscal year into Free Cash. When the purpose for which a Special Article appropriation was made has been accomplished, the balance remains in the account until it is either re-appropriated or lapsed into surplus revenue. In either case, a specific vote of the Town Meeting is required. The motion will list specific transfers.

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The **BOARD OF SELECTMEN** will make its recommendation at Town Meeting. YES

The **FINANCE COMMITTEE** will make its recommendation at Town Meeting. NO

On request of the Finance Director

**GENERAL HOUSEKEEPING ARTICLES**

**ARTICLE 11.** To see if the Town will vote the following consent articles, or take any other action related thereto:

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These articles are general housekeeping articles that Town Meeting is asked to approve every year by law and are routinely voted without discussion. If Town Meeting approves these in a group vote, it will cut down on the number of votes required at Town Meeting. The Town Moderator will ask the Town Meeting voters if anyone would like to hold on a specific article and, if so, that article will be held out for discussion and a separate vote will be taken. Otherwise, there will be a single vote for 11A – 11F. There will be a separate motion for 11G because it requires a 2/3 vote.

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**GRANT PROGRAM AUTHORIZATION**

**IIA.** To see if the Town will vote to authorize the Board of Selectmen and/or the Town Manager to apply for, accept and enter into contracts from time to time for the expenditure of any funds allotted to Andover by the Commonwealth of Massachusetts or the U. S. Government under any State or Federal grant program, or take any other action related thereto.

~~~~~

This article authorizes Town Officials to apply for and to accept Federal or State grants requiring Town Meeting approval that might become available during the coming fiscal year. Without Town Meeting authorization, these grants could be lost or jeopardized due to the delay resulting from either having to call a special Town Meeting or wait for the next Annual Town Meeting for approval.

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The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Town Manager

**ROAD CONTRACTS**

**II B.** To see if the Town will vote to authorize the Town Manager to enter into a contract with the Massachusetts Highway Department Commissioners or the Federal Government for the construction and maintenance of public highways in the Town of Andover for the ensuing year, or take any other action related thereto.

The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Town Manager

**TOWN REPORT**

**II C.** To act upon the report of the Town officers or take any other action related thereto.

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This article refers to the Annual Town Report prepared by the Town Manager. As the result of a bylaw passed by the 1984 Annual Town Meeting, a summary of the 2013 Annual Report has been included at the end of the Finance Committee Report.

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The **BOARD OF SELECTMEN** recommends approval. YES

NO

On request of the Town Manager

**PROPERTY TAX EXEMPTIONS**

**11D.** To see if the Town will vote to accept the provisions of Section 4, Chapter 73 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988 to allow an additional property tax exemption for Fiscal Year 2015 for those persons who qualify for property tax exemptions under Massachusetts General Laws Chapter 59, Section 5, or take any other action related thereto.

~~~~~

Annually, Town Meeting has voted to adopt a state law providing for property tax exemptions for older citizens, surviving spouses, minor children of deceased parents, or the blind who meet specific income eligibility and/or medical requirements. This article would allow these exemptions to be increased, under certain conditions, to provide some protection from large increases in property taxes.

~~~~~

The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Board of Assessors

**CONTRACTS IN EXCESS OF THREE YEARS**

**11E.** To see if the Town will vote in accordance with the provisions of Massachusetts General Laws Chapter 30B, Section 12(b), to authorize the Town Manager or the Superintendent of Schools to solicit and award contracts for terms exceeding three years but no greater than five years, including any renewal, extension or option, provided in each instance the longer term is determined to be in the best interests of the Town by a vote of the Board of Selectmen or the School Committee, as appropriate, or take any other action related thereto.

~~~~~

Contracts for goods and services, which are entered into under the provisions of G.L. Ch.30B (The Uniform Procurement Act) cannot exceed three years unless authorized by Town Meeting. If an opportunity arises for a longer-term contract which is in the best interest of the Town, the opportunity may be lost if the Town has to wait until the next Town Meeting for approval of the contract. This article would authorize such contracts upon approval of the appropriate elected body.

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The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Town Manager

**ACCEPTING EASEMENTS**

11F. To see if the Town will vote to authorize the Board of Selectmen and the School Committee to accept grants of easements for streets, water, drainage, sewer and utility purposes or any public purpose on terms and conditions the Board and the Committee deem in the best interests of the Town, or take any other action related thereto.

The **BOARD OF SELECTMEN** recommends approval. YES\_\_

The **FINANCE COMMITTEE** recommends approval. NO\_\_

On request of the Town Manager

**RESCINDING BOND AUTHORIZATIONS**

11G. To see if the Town will vote to rescind unissued bond authorizations from prior Town Meetings, or take any other action related thereto.

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Sometimes, when financing plans are completed, it becomes evident that the Town has authorized more borrowing than will be needed for a project, and the authorization to borrow the additional funds can be rescinded. Borrowed balances can only be used for similar purposes with Town Meeting approval. Two bond authorizations are to be rescinded - Article 55 of 2010 Conservation \$260,000 because a grant was received to offset the cost and Article 33 of 2012 DPW Vehicles \$300,000 because other funds were available due to a mild winter.

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*Requires a 2/3 vote*

The **FINANCE COMMITTEE** recommends approval. YES\_\_

The **BOARD OF SELECTMEN** recommends approval NO\_\_

On request of the Finance Director

**GRANTING EASEMENTS**

**ARTICLE 12.** To see if the Town will vote to authorize the Board of Selectmen and the School Committee to grant easements for water, drainage, sewer and utility purposes or any public purpose on terms and conditions the Board and the Committee deem in the best interests of the Town, or take any other action related thereto.

*Requires a 2/3 vote*

The **BOARD OF SELECTMEN** recommends approval. YES\_\_

The **FINANCE COMMITTEE** recommends approval. NO\_\_

On request of the Town Manager

**UNPAID BILLS**

**ARTICLE 13.** To see if the Town will vote to transfer from available funds a sum of money to pay unpaid bills for which obligation was incurred in prior fiscal years, or take any other action related thereto.

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In order for a bill to be paid in the normal course of events, it must be submitted during the fiscal year in which the Town obligation was incurred or shortly thereafter. If a vendor fails to follow this procedure the bill must be presented to a Town Meeting for its approval before payment. A four-fifths (4/5) majority vote is required for the bill to be paid.  
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*Requires a 4/5 vote*

The **BOARD OF SELECTMEN** will make its recommendation at Town Meeting.      YES\_\_

The **FINANCE COMMITTEE** will make its recommendation at Town Meeting.      NO\_\_

On request of the Town Accountant

**CHAPTER 90 AUTHORIZATIONS**

**ARTICLE 14.** To see if the Town will vote to authorize the Town to acquire any necessary easements by gift, by purchase or by right of eminent domain for Chapter 90 Highway Construction or any other federal or state aid program for road or sidewalk improvements, or take any other action related thereto.

*Requires a 2/3 vote*

The **BOARD OF SELECTMEN** recommends approval.      YES\_\_

The **FINANCE COMMITTEE** recommends approval      NO\_\_

On request of the Town Manager

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**JERRY SILVERMAN FIREWORKS**

**ARTICLE 15.** To see if the Town will vote to appropriate and raise by taxation or available funds the amount of \$14,000 for the Jerry Silverman Fireworks Program as part of the Fourth of July festivities, or take any other action related thereto.

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The sum of \$14,000 is requested as the Town's contribution for the fireworks celebration on the evening of July 3<sup>rd</sup>. The fireworks are named in honor of Jerry Silverman who, for over fifty years, took it upon himself to raise the funds necessary for the Town's annual fireworks celebration from both private and public sources.

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<b>Financial Impact of Article 15</b>	
<u>Approval</u> \$14,000 from taxation. Included in projected FY2015 tax bill.	<u>Disapproval</u> Increases excess levy capacity by \$14,000. Reduces projected FY2015 tax bill by \$1.

The **BOARD OF SELECTMEN** recommends approval. YES\_\_

The **FINANCE COMMITTEE** recommends approval. NO\_\_

On request of the Town Manager

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## FY2015 REVOLVING ACCOUNTS

**ARTICLE 16.** To see if the Town will vote to authorize the following revolving funds for certain Town departments under Massachusetts General Laws, Chapter 44, Section 53E½ for the fiscal year beginning July 1, 2014, or take any other action related thereto:

Revolving Fund	Authorized to Spend	Use of Fund	Revenue Source	FY - 2015 Expenditure Limit
A. Community Development & Planning Department	Division Heads	Advertising legal hearing notice expenses for permit applications	Applicant Fees	\$20,000
B. Memorial Hall Library-Lost/Damaged Materials	MHL Director	Replacement of lost/damaged library materials	Restitution payments/charges to borrower or patron	\$20,000
C. Health Clinic	Public Health Director	Clinic supplies and other expenses	Clinic participant fees	\$45,000
D. Division of Community Services	Community Services Director	Trips, ticket sales and special programs and activities	Participant fees	\$625,000
E. Division of Youth Services	Youth Services Director	All programs and activities expenses, part-time help	Participant fees	\$400,000
F. Field Maintenance	Municipal Services - Plant and Facilities Director	Field maintenance, upgrade and related expenses	Field rental fees	\$100,000
G. Division of Elder Services	Elder Services Director	Senior programs, classes and activities	Participant fees	\$225,000
H. Police Communications	Chief of Police	Maintenance and purchase of public safety radio and antennae equipment	Lease agreements for antenna users	\$50,000
I. School Photocopy Fees	School Dept.	Photocopy Center Costs	External Private Groups	\$10,000
J. Compost Program	Municipal Services - Plant & Facilities Director	Offset Compost Monitoring and Cleanup Expenses	Contractor Permit fees, revenues from sale of compost	\$60,000
K. Solid Waste	Municipal Services -Public Works Director	Offset Trash & Recycling Costs	CRT, HHW & Trash fees	\$40,000
L. Stormwater Management	Planning Director	Consulting and Environmental Monitoring of Stormwater Management Applications and Permits	Applicant	\$5,000
M. Fire Rescue	Fire Chief	Training and Equipment	Service Fees	\$100,000

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The Town Moderator will ask Town Meeting voters if anyone would like to be heard on a specific revolving fund. If so, that fund will be held out for discussion and a separate vote will be taken. A revolving account allows user fees and donations collected by a specific department to be used for expenses related to that department without a specific appropriation by Town Meeting. For example, activity fees collected from participants in Community Services programs are used for tickets, related trip expenses and other program costs. State law requires that Town Meeting vote annually on this type of revolving account setting a dollar limit and specifying who is authorized to make expenditures. In any fiscal year the limit on the amount that may be spent can be increased with the approval of both the Board of Selectmen and Finance Committee. Based on actual use small expenditure increases have been recommended for Community Development and Planning and for the Health Clinic.

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The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Finance Director

**ELDERLY/DISABLED TRANSPORTATION PROGRAM**

**ARTICLE 17.** To see if the Town will vote to appropriate and raise by taxation a sum not to exceed \$8,000 for the purpose of continuing to provide for an elderly and disabled transportation subsidy program, or take any other action related thereto.

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The Town provides certain transportation subsidies for our elderly citizens. These subsidies currently allow seniors 60 years of age and older and disabled persons to ride free on the MVRTA shuttle bus, and also provides transportation through a "call and ride" program called EZ-Trans. This article will continue to provide critical transportation benefits to our senior and disabled residents.

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Financial Impact of Article 17	
<u>Approval</u> \$8,000 from taxation. Included in projected FY2015 tax bill.	<u>Disapproval</u> Increases excess levy capacity by \$8,000. Reduces projected FY2015 tax bill by less than \$1.

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Council on Aging

**SUPPORT FOR CIVIC EVENTS**

**ARTICLE 18.** To see if the Town will vote to appropriate and raise by taxation or transfer from available funds a sum not to exceed \$5,000 for the purpose of paying a portion of the municipal costs associated with civic events in the downtown, or take any other action related thereto.

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This warrant article will provide \$5,000 to pay for overtime costs incurred by Town departments during civic events such as Andover Days when Main Street and associated side streets must be closed.

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<b>Financial Impact of Article 18</b>	
<u>Approval</u> \$5,000 from taxation. Included in projected FY2015 tax bill.	<u>Disapproval</u> Increases excess levy capacity by \$5,000. Reduces projected FY2015 tax bill by less than \$1.

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Town Manager

**SPRING GROVE CEMETERY MAINTENANCE**

**ARTICLE 19.** To see if the Town will vote to transfer the sum of \$6,000 from the Spring Grove Cemetery Perpetual Care reserve account and appropriate the sum of \$6,000 for the purpose of cemetery maintenance including costs incidental and related thereto, or take any other action related thereto.

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This article will provide \$6,000 for Spring Grove Cemetery repairs including roadway paving, masonry work to the historic stone wall and support for the Cemetery Master Plan. Funding for this article comes from interest on the Spring Grove Cemetery Perpetual Care fund.

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<b>Financial Impact of Article 19</b>	
<u>Approval</u> Reduces Cemetery Fund balance by \$6,000. No FY2015 tax bill impact.	<u>Disapproval</u> \$6,000 available for spending by a future Town Meeting for cemetery improvements.

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Director of Municipal Services

## SIDEWALK CONSTRUCTION – HOLT ROAD

**ARTICLE 20.** To see if the Town will vote to appropriate the sum of \$138,000 for the purpose of constructing a sidewalk on Holt Road, including any other costs incidental and related thereto, and to authorize the Board of Selectmen to acquire any necessary easements by gift, purchase or eminent domain and that to raise this appropriation, the Treasurer, with the approval of the Board of Selectmen be authorized to borrow under and pursuant to Chapter 44, Section 7, Clause (6) of the General Laws or any other enabling authority, and to issue bonds or notes of the Town, or take any other action related thereto.

Article 20 appropriates \$138,000 for a sidewalk on Holt Road. The Sidewalk Master Plan gives priority to constructing sidewalks on at least one side of streets within one mile of a school or other municipal facility, which generates heavy pedestrian traffic. This section of the proposed sidewalk is within one mile of Bancroft School.

*Requires a 2/3 vote*

<b>Financial Impact of Article 20</b>	
<p><u>Approval</u>                      Town borrows \$138,000 to be repaid over 10 years.                      No increase in FY2015 tax bill.                      Peak year of debt service in FY2017 would require an appropriation of \$17,250.                      Would account for approximately \$1 of FY2017 average residential property tax bill.</p>	<p><u>Disapproval</u>                      No change in FY2015 tax bill.                      Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.</p>

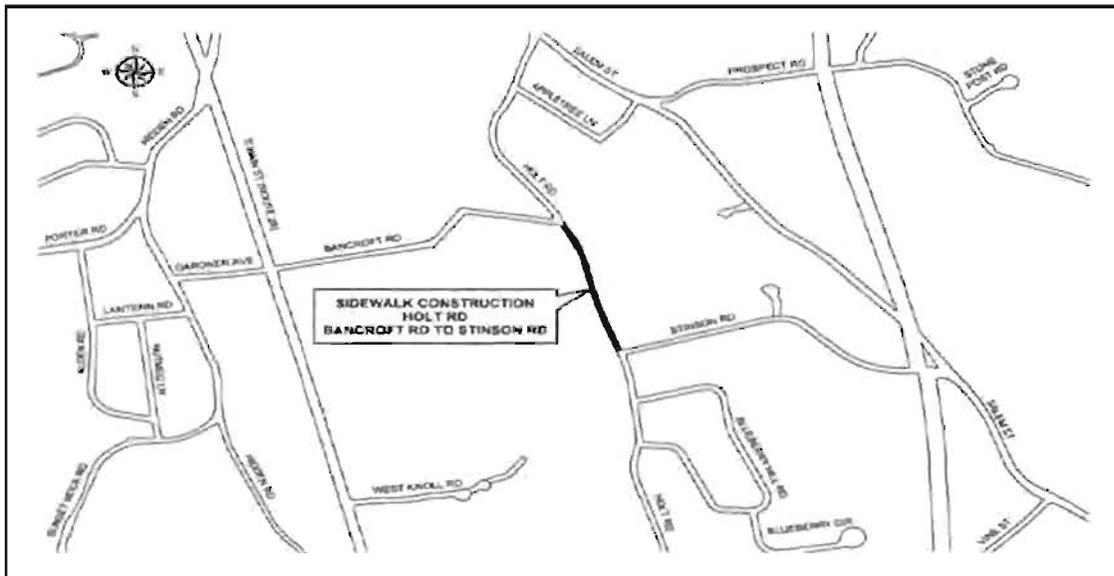
**\$138,000 Appropriation + \$18,975 Projected Interest = \$156,975 Total Cost**

The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Director of Municipal Services

### Article 20



**GIS DATA UPDATE**

**ARTICLE 21.** To see if the Town will vote to transfer \$30,000 from water and sewer reserves and appropriate the sum of \$30,000 for the purpose of paying the costs of updating geographic information systems data, including any costs incidental and related thereto, or take any other action related thereto.

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The staff and citizens of Andover increasingly rely on our Geographic Information System (GIS) to provide data about all aspects of our town and its infrastructure. Andover's GIS system records housing parcels, bus routes, water and sewer lines, fire hydrants, storm drains, signage and much more. Last year the system was used in emergency fashion to determine appropriate impact patterns of spraying for mosquitoes to combat West Nile infestation. Many departmental systems synchronize with the GIS to maintain updated data on virtually all town information.

The underlying pictorial data is derived from an aerial flyover. The last flyover was completed in 1998. Since then the Town has experienced dramatic growth and significant change in its structures and topography. In the Spring of 2014 the Town will conduct a new flyover in conjunction with several other Massachusetts communities to provide us with up to date geographical data. The funding for the flyover was authorized by prior Town Meetings. Article 21 appropriates \$30,000 from water and sewer reserves to engage a geographic mapping company to help us align the new aerial photographs with our existing geographic information. An additional \$15,000 from taxation is included in Article 5.

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<u>Financial Impact of Article 21</u>	
<u>Approval</u> Reduces Water Reserves by \$30,000.	<u>Disapproval</u> \$30,000 available for Water Department needs.

The **BOARD OF SELECTMEN** recommends approval. YES\_\_

The **FINANCE COMMITTEE** recommends approval. NO\_\_

On request of the Chief Information Officer

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**FIRE HYDRANT INFRASTRUCTURE MAINTENANCE**

**ARTICLE 22.** To see if the Town will vote to raise by borrowing, or transfer from available funds or by any combination and appropriate the sum of \$500,000 for the purpose of paying costs of fire hydrant infrastructure maintenance, including any other costs incidental and related thereto, or take any other action related thereto.

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Article 22 authorizes \$500,000 for the continuation of the Hydrant Maintenance project including, but not limited to, the identification of hydrants needing replacement, repair and/or maintenance, and replacing the hydrants that need to be replaced; changing the grade on the hydrants as needed; and regular maintenance, lubrication, pressure testing, and painting.

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*Requires a 2/3 vote*

<u>Approval</u>	<u>Disapproval</u>
Town borrows \$500,000 to be repaid over 20 years. Debt Service funded with water user fees is included in water rate projections for future years. No impact in FY2015.	

\$500,000 Appropriation + \$157,500 Projected Interest = \$657,500 Total Cost

The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Director of Municipal Services

**PETITION THE LEGISLATURE – HEALTH INSURANCE BENEFITS FOR TOWN OF ANDOVER ELECTED OFFICIALS**

**ARTICLE 23.** To see if the Town will vote to petition the Legislature to pass a Special Act as follows:

“Notwithstanding Massachusetts General Laws Chapter 32B or any other general or special law to the contrary, health insurance benefits for elected officials shall not be provided by the Town of Andover”;

provided, that the Legislature may reasonably vary the form and substance of the requested legislation within the scope of the general public objectives of this petition, or take any other action related thereto.

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Article 23 authorizes the Board of Selectmen to petition the Legislature to pass a Special Act to exclude elected officials from participation in the employee health insurance program as provided for in MGL Chapter 32B.

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The BOARD OF SELECTMEN recommends approval. YES \_\_\_

The FINANCE COMMITTEE recommends approval. NO \_\_\_

On request of the Town Manager

**BALLARDVALE FIRE STATION RESTORATION**

**ARTICLE 24.** To see if the Town will vote to raise by taxation, borrowing or transfer from available funds or by any combination and appropriate the sum of \$500,000 for the purpose of repairing, rehabilitating and otherwise restoring the BallardVale Fire Station, or take any other action related thereto.

**The following explanation was submitted by the petitioner:**

The current BallardVale Fire Station has served the residents of Andover well, providing both excellent emergency response time and geographic coverage of southern Andover. The building is in need of repairs and restoration so that it may serve the residents of Andover for many years to come. This article provides for a more affordable near term solution than a \$6-7 million dollar Replacement station, while providing the time to properly study long term alternatives.

*Requires a 2/3 vote*

The BOARD OF SELECTMEN recommends disapproval. YES \_\_\_

The FINANCE COMMITTEE recommends disapproval. NO \_\_\_

It is expected that this article will be withdrawn.

On petition of Robert Goldsmith and others

**BALLARDVALE FIRE STATION LAND PURCHASE**

**ARTICLE 25.** To see if the Town will vote to acquire 8,000 square feet more or less combined of land from the two parcels adjoining the BallardVale Fire Station property site also known as Parcels 017 and 019 on Town Assessor's Map 137, said land for the proposed addition to the Station and to appropriate \$200,000 or a lesser amount for the purchase thereof and to raise said sum by taxation, by transfer from available funds, by borrowing or by any combination of the foregoing, or take any other action related thereto.

**The following explanation was submitted by the petitioner:**

The BallardVale Fire Station site is not large enough to accommodate an addition. Abutters have been contacted and have expressed a willingness to consider the sale of portions of their property for the proposed addition after favorable action by Town Meeting. The funds requested should be sufficient to engage in meaningful negotiations at that time.

*Requires a 2/3 vote*

**Financial Impact of Article 25**

Approval

Town borrows \$200,000 to be repaid over 20 years.  
No increase in FY2015 tax bill.  
Peak year of debt service in FY2017 would require an appropriation of \$16,000.  
Would account for approximately \$1 of FY2017 average residential property tax bill.

Disapproval

No change in FY2015 tax bill.  
Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.

\$200,000 Appropriation + \$63,000 Projected Interest = \$263,000 Total Cost

**The BOARD OF SELECTMEN recommends disapproval. YES \_\_\_**

**The FINANCE COMMITTEE recommends disapproval. NO \_\_\_**

On petition of Richard J. Bowen and others

**BALLARDVALE FIRE STATION ADDITION**

**ARTICLE 26.** To see if the Town will vote to appropriate the sum of \$200,000 for the preparation of plans and specifications including working drawings and bid documents for the construction of an addition to, and the renovation of the present BallardVale Fire Station and to raise said sum by taxation, by transfer from available funds, by borrowing or by any combination of the foregoing, or take any other action related thereto.

**The following explanation was submitted by the petitioner:**

Article 26 is an alternative to replacing the BallardVale Fire Station recommended by the BallardVale Fire Station Site Selection Committee. It proposed instead to keep the Station in service indefinitely at its present location by acquiring additional land adjoining the present site (\$200,000) and planning funds for a modest 2,500 square foot addition to increase building space for a standard fire engine and an ambulance and renovation of the station (\$200,000) as living and administration quarters, respectively. Funding for the addition and renovation would be postponed to a subsequent Town Meeting. It is anticipated that these measures would cost approximately \$2 million versus \$6 million for its replacement.

*Requires a 2/3 vote*

**Financial Impact of Article 26**

Approval

Town borrows \$200,000 to be repaid over 5 years.  
No increase in FY2015 tax bill.  
Peak year of debt service in FY2017 would require an appropriation of \$44,000.  
Would account for approximately \$3 of FY2017 average residential property tax bill.

Disapproval

No change in FY2015 tax bill.  
Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.

\$200,000 Appropriation + \$12,000 Projected Interest = \$212,000 Total Cost

**The BOARD OF SELECTMEN recommends disapproval. YES \_\_\_**

**The FINANCE COMMITTEE recommends disapproval. NO \_\_\_**

On petition of Richard J. Bowen and others

**SENIOR CITIZEN SERVICE NEEDS STUDY**

**ARTICLE 27.** To see if the Town will vote to raise by taxation, transfer from available funds, or by any combination thereof and appropriate the sum of \$35,000 for the purpose of paying costs for a comprehensive assessment of the service needs of Andover residents 50 years of age and older, or take any other action related thereto.

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Andover's population age 60+ has grown by 78% since 1980, while the population in general has grown by 26%. There are 6,447 residents age 60+ with 0.4% of the Annual Town Budget or \$93/senior allocated for Elder Services. One-third of Andover's residents are age 50+; of those, half are age 50-60 and half are 60+. Over 40% of Andover homeowners are over age 60, representing a significant portion of Andover's property tax revenue. Article 27 funds a comprehensive study and survey to identify services needed by residents age 50+, and to address quality of life issues for Andover seniors so that they can continue to live in town.

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<b>Financial Impact of Article 27</b>	
<u>Approval</u> \$35,000 from taxation. Included in projected FY2015 tax bill.	<u>Disapproval</u> Increases excess levy capacity by \$35,000. Reduces projected FY2015 tax bill by \$2.

The **BOARD OF SELECTMEN** recommends approval. YES     

The **FINANCE COMMITTEE** recommends approval. NO     

On request of the Council on Aging Board and the Elder Services Director

**SCRPT – SENIOR TAX WORK-OFF PROGRAM**

**ARTICLE 28.** To see if the Town will accept the provisions of Massachusetts General Laws, Chapter 59, Section 5K, allowing the maximum reduction of the real property to be based on 125 volunteer service hours in a given tax year for an abatement of \$1,000, or take any other action related thereto.

On request of the Council on Aging Board and the Elder Services Director

*To Be Withdrawn*

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**AN ACT PROVIDING FOR LIMITED PROPERTY TAX RELIEF  
FOR CERTAIN ELDER CITIZENS**

**ARTICLE 29.** To see if the Town of Andover will direct the Board of Selectmen to petition the Great and General Court of the Commonwealth to adopt the following Legislation:

AN ACT PROVIDING FOR LIMITED PROPERTY TAX RELIEF FOR CERTAIN ELDER CITIZENS

SECTION 1. Notwithstanding any other general or special law to the contrary, and subject to Sections 2 to 5, inclusive, the Town of Andover shall maintain the residential property tax rate in effect for the property: (i) of a person 70 years of age or older, which is occupied by the person as his or her domicile; (ii) of a person who owns property jointly with his or her spouse, either of whom is 70 years of age or older, and which is occupied by the person as his or her domicile; (iii) of a person 70 years of age or older who owns the property jointly or is a tenant in common with a person not his spouse and which is occupied by the person as his or her domicile; or (iv) the property of a person 70 years of age or older, in which the person has a life estate, and which is occupied by the person as his or her domicile, at the same rate as that person was obligated to pay in the prior fiscal year; provided, that the property is a single family dwelling; and provided further, that the person has been a resident of the Town of Andover for longer than 6 months of each of the previous 20 years.

SECTION 2. If a person qualifying for the rate freeze required by Section 1 makes improvements upon the residential property during a year in which the person is entitled to said rate freeze and such improvements result in an increase in the assessed value of the property and the resulting tax liability, the person shall pay the additional amount of tax liability. The additional amount of tax liability shall be computed by applying the tax rate in effect on the date of the improvement to the assessed value of the improvement.

SECTION 3. A rate freeze in effect pursuant to this act shall remain in effect until the property is sold or transferred.

SECTION 4. A person qualifying for a rate freeze pursuant to this act shall not be subject to any change in real estate property tax liability pursuant to Section 21C of Chapter 59 of the General Laws.

SECTION 5. Notwithstanding any general or special law to the contrary, the Town of Andover shall not, during any fiscal year, increase the rate of taxation on any real property at a percentage greater than the percentage of any social security cost-of-living adjustment for that fiscal year.

SECTION 6. This act shall not apply to betterments assessed pursuant to Chapter 80 or Chapter 80A of the General Laws.

SECTION 7. This act shall take effect upon its passage.

Or take any other action related thereto.

**The following explanation was submitted by the petitioner:**

1. This is a Home Rule Article which can best be explained as follows: When a person turns age 70, lived and owned their home in the town for the preceding 20 years, he or she can apply for tax relief under this article. The relief shall be that beginning with the next fiscal year of the town [July 1<sup>st</sup>], their tax bill will become their base tax bill going forward. In all future years their taxes will increase at no more than the annual rate of the Social Security Cost of Living Allowance. Furthermore, there will not be any additional taxes for Debt Exclusions or Tax Overrides. Their taxes may be increased based on any additions or improvements made to the residence that shall result in an increase in the assessed value of the home. This shall not apply to betterments assessed pursuant to chapter 80A of the General Laws.
2. There are a number of towns in Massachusetts that have voted and enacted Home Rule Articles for senior tax relief. These articles are means tested and allow for a tax abatement for seniors that would be lower than their base annual taxes.
3. This Article is unique in that the seniors, 70 and older, who meet the criteria, would pay their fair share of taxes, but at a limited increased rate equal to the Social Security Benefit rate increase. Seniors in this age group are the most vulnerable residents and need tax relief NOW in order to help them continue to live in their homes in Andover.
4. If approved by the town, Representative Jim Lyons will bring this Article to the State for consideration.

The BOARD OF SELECTMEN recommends disapproval.

YES \_\_\_

The FINANCE COMMITTEE recommends disapproval.

NO \_\_\_

On petition of Michael J. Roli and others

**EXEMPT DEBT PREMIUM**

**ARTICLE 30.** To see if the Town will vote to appropriate the premium paid to the Town upon the sale of bonds issued for the construction of a new grades K through 5, 680-student Bancroft Elementary School, including offsite improvements that are a part of the project, which are the subject of a Proposition 2½ debt exclusion, to pay costs of the project being financed by such bonds and to reduce the amount authorized to be borrowed for such project, but not yet issued by the Town, by the same amount, or take any other action related thereto.

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The article requests to reduce the borrowing authorization previously voted for the Bancroft School construction project by the premium received from the most recent borrowing in March, 2014. In accordance with new Massachusetts Department of Revenue regulations the net premium received of \$1,286,446.58 was applied to the borrowing to reduce the actual amount borrowed. This reduces the overall interest cost incurred and requires a Town Meeting vote to reduce the borrowing authorization in the same amount as the premium as it is no longer needed.  
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The BOARD OF SELECTMEN recommends approval. YES\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_

On request of the Finance Director

**ANDOVER RETIREMENT BOARD MEMBER STIPEND**

ARTICLE 31. To see if the Town will vote to accept the provisions of M.G.L. c. 32, § 20(6) and grant members of the Andover Contributory Retirement Board an annual stipend in the amount of \$3,000 for the oversight and administration of the Andover Contributory Retirement System, or take any other action related thereto.

The BOARD OF SELECTMEN recommends disapproval. YES\_\_

The FINANCE COMMITTEE recommends disapproval. NO\_\_

On request of the Andover Contributory Retirement Board

*To Be Withdrawn*

**COLA INCREASE FOR RETIREES**

ARTICLE 32. To see if the Town will vote to accept the provisions of Chapter 188, Section 19, of the Acts of 2010 increasing the cost of living allowance base from \$12,000 to \$14,000, or take any other action related thereto.

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Currently, retirees from the Town of Andover are eligible to receive a cost of living allowance (COLA) increase of up to 3% on the first \$12,000 of their pension, a maximum of \$30.00 per month. Approval of this article would increase the base to \$14,000, increasing the maximum COLA to \$35.00 per month. The 3% COLA for \$30.00 per month is already built into the funding schedule. This would allow a \$5.00 per month increase to the cost of living allowance. Incorporation of the proposed increase in the funding schedule would add approximately \$160,000 to the annual retirement appropriation.

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The BOARD OF SELECTMEN recommends disapproval. YES\_\_

The FINANCE COMMITTEE recommends disapproval. NO\_\_

On request of the Andover Contributory Retirement Board

**OVERLAY SURPLUS TRANSFER  
FOR PROPERTY REVALUATION**

**ARTICLE 33.** To see if the Town will vote to appropriate and transfer \$31,800 from Overlay Surplus to fund expenses related to the FY2015 tri-annual property tax revaluation, or take any other action related thereto.

Article 33 requests funding to perform a vital component of the Town's triennial revaluation of all properties in the Town of Andover as required by the Massachusetts Department of Revenue. The funds will be used to hire outside consultants to perform a complete reinspection of all personal property accounts. The source of the funding is from overlay surplus as declared by the Board of Assessors.

The **BOARD OF SELECTMEN** recommends approval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Finance Director

**ZONING BYLAW AMENDMENT  
MEDICAL MARIJUANA OVERLAY DISTRICT**

**ARTICLE 34.** To see if the Town will amend the Zoning Bylaw by adding the following new Section 8.9 Medical Marijuana Overlay District (MMOD).

**8.9 Medical Marijuana Overlay District (MMOD)**

8.9.1 Establishment: The Medical Marijuana Overlay District ("MMOD") is established as an overlay district. The boundaries of the MMOD are shown on the Zoning Map on file with the Town Clerk. Within the MMOD, all requirements of the underlying district(s) remain in effect, except where these regulations provide an alternative to such requirements. Land within the MMOD may be used either for (1) a Registered Marijuana Dispensary ("RMD"), in which case the requirements set forth in this section shall apply; or (2) a use allowed in the underlying district in which case the requirements of the underlying district shall apply. If the provisions of the MMOD are silent on a zoning regulation, the requirements of the underlying district shall apply. If the provisions of the MMOD conflict with the requirements of the underlying district, the requirements of the MMOD shall control.

8.9.2 Purpose: To provide for the placement of RMDs, in accordance with the Humanitarian Medical Use of Marijuana Act, G.L. c.94C, App. §1-1, et seq., in locations suitable for lawful medical marijuana facilities and to minimize adverse impacts of RMDs on adjacent properties, residential neighborhoods, historic districts, schools, playgrounds and other locations where minors congregate by regulating the siting, design, placement, security, and removal of RMDs.

8.9.3 Definitions: Where not expressly defined in the Zoning Bylaws, terms used in the MMOD Bylaw shall be interpreted as defined in the Humanitarian Medical Use of Marijuana Act, G.L. c.94C,

App. §1-1, et seq. and the Department of Public Health Regulations promulgated thereunder, 105 CMR 725.001, et seq., and otherwise by their plain language.

**Registered Marijuana Dispensary:** Also known as a Medical Marijuana Treatment Center, means a not-for-profit entity registered under 105 CMR 725.100 that acquires, cultivates, possesses, processes (including development of related products such as edible marijuana-infused products (“MIPs”), tinctures, aerosols, oils, or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to registered qualifying patients or their personal caregivers. Unless otherwise specified, RMD refers to the site(s) of dispensing, cultivation, and preparation of marijuana.

#### 8.9.4 Location

- a. RMDs may be permitted in the MMOD but only pursuant to a Special Permit.
- b. RMDs may not be located within 500 feet of the following:
  - (1) School, including a public or private elementary, vocational, or secondary school or a public or private college, junior college or university;
  - (2) Child Care Facility;
  - (3) Library;
  - (4) Playground;
  - (5) Public Park;
  - (6) Youth Center;
  - (7) Public swimming pool; or
  - (8) Similar facility in which minors commonly congregate.
- c. The distance under this section is measured in a straight line from the nearest point of the property line of the protected uses identified in Section 8.9.4.b. to the nearest point of the property line of the proposed RMD.

**8.9.5 Signage:** All signage shall conform to the requirements of the Andover Zoning Bylaw. The Planning Board may impose additional restrictions on signage as appropriate to mitigate any aesthetic impacts.

**8.9.6 Procedure:** The Planning Board shall be the Special Permit Granting Authority (SPGA) for an RMD special permit.

- a. **Application:** A Special Permit shall be submitted to the Andover Planning Board pursuant to the submission requirements and procedures contained in Section 9.4 and Section 9.5.3. of the Zoning Bylaw. In addition to the above requirements the applicant shall include 12 copies of the following:
  1. A copy of its registration as an RMD from the Massachusetts Department of Public Health (“DPH”);
  2. A detailed floor plan of the premises of the proposed RMD that identifies the square footage available and describes the functional areas of the RMD, including areas for any preparation of MIPs;
  3. Detailed site plans that include the following information:

- a. Compliance with the requirements for parking and loading spaces, for lot size, frontage, yards and heights and coverage of buildings and all other provisions of this Bylaw;
  - b. Convenience and safety of vehicular and pedestrian movement on the site and for the location of driveway openings in relation to street traffic;
  - c. Convenience and safety of vehicular and pedestrian movement off the site, if vehicular and pedestrian traffic off-site can reasonably be expected to be substantially affected by on-site changes;
  - d. Adequacy as to the arrangement and the number of parking and loading spaces in relation to the proposed use of the premises, including designated parking for home delivery vehicle(s), as applicable;
  - e. Design and appearance of proposed buildings, structures, freestanding signs, screening and landscaping; and
  - f. Adequacy of water supply, surface and subsurface drainage and light.
4. A description of the security measures, including employee security policies, approved by DPH for the RMD;
  5. A copy of the emergency procedures approved by DPH for the RMD;
  6. A copy of the policies and procedures for patient or personal caregiver home-delivery approved by DPH for the RMD;
  7. A copy of the policies and procedures for the transfer, acquisition, or sale of marijuana between RMDs approved by DPH;
  8. A copy of proposed waste disposal procedures; and
  9. A description of any waivers from DPH regulations issued for the RMD.
- b. The SPGA shall refer copies of the application to the Building Division, Fire Department, Police Department, Board of Health, Conservation Commission and the Department of Public Works. These boards/departments/divisions shall review the application and shall submit their written recommendations to the Planning Board. Failure to make recommendations within 45 days of referral of the application shall be deemed lack of opposition.
  - c. After notice and public hearing and consideration of application materials, consultant reviews, public comments, and the recommendations of other Town boards and departments, the SPGA may act upon such a permit.

8.9.7 Special Permit Conditions on RMDs: The SPGA shall impose conditions reasonably appropriate to improve site design, traffic flow, public safety, protect water quality, air quality, and significant environmental resources, preserve the character of the surrounding area and otherwise serve the purpose of this section. In addition to any specific conditions applicable to the applicant's RMD, the SPGA shall include the following conditions in any Special Permit granted under this Bylaw:

- a. Hours of Operation.
- b. The permit holder shall file a copy of any Incident Report required under 105 CMR 725.110(F) with the Building Inspector, Police and Fire Departments and the SPGA within 24 hours of creation by the RMD. Such reports may be redacted as necessary to comply with any applicable state or federal laws and regulations.
- c. The permit holder shall file a copy of any cease and desist order, quarantine order, suspension order, order limiting sales, notice of a hearing, or final action issued by DPH or the Division of Administrative Law Appeals, as applicable, regarding the RMD with the Building Inspector and SPGA within 48 hours of receipt by the RMD.
- d. The permit holder shall provide to the Building Inspector, Fire Chief and Chief of the Police Department, the name, telephone number and electronic mail address of a contact person in the event that such person needs to be contacted after regular business hours to address an urgent issue. Such contact information shall be kept updated by the permit holder.
- e. The Special Permit authorizing the establishment of an RMD shall be valid only for the specific registered entity to which the Special Permit was issued, and only for the site on which the RMD has been authorized by Special Permit. If the registration for the RMD has been revoked by the DPH or if the RMD registration is to be transferred to another controlling entity, or is to be relocated to a different site within the Medical Marijuana Overlay District, a new Special Permit shall be required.
- f. An RMD shall be located only in a permanent building and not within any mobile facility. All sales shall be conducted either within the building or by home deliveries to qualified clients pursuant to applicable state and local regulations.
- g. The Special Permit shall lapse upon the expiration or termination of the applicant's registration by DPH.
- h. The permit holder shall notify the Building Inspector, the Chiefs of the Police and Fire Departments and the SPGA in writing within 48 hours of the cessation of operation of the RMD or the expiration or termination of the permit holder's registration with DPH.
- i. The Police Department, Fire Department, Building Inspector and Board of Health shall have the right to inspect the subject premises to assure compliance with the special permit.

8.9.8 Exemption from RMD Special Permit Requirement: RMDs that demonstrate that they are protected pursuant to the agricultural exemption under G.L. c.40A §3 are not required to obtain a Special Permit but shall apply for Site Plan Approval pursuant to Section 9.5 of the Zoning Bylaw.

8.9.9 Prohibition Against Nuisances: No use shall be allowed in the MMOD which creates a nuisance to abutters or to the surrounding area, or which creates any hazard, including but not limited to, fire, explosion, fumes, gas, smoke, odors, obnoxious dust, vapors, offensive noise or vibration, flashes, glare, objectionable effluent or electrical interference, which may impair the normal use and peaceful enjoyment of any property, structure or dwelling in the area.

8.9.10 Severability: The provisions of this Bylaw are severable. If any provision, paragraph, sentence or clause of this Bylaw or the application thereof to any person, establishment or circumstances shall be held invalid, such invalidity shall not affect the other provisions or application of this Bylaw.

And further that non-substantive changes to the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Andover Code of Bylaws, or take any other action related thereto.

Article 34 identifies appropriate locations in Town suitable for lawful medical marijuana facilities to minimize adverse impacts of said facilities on adjacent properties, residential neighborhoods, historic districts, schools, playgrounds and other locations where minors congregate, by regulating the siting, design, placement, security and removal of said facilities. The Massachusetts Attorney General has issued a decision that municipalities are not permitted to enact a total ban on Registered Marijuana Dispensaries (RMDs). However, cities and towns may adopt zoning by-laws to regulate the location of these facilities. On this premise, taking no action on this sensitive topic is not an option. Without specific guidelines in place, the Town would be leaving siting of Medical Marijuana Treatment Facilities up to proponents, rather than dictating the terms that are amenable to the Town.

*Requires a 2/3 vote*

The BOARD OF SELECTMEN recommends approval.

YES

The PLANNING BOARD recommends approval.

NO

On request of the Planning Board

**ZONING BYLAW AMENDMENT  
SPECIAL DISTRICT REGULATIONS  
MEDICAL MARIJUANA TREATMENT FACILITIES**

**ARTICLE 35.** To see if the Town will vote to amend Section 8, Special District Regulations, of the Town of Andover Zoning Bylaw by adding Section 8.9, Medical Marijuana Treatment Center, in order to allow time to make the appropriate amendments to the Zoning Bylaw to allow the use of a Medical Marijuana Treatment Center. The new Section 8.9 to read as follows:

**8.9.1 Purpose:** Provide restrictions that will allow the Town adequate time to undertake a planning process to address the potential impacts of Medical Marijuana Treatment Facilities, to consider the Department of Public Health regulations regarding such Treatment Centers and related uses, to address the potential impacts of such Treatment Centers on the Town of Andover and to adopt new zoning regulations regarding Medical Marijuana Treatment Facilities and related uses.

**8.9.2 Definition:** A Medical Marijuana Treatment Center shall mean any medical marijuana treatment center as defined under state law as a Massachusetts not-for-profit entity that acquires, cultivates, possesses, processes (including development of related products such as food, tincture, aerosols, oils or ointments), transfers, transports, sells, distributes, dispenses or administers marijuana, products containing marijuana related supplies or educational materials to qualifying patients or their personal caregivers, which is properly licensed and registered by the Massachusetts Department of Public Health pursuant to all applicable state laws and regulations.

**8.9.3 Interim Restriction:** Medical Marijuana Treatment Centers shall not be permitted in any zoning district in the Town of Andover so long as this Section 8.9 is effective, as set forth in Section 8.9.4 below. Use variances shall be strictly prohibited.

8.9.4 Expiration: The Moratorium shall be in effect through October 31, 2014, so that the Town of Andover can enact superseding zoning regulations that set forth the allowed locations, dimensional, parking and other requirements applicable to medical marijuana uses, or take any other action related thereto.

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Article 35 provides restrictions to allow the Town adequate time to undertake a further planning process to address the potential impacts of Medical Marijuana Treatment Facilities, to consider the Department of Public Health regulations regarding such Treatment Centers and related uses, to address the potential impacts of such Treatment Centers on the Town of Andover and to adopt new zoning regulations regarding Medical Marijuana Treatment Facilities and related uses.  
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*Requires a 2/3 vote*

The BOARD OF SELECTMEN recommends approval. YES \_\_\_

The PLANNING BOARD recommends approval. NO \_\_\_

On request of the Board of Selectmen

**MEDICAL MARIJUANA OVERLAY DISTRICT – RIVER ROAD**

**ARTICLE 36.** To see if the Town will amend Article VIII, Section 2.2., Overlay Districts, of the Zoning Bylaw by adding at the end of Section 2.2, Medical Marijuana Overlay District, and amend the Town of Andover Zoning Map to establish a Medical Marijuana Overlay District as shown on a plan titled "Proposed Medical Marijuana Overlay District River Road", dated February 27, 2014, as prepared and reviewed by the Town Engineer, which plans are on file in the Office of the Town Clerk and which are hereby made part of the Town Zoning Map.

And further that non-substantive changes to the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Andover Code of Bylaws, or take any other action related thereto.

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Article 36 amends the Town of Andover Zoning Map, to establish a Medical Marijuana Overlay District on a portion of River Road .  
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*Requires a 2/3 vote*

The BOARD OF SELECTMEN will make its recommendation at Town Meeting. YES \_\_\_

The PLANNING BOARD recommends approval. NO \_\_\_

On the request of the Planning Board

ARTICLE 36





**MEDICAL MARIJUANA OVERLAY DISTRICT  
DASCOMB ROAD**

**ARTICLE 38.** To see if the Town will amend Article VIII, Section 2.2., Overlay Districts, of the Zoning Bylaw by adding at the end of Section 2.2, Medical Marijuana Overlay District, and amend the Town of Andover Zoning Map to establish a Medical Marijuana Overlay District as shown on a plan titled "Proposed Medical Marijuana Overlay District Dascomb Road", dated February 27, 2014, as prepared and reviewed by the Town Engineer, which plans are on file in the Office of the Town Clerk and are hereby made part of the Town Zoning Map.

And further that non-substantive changes to the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Andover Code of Bylaws, or take any other action related thereto.

Article 38 amends the Town of Andover Zoning Map, to establish a Medical Marijuana Overlay District on a portion of Dascomb Road.

*Requires a 2/3 vote*

The **BOARD OF SELECTMEN** will make is recommendation at Town Meeting. YES

The **PLANNING BOARD** recommends approval. NO

On the request of the Planning Board  
**Article 38**



**TOWN AND SCHOOL ENERGY INITIATIVES**

**ARTICLE 39.** To see if the Town will vote to raise by taxation, borrowing, or transfer from available funds or by any combination and appropriate the sum of \$236,000 for the purpose of paying the costs of various electrical, heating, ventilation and air conditioning replacements and upgrades to town and school facilities, including any other costs incidental and related thereto, or take any other action related thereto.

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Article 39 funds energy conservation measures at various Town and School locations, including high efficiency boiler replacements at the Memorial Hall Library, variable frequency drives at the Public Safety Center and at Andover High School, and kitchen hood controls at Andover High School. These measures were identified through a professional audit and should result in over \$35,000 annual utility savings.

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*Requires a 2/3 vote*

<b>Financial Impact of Article 39</b>	
<p><u>Approval</u>                      Town borrows \$236,000 to be repaid over 10 years.                      No increase in FY2015 tax bill.                      Peak year of debt service in FY2017 would require an appropriation of \$29,500.                      Would account for approximately \$2 of FY2017 average residential property tax bill.</p>	<p><u>Disapproval</u>                      No change in FY2015 tax bill.                      Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.</p>

\$236,000 Appropriation + \$32,450 Projected Interest = \$268,450 Total Cost

The **BOARD OF SELECTMEN** recommends approval. YES     

The **FINANCE COMMITTEE** recommends approval. NO     

The **SCHOOL COMMITTEE** recommends approval.

On request of the Director of Municipal Services

## TECHNOLOGY HARDWARE AND SOFTWARE

**ARTICLE 40.** To see if the Town will vote to raise by taxation, transfer from available funds, borrowing or by any combination thereof and appropriate the sum of \$200,000 for the purpose of purchasing or leasing technology hardware and software, including any other costs incidental and related thereto, or take any other action related thereto.

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During the past year the Town has dramatically reduced the hardware requirements of its server computers by implementing “virtualization” technology. Virtualization technology allows a single larger computer to support the functions of multiple independent computers simultaneously. This has allowed us to achieve a nearly ten-fold reduction in the number of servers required to support our centralized applications. Article 40 seeks funding to utilize similar technology to reduce the cost of maintaining our desktop and laptop PC fleet.

This technology can yield the following benefits:

- Display of virtual desktops and applications do not require full, expensive computers. Virtual desktops can be displayed on tablets, Chromebooks and specialized “thin client” hardware, which are a fraction of the cost of fully functional desktop computers.
- Staff will be able to access Town applications 24x7 from their home machines in a secure manner without requiring the installation of any special software on their machines.
- Teachers currently using Apple technology will have full access to the existing portfolio of Windows applications without having to repurchase Apple specific versions.
- The School Department is required to begin utilizing a new comprehensive online testing technology called PARCC, which replaces the traditional “paper and pencil” based MCAS exams. Virtualization technology will allow us to continue to use aging student desktops and newer lower cost devices.

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*Requires a 2/3 vote*

<b>Financial Impact of Article 40</b>	
<p><u>Approval</u> Town borrows \$200,000 to be repaid over 5 years. No increase in FY2015 tax bill. Peak year of debt service in FY2017 would require an appropriation of \$44,000. Would account for approximately \$3 of FY2017 average residential property tax bill.</p>	<p><u>Disapproval</u> No change in FY2015 tax bill. Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.</p>

\$200,000 Appropriation + \$12,000 Projected Interest = \$212,000 Total Cost

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends disapproval. NO

The SCHOOL COMMITTEE recommends approval.

On request of the Chief Information Officer

## TOWN PLAYGROUND REPLACEMENTS

**ARTICLE 41.** To see if the Town will vote to raise by taxation, transfer from available funds, borrowing or by any combination thereof and appropriate the sum of \$150,000 for the purpose of paying costs of Town playground replacements, including any other costs incidental and related thereto, or take any other action related thereto.

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Article 41 is part of a six-year plan to replace all Town playgrounds. \$150,000 will address an immediate need to replace worn equipment at Penguin Park and to install new accessible playground equipment and walkways at BallardVale Playground. Equipment being removed does not meet current safety codes and is in need of replacement. The goal of this program is to update all Andover playgrounds to current ADA and safety standards.

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*Requires a 2/3 vote*

<b>Financial Impact of Article 41</b>	
<p><u>Approval</u> Town borrows \$150,000 to be repaid over 10 years. No increase in FY2015 tax bill. Peak year of debt service in FY2017 would require an appropriation of \$18,750. Would account for approximately \$1 of FY2017 average residential property tax bill.</p>	<p><u>Disapproval</u> No change in FY2015 tax bill. Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.</p>

\$150,000 Appropriation + \$20,625 Projected Interest = \$170,625 Total Cost

The **BOARD OF SELECTMEN** recommends disapproval. YES

The **FINANCE COMMITTEE** recommends approval. NO

On request of the Director of Municipal Services

## SCHOOL SITE IMPROVEMENTS

**ARTICLE 42.** To see if the Town will vote to raise by taxation, borrowing, or transfer from available funds or by any combination and appropriate the sum of \$319,000 for the purpose of paying costs of making various school site safety, circulation and infrastructure improvements, including any other costs incidental and related thereto, or take any other action related thereto.

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\$319,000 is being requested to complete a design only for site renovation at the West Elementary School. This project is part of a 2012 school wide master plan. This is the third location to be addressed under the plan. West Elementary has cracked and heaving sidewalks, broken curbing, pavement surface deficiencies and other site problems. Traffic flow improvements will also be part of the design, to relieve the daily back up of cars onto Beacon Street and eliminate the safety risks involved.

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*Requires a 2/3 vote*

**Financial Impact of Article 42**

Approval

Town borrows \$319,000 to be repaid over 5 years.  
No increase in FY2015 tax bill.  
Peak year of debt service in FY2017 would require an appropriation of \$70,180.  
Would account for approximately \$5 of FY2017 average residential property tax bill.

Disapproval

No change in FY2015 tax bill.  
Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.

\$319,000 Appropriation + \$19,140 Projected Interest = \$338,140 Total Cost

The BOARD OF SELECTMEN recommends disapproval. YES\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_

The SCHOOL COMMITTEE recommends approval.

On request of the Director of Municipal Services

**TOWN BUILDING AND FACILITY MAINTENANCE**

**ARTICLE 43.** To see if the Town will vote to raise by taxation, borrowing, or transfer from available funds or by any combination and appropriate the sum of \$507,000 for the purpose of paying costs of constructing, adding to, remodeling, reconstructing and making extraordinary repairs to and equipping various Town buildings and facilities, including any other costs incidental and related thereto, or take any other action related thereto.

Article 43 seeks appropriation of \$467,000 to fund a number of major repairs and improvements to Town buildings, including concrete flooring and roof expansion at the Recreation Park Pavilion, a handicapped accessible doorway to the garden area across from the Center at Punchard Four Seasons room, Andover Town House interior paint, garage door enlargement at Red Spring Road Maintenance shop, upgrade of the key system at Memorial Hall Library to comply with the town wide master key system, carpeting for Town Offices, carpeting and entry column repairs at the Center at Punchard, and phase one of parking lot improvements to the rear of the Andover Town House.

*Requires a 2/3 vote*

**Financial Impact of Article 43**

Approval

Town borrows \$467,000 to be repaid over 15 years.  
No increase in FY2015 tax bill.  
Peak year of debt service in FY2017 would require an appropriation of \$45,140.  
Would account for approximately \$3 of FY2017 average residential property tax bill.

Disapproval

No change in FY2015 tax bill.  
Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.

\$467,000 Appropriation + \$112,100 Projected Interest = \$579,100 Total Cost

The BOARD OF SELECTMEN recommends approval.

YES \_\_\_

The FINANCE COMMITTEE recommends approval.

NO \_\_\_

On request of the Director of Municipal Services

**WATER STORAGE TANK FUND TRANSFER**

ARTICLE 44. To see if the Town will vote to amend its vote adopted under Article 27 on the warrant of the 1996 Annual Town Meeting so as to permit the remaining balance of \$37,862.97, which was raised from available funds, to be used instead to pay for the cost of inspection, specification writing and bidding for rehabilitation work on various town water storage tanks, or take any action related thereto.

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This article requests that funds that were originally voted for one purpose be allowed to be used for a similar purpose. The original funding from water enterprise funds voted in Article 27 of the 1996 Annual Town Meeting was to be used to repaint the water tanks on Holt Hill and Wood Hill. That project is complete and \$37,892.97 remains unexpended. This article would permit those funds to be used for inspection, specification writing and bidding for rehabilitation work on various town water storage tanks.  
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The BOARD OF SELECTMEN recommends approval.

YES \_\_\_

The FINANCE COMMITTEE recommends approval.

NO \_\_\_

On request of the Director of Municipal Services

**DPW VEHICLES**

ARTICLE 45. To see if the Town will vote to raise by taxation, borrowing, or transfer from available funds or by any combination and appropriate the sum of \$260,000 for the purpose of purchasing Public Works vehicles, including any other costs incidental and related thereto, or take any other action related thereto.

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Article 45 appropriates \$260,000 for DPW vehicles. The DPW currently has a number of aging vehicles that have been postponed for replacement since FY2008. The Highway Division, working with the Vehicle Maintenance Division, reviews the status of all vehicles to determine the best use of the appropriation. These vehicles are used for: plowing and treating of roads in winter; hauling loads of stone, gravel and loam as well as debris; and hauling barrels, cones, signs, etc. They are also used during emergencies, both weather and flood related, as well as for traffic control.  
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*Requires a 2/3 vote*

Financial Impact of Article 45	
<u>Approval</u> Town borrows \$260,000 to be repaid over 10 years. No increase in FY2015 tax bill. Peak year of debt service in FY2017 would require an appropriation of \$32,500. Would account for approximately \$2 of FY2017 average residential tax bill.	<u>Disapproval</u> No change in FY2015 tax bill. Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.

\$260,000 Appropriation + \$35,750 Projected Interest = \$295,750 Total Cost

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Director of Municipal Services

## OFF-STREET PARKING PROGRAM

**ARTICLE 46.** To see if the Town will vote to transfer the sum of \$118,000 from off-street parking receipts and appropriate \$118,000 for the purpose of paying the costs of a parking management plan, purchasing and installing pay-and-display units in the Memorial Hall Library parking lot, and purchasing a parking enforcement vehicle, including costs incidental and related thereto or take any other action related thereto.

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Article 46 transfers the \$118,000 from off-street parking receipts for three purposes. \$60,000 will fund replacing and upgrading the parking meters in lot 4 (Library) with a non-meter system. This will reduce maintenance costs and increase revenues. \$40,000 would be used to replace the Parking Enforcement vehicle. The current vehicle is 10 years old and is becoming increasingly more expensive to maintain. The vehicle also lacks the current safety and utility features. \$18,000 would be used for a parking management assessment plan implemented by the planning division. With information and guidance gathered from stakeholders, the plan will provide recommendations on how to maximize efficiency, improve customer experience, expand opportunities for additional growth in the downtown and maximize revenue from the parking program.

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Financial Impact of Article 46	
<u>Approval</u> Reduces Parking Fund balance by \$118,000. No FY2015 tax bill impact.	<u>Disapproval</u> \$118,000 available for spending by a future Town Meeting for Parking needs.

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Chief of Police

**ANNUAL COMPUTER WORKSTATION & LAPTOP  
REPLACEMENT PROGRAM**

**ARTICLE 47.** To see if the Town will vote to raise by taxation and transfer from available funds (Cable Franchise Fee account) the sum of \$360,000 for the purpose of leasing Town and School administrative and teacher computer workstations and laptops, including any costs incidental and related thereto, or take any other action related thereto.

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In FY2014, the Town and Schools of Andover adopted a program to refresh all personal computers on a standard four-year upgrade schedule. Professional (non-teaching) staff for both Town and Schools typically utilize a Windows based desktop computer. Teaching professionals use Apple laptop computers in the classroom since teachers move around within the school and need access to their computers outside of the classroom. To facilitate the replacement cycle, machines are leased on a four-year basis along with a corresponding maintenance contract. IT replaces roughly 100 machines per year for our administrative knowledge workers; however, due to the long standing lack of replacement machines for classroom teachers, essentially all teaching professionals received updated machines during 2014. Article 47 authorizes funding for the lease payments for refreshing the personal computer fleet. This article also covers the cost of the core productivity software (Office, virus protection, etc.). Article 47 is funded with \$256,074 from cable franchise fees and \$103,632 from taxation.

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<b>Financial Impact of Article 47</b>	
<p><u>Approval</u>                      \$103,632 from taxation included in FY2015 projected property tax bill.                      Cable Franchise Fee account reduced by \$256,074.</p>	<p><u>Disapproval</u>                      Increases excess levy capacity by \$103,632.                      Reduces projected FY2015 tax bill by \$7.                      \$256,074 available in cable account for spending by a future Town Meeting for technology.</p>

The BOARD OF SELECTMEN recommends approval. YES    

The FINANCE COMMITTEE recommends approval. NO    

The SCHOOL COMMITTEE recommends approval.

On request of the Chief Information Officer

**LEDGE ROAD LANDFILL STABILIZATION FUND**

**ARTICLE 48.** To see if the Town will vote (1) to create a Stabilization Fund titled "Ledge Road Landfill Stabilization Fund" in accordance with M.G.L. Chapter 40, Section 5B, for the purpose of paying costs associated with the closing of the Ledge Road Landfill and (2) transfer \$1,000,000 plus applicable interest from the Town's Stabilization Fund to the new "Ledge Road Landfill Stabilization Fund" and (3) vote to appropriate and transfer from available funds the sum of \$1,000,000, or take any other action related thereto.

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This article has three parts. Part one requests the creation of a stabilization fund entitled "Ledge Road Landfill Stabilization Fund" in accordance with M.G.L. Chapter 40, Section 5B. This stabilization fund is being established for the purpose of paying costs associated with the closing of the Ledge Road Landfill. Part two requests that \$1,000,000, plus applicable interest, be transferred from the Town's General Stabilization Fund to the newly created stabilization fund. This \$1,000,000 appropriation was earmarked for the landfill at the 2013 Annual Town Meeting but was put into the General Stabilization Fund as the Town had not yet established the "Ledge Road Landfill Stabilization Fund." Part three requests that an additional \$1,000,000 be appropriated and transferred from Free Cash into the Ledge Road Stabilization Fund.

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*Requires a 2/3 vote*

The BOARD OF SELECTMEN recommends approval. YES\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_

On request of the Finance Director

### BOND PREMIUM STABLIZATION FUND

**ARTICLE 49.** To see if the Town will vote to (1) create a Stabilization Fund titled "Bond Premium Stabilization Fund" in accordance with M.G.L. Chapter 40, Section 5B, for the purpose of paying principal and interest on non-exempt outstanding debt; and (2) transfer \$600,000 plus applicable interest from the Town's Stabilization Fund to the new "Bond Premium Stabilization Fund," or take any other action related thereto.

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This article has two parts. Part one requests the creation of a stabilization fund entitled "Bond Premium Stabilization Fund" in accordance with M.G.L. Chapter 40, Section 5B. This stabilization fund is being established for the purpose of paying principal and interest on non-exempt outstanding debt. Massachusetts Department of Revenue regulations allow municipalities to reserve and/or apply premiums received on borrowing to exempt debt, however there are no such regulations allowing municipalities to do the same for non-exempt debt. The funds from this stabilization fund may be used when the coupon rate of interest is higher than the actual interest rate to mitigate the impact on the general fund budget. Part two requests that \$600,000 plus applicable interest, be transferred from the Town's General Stabilization Fund to the newly created stabilization fund. This \$600,000 appropriation was voted at the 2013 Annual Town Meeting but was put into the General Stabilization Fund as the Town had not yet established the "Bond Premium Stabilization Fund."

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*Requires a 2/3 vote*

The BOARD OF SELECTMEN recommends approval. YES\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_

On request of the Finance Director

**STABILIZATION FUND BOND PREMIUM**

**ARTICLE 50.** To see if the Town will vote to transfer the sum of \$116,500 from the Stabilization Fund to the General Fund to offset debt interest payments, or take any other action related thereto.

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This article requests to use funds from the Town's General Stabilization fund to supplement the general fund debt service budget. Due to bond market conditions the most recent borrowing generated a significant premium. Massachusetts Department of Revenue regulations do not allow municipalities to reserve premiums received on non-exempt debt to apply against the higher coupon rates when the interest is paid. Funds received from premiums related to non-exempt debt are recorded in the general fund and closed to Free Cash at the end of the fiscal year. The Town has begun to "set aside" these funds in a "Bond Premium Stabilization Find" but due to timing the funds are not yet available. Therefore, this request is being made to use funds from the General Stabilization Fund. It is anticipated that funds will be transferred from Free Cash back to the General Stabilization Fund next year to replenish this use.

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*Requires a 2/3 vote*

The **BOARD OF SELECTMEN** recommends approval. YES     

The **FINANCE COMMITTEE** recommends approval. NO     

On request of the Finance Director

**DEYERMOND SPORTS COMPLEX PARKING LOT PAVING**

**ARTICLE 51.** To see if the Town will vote to raise by taxation, borrowing, or transfer from available funds or by any combination and appropriate the sum of \$250,000 for the purpose of paying the costs of paving the parking lot area of the Deyermund Sports Complex on Blanchard Street including drainage and any other costs incidental and related thereto, or take any other action related thereto.

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Article 51 funds the paving of the northeast section of the parking lot at the Blanchard Street Athletic Complex. This amount requested has been reduced to \$125,000. The reduction is due to savings to be realized by paving through the DPW bulk asphalt procurement, and using existing leaching catch basins already installed. The current surface is gravel, resulting in dust and rocks spilling out into the roadway. It was intended to be temporary.

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*Requires a 2/3 vote*

Financial Impact of Article 51	
<u>Approval</u> Town borrows \$125,000 to be repaid over 10 years. No increase in FY2015 tax bill. Peak year of debt service in FY2017 would require an appropriation of \$15,625. Would account for approximately \$1 of FY2017 average residential property tax bill.	<u>Disapproval</u> No change in FY2015 tax bill. Money not needed for debt service in future years would be available within Proposition 2 ¼ for other Town/School needs.

\$125,000 Appropriation + \$17,190 Projected Interest = \$142,190 Total Cost

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends disapproval. NO

On request of the Director of Municipal Services

## SCHOOL BUILDING MAINTENANCE AND RENOVATION

**ARTICLE 52.** To see if the Town will vote to raise by taxation, borrowing, or transfer from available funds or by any combination and appropriate the sum of \$1,500,000 for the purpose of paying costs of constructing, adding to, remodeling, reconstructing and making extraordinary repairs to and equipping various School buildings and roofs, including any other costs incidental and related thereto, or take any other action related thereto.

Article 52 seeks \$1,500,000 to fund a number of major repairs and improvements to School buildings and property: carpeting replacement at the Collins Center, replacement of boys and girls locker room lockers at Andover High School, ADA compliant restrooms at Doherty Middle School, new playground turf at High Plain Elementary School, repair of the exterior masonry issues at Shawsheen Elementary School, replacement of South School gym skylights, resurfacing of the playground and additional parking at South Elementary School, replacement of boilers at West Middle School to complete phase II of the heating system replacement, and additional ceiling fans at the Wood Hill Middle/High Plain Elementary Schools.

*Requires a 2/3 vote*

Financial Impact of Article 52	
<u>Approval</u> Town borrows \$1,500,000 to be repaid over 20 years. No increase in FY2015 tax bill. Peak year of debt service in FY2017 would require an appropriation of \$120,000. Would account for approximately \$9 of FY2017 average residential property tax bill.	<u>Disapproval</u> No change in FY2015 tax bill. Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs.

\$1,500,000 Appropriation + \$472,500 Projected Interest = \$1,972,500 Total Cost

The BOARD OF SELECTMEN recommends approval. YES\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_

The SCHOOL COMMITTEE recommends approval.

On request of the Director of Municipal Services

**WATER AND SEWER VEHICLES**

ARTICLE 53. To see if the Town will vote to transfer \$85,000 from water reserves and appropriate the sum of \$85,000 for the purpose of purchasing water vehicles, or take any other action related thereto.

~~~~~  
The Water and Sewer Divisions have a number of aging vehicles that have been postponed for replacement since FY2008. The Water and Sewer Divisions, working with the Vehicle Maintenance Division, review the status of postponed vehicles to determine the best use of the appropriation. Vehicles reviewed for replacement are front line vehicles that are used on a daily basis. They also respond to weather and flood emergencies and provide snow and ice maintenance. Other uses include hauling of materials and equipment, including barricades and generators.  
~~~~~

Financial Impact of Article 53	
<u>Approval</u> Reduces Water Reserves by \$85,000	<u>Disapproval</u> \$85,000 available for Water Department needs.

The BOARD OF SELECTMEN recommends approval. YES\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_

On request of the Director of Municipal Services

**BYLAW AMENDMENT  
BANNERS IN THE GENERAL BUSINESS DISTRICT**

ARTICLE 54. To see if the Town will vote to amend Article XII, Section 44 of the Town of Andover General Bylaws, "Banners in the General Business District", by deleting section (3) and replacing it with the following:

- (3) Design and construction
  - a. The banner must be a maximum of 40 feet in length and 36 inches in height.
  - b. The banner must be double-sided with identical information on both sides.
  - c. The design and construction of the banner must be in accordance with the Banner Design Specification as established by the Board of Selectmen.

And further, that non-substantive changes to the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Andover Code of Bylaws, or take any other action related there.

~~~~~  
Articl 54 amends the current Banner Bylaw (Article XII, Section 44) by deleting Subsection (3) Design and Construction, and replacing it with revised language that gives the Board of Selectmen the authority to establish design and construction standards for banners across Main Street. It was found that the existing language is too restrictive and does not adequately address the reality of banner design and construction.  
~~~~~

The BOARD OF SELECTMEN recommends approval. YES\_\_\_

NO\_\_\_

On request of the Board of Selectmen

**OPEN SPACE MANAGEMENT**

**ARTICLE 55.** To see if the Town will vote to raise by taxation, transfer from available funds or by any combination thereof and appropriate the sum of \$25,000 for the purpose of paying the costs of maintenance, mowing, surveying, land management, security gates and other improvements to foster the use of land currently owned by the Town and under the care and custody of the Conservation Commission and all other costs incidental and related thereto, or take any other action related thereto.

~~~~~  
The Andover Conservation Commission has been blessed with a solid cadre of volunteers that assist with property management so that all citizens can access and enjoy theses public properties. Our Conservation Overseer corps is comprised of about 50 residents that watch over the Town's approximately 2,000-acre open space under the care and custody of the Conservation Commission. Many other groups including Andover High School, Phillips Academy, Girl and Boy Scout troops, Andover Trails Committee, Youth Services, as well as running, biking and rowing groups all provide their time and services. The \$25,000 requested in Article 55 will help to pay for the cost of materials for nails, screws, signs, boardwalks, gates, parking areas, surveys and mower maintenance.  
~~~~~

**Financial Impact of Article 55**

Approval  
\$25,000 from taxation.  
Included in projected FY2015 tax bill.

Disapproval  
Increases excess levy capacity by \$25,000.  
Reduces projected FY2015 tax bill by \$2.

The BOARD OF SELECTMEN recommends approval. YES\_\_\_

The FINANCE COMMITTEE recommends approval. NO\_\_\_

The CONSERVATION COMMITTEE recommends approval.

On request of the Conservation Commission

<b>TRANSFER OF OPEN SPACE LAND ACQUISITION BONDING APPROPRIATIONS</b>
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**ARTICLE 56.** To see if the Town will vote to amend its vote adopted under Article 12 on the Warrant of the 2001 Annual Town Meeting, so as to permit \$800,000 authorized to be borrowed thereunder, to be borrowed instead to pay costs of acquiring all or any portion of any or all of the following parcels of real property or interests in such real property for conservation and open space purposes under the provisions of Chapter 40, Section 8C of the Massachusetts General Laws, and for expenses incidental and related thereto, together with any buildings that may be thereon, consisting of the acres, more or less, of land above or below water or both together with all flowage and other rights and easements which may exist, which parcels are described as follows:

<u>Assessors Map</u>	<u>Lot</u>	<u>Address</u>	<u>Acreage</u>
183	11	83 Lowell Junction Road	3.08
146	8	153 Chandler Road	12.67
123	30	25 Willard Circle	1.48
123	31	23 Willard Circle	0.90
125	2	57R River Road	7.80
184	3	1320 South Street	20.00
211	4	12 Woodland Road	35.46
24	7	22 Woodland Road	24.60
24	8	28 Woodland Road	9.40
24	9	Woodland Road	8.93
24	10	Woodland Road	7.67
25	12	50 Woodland Road	14.67
25	30	74 Salem Street	18.00
25	44	Route 125	1.88
25	45	Route 125	10.60
25	45A	Route 125	3.56
95	1	141 Abbot Street	53.04
229	5A	445 River Road	6.00
229	5	459 River Road	69.00
228	4	River Road	7.80

And to authorize the Board of Selectmen and Conservation Commission to acquire the property or interests in the property described herein by gift, purchase, or eminent domain, and to use such funds to acquire all or any portion of such real property or interest in such real property for conservation and open space purposes under the provisions of Chapter 40, Section 8C of the Massachusetts General Laws, on terms and conditions they deem to be in the best interest of the Town, or take any other action related thereto.

Article 56 seeks to establish a fund which would be available for the purchase of a number of pre-approved parcels of land which are critical to the Town's interest. The properties which have been designated for acquisition have been noted in the Town's past Open Space & Recreation Plan and Master Plan. Specifically, all of the properties targeted are adjacent to existing Conservation or Recreation open space, near a river or the Town's drinking water supply and/or will serve some other vital Conservation or Recreation purpose. The benefit of having a list of pre-approved sites is that it allows the Conservation Commission to act quickly to purchase property. The list also places the Town in a stronger negotiating position with landowners, as they are competing with the owners of other parcels of interest.

Article 12 of the 2001 Town Meeting authorized the borrowing of \$2,000,000 for the purchase of the former Reichhold Chemical site. The Town succeeded in acquiring two of the three Reichhold parcels (one of which is now the site of the popular "Serio's Grove," used for camping and riverfront activity) but was not successful in acquiring the parcel on which the Reichhold manufacturing plant was located, so the remaining \$800,000 has not been borrowed.

Of particular note on the target properties is the Phillips Academy boathouse, located on the Merrimack River. This site has for a long time been a priority target for acquisition. It is adjacent to over ten acres of Conservation land, and could serve as a prime location for riverfront recreation and as a boat launch for public safety purposes. This property has garnered interest from Andover Youth Services, the Town Department of Community Services, local rowers, conservationists and many others. A second property on the list currently owned by the Pfizer corporation is adjacent to the Shawsheen River, and the popular riverfront "Gateway" Conservation canoe launch and picnic area on Lowell Junction Road.

~~~~~  
*Requires 2/3 vote*

| <b>Financial Impact of Article 56</b>                                                                                                                                                                                                                                               |                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Approval</u><br>Town borrows \$800,000 to be repaid over 20 years.<br>No increase in FY2015 tax bill.<br>Peak year of debt service in FY2017 would require an appropriation of \$64,000.<br>Would account for approximately \$5 of FY2017 average residential property tax bill. | <u>Disapproval</u><br>No change in FY2015 tax bill.<br>Money not needed for debt service in future years would be available within Proposition 2 ½ for other Town/School needs. |

\$800,000 Appropriation + \$252,000 Projected Interest = \$1,052,000 Total Cost

The BOARD OF SELECTMEN recommends withdrawal. YES \_\_\_

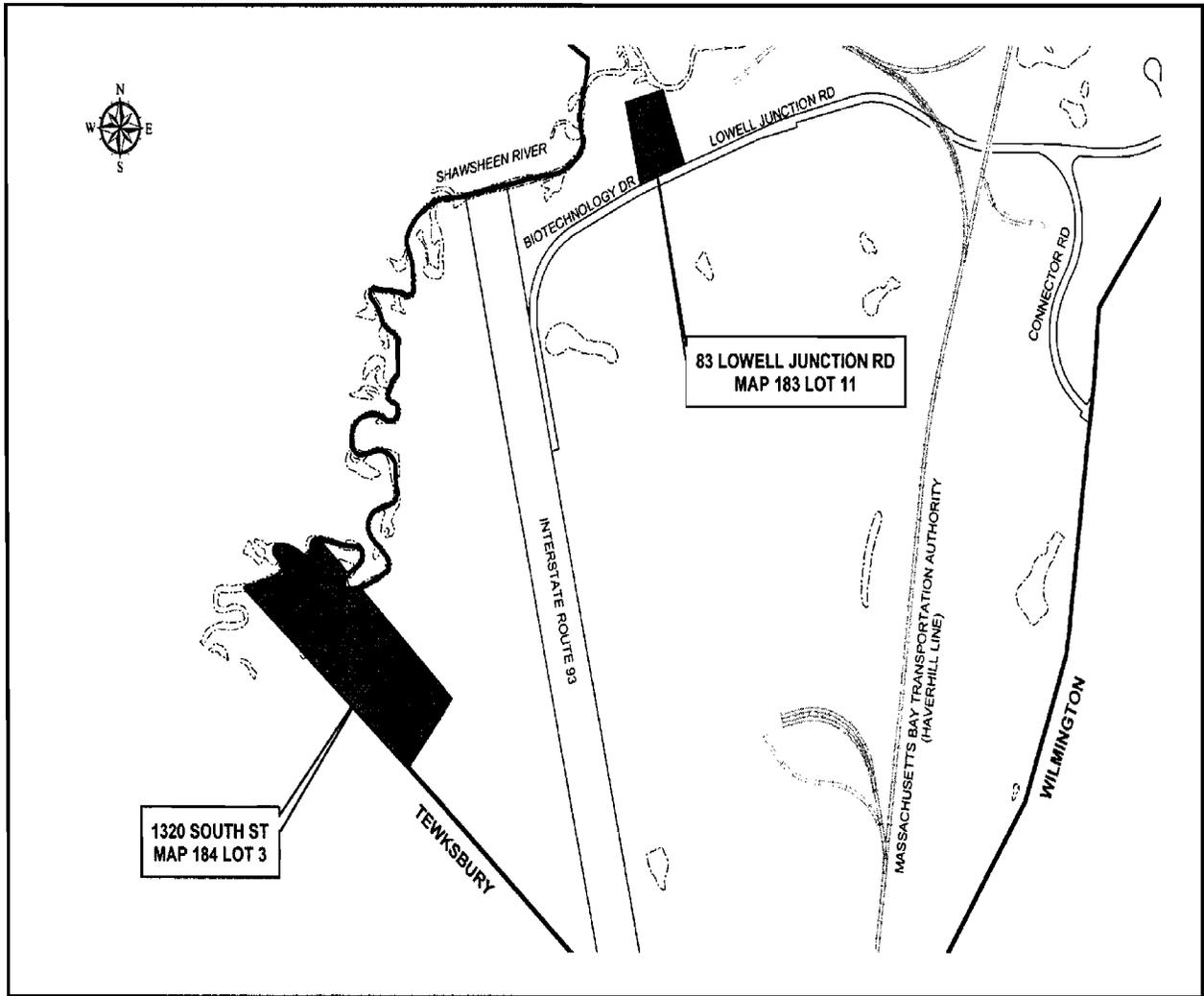
The FINANCE COMMITTEE recommends disapproval. NO \_\_\_

The CONSERVATION COMMISSION recommends approval.

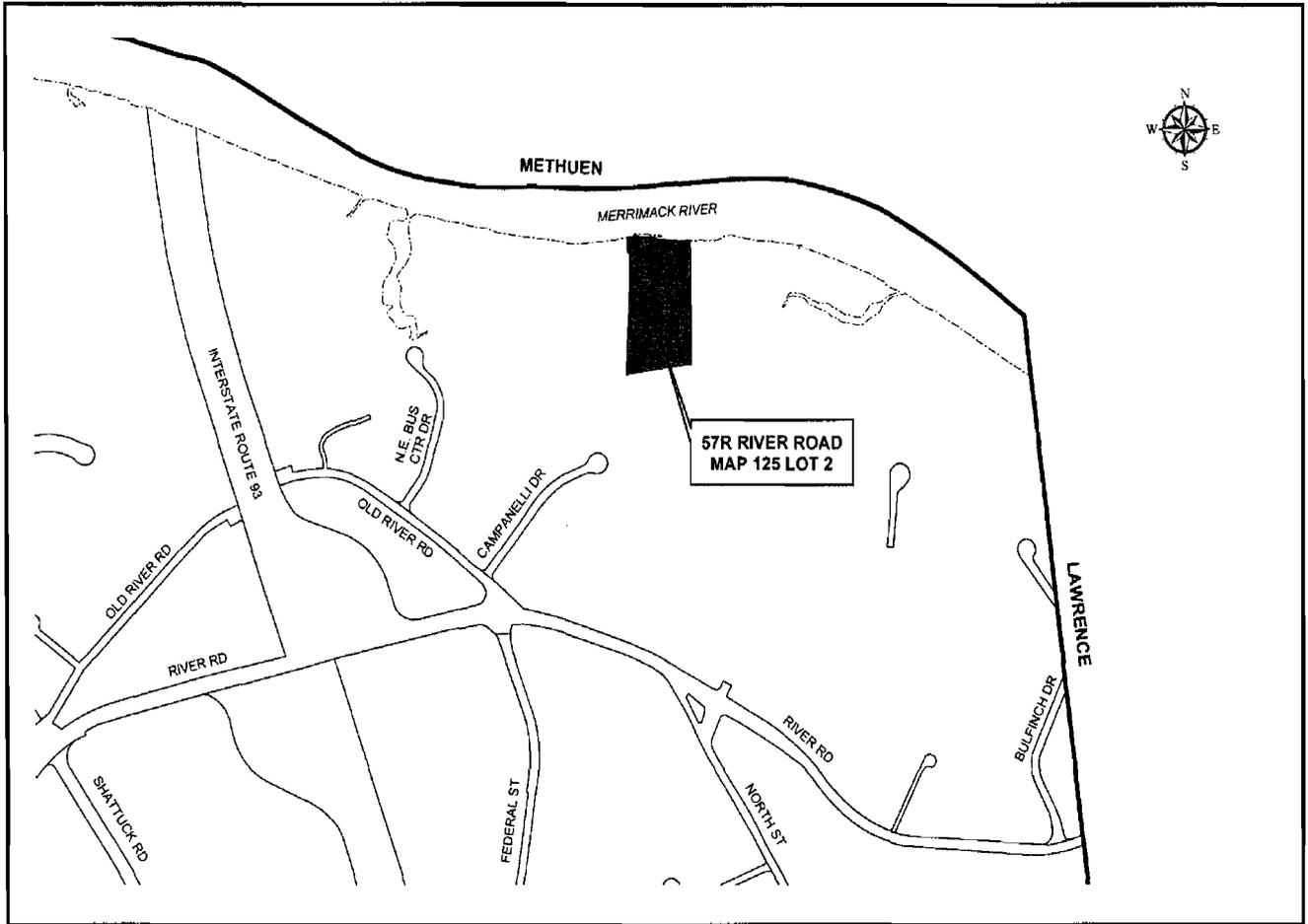
The PLANNING BOARD recommends approval.

On request of the Conservation Commission

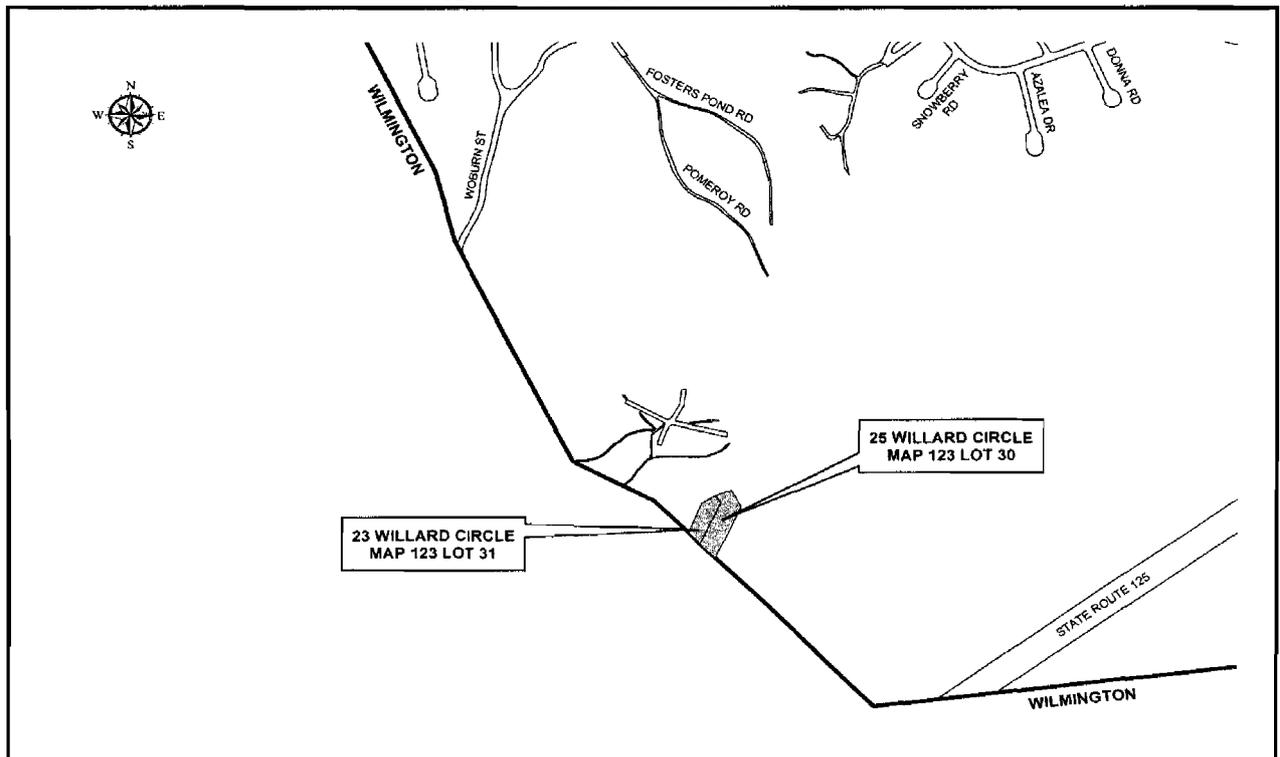
# Article 56 - Lowell Junction Road



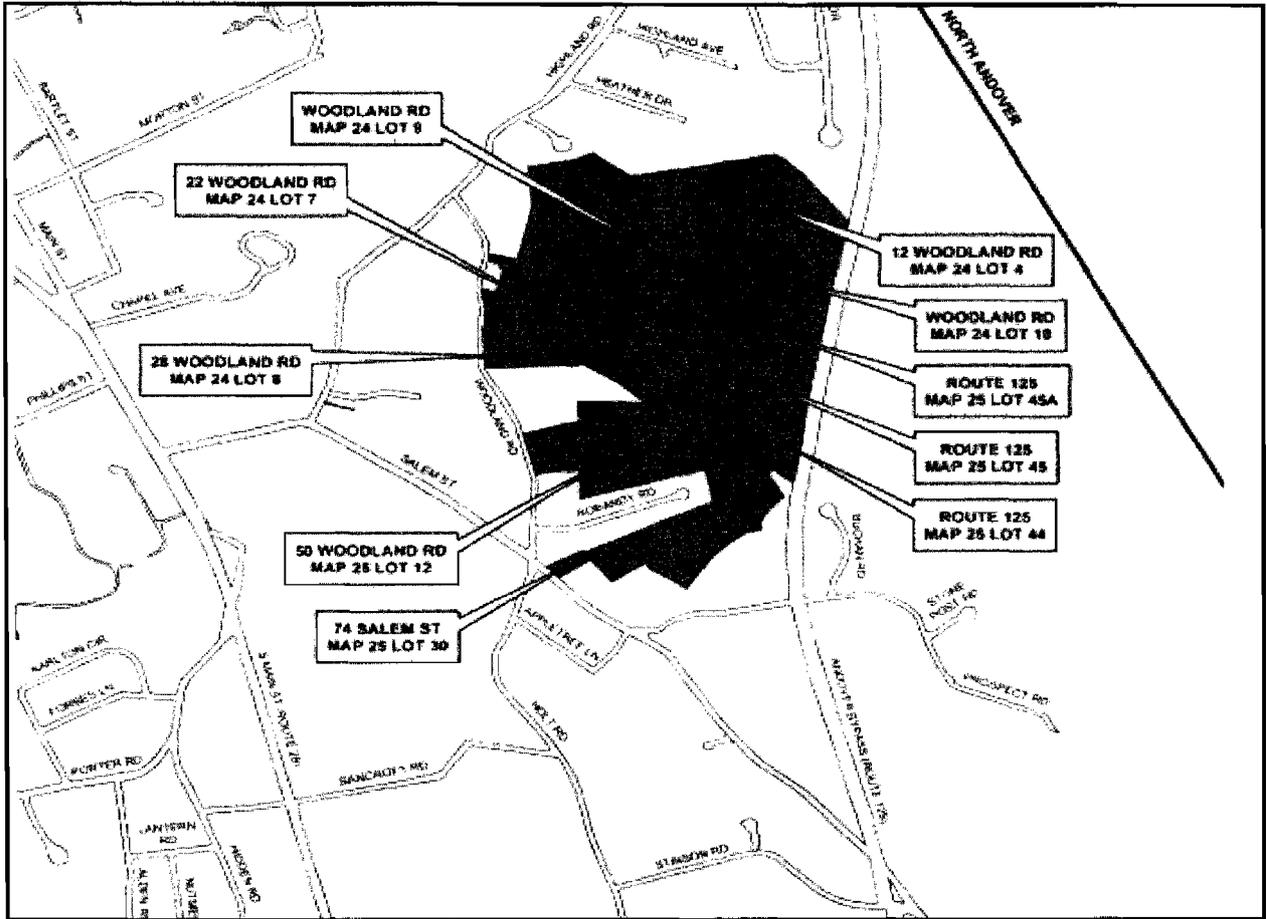
Article 56 – 57R River Rd.



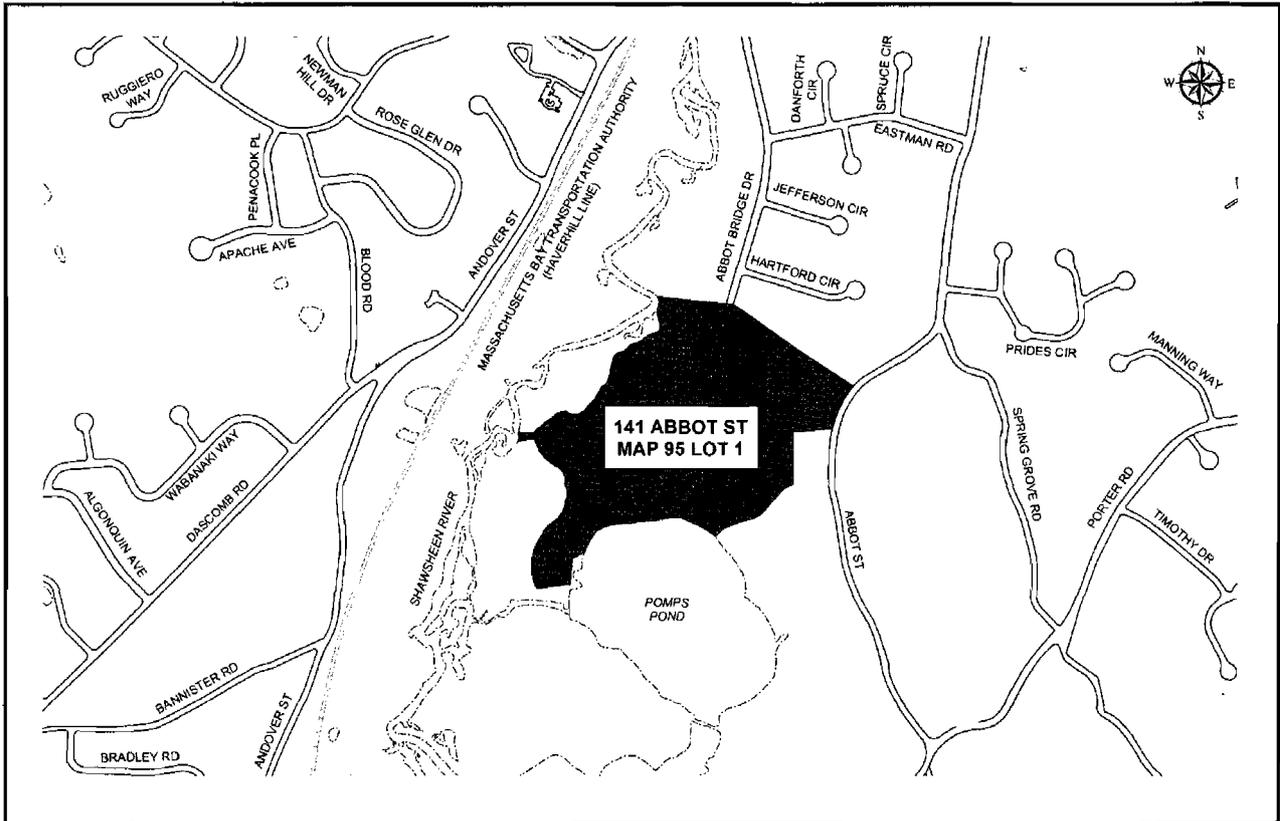
Article 56 – 25 Willard Circle



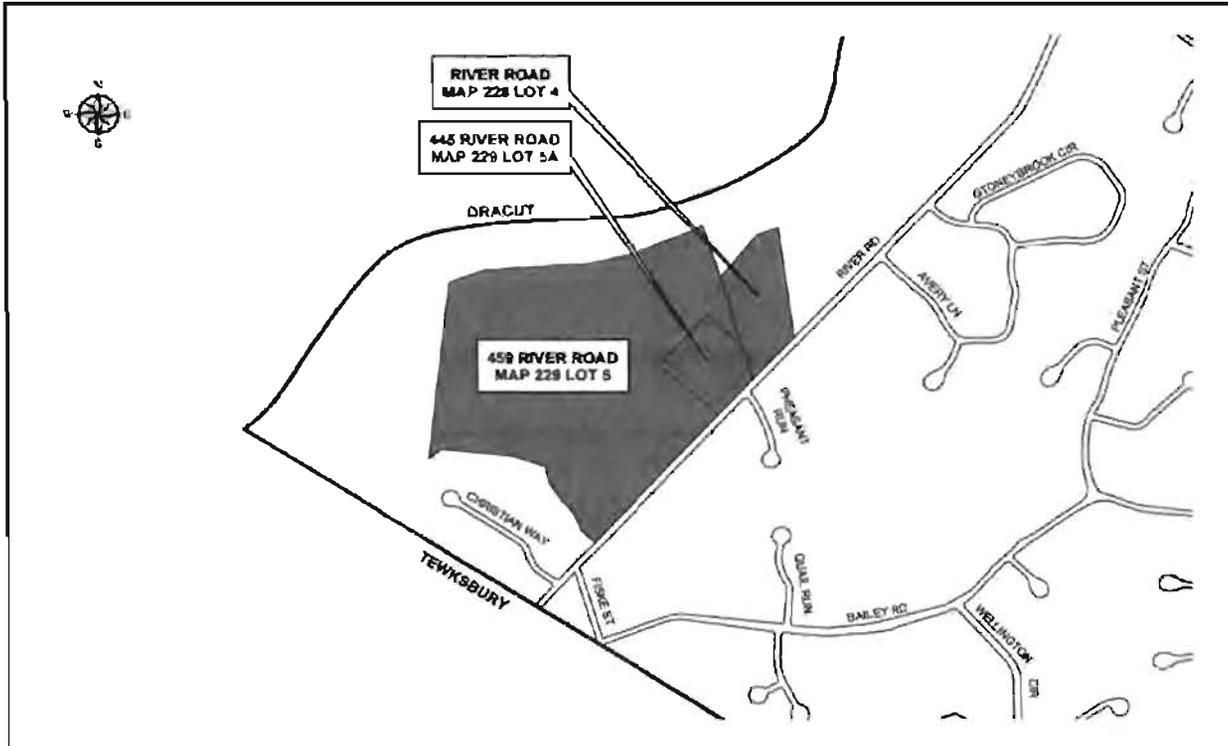
Article 56 – Woodland Road



Article 56 – 141 Abbot Street



Article 56 – 445, 459 River Road



**LAND ACQUISITION – CHANDLER ROAD**

**ARTICLE 57.** To see if the Town will vote to correct a scrivener’s error in Article 33 of the 2013 Annual Town Meeting by deleting the words “141 Chandler Road” and inserting in place thereof the words “a portion of 138 Chandler Road,” or take any other action related thereto.

~~~~~  
 Article 57 corrects an error made on Warrant Article #33 of the 2013 Annual Town Meeting. That article identified the purchase of 11.5 acres of land with the street address listed as 141 Chandler Road when it should have been identified as 138 Chandler Road. This article does not affect, add or detract from the actual acreage or location of land that the 2013 Annual Town Meeting authorized the Board of Selectmen to acquire.  
 ~~~~~

*Requires a 2/3 vote*

The **BOARD OF SELECTMEN** recommends approval. YES   
 NO

On request of Town Counsel

**WATER AND SEWER RATE STUDY**

**ARTICLE 58.** To see if the Town will vote to transfer \$100,000 from water and sewer reserves and appropriate the sum of \$100,000 for the purpose of paying the costs of a water and sewer rate study, including any costs incidental and related thereto, or take any other action related thereto.

~~~~~

The Water and Sewer Departments have a long range capital improvement plan (CIP), and the implications of capital funding levels on rates and resulting bills must be understood . Water and Sewer rates have not been studied in some time. This article seeks the appropriation of \$100,000 to evaluate and recommend the Town's utility expenses and revenue requirements for a ten-year period. The initial phase would include an initial data collection and evaluation inclusive of water and sewer utility budgets (capital and operating), actual and projected expenditures, and customer data to obtain actual and projected consumption levels. Alternative rate structures (up to five) would be developed for consideration by the Board of Selectmen based on annual revenue requirements.

~~~~~

| Financial Impact of Article 58                                                                |                                                                                                                        |
|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <u>Approval</u><br>Reduces Water Reserves by \$60,000.<br>Reduces Sewer Reserves by \$40,000. | <u>Disapproval</u><br>\$60,000 available for Water Department needs.<br>\$40,000 available for Sewer Department needs. |

The BOARD OF SELECTMEN recommends approval. YES     

The FINANCE COMMITTEE recommends approval. NO     

On request of the Director of Municipal Services

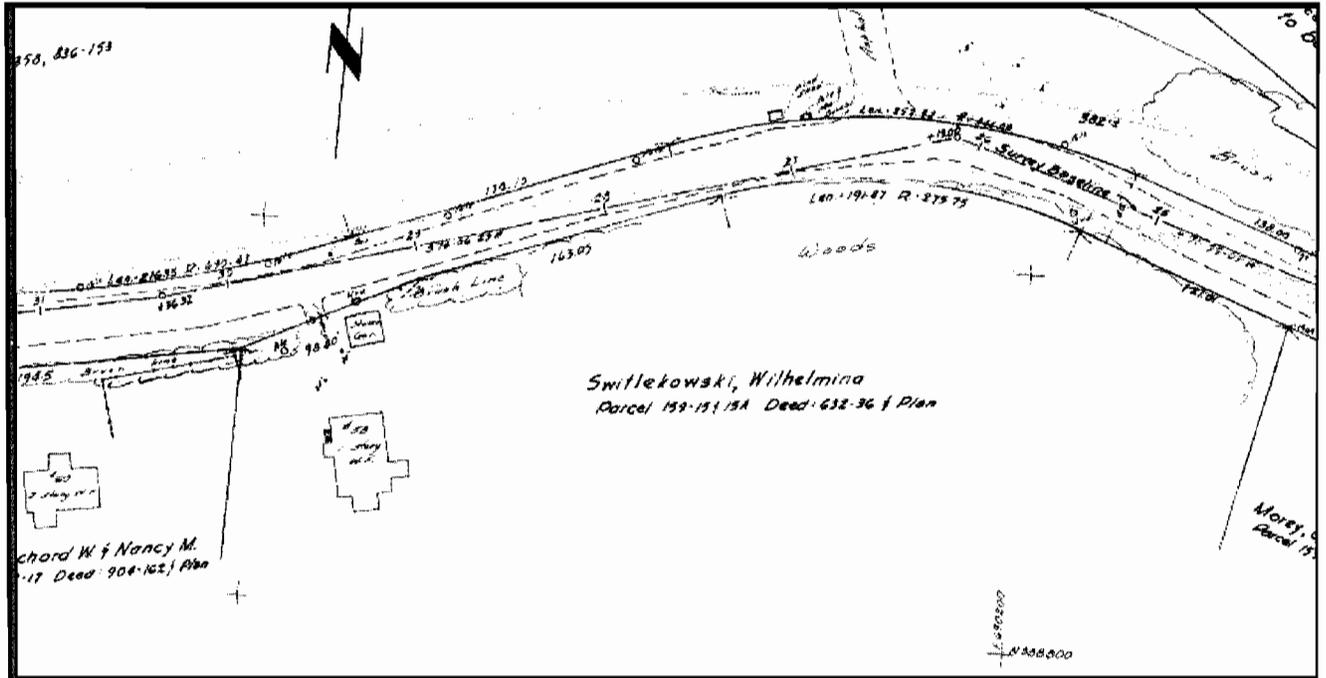
**ABANDON OLD LAYOUT OF LOWELL JUNCTION ROAD**

**ARTICLE 59.** To see if the Town will vote to abandon so much of the layout of Lowell Junction Road in front of 58 and 60 Lowell Junction Road as made by the Town of Andover at any time prior to 1968 which is not within the layout of Lowell Junction Road made by the Town of Andover in 1968. The 1968 takings for the 1968 layout are recorded at Essex County Registry of Deeds in Book 1103, Pages 491 and 493 (Plan Number 5826) and in Book 1113, Page 331 (Plan Number 5900), or take any other action related thereto.

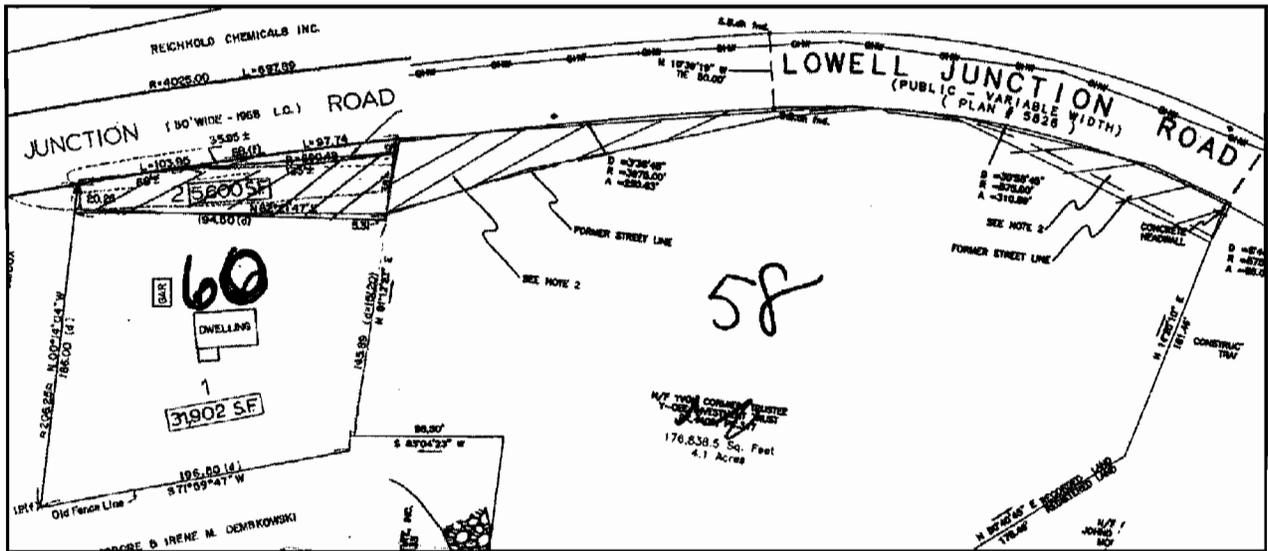
**The following explanation was submitted by the petitioner:**

In 1968, the Town of Andover relocated Lowell Junction Road (taking plans filed at the Registry of Deeds in Book 1103, Page 491 and Book 1113, Page 331); the new layout was accepted as a public way at the Adjourned Town Meeting, March 11, 1968 (Article 34, Page 24). A portion of the former location of Lowell Junction Road was not included in the new layout, but was not formally abandoned by Article 34. The proponents of this Article are the owners of 60 and 58 Lowell Junction Road. A portion of the old Lowell Junction Road still exists between these lots and the new layout, creating some confusion about the northerly bounds of these lots, and the location of their frontage. The purpose of the Article is to have the Town of Andover release and abandon those portions of the former Lowell Junction Road which are not within the new layout, which will clarify the frontage and northerly bounds of the proponents' lots. The plans submitted show the area of the old layout to be released and abandoned.

Article 59



Article 59



On petition of George Morey and others

**SEWER MASTER PLAN STUDY**

**ARTICLE 60.** To see if the Town will vote to transfer \$100,000 from sewer reserves and appropriate the sum of \$100,000 for the purpose of paying the costs of a sewer master plan study, including any costs incidental and related thereto, or take any other action related thereto.

~~~~~

The current Sewer Master Plan was last updated in 1979. Utilizing a private consulting/ engineering firm, this project will revisit, update and expand the 1979 Sanitary Sewer Master Plan for the following three areas: Lowell Junction Road for existing use and future expansion; Dascomb Road at Frontage for existing use and future expansion (various properties within this area are currently serviced through a neighboring community); and River Road area for future expansion.

~~~~~

| Financial Impact of Article 60       |                                                 |
|--------------------------------------|-------------------------------------------------|
| <u>Approval</u>                      | <u>Disapproval</u>                              |
| Reduces Sewer Reserves by \$100,000. | \$100,000 available for Sewer Department needs. |

The BOARD OF SELECTMEN recommends approval. YES

The FINANCE COMMITTEE recommends approval. NO

On request of the Director of Municipal Services

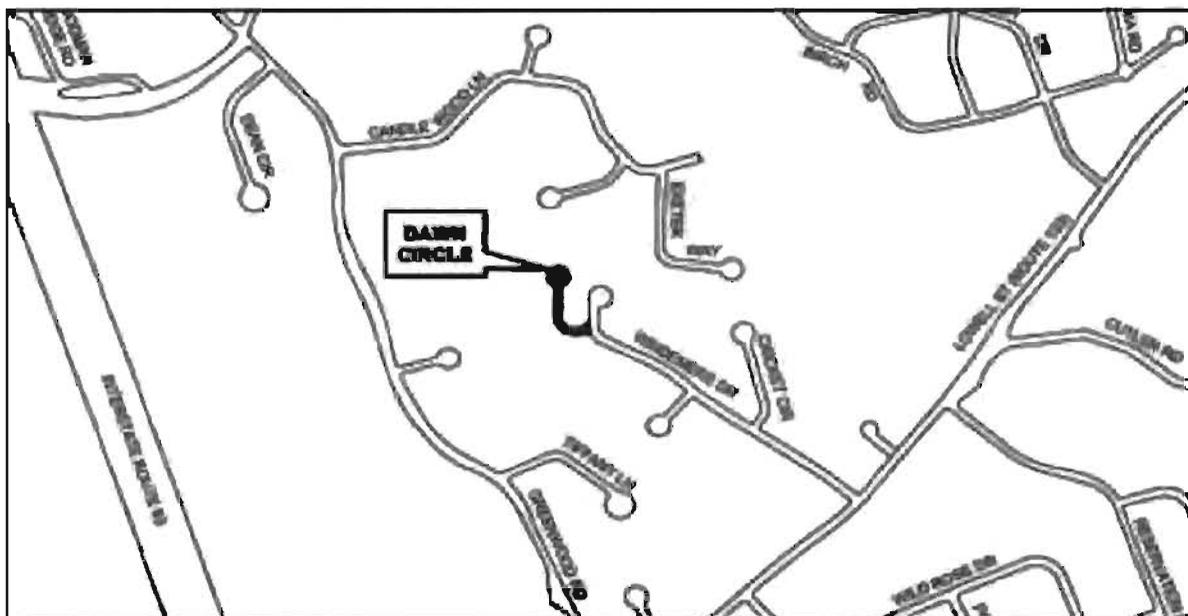
**STREET ACCEPTANCE – DAWN CIRCLE**

**ARTICLE 61.** To see if the Town will vote to accept and name as a public way the following street: Dawn Circle, as shown on a plan approved by the Andover Planning Board entitled “Sunnyside Acres”, dated 1/27/1983, as prepared by Kaminski, Gelinias & Associates, Inc. and recorded in the Essex North District Registry of Deeds as Plan Number 9142, or take any other action related thereto.

The BOARD OF SELECTMEN recommends approval. YES

The PLANNING BOARD recommends approval. NO

On request of the Board of Selectmen



**WATER MAINTENANCE**

**ARTICLE 62.** To see if the Town will vote to appropriate the sum of \$300,000 in the Water Enterprise Fund for the purpose of paying various maintenance costs relating to the water distribution system and the Water Treatment Plant, including any other costs incidental and related thereto, or take any other action related thereto.

A recent inventory and assessment of the Water Treatment Plant assets was conducted resulting in short and long range projections of maintenance and replacement projects needed over the next twenty years. Life spans of assets can range from four (4) years to forty-five (45) years. \$300,000 will fund the first phase of a multi-year project.

| <b>Financial Impact of Article 62</b>                             |                                                                                                           |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| <u>Approval</u><br>\$300,000 included in water rate calculations. | <u>Disapproval</u><br>Water revenues not needed to cover FY2015 expenditures would become Water Reserves. |

The **BOARD OF SELECTMEN** recommends approval. YES     

The **FINANCE COMMITTEE** recommends approval. NO     

On request of the Director of Municipal Services

**BYLAW AMENDMENT  
MOBILE FOOD VENDORS**

**ARTICLE 63.** To see if the Town will vote to amend the Town Bylaws, Article XI, Licenses and Permits, by adding the following section:

10. Licensing and Regulation of Mobile Food Vendors
  - (a) The Board of Selectmen may grant licenses to persons whose business is a mobile food vendor. No person who is eligible for such a license shall conduct such business without being so licensed. This bylaw shall not require the Selectmen to grant said license if, in their opinion, the public good does not require it. For these purposes, in determining whether the public good is served, the Selectmen shall ascertain whether the traveling public will be inconvenienced in its use of the public ways and sidewalks, whether the business has sufficient parking and whether the public safety is protected.
  - (b) The Board of Selectmen shall establish an annual fee for such licenses.
  - (c) Licenses shall expire on January first of each year unless renewed by application to and approval by the Board of Selectmen and payment of the annual fee.
  - (d) The Board of Selectmen may adopt rules and regulations to govern the administration of the licensing process and, in doing so, may impose such terms and conditions upon granting such licenses as it may consider appropriate.

- (e) The Board of Selectmen may establish fines for violations of this bylaw or the regulations promulgated hereunder, not to exceed \$300.00 for each such violation. Each day of the violation shall constitute a separate offense. In addition to any other applicable remedy, violations of this bylaw or the rules or regulations promulgated hereunder may be enforced by noncriminal disposition in accordance with Massachusetts General Laws Chapter 40, Section 21D. The Building Inspector, Health Inspector and Police Officers shall be enforcing persons.
- (f) Any person conducting said business as of the adoption of the rules and regulations may continue to do so for up to 90 days, after which time, said business shall be discontinued unless a license has been issued. In entertaining an application, the Board of Selectmen shall apply the standards set forth in Section 10(a) insofar as is practicable considering that the applicant has been operating prior to the Town enacting said bylaw.

And further that non-substantive changes to the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Andover Code of ByLaws, or take any other action related thereto.

~~~~~  
 This article authorizes the Board of Selectmen to adopt regulations, licensing requirements and fees for mobile food vendors on public ways. The bylaw has been drafted to meet the requirements of Massachusetts General Laws, specifically Ch. 140 Sec. 49 which names the Board of Selectmen as the licensing authority. After passage of the bylaw the Board of Selectmen, at a future date, can then adopt regulations which would identify include locations, licensing, establish requirements and set fees.  
 ~~~~~

The BOARD OF SELECTMEN recommends approval. YES

The PLANNING BOARD recommends approval. NO

On request of the Planning Board

**CONSTITUTIONAL AMENDMENT**  
**CORPORATE POLITICAL CONTRIBUTIONS AND SPENDING**

**ARTICLE 64.** To see if the Town will vote that we, the citizens of Andover, Massachusetts, respectfully urge the Congress of the United States of America to pass an Amendment to the Constitution that would affirm that corporations are not entitled to the constitutional rights of human beings, and that both Congress and State governments may place limits, on both political contributions and spending, from any source, or take any other action related thereto.

**The following explanation was submitted by petitioner:**

A vote in favor would send a message to our elected officials that we want to reform campaign spending by eliminating corporations, unions, non-profits and other artificial entities from having the same rights as individuals. It would allow the government to regulate contributions and expenditures by these entities (super PAC etc.) and require public disclosure. It would also clarify that spending money to influence elections is not protected free speech under the Constitution.

The BOARD OF SELECTMEN recommends disapproval.

YES\_\_\_

NO\_\_\_

On petition of Joseph Edward O'Brien and others

**BYLAW AMENDMENT – ANIMAL CONTROL**

**ARTICLE 65.** To see if the Town will vote to amend the Town Bylaws Article XII, Section 11 Dogs by amending the following subsections as follows:

(a) **Definitions:** Delete the definition of CANINE CONTROL OFFICER in its entirety and add the following definition:

**ANIMAL CONTROL OFFICER** – Any person or persons appointed by the Town Manager with the approval of the Board of Selectmen, as the animal control officer or officers under the provisions of Chapter 140, Sections 151 and 151A of the General Laws to carry out the provisions of this bylaw. In the absence or vacancy in the office or unavailability of the “animal control officer,” the town’s inspector of animals or his deputy shall perform the duties of the “animal control officer(s).”

Delete the definition of KENNEL in its entirety and add the following definition:

**KENNEL** – A pack or collection of dogs on a single premise, including a commercial boarding or training kennel, commercial breeder kennel, domestic charitable corporation kennel, personal kennel or veterinary kennel.

(d) **Unrestrained Dogs:** Delete “10 days” where it appears in two places and substitute “7 days” in its place.

(e) **Reclaiming impounded cats and dogs:** Delete the words “plus up to \$15 boarding charge for each day that the cat or dog has been impounded, plus up to \$150 for vaccinations and exams, to a total maximum of \$325” and substitute the words “plus reasonable fees for boarding, vaccinations and exams as determined by the Board of Selectmen.”

(k) **Bylaw violation:** Delete the words “\$50 for a second or subsequent offense” and substitute the words “\$50 for a second offense and \$100 for a third or subsequent offense within one calendar year.”

And further that non-substantive changes to the numbering of this bylaw be permitted in order that it be in compliance with the numbering format of the Andover Code of Bylaws, or take any other action related thereto.

The BOARD OF SELECTMEN recommends approval.

YES\_\_\_

NO\_\_\_

Article 65 amends the Town Bylaws, Article XII, Section 11 Dogs, to be in accordance with current state laws.

On request of the Animal Control Officer

## ANDOVER DOG PARK APPROPRIATION

**ARTICLE 66.** To see if the Town will vote to raise by taxation, transfer from available funds, borrowing or by any combination thereof and appropriate the sum of \$60,000 for the purpose of paying costs of constructing a dog park and for the payment of all other costs incidental and related thereto up to \$60,000, or take any other action related thereto.

**The following explanation was provided by the petitioner for Articles 66 and 67:**

- About five years ago, the Town, the Conservation Commission and Friends of Andover Dog Park agreed on a site on parcel 193-3, located on High Plain Road just east of the compost yard, for use as a future dog park. As part of that agreement, the Town will supervise and/or perform the construction, and the project will be subject to the prevailing wage statute.
- The park envisioned in the agreement will respect the natural feel of conservation land. Facilities include a fenced play area, a parking area and handicapped access. The play area will have a double-gated entry.
- As with all conservation land, there will not be water or trash service. Users will bring in what they need and take any refuse with them when they depart.
- At this time the estimated cost of the park is \$60,000, however due to the prevailing wage statute, this is a moving target. Because we are working against a moving target, it makes sense to build sooner rather than later.
- Substantial funds have already been raised. Those funds have allowed for a site survey, architectural rendering of the park, incorporation as a 501c(3) group, and other pre-work necessary to build the park.
- Additional funds may be needed to cover costs over the \$60,000 requested; such funds could also be used to improve the park as we use it and learn more about our needs. However, any additional funding required would be the responsibility of the Friends of Andover Dog Park, not the Town.
- Two warrant articles have been entered for Town Meeting. The first requests that the Town allocate \$60,000 for the park; the second requests that the Board of Selectmen increase the dog license fee by \$6 for the calendar years 2015 - 2018 to pay the money back. The existing fee of \$14/year would thus rise to \$20. The \$60,000 would be repaid in four years.
- Town Meeting does not have the authority to direct the Board of Selectmen, which is charged with setting fees, to make the increase. Town Meeting can however request that the Board consider increasing the license fees for the four year period.
- We are not asking for a loan from the Town. The \$60,000 would come from the general fund and then over the course of four years, be returned to the fund. By state law, dog license fees cannot be earmarked for specific projects, but are paid into the general fund.

### Financial Impact of Article 66

Approval

\$60,000 from taxation.

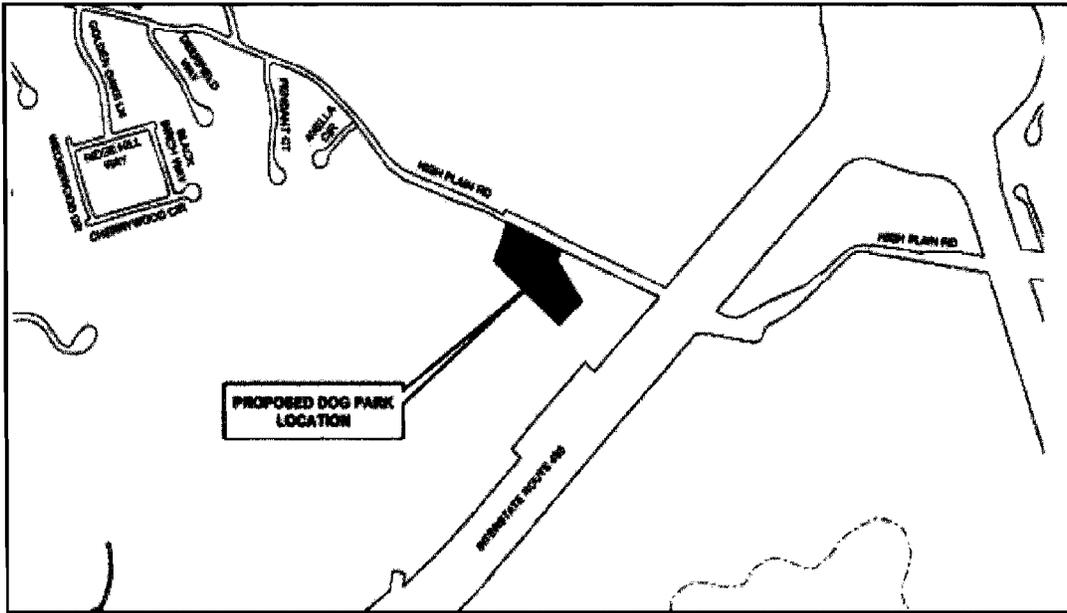
Included in projected FY2015 tax bill.

Disapproval

Increases excess levy capacity by \$60,000.

Reduces projected FY2015 tax bill by \$4.

Articles 66 and 67



The FINANCE COMMITTEE recommends disapproval.

YES \_\_\_

NO \_\_\_

On petition of the Friends of Andover Dog Park and others

**ANDOVER DOG PARK – DOG LICENSE FEES**

**ARTICLE 67.** To see if the Town will request that the Board of Selectmen consider increasing the annual dog license fee by \$6 for the calendar years 2015 through 2018 for the purpose of reimbursing the Town for funds requested in Article 66 for the construction of a dog park, and to see if the Board of Selectmen will consider this request prior to November of 2014, or take any other action related thereto.

The BOARD OF SELECTMEN recommends approval.

YES \_\_\_

The FINANCE COMMITTEE recommends disapproval.

NO \_\_\_

On petition of the Friends of Andover Dog Park and others

**TOWN OF ANDOVER**  
**2013 ANNUAL REPORT SUMMARY**





# TOWN OF ANDOVER

Town Offices  
36 Bartlet Street  
Andover, MA 01810  
978-623-8225  
[www.andoverma.gov](http://www.andoverma.gov)

Dear Fellow Andover Citizens,

It has been my honor to serve again over the past year as Chairman of the Board of Selectmen. The year 2013 was busy for the Town of Andover – one filled with continued challenges, transition and progress on many fronts. The Board has addressed all that has come before it with a unified sense of commitment and responsibility to the community and taxpayers of Andover.

The Board of Selectmen, School Committee and Finance Committee worked cooperatively to develop and present a balanced, consensus-based Budget to the voters at the 2013 Annual Town Meeting in the Spring. The Town's Budget, which represented a reasonable and sustainable fiscal plan for providing core education, public safety and other important municipal services to the citizens of Andover, was overwhelmingly passed on the first night.

Town Meeting also voted to support a critical part of funding for the Cormier Youth Center by appropriating \$700,000 from the Wood Trust Fund toward the project and the remaining \$700,000 toward senior programs. This final piece of the funding puzzle allowed the Board of Selectmen and the Andover Youth Foundation to finalize and execute the public/private development agreement for the project. The initial site work for the project, which will be located behind the Doherty Middle School, was completed over the Summer and Fall. Construction of the project was put on hold for the Winter and will commence in the Spring of 2014 with a December 2014 completion date.

The Bancroft Elementary School project made substantial progress during the year. The Selectmen, Finance Committee and School Committee toured the facility in the Fall and witnessed what a wonderful school it will be. The project is on time to be substantially complete in late May 2014 and financially on track to be on budget. The students will be welcomed into their new school in September 2014. This LEED Silver certified building is designed to be an environmentally sustainable facility.

The Economic Development Council, under the leadership of Tim Vaill, had an exciting year continuing its mission of making Andover the best place to live and work in America and culminating with an Economic Summit entitled "Andover Tomorrow" in November. Guest speaker Dr. Barry Bluestone of Northeastern University spoke about the importance of economic development and its impact on school families, senior citizens and the business community. In February, the EDC delivered a document entitled "Getting Started: A Guide For Doing Business in Andover" which is a consolidated, user-friendly roadmap to assist those wanting to start a

business in the Town of Andover. The goal of the guide is to improve the approval process and answer any questions the applicant may have.

In 2013, there were a number of transitions in the Town's senior staff. Police Chief Brian J. Pattullo and Town Accountant Rodney P. Smith each retired having faithfully served the Town for over three decades. These two key Department Heads were succeeded by two internal promotions – Patrick E. Keefe as the Police Chief and Theo Moccia as the Town Accountant/Assistant Finance Director. Another long-time employee, Christopher M. Cronin, was appointed to lead the new Department of Municipal Services, formerly the Department of Public Works and Plant and Facilities Department. On a sadder note, Maria Maggio, the Acting Plant and Facilities Director, passed away after a lengthy illness.

On behalf of the Board of Selectmen, thank you for making Andover one of the best places to live and work in Massachusetts. The Town's staff and elected officials remain committed to working hard each day towards making Andover a better place. We hope that you continue to stay involved in your community and local government. Your voice and participation are needed for a healthy and vibrant Andover!

Respectfully submitted,



Alex J. Vispoli, Chairman  
Andover Board of Selectmen

VISION STATEMENT OF THE  
ANDOVER BOARD OF SELECTMEN

*THE TOWN OF ANDOVER, MORE THAN A PLACE TO LIVE, IS A WAY OF LIFE.  
ITS LEGACY OF DEMOCRACY SHALL BE PRESERVED.  
EACH CITIZEN SHOULD EXPERIENCE THE TREASURE OF  
NATURE, HISTORY, INDIVIDUAL RESPECT,  
NEIGHBORHOOD AND LEARNING.  
AS RESOURCES AND ENERGY ALLOW, EACH OF THESE GIFTS  
FROM THE PAST WILL BE ENRICHED IN THE PRESENT  
FOR THOSE YET TO BE.*



# TOWN OF ANDOVER

Town Offices  
36 Bartlet Street  
Andover, MA 01810  
978-623-8225  
www.andoverma.gov

To the Honorable Board of Selectmen and Citizens of the Town of Andover:

*“Any enterprise, whether a company, society, nation, church, social venture, school, hospital, military unit, orchestra, team or another human organization, faces a constant struggle to find the balance between continuity and change. No human enterprise can succeed at the highest levels without consistency;”<sup>1</sup>*

In Great By Choice, Jim Collins and Morten T. Hansen write about building and sustaining great enterprises in difficult times. One of the key elements they found in the organizations they studied was consistency. It is this consistency that the Town of Andover has relied upon to emerge from the Great Recession in sound fiscal condition. In the past several years, the Town has ended the fiscal year with over \$4.0M in Free Cash, annually appropriated several million dollars into Stabilization Funds to build strong reserves and maintained the Standard & Poor’s AAA bond rating. Standard & Poor’s also gave Andover a “stable outlook” because of the “continued consistent financial performance and underlying economy supported by strong management.” This is good news for the taxpayers in Andover as they get great value for their real estate taxes. This didn’t happen by chance. It is the result of many years of balancing the complex needs of the community against the Town’s limited ability to pay for them. It is also the by-product of this administration’s dedication to continuously improving the sustainable and consistent way Andover’s finances are planned and managed.

The year 2013 witnessed progress on a number of important construction projects. The Bancroft Elementary School construction project went well all year and it is on track to be completed on time (late May, 2014) and on budget. The Andover Youth Center was the subject of a Special Town Meeting in May. The sum of \$700,000 was transferred from the Wood Fund to supplement the Town and Andover Youth Foundation funds which provided sufficient resources to allow it to go out to bid during the Fall. A contractor was selected and construction will begin in the Spring of 2014 with an anticipated completed date of late December. A successful Doherty Middle School site improvement project was completed in just ten weeks during the Summer school break. The work included replacing all pavement, sidewalks and drainage. It also included new bus and parent pick up and drop off areas, parking areas and a handicap accessible and compliant entrance. The Deyermund Sports Complex on Blanchard Street was completed and enjoyed a “soft opening” in the Fall with limited soccer play. A grand opening and dedication is planned for the Spring, 2014.

At the Annual Town Meeting, two notable zoning by-law amendments were presented. A Senior Residential Community Overlay District was approved to create housing options and

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<sup>1</sup> Great By Choice: Jim Collins and Morten T. Hansen.

related services for persons 62 years or older. The Franciscan property on River Road in West Andover was re-zoned for this new district. Also, an Industrial 2 District was approved to encourage and allow service-oriented development and businesses. There were two areas designated as ID2 districts: River Road at I-93 and Dascomb Road at I-93.

In addition, the zoning by-law amendment to create an Andover Transit Oriented Development Overlay District at the triangle formed by Pearson Street, Railroad Street and North Main Street was narrowly defeated. This district would have provided for controlled economic development and a mix of housing, retail and business uses around the train station and Town Yard and would have necessitated the relocation of the Town Yard.

In September, I presented an OPEB Report (Other Post Employment Benefits) which had a number of recommendations including a 20-year funding schedule to reduce the Town's liability. It was recommended to annually appropriate into the OPEB Trust Fund from the General Fund, Water and Sewer Enterprise Fund and Free Cash. The Town's actuaries included this 20-year funding plan in their valuation analysis and reduced the Town's OPEB liability from \$215M to \$144M.

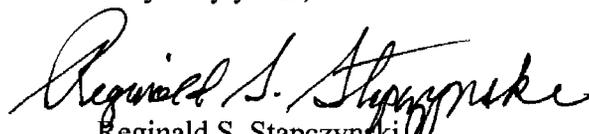
At the Spring Annual Town Election both Brian P. Major and Alex J. Vispoli were re-elected to the Board of Selectmen. Sheila M. Doherty was re-elected as Town Moderator. Paula Colby-Clements was re-elected to the School Committee and Barbara L'Italien was elected to fill the seat of Richard J. Collins who did not seek re-election.

Tina B. Girdwood was the recipient of the 2013 Virginia Cole Community Service Award for over thirty years of service to the Town. She founded the Andover Recycling Committee in the 1970's, was an active member of the League of Women Voters, several on the School Committee for nine years and, most recently, served as President of the Andover Coalition for Education.

During the year, Town Accountant Rodney P. Smith retired after 32 years of dedicated service. Patrick E. Keefe was appointed as Police Chief replacing Brian J. Pattullo who retired in August after serving the Town with distinction for 32 years. Our friend Maria Maggio passed away during the Summer. Maria served as the Acting Director of the Plant and Facilities Department. Her upbeat, can do attitude has left an indelible memory on all who worked with and for her.

In closing, I want to thank the Board of Selectmen for their support of my administration, the Department Heads, Division Heads and staff for all they do continually and consistently to improve the services they provide to the public and to Sandy Cassano for making our office the best Town Manager's Office in the Commonwealth!

Very truly yours,

  
Reginald S. Stapczynski  
Town Manager

**TOWN OF ANDOVER, MASSACHUSETTS  
BALANCE SHEET  
June 30, 2013**

|                                        | GENERAL<br>FUND | ENTERPRISE   |               | CAPITAL<br>PROJECT | SPECIAL<br>REVENUE | INTERNAL<br>SERVICE FD | EXPENDABLE<br>TRUST | LT DEBT       | GRAND TOTAL    |
|----------------------------------------|-----------------|--------------|---------------|--------------------|--------------------|------------------------|---------------------|---------------|----------------|
|                                        |                 | WATER        | SEWER         |                    |                    |                        |                     |               |                |
| <b>ASSETS</b>                          |                 |              |               |                    |                    |                        |                     |               |                |
| Cash and Equivalents                   | 13,408,545.26   | 3,170,140.68 | 2,407,048.20  | 15,781,214.44      | 7,872,121.75       | 1,450,235.31           | 11,637,516.25       |               | 55,726,821.89  |
| Property Taxes                         |                 |              |               |                    | 0.00               |                        |                     |               |                |
| Personal Property                      | 80,215.33       |              |               |                    | 0.00               |                        |                     |               | 80,215.33      |
| Real Estate                            | 1,860,428.57    |              |               |                    | 0.00               |                        |                     |               | 1,860,428.57   |
| Motor Vehicle Excise                   | 1,026,874.57    |              |               |                    | 0.00               |                        |                     |               | 1,026,874.57   |
| User Fees                              | 0.00            | 933,554.95   | 846,426.51    |                    | 0.00               |                        |                     |               | 1,779,981.46   |
| Special Assessments                    | 19,541.92       |              | 10,070,461.11 |                    | 0.00               |                        |                     |               | 10,090,003.03  |
| Tax Liens                              | 1,634,203.02    | 17,339.66    | 7,431.32      |                    | 0.00               |                        |                     |               | 1,658,974.00   |
| Deferred Tax                           | 223,742.28      |              | 20,354.65     |                    | 0.00               |                        |                     |               | 244,096.93     |
| Tax Foreclosure                        | 250,160.38      |              |               |                    | 0.00               |                        |                     |               | 250,160.38     |
| Due from other Governments             | 0.00            |              |               |                    | 1,016,183.00       |                        |                     |               | 1,016,183.00   |
| Other Receivables                      | 496,192.59      |              |               |                    | 109,609.25         |                        |                     |               | 605,801.84     |
| Total Cash & Receivables               | 18,999,903.92   | 4,121,035.29 | 13,351,721.79 | 15,781,214.44      | 8,997,914.00       | 1,450,235.31           | 11,637,516.25       | 0.00          | 74,339,541.00  |
| <b>Other Assets</b>                    |                 |              |               |                    |                    |                        |                     |               |                |
| Amounts to be Provided for:            |                 |              |               |                    |                    |                        |                     |               | 0.00           |
| Long Term Debt                         | 0.00            |              |               |                    | 0.00               |                        |                     | 97,298,198.00 | 97,298,198.00  |
| Total Assets                           | 18,999,903.92   | 4,121,035.29 | 13,351,721.79 | 15,781,214.44      | 8,997,914.00       | 1,450,235.31           | 11,637,516.25       | 97,298,198.00 | 171,637,739.00 |
| <b>LIABILITIES AND RESERVES</b>        |                 |              |               |                    |                    |                        |                     |               |                |
| Warrants Payable                       | 1,067,521.84    | 52,501.18    | 3,928.07      | 139,476.90         | 108,046.07         | 9,800.50               |                     |               | 1,381,274.56   |
| Accrued Payroll                        | 3,760,064.06    |              |               |                    | 77,687.06          |                        |                     |               | 3,837,751.12   |
| Property Taxes Paid in Advance         | 0.00            |              |               |                    | 0.00               |                        |                     |               | 0.00           |
| Liabilities Due Depositors             | 174,269.65      |              | 9,437.76      |                    | 0.00               |                        |                     |               | 183,707.41     |
| Accrued Payroll Withholdings           | 0.00            |              |               |                    | 0.00               |                        |                     |               | 0.00           |
| Reserve for Abatements                 | 1,588,747.68    |              |               |                    | 0.00               |                        |                     |               | 1,588,747.68   |
| Deferred Revenue                       | 3,999,554.02    | 950,894.61   | 10,944,673.59 |                    | 109,609.25         |                        |                     |               | 16,004,731.47  |
| Bond Anticipation Notes Payable        | 0.00            |              |               | 317,262.90         | 0.00               |                        |                     |               | 317,262.90     |
| Repayment of Long Term Debt            | 0.00            |              |               |                    | 0.00               |                        |                     | 97,298,198.00 | 97,298,198.00  |
| Total Liabilities                      | 10,590,157.25   | 1,003,395.79 | 10,958,039.42 | 456,739.80         | 295,342.38         | 9,800.50               | 0.00                | 97,298,198.00 | 120,611,673.14 |
| <b>Fund Balances</b>                   |                 |              |               |                    |                    |                        |                     |               |                |
| Unreserved                             | 6,035,414.63    | 3,080,948.75 | 2,390,273.37  | 2,039,060.50       | 7,527,296.16       | 1,440,434.81           | 11,637,516.25       | 0.00          | 34,150,944.47  |
| Reserved for:                          |                 |              |               |                    | 0.00               |                        |                     |               | 0.00           |
| Continued Appropriations               | 100,733.55      |              |               |                    | 0.00               |                        |                     |               | 100,733.55     |
| Encumbrances                           | 1,181,370.63    | 36,690.75    | 3,409.00      | 13,285,414.14      | 600,500.46         |                        |                     |               | 15,107,384.98  |
| FB Reserve for Expenditures            | 0.00            |              |               |                    | 574,775.00         |                        |                     |               | 574,775.00     |
| Reserve for Debt Service - Premium Amc | 1,092,227.86    |              |               |                    | 0.00               |                        |                     |               | 1,092,227.86   |
| FB Designated for Snow Overdraft       | 0.00            |              |               |                    | 0.00               |                        |                     |               | 0.00           |
| FB Designated                          | 0.00            |              |               |                    | 0.00               |                        |                     |               | 0.00           |
| Total Fund Balances                    | 8,409,746.67    | 3,117,639.50 | 2,393,682.37  | 15,324,474.64      | 8,702,571.62       | 1,440,434.81           | 11,637,516.25       | 0.00          | 51,026,065.86  |
| Total Liab. & Fund Balance             | 18,999,903.92   | 4,121,035.29 | 13,351,721.79 | 15,781,214.44      | 8,997,914.00       | 1,450,235.31           | 11,637,516.25       | 97,298,198.00 | 171,637,739.00 |

**TOWN OF ANDOVER, MASSACHUSETTS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE FISCAL YEAR ENDING 6/30/2013**

|                                                                                                     | General Fund     | Water Enterprise | Sewer Enterprise | Proprietary Fund Type<br>Capital Projects | Special Revenue | Internal Service | Fund Type<br>Expendable Trust | Total<br>(Memorandum Only) |
|-----------------------------------------------------------------------------------------------------|------------------|------------------|------------------|-------------------------------------------|-----------------|------------------|-------------------------------|----------------------------|
| <b>Revenues:</b>                                                                                    |                  |                  |                  |                                           |                 |                  |                               |                            |
| Motor Vehicle Excise                                                                                | 4,745,068.23     |                  |                  |                                           |                 |                  |                               | 4,745,068.23               |
| Meals Taxes                                                                                         | 547,236.00       |                  |                  |                                           |                 |                  |                               | 547,236.00                 |
| Hotel/Motel Taxes                                                                                   | 1,526,835.00     |                  |                  |                                           |                 |                  |                               | 1,526,835.00               |
| Penalties and Interest on Taxes and Excises                                                         | 297,431.50       |                  |                  |                                           |                 |                  |                               | 297,431.50                 |
| Payments in Lieu of Taxes                                                                           | 171,319.25       |                  |                  |                                           |                 |                  |                               | 171,319.25                 |
| Fees                                                                                                | 34,259.15        |                  |                  |                                           |                 |                  |                               | 34,259.15                  |
| Charges for Services - Water                                                                        | 0.00             | 7,175,797.79     |                  |                                           |                 |                  |                               | 7,175,797.79               |
| Charges for Services - Sewer                                                                        | 0.00             |                  | 5,569,902.15     |                                           |                 |                  |                               | 5,569,902.15               |
| Departmental Revenue - School                                                                       | 268,620.58       |                  |                  |                                           |                 |                  |                               | 268,620.58                 |
| Departmental Revenue - Library                                                                      | 12,064.36        |                  |                  |                                           |                 |                  |                               | 12,064.36                  |
| Other Departmental Revenue                                                                          | 392,691.23       |                  |                  |                                           |                 |                  |                               | 392,691.23                 |
| Non Recurring - Bond Premiums                                                                       | 1,657,247.71     |                  |                  |                                           |                 |                  |                               | 1,657,247.71               |
| Utility Liens                                                                                       | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Licenses and Permits                                                                                | 2,330,459.40     |                  |                  |                                           |                 |                  |                               | 2,330,459.40               |
| Special Assessments                                                                                 | 3,545.57         |                  |                  |                                           |                 |                  |                               | 3,545.57                   |
| Fines and Forfeits                                                                                  | 433,790.00       |                  |                  |                                           |                 |                  |                               | 433,790.00                 |
| Investment Income                                                                                   | 68,417.57        |                  |                  |                                           |                 | 194,466.70       | 372,744.27                    | 655,628.54                 |
| Other                                                                                               | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Intergovernmental                                                                                   | 11,296,315.00    |                  |                  |                                           |                 |                  |                               | 11,296,315.00              |
| Real/Personal Property Taxes                                                                        | 110,221,667.71   |                  |                  |                                           |                 |                  |                               | 110,221,667.71             |
| Tax Titles                                                                                          | 88,354.86        |                  |                  |                                           |                 |                  |                               | 88,354.86                  |
| Offset                                                                                              | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| DCS                                                                                                 | 497,998.20       |                  |                  |                                           |                 |                  |                               | 497,998.20                 |
| Elder Services                                                                                      | 121,804.56       |                  |                  |                                           |                 |                  |                               | 121,804.56                 |
| Rentals                                                                                             | 65,134.43        |                  |                  |                                           |                 |                  |                               | 65,134.43                  |
| Off Duty Admin Fee                                                                                  | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Cemetery Internment Fees                                                                            | 58,099.00        |                  |                  |                                           |                 |                  |                               | 58,099.00                  |
| Ambulance Fees                                                                                      | 1,396,743.65     |                  |                  |                                           |                 |                  |                               | 1,396,743.65               |
| Trust Fund and other                                                                                | 0.00             |                  |                  |                                           | 16,681,671.53   | 4,507,303.18     | 36,630.24                     | 21,225,604.95              |
|                                                                                                     | 136,255,102.97   | 7,175,797.79     | 5,569,902.15     | 0.00                                      | 16,681,671.53   | 4,701,769.88     | 409,374.51                    | 169,266,783.83             |
|                                                                                                     | (135,162,875.00) |                  |                  |                                           |                 |                  |                               |                            |
| <b>Expenditures</b>                                                                                 |                  |                  |                  |                                           |                 |                  |                               |                            |
| General Government                                                                                  | 7,011,542.39     |                  |                  | 22,199,612.56                             | 4,687,857.67    | 18,340,247.67    |                               | 52,239,260.29              |
| Community Service                                                                                   | 1,614,833.23     |                  |                  |                                           |                 |                  |                               | 1,614,833.23               |
| Municipal Maintenance                                                                               | 4,522,556.52     |                  |                  |                                           |                 |                  |                               | 4,522,556.52               |
| Public Safety                                                                                       | 14,479,482.82    |                  |                  |                                           |                 |                  |                               | 14,479,482.82              |
| Water Enterprises                                                                                   | 0.00             | 3,986,928.98     |                  |                                           |                 |                  |                               | 3,986,928.98               |
| Sewer Enterprise                                                                                    | 0.00             |                  | 2,209,175.23     |                                           |                 |                  |                               | 2,209,175.23               |
| Public Works                                                                                        | 5,968,928.79     |                  |                  |                                           |                 |                  |                               | 5,968,928.79               |
| Library                                                                                             | 2,466,793.15     |                  |                  |                                           |                 |                  |                               | 2,466,793.15               |
| School                                                                                              | 66,035,319.88    |                  |                  |                                           | 10,075,652.09   |                  |                               | 76,110,971.97              |
| GLRVTHS                                                                                             | 399,331.00       |                  |                  |                                           |                 |                  |                               | 399,331.00                 |
| Insurance                                                                                           | 655,715.00       |                  |                  |                                           |                 |                  |                               | 655,715.00                 |
| Health Insurance                                                                                    | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Debt Service                                                                                        | 11,468,119.60    |                  |                  |                                           |                 |                  |                               | 11,468,119.60              |
| Unemployment Comp                                                                                   | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Retirement                                                                                          | 5,317,870.00     |                  |                  |                                           |                 |                  |                               | 5,317,870.00               |
| State and County Assessments                                                                        | 2,468,820.00     |                  |                  |                                           |                 |                  |                               | 2,468,820.00               |
| OPEB Trust Fund Appropriation                                                                       | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Trust Fund                                                                                          | 0.00             |                  |                  |                                           |                 |                  | 17,193.08                     | 17,193.08                  |
|                                                                                                     | 122,409,312.38   | 3,986,928.98     | 2,209,175.23     | 22,199,612.56                             | 14,763,509.76   | 18,340,247.67    | 17,193.08                     | 183,925,979.66             |
| <b>Other Financing Sources (Uses)</b>                                                               |                  |                  |                  |                                           |                 |                  |                               |                            |
| Long Term Bond Issuance                                                                             | 0.00             |                  |                  | 22,055,000.00                             |                 |                  |                               | 22,055,000.00              |
| Tax cash to Capital Projects                                                                        | (2,020,000.00)   |                  |                  | 2,020,000.00                              |                 |                  |                               | 0.00                       |
| MSBA Proceeds                                                                                       | 0.00             |                  |                  | 5,273,236.00                              |                 |                  |                               | 5,273,236.00               |
| Art 08, 2013 Transfer to Stabilization Fund                                                         | (2,232,000.00)   |                  |                  |                                           |                 |                  | 2,232,000.00                  | 0.00                       |
| Transfer to OPEB Trust Fund                                                                         | (300,000.00)     |                  |                  |                                           |                 |                  | 300,000.00                    | 0.00                       |
| Art 13, 2013 DPW Vehicles                                                                           | (150,000.00)     |                  |                  | 150,000.00                                |                 |                  |                               | 0.00                       |
| Art 25, 2013 Fire Rescue Ambulance                                                                  | (245,000.00)     |                  |                  | 245,000.00                                |                 |                  |                               | 0.00                       |
| Art 32, 2013 AHS Tennis Courts                                                                      | (400,000.00)     |                  |                  | 400,000.00                                |                 |                  |                               | 0.00                       |
| Art 35, 2013 School Space Needs                                                                     | (130,000.00)     |                  |                  | 130,000.00                                |                 |                  |                               | 0.00                       |
| Art 38, 2013 Transfers From Cable Account                                                           | 0.00             |                  |                  | 218,300.00                                | (218,300.00)    |                  |                               | 0.00                       |
| Art 40, 2013 Transfers from Perpetual Cares                                                         | 0.00             |                  |                  | 6,000.00                                  |                 |                  | (6,000.00)                    | 0.00                       |
| Art 44, 2013 Transfers from water/Sewer Reserves                                                    | 0.00             | (25,000.00)      | (25,000.00)      | 50,000.00                                 |                 |                  |                               | 0.00                       |
| Art 45, 2013 Transfers from Water Enterprise                                                        | 0.00             | (195,000.00)     |                  | 195,000.00                                |                 |                  |                               | 0.00                       |
| Art 39, 2013 Off Street Parking Fund                                                                | 0.00             |                  |                  | 60,000.00                                 | (60,000.00)     |                  |                               | 0.00                       |
| Deposits to Health Insurance Fund                                                                   | (13,790,500.00)  |                  |                  |                                           |                 | 13,790,500.00    |                               | 0.00                       |
| Deposits to Health Insurance Fund                                                                   | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Deposits to Unemployment Trust                                                                      | (121,000.00)     |                  |                  |                                           |                 | 121,000.00       |                               | 0.00                       |
| Deposits to Workers Comp Trust Fund                                                                 | (61,898.00)      |                  |                  |                                           |                 | 61,898.00        |                               | 0.00                       |
| Bond Premiums                                                                                       | 0.00             |                  |                  |                                           |                 |                  |                               | 0.00                       |
| Water Enterprise Indirect                                                                           | 2,284,404.00     | (2,284,404.00)   |                  |                                           |                 |                  |                               | 0.00                       |
| Sewer Enterprise Indirect                                                                           | 3,093,049.00     |                  | (3,093,049.00)   |                                           |                 |                  |                               | 0.00                       |
| Compensation Fund                                                                                   | (72,500.00)      | 55,000.00        | 17,500.00        |                                           |                 |                  |                               | 0.00                       |
| Wetland Filing Fees                                                                                 | 35,000.00        |                  |                  |                                           | (35,000.00)     |                  |                               | 0.00                       |
| Cemetery Perpetual Cares                                                                            | 24,000.00        |                  |                  |                                           |                 |                  | (24,000.00)                   | 0.00                       |
|                                                                                                     | (14,086,445.00)  | (2,449,404.00)   | (3,100,549.00)   | 30,802,536.00                             | (313,300.00)    | 13,973,398.00    | 2,502,000.00                  | 27,328,236.00              |
| <b>Excess (Deficiency) of Revenues over (Under) expenditures and other Financing Sources (Uses)</b> |                  |                  |                  |                                           |                 |                  |                               |                            |
|                                                                                                     | (240,654.41)     | 739,464.81       | 260,177.92       | 8,602,923.44                              | 1,604,861.77    | 334,820.21       | 2,894,181.43                  | 14,195,875.17              |
| Fund Balance July 1, 2012                                                                           | 8,650,401.34     | 2,378,174.69     | 2,133,504.45     | 6,721,551.20                              | 7,097,709.85    | 1,115,315.10     | 8,733,534.24                  | 36,830,190.87              |
| Fund Balance June 30, 2013                                                                          | 8,409,746.93     | 3,117,639.50     | 2,393,682.37     | 15,324,474.64                             | 8,702,571.62    | 1,450,235.31     | 11,627,715.67                 | 51,026,066.04              |

TOWN OF ANDOVER, MASSACHUSETTS  
 RECAP OF GENERAL FUND - BUDGET- FUND LEVEL  
 FISCAL YEAR ENDED 06/30/2013

|                                   | RES FOR<br>ENCUM | APPROP<br>(ORIGINAL) | OFFSET<br>RECEIPTS | RESERVE<br>FUND | COMP<br>FUND | OTHER<br>ACCOUNTS | OTHER<br>(STM) | OTHER        | TOTAL<br>AVAILABLE | EXPENDED       | RES FOR<br>ENCUM | TRANS TO<br>UNRE FD BL |
|-----------------------------------|------------------|----------------------|--------------------|-----------------|--------------|-------------------|----------------|--------------|--------------------|----------------|------------------|------------------------|
| <b>GENERAL GOVERNMENT</b>         |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 65,000.00        | 5,226,908.00         | 0.00               | 0.00            | 170,000.00   | 0.00              | 0.00           | 0.00         | 5,461,908.00       | 5,126,916.34   | 57,501.77        | 277,489.89             |
| Other Expenses                    | 48,841.43        | 1,625,751.00         | 0.00               | 69,860.00       | 0.00         | 24,000.00         | 0.00           | 157,000.00   | 1,925,452.43       | 1,868,625.91   | 51,961.50        | 4,885.02               |
|                                   | 113,841.43       | 6,852,659.00         | 0.00               | 69,860.00       | 170,000.00   | 24,000.00         | 0.00           | 157,000.00   | 7,387,360.43       | 6,995,542.25   | 109,463.27       | 282,354.91             |
| <b>COMMUNITY SERVICES</b>         |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 0.00             | 671,365.00           | 536,000.00         | 0.00            | 40,100.00    | 0.00              | 0.00           | 0.00         | 1,247,465.00       | 1,196,613.07   | 0.00             | 50,851.93              |
| Other Expenses                    | 7,244.92         | 323,485.00           | 116,000.00         | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 446,729.92         | 407,190.36     | 10,766.04        | 28,773.52              |
|                                   | 7,244.92         | 994,850.00           | 652,000.00         | 0.00            | 40,100.00    | 0.00              | 0.00           | 0.00         | 1,694,194.92       | 1,603,803.43   | 10,766.04        | 79,625.45              |
| <b>MUNICIPAL MAINTENANCE</b>      |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 15,000.00        | 2,955,764.00         | 110,475.00         | 0.00            | 70,500.00    | 0.00              | 0.00           | 0.00         | 3,151,739.00       | 3,142,478.08   | 0.00             | 9,260.92               |
| Other Expenses                    | 52,951.66        | 1,404,275.00         | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 1,457,226.66       | 1,380,078.44   | 38,614.66        | 38,533.56              |
|                                   | 67,951.66        | 4,360,039.00         | 110,475.00         | 0.00            | 70,500.00    | 0.00              | 0.00           | 0.00         | 4,608,965.66       | 4,522,556.52   | 38,614.66        | 47,794.48              |
| <b>PUBLIC SAFETY</b>              |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 11,000.00        | 12,023,753.00        | 1,095,000.00       | 0.00            | 266,900.00   | 35,000.00         | 0.00           | 0.00         | 13,431,653.00      | 13,179,356.02  | 154,386.34       | 97,910.64              |
| Other Expenses                    | 140,768.45       | 1,395,994.00         | 0.00               | 50,000.00       | 0.00         | 0.00              | 0.00           | 0.00         | 1,566,762.45       | 1,300,126.80   | 38,655.49        | 247,979.16             |
|                                   | 151,768.45       | 13,419,747.00        | 1,095,000.00       | 50,000.00       | 266,900.00   | 35,000.00         | 0.00           | 0.00         | 15,018,415.45      | 14,479,482.82  | 193,042.83       | 345,889.80             |
| <b>DEPARTMENT OF PUBLIC WORKS</b> |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 10,000.00        | 1,647,787.00         | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 44,620.73    | 1,702,407.73       | 1,672,612.12   | 0.00             | 29,795.61              |
| Other Expenses                    | 643,902.35       | 3,799,438.00         | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 209,946.49   | 4,653,286.84       | 4,296,316.67   | 97,708.52        | 259,261.65             |
|                                   | 653,902.35       | 5,447,225.00         | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 254,567.22   | 6,355,694.57       | 5,968,928.79   | 97,708.52        | 289,057.26             |
| <b>LIBRARY</b>                    |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 30,000.00        | 1,828,689.00         | 0.00               | 0.00            | 35,000.00    | 0.00              | 0.00           | 0.00         | 1,893,689.00       | 1,880,660.04   | 13,021.48        | 7.48                   |
| Other Expenses                    | 200.00           | 603,900.00           | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 604,100.00         | 586,133.11     | 0.00             | 17,966.89              |
|                                   | 30,200.00        | 2,432,589.00         | 0.00               | 0.00            | 35,000.00    | 0.00              | 0.00           | 0.00         | 2,497,789.00       | 2,466,793.15   | 13,021.48        | 17,974.37              |
| <b>SCHOOL</b>                     |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 474,534.00       | 52,522,838.00        | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | (63,317.50)  | 52,934,054.50      | 52,934,054.50  | 0.00             | 0.00                   |
| Other Expenses                    | 542,679.55       | 13,341,561.00        | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 63,317.50    | 13,947,558.05      | 13,099,867.87  | 718,754.03       | 128,936.15             |
|                                   | 1,017,213.55     | 65,864,399.00        | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 66,881,612.55      | 66,033,922.37  | 718,754.03       | 128,936.15             |
| <b>UNCLASSIFIED</b>               |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Compensation Fund                 | 135,000.00       | 500,000.00           | 0.00               | 0.00            | (635,000.00) | 0.00              | 0.00           | 0.00         | 0.00               | 0.00           | 0.00             | 0.00                   |
| Reserve Fund                      | 0.00             | 200,000.00           | 0.00               | (119,860.00)    | 0.00         | 0.00              | 0.00           | 0.00         | 80,140.00          | 0.00           | 0.00             | 80,140.00              |
|                                   | 135,000.00       | 700,000.00           | 0.00               | (119,860.00)    | (635,000.00) | 0.00              | 0.00           | 0.00         | 80,140.00          | 0.00           | 0.00             | 80,140.00              |
| <b>FIXED EXPENSES</b>             |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| GLRVTHS                           | 0.00             | 455,616.00           | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | (56,000.00)  | 399,616.00         | 399,331.00     | 0.00             | 285.00                 |
| Debt Service                      | 0.00             | 11,585,101.00        | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 11,585,101.00      | 11,468,119.60  | 0.00             | 116,981.40             |
| Stabilization                     | 0.00             | 0.00                 | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 21,000.00    | 0.00               | 0.00           | 0.00             | 0.00                   |
| Insurance                         | 0.00             | 681,613.00           | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 56,000.00    | 717,613.00         | 717,613.00     | 0.00             | 0.00                   |
| OPEB                              | 0.00             | 300,000.00           | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 300,000.00         | 300,000.00     | 0.00             | 0.00                   |
| Health Insurance Fund             | 0.00             | 13,790,500.00        | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 0.00         | 13,790,500.00      | 13,780,500.00  | 0.00             | 0.00                   |
| Unemployment Comp                 | 0.00             | 100,000.00           | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | 21,000.00    | 121,000.00         | 121,000.00     | 0.00             | 0.00                   |
| Retirement                        | 0.00             | 5,486,244.00         | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | (178,000.00) | 5,318,244.00       | 5,317,870.00   | 0.00             | 374.00                 |
|                                   | 0.00             | 32,389,074.00        | 0.00               | 0.00            | 0.00         | 0.00              | 0.00           | (136,000.00) | 32,253,074.00      | 32,114,433.60  | 0.00             | 117,640.40             |
|                                   | 2,177,122.36     | 132,460,562.00       | 1,857,475.00       | 0.00            | (52,500.00)  | 59,000.00         | 0.00           | 275,567.22   | 136,756,246.58     | 134,185,462.93 | 1,181,370.83     | 1,389,412.82           |
| <b>SEWER SYSTEM</b>               |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 2,500.00         | 431,203.00           | 0.00               | 0.00            | 17,500.00    | 0.00              | 0.00           | 0.00         | 451,203.00         | 415,588.14     | 0.00             | 35,614.86              |
| Other Expenses                    | 103,824.00       | 2,097,315.00         | 0.00               | 0.00            | 0.00         | 27,390.00         | 0.00           | 25,100.00    | 2,253,529.00       | 1,818,587.09   | 3,409.00         | 431,532.91             |
|                                   | 106,324.00       | 2,528,518.00         | 0.00               | 0.00            | 17,500.00    | 27,390.00         | 0.00           | 25,100.00    | 2,704,732.00       | 2,234,175.23   | 3,409.00         | 467,147.77             |
| <b>WATER DEPARTMENT</b>           |                  |                      |                    |                 |              |                   |                |              |                    |                |                  |                        |
| Personal Services                 | 27,944.29        | 1,496,505.00         | 0.00               | 0.00            | 55,000.00    | 0.00              | 0.00           | (5,000.00)   | 1,574,449.29       | 1,659,122.04   | 0.00             | (84,672.75)            |
| Other Expenses                    | 177,995.33       | 2,300,510.00         | 0.00               | 0.00            | 0.00         | 27,390.00         | 0.00           | 220,000.00   | 2,725,895.33       | 2,547,806.48   | 36,690.75        | 141,398.10             |
|                                   | 205,939.62       | 3,797,015.00         | 0.00               | 0.00            | 55,000.00    | 27,390.00         | 0.00           | 215,000.00   | 4,300,344.62       | 4,206,928.52   | 36,690.75        | 56,725.35              |
| TOTAL ENTERPRISE                  | 312,263.62       | 6,325,533.00         | 0.00               | 0.00            | 72,500.00    | 54,760.00         | 0.00           | 240,100.00   | 7,005,076.62       | 6,441,103.75   | 40,099.75        | 523,673.12             |
| GRAND TOTAL                       | 2,489,385.98     | 138,786,115.00       | 1,857,475.00       | 0.00            | 20,000.00    | 113,760.00        | 0.00           | 515,667.22   | 143,781,323.20     | 140,826,566.68 | 1,221,470.58     | 1,913,285.94           |

Town of Andover  
Capital Projects Fund

Fiscal Year Ending June 30, 2013

| DESCRIPTION                                 | 07/01/2012<br>Balance | ENCUMB       | LTBOND<br>PROCEEDS | OFU(S)       | TOTAL<br>AVAILABLE | TOTAL<br>EXP  | ENCUMB        | 06/30/2013<br>Balance |
|---------------------------------------------|-----------------------|--------------|--------------------|--------------|--------------------|---------------|---------------|-----------------------|
| ART 44 96 MID SCH ROOF ROOF                 | 65.42                 |              |                    |              | 65.42              | 65.42         |               | 0.00                  |
| ART 09 00 MIDDLE ELEM SCHOOL                | 6,344.56              |              |                    |              | 6,344.56           | 6,344.56      |               | 0.00                  |
| ART 11 05 SCHOOL BUILDING REP/IMP           | 8,703.94              | 3,652.40     |                    |              | 12,356.34          | 2,476.69      |               | 9,879.65              |
| ART 17 06 SCHOOL ROOF REPLACEMENTS          | 9,304.00              |              |                    |              | 9,304.00           |               |               | 9,304.00              |
| ART 46 06 SCHOOL HVAC REPLACEMENTS          | 13.87                 |              |                    |              | 13.87              | 13.87         |               | 0.00                  |
| ART 9-1 07 BANCROFT/WEST EL                 | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 15 07 SCHOOL ROOF REPLACE               | 1,320.00              |              |                    |              | 1,320.00           |               |               | 1,320.00              |
| ART 28 07 SCHOOL BUILDING MAINTENANCE       | 831.24                |              |                    |              | 831.24             |               |               | 831.24                |
| ART 29 06 LOVELY FIELD RENOVATIONS          | 842.00                |              |                    |              | 842.00             | 842.00        |               | 0.00                  |
| ART 27, 08 SCHOOL BLDG MAINT/RENOV          | 63,632.57             | 356.08       |                    |              | 63,988.65          | 15,755.28     | 2,082.78      | 46,150.59             |
| ART 56 09 SCHOOL BLDG MAINT/REPAIR          | 116,086.06            | 25,745.03    |                    |              | 141,833.09         | 138,060.14    | 2,272.95      | 1,500.00              |
| ART 58 09 VETS WAR MEMORIAL AUDITORIUM      | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 41 10 SCHOOL MAINT & RENOVATION         | 194,282.09            | 115,637.68   |                    |              | 309,919.77         | 231,244.45    |               | 78,675.32             |
| ART 16 11 SCHOOL BLDG MAINT/RENOV           | 396,400.48            | 44,858.19    |                    |              | 441,258.67         | 360,741.28    | 9,726.70      | 70,790.69             |
| ART 17 11 WEST MIDDLE GREEN REPAIRS         | -116,528.28           | 150,699.66   |                    |              | 34,171.38          | 172,915.99    |               | -138,744.61           |
| ART 25 12 SCHOOL BLDG/MAINT RENOV           | 0.00                  |              | 1,000,000.00       |              | 1,000,000.00       | 881,601.01    | 78,933.23     | 39,265.76             |
| ART 38 12 WEST MIDDLE SCHOOL REPAIR         | 0.00                  |              | 530,000.00         |              | 530,000.00         | 330,451.76    | 39,220.00     | 160,328.24            |
| ART 32 13 AHS TENNIS COURTS                 |                       |              |                    | 400,000.00   | 400,000.00         |               |               | 400,000.00            |
| ART 35 13 SCHOOL SPACE NEEDS STUDY          |                       |              |                    | 130,000.00   | 130,000.00         |               |               | 130,000.00            |
| ART 18, 13 DOHERTY MIDDLE SITE IMPROVEMENTS |                       |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 36, 13 SCHOOL BLDG MAINT & IMPROVE      |                       |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 38, 13 WEST MIDDLE SCHOOL HEATING       |                       |              |                    |              | 0.00               |               |               | 0.00                  |
| TOTAL SCHOOL                                | 681,299.95            | 340,949.04   | 1,530,000.00       | 530,000.00   | 3,082,248.99       | 2,140,712.45  | 132,235.66    | 809,300.88            |
| <b>BANCROFT REPLACEMENT</b>                 |                       |              |                    |              |                    |               |               |                       |
| ART 24, 08 BANCROFT FEASIBILITY STUDY       | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 59 09 FEASIBILITY STUDY BANCROFT SCH    | 16,030.17             |              |                    |              | 16,030.17          |               |               | 16,030.17             |
| STM 3 10 BANCROFT SCHOOL REPLACE            | -7,136,780.27         | 5,458,745.75 | 14,000,000.00      | 5,273,236.00 | 17,595,201.48      | 14,915,268.28 | 11,431,248.55 | -8,751,315.35         |
|                                             | -7,120,750.10         | 5,458,745.75 | 14,000,000.00      | 5,273,236.00 | 17,611,231.65      | 14,915,268.28 | 11,431,248.55 | -8,735,285.18         |
| STM 2A 2011 YOUTH CENTER                    | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
|                                             | 0.00                  | 0.00         | 0.00               | 0.00         | 0.00               | 0.00          | 0.00          | 0.00                  |
| ART 5 2004 2005 CIP (Effective 07/01/2004)  | 0.01                  |              |                    |              | 0.01               |               |               | 0.01                  |
| ART 5 2005 2006 CIP (Effective 07/01/2005)  | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 5 2006 2007 CIP (Effective 07/01/2006)  | 0.01                  | 2,683.27     |                    |              | 2,683.28           | 2,683.27      |               | 0.01                  |
| ART 5 2007 2008 CIP (Effective 07/01/2007)  | 22,461.03             | 18,627.51    |                    |              | 41,288.54          | 22,772.19     | 1,196.50      | 17,319.85             |
| ART 8 2008 2009 CIP (Effective 07/01/2008)  | 124,292.33            | 2,129.00     |                    |              | 126,421.33         | 22,858.11     |               | 103,563.22            |
| ART 5 2009 2010 CIP (Effective 07/01/2009)  | 140,309.14            | 61,369.15    |                    |              | 201,678.29         | 132,442.40    | 15,262.00     | 53,973.89             |
| ART 5 2010 2011 CIP (Effective 07/01/2010)  | 315,596.13            | 55,212.22    |                    |              | 370,808.35         | 204,103.65    | 36,639.64     | 130,065.06            |
| ART 5 2011 2012 CIP (Effective 07/01/2011)  | 640,005.22            | 141,114.44   |                    |              | 781,119.66         | 532,858.57    | 36,350.89     | 211,910.20            |
| ART 5 2012 2013 CIP (Effective 07/01/2012)  |                       |              |                    | 2,020,000.00 | 2,020,000.00       | 706,649.77    | 23,823.07     | 1,289,527.16          |
| ART 5 2013 2013 CIP (Effective 07/01/2013)  |                       |              |                    |              | 0.00               |               |               | 0.00                  |
|                                             | 1,242,663.87          | 281,335.59   | 0.00               | 2,020,000.00 | 3,543,999.46       | 1,624,367.96  | 113,272.10    | 1,806,359.40          |
| ART 31 98 SEWER PLANS- SO                   | 188,964.13            |              |                    |              | 188,964.13         |               |               | 188,964.13            |
| ART 34 98 SEWER PLN ROGERS                  | 32,528.44             |              |                    |              | 32,528.44          |               |               | 32,528.44             |
| ART 42 99 ROGERS BROOK SEWER                | 26,516.30             |              |                    |              | 26,516.30          |               |               | 26,516.30             |
| ART 41 99 SEWER CONST MAIN ST               | 84,744.96             |              |                    |              | 84,744.96          |               |               | 84,744.96             |
| ART 44-3 02 SANITARY SEWER INFILTRATION     | 45,914.59             |              |                    |              | 45,914.59          |               |               | 45,914.59             |
| ART 25 04 SEWER METER                       | 73,530.19             |              |                    |              | 73,530.19          | 1,112.51      |               | 72,417.68             |
| ART 2A 04 SOUTH MAIN STREET AREA SEWER      | 341,844.44            |              |                    |              | 341,844.44         |               |               | 341,844.44            |
| ART 33 06 REPAIR/REPLACE SANITARY SEWER     | 24,089.77             |              | 150,000.00         |              | 174,089.77         | 59,851.03     |               | 114,238.74            |
| ART 36 07 DASCOMB/OSGOOD SEWER              | 45,257.64             |              |                    |              | 45,257.64          |               |               | 45,257.64             |
| ART 41 07 KIRKLAND ST SEWER (BETTERMENTS)   | 39,702.65             |              |                    |              | 39,702.65          |               |               | 39,702.65             |
| ART 64 07 SHAWSHEN PUMP STATION             | 138,895.56            | 2,800.00     | 200,000.00         |              | 341,495.56         | 8,533.27      | 2,800.00      | 330,162.29            |
| ART 33 08 SHAWSHEN RIVER OUTFALL SEWER      | 328,097.86            |              |                    |              | 328,097.86         |               |               | 328,097.86            |
| ART 51 08 SEWER MAIN CONSTRUCTION           | -107,154.29           | 130,000.00   | 300,000.00         |              | 322,845.71         | 322,845.71    |               | 0.00                  |
| ART 32 10 SEWER MAIN CONST & RECONST        | 0.00                  |              | 500,000.00         |              | 500,000.00         |               |               | 500,000.00            |
| ART 46 10 SEWER LINE EXT LINCOLN ST         | 71,639.87             |              |                    |              | 71,639.87          | 15,099.79     |               | 56,540.08             |
| ART 37 12 SEWER MAINTENANCE VEHICLE         | 0.00                  |              | 250,000.00         |              | 250,000.00         | 244,973.16    |               | 5,026.84              |
| ART 44 13 SEWER VEHICLES                    | 0.00                  |              |                    | 25,000.00    | 25,000.00          |               |               | 25,000.00             |
|                                             | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| TOTAL SEWER                                 | 1,334,372.11          | 132,800.00   | 1,400,000.00       | 25,000.00    | 2,892,172.11       | 652,415.47    | 2,800.00      | 2,236,956.64          |

Town of Andover  
Capital Projects Fund

Fiscal Year Ending June 30, 2013

| DESCRIPTION                                    | 07/01/2012<br>Balance | ENCUMB    | LTBOND<br>PROCEEDS | OFU(S)     | TOTAL<br>AVAILABLE | TOTAL<br>EXP | ENCUMB     | 06/30/2013<br>Balance |
|------------------------------------------------|-----------------------|-----------|--------------------|------------|--------------------|--------------|------------|-----------------------|
| ART 32-2 00 CONSERV MAINT/IMP                  | 8,253.06              |           |                    |            | 8,253.06           | 1,841.69     |            | 6,411.37              |
| ART 12 01 LAND ACQ LOWELL JCT ROAD             | 76,104.88             | 3,156.00  |                    |            | 79,260.86          | 46,379.33    | 3,156.00   | 29,725.53             |
| ART 23 02 CONSERVATION FUND                    | 50,783.64             |           |                    |            | 50,783.64          | 1,109.64     |            | 49,674.00             |
| ART 55 10 LAND - FOSTERS POND (SEE STM 1 2010) | -52.80                |           |                    | 0.00       | -52.80             |              |            | -52.80                |
| ART 33, 13 LAND ACQ 14 CHANDLER RD             |                       |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 54, 13 ACQUISITION REICHOLO                |                       |           |                    |            | 0.00               |              |            | 0.00                  |
| TOTAL CONSERVATION                             | 135,088.76            | 3,156.00  | 0.00               | 0.00       | 138,244.76         | 49,330.66    | 3,156.00   | 85,758.10             |
| ART 44 99 LANDFILL CLOSURE                     | 106,656.81            |           |                    |            | 106,656.81         | 387,883.87   | 182,737.00 | -463,964.06           |
| ART 43 06 LANDFILL CAP LEDGE ROAD              | 89,900.00             | 5,963.90  |                    |            | 95,863.90          |              | 5,963.90   | 89,900.00             |
| ART 31 08 LEDGE ROAD LANDFILL CLOSURE          | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| TOTAL LAND FILL STUDY                          | 196,556.81            | 5,963.90  | 0.00               | 0.00       | 202,520.71         | 387,883.87   | 188,700.90 | -374,064.06           |
| ART 74 99 MAIN ST STREETScape                  | 88,652.77             |           |                    |            | 88,652.77          | 1,827.00     |            | 86,825.77             |
| ART 48 02 MAIN ST IMPROVEMENTS                 | 19,003.90             |           |                    |            | 19,003.90          | 515.00       |            | 18,488.90             |
| TOTAL OTHER                                    | 107,656.67            | 0.00      | 0.00               | 0.00       | 107,656.67         | 2,342.00     | 0.00       | 105,314.67            |
| ART 27 96 REPAINT WATER                        | 37,862.97             |           |                    |            | 37,862.97          |              |            | 37,862.87             |
| ART 30 00 WATER MAIN DISTRIBUTION              | 3,308.41              |           |                    |            | 3,308.41           |              |            | 3,308.41              |
| ART 42 02 WATER PLANT DESIGN                   | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 19 03 WATER STORAGE TANK REHAB             | 80,000.00             |           |                    |            | 80,000.00          |              |            | 80,000.00             |
| ART 20 03 WATER PLANT IMPROVEMENTS             | 423,003.48            | 11,546.00 |                    |            | 434,549.48         | 22,647.93    | 13,520.00  | 398,381.55            |
| ART 25 04 WATER METERS                         | 1,931.56              |           |                    |            | 1,931.56           | 1,614.96     |            | 316.60                |
| ART 34 05 WATER PLANT IMPROVE                  | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 36 05 WATER DISTRIBUTION IMPROVEMENTS      | 162.03                | 42,900.00 |                    |            | 43,062.03          |              | 42,900.00  | 162.03                |
| ART 41 05 FISH BROOK PUMPING STATION           | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 55 05 HAGGERTS/FISHBROOK SALT ST           | -0.02                 |           |                    |            | -0.02              |              |            | -0.02                 |
| ART 31 06 WATER MAIN REPLACEMENT               | 74,919.51             |           |                    |            | 74,919.51          | 74,919.51    |            | 0.00                  |
| ART 32 06 WATER METERS                         | 209,318.28            |           |                    |            | 209,318.28         |              |            | 209,318.28            |
| ART 35 07 WATER VEHICLE REPLACEMENT            | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 46 07 WATER DISTRIBUTION                   | 215,482.41            |           |                    |            | 215,482.41         | 77,392.69    |            | 138,089.72            |
| ART 47 07 WATER PLANT PUMPS                    | 4,397.58              |           |                    |            | 4,397.58           |              |            | 4,397.58              |
| ART 54 07 SALT BALANCE STUDY                   | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 12 08 FISHBROOK PUMPING STATION            | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 29 09 WATER MAIN CONST/RECONST             | 98,824.00             |           |                    |            | 98,824.00          |              |            | 98,824.00             |
| ART 30 09 WATER SUPPLY IMPROVEMENTS            | 240,007.37            | 3,100.70  |                    |            | 243,108.07         | 80,541.28    | 4,800.00   | 157,766.79            |
| ART 65 09 WATER PLANT ROOF REPLACE             | 163,332.19            |           |                    |            | 163,332.19         | 1,611.04     |            | 161,721.15            |
| ART 31 10 WATER MAIN COST & RECONST            | 0.00                  |           | 500,000.00         |            | 500,000.00         |              |            | 500,000.00            |
| ART 33 10 WATER PLANT GAC REPLACE              | 98,040.00             |           |                    |            | 98,040.00          | 208,600.00   |            | -110,560.00           |
| ART 34 10 WATER PLANT HVAC & EQUIP             | 246,104.00            |           |                    |            | 246,104.00         |              |            | 246,104.00            |
| ART 42 11 WATER MAIN CONST/RECONST             | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 44 11 VARIABLE SPEED UMP                   | 59,099.95             |           | 100,000.00         |            | 159,099.95         |              |            | 159,099.95            |
| ART 35 12 MAJOR WATER MAIN REPLACEMENT         | 0.00                  |           |                    |            | 0.00               | 231.00       |            | -231.00               |
| ART 36 12 WATER PLANT BACKWASH TANK            | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 43 12 WATER DISTRIBUTION MAINTENANCE       | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 44 13 WATER VEHICLES                       | 0.00                  |           |                    | 25,000.00  | 25,000.00          |              |            | 25,000.00             |
| ART 45 13 WATER DIST FLUSHING PROGRAM          | 0.00                  |           |                    | 195,000.00 | 195,000.00         |              |            | 195,000.00            |
| ART 41, 13 MAJOR WATER MAIN REPLACEMENT        | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 42, 13 WATER DISTRIBUTION MAINT            | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| ART 26, 13 HYDRANT INFRASTRUCTURE              | 0.00                  |           |                    |            | 0.00               |              |            | 0.00                  |
| TOTAL WATER                                    | 1,955,783.72          | 57,546.70 | 600,000.00         | 220,000.00 | 2,833,340.42       | 467,558.41   | 61,220.00  | 2,304,562.01          |

Town of Andover  
Capital Projects Fund

Fiscal Year Ending June 30, 2013

| DESCRIPTION                                   | 07/01/2012<br>Balance | ENCUMB            | LTBOND<br>PROCEEDS  | OFU(S)            | TOTAL<br>AVAILABLE  | TOTAL<br>EXP        | ENCUMB            | 06/30/2013<br>Balance |
|-----------------------------------------------|-----------------------|-------------------|---------------------|-------------------|---------------------|---------------------|-------------------|-----------------------|
| ART 24 97 SENIOR CITIZEN                      | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| ART 32 01 TOWN/SCHOOL PROJECTS                | 2,215.22              |                   |                     |                   | 2,215.22            | 1,496.20            |                   | 719.02                |
| ART 33-5 01 WEST FIRE STATION - LONG TERM     | 30,514.13             |                   |                     |                   | 30,514.13           | 13,187.51           | 3,887.08          | 13,439.54             |
| ART 28-1 02 TOWN BUILDING IMPROVEMENTS        | 5,174.77              |                   |                     |                   | 5,174.77            |                     |                   | 5,174.77              |
| ART 32 04 SENIOR CTR PLANS                    | 1,715.75              |                   |                     |                   | 1,715.75            |                     |                   | 1,715.75              |
| ART 46 06 TOWN HVAC REPLACEMENT               | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| ART 48 06 LAND TRANSFER BUXTON CT             | 200.00                |                   |                     |                   | 200.00              |                     |                   | 200.00                |
| ART 27 07 TOWN BLDG RENOVATION                | 84,741.16             |                   | 200,000.00          |                   | 284,741.16          | 42,187.52           |                   | 242,553.64            |
| ART 51 07 ACQ BLANCHARD ST                    | 28,767.03             |                   |                     |                   | 28,767.03           |                     |                   | 28,767.03             |
| ART 44 08 WM WOOD MEMORIAL                    | 3,902.43              |                   |                     |                   | 3,902.43            |                     |                   | 3,902.43              |
| ART 49 08 PARKS & GROUNDS BUILDING            | 276,691.00            |                   |                     |                   | 276,691.00          |                     |                   | 276,691.00            |
| ART 28 08 TOWN BLDG RENOVATION                | 7,138.44              |                   |                     |                   | 7,138.44            | 750.44              | 6,388.00          | 0.00                  |
| ART 36 08 FIRE DPW VEHICLES                   | 7,761.00              |                   |                     |                   | 7,761.00            |                     |                   | 7,761.00              |
| ART 48 08 REC PARK LIGHTING                   | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| ART 16 09 TOWN YARD LEWIS T                   | 507.50                |                   |                     |                   | 507.50              | 507.50              |                   | 0.00                  |
| ART 17 09 CAMPENILIJ DRIVE (RIGHT OF REFUSAL) | 27,255.00             |                   |                     |                   | 27,255.00           |                     |                   | 27,255.00             |
| ART 18 09 SITE EVALUATION TOWN YARD           | 16,661.62             |                   |                     |                   | 16,661.62           | 16,896.62           |                   | -235.00               |
| ART 48 09 INSTALL/REPLACE PARK METERS         | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| ART 34 09 B'VALLE FIRE REPLACMENT             | 80,865.24             |                   |                     |                   | 80,865.24           | 10,794.28           |                   | 70,070.96             |
| ART 55 09 TOWN BLDG MAINT/IMPROVE             | 18,352.33             | 1,223.59          |                     |                   | 19,575.92           | 13,694.38           |                   | 5,881.54              |
| ART 57 09 BLANCHARD ST BALLFIELDS             | 7,840.82              | 12,446.08         |                     |                   | 20,286.90           | 15,206.08           |                   | 5,080.82              |
| ART 42 10 TOWN BLDG MAINTENANCE               | 44,267.23             | 7,446.15          |                     |                   | 51,713.38           | 11,682.60           | 26,437.00         | 13,593.78             |
| STM 01 10 PURCHASE 3 BLANCHARD ST             | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| ART 34 11 TOWN BUILDING MAINTENANCE           | 181,963.22            | 138,758.16        |                     |                   | 320,721.38          | 223,177.28          | 51,096.43         | 46,447.67             |
| ART 18 11 MUNICIPAL SERVICE FACILITY          | 35,000.00             |                   |                     |                   | 35,000.00           | 18,179.58           | 15,314.42         | 1,506.00              |
| ART 21 11 RENEWABLE ENERGY FACILITY           | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| ART 38 11 SPRING GROVE MAINT                  | 43,800.00             |                   |                     | 6,000.00          | 49,800.00           | 42,800.00           |                   | 7,000.00              |
| ART 22 12 TECH INFRASTRUCTURE                 | 0.00                  |                   | 2,000,000.00        |                   | 2,000,000.00        | 871,213.23          | 360,357.78        | 768,428.99            |
| ART 23 12 TOWN PLAYGROUND                     | 0.00                  |                   | 200,000.00          |                   | 200,000.00          |                     |                   | 200,000.00            |
| ART 24 12 TOWN BLDG MAINTENANCE               | 0.00                  |                   | 400,000.00          |                   | 400,000.00          | 134,032.14          | 36,199.98         | 229,767.88            |
| ART 28 12 BALMOAL REPAIRS                     | 0.00                  |                   | 125,000.00          |                   | 125,000.00          | 88,970.35           | 5,000.00          | 33,029.65             |
| ART 31 12 FIRE COMMUNICATION UPGRADE          | 0.00                  |                   | 200,000.00          |                   | 200,000.00          | 200,000.00          |                   | 0.00                  |
| ART 37 13 ANNUAL COMPUTER REPLACEMENT         | 0.00                  |                   |                     | 218,300.00        | 218,300.00          |                     |                   | 218,300.00            |
| ART 45 13 PAY AND DISPLAY                     | 0.00                  |                   |                     | 60,000.00         | 60,000.00           |                     |                   | 60,000.00             |
| AET 28, 13 TOWN BLDG/FACILITY MAINTENANCE     | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
|                                               | 0.00                  |                   |                     |                   | 0.00                |                     |                   | 0.00                  |
| <b>TOTAL MUNI: BUILDING</b>                   | <b>905,333.89</b>     | <b>159,873.98</b> | <b>3,125,000.00</b> | <b>284,300.00</b> | <b>4,474,507.87</b> | <b>1,702,775.71</b> | <b>504,680.69</b> | <b>2,267,051.47</b>   |

Town of Andover  
Capital Projects Fund

Fiscal Year Ending June 30, 2013

| DESCRIPTION                                | 07/01/2012<br>Balance | ENCUMB       | LTBOND<br>PROCEEDS | OFU(S)       | TOTAL<br>AVAILABLE | TOTAL<br>EXP  | ENCUMB        | 06/30/2013<br>Balance |
|--------------------------------------------|-----------------------|--------------|--------------------|--------------|--------------------|---------------|---------------|-----------------------|
| ART 65-1 98 STORM DRAINAGE                 | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 30 97 ROAD IMPROVEMENT                 | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 46-3 99 TOWN CAPITAL                   | 575.94                |              |                    |              | 575.94             |               |               | 575.94                |
| ART 88 99 IMPROVE ESSEX/PEARSON            | 3,500.00              |              |                    |              | 3,500.00           |               |               | 3,500.00              |
| ART 83 99 SALEM ST SIDEWALK                | 46,482.27             |              |                    |              | 46,482.27          |               |               | 46,482.27             |
| ART 64 98 SIDEWALK IMP                     | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 54 00 LINCOLN CIRCLE/JILLIAN TER       | 9,673.99              |              |                    |              | 9,673.99           |               |               | 9,673.99              |
| ART 66 00 SIDEWALK RESTORATION             | 6,934.22              | 1,053.56     |                    |              | 7,987.78           | 1,000.00      |               | 6,987.78              |
| ART 70 00 SIDEWALK CHESTNUT ST             | 71,174.95             |              |                    |              | 71,174.95          |               |               | 71,174.95             |
| ART 22 01 SIDEWALK CROSS HIGH PLAIN        | 10,427.37             |              |                    |              | 10,427.37          |               |               | 10,427.37             |
| ART 28 01 ACQ SMITHSHIRE EST               | 56,946.18             |              |                    |              | 56,946.18          |               |               | 56,946.18             |
| ART 33-1 01 GIS                            | 106.79                |              |                    |              | 106.79             | 0.79          |               | 106.00                |
| ART 44-1 02 HYDRANT REPLACEMENT            | 632.54                |              |                    |              | 632.54             |               |               | 632.54                |
| ART 44-2 02 GIS                            | 34,574.01             |              |                    |              | 34,574.01          | 1,588.57      |               | 32,985.44             |
| ART 33 05 MORAIN ST                        | 6,152.90              |              |                    |              | 6,152.90           |               |               | 6,152.90              |
| ART 51 05 SIDEWALK RECONSTRUCTION          | 53,311.06             |              |                    |              | 53,311.06          | 25,119.54     |               | 28,191.52             |
| ART 9-2 07 BRIDGE REPAIRS                  | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 38 07 ACQUIRE GRANLI DRIVE             | 1,653.84              |              |                    |              | 1,653.84           |               |               | 1,653.84              |
| ART 39 07 PEDESTRIAN FOOT BRIDGE           | 15,000.00             |              |                    |              | 15,000.00          |               |               | 15,000.00             |
| ART 52 07 BRIDGE REPAIRS                   | 0.00                  | 24,144.35    |                    |              | 24,144.35          |               | 24,144.35     | 0.00                  |
| ART 2A 07 ACQ 16 PEARSON ST                | 12,214.87             |              |                    |              | 12,214.87          |               |               | 12,214.87             |
| ART 3A 07 ACQ 18 PEARSON ST                | -0.33                 | 480.00       |                    |              | 479.67             |               |               | 479.67                |
| ART 4A 07 ACQ 37 PEARSON ST                | 27,393.41             |              |                    |              | 27,393.41          |               |               | 27,393.41             |
| ART 32 08 BRIDGE REPAIRS                   | 18,677.70             | 28,369.00    | 200,000.00         |              | 247,046.70         |               | 28,369.00     | 218,677.70            |
| ART 52 10 REPAIRS TO PUBLIC WAYS           | 15,634.44             |              |                    |              | 15,634.44          |               |               | 15,634.44             |
| ART 50 08 STORM DRAINAGE IMPROVEMENTS      | 21,431.24             |              |                    |              | 21,431.24          | 360.00        |               | 21,071.24             |
| ART 24 11 TOWN BRIDGE EVAL/REPAIR          | 91,200.00             |              |                    |              | 91,200.00          |               |               | 91,200.00             |
| ART 25 11 PEARSON ST PARKING LOT           | 2,667.20              |              |                    |              | 2,667.20           | 414.00        |               | 2,253.20              |
| ART 26 11 HIGHPLAIN @ FISH BROOK           | 6,080.00              | 559.43       |                    |              | 6,639.43           | 6,639.43      |               | 0.00                  |
| ART 33 11 STORM DRAINAGE IMPROVE           | 137,680.55            |              | 100,000.00         |              | 237,680.55         | 128,912.50    | 6,850.00      | 101,918.05            |
| ART 42 12 HIGHPLAIN@FISHBROOK              |                       |              | 1,100,000.00       |              | 1,100,000.00       | 22,899.46     | 788,736.89    | 288,363.65            |
| TOTAL ROAD/STORM DRAIN                     | 650,125.14            | 54,605.34    | 1,400,000.00       | 0.00         | 2,104,731.48       | 186,934.29    | 848,100.24    | 1,069,696.95          |
| ART 56 97 PUBLIC SAFETY                    | 23.46                 |              |                    |              | 23.46              | 23.46         |               | 0.00                  |
| ART 47 99 PUB SAF ANTENNAS                 | 3,920.50              |              |                    |              | 3,920.50           |               |               | 3,920.50              |
| ART 10-1 02 PUBLIC SAFETY ADDL CONTINGENCY | 355.01                |              |                    |              | 355.01             |               |               | 355.01                |
| ART 34-3 02 REVERSE 911                    | 726.30                |              |                    |              | 726.30             |               |               | 726.30                |
| ART 30 10 FIRE RESCUE AMBULANCE            | 2,455.81              |              |                    |              | 2,455.81           |               |               | 2,455.81              |
| ART 40 10 DPW VEHICLES                     | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 23 11 DPW VEHICLES                     | 60,952.00             |              |                    |              | 60,952.00          |               |               | 60,952.00             |
| ART 33 12 DPW VEHICLES                     | 0.00                  |              |                    |              | 0.00               |               |               | 0.00                  |
| ART 24 13 DPW VEHICLES                     | 0.00                  |              |                    | 150,000.00   | 150,000.00         |               |               | 150,000.00            |
| ART 25 13 FIRE RESCUE AMBULANCE            | 0.00                  |              |                    | 245,000.00   | 245,000.00         |               |               | 245,000.00            |
| ART 43 11 WATER & SEWER VEHICLES           | 70,000.00             |              |                    |              | 70,000.00          | 70,000.00     |               | 0.00                  |
| GRAND TOTAL                                | 138,433.08            | 0.00         | 0.00               | 395,000.00   | 533,433.08         | 70,023.46     | 0.00          | 463,409.62            |
|                                            | 226,573.90            | 6,494,977.30 | 22,055,000.00      | 8,747,536.00 | 37,524,087.20      | 22,199,612.56 | 13,285,414.14 | 2,039,060.50          |

Town of Andover  
Special Revenue/Grants Rollforward

Fiscal Year Ending June 30, 2013

| FUND/TITLE                          | Available           |             |              |          |      |            | Depart-    | Total      | Personal   | Other        | Total |             |            | Total               | Available |
|-------------------------------------|---------------------|-------------|--------------|----------|------|------------|------------|------------|------------|--------------|-------|-------------|------------|---------------------|-----------|
|                                     | Balance<br>06/30/12 | Encumbrance | Intergovntal | Interest | OFS  | mentl      | Available  | Services   | Expenses   | Expenditures | OFU   | Encumbrance | QFS/QFU    | Balance<br>06/30/13 |           |
| ELECTION OT GRANT                   | 9,060.75            |             | 5,759.00     |          |      |            | 14,819.75  |            | 14,819.75  | 14,819.75    |       |             | 0.00       | 0.00                |           |
| STATE GENERAL GOVERNMENT GRANTS     | 9,060.75            | 0.00        | 5,759.00     | 0.00     | 0.00 | 0.00       | 14,819.75  | 0.00       | 14,819.75  | 14,819.75    | 0.00  | 0.00        | 0.00       | 0.00                |           |
| FY03 TRAFFIC ENFORCEMENT            | -3,230.00           | -1,911.36   | 6,164.50     |          |      |            | 1,023.14   | 3,148.47   |            | 3,148.47     |       |             | 0.00       | -2,125.33           |           |
| FY03 COMMUNITY POLICING             | 90.19               |             |              |          |      |            | 90.19      |            | 90.19      | 90.19        |       |             | 0.00       | 0.00                |           |
| REGIONAL EMERG RESPONSE PLAN        | -202.36             |             |              |          |      |            | -202.36    |            | -202.36    | -202.36      |       |             | 0.00       | 0.00                |           |
| FEMA COM EMERG MGMT                 | 79,056.64           |             | 902.59       |          |      |            | 79,959.23  |            | 6,243.00   | 6,243.00     |       |             | 0.00       | 73,716.23           |           |
| BULLETT VEST PARTNERSHIP            | 5,619.47            |             | 2,440.00     |          |      |            | 8,059.47   |            |            | 0.00         |       |             | 0.00       | 8,059.47            |           |
| SETB TRAINING                       | 658.42              |             |              |          |      |            | 658.42     |            | 658.42     | 658.42       |       |             | 0.00       | 0.00                |           |
| STUDENT AWARE OF FIRE EDUCATION     | 4,193.94            |             | 6,325.00     |          |      |            | 10,518.94  | 1,790.61   | 4,306.14   | 6,096.75     |       |             | 0.00       | 4,422.19            |           |
| FY09 REG EMERG PREPARDNESS          | 28,908.09           | 24,983.88   | 104,906.00   |          |      |            | 158,797.97 | 58,157.83  | 96,667.58  | 152,625.41   |       | 5,972.56    | 5,972.56   | 0.00                |           |
| FEMA COM EMERG MGMT                 | 2,500.00            |             |              |          |      |            | 2,500.00   |            | 2,500.00   | 2,500.00     |       |             | 0.00       | 0.00                |           |
| FY09 911 PSAP SUPPORT               | -43,708.59          |             | 94,233.30    |          |      |            | 50,524.71  | 2,248.22   | 54,905.79  | 57,154.01    |       |             | 0.00       | -6,628.30           |           |
| DEPARTMENT TRAINING GRANT           | -4,915.36           |             | 7,362.55     |          |      |            | 2,447.19   | 9,284.07   | 14,216.98  | 23,501.03    |       |             | 0.00       | -21,053.84          |           |
| FY10 CFDA 97.044                    | 0.00                |             |              |          |      |            | 0.00       |            |            | 0.00         |       |             | 0.00       | 0.00                |           |
| UNDERAGE ALCOHOL                    | 0.00                |             | 995.08       |          |      |            | 995.08     | 2,468.22   |            | 2,466.22     |       |             | 0.00       | -1,471.14           |           |
| FY09 JAG                            | -3.12               |             |              |          |      |            | -3.12      |            |            | 0.00         |       |             | 0.00       | -3.12               |           |
| COMM INNOV CHALLENGE GRANT          | 26,970.00           |             | 2,997.00     |          |      |            | 29,967.00  |            | 28,967.00  | 29,967.00    |       |             | 0.00       | 0.00                |           |
| PSAP LEADERSHIP SCHOLARSHIP         |                     |             | 5,533.86     |          |      |            | 5,533.86   | 772.09     | 4,746.04   | 5,518.13     |       |             | 0.00       | 15.73               |           |
| PEDESTRIAN, BIKE, TRAFFIC ENFORCENT | 0.00                |             |              |          |      |            | 0.00       | 337.09     | 1,082.00   | 1,429.09     |       |             | 0.00       | -1,429.09           |           |
| DISASTER REIMBURSEMENTS             | 1,333.47            | 5,140       | 4,200.00     |          |      |            | 10,673.92  | 2,600.00   |            | 2,600.00     |       |             | 0.00       | 7,873.92            |           |
| ALTERNATIVE SENTENCING              | 300.00              |             |              |          |      |            | 300.00     |            |            | 0.00         |       |             | 0.00       | 300.00              |           |
| STATE PUBLIC SAFETY GRANTS          | 97,570.79           | 28,212.97   | 236,059.88   | 0.00     | 0.00 | 0.00       | 361,843.64 | 78,004.60  | 215,180.76 | 294,195.36   | 0.00  | 5,972.56    | 5,972.56   | 61,875.72           |           |
| CHAPTER 90                          | -682,897.36         |             | 1,557,148.89 |          |      |            | 894,251.53 |            | 918,689.75 | 918,689.75   |       | 35,801.17   | 35,801.17  | -60,249.39          |           |
| PWED G-9403                         | -55,921.85          | 55,921.85   |              |          |      |            | 0.00       |            |            | 0.00         |       | 55,921.85   | 55,921.85  | -55,921.85          |           |
| PWED                                | 94,128.84           |             |              | 433.99   |      |            | 94,562.83  |            |            | 0.00         |       |             | 0.00       | 94,562.83           |           |
| STATE PUBLIC WORKS GRANTS           | -624,690.17         | 55,921.65   | 1,557,148.89 | 433.99   | 0.00 | 0.00       | 988,814.36 | 0.00       | 918,689.75 | 918,689.75   | 0.00  | 91,722.82   | 91,722.82  | -21,608.21          |           |
| HEALTHY COMMUNITY                   | -1,299.90           | 45,278.30   | 92,955.00    |          |      |            | 136,933.40 | 83,936.59  | 47,460.45  | 111,397.04   |       | 45,733.67   | 45,733.67  | -20,197.31          |           |
| RECYCLE INCENTIVE                   | 25,938.79           |             |              |          |      |            | 25,938.79  | 185.00     | 926.94     | 1,111.94     |       |             | 0.00       | 24,826.85           |           |
| NEW HORIZONS FOR YOUTH              | 980.75              |             |              |          |      |            | 980.75     |            | 761.30     | 761.30       |       |             | 0.00       | 219.45              |           |
| FY03 COA FORMULA GRANT              | -731.49             |             | 45,129.00    |          |      |            | 44,397.51  | 28,168.21  | 16,961.41  | 45,129.62    |       |             | 0.00       | -732.11             |           |
| LAHEY CLINIC NUTRITION GRANT        | 5,294.73            |             |              |          |      |            | 5,294.73   |            |            | 0.00         |       |             | 0.00       | 5,294.73            |           |
| GREATER RIVER VALLEY MRC            | 826.01              |             | 13,877.60    |          |      |            | 14,703.61  | 13,010.94  | 866.66     | 13,877.60    |       |             | 0.00       | 826.01              |           |
| ENERGY EDUCATION ELDER SERVICES     | 1,141.10            |             |              |          |      |            | 1,141.10   |            |            | 0.00         |       |             | 0.00       | 1,141.10            |           |
| GREEN COMMUNITIES                   | 29.09               |             | 110,299.50   |          |      |            | 110,328.59 | 9,756.16   | 42,643.60  | 52,399.76    |       | 72,432.50   | 72,432.50  | -14,503.67          |           |
| D TECH ASSIST GRANT                 | 10,128.00           |             |              |          |      |            | 10,128.00  |            |            | 0.00         |       |             | 0.00       | 10,128.00           |           |
| CLEAN ENERGY CHOICE                 | 1,975.70            |             |              |          |      |            | 1,975.70   |            |            | 0.00         |       |             | 0.00       | 1,975.70            |           |
| ARTS LOTTERY COUNCIL                | 4,320.20            |             | 4,365.00     |          |      |            | 8,685.20   |            | 4,831.11   | 4,831.11     |       |             | 0.00       | 3,754.09            |           |
| RIGHT TO KNOW                       | 973.30              |             |              |          |      |            | 973.30     |            |            | 0.00         |       |             | 0.00       | 973.30              |           |
| COMM CTR ELDER NUTRITION            | -124.98             |             |              |          |      |            | -124.98    |            |            | 0.00         |       |             | 0.00       | -124.98             |           |
| NAT ASSN CNT/CITY HEALTH OF         | 11,497.02           |             |              |          |      | 4,000.00   | 15,497.02  | 2,351.77   | 2,660.38   | 5,012.15     |       |             | 0.00       | 10,484.87           |           |
| SECONDHAND SMOKE INITIATIVE         | 1,000.00            |             |              |          |      |            | 1,000.00   |            |            | 0.00         |       |             | 0.00       | 1,000.00            |           |
| LIBRARY AID CH 78 SEC 19A           | -8,920.92           |             |              |          |      | 81,098.50  | 72,177.58  |            | 4,963.37   | 4,963.37     |       |             | 0.00       | 67,214.21           |           |
| LIBRARY AID CH 139                  | 73,324.56           |             |              |          |      | -45,142.15 | 28,182.41  |            | 20,203.94  | 20,203.94    |       |             | 0.00       | 7,978.47            |           |
| OTHER STATE GRANTS                  | 126,351.96          | 45,278.30   | 266,826.10   | 0.00     | 0.00 | 39,956.35  | 478,212.71 | 117,408.67 | 142,379.16 | 259,787.83   | 0.00  | 118,166.17  | 118,166.17 | 100,258.71          |           |

Town of Andover  
Special Revenue/Grants Rollforward

Fiscal Year Ending June 30, 2013

| FUND/TITLE                              | Available<br>Balance<br>06/30/12 | Encumbrance | Intergovernmental | Interest | OFS  | Depart-<br>Mental | Total<br>Available | Personal<br>Services | Other<br>Expenses | Total<br>Expenditures | OFLU       | Encumbrance | Total<br>OFS/OFLU | Available<br>Balance<br>06/30/13 |
|-----------------------------------------|----------------------------------|-------------|-------------------|----------|------|-------------------|--------------------|----------------------|-------------------|-----------------------|------------|-------------|-------------------|----------------------------------|
| CEMETERY SALE OF LOTS FUND              | 5,227.33                         |             |                   |          |      |                   | 5,227.33           |                      |                   | 0.00                  |            |             | 0.00              | 5,227.33                         |
| SALE OF REAL ESTATE                     | 18,321.16                        |             |                   |          |      |                   | 18,321.16          |                      |                   | 0.00                  |            |             | 0.00              | 18,321.16                        |
| BUILD/FIRE CODE Ch 148A, Sec 5          | 2,600.00                         |             |                   |          |      | 1,100.00          | 3,700.00           |                      |                   | 0.00                  |            |             | 0.00              | 3,700.00                         |
| WETLAND FILING FEES                     | 149,174.81                       |             |                   |          |      | 24,417.50         | 173,592.31         |                      | 2,347.85          | 2,347.85              | 24,000.00  |             | 24,000.00         | 147,244.46                       |
| OFF STREET PARKING                      | 85,720.20                        |             |                   |          |      | 325,240.67        | 410,960.87         |                      |                   | 0.00                  | 95,000.00  |             | 95,000.00         | 315,960.87                       |
| RECEIPTS RESERVED FOR APPROPRIATION     | 261,043.50                       | 0.00        | 0.00              | 0.00     | 0.00 | 350,758.17        | 611,801.67         | 0.00                 | 2,347.85          | 2,347.85              | 119,000.00 | 0.00        | 119,000.00        | 490,453.82                       |
| SPED ENTITLEMENT                        | 261,809.41                       |             |                   |          |      |                   | 261,809.41         |                      | 261,809.41        | 261,809.41            |            |             | 0.00              | 0.00                             |
| SPED ENTITLEMENT                        | 0.00                             |             | 1,439,551.00      |          |      |                   | 1,439,551.00       |                      | 1,159,983.14      | 1,159,983.14          |            |             | 0.00              | 279,567.86                       |
| EARLY CHILDHOOD ALLOCATION              | 0.00                             |             | 23,341.53         |          |      |                   | 23,341.53          |                      | 23,341.53         | 23,341.53             |            |             | 0.00              | 0.00                             |
| SPED IMPROVEMENT                        | 42,747.00                        | 1,732.50    |                   |          |      |                   | 44,479.50          |                      | 44,479.50         | 44,479.50             |            |             | 0.00              | 0.00                             |
| SPED IMPROVEMENT                        |                                  |             | 45,322.00         |          |      |                   | 46,322.00          |                      | 26,302.36         | 26,302.36             | 18,573.00  |             | 18,573.00         | 1,446.64                         |
| co-op services                          | 577.00                           | 49,937.59   |                   |          |      |                   | 50,514.59          |                      | 50,514.59         | 50,514.59             |            |             | 0.00              | 0.00                             |
| LEP SUPPORT                             | 13,223.15                        |             | 11,156.00         |          |      |                   | 24,379.15          |                      | 23,998.59         | 23,998.59             | 240.00     |             | 240.00            | 140.56                           |
| TITLE III LEP SUPPORT 180               | 6,405.00                         |             |                   |          |      |                   | 6,405.00           |                      | 6,405.00          | 6,405.00              | 454.97     |             | 454.97            | -454.97                          |
| CIRCUIT BREAKER                         | 1,355,393.28                     |             | 2,300,400.00      |          |      |                   | 3,655,793.28       |                      | 2,026,030.61      | 2,026,030.61          |            |             | 0.00              | 1,629,762.67                     |
|                                         | -2,254.98                        | 2,254.98    |                   |          |      |                   | 0.00               |                      |                   | 0.00                  |            |             | 0.00              | 0.00                             |
| TITLE III LEP SUPPORT 180               |                                  |             | 8,715.00          |          |      |                   | 8,715.00           |                      | 2,319.21          | 2,319.21              |            |             | 0.00              | 6,395.79                         |
| TITLE I READING                         | 0.00                             |             | 100,742.00        |          |      |                   | 100,742.00         |                      | 106,144.65        | 106,144.65            | 175.00     |             | 175.00            | -5,577.65                        |
| TITLE 1                                 | 11,285.25                        | 5,401.10    |                   |          |      |                   | 16,686.35          |                      | 16,686.35         | 16,686.35             |            |             | 0.00              | 0.00                             |
| PROFESSIONAL DEVELOPMENT                | 46,804.61                        | 2,300.00    | 8,000.00          |          |      |                   | 59,104.61          |                      | 59,104.61         | 59,104.61             |            |             | 0.00              | 0.00                             |
| PROF DEB TEACHER QUALITY 140            | 0.00                             |             | 65,547.00         |          |      |                   | 65,547.00          |                      | 53,394.21         | 53,394.21             | 12,245.00  |             | 12,245.00         | -92.21                           |
| ACADEMIC SUPPORT                        | 1,983.92                         |             |                   |          |      |                   | 1,983.92           |                      | 1,983.92          | 1,983.92              |            |             | 0.00              | 0.00                             |
| ACADEMIC SUPPORT                        | 0.00                             |             | 9,881.00          |          |      |                   | 9,881.00           |                      | 9,881.00          | 9,881.00              |            |             | 0.00              | 0.00                             |
| MCAS Summer Success                     | 0.00                             |             | 5,000.00          |          |      |                   | 5,000.00           |                      | 5,000.00          | 5,000.00              |            |             | 0.00              | 0.00                             |
| COOP SER DIGITAL                        | 12,021.98                        | 24,760.02   |                   |          |      |                   | 36,782.00          |                      | 36,782.00         | 36,782.00             |            |             | 0.00              | 0.00                             |
| CAROL WHITE PHYS ED                     | -10,735.50                       | 8,985.50    | 35,622.07         |          |      |                   | 33,872.07          |                      | 33,872.07         | 33,872.07             |            |             | 0.00              | 0.00                             |
| ESSENTIAL SCHOOL HEALTH SERV            | 0.00                             |             | 103,320.00        |          |      |                   | 103,320.00         |                      | 101,610.00        | 101,610.00            | 1,710.00   |             | 1,710.00          | 0.00                             |
| ESSENTIAL SCHOOL HEALTH SERV YR 2       | 3,268.63                         | 767.34      |                   |          |      |                   | 4,035.97           |                      | 4,035.97          | 4,035.97              |            |             | 0.00              | 0.00                             |
| EDUCATION JOBS GRANT                    | 36,523.84                        |             |                   |          |      |                   | 36,523.84          |                      | 36,523.84         | 36,523.84             |            |             | 0.00              | 0.00                             |
| REVOLVING FUNDS EDUCATION               | 1,781,052.59                     | 96,139.03   | 4,157,597.60      | 0.00     | 0.00 | 0.00              | 6,034,789.22       | 0.00                 | 4,090,202.56      | 4,090,202.56          | 0.00       | 33,397.97   | 33,397.97         | 1,911,188.69                     |
| ATHLETIC REVOLVING                      | 30,206.76                        | 2,763.23    |                   |          |      | 514,216.53        | 547,186.52         | 182,603.96           | 276,453.96        | 459,057.92            |            | 250.00      | 250.00            | 87,878.60                        |
| REVOLVING FUNDS ATHLETIC                | 30,206.76                        | 2,763.23    | 0.00              | 0.00     | 0.00 | 514,216.53        | 547,186.52         | 182,603.96           | 276,453.96        | 459,057.92            | 0.00       | 250.00      | 250.00            | 87,878.60                        |
| CH44 SEC 53E 1/2 LEGAL NOTICES          | 14,142.76                        |             |                   |          |      | 12,668.04         | 26,810.80          |                      | 18,539.99         | 18,539.99             |            |             | 0.00              | 8,270.81                         |
| CH44 SEC 53E 1/2 DCS REVOLVING          | 337,283.76                       |             |                   |          |      | 404,037.60        | 741,321.36         | 233,039.95           | 232,764.51        | 465,804.46            | 56.95      | 56.95       | 275,459.95        |                                  |
| CH44 SEC 53E 1/2 YOUTH SERVICES         | 104,157.96                       |             |                   |          |      | 329,949.28        | 434,107.24         | 62,237.36            | 204,538.77        | 266,776.13            | 1,890.32   | 1,890.32    | 165,440.79        |                                  |
| CH44 SEC 53E 1/2 ELDER SERVICES         | 121,743.53                       | 656.75      |                   |          |      | 155,320.82        | 277,723.10         | 28,314.77            | 107,266.04        | 135,583.81            |            |             | 0.00              | 142,139.29                       |
| CH44 SEC 53E 1/2 TITLE V HEALTH CLINICS | 45,129.18                        |             |                   |          |      | 35,340.87         | 80,470.05          | 18,657.92            | 24,102.57         | 42,760.59             |            |             | 0.00              | 37,709.46                        |
| CH44 SEC 53E 1/2 FIELDS REVOLVING       | 58,144.76                        | 10,000.00   |                   |          |      | 72,202.50         | 141,347.26         | 38,665.05            | 43,845.56         | 82,510.61             |            |             | 0.00              | 58,836.65                        |
| CH44 SEC 53E 1/2 POLICE ANTENNEA        | 16,858.09                        | 16,852.70   |                   |          |      | 4,672.38          | 38,383.17          |                      | 16,852.70         | 16,852.70             |            |             | 0.00              | 21,530.47                        |
| CH44 SEC 53E 1/2 BALD HILL COMP         | 47,633.73                        | 14,800.00   |                   |          |      | 16,827.00         | 79,260.73          | 2,695.62             | 23,515.75         | 26,211.37             | 24,800.00  |             | 24,800.00         | 28,249.36                        |
| CH44 SEC 53E 1/2 DPW CRT/HHW            | 33,227.72                        |             |                   |          |      | 8,795.00          | 42,022.72          |                      | 19,150.09         | 19,150.09             |            |             | 0.00              | 22,872.63                        |
| CH44 SEC 53E 1/2 FIRE                   | 70,659.71                        |             |                   |          |      | 26,110.96         | 96,770.67          |                      |                   | 0.00                  |            |             | 0.00              | 96,770.67                        |
| REVOLVING CHAPTER 44 53 E 1/2           | 849,981.20                       | 42,311.45   | 0.00              | 0.00     | 0.00 | 1,065,924.45      | 1,958,217.10       | 383,610.67           | 690,579.06        | 1,074,189.75          | 0.00       | 26,747.27   | 26,747.27         | 857,280.05                       |

Town of Andover  
Special Revenue/Grants Rollforward  
Fiscal Year Ending June 30, 2013

| FUND/TITLE                                 | Available           | Encumbrance | Inter/govmental | Interest | OFS  | Depart-<br>Mental | Total<br>Available | Personal<br>Services | Other<br>Expenses | Total<br>Expenditures | OFU  | Encumbrance | Total    | Available           |
|--------------------------------------------|---------------------|-------------|-----------------|----------|------|-------------------|--------------------|----------------------|-------------------|-----------------------|------|-------------|----------|---------------------|
|                                            | Balance<br>06/30/12 |             |                 |          |      |                   |                    |                      |                   |                       |      |             | OFS/QEJ  | Balance<br>06/30/13 |
| TOWN DAMAGE RESTITUTION                    | 18,918.55           |             |                 |          |      |                   | 18,918.55          | 3.96                 |                   | 3.96                  |      |             | 0.00     | 18,914.59           |
| FRONTAGE ROAD                              | 3,855.66            |             |                 |          |      |                   | 3,855.66           |                      |                   | 0.00                  |      |             | 0.00     | 3,855.66            |
| PUBLIC SAFETY DAMAGE REST                  | 7,533.83            |             |                 |          |      | 950.00            | 8,483.83           |                      |                   | 0.00                  |      |             | 0.00     | 8,483.83            |
| PUBLIC WORKS DAMAGE REST                   | -11,800.45          | 29,547.00   |                 |          |      | 7,544.40          | 25,290.95          |                      |                   | 0.00                  |      |             | 0.00     | 25,290.95           |
| RECYCLABLE BATTERY PROGRAM                 | 1,253.84            |             |                 |          |      |                   | 1,253.84           |                      |                   | 0.00                  |      |             | 0.00     | 1,253.84            |
| LOST/DAMAGED BOOKS                         | 11,745.12           |             |                 |          |      | 9,115.77          | 20,860.89          |                      | 3,509.97          | 3,509.97              |      |             | 0.00     | 17,350.92           |
| P&F DAMAGE RESTITUTION                     | 20,732.27           |             |                 |          |      | 41,159.22         | 61,891.49          |                      | 31,987.12         | 31,987.12             |      |             | 0.00     | 29,904.37           |
| OTHER REVOLVING FUNDS                      | 52,236.82           | 29,547.00   | 0.00            | 0.00     | 0.00 | 58,769.99         | 140,555.21         | 3.96                 | 35,497.09         | 35,501.05             | 0.00 | 0.00        | 0.00     | 105,054.16          |
| CORPORATE GRANTS                           | 23,468.57           |             |                 |          |      | 30,000.00         | 53,468.57          |                      | 25,896.46         | 25,896.46             |      | 1,949.60    | 1,949.60 | 25,622.51           |
| AHS BAND AND CHOIR GRANTS                  | 15,161.40           |             |                 |          |      |                   | 15,161.40          |                      | 13,168.82         | 13,168.82             |      |             | 0.00     | 1,992.58            |
| OTHER GIFTS AND GRANTS                     | 11,901.92           |             |                 |          |      | 6,735.91          | 18,637.83          |                      |                   | 0.00                  |      |             | 0.00     | 18,637.83           |
| ENGINEERING GRANT                          | 0.00                |             |                 |          |      | 1,000.00          | 1,000.00           |                      | 350.00            | 350.00                |      |             | 0.00     | 650.00              |
| GEMS GRANT                                 | 1,675.62            | 1,034.48    |                 |          |      | 5,050.00          | 7,761.10           | 1,750.00             | 2,301.49          | 4,051.49              |      | 2,243.86    | 2,243.86 | 1,466.05            |
| ASIZ SOCIETY GRANT                         | 448.11              |             |                 |          |      | 11,000.00         | 11,448.11          |                      | 5,358.85          | 5,358.85              |      | 678.00      | 678.00   | 5,411.26            |
| LEA REVOLVING                              | 16,594.80           |             |                 |          |      | 32,993.75         | 49,588.55          | 12,643.86            |                   | 12,643.86             |      |             | 0.00     | 36,944.69           |
| EARLY CHILDHOOD REV                        | 6,231.35            |             |                 |          |      | 187,846.34        | 173,877.69         | 111,623.60           | 835.48            | 112,559.05            |      |             | 0.00     | 61,318.61           |
| SCHOOL DAMAGE Ch 55 sec 53 1/2             | 4,515.27            |             |                 |          |      |                   | 4,515.27           |                      |                   | 0.00                  |      |             | 0.00     | 4,515.27            |
| COMMUNITY A.S.K. REVOLVING                 | 2,252.09            |             |                 |          |      |                   | 2,252.09           |                      |                   | 0.00                  |      |             | 0.00     | 2,252.09            |
| PARENT TO PARENT REVOLVING                 | 15,245.22           | 1,000.00    |                 |          |      | 10,150.00         | 26,395.22          |                      | 8,708.50          | 8,708.50              |      |             | 0.00     | 17,686.72           |
| ANDOVER C.A.R.E.S.                         | 3,815.33            |             |                 |          |      |                   | 3,815.33           |                      |                   | 0.00                  |      |             | 0.00     | 3,815.33            |
| ALL DAY KINDERGARTEN                       | 414,931.62          |             |                 |          |      | 1,013,102.30      | 1,428,033.92       | 772,852.05           | 188,021.99        | 960,674.04            |      |             | 0.00     | 467,359.88          |
| EXTRA CURRICULAR REV                       | 55,619.79           |             |                 |          |      | 224,529.82        | 280,149.61         | 208,669.05           | 3,768.68          | 210,437.73            |      |             | 0.00     | 69,711.88           |
| INSTRUMENTAL MUSIC REVOLVING               | 10,797.31           |             |                 |          |      | 11,285.00         | 22,082.31          | 10,489.98            | 1,620.55          | 12,110.53             |      |             | 0.00     | 9,971.78            |
| FINE ARTS                                  | 29,226.14           | 2,053.95    |                 |          |      | 73,158.66         | 104,438.75         | 19,516.01            | 59,693.30         | 79,209.31             |      | 864.00      | 864.00   | 24,365.44           |
| PHYS ED REVOLVING                          | 6,010.92            |             |                 |          |      | 1,397.55          | 7,408.47           |                      | 961.60            | 961.60                |      |             | 0.00     | 5,446.87            |
| AIRS                                       | 7,538.89            |             |                 |          |      |                   | 7,538.89           |                      |                   | 0.00                  |      |             | 0.00     | 7,538.89            |
| LOST BOOKS                                 | 29,339.00           | 792.57      |                 |          |      | 5,732.91          | 35,864.48          |                      | 6,800.55          | 6,800.55              |      |             | 0.00     | 29,063.93           |
| COLLINS CTR REVOLVING                      | 1,389.22            | 5,756.69    |                 |          |      | 216,334.50        | 223,469.41         | 126,875.38           | 61,113.97         | 187,989.35            |      |             | 0.00     | 35,500.06           |
| OUTSIDE ACTIVITIES REV                     | 123,202.00          |             |                 |          |      | 158,933.23        | 282,135.23         | 114,043.06           | 8,258.10          | 122,301.18            |      |             | 0.00     | 159,834.05          |
| TRANSPORTATION REVOLVING                   | 90,756.33           |             |                 |          |      | 359,975.00        | 450,731.33         |                      | 361,136.50        | 361,136.50            |      |             | 0.00     | 89,594.83           |
| COPY CENTER REVOLVING (Ch 44 Sec 53 E 1/2) | 5,800.73            |             |                 |          |      | 3,697.52          | 9,398.25           |                      |                   | 0.00                  |      |             | 0.00     | 9,398.25            |
| BANCROFT GIFTS AND DONATIONS               | 1,587.86            |             |                 |          |      | 4,085.00          | 5,882.88           |                      | 2,245.78          | 2,245.78              |      |             | 0.00     | 3,437.10            |
| SANBORN GIFTS AND GRANTS                   | 12,635.01           |             |                 |          |      | 2,853.71          | 15,188.72          |                      | 7,593.68          | 7,593.68              |      |             | 0.00     | 7,593.68            |
| SHAWBSEEN GIFTS AND GRANTS                 | 200.00              |             |                 |          |      | 200.00            | 200.00             |                      |                   | 0.00                  |      |             | 0.00     | 200.00              |
| SOUTH SCHOOL GIFTS AND GRANTS              | 15,574.70           |             |                 |          |      | 3,570.83          | 19,145.53          |                      | 2,217.08          | 2,217.08              |      |             | 0.00     | 16,928.45           |
| WEST ELEM GIFTS AND GRANTS                 | 0.02                |             |                 |          |      | 5,300.00          | 5,300.02           |                      | 5,020.62          | 5,020.62              |      |             | 0.00     | 279.40              |
| HIGH PLAIN GIFTS AND GRANTS                | 96.53               |             |                 |          |      |                   | 96.53              |                      |                   | 0.00                  |      |             | 0.00     | 96.53               |
| WOOD HILL GIFTS AND GRANTS                 | 6,345.41            | 990.00      |                 |          |      | 10,000.00         | 17,335.41          |                      | 13,708.00         | 13,708.00             |      |             | 0.00     | 3,627.41            |
| DMS ENGINEERING GIFTS AND GRANTS           | 2,644.73            | 907.50      |                 |          |      | 4,345.00          | 7,897.23           |                      | 5,457.35          | 5,457.35              |      | 804.10      | 804.10   | 1,635.78            |
| WEST MIDDLE GIFTS AND GRANTS               | 2,614.90            |             |                 |          |      | 12,462.00         | 15,076.90          |                      | 8,573.42          | 8,573.42              |      | 3,000.00    | 3,000.00 | 3,603.48            |
| ANDOVER HIGH GIFTS AND GRANTS              | 11,192.96           | 6,125.80    |                 |          |      | 26,733.96         | 44,052.74          |                      | 31,438.11         | 31,438.11             |      |             | 0.00     | 12,614.63           |
| STUDENT ACTIVITY MGL 71A7                  | 625,480.84          |             |                 |          |      | 1,098,251.57      | 1,723,732.41       |                      | 1,094,815.95      | 1,094,815.95          |      |             | 0.00     | 628,916.46          |
| OTHER SPECIAL REVENUE FUNDS EDUCATION      | 1,554,005.63        | 18,659.99   | 0.00            | 0.00     | 0.00 | 3,500,234.56      | 5,072,900.18       | 1,378,263.01         | 1,919,154.83      | 3,295,427.84          | 0.00 | 9,539.26    | 9,539.26 | 1,767,933.08        |

Town of Andover  
Special Revenue/Grants Rollforward

Fiscal Year Ending June 30, 2013

| FUND/TITLE                               | Available<br>Balance<br>06/30/12 | Encumbrance | Intergovernmental | Interest | DFS        | Depart-<br>Mental | Total<br>Available | Personal<br>Services | Other<br>Expenses | Total<br>Expenditures | DFU        | Encumbrance | Total<br>DFS/DFU | Available<br>Balance<br>06/30/13 |
|------------------------------------------|----------------------------------|-------------|-------------------|----------|------------|-------------------|--------------------|----------------------|-------------------|-----------------------|------------|-------------|------------------|----------------------------------|
| PREMIUM ON BOND ISSUE                    | 0.00                             |             |                   |          | 136,633.10 |                   | 136,633.10         |                      |                   | 0.00                  | 136,633.10 |             | 136,633.10       | 0.00                             |
| VETERAN'S SERVICES GIFTS                 | 6,912.60                         |             |                   |          |            | 1,635.00          | 8,547.60           |                      | 3,110.98          | 3,110.98              |            |             | 0.00             | 5,436.62                         |
| CABLE TV COMMUNITY ACCESS                | 812,230.72                       | 16,891.00   |                   |          |            | 326,673.05        | 1,155,754.77       |                      | 174,789.74        | 174,789.74            | 109,150.00 | 20,827.00   | 129,977.00       | 851,028.03                       |
| CABLE TV VERIZON                         | 414,583.45                       |             |                   |          |            | 381,835.25        | 796,398.70         |                      | 144,267.62        | 144,267.62            | 109,150.00 |             | 109,150.00       | 542,981.08                       |
| GIFT - FIREWORKS                         | 9,757.86                         |             |                   |          |            | 5,136.14          | 14,894.00          |                      |                   | 0.00                  |            |             | 0.00             | 14,894.00                        |
| SHED CONTRIBUTIONS                       | 7,263.81                         |             |                   |          |            |                   | 7,263.81           |                      |                   | 0.00                  |            |             | 0.00             | 7,263.81                         |
| OLD TOWN HALL RESTORATION                | 468.78                           |             |                   |          |            |                   | 468.78             |                      |                   | 0.00                  |            |             | 0.00             | 468.78                           |
| TOWN GIFT & DONATIONS                    | 22,161.42                        |             |                   |          |            | 2,995.00          | 25,156.42          |                      | 2,995.00          | 2,995.00              |            |             | 0.00             | 22,161.42                        |
| CONSERVATION GIFT                        | 875.00                           |             |                   |          |            |                   | 875.00             |                      |                   | 0.00                  |            |             | 0.00             | 875.00                           |
| CONSERVATION TRAIL ACCOUNT               | 966.05                           |             |                   |          |            | 120.00            | 1,086.05           |                      | 166.05            | 166.05                |            |             | 0.00             | 920.00                           |
| DCS-GIFT                                 | 6,543.76                         |             |                   |          |            |                   | 6,543.76           |                      |                   | 0.00                  |            |             | 0.00             | 6,543.76                         |
| YOUTH SERVICES GIFTS/CONTRIBUTIONS       | 128,547.80                       |             |                   |          |            | 4,380.00          | 132,927.80         |                      | 7,683.69          | 7,683.69              |            |             | 0.00             | 125,244.11                       |
| COA SENIOR CONNECTIONS                   | 40,035.92                        |             |                   |          |            | 63,859.00         | 103,894.92         | 56,235.50            | 29,714.67         | 85,950.37             |            |             | 0.00             | 17,944.55                        |
| COA SCHOLARSHIPS                         | 3,848.75                         |             |                   |          |            |                   | 3,848.75           |                      |                   | 0.00                  |            |             | 0.00             | 3,848.75                         |
| LIBRARY GIFTS & DONATIONS                | 37,242.60                        |             |                   |          |            | 17,707.47         | 54,950.07          |                      | 19,665.64         | 19,665.64             |            |             | 0.00             | 35,284.43                        |
| HOME FOR THE AGED GIFT                   | 39,958.05                        |             |                   |          |            | 1,179.50          | 41,137.56          |                      | 3,649.64          | 3,649.64              |            |             | 0.00             | 37,487.92                        |
| DPW ADMIN GIFT                           | 105.27                           |             |                   |          |            |                   | 105.27             |                      |                   | 0.00                  |            |             | 0.00             | 105.27                           |
| CHOLESTEROL SCREENING                    | 1,423.63                         |             |                   |          |            |                   | 1,423.63           |                      | 689.09            | 689.09                |            |             | 0.00             | 734.54                           |
| BALLARDVALE HIST DIST GIFT               | -107.10                          |             |                   |          |            |                   | -107.10            |                      |                   | 0.00                  |            |             | 0.00             | -107.10                          |
| POLICE GIFTS AND DONATIONS               | 6,305.23                         |             |                   |          |            |                   | 6,305.23           |                      |                   | 0.00                  |            |             | 0.00             | 6,305.23                         |
| ANDOVER HOUSING PARTNERSHIP GIFT         | -2,389.00                        |             |                   |          |            |                   | -2,389.00          |                      |                   | 0.00                  |            |             | 0.00             | -2,389.00                        |
| LOWELL ST/SHAWSHOEN TRAFFIC MITIGATION   | 5,000.00                         |             |                   |          |            |                   | 5,000.00           |                      |                   | 0.00                  |            |             | 0.00             | 5,000.00                         |
| SHINGLES PREV VACCINATION                | 5,470.61                         |             |                   |          |            | 33,500.00         | 39,970.61          |                      | 21,858.44         | 21,858.44             |            |             | 0.00             | 18,112.17                        |
| GIFTS FIREDEPARTMENTS                    | 2,446.61                         |             |                   |          |            | 167.30            | 2,615.91           |                      |                   | 0.00                  |            |             | 0.00             | 2,615.91                         |
| TH DONATIONS                             | 0.00                             |             |                   |          |            | 100.00            | 100.00             |                      | 100.00            | 100.00                |            |             | 0.00             | 0.00                             |
| YOUTH FOUNDATION GIFT                    | 399,560.00                       |             |                   |          |            | 458,700.00        | 858,260.00         |                      | 61,046.59         | 61,046.59             | 293,877.41 | 293,877.41  | 503,326.00       |                                  |
| BLANCHARD BF GIFTS AND DONATIONS         | 0.00                             | 38,935.00   |                   |          |            |                   | 38,935.00          |                      |                   | 0.00                  |            |             | 0.00             | 0.00                             |
| CH44 SEC 53G PEER REVIEWS                | 68,557.31                        |             |                   |          |            | 110,777.96        | 179,335.27         |                      | 113,407.27        | 113,407.27            |            |             | 0.00             | 65,928.00                        |
| CH44 SEC 53G PEER ZONE                   | 12,018.42                        |             |                   |          |            | 5,408.18          | 17,427.60          |                      | 17,427.60         | 17,427.60             |            |             | 0.00             | 0.00                             |
| CH44 SEC 53G PEER PLANNING               | 7,500.00                         |             |                   |          |            | 10,530.00         | 18,030.00          |                      | 14,230.00         | 14,230.00             |            |             | 0.00             | 3,800.00                         |
| TIMOTHY HORNE - GIFT AYS                 | 159,867.86                       |             |                   | 4,612.32 |            |                   | 164,480.18         |                      | 5,225.20          | 5,225.20              |            |             | 0.00             | 159,254.98                       |
| MAIN ST UPKEEP GIFT                      | 53,281.23                        |             |                   | 1,388.57 |            |                   | 54,670.80          |                      | 4,488.50          | 4,488.50              |            |             | 0.00             | 50,191.30                        |
| OTHER SPECIAL REVENUE FUNDS              | 2,251,208.85                     | 55,826.00   | 0.00              | 6,010.89 | 136,633.10 | 1,424,704.85      | 3,874,383.69       | 56,236.50            | 663,460.92        | 719,888.42            | 354,933.10 | 314,704.41  | 669,637.51       | 2,485,059.76                     |
|                                          | 6,368,030.68                     | 374,659.62  | 6,223,191.47      | 6,444.88 | 136,633.10 | 6,954,564.30      | 20,083,524.05      | 2,195,130.37         | 8,868,785.71      | 11,163,916.08         | 473,933.10 | 600,500.46  | 1,074,433.56     | 7,845,174.41                     |
| FOOD SERVICES                            | 441,287.91                       |             |                   |          |            | 2,159,210.40      | 2,600,498.31       | 892,591.17           | 1,338,372.63      | 2,230,963.80          |            |             | 0.00             | 369,534.51                       |
| OTHER SPECIAL REVENUE FUNDS SCHOOL LUNCH | 441,287.91                       | 0.00        | 0.00              | 0.00     | 0.00       | 2,159,210.40      | 2,600,498.31       | 892,591.17           | 1,338,372.63      | 2,230,963.80          | 0.00       | 0.00        | 0.00             | 369,534.51                       |
| AGENCY ACCOUNTS                          |                                  |             |                   |          |            |                   |                    |                      |                   |                       |            |             |                  |                                  |
| MEALS TAX CAFETERIA                      | 576.61                           |             |                   |          |            | 3,222.26          | 3,798.87           |                      | 3,180.02          | 3,180.02              |            |             | 0.00             | 618.85                           |
| POLICE OFF DUTY                          | -100,362.98                      |             |                   |          |            | 1,096,586.67      | 996,203.69         | 1,105,812.92         |                   | 1,105,812.92          |            |             | 0.00             | -109,609.23                      |
| FIRE OFF DUTY                            | -3,570.00                        |             |                   |          |            | 41,537.88         | 37,967.88          | 41,910.38            |                   | 41,910.38             |            |             | 0.00             | -3,942.50                        |
| FIREARMS PERMITS                         | 10.50                            |             |                   |          |            | 26,750.00         | 26,760.50          |                      | 26,750.00         | 26,750.00             |            |             | 0.00             | 10.50                            |
| AMBULANCE AGENCY ACCOUNTS                | 13.53                            |             |                   |          |            | 31,343.94         | 31,357.47          |                      | 31,343.94         | 31,343.94             |            |             | 0.00             | 13.53                            |
| MEALS TAX ELDER SERVICES                 | 290.32                           |             |                   |          |            | 2,206.65          | 2,496.97           |                      | 2,225.89          | 2,225.89              |            |             | 0.00             | 271.08                           |
|                                          | -103,042.02                      | 0.00        | 0.00              | 0.00     | 0.00       | 1,201,627.40      | 1,098,585.38       | 1,147,723.30         | 63,499.85         | 1,211,223.15          | 0.00       | 0.00        | 0.00             | -112,637.77                      |
|                                          | 6,726,276.57                     | 374,659.62  | 6,223,191.47      | 6,444.88 | 136,633.10 | 10,315,402.10     | 23,782,607.74      | 4,235,444.84         | 10,370,658.19     | 14,606,103.03         | 473,933.10 | 600,500.46  | 1,074,433.56     | 8,102,071.15                     |

**TRUST-CEMETERY -SPECIAL FUNDS  
IN-CUSTODY OF TOWN TREASURER  
YEAR ENDING JUNE 30, 2013**

| FUND                                |               | PRINCIPAL  | BALANCE<br>July 1, 2012    | DEPOSITS           | OTHER                       | INCOME                   | DRAWN                       | BALANCE<br>June 30, 2013    |
|-------------------------------------|---------------|------------|----------------------------|--------------------|-----------------------------|--------------------------|-----------------------------|-----------------------------|
| 80001                               | GL 40(5B)     |            | 4,745,453.92               |                    | 2,232,000.00                | 122,087.05               |                             | 7,099,540.97                |
| 80041                               |               |            | 1,278,921.01               |                    |                             | 121,078.99               |                             | 1,400,000.00                |
| 80051                               |               |            | 706,248.48                 |                    | 300,000.00                  | 95,420.00                |                             | 1,101,668.48                |
| 80061                               |               | 5,766.63   | 16,317.15                  |                    |                             | 35.41                    |                             | 16,352.56                   |
| 80071                               |               |            | 17,989.24                  |                    | 2,199.00                    | 88.15                    | 11,353.89                   | 8,922.50                    |
| 80091                               | C59 Acts 1998 |            | 10,054.86                  |                    |                             | 288.74                   |                             | 10,343.60                   |
| 80141                               |               | 5,000.00   | 8,313.36                   |                    |                             | 239.45                   |                             | 8,552.81                    |
| 80161                               |               | 345,825.50 | 345,825.50                 |                    |                             |                          |                             | 345,825.50                  |
| 80151                               |               |            | 96,708.17                  |                    |                             | 12,838.34                | 17,415.99                   | 92,130.52                   |
| 80171                               |               | 5,000.00   | 57,227.03                  |                    | 557.64                      | 1,658.31                 | 1,100.00                    | 58,342.98                   |
| 80181                               |               | 10,000.00  | 53,856.85                  |                    |                             | 1,547.32                 |                             | 55,404.17                   |
| 80191                               |               | 7,845.81   | 60,981.52                  |                    |                             | 1,752.38                 |                             | 62,733.90                   |
| 80201                               |               | 5,000.00   | 23,931.29                  |                    |                             | 51.91                    |                             | 23,983.20                   |
| 80211                               |               | 1,302.77   | 3,303.26                   |                    |                             | 94.92                    |                             | 3,398.18                    |
| 80221                               |               | 300.00     | 2,335.36                   |                    |                             | 67.12                    |                             | 2,402.48                    |
| 80231                               | GL 114(25)    | 932,825.77 | 1,008,956.07               |                    | 33,608.00                   | 6,121.11                 | 6,000.00                    | 1,042,685.18                |
| 80251                               |               |            | 36,499.43                  |                    |                             | 1,018.65                 | 2,950.00                    | 34,568.08                   |
| 80281                               |               | 1,000.00   | 2,249.34                   |                    |                             | 64.63                    |                             | 2,313.97                    |
| 80291                               |               |            | 1,232.35                   |                    |                             | 35.39                    |                             | 1,267.74                    |
| 80301                               | GL 40(8C)     |            | 73,374.17                  |                    |                             | 2,108.06                 |                             | 75,482.23                   |
| 80331                               |               | 1,000.00   | 17,474.36                  |                    |                             | 501.74                   | 30.00                       | 17,946.10                   |
| 80341                               |               |            | 2,147.32                   |                    |                             | 61.36                    | 30.00                       | 2,178.68                    |
| 80351                               |               |            | 1,499.41                   |                    |                             | 42.58                    | 50.00                       | 1,491.99                    |
| 80361                               |               | 200.00     | 237.86                     |                    |                             | 6.52                     | 30.00                       | 214.38                      |
| 80391                               |               |            | 64,691.75                  |                    |                             | 1,858.45                 |                             | 66,550.20                   |
| 80411                               |               |            | 16,882.79                  |                    |                             | 1,467.83                 |                             | 18,150.62                   |
| 80421                               |               |            | 42,674.08                  |                    |                             | 1,125.35                 | 8,066.25                    | 35,733.18                   |
| 82011                               |               |            | 19,364.55                  |                    |                             | 556.35                   |                             | 19,920.90                   |
| 82021                               |               | 1,000.00   | 1,707.66                   |                    |                             | 50.74                    |                             | 1,758.40                    |
| 82031                               |               | 1,000.00   | 1,278.61                   |                    |                             | 36.51                    |                             | 1,315.12                    |
| 82051                               |               |            | 598.50                     |                    |                             |                          |                             | 598.50                      |
| 82041                               |               | 598.50     | 5,787.26                   |                    | 265.60                      | 167.47                   |                             | 6,220.33                    |
| 82061                               |               |            | 1,967.29                   |                    |                             | 56.54                    |                             | 2,023.83                    |
| 82071                               |               |            | 1,450.61                   |                    |                             | 41.68                    |                             | 1,492.29                    |
| 82081                               |               |            | 5,311.58                   |                    |                             | 149.87                   | 166.95                      | 5,294.50                    |
| 82091                               |               |            | 882.25                     |                    |                             | 25.35                    |                             | 907.60                      |
|                                     |               |            | <u>8,733,534.24</u>        | <u>0.00</u>        | <u>2,568,630.24</u>         | <u>372,744.27</u>        | <u>47,193.08</u>            | <u>11,627,715.67</u>        |
| <b>INTERNAL SERVICE FUNDS</b>       |               |            |                            |                    |                             |                          |                             |                             |
| 80011                               | GL 40(13)     |            | 225,513.69                 |                    |                             | 475.36                   | 16,623.70                   | 209,365.35                  |
| 80021                               | GL 40(5E)     |            | 42,764.41                  |                    | 121,000.00                  | 108.57                   | 148,761.35                  | 15,111.63                   |
| 80031                               |               |            | 718,204.99                 |                    | 18,297,802.59               | 193,882.77               | 18,058,689.62               | 1,151,200.73                |
| 80371                               | GL 40(13A)    |            | 128,832.01                 |                    | 61,898.59                   |                          | 116,173.00                  | 74,557.60                   |
| <b>TOTAL INTERNAL SERVICE FUNDS</b> |               |            | <u>1,115,315.10</u>        | <u>0.00</u>        | <u>18,480,701.18</u>        | <u>194,466.70</u>        | <u>18,340,247.67</u>        | <u>1,450,235.31</u>         |
| <b>GRAND TOTAL ALL TRUST FUNDS</b>  |               |            | <u><u>9,848,849.34</u></u> | <u><u>0.00</u></u> | <u><u>21,049,331.42</u></u> | <u><u>567,210.97</u></u> | <u><u>18,387,440.75</u></u> | <u><u>13,077,950.98</u></u> |

**TOWN OF ANDOVER, MASSACHUSETTS**  
**ANALYSIS OF BONDS AUTHORIZED AND OUTSTANDING**  
**Activity for Fiscal 2013**

| ARTICLE                                  | PROJECT NAME                            | AUTHORIZATION<br>JULY 01, 2012 | NEW<br>AUTHORIZATION | BONDING              | CLOSEOUT          | AUTHORIZATION<br>June 30, 2013 |
|------------------------------------------|-----------------------------------------|--------------------------------|----------------------|----------------------|-------------------|--------------------------------|
| <b>SEWER ENTERPRISE</b>                  |                                         |                                |                      |                      |                   |                                |
| ART 33 2006                              | REPAIR/REPLACEMENT SANITARY SEWER       | 150,000.00                     |                      | 150,000.00           |                   | 0.00                           |
| ART 64 2007                              | SHAWSHEEN PUMPING STATION               | 550,000.00                     |                      | 200,000.00           |                   | 350,000.00                     |
| ART 33 2008                              | SHAWSHEEN RIVER OUTFALL SEWER           | 2,200,000.00                   |                      |                      |                   | 2,200,000.00                   |
| ART 51 2008                              | SEWER MAIN CONSTRUCTION & RECONST       | 300,000.00                     |                      | 300,000.00           |                   | 0.00                           |
| ART 32 2010                              | SEWER MAIN CONST & RECONST              | 500,000.00                     |                      | 500,000.00           |                   | 0.00                           |
| ART 37 2012                              | SEWER INFRASTRUCTURE MAINT VEHICLE      | 250,000.00                     |                      | 250,000.00           |                   | 0.00                           |
|                                          |                                         | 3,950,000.00                   | 0.00                 | 1,400,000.00         | 0.00              | 2,550,000.00                   |
| <b>WATER ENTERPRISE</b>                  |                                         |                                |                      |                      |                   |                                |
| ART 31 2010                              | WATER MAIN CONST & RECONST              | 500,000.00                     |                      | 500,000.00           |                   | 0.00                           |
| ART 33 2010                              | WATER TREAT PLANT GAC REPLACE           | 300,000.00                     |                      |                      |                   | 300,000.00                     |
| ART 42 2011                              | WATER DISTRIBUTION IMPROVEMENTS         | 500,000.00                     |                      |                      |                   | 500,000.00                     |
| ART 44 2011                              | WTP VARIABLE SPEED PUMP (Split Funding) | 440,000.00                     |                      | 100,000.00           |                   | 340,000.00                     |
| ART 35 2012                              | MAJOR WATER MAIN REPLACEMENT            | 1,439,000.00                   |                      |                      |                   | 1,439,000.00                   |
| ART 36 2012                              | WATER PLANT BACKWASH TANK               | 300,000.00                     |                      |                      |                   | 300,000.00                     |
| ART 43 2012                              | WATER DISTRIBUTION MAINTENANCE          | 500,000.00                     |                      |                      |                   | 500,000.00                     |
| ART 41 2013                              | MAJOR WATER MAIN REPLACEMENT            |                                | 1,000,000.00         |                      |                   | 1,000,000.00                   |
| ART 42 2013                              | WATER DISTRIBUTION MAINTENANCE          |                                | 500,000.00           |                      |                   | 500,000.00                     |
| ART 46 2013                              | FIRE HYDRANT INFRASTRUCTURE             |                                | 1,000,000.00         |                      |                   | 1,000,000.00                   |
|                                          |                                         | 3,979,000.00                   | 2,500,000.00         | 600,000.00           | 0.00              | 5,879,000.00                   |
| <b>TOTAL ENTERPRISE FUNDS</b>            |                                         | <b>7,929,000.00</b>            | <b>2,500,000.00</b>  | <b>2,000,000.00</b>  | <b>0.00</b>       | <b>8,429,000.00</b>            |
| <b>GENERAL GOVERNMENT</b>                |                                         |                                |                      |                      |                   |                                |
| <b>LANDFILL CLOSURE</b>                  |                                         |                                |                      |                      |                   |                                |
| ART 44 1999                              | LANDFILL CLOSURE                        | 900,000.00                     |                      |                      |                   | 900,000.00                     |
| ART 31 2008                              | LANDFILL CLOSURE                        | 7,370,000.00                   |                      |                      |                   | 7,370,000.00                   |
|                                          |                                         | 8,270,000.00                   | 0.00                 | 0.00                 | 0.00              | 8,270,000.00                   |
| <b>SCHOOL</b>                            |                                         |                                |                      |                      |                   |                                |
| ART 59 2009                              | BANCROFT FEASIBILITY STUDY (MSBA ONLY)  | 363,000.00                     |                      |                      |                   | 363,000.00                     |
| ART 3A 2010                              | BANCROFT SCHOOL PROJECT (TOWN)          | 43,835,000.00                  | 5,715,000.00         | 14,000,000.00        |                   | 35,550,000.00                  |
| ART 17 2011                              | WEST MIDDLE SCHOOL GREEN REPAIR (TOWN)  | 595,000.00                     |                      |                      |                   | 595,000.00                     |
| ART 25 2012                              | SCHOOL BUILDING MAINTANCE               | 1,000,000.00                   |                      | 1,000,000.00         |                   | 0.00                           |
| ART 38 2012                              | WEST MIDDLE SCHOOL REPAIR               | 530,000.00                     |                      | 530,000.00           |                   | 0.00                           |
| ART 18 2013                              | DOHERTY SITE IMPROVEMENTS               |                                | 2,500,000.00         |                      |                   | 2,500,000.00                   |
| ART 38 2013                              | SCHOOL BLDG MAINT AND IMPROVEMENT       |                                | 900,000.00           |                      |                   | 900,000.00                     |
| ART 38 2013                              | WEST MIDDLE SCHOOL HEATING              |                                | 1,250,000.00         |                      |                   | 1,250,000.00                   |
|                                          |                                         | 46,323,000.00                  | 10,365,000.00        | 15,530,000.00        | 0.00              | 41,158,000.00                  |
| <b>ROAD AND DRAINAGE</b>                 |                                         |                                |                      |                      |                   |                                |
| ART 32 2008                              | BRIDGE REPAIRS                          | 200,000.00                     |                      | 200,000.00           |                   | 0.00                           |
| ART 33 2011                              | STORM DRAIN IMPROVEMENTS                | 100,000.00                     |                      | 100,000.00           |                   | 0.00                           |
| ART 42 2012                              | HIGH PLAIN @ FISHBROOK IMPROVEMENTS     | 1,100,000.00                   |                      | 1,100,000.00         |                   | 0.00                           |
|                                          |                                         | 1,400,000.00                   | 0.00                 | 1,400,000.00         | 0.00              | 0.00                           |
| <b>CONSERVATION AND LAND ACQUISITION</b> |                                         |                                |                      |                      |                   |                                |
| ART 12 2001                              | LAND ACQUISITION LOWELL JCT RD          | 800,000.00                     |                      |                      |                   | 800,000.00                     |
| ART 23 2002                              | CONSERVATION FUND                       | 400,000.00                     |                      |                      |                   | 400,000.00                     |
| ART 55 2010                              | CONSERVATION LAND - FOSTERS POND        | 260,000.00                     |                      |                      | 260,000.00        | 0.00                           |
| ART 33 2013                              | LAND ACQUISITION 141 CHANDLER ROAD      |                                | 775,000.00           |                      |                   | 775,000.00                     |
| ART 54 2013                              | REICHHOLD PARCEL 1 % PARC GRANT         |                                | 550,000.00           |                      |                   | 550,000.00                     |
|                                          |                                         | 1,460,000.00                   | 1,325,000.00         | 0.00                 | 260,000.00        | 2,525,000.00                   |
| <b>TECHNOLOGY</b>                        |                                         |                                |                      |                      |                   |                                |
| ART 22 2012                              | TECHNOLOGY AND INFRASTRUCTURE           | 2,500,000.00                   |                      | 2,000,000.00         |                   | 500,000.00                     |
|                                          |                                         | 2,500,000.00                   | 0.00                 | 2,000,000.00         | 0.00              | 500,000.00                     |
| <b>TOWN BUILDINGS</b>                    |                                         |                                |                      |                      |                   |                                |
| ART 27 2007                              | TOWN BUILDING MAINT/IMPROVE             | 200,000.00                     |                      | 200,000.00           |                   | 0.00                           |
| STM 3 2011                               | YOUTH CENTER                            | 2,000,000.00                   |                      |                      |                   | 2,000,000.00                   |
| ART 23 2012                              | TOWN PLAYGROUND REPLACEMENTS            | 200,000.00                     |                      | 200,000.00           |                   | 0.00                           |
| ART 24 2012                              | TOWN BUILDING AND FACILITY MAINTENANCE  | 400,000.00                     |                      | 400,000.00           |                   | 0.00                           |
| ART 28 2012                              | BALMORAL FENCE AND MASONRY              | 125,000.00                     |                      | 125,000.00           |                   | 0.00                           |
| ART 28 2013                              | TOWN BUILDING & FACILITIES MAINTENANCE  |                                | 300,000.00           |                      |                   | 300,000.00                     |
|                                          |                                         | 2,925,000.00                   | 300,000.00           | 925,000.00           | 0.00              | 2,300,000.00                   |
| <b>MISCELLANEOUS</b>                     |                                         |                                |                      |                      |                   |                                |
| ART 31 2012                              | FIRE RESCUE COMMUNICATION UPGRADES      | 200,000.00                     |                      | 200,000.00           |                   | 0.00                           |
| ART 33 2012                              | DPW VEHICLES                            | 300,000.00                     |                      |                      | 300,000.00        | 0.00                           |
|                                          |                                         | 500,000.00                     | 0.00                 | 200,000.00           | 300,000.00        | 0.00                           |
| <b>TOTAL GENERAL GOVERNMENT</b>          |                                         | <b>60,678,000.00</b>           | <b>11,990,000.00</b> | <b>18,055,000.00</b> | <b>560,000.00</b> | <b>54,253,000.00</b>           |
| <b>GRAND TOTAL</b>                       |                                         | <b>71,307,000.00</b>           | <b>14,490,000.00</b> | <b>22,055,000.00</b> | <b>560,000.00</b> | <b>63,182,000.00</b>           |

TOWN OF ANDOVER, MASSACHUSETTS  
 DETAIL TOTAL DEBT SCHEDULE BY FISCAL YEAR  
 June 30, 2013

| ISSUE                              | ARTICLE        | LOAN DATE | AMOUNT    | 2014                | 2015                | 2016                | 2017                | 2018                | 2019 to 2023         | 2024-2028           | 2029 to 2033        | TOTAL                |
|------------------------------------|----------------|-----------|-----------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| <b>EXEMPT SCHOOL</b>               |                |           |           |                     |                     |                     |                     |                     |                      |                     |                     |                      |
| EXEMPT ADVANCE REFUNDING (2006)    | ART 20-1, 1994 | 15-Jan-05 | 1,546,562 | 715,519.19          | 678,981.69          | 647,087.95          | 615,087.94          |                     |                      |                     |                     | 2,656,676.77         |
| EXEMPT ADVANCE REFUNDING (2006)    | ART 20-2, 1994 | 15-Jan-05 | 120,866   | 54,880.81           | 52,287.06           | 49,662.05           | 47,099.56           |                     |                      |                     |                     | 203,929.48           |
| SCHOOL BONDS EXEMPT REFI           | ART 19, 1999   | 15-Feb-10 | 279,185   | 158,506.25          | 154,287.50          | 144,100.00          | 138,100.00          | 133,300.00          | 241,500.00           |                     |                     | 969,793.75           |
| BANCROFT FEASIBILITY               | ART 24, 2008   | 15-Feb-10 | 18,563    | 76,218.75           |                     |                     |                     |                     |                      |                     |                     | 76,218.75            |
| SCHOOL BONDS -Sewer REFI           | ART 9, 2000    | 15-Feb-10 | 364,244   | 202,393.75          | 197,162.50          | 190,575.00          | 182,825.00          | 166,775.00          | 448,000.00           |                     |                     | 1,387,731.25         |
| SCHOOL BONDS EXEMPT REFI           | ART 9, 2000    | 22-Dec-11 | 648,360   | 452,691.50          | 438,891.50          | 423,466.50          | 409,964.50          | 393,012.50          | 1,744,443.75         |                     |                     | 3,862,470.25         |
| ADV REF 94/95 LOANS                | VARIOUS        | 15-Jun-03 | 2,086,922 | 1,068,270.00        | 1,014,790.00        | 960,120.00          |                     |                     |                      |                     |                     | 3,043,180.00         |
| BANCROFT FEASIBILITY               | ART 59, 2009   | 22-Dec-11 | 41,750    | 14,312.50           | 14,062.50           | 13,762.50           | 13,462.50           | 13,162.50           | 60,650.00            | 34,878.15           | 21,259.40           | 185,550.05           |
| MIDDLE/EL SCHOOL Uncalled          | ART 9, 2000    | 19-Dec-12 |           | 154,000.00          | 148,400.00          | 142,800.00          |                     |                     |                      |                     |                     | 445,200.00           |
| MIDDLE/EL SCHOOL Ref'd             | ART 9, 2000    | 19-Dec-12 |           | 58,350.00           | 58,350.00           | 58,350.00           | 220,875.00          | 215,100.00          | 906,200.00           | 445,200.00          |                     | 1,962,425.00         |
| BANCROFT SCHOOL                    | ART 03, 2012   | 19-Dec-12 | 4,795,992 | 1,195,366.67        | 1,141,000.00        | 1,113,000.00        | 1,090,250.00        | 1,071,000.00        | 5,033,000.00         | 4,366,250.00        | 3,786,125.00        | 18,795,991.67        |
| <b>TOTAL SCHOOL</b>                |                |           |           | <b>4,150,509.42</b> | <b>3,898,212.75</b> | <b>3,742,924.00</b> | <b>2,717,664.50</b> | <b>1,992,350.00</b> | <b>8,433,793.75</b>  | <b>4,846,328.15</b> | <b>3,807,384.40</b> | <b>33,589,166.97</b> |
| <b>PUBLIC SAFETY</b>               |                |           |           |                     |                     |                     |                     |                     |                      |                     |                     |                      |
| PUBLIC SAFETY CENTER REFI          | ART 16, 1999   | 15-Feb-10 | 697,540   | 378,537.50          | 363,837.50          | 346,850.00          | 332,850.00          | 316,725.00          | 858,500.00           |                     |                     | 2,597,300.00         |
| PUBLIC SAFETY CENTER REFI          | ART 40, 2001   | 15-Feb-10 | 29,685    | 14,138.13           | 13,783.75           | 12,850.00           | 12,350.00           | 11,950.00           | 43,400.00            |                     |                     | 108,471.88           |
| PUBLIC SAFETY CENTER REFI          | ART 16, 1999   | 15-Feb-10 | 688,716   | 323,498.75          | 315,432.50          | 301,375.00          | 289,625.00          | 280,225.00          | 1,003,000.00         |                     |                     | 2,513,156.25         |
| PUBLIC SAFETY CENTER ADV REF NC    | ART 10-1, 2002 | 19-Dec-12 |           | 27,500.00           | 26,500.00           | 25,500.00           |                     |                     |                      |                     |                     | 79,500.00            |
| PUBLIC SAFETY CENTER               | ART 10-1, 2002 | 1-Dec-07  | 26,031    | 7,006.26            | 6,831.26            | 6,656.26            | 6,475.01            | 6,281.26            | 28,465.65            | 5,100.00            |                     | 66,815.70            |
| PUBLIC SAFETY CENTER               | ART 10-1, 2002 | 15-Mar-09 | 175,105   | 35,406.76           | 34,799.00           | 34,136.00           | 33,473.00           | 32,810.00           | 145,897.20           | 122,957.80          | 13,307.82           | 452,787.58           |
|                                    |                |           |           | <b>786,087.40</b>   | <b>761,184.01</b>   | <b>727,367.26</b>   | <b>674,773.01</b>   | <b>647,991.26</b>   | <b>2,079,262.85</b>  | <b>128,057.80</b>   | <b>13,307.82</b>    | <b>5,818,031.41</b>  |
| <b>TOTAL EXEMPT</b>                |                |           |           | <b>4,936,596.82</b> | <b>4,659,396.76</b> | <b>4,470,291.26</b> | <b>3,392,437.51</b> | <b>2,640,341.26</b> | <b>10,513,056.60</b> | <b>4,974,385.95</b> | <b>3,820,692.22</b> | <b>39,407,198.38</b> |
| <b>PUBLIC SERVICE ENTERPRISES</b>  |                |           |           |                     |                     |                     |                     |                     |                      |                     |                     |                      |
| <b>WATER DEBT</b>                  |                |           |           |                     |                     |                     |                     |                     |                      |                     |                     |                      |
| WATER TREATMENT PLANT              | ART 42, 2002   | 15-Dec-03 | 393,477   | 50,875.00           |                     |                     |                     |                     |                      |                     |                     | 50,875.00            |
| WATER TREATMENT PLANT              | ART 42, 2002   | 22-Dec-11 | 102,196   | 14,480.00           | 63,730.00           | 62,230.00           | 60,730.00           | 59,230.00           | 251,643.75           | 43,483.75           |                     | 555,527.50           |
| WATER SYSTEM                       | ART 20, 2003   | 15-Dec-03 | 826,415   | 101,750.00          |                     |                     |                     |                     |                      |                     |                     | 101,750.00           |
| WATER SYSTEM                       | ART 20, 2003   | 15-Dec-11 | 214,672   | 35,147.50           | 131,552.50          | 125,507.50          | 122,507.50          | 119,507.50          | 536,268.75           | 93,035.00           |                     | 1,163,526.25         |
| WATER MAINS NON-CALLABLE           | ART 43, 2002   | 19-Dec-12 | 2,775     | 26,387.50           | 25,482.50           |                     |                     |                     |                      |                     |                     | 51,850.00            |
| WATER MAINS REFINANCED             | ART 43, 2002   | 19-Dec-12 | 0         | 8,895.50            | 8,895.50            | 34,160.75           | 32,751.00           | 31,876.00           | 139,480.00           | 40,964.00           |                     | 297,022.75           |
| WATER SYSTEM                       | ART 20, 2008   | 15-Oct-06 | 411,325   | 76,325.00           | 74,325.00           | 72,325.00           | 70,325.00           | 68,412.50           | 314,000.00           | 216,000.00          |                     | 891,712.50           |
| WATER PLANT (WPAT)                 | ART 34, 2005   | 14-Dec-06 | 1,004,884 | 283,576.01          | 283,575.58          | 283,575.88          | 283,575.88          | 283,576.00          | 1,417,880.07         | 1,134,304.15        |                     | 3,970,063.49         |
| WATER PLANT (WPAT)                 | ART 34, 2005   | 14-Dec-06 | 132,694   | 38,370.66           | 38,370.10           | 38,371.05           | 38,370.28           | 38,370.56           | 191,852.39           | 191,852.34          | 38,370.91           | 613,928.29           |
| WATER SYSTEM                       | ART 20, 2003   | 1-Dec-07  | 596,536   | 116,156.28          | 113,531.26          | 110,906.28          | 108,187.51          | 105,281.26          | 477,396.90           | 385,918.75          |                     | 1,417,378.20         |
| WATER SYSTEM                       | ART 34, 2005   | 1-Dec-07  | 411,875   | 78,250.00           | 76,500.00           | 74,750.00           | 72,937.50           | 71,000.00           | 325,593.75           | 275,656.25          |                     | 974,687.50           |
| WATER SYSTEM                       | ART 41, 2005   | 1-Dec-07  | 10,063    | 5,825.00            | 5,650.00            | 5,475.00            | 5,293.75            | 5,100.00            |                      |                     |                     | 27,343.75            |
| WATER SYSTEM                       | ART 34, 2005   | 15-Mar-09 | 30,353    | 23,350.00           | 22,800.00           | 22,200.00           | 21,600.00           | 21,000.00           |                      |                     |                     | 110,950.00           |
| WATER TREATMENT PLANT              | ART 34, 2010   | 22-Dec-11 | 69,632    | 21,825.00           | 21,450.00           | 21,000.00           | 20,550.00           | 20,100.00           | 87,812.50            | 59,643.75           | 42,518.75           | 294,900.00           |
| WTP GRANULAR CARBON                | ART 33, 2010   | 22-Dec-11 | 69,500    | 50,800.00           | 49,800.00           | 48,600.00           | 47,400.00           | 46,200.00           | 170,800.00           |                     |                     | 413,600.00           |
| WATER TREATMENT PLANT              | ART 33, 2010   | 24-Feb-11 | 59,445    | 38,400.00           | 37,500.00           | 36,600.00           | 35,700.00           | 34,800.00           | 97,200.00            |                     |                     | 280,200.00           |
| WATER MAINS                        | ART 31, 2010   | 19-Dec-12 | 171,285   | 42,691.67           | 40,750.00           | 39,750.00           | 38,937.50           | 38,250.00           | 179,750.00           | 155,937.50          | 135,218.76          | 671,285.43           |
| WATER TREATMENT PLANT PUMP         | ART 44, 2012   | 19-Dec-12 | 15,613    | 18,511.53           | 17,825.00           | 12,225.00           | 11,900.00           | 11,625.00           | 43,525.00            |                     |                     | 115,611.53           |
| <b>TOTAL WATER</b>                 |                |           |           | <b>1,031,616.63</b> | <b>1,011,717.44</b> | <b>987,676.36</b>   | <b>970,765.92</b>   | <b>954,328.82</b>   | <b>4,233,203.11</b>  | <b>2,596,795.49</b> | <b>216,108.42</b>   | <b>12,002,212.19</b> |
| <b>SEWER</b>                       |                |           |           |                     |                     |                     |                     |                     |                      |                     |                     |                      |
| SEWER SO MAIN ST (Betterment) REFI | ART 41, 1999   | 15-Feb-10 | 720,014   | 338,187.50          | 324,837.50          | 314,425.00          | 302,175.00          | 292,375.00          | 1,052,100.00         |                     |                     | 2,624,100.00         |
| SEWER FOREST HILLS (Betterment) RE | ART 13, 2000   | 15-Feb-10 | 487,042   | 230,188.13          | 224,433.75          | 211,825.00          | 203,575.00          | 196,975.00          | 710,400.00           |                     |                     | 1,777,396.88         |
| SEWER SO MAIN ST (Betterment)      | ART 41, 1999   | 22-Dec-11 | 374,490   | 261,370.00          | 251,320.00          | 242,365.00          | 236,455.00          | 228,575.00          | 1,008,925.00         |                     |                     | 2,229,010.00         |
| SEWER ROGERS BROOK (Betterment)    | ART 42, 1999   | 22-Dec-01 | 94,143    | 64,212.50           | 62,962.50           | 61,462.50           | 59,962.50           | 58,462.50           | 252,106.25           |                     |                     | 559,168.75           |
| SEWER SO MAIN ST (Betterment)      | ART 41, 1999   | 15-Dec-03 | 1,239,263 | 152,625.00          |                     |                     |                     |                     |                      |                     |                     | 152,625.00           |
| SEWER SO MAIN ST (Betterment)      | ART 41, 1999   | 22-Dec-11 | 323,676   | 50,462.50           | 198,087.50          | 193,437.50          | 183,862.50          | 179,362.50          | 804,981.25           | 141,575.00          |                     | 1,751,768.75         |
| SEWER ROGERS BROOK (Betterment)    | ART 42, 1999   | 15-Dec-03 | 1,472,774 | 157,712.50          |                     |                     |                     |                     |                      |                     |                     | 157,712.50           |
| SEWER ROGERS BROOK (Betterment)    | ART 42, 1999   | 22-Dec-11 | 404,632   | 59,321.00           | 211,871.00          | 207,071.00          | 200,498.00          | 192,600.00          | 1,055,331.25         | 197,193.75          |                     | 2,123,886.00         |
| SEWER SO MAIN ST (Bett) NON COLLA  | ART 41, 1999   | 19-Dec-04 | 11,100    | 105,550.00          |                     |                     |                     |                     |                      |                     |                     | 207,400.00           |
| SEWER SO MAIN ST (Betterment)      | ART 41, 1999   | 19-Dec-04 | 269,857   | 35,553.00           | 35,553.00           | 130,408.50          | 126,239.00          | 122,914.00          | 557,570.00           | 182,271.00          |                     | 1,190,508.50         |
| SEWER SO MAIN ST (Betterment)      | ART 2A, 2004   | 15-Oct-06 | 411,325   | 76,325.00           | 74,325.00           | 72,325.00           | 70,325.00           | 68,412.50           | 314,000.00           | 216,000.00          |                     | 891,712.50           |
| SEWER SO MAIN ST (Betterment)      | ART 41, 1999   | 15-Oct-06 | 1,651,173 | 305,917.50          | 297,917.50          | 299,717.50          | 291,317.50          | 288,558.75          | 1,256,000.00         | 864,000.00          |                     | 3,583,428.75         |
| SEWER SO MAIN ST (Betterment)      | ART 35, 2004   | 1-Dec-07  | 496,950   | 93,900.00           | 91,800.00           | 89,700.00           | 87,525.00           | 85,200.00           | 390,712.50           | 330,787.50          |                     | 1,169,625.00         |
| SEWER SO MAIN ST (Betterment)      | ART 41, 1999   | 1-Dec-07  | 1,813,657 | 360,331.20          | 357,018.70          | 348,618.70          | 315,387.45          | 307,056.20          | 1,439,252.95         | 1,193,856.17        |                     | 4,321,521.37         |
| SEWER SO MAIN ST (Betterment)      | ART 2A, 2004   | 1-Dec-07  | 205,938   | 39,125.00           | 38,250.00           | 37,375.00           | 36,468.75           | 35,500.00           | 162,796.90           | 137,828.16          |                     | 487,343.81           |

TOWN OF ANDOVER, MASSACHUSETTS  
 DETAIL TOTAL DEBT SCHEDULE BY FISCAL YEAR  
 June 30, 2013

|                                   |              |           |              |              |              |              |              |              |               |              |            |               |
|-----------------------------------|--------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|------------|---------------|
| SEWER                             | Art 33, 2006 | 15-Mar-09 | 137,544      | 30,612.50    | 30,062.50    | 29,462.50    | 28,862.50    | 28,262.50    | 108,918.76    | 88,106.28    | 15,656.26  | 359,943.80    |
| SEWER SHAWSHEEN OUTFALL           | Art 33, 2007 | 15-Mar-09 | 638,344      | 122,626.00   | 120,562.50   | 118,312.50   | 116,062.50   | 113,812.50   | 518,343.76    | 440,531.28   | 78,281.26  | 1,628,531.30  |
| SEWER - DASCOMB ROAD (Betterment) | Art 36, 2007 | 15-Mar-09 | 85,113       | 16,350.00    | 16,075.00    | 15,775.00    | 15,475.00    | 15,175.00    | 69,112.50     | 58,737.50    | 10,437.50  | 217,137.50    |
| SEWER KIRKLAND ROAD (Betterment)  | Art 41, 2007 | 15-Mar-09 | 94,988       | 22,437.50    | 22,025.00    | 21,575.00    | 21,125.00    | 20,675.00    | 74,362.50     | 58,737.50    | 10,437.50  | 251,375.00    |
| SEWER SAWSHEEN PUMP STATION       | Art 64, 2007 | 15-Mar-09 | 85,113       | 16,350.00    | 16,075.00    | 15,775.00    | 15,475.00    | 15,175.00    | 69,112.50     | 58,737.50    | 10,437.50  | 217,137.50    |
| SEWER SHAWSHEEN OUTFALL           | Art 33, 2008 | 24-Feb-11 | 125,101      | 25,331.26    | 24,881.26    | 24,431.26    | 23,981.26    | 23,531.26    | 108,656.30    | 93,656.30    | 48,900.02  | 373,368.92    |
| SEWER                             | ART 46, 2010 | 22-Dec-11 | 62,952       | 20,975.00    | 20,600.00    | 20,150.00    | 19,700.00    | 14,325.00    | 66,462.50     | 59,643.75    | 42,518.75  | 264,375.00    |
| SEWER MAINS                       | Art 51, 2001 | 24-Feb-11 | 83,400       | 16,887.50    | 16,587.50    | 16,287.50    | 15,987.50    | 15,687.50    | 72,437.50     | 62,437.50    | 32,600.00  | 248,912.50    |
| SHAWSHEEN PUMPING STATION         | ART 54, 2007 | 19-Dec-12 | 68,514       | 17,076.67    | 16,300.00    | 15,900.00    | 15,575.00    | 15,300.00    | 71,900.00     | 62,375.00    | 54,087.50  | 268,514.17    |
| REPAIR SANITARY SEWER             | ART 33, 2012 | 19-Dec-12 | 43,790       | 15,320.90    | 14,662.50    | 14,262.50    | 13,937.50    | 13,662.50    | 63,712.50     | 31,187.50    | 27,043.76  | 193,789.66    |
| SEWER MAIN CONSTRUCTION           | ART 51, 2008 | 19-Dec-12 | 102,771      | 25,615.00    | 24,450.00    | 23,850.00    | 23,362.50    | 22,950.00    | 107,850.00    | 93,562.50    | 81,131.26  | 402,771.26    |
| SEWER MAIN CONSTRUCTION           | ART 32, 2012 | 19-Dec-12 | 171,285      | 42,691.67    | 40,750.00    | 39,750.00    | 38,937.50    | 38,250.00    | 179,750.00    | 155,937.50   | 135,218.76 | 671,285.43    |
| SEWER INFRASTRUCTURE VEHICLE      | ART 37, 2012 | 19-Dec-12 | 34,797       | 43,497.36    | 41,875.00    | 35,475.00    | 34,500.00    | 33,675.00    | 95,775.00     |              |            | 284,797.36    |
| TOTAL SEWER                       |              |           | 2,746,551.19 | 2,675,132.71 | 2,599,736.96 | 2,496,771.96 | 2,406,472.71 | 2,306,569.92 | 10,610,569.92 | 4,527,161.69 | 546,750.07 | 28,809,147.21 |
| TOTAL ENTERPRISE                  |              |           | 3,778,167.82 | 3,686,850.15 | 3,587,413.32 | 3,467,537.88 | 3,360,801.53 | 3,249,773.03 | 14,943,773.03 | 7,123,957.18 | 762,858.49 | 40,611,359.40 |

GENERAL FUND NON-EXEMPT

|                                  |               |           |              |              |              |              |              |              |              |              |              |               |
|----------------------------------|---------------|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| SCHOOL DEBT                      |               |           |              |              |              |              |              |              |              |              |              |               |
| SCHOOL BUILDINGS                 | ART 28-2 2002 | 15-Dec-03 | 269,290      | 63,085.00    |              |              |              |              |              |              |              | 63,085.00     |
| SCHOOL BUILDINGS                 | ART 28-2 2002 | 22-Dec-11 | 48,183       | 9,720.00     | 72,760.00    | 66,900.00    | 65,100.00    | 63,300.00    | 61,200.00    |              |              | 338,980.00    |
| WEST EL - ASBESTOS               | ART 12, 2002  | 15-Dec-03 | 433,975      | 101,750.00   |              |              |              |              |              |              |              | 101,750.00    |
| WEST EL - ASBESTOS               | ART 12, 2002  | 22-Dec-11 | 77,560       | 15,670.00    | 114,170.00   | 111,170.00   | 108,170.00   | 102,215.00   | 95,880.00    |              |              | 547,275.00    |
| COLLINS CTR HVAC ADV REF NC      | ART 29, 2004  | 19-Dec-12 |              | 38,500.00    | 37,100.00    | 35,700.00    |              |              |              |              |              | 111,300.00    |
| COLLINS CTR HVAC                 | ART 29, 2004  | 19-Dec-12 |              | 4,562.00     | 4,562.00     | 4,956.00     | 39,025.00    | 37,800.00    | 54,250.00    |              |              | 145,155.00    |
| SCHOOL RENOVATIONS ADV REF NC    | ART 11, 2005  | 19-Dec-12 |              | 55,000.00    | 53,000.00    | 51,000.00    |              |              |              |              |              | 159,000.00    |
| SCHOOL RENOVATIONS               | ART 11, 2005  | 19-Dec-12 |              | 18,700.00    | 18,700.00    | 18,700.00    | 67,950.00    | 66,200.00    | 296,100.00   | 143,100.00   |              | 629,450.00    |
| WEST EL - ASBESTOS               | ART 12, 2002  | 15-Oct-06 | 74,865       | 14,865.00    | 14,465.00    | 14,065.00    | 13,665.00    | 13,262.50    | 60,800.00    | 31,800.00    |              | 162,942.50    |
| SCHOOL HVAC                      | ART 46, 2006  | 1-Dec-07  | 61,915       | 17,892.50    | 17,437.50    | 16,982.50    | 16,511.25    | 16,007.50    | 76,903.75    |              |              | 161,735.00    |
| WEST EL - ASBESTOS               | ART 12, 2002  | 1-Dec-07  | 25,531       | 6,806.26     | 6,631.26     | 6,456.26     | 6,275.00     | 6,081.26     | 27,465.65    |              |              | 59,715.70     |
| SCHOOL RENOVATIONS               | ART 17, 2006  | 1-Dec-07  | 71,194       | 20,418.76    | 19,893.76    | 19,368.76    | 18,825.00    | 18,243.76    | 82,396.90    |              |              | 179,146.95    |
| SCHOOL RENOVATIONS               | ART 11, 2005  | 1-Dec-07  | 147,050      | 46,662.50    | 45,437.50    | 44,212.50    | 42,943.75    | 41,587.50    | 164,793.75   |              |              | 365,637.50    |
| SCHOOL RENOVATIONS               | ART 17, 2006  | 15-Mar-09 | 345,606      | 72,823.76    | 71,558.76    | 70,178.76    | 68,798.76    | 67,418.76    | 302,212.54   | 254,475.02   |              | 907,466.36    |
| SCHOOL ROOF                      | ART 17, 2007  | 15-Mar-09 | 590,325      | 123,990.00   | 121,845.00   | 119,505.00   | 117,165.00   | 114,825.00   | 528,925.00   | 428,025.00   |              | 1,554,280.00  |
| SCHOOL RENOVATIONS               | ART 28, 2007  | 15-Mar-09 | 182,813      | 39,343.76    | 38,656.26    | 37,906.26    | 37,156.26    | 36,406.26    | 165,125.04   | 129,406.26   |              | 484,000.10    |
| LOVELY FIELD RENOVATIONS         | ART 29, 2008  | 15-Mar-09 | 44,625       | 29,937.50    | 29,250.00    | 28,500.00    | 27,750.00    | 22,000.00    | 21,000.00    |              |              | 158,437.50    |
| SCHOOL ROOF                      | ART 15, 2007  | 15-Feb-10 | 574,400      | 130,500.00   | 127,800.00   | 124,400.00   | 120,400.00   | 117,200.00   | 533,600.00   | 437,900.00   | 76,500.00    | 1,668,300.00  |
| SCHOOL REMODELING                | ART 28, 2007  | 15-Feb-10 | 110,919      | 24,618.75    | 24,112.50    | 23,475.00    | 22,725.00    | 22,125.00    | 100,800.00   | 85,500.00    | 15,300.00    | 318,656.25    |
| SCHOOL REPAIRS                   | ART 27, 2008  | 15-Feb-10 | 378,150      | 88,488.75    | 86,612.50    | 84,275.00    | 81,525.00    | 79,325.00    | 346,500.00   | 285,000.00   | 51,000.00    | 1,102,706.25  |
| SCHOOL REMODELING                | ART 28, 2007  | 24-Feb-11 | 112,881      | 29,825.00    | 24,225.00    | 23,775.00    | 23,325.00    | 22,875.00    | 105,375.00   | 90,375.00    | 31,931.26    | 351,706.26    |
| SCHOOL REPAIRS                   | ART 27, 2008  | 24-Feb-11 | 308,553      | 72,200.00    | 70,850.00    | 69,500.00    | 68,150.00    | 66,800.00    | 297,200.00   | 241,000.00   | 85,150.00    | 970,850.00    |
| SCHOOL REPAIRS                   | ART 56, 2009  | 24-Feb-11 | 331,825      | 73,806.26    | 72,456.26    | 71,106.26    | 69,756.26    | 68,406.26    | 315,031.30   | 270,031.30   | 90,356.26    | 1,030,950.16  |
| SCHOOL RENOVATIONS               | ART 41, 2010  | 24-Feb-11 | 834,003      | 168,875.00   | 165,875.00   | 162,875.00   | 159,875.00   | 156,875.00   | 724,375.00   | 624,375.00   | 326,000.00   | 2,489,125.00  |
| SCHOOL REMODELING                | ART 16, 2011  | 22-Dec-11 | 278,258      | 75,137.50    | 73,887.50    | 72,387.50    | 70,887.50    | 64,462.50    | 299,081.25   | 268,396.90   | 191,334.40   | 1,115,575.05  |
| WEST MIDDLE SCHOOL               | ART 17, 2011  | 22-Dec-11 | 192,742      | 52,887.50    | 52,012.50    | 50,962.50    | 49,912.50    | 48,862.50    | 226,243.75   | 178,931.25   | 127,556.25   | 787,368.75    |
| SCHOOL ROOF REPAIRS              | ART 41, 2010  | 22-Dec-11 | 154,369      | 44,187.50    | 43,437.50    | 42,537.50    | 41,637.50    | 35,812.50    | 166,156.25   | 149,109.40   | 106,296.90   | 629,175.05    |
| VETERANS WAR MEMORIAL AUDITORIUM | ART 58, 2009  | 24-Feb-11 | 260,108      | 57,062.50    | 56,012.50    | 54,962.50    | 53,912.50    | 52,862.50    | 233,512.50   | 187,312.50   | 97,800.00    | 793,437.50    |
| SCHOOL BUILDING RENOVATIONS      | ART 25, 2012  | 19-Dec-12 | 288,714      | 107,326.74   | 102,712.50   | 99,912.50    | 97,637.50    | 95,712.50    | 422,662.50   | 360,750.00   |              | 1,286,714.24  |
| WEST MIDDLE SCHOOL REPAIRS       | ART 38, 2012  | 19-Dec-12 | 174,314      | 48,670.07    | 46,512.50    | 45,312.50    | 44,337.50    | 43,512.50    | 184,812.50   | 155,937.50   | 135,218.76   | 704,313.83    |
| TOTAL SCHOOL                     |               |           | 1,653,292.61 | 1,611,973.30 | 1,571,082.30 | 1,533,416.30 | 1,480,198.80 | 1,432,402.68 | 5,892,402.68 | 4,321,425.13 | 1,334,443.83 | 19,398,234.95 |

STREET

|                                |              |           |            |            |            |            |            |            |              |            |            |              |
|--------------------------------|--------------|-----------|------------|------------|------------|------------|------------|------------|--------------|------------|------------|--------------|
| RED SPRING ROAD BRIDGE NON COL | ART 25, 2003 | 19-Dec-12 | 1,480      | 40,740.00  |            |            |            |            |              |            |            | 40,740.00    |
| BRIDGE CONSTRUCTION            | ART 54, 2005 | 15-Oct-08 | 86,665     | 25,465.00  | 24,665.00  | 14,065.00  | 13,665.00  | 13,262.50  | 60,800.00    | 31,800.00  |            | 183,742.50   |
| STORM DRAINS                   | ART 50, 2008 | 15-Mar-09 | 42,556     | 8,175.00   | 8,037.50   | 7,887.50   | 7,737.50   | 7,587.50   | 34,556.26    | 29,368.78  | 5,218.76   | 108,568.80   |
| HIGHWAY                        | ART 74, 1999 | 15-Feb-10 | 13,668     | 55,893.75  |            |            |            |            |              |            |            | 55,893.75    |
| MAIN ST DEVELOPMENT            | ART 48, 2002 | 15-Feb-10 | 47,580     | 36,687.50  | 35,675.00  | 34,400.00  | 32,900.00  | 31,700.00  | 25,625.00    |            |            | 196,987.50   |
| BRIDGE CONSTRUCTION            | ART 52, 2007 | 24-Feb-11 | 376,477    | 8,225.00   | 8,075.00   | 7,925.00   | 7,775.00   | 7,625.00   | 35,125.00    | 30,125.00  | 10,643.76  | 115,518.76   |
| BRIDGE CONSTRUCTION            | ART 32, 2008 | 24-Feb-11 | 154,581    | 38,268.76  | 32,518.76  | 31,918.76  | 31,318.76  | 30,718.76  | 141,593.80   | 121,593.80 | 48,231.28  | 476,162.68   |
| BRIDGE REPAIR                  | ART 24, 2011 | 22-Dec-11 | 30,472     | 7,737.50   | 7,612.50   | 7,462.50   | 7,312.50   | 7,162.50   | 33,231.25    | 29,821.90  | 21,259.40  | 121,600.05   |
| PARKING LOT                    | ART 25, 2011 | 22-Dec-11 | 16,984     | 12,018.76  | 6,843.76   | 6,693.76   | 6,543.76   | 6,393.76   | 29,387.55    | 21,053.15  |            | 88,934.50    |
| DRAINAGE                       | ART 33, 2011 | 22-Dec-11 | 60,944     | 15,475.00  | 15,225.00  | 14,925.00  | 14,625.00  | 14,325.00  | 66,462.50    | 59,643.75  | 42,518.75  | 243,200.00   |
| DRAINAGE (HIGH PLAIN)          | ART 26, 2011 | 22-Dec-11 | 6,024      | 16,500.00  | 16,125.00  | 15,675.00  | 15,225.00  |            |              |            |            | 63,525.00    |
| SURFACE DRAIN CONSTRUCTION     | ART 50, 2008 | 24-Feb-11 | 109,478    | 24,487.50  | 24,037.50  | 23,587.50  | 23,137.50  | 22,687.50  | 104,437.50   | 84,437.50  | 32,600.00  | 339,412.50   |
| BRIDGE REPAIR                  | ART 32, 2008 | 19-Dec-12 | 68,514     | 17,076.67  | 16,300.00  | 15,900.00  | 15,575.00  | 15,300.00  | 71,900.00    | 62,375.00  | 54,087.50  | 268,514.17   |
| STORM DRAINAGE                 | ART 33, 2012 | 19-Dec-12 | 34,257     | 8,538.33   | 8,150.00   | 7,950.00   | 7,787.50   | 7,650.00   | 35,950.00    | 31,187.50  | 27,043.76  | 134,257.09   |
| HIGH PLAIN/FISHBROOK           | ART 42, 2012 | 19-Dec-12 | 332,112    | 110,168.13 | 105,362.50 | 102,562.50 | 100,287.50 | 98,362.50  | 459,612.50   | 320,537.50 | 135,218.76 | 1,432,111.89 |
| TOTAL STREET                   |              |           | 425,456.90 | 308,627.52 | 290,952.52 | 283,890.02 | 262,795.02 | 252,795.02 | 1,098,681.36 | 821,943.88 | 376,821.97 | 3,869,169.19 |

TOWN OF ANDOVER, MASSACHUSETTS  
 DETAIL TOTAL DEBT SCHEDULE BY FISCAL YEAR  
 June 30, 2013

|                                      |                |           |         |                      |                      |                      |                      |                     |                      |                     |                     |                       |
|--------------------------------------|----------------|-----------|---------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|---------------------|---------------------|-----------------------|
| <b>MUNICIPAL FACILITIES</b>          |                |           |         |                      |                      |                      |                      |                     |                      |                     |                     |                       |
| PUBLIC BUILDINGS                     | ART 28-1, 2002 | 15-Dec-03 | 34,943  | 8,140.00             |                      |                      |                      |                     |                      | 8,140.00            |                     |                       |
| TOWN BUILDINGS                       | ART 28-1, 2002 | 22-Dec-11 | 6,379   | 1,280.00             | 9,160.00             | 8,920.00             | 8,680.00             | 8,440.00            | 8,160.00             | 44,640.00           |                     |                       |
| BRIDGES/BUILDINGS                    | ART 32, 2001   | 15-Dec-03 | 328,689 | 76,312.50            |                      |                      |                      |                     |                      | 76,312.50           |                     |                       |
| BRIDGES/BUILDINGS                    | ART 32, 2001   | 22-Dec-11 | 57,880  | 11,720.00            | 85,595.00            | 83,345.00            | 81,095.00            | 78,845.00           | 69,360.00            | 409,960.00          |                     |                       |
| TOWN HVAC                            | ART 46, 2006   | 1-Dec-07  | 75,073  | 22,945.00            | 22,350.00            | 21,755.00            | 21,138.75            | 20,480.00           | 87,890.00            | 196,558.75          |                     |                       |
| TOWN BUILDING RENOVATION             | ART 27, 2007   | 15-Mar-09 | 93,156  | 22,575.00            | 22,162.50            | 21,712.50            | 21,262.50            | 20,812.50           | 88,918.76            | 56,550.00           |                     |                       |
| TOWN BUILDING RENOVATION             | ART 28, 2007   | 15-Mar-09 | 119,138 | 24,087.50            | 23,575.00            | 23,225.00            | 22,775.00            | 22,325.00           | 101,481.26           | 80,918.78           |                     |                       |
| PUBLIC SAFETY (NON EXEMPT PORTI      | ART 10, 2002   | 15-Mar-09 | 30,901  | 6,248.26             | 6,141.00             | 6,024.00             | 5,907.00             | 5,790.00            | 25,746.58            | 21,698.42           |                     |                       |
| TOWN BUILDINGS                       | ART 27, 2007   | 15-Feb-10 | 148,238 | 37,906.25            | 32,150.00            | 31,300.00            | 30,300.00            | 29,500.00           | 134,400.00           | 114,000.00          |                     |                       |
| TOWN BUILDING REMODELING             | ART 55, 2009   | 24-Feb-11 | 250,061 | 56,950.00            | 55,900.00            | 54,850.00            | 53,800.00            | 52,750.00           | 242,750.00           | 202,750.00          |                     |                       |
| TOWN BUILDING REPAIRS                | ART 42, 2010   | 22-Dec-11 | 41,767  | 14,312.50            | 14,062.50            | 13,762.50            | 13,462.50            | 13,162.50           | 60,650.00            | 34,878.15           |                     |                       |
| TOWN BUILDING REPAIRS                | ART 34, 2011   | 22-Dec-11 | 152,361 | 38,687.50            | 38,062.50            | 37,312.50            | 36,562.50            | 35,812.50           | 166,156.25           | 149,109.40          |                     |                       |
| FIRE STATION PLANNING                | ART 34, 2009   | 22-Dec-11 | 8,032   | 22,000.00            | 21,500.00            | 20,900.00            | 20,300.00            |                     |                      |                     |                     |                       |
| DPW VEHICLES                         | ART 40, 2010   | 22-Dec-11 | 10,057  | 27,500.00            | 26,875.00            | 26,125.00            | 25,375.00            |                     |                      |                     |                     |                       |
| TOWN BUILDING REPAIRS                | ART 27, 2007   | 22-Dec-11 | 30,472  | 7,737.50             | 7,612.50             | 7,482.50             | 7,312.50             | 7,162.50            | 33,231.25            | 29,821.90           |                     |                       |
| BLANCHARD BALLFIELDS                 | ART 57, 2009   | 22-Dec-11 | 68,857  | 33,375.00            | 32,750.00            | 32,000.00            | 31,250.00            | 25,575.00           | 117,550.00           | 84,212.50           |                     |                       |
| BLANCHARD ST BALLFIELDS              | ART 57, 2009   | 24-Feb-11 | 23,015  | 12,800.00            | 12,500.00            | 12,200.00            | 11,900.00            | 6,600.00            | 30,000.00            | 10,600.00           |                     |                       |
| TOWN BUILDING RENOVATIONS            | ART 27, 2007   | 19-Dec-12 | 53,235  | 22,384.93            | 21,437.50            | 20,837.50            | 20,350.00            | 19,937.50           | 92,787.50            | 55,500.00           |                     |                       |
| PLAYGROUND REPLACEMENTS              | ART 23, 2012   | 19-Dec-12 | 53,342  | 22,492.15            | 21,537.50            | 20,937.50            | 20,450.00            | 20,037.50           | 93,287.50            | 54,600.00           |                     |                       |
| TOWN BUILDING REMODELING             | ART 24, 2012   | 19-Dec-12 | 111,805 | 44,917.29            | 43,012.50            | 41,812.50            | 40,837.50            | 40,012.50           | 162,562.50           | 138,750.00          |                     |                       |
| BALMORAL FENCE/MASONRY               | ART 28, 2012   | 19-Dec-12 | 31,384  | 14,583.75            | 13,975.00            | 13,575.00            | 13,250.00            | 12,975.00           | 60,275.00            | 27,750.00           |                     |                       |
| FIRE COMMUNICATIONS                  | ART 31, 2012   | 19-Dec-12 | 31,707  | 31,969.44            | 30,750.00            | 29,750.00            | 28,937.50            | 23,250.00           | 87,050.00            |                     |                     |                       |
| TECHNOLOGY HARDWARE                  | ART 22, 2012   | 19-Dec-12 | 265,783 | 235,795.76           | 228,637.50           | 219,437.50           | 213,587.50           | 208,637.50          | 761,687.50           |                     |                     |                       |
| TECHNOLOGY SOFTWARE                  | ART 22, 2012   | 19-Dec-12 | 32,689  | 113,938.89           | 110,000.00           | 106,000.00           | 102,750.00           |                     |                      |                     |                     |                       |
| <b>TOTAL MUNICIPAL FACILITIES</b>    |                |           |         | <b>910,659.22</b>    | <b>877,846.00</b>    | <b>853,244.00</b>    | <b>831,283.25</b>    | <b>652,105.00</b>   | <b>2,423,944.10</b>  | <b>1,061,139.15</b> | <b>245,864.14</b>   | <b>7,856,084.86</b>   |
| <b>PUBLIC SAFETY</b>                 |                |           |         |                      |                      |                      |                      |                     |                      |                     |                     |                       |
| FIRE TRUCK NON CALLABLE              | ART 31, 2004   | 19-Dec-12 | 4,440   | 42,220.00            | 40,740.00            |                      |                      |                     |                      |                     |                     | 82,960.00             |
| FIRE TRUCK REFINANCED                | ART 31, 2004   | 19-Dec-12 | 0       | 6,924.00             | 6,924.00             | 47,112.00            | 45,100.00            | 43,700.00           | 75,250.00            |                     |                     | 225,010.00            |
| AMBULANCE                            | ART 30, 2010   | 22-Dec-11 | 14,157  | 58,850.00            | 57,475.00            | 55,825.00            |                      |                     |                      |                     |                     | 172,150.00            |
| FIRE TRUCK                           | ART 37, 2006   | 1-Dec-07  | 120,813 | 39,637.50            | 38,587.50            | 37,537.50            | 36,450.00            | 35,287.50           | 129,393.75           |                     |                     | 316,893.75            |
| <b>TOTAL PUBLIC SAFETY</b>           |                |           |         | <b>147,631.50</b>    | <b>143,726.50</b>    | <b>140,474.50</b>    | <b>81,550.00</b>     | <b>78,987.50</b>    | <b>204,643.75</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>797,013.75</b>     |
| <b>LAND ACQUISITION</b>              |                |           |         |                      |                      |                      |                      |                     |                      |                     |                     |                       |
| LAND ACQUISITION NC                  | ART 23, 2002   | 1-Dec-12  | 0       | 52,775.00            | 50,925.00            |                      |                      |                     |                      |                     |                     | 103,700.00            |
| LAND ACQUISITION REFINANCE           | ART 23, 2002   | 1-Dec-12  | 50,000  | 17,767.00            | 17,767.00            | 67,903.50            | 65,490.00            | 63,740.00           | 270,300.00           | 92,010.00           |                     | 594,977.50            |
| LAND ACQUISITION NON CALLABLE        | ART 32, 2000   | 15-Jun-03 | 8,680   | 84,440.00            | 81,480.00            |                      |                      |                     |                      |                     |                     | 165,920.00            |
| LAND ACQUISITION REFINANCE           | ART 32, 2000   | 15-Jun-03 | 0       | 24,798.50            | 24,798.50            | 99,609.25            | 96,395.00            | 88,870.00           | 402,350.00           | 89,155.00           |                     | 825,976.25            |
| LAND ACQUISITION                     | ART 12, 2001   | 15-Jun-03 | 421,465 | 87,640.00            | 85,240.00            | 82,840.00            | 80,440.00            | 78,145.00           | 334,400.00           | 174,900.00          |                     | 923,605.00            |
| LAND ACQUISITION                     | ART 23, 2002   | 15-Jun-03 | 22,000  | 11,400.00            | 11,000.00            | 10,800.00            | 10,200.00            |                     |                      |                     |                     | 43,200.00             |
| 16 PEARSON ST                        | ART 3A, 2007   | 15-Jun-03 | 171,081 | 37,281.26            | 36,406.26            | 35,531.26            | 34,625.01            | 33,656.26           | 153,578.15           | 86,550.00           |                     | 417,628.20            |
| 18 PEARSON ST                        | ART 4A, 2007   | 15-Jun-03 | 148,850 | 30,475.00            | 29,775.00            | 29,075.00            | 28,350.00            | 27,575.00           | 126,112.50           | 86,550.00           |                     | 357,912.50            |
| 37 PEARSON ST                        | ART 5A, 2007   | 15-Jun-03 | 189,063 | 43,181.26            | 37,218.76            | 36,343.76            | 35,437.51            | 34,468.76           | 157,640.65           | 108,187.51          |                     | 452,478.21            |
| 15 BLANCHARD ST                      | ART 51, 2007   | 15-Jun-03 | 864,938 | 164,325.00           | 160,550.00           | 156,975.00           | 153,168.75           | 149,100.00          | 683,746.90           | 578,878.16          |                     | 2,046,843.81          |
| LAND ACQUISITION                     | ART 12, 2001   | 15-Jun-03 | 37,477  | 8,225.00             | 8,075.00             | 7,925.00             | 7,775.00             | 7,625.00            | 35,125.00            | 30,125.00           | 10,643.76           | 115,518.76            |
| LAND ACQUISITION FOSTERS POND        | ART 55, 2010   | 15-Jun-03 | 84,885  | 22,187.50            | 21,737.50            | 16,287.50            | 15,987.50            | 15,687.50           | 72,437.50            | 62,437.50           | 32,600.00           | 259,362.50            |
| LAND ACQUISITION BLANCHARD ST        | ART B1, 2011   | 15-Jun-03 | 116,580 | 24,893.76            | 24,443.76            | 23,993.76            | 23,543.76            | 23,093.76           | 106,468.80           | 91,468.80           | 37,806.26           | 355,712.66            |
| <b>TOTAL LAND ACQUISITION</b>        |                |           |         | <b>609,389.28</b>    | <b>589,516.78</b>    | <b>567,084.03</b>    | <b>551,412.53</b>    | <b>521,961.28</b>   | <b>2,342,159.50</b>  | <b>1,400,261.97</b> | <b>81,050.02</b>    | <b>6,662,835.39</b>   |
| <b>LANDFILL CLOSURE</b>              |                |           |         |                      |                      |                      |                      |                     |                      |                     |                     |                       |
| LANDFILL                             | ART 44, 1999   | 15-Oct-06 | 188,663 | 37,162.50            | 36,162.50            | 35,162.50            | 34,162.50            | 33,206.25           | 152,000.00           | 79,500.00           |                     | 407,356.25            |
| LANDFILL                             | ART 44, 1999   | 22-Dec-11 | 91,417  | 23,212.50            | 22,837.50            | 22,387.50            | 21,937.50            | 21,487.50           | 99,693.75            | 89,465.65           | 63,778.15           | 364,800.05            |
| LANDFILL                             | ART 44, 1999   | 22-Dec-11 | 91,417  | 23,212.50            | 22,837.50            | 22,387.50            | 21,937.50            | 21,487.50           | 99,693.75            | 89,465.65           | 63,778.15           | 364,800.05            |
| LANDFILL                             | ART 44, 1999   | 22-Dec-11 | 30,472  | 7,737.50             | 7,612.50             | 7,462.50             | 7,312.50             | 7,162.50            | 33,231.25            | 29,821.90           | 21,259.40           | 121,600.05            |
| LANDFILL                             | ART 44, 1999   | 22-Dec-11 | 30,472  | 7,737.50             | 7,612.50             | 7,462.50             | 7,312.50             | 7,162.50            | 33,231.25            | 29,821.90           | 21,259.40           | 121,600.05            |
| DEPARTMENTAL EQUIPMENT               | ART 02, 2008   | 15-Feb-10 | 147,935 | 141,750.00           | 137,700.00           | 132,600.00           | 126,600.00           | 121,800.00          |                      |                     |                     | 680,450.00            |
| DEPARTMENTAL EQUIP                   | ART 23, 2011   | 22-Dec-11 | 24,095  | 66,000.00            | 64,500.00            | 62,700.00            | 60,900.00            |                     |                      |                     |                     | 254,100.00            |
| REC PARK LIGHTING                    | ART 48, 2008   | 15-Feb-10 | 16,843  | 12,312.50            | 11,975.00            | 11,550.00            | 11,050.00            | 10,650.00           | 10,250.00            |                     |                     | 67,787.50             |
| <b>TOTAL GENERAL FUND NON-EXEMPT</b> |                |           |         | <b>319,125.00</b>    | <b>311,237.50</b>    | <b>301,712.50</b>    | <b>291,212.50</b>    | <b>222,958.25</b>   | <b>428,100.00</b>    | <b>318,075.10</b>   | <b>170,075.10</b>   | <b>2,382,493.95</b>   |
| <b>GRAND TOTAL</b>                   |                |           |         | <b>4,065,554.51</b>  | <b>3,842,927.60</b>  | <b>3,724,549.85</b>  | <b>3,572,764.60</b>  | <b>3,219,003.85</b> | <b>12,389,931.39</b> | <b>7,922,845.23</b> | <b>2,208,255.06</b> | <b>40,945,832.09</b>  |
|                                      |                |           |         | <b>12,780,319.15</b> | <b>12,189,174.51</b> | <b>11,782,254.43</b> | <b>10,432,739.99</b> | <b>9,220,146.64</b> | <b>37,746,761.02</b> | <b>1,945,327.35</b> | <b>6,791,805.77</b> | <b>120,964,389.87</b> |

**To: The Citizens of Andover**  
**From: Sheila Doherty, Town Moderator**

Many of our citizens each year are new or recent transfers into our town from areas where the legislative body of the community is not governed by the Open Town Meeting. With this in mind, I feel that the following general information and guidelines will help meeting members as they deliberate the town meeting warrant.

### **INTRODUCTION TO TOWN MEETING**

The Town Meeting is a distinctly New England institution. It traces its origins in the New World to the Mayflower Compact and has evolved from the parish meetings dating from the time when all inhabitants of the town were also members of the parish.

Each early parish meeting had a Moderator - a person chosen because of his knowledge, fairness, and moderate temperament. His word and his decisions had a force and effect of law.

All Town Meetings in New England are alike - and no two are identical. Town Meeting is the legislative and principal policy making body for the Town of Andover. It convenes at least annually at the specific time, date and place designated by the Board of Selectmen.

The Annual Town Meeting considers and adopts operating budgets for town and schools for the coming fiscal year and makes many other decisions, which will affect the quality of life for the citizens of Andover. Capital projects, zoning changes, street acceptances, general by-law changes, etc., all require votes of Town Meeting.

Any person registered to vote in Andover may participate and vote at Town Meeting.

### **THE WARRANT**

The agenda of the meeting is the Warrant. It is the warning to all inhabitants of the articles which will be discussed and may be voted on at the meeting. Articles are included in the Warrant at the discretion of the Board of Selectmen and by citizen petition. The Board of Selectmen sets the order of the Warrant.

The final printed and published Warrant is given to the Moderator for discussion and action at the Meeting. No additional articles are permitted, and no changes are permitted which would materially change the content or intent of the article. The inhabitants would not have had proper warning. Articles are not taken out of order for the same reason.

### **THE DEBATE**

Certain Rules observed by the Moderator flow from custom and tradition.

1. In order for an article to be considered, it must be moved and seconded. Proponents of the article are permitted to speak first.
2. Voters address the chair as Mr./Madam Moderator and when recognized, the voter should announce his/her name and address before proceeding to discuss a concern.
3. Any person having a monetary or equitable interest in any matter under discussion shall disclose the fact of that interest or employment before speaking.
4. Out of consideration to others, speakers should be brief, direct and concise. The Moderator will give everyone an opportunity to speak, but reserves the right to call for a vote to close debate if it is deemed that further discussion is no longer productive.

5. A motion from the floor to move the question can also close the debate. An affirmative vote on this motion closes debate and a vote on the main motion is taken. If the Moderator feels that the discussion has been cut too short, a decision may be made to continue the discussion until it is clear that the discussion is no longer productive.

### AMENDMENTS

1. Only one amendment is permitted at a time. By custom, we do not allow amendments to amendments. This helps to keep the process simple and understandable for the meeting participants.
2. Amendments which would in effect kill an article are not permitted – a “no” vote will accomplish the same results.
3. Amendments, by custom, must be written in triplicate and presented to the Moderator. One copy goes to the Moderator to read to the meeting for action, another copy goes to the Town Clerk for the official record, and a third copy is kept by the person who requests the amendment. Triplicate copy forms are available from the Town Clerk or the Ombudsman (available at the meeting to assist participants with their amendments.)
4. After an amendment is seconded and discussed, the Moderator calls for a vote on the amendment only. Debate then continues on the original motion or other amendments. The final vote is taken on the original motion, as amended.

### OTHER RULES

1. Motions to indefinitely postpone are not permitted. A proponent of an article should be given a fair hearing and leave the meeting with a decision.
2. Motions to reconsider are not permitted except in very rare instances where an error has occurred.
3. On matters of procedure, the Moderator’s decision is final. He/she may confer, however, with Town Counsel and request Town Counsel to explain any legal points to Town Meeting members.
4. Town meeting starts at 7:00 P.M. each night unless otherwise indicated by notice that there is no quorum. Traditionally, the Moderator will not start the discussion of an article after 10:15 P.M. unless, in the opinion of the Moderator, there is overwhelming sentiment and good reason to do so. Since the Town Meeting **must** be acted on *in toto*, some flexibility must be available for the final session.

Town Meeting Time, a handbook on the principles directing Town Meeting, is available to the public at most bookstores. Traditions built up over many years guide the conduct of Andover’s Town Meeting, modifying the principles set forth in the handbook.

Above all, the responsibility of the Moderator is:

- ♦ to keep the meeting orderly and moving;
- ♦ to protect the rights of those citizens who are unable, for whatever reason, to attend all segments of the meeting; and
- ♦ to assure that the will of the majority of those present and voting is secured.

*I encourage you to participate in this treasure of New England.....*

## **TOWARD A BETTER UNDERSTANDING OF TOWN MEETING**

Town Meeting participation demands a commitment of time, energy, effort, imagination, a sense of humor, intelligence, a dose of common sense, fair play, and a deep appreciation of self-government -- rare commodities, perhaps, but if they can't be found at Town Meeting, where are we to look?

### **WHY TOWN MEETING**

Town Meeting is the legislative and policy making body of the Town. It convenes, at least annually at the time and place designated by the Selectmen. It considers and adopts an operating budget, and considers other matters which require Town Meeting action such as zoning changes, street acceptances, by-law additions and amendments, or any other matter which affects the Town.

### **TOWN MEETING PROCEDURES**

Town by-laws specify few procedures. The Town Meeting Improvements Study Committee has reviewed the most common procedures used in the past and suggest the following:

**ARTICLES** - All articles presented for consideration must be moved and seconded. A voter may be recognized by standing and saying "Mr. Moderator" or "Madam Moderator." Before making any remarks, the speaker must give name and address. All articles shall be taken up in the order in which they appear in the warrant.

**BUDGET** - Questions on the budget are encouraged. A voter may address the Moderator on any line item in the Finance Committee Report. Amendments can be offered and will be voted on individually.

**PRO & CON MICROPHONES** – The Moderator will introduce the use of pro and con microphones for articles that the Moderator judges may benefit from this procedure.

**AMENDMENTS & MOTIONS** - Amendments must be presented to the Moderator in writing (three copies). After discussion on the amendment, the Moderator calls for a vote on the amendment only. If passed, the original motion as amended is voted upon. Amendments to amendments are usually ruled out of order. Motions or amendments which differ materially from that printed in the warrant must be given to the voters in writing at the time of consideration, or shown on a screen readable by all voters. Motions to table are used rarely.

**VOTING REQUIREMENTS** – Most motions require a majority vote to carry. The Moderator will clarify the type of vote needed to pass an article as the meeting moves along. All bonding articles, zoning articles and eminent domain considerations require a two-thirds (2/3) vote.

**DECLARING THE VOTE** - The Moderator may decide the sense of the meeting by a voice vote. If in doubt, or, if the decision is questioned, a standing vote may be called for. A voter may request a standing vote.

**PRIVILEGED MOTIONS** - A speaker may be interrupted only for a point of order, a question of the legality of a motion, or a question to clarify information.

**PREVIOUS QUESTION, RECONSIDERATION, AND DISPLAY** - Previous question is a formal motion which, if passed, cuts off debate. The motion is not debatable. It is allowed when, in the Moderator's judgment, the matter has been adequately discussed. Reconsideration is rarely used and only to correct an oversight or an illegality. Voters who wish to show slides or present other visual material should make arrangements before the meeting. The Town Clerk or Town Manager can advise. An Ombudsman is present to assist voters in wording amendments or to answer questions on procedures.

**ADJOURN/DISSOLVE** - A meeting may adjourn to a later time and a different place, but when a meeting is dissolved it is finished. A meeting may not be dissolved until every article in the warrant has been acted upon.

## **TOWN MEETING MEMBERS**

All registered voters may participate in Andover's Open Town Meeting. Participants display prominently ribbons or badges which are given out at the beginning of the meeting and returned at its conclusion.

The business of the meeting is contained in the warrant (warning) and includes all matters on which the Town must act. Articles are inserted in the warrant by the Board of Selectmen and by Citizen Petition. The order is determined by the Selectmen.

**THE MODERATOR** - presides over and conducts the meeting. This is an elected position.

**TOWN CLERK** - Is the chief election official, custodian of the Town's records, and recording secretary of the meeting.

**BOARD OF SELECTMEN** - (5) Elected policy making body, appoints Town Manager and compiles the warrant.

**TOWN MANAGER** - Appointed by the Board of Selectmen, the Town Manager prepares the budget and submits it to the Selectmen and the Finance Committee on or before a date certain. A voter may direct questions to the Manager relating to the budget or to warrant articles.

**FINANCE DIRECTOR** - Has primary responsibility for the budget, reports to the Town Manager, and is an information resource at the meeting.

**FINANCE COMMITTEE** - (9) Appointed by the Moderator, it reviews the budget, makes recommendations on all financial matters, prepares and distributes to all Andover households a printed report of its recommendations and other relevant information to assist Town Meeting in making final decisions.

**SCHOOL COMMITTEE** - (5) Elected and responsible for the operation of the educational system, prepares the school budget, appoints the Superintendent, and defines educational philosophy and policy.

**SUPERINTENDENT OF SCHOOLS** - Chief executive officer for implementing school committee policy and directives.

**TOWN COUNSEL** - Chief legal officer and legal advisor to the Town Meeting.

**PLANNING BOARD** - (5) Appointed by the Town Manager with the approval of the Board of Selectmen. It advises Town Meeting on a range of planning and zoning matters.

**CONSERVATION COMMISSION** - (7) Appointed by the Town Manager as custodian of Town-owned conservation land. It recommends land acquisitions to the Town Meeting.

**GREATER LAWRENCE TECHNICAL SCHOOL** - (1) Member elected as Andover representative to that school's committee. Explains Andover's share of operating costs.

**STATUTORY CONSTRAINTS ON TOWN MEETING**  
**(Refer to Chapter 39 of the General Laws for Precise Wording)**

The annual Town Meeting shall be held in February, March, April, or May.

The Selectmen shall insert in the warrant all articles requested in writing by ten or more registered voters. The warrant shall be published and posted at least seven days before the meeting stating the time and the place of the meeting and the subjects to be acted on.

The Town may, by by-law, establish the number of voters to constitute a quorum.

A Moderator must be elected to preside over the meeting, regulate proceedings, decide all questions of order, and make public declaration of all votes. If a vote is questioned by seven or more voters, statute requires a standing vote. If the statute(s) require(s) a standing vote, the count shall be taken and the result shall be recorded by the Clerk. If the vote is unanimous the count need not be taken and the Clerk shall so record it.

No person shall address a Town Meeting without leave of the Moderator and all persons shall, at the request of the Moderator, be silent.

**BY-LAW CONSTRAINTS ON TOWN MEETING**

**MEETINGS** - The Annual Town Meeting for the election of officers shall be held on the fourth Tuesday in March each year. Andover has regularly adjourned its Town Meeting after the election to a later time for consideration of the rest of the Warrant. Special Town Meetings may be held at such times and places as the Selectmen may designate. Any meeting may be adjourned from time to time to any place in the Town.

**WARRANTS** - Attested copies of the Warrant shall be posted in or on the Town Hall and its website, and in at least one newspaper of general circulation within the Town fourteen days or more before the date of the meeting. The warrant for insertion of articles shall be open for not fewer than thirty-five consecutive calendar days, but the Selectmen may reopen the warrant if required.

**ANNUAL TOWN REPORT** - At least seven days before the annual meeting the Town Manager shall make available to all registered voters an Annual Report. A summary of the report shall be delivered to each Andover household at least seven days before the Annual Meeting, or may be included in the Finance Committee's Report.

**VOTE BY BALLOT** - A motion for a secret ballot is in order and requires approval of twenty-five percent (25%) of those voting.

**ADMISSION OF OTHER THAN REGISTERED VOTERS** - **Only residents who are registered voters are allowed in the voting sections of Town Meeting.** Unregistered voters and non-residents may request admission by submitting their names and addresses to the Moderator through election officials at the entrance of Town Meeting. They may be admitted by a majority vote of those present. The Moderator shall designate a place set apart from the general assembly where such persons may sit. The Moderator shall also set apart a space where accredited representatives of the press shall sit.

**DISCLOSURE OF INTEREST** - Any person having a monetary or equitable interest in any matter under discussion at any Town Meeting, or employed by another having such an interest, shall disclose the fact before speaking thereon.

**TWO-THIRDS VOTE** - On matters requiring a two-thirds (2/3) vote by statute, a count need not be taken unless the vote so declared is immediately questioned by seven or more voters as provided in General Laws Chapter 39, Section 15. Before considering another warrant article the Moderator shall ask if the two-thirds (2/3) vote is questioned.

## **NOTES**



# *Andover Talent Bank Form*

Town Manager's Office, Town Offices, 36 Bartlet Street, Andover, MA 01810

Date \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_

Home Telephone \_\_\_\_\_

Business Telephone \_\_\_\_\_

E-mail Address \_\_\_\_\_

The Andover Talent Bank is a means of identifying residents who are interested in serving the community on a Town committee, board, commission or task force.

There are currently twenty-seven committees, boards or commissions appointed with terms ranging from one to five years. Please check the committee, board or commission you are interested in. If you are interested in more than one, rank your interests accordingly.

*Return this form by mail to the above address, fax it to 978- 623-8240 or e-mail it to [manager@andoverma.gov](mailto:manager@andoverma.gov).*

| <u>Committee</u>                            | <u>Members</u> | <u>Term</u>                    | <u>Committee</u>                                  | <u>Members</u> | <u>Term</u>                   |
|---------------------------------------------|----------------|--------------------------------|---------------------------------------------------|----------------|-------------------------------|
| <b><u>Appointed by the Town Manager</u></b> |                |                                |                                                   |                |                               |
| Audit Committee                             | Five           | 3yrs <input type="checkbox"/>  | Information Technology Committee                  | Seven          | 3yrs <input type="checkbox"/> |
| Board of Assessors                          | Three          | 3yrs <input type="checkbox"/>  | Economic Development Council                      | Eleven         | 3yrs <input type="checkbox"/> |
| Ballardvale Historic District Commission    | Seven (reg)    | 3yrs <input type="checkbox"/>  | Memorial Hall Library Trustees                    | Seven          | 3yrs <input type="checkbox"/> |
|                                             | Two (alt)      | 3yrs <input type="checkbox"/>  | Patriotic Holiday Committee                       | Nine           | 1yr <input type="checkbox"/>  |
| Cable Advisory Committee                    | Five           | 3yrs <input type="checkbox"/>  | Planning Board                                    | Five           | 5yrs <input type="checkbox"/> |
| Commission on Disability                    | Nine           | 3yrs <input type="checkbox"/>  |                                                   | One (assoc.)   | 5yrs <input type="checkbox"/> |
| Conservation Commission                     | Seven          | 3yrs <input type="checkbox"/>  | Preservation Commission                           | Seven          | 3yrs <input type="checkbox"/> |
|                                             |                |                                | Recycling Committee                               | Seven          | 3yrs <input type="checkbox"/> |
| Council on Aging                            | Fifteen        | 3yrs <input type="checkbox"/>  | Scholarship Committee                             | Nine           | 1yr <input type="checkbox"/>  |
|                                             |                |                                | School Building Committee                         | Seven          | 3yrs <input type="checkbox"/> |
| Cultural Council                            | Seven          | 3yrs <input type="checkbox"/>  | Spring Grove Cemetery Trustees                    | Five           | 3yrs <input type="checkbox"/> |
| Design Review Board                         | Five           | 3yrs <input type="checkbox"/>  | TRIAD Council                                     | Twenty         | 3yrs <input type="checkbox"/> |
| Elderly Tax Aid Committee                   | Five           | 3yrs <input type="checkbox"/>  | Towle Fund Trustees                               | Three          | 3yrs <input type="checkbox"/> |
| Green Advisory Board                        | Nine           | 3yrs <input type="checkbox"/>  | <b><u>Appointed by the Town Moderator</u></b>     |                |                               |
| Board of Health                             | Three          | 3 yrs <input type="checkbox"/> | Finance Committee                                 | Nine           | 3yrs <input type="checkbox"/> |
| Housing Partnership Committee               | Nine           | 3yrs <input type="checkbox"/>  | <b><u>Appointed by the Board of Selectmen</u></b> |                |                               |
| Housing Trust Fund Board of Trustees        | Six            | 3yrs <input type="checkbox"/>  | Zoning Board of Appeals                           | Five (reg)     | 3yrs <input type="checkbox"/> |
|                                             |                |                                |                                                   | Four (assoc.)  | 3yrs <input type="checkbox"/> |
|                                             |                |                                | Retirement Board                                  | One            | 3yrs <input type="checkbox"/> |



# *Andover Talent Bank Form*

Town Manager's Office, Town Offices, 36 Bartlet Street, Andover, MA 01810

### **Time available**

Many of these committees/boards/commissions meet at least twice per month and may meet more often prior to Town Meeting. Please circle below the time you have available for meetings and indicate any limitations you have on your time commitment.

One meeting per month

Two meetings per month

Three meetings per month

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### **Interest/Education**

Please detail your areas of special interest and/or education:

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### **Employer/Position**

Because of conflict of interest problems with certain positions, please list your current employer and your position with that employer:

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### **Skills/Expertise**

Please indicate any special skill or expertise that you would consider volunteering to the Town:

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12/19/13

# TOWN OF ANDOVER

## TOWN MEETING PROCEDURE AT A GLANCE

| To do this...                                                         | You say this.....                                        | May you Interrupt Speaker? | Must you Be Seconded? | Is the Motion Debatable? | What vote is required?          |
|-----------------------------------------------------------------------|----------------------------------------------------------|----------------------------|-----------------------|--------------------------|---------------------------------|
| Request Information                                                   | Point of Information                                     | Yes                        | No                    | No                       | No Vote                         |
| Complain about noise, sound, general room conditions, etc....         | Point of Privilege                                       | Yes                        | No                    | No                       | No vote                         |
| Object to procedure or personal affront                               | Point of order                                           | Yes                        | No                    | No                       | No vote<br>Chair decides        |
| Introduce Business<br><i>(a primary motion)</i>                       | I move that.....                                         | No                         | Yes                   | Yes                      | Majority                        |
| Ask for a vote count to verify a vote                                 | I call for a standing count...                           | No                         | No                    | No                       | No Vote                         |
| Amend a motion                                                        | I move to amend this motion                              | No                         | Yes                   | Yes                      | Majority                        |
| End Debate<br><i>Can be denied by Moderator at his/her discretion</i> | I move the question                                      | No                         | Yes                   | No                       | 2/3 vote                        |
| Reconsider something already disposed of                              | Meeting only reconsiders a vote if an error has occurred |                            |                       |                          | Chair corrects with proper vote |
| Recess the meeting                                                    | I move that we recess until....                          | No                         | Yes                   | No                       | Majority                        |
| Adjourn the meeting                                                   | I move we adjourn                                        | No                         | Yes                   | No                       | Majority                        |

*Town of Andover  
36 Bartlet Street  
Andover, MA 01810*

US POSTAGE  
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ANDOVER, MA  
PERMIT NO. 41

**\*\*\*\*ECRWSS  
RESIDENTIAL CUSTOMER  
ANDOVER, MA 01810**

***PLEASE BRING THIS REPORT WITH YOU TO TOWN MEETING***

**Monday, May 5, 2014  
7:00 P.M.**

**J. EVERETT COLLINS CENTER  
ANDOVER HIGH SCHOOL AUDITORIUM**