

The following reports summarize the Town's financial position through April 30, 2017.

# Executive Summary **FY** **2017**

---

The attached reports of the Town Accountant summarize FY 2017 General Fund Revenues and Expenditures through April 30, 2017.

## **General Fund – Revenues**

Local receipts are down approximately \$427,000. A major contributor to this decrease is the payments in lieu of taxes from Phillips Academy, which the Town received \$312,000 in April 2016 but have not received yet in FY 2017. Motor vehicle excise receipts are also down approximately \$127,000 due to timing. These large decreases in local receipts, however, are offset by property tax receipts, which increased approximately \$6.9 million. In total, FY 2017 general fund collections of all sources collected through April 2017 are consistent with total FY 2016 receipts collected through the same period of time, amounting to approximately 93% of budgeted amounts collected.

## **General Fund – Personal Services**

FY 2017 general fund personal services are consistent with FY 2017 projections through April 2017.

## **General Fund – Other Expenses**

FY 2017 general fund other expenses are consistent with FY 2017 projections through April 2017.

The attached reports of the Town Accountant summarize FY 2017 Water and Sewer Revenues and Expenditures through April 30, 2017.

**Water Enterprise Fund – Revenues**

FY 2017 total water receipts are approximately \$456,000 greater than FY 2016 receipts collected through the same period of time. This is the result of increased rates and the new tiered sectioning of the town in FY 2017.

**Sewer Enterprise Fund– Revenues**

FY 2017 total sewer receipts are consistent with FY 2016 actuals collected through the same period of time.

**Water Enterprise Fund – Personal Services and Other Expenses**

FY 2017 water enterprise fund personal services are consistent with FY 2017 projections through April 2017.

FY 2017 water enterprise fund other expenses are consistent with FY 2017 projections through April 2017.

**Sewer Enterprise Fund – Personal Services and Other Expenses**

FY 2017 sewer enterprise fund personal services are consistent with FY 2017 projections through April 2017.

FY 2017 sewer enterprise fund other expenses are consistent with FY 2017 projections through April 2017.

**Town of Andover**  
**FY 2017 General Fund Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 4/30/2017 and 4/30/2016**

	FY 17 Estimated Receipts	FY 17 YTD Revenues	% Collected	FY 16 Estimated Receipts	FY 16 YTD Revenues	% Collected
<b>Estimated Receipts</b>						
Motor Vehicle Excise	5,000,000	5,085,911	101.7%	4,845,000	5,213,120	107.6%
Hotel/Motel/Meals	2,100,000	2,031,762	96.8%	2,055,300	1,837,917	89.4%
Penalties and Interest on Taxes and Excises	430,000	323,950	75.3%	400,000	256,006	64.0%
Fees	78,500	74,269	94.6%	50,000	85,484	171.0%
Payments in Lieu of Taxes	250,000	-	0.0%	176,750	314,016	177.7%
Departmental Revenue - Libraries	1,500	316	21.1%	6,000	1,747	29.1%
Other Departmental Revenues	230,000	204,497	88.9%	230,000	268,067	116.6%
Other Departmental Revenues - School Medicare	300,000	111,415	37.1%	270,000	170,782	63.3%
Licenses and Permits	2,237,000	2,293,623	102.5%	1,991,000	2,377,040	119.4%
Fines & Forfeits	300,000	199,153	66.4%	331,000	252,916	76.4%
Investment Income	70,428	103,648	147.2%	50,000	77,376	154.8%
Special Assessments	-	2,634	0.0%	-	3,794	0.0%
<b>Total Estimated Receipts</b>	<b>10,997,428</b>	<b>10,431,178</b>	<b>94.9%</b>	<b>10,405,050</b>	<b>10,858,264</b>	<b>104.4%</b>

	FY 17 Estimated Receipts	FY 17 YTD Revenues	% Collected	FY 16 Estimated Receipts	FY 16 YTD Revenues	% Collected
<b>Off-Set Receipts</b>						
Recreation	550,000	331,615	60.3%	520,000	328,185	63.1%
Elder Services	97,000	83,590	86.2%	97,000	88,676	91.4%
Plant & Facilities - Rental Receipts	52,000	67,726	130.2%	70,000	78,765	112.5%
Public Safety - Police Detail Fees	75,000	74,505	99.3%	80,000	81,776	102.2%
Cemetery - Interment Fees	46,000	52,974	115.2%	46,000	53,362	116.0%
Public Safety / Fire - Ambulance Receipts	1,250,000	1,089,652	87.2%	1,300,000	1,158,552	89.1%
<b>Total Off-Set Receipts</b>	<b>2,070,000</b>	<b>1,700,063</b>	<b>82.1%</b>	<b>2,113,000</b>	<b>1,789,317</b>	<b>84.7%</b>

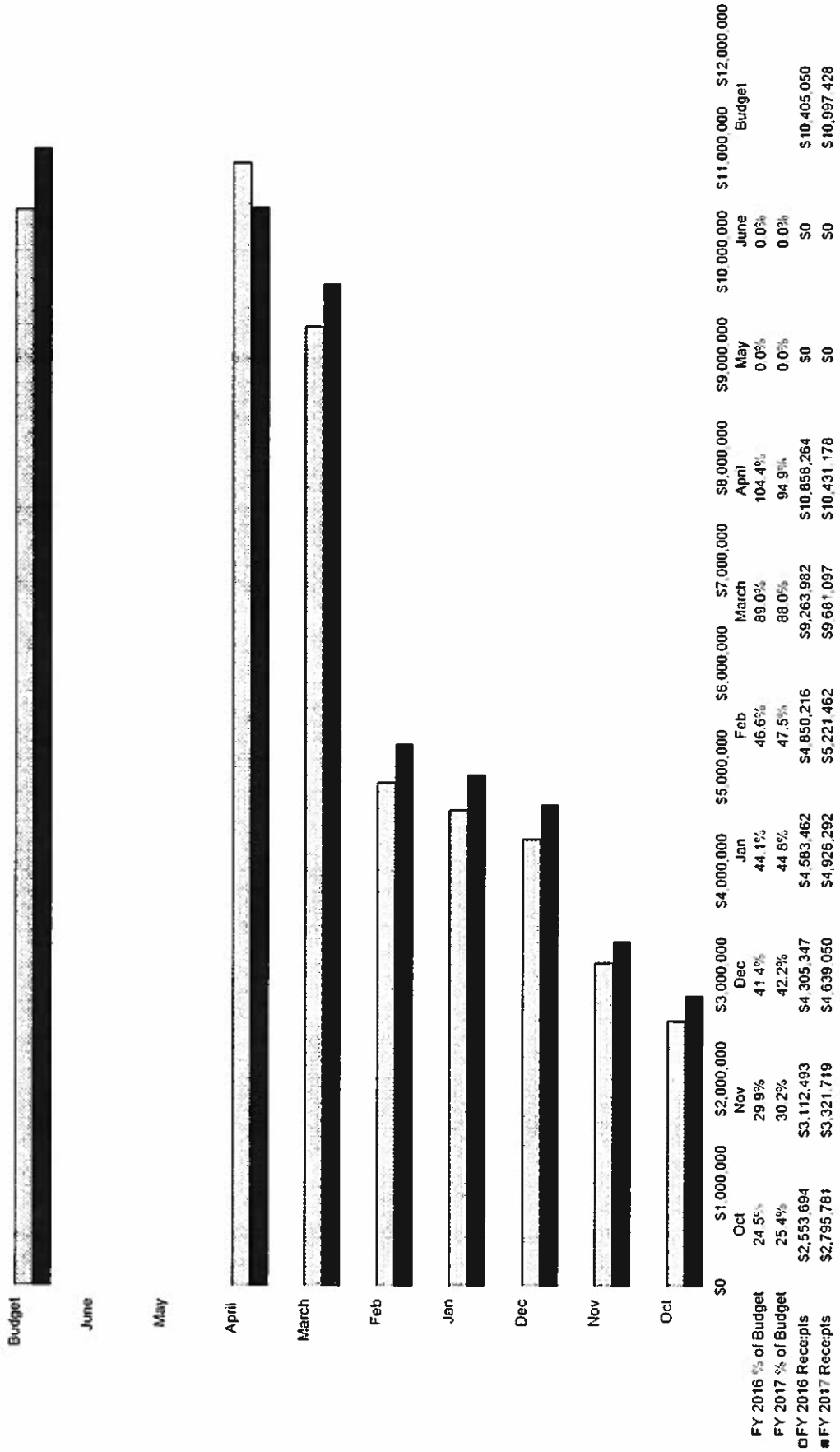
	FY 17 Estimated Receipts	FY 17 YTD Revenues	% Collected	FY 16 Estimated Receipts	FY 16 YTD Revenues	% Collected
<b>Other Revenues</b>						
Property Taxes (inc. Tax Titles)	132,983,361	125,257,494	94.2%	127,696,871	118,392,252	92.7%
State Aid	12,964,455	11,008,241	84.9%	12,724,402	10,921,264	85.8%
<b>Total Other Revenues</b>	<b>145,947,816</b>	<b>136,265,736</b>	<b>93.4%</b>	<b>140,421,273</b>	<b>129,313,516</b>	<b>92.1%</b>
<b>Total Revenues</b>	<b>159,015,244</b>	<b>148,396,976</b>	<b>93.3%</b>	<b>152,939,323</b>	<b>141,961,097</b>	<b>92.8%</b>

**Town of Andover**  
**FY 2017 Enterprise Funds Year-To-Date Revenue Report**  
**Budgeted vs. Actuals 4/30/2017 and 4/30/2016**

<b>Water Fund</b>	<b>FY 17 Estimated Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>FY 16 Estimated Receipts</b>	<b>FY 16 YTD Revenues</b>	<b>% Collected</b>
User Charges	7,561,281	7,114,803	94.1%	7,035,000	6,667,286	94.8%
Water Connection	40,000	53,442	133.6%	10,000	34,033	340.3%
Water Testing Fees	22,000	16,980	77.2%	17,000	19,255	113.3%
Meter Installations	12,000	13,415	111.8%	7,000	7,875	112.5%
Fire Flow Test	6,000	8,000	133.3%	6,000	6,000	100.0%
Special/Final Reads	27,000	23,357	86.5%	23,000	24,240	105.4%
Backflow/Cross Connection Fees	75,000	49,265	65.7%	75,000	41,276	55.0%
Water Tap	-	1,825	0.0%	-	750	0.0%
Liens	120,000	77,697	64.7%	100,000	121,953	122.0%
Fire Suppression	350,000	58,677	16.8%	45,000	35,705	0.0%
Interest /Misc Revenue	28,000	2,162	0.0%	27,000	5,182	19.2%
<b>Total Water Receipts</b>	<b>8,241,281</b>	<b>7,419,622</b>	<b>90.0%</b>	<b>7,345,000</b>	<b>6,963,556</b>	<b>94.8%</b>

<b>Sewer Fund</b>	<b>FY 17 Estimated Receipts</b>	<b>FY 17 YTD Revenues</b>	<b>% Collected</b>	<b>FY 16 Estimated Receipts</b>	<b>FY 16 YTD Revenues</b>	<b>% Collected</b>
User Charges	4,463,647	3,430,859	76.9%	3,969,000	3,130,156	78.9%
Committed Interest/Income	328,000	289,340	88.2%	369,000	341,321	92.5%
Liens	90,000	49,840	55.4%	90,000	88,082	97.9%
Apport Assmnts	678,000	647,455	95.5%	698,000	804,665	115.3%
Interest /Misc Revenue	15,000	2,833	18.9%	12,000	6,260	52.2%
Non-Revenue Interest	15,000	371	2.5%	10,000	657	6.6%
<b>Total Sewer Receipts</b>	<b>5,589,647</b>	<b>4,420,699</b>	<b>79.1%</b>	<b>5,148,000</b>	<b>4,371,141</b>	<b>84.9%</b>
<b>Total Enterprise Revenues</b>	<b>13,830,928</b>	<b>11,840,321</b>	<b>85.6%</b>	<b>12,493,000</b>	<b>11,334,696</b>	<b>90.73%</b>

# Town of Andover Local Receipts FY 2017 and FY 2016



Town of Andover

FY 2017 Year-To-Date Budget Report

Personal Services and Other Expenditures thru 4/30/2017

Personal Services	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
General Government	5,607,901	339,699	5,947,600	4,571,934	0	1,375,666	76.9%	76.9%
Recreation, Youth & Elder Services	1,419,478	81,061	1,500,539	1,219,015	0	281,524	81.2%	81.2%
Plant & Facilities	2,499,678	84,500	2,584,178	2,057,090	0	527,088	79.6%	79.6%
Public Safety - Fire	6,998,718	8,662	7,007,400	5,493,665	0	1,513,715	78.4%	78.4%
Public Safety - Police	7,328,601	91,000	7,419,601	5,670,425	0	1,749,176	76.4%	76.4%
Public Works	2,699,251	82,500	2,781,751	2,398,098	0	383,653	86.2%	86.2%
Library	1,996,922	79,088	2,076,010	1,553,242	0	522,768	74.8%	74.8%
School	62,088,111	-362,326	61,725,785	43,616,718	0	17,909,067	71.0%	71.0%
Compensation Fund	1,110,000	-497,500	612,500	0	0	612,500	0.0%	0.0%
<b>Total Personal Services - General Fund</b>	<b>91,748,660</b>	<b>-93,296</b>	<b>91,655,364</b>	<b>66,780,207</b>	<b>0</b>	<b>24,875,157</b>	<b>72.9%</b>	<b>72.9%</b>

Water Enterprise	1,910,789	10,327	1,921,116	1,608,921	0	312,195	83.7%	83.7%
Sewer Enterprise	297,869	0	297,869	248,344	0	49,525	83.4%	83.4%
<b>Total Personal Services - Enterprise Funds</b>	<b>2,208,658</b>	<b>10,327</b>	<b>2,218,985</b>	<b>1,857,265</b>	<b>0</b>	<b>361,720</b>	<b>83.7%</b>	<b>83.7%</b>

Other Expenses	Original Appropriation	Transfers/ Adjustments	Revised Budget	YTD Expended	Encumbrances	Available Balance	% Expended & Encumbered	% Expended
General Government	2,170,854	83,795	2,254,649	1,517,312	151,783	565,554	74.0%	67.3%
Recreation, Youth & Elder Services	523,570	4,205	527,775	380,020	70,895	77,059	85.4%	72.0%
Plant & Facilities	1,483,825	61,666	1,545,491	968,660	315,943	260,888	83.1%	62.7%
Public Safety - Fire	498,338	22,321	520,659	337,236	43,170	140,252	73.1%	64.8%
Public Safety - Police	1,119,526	86,250	1,205,776	702,122	109,522	394,132	67.3%	58.2%
Public Works	4,444,154	456,676	4,900,830	4,112,424	881,070	-92,664	101.9%	83.9%
Library	671,575	1,045	672,620	535,889	104,896	31,836	95.3%	79.7%
School	14,011,092	826,068	14,837,160	11,040,680	3,885,913	-89,433	100.6%	74.4%
Technical Schools	610,000	0	610,000	399,885	178,915	31,220	94.9%	65.6%
Debt Service	14,790,395	0	14,790,395	12,945,363	0	1,845,032	87.5%	87.5%
Insurance	783,831	0	783,831	727,715	9,560	46,556	94.1%	92.8%
Health Insurance	17,905,037	0	17,905,037	15,559,451	0	2,345,586	86.9%	86.9%
Unemployment	160,000	0	160,000	0	0	160,000	0.0%	0.0%
Retirement	8,360,984	16,724	8,377,708	8,598,420	0	-220,712	102.6%	102.6%
Reserve Fund	200,000	0	200,000	0	0	200,000	0.0%	0.0%
OPEB Appropriation	1,127,572	0	1,127,572	1,127,572	0	0	100.0%	100.0%
<b>Total Other Expenses - General Fund</b>	<b>68,860,753</b>	<b>1,558,749</b>	<b>70,419,502</b>	<b>58,952,729</b>	<b>5,751,467</b>	<b>5,715,305</b>	<b>91.9%</b>	<b>83.7%</b>

Water Enterprise	3,015,300	538,494	3,553,794	2,501,065	589,615	463,114	67.0%	70.4%
Sewer Enterprise	2,376,030	110,673	2,486,703	2,048,256	304,340	134,107	94.6%	82.4%
<b>Total Other Expenses - Enterprise Funds</b>	<b>5,391,330</b>	<b>649,167</b>	<b>6,040,497</b>	<b>4,549,321</b>	<b>893,955</b>	<b>597,221</b>	<b>90.1%</b>	<b>75.3%</b>

<b>Total - General Fund</b>	<b>160,609,413</b>	<b>1,465,453</b>	<b>162,074,866</b>	<b>125,732,936</b>	<b>5,751,467</b>	<b>30,590,462</b>	<b>81.1%</b>	<b>77.6%</b>
<b>Total - Enterprise Funds</b>	<b>7,599,988</b>	<b>659,494</b>	<b>8,259,482</b>	<b>6,408,586</b>	<b>893,955</b>	<b>958,940</b>	<b>88.4%</b>	<b>77.6%</b>
<b>Total General and Enterprise Funds</b>	<b>168,209,401</b>	<b>2,124,947</b>	<b>170,334,347</b>	<b>132,139,522</b>	<b>6,645,423</b>	<b>31,549,402</b>	<b>81.5%</b>	<b>77.6%</b>

**Town of Andover**  
**FY 2017 Reserve Account and Compensation Fund**  
**As of 4/30/17**

**RESERVE FUND**

---

Appropriation by Vote of Town Meeting May 2016	200,000.00
Transfers by Vote of Town Meeting	0.00
Transfers by Authority of the Finance Committee	0.00
Available Balance	<u><u>200,000.00</u></u>

**COMPENSATION FUND**

---

Appropriation by Vote of Town Meeting May 2016	1,110,000.00
Transfers by Vote of Town Meeting	0.00
Transfer by Authority of the Board of Selectmen	497,500.00
Available Balance	<u><u>612,500.00</u></u>



**Town of Andover**  
**FY 2017 Revolving Accounts**  
**(M.G.L. CH. 44, § 53 E1/2)**  
**As of 4/30/17**

	CD & P Legal Notices	Library Lost/Damaged Materials	CD & P Health Services Clinics	DCS Social Services	Youth Services	P & F Field Maintenance	Elder Services	Police Antenna Uses	School Photocopy Fees	P & F Compost Program	DPW Solid Waste Fees	CD & P Stormwater Management	Fire Emergency Billing	Health Services Inspections
	Acct 5550	Acct 5631	Acct 5557	Acct 5552	Acct 5553	Acct 5622	Acct 5554	Acct 5653	Acct 4510	Acct 5666	Acct 5667	Acct 5668	Acct 5669	Acct 5670
Balance	12,373	19,879	24,515	331,766	254,528	125,385	121,867	32,146	16,099	23,060	22,028	0	49,346	N/A
Receipts														
thru 6/30/2016	16,315	4,895	67,657	454,538	327,625	82,742	183,716	6,222	2,496	44,891	11,965	0	32,759	0
Expenditures														
thru 6/30/2016	14,588	7,972	55,823	421,678	400,000	25,508	138,556	0	0	34,821	16,258	0	70,538	0
Balance	14,099	16,801	36,349	364,626	182,153	182,619	167,027	38,367	18,595	33,130	17,735	0	11,567	0
Receipts														
thru 4/30/2017	14,955	3,131	31,046	220,064	363,803	25,460	127,192	0	3,429	14,517	9,852	0	24,990	2,275
Expenditures														
thru 4/30/2017	13,924	7,567	52,227	303,373	259,496	45,656	113,191	0	512	28,138	11,036	0	22,259	0
Balance	15,131	12,365	15,168	281,316	286,460	162,423	181,028	38,367	21,513	19,510	16,550	0	14,297	2,275
thru 4/30/2017														

Spending Authorization	Art 16	ATM 2016	Art 16	ATM 2016	Art 16	ATM 2016	Art 16	ATM 2016	Art 16	ATM 2016	Art 16	ATM 2016	Art 16	ATM 2016
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Spending Authorization	\$20,000	69.62%	\$20,000	87.04%	\$60,000	48.54%	\$100,000	64.87%	\$225,000	50.31%	\$50,000	0.00%	\$100,000	22.26%
Art 16	\$20,000	37.84%	\$20,000	87.04%	\$60,000	48.54%	\$100,000	64.87%	\$225,000	50.31%	\$50,000	0.00%	\$100,000	22.26%
ATM 2016	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Total	\$20,000	69.62%	\$20,000	87.04%	\$60,000	48.54%	\$100,000	64.87%	\$225,000	50.31%	\$50,000	0.00%	\$100,000	22.26%

**Town of Andover  
Capital Projects  
4/30/2017**

	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>Total Available</b>
Budget	520,400	520,400	520,800	912,500	1,003,000	1,040,000	1,078,000	1,120,000	
Expended	520,290	519,381	519,356	909,031	988,138	967,922	696,545	385,157	
Encumbered	-	-	-	3,419	5,864	21,837	30,168	99,062	
<b>Total School CIP</b>	<b>Available</b>	<b>110</b>	<b>1,019</b>	<b>1,444</b>	<b>51</b>	<b>8,998</b>	<b>50,241</b>	<b>351,287</b>	<b>635,781</b>
Budget	57,600	57,600	75,000	145,000	70,000	85,000	112,000	222,000	
Expended	57,600	34,558	65,564	117,703	67,648	8,363	65,900	122,061	
Encumbered	-	-	-	2,048	2,352	21,549	-	-	
<b>Total General Government CIP</b>	<b>Available</b>	<b>-</b>	<b>23,042</b>	<b>9,436</b>	<b>25,250</b>	<b>-</b>	<b>55,088</b>	<b>46,100</b>	<b>99,939</b>
Budget	-	-	-	-	-	62,000	-	-	
Expended	-	-	-	-	-	36,684	-	-	
Encumbered	-	-	-	-	-	8,534	-	-	
<b>Total Youth Services CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,782</b>	<b>-</b>	<b>-</b>	<b>16,782</b>
Budget	-	-	10,000	25,000	21,100	17,000	70,000	50,000	
Expended	-	-	7,596	24,744	21,100	17,000	66,873	24,510	
Encumbered	-	-	-	-	-	-	2,000	-	
<b>Total Recreation CIP</b>	<b>Available</b>	<b>-</b>	<b>2,404</b>	<b>256</b>	<b>-</b>	<b>-</b>	<b>1,127</b>	<b>25,490</b>	<b>29,277</b>
Budget	-	-	-	65,000	79,000	50,000	25,000	25,000	
Expended	-	-	-	65,000	79,000	50,000	20,933	23,423	
Encumbered	-	-	-	-	-	-	-	-	
<b>Total Library CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,067</b>	<b>1,577</b>	<b>5,645</b>
Budget	365,000	355,500	319,600	375,000	589,400	550,000	590,000	623,000	
Expended	353,940	353,534	317,159	364,253	582,823	549,947	521,548	248,650	
Encumbered	9,900	1,878	2,441	2,565	1,340	53	14,535	14,394	
<b>Total P&amp;F CIP</b>	<b>Available</b>	<b>1,160</b>	<b>88</b>	<b>-</b>	<b>8,182</b>	<b>5,237</b>	<b>-</b>	<b>53,916</b>	<b>359,956</b>
Budget	110,000	110,000	125,000	225,500	215,500	281,000	285,000	195,000	
Expended	110,000	110,000	125,000	165,840	212,679	241,175	219,603	-	
Encumbered	-	-	-	-	-	-	-	-	
<b>Total Police CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>59,660</b>	<b>2,821</b>	<b>39,825</b>	<b>65,397</b>	<b>195,000</b>	<b>362,703</b>
Budget	86,000	97,500	70,000	82,000	142,000	79,000	50,000	20,000	
Expended	86,000	97,500	69,967	66,800	131,133	20,455	37,332	16,623	
Encumbered	-	-	-	-	6,081	-	-	-	
<b>Total Fire CIP</b>	<b>Available</b>	<b>-</b>	<b>-</b>	<b>33</b>	<b>15,200</b>	<b>4,786</b>	<b>58,545</b>	<b>12,668</b>	<b>94,610</b>
Budget	107,000	105,000	75,000	190,000	160,000	206,000	240,000	285,000	
Expended	107,000	106,580	75,000	181,477	144,052	205,703	140,944	16,223	
Encumbered	-	-	-	-	-	-	24,934	24,900	
<b>Total DPW CIP</b>	<b>Available</b>	<b>-</b>	<b>(1,580)</b>	<b>-</b>	<b>8,523</b>	<b>15,948</b>	<b>297</b>	<b>74,123</b>	<b>243,877</b>
Budget	725,600	725,600	674,600	1,107,500	1,277,000	1,330,000	1,372,000	1,420,000	
Expended	714,540	702,172	660,286	985,817	1,238,435	1,129,325	1,073,133	451,488	
Encumbered	9,900	1,878	2,441	4,613	9,773	30,136	41,469	39,294	
<b>Total Town CIP</b>	<b>Available</b>	<b>1,160</b>	<b>21,550</b>	<b>11,873</b>	<b>117,070</b>	<b>28,792</b>	<b>170,538</b>	<b>257,399</b>	<b>929,218</b>
Budget	1,246,000	1,246,000	1,195,400	2,020,000	2,280,000	2,370,000	2,450,000	2,540,000	
Expended	1,234,831	1,221,553	1,179,643	1,894,848	2,226,574	2,097,248	1,769,678	836,645	
Encumbered	9,900	1,878	2,441	8,031	15,636	51,973	71,637	138,356	
<b>Grand Total</b>	<b>Available</b>	<b>1,269</b>	<b>22,569</b>	<b>13,316</b>	<b>117,121</b>	<b>37,790</b>	<b>220,779</b>	<b>608,686</b>	<b>1,564,999</b>