

**Andover Board of Finance
2018-2019 Budget Year
BOF Public Hearing April 18, 2018
Budget Summary**

| <i>EXPENDITURES</i> | | 2017-2018 Town Meeting | 2017-2018 \$ Change from 2016-2017 | 2017-2018 % Change from 2016-2017 | 2018-2019 Public Hearing | 2018-2019 \$ Change from 2017-2018 | 2018-2019 % Change from 2017-2018 |
|---------------------------------|------|----------------------------------|---|--|------------------------------------|---|--|
| First Selectmen | 0101 | \$8,943.58 | -\$49,378.86 | -84.67% | \$8,973.00 | \$29.42 | 0.33% |
| Town Administrator | 0102 | \$98,000.00 | \$98,000.00 | | \$90,549.00 | -\$7,451.00 | -7.60% |
| Clerk – BOF & CIP | 0103 | \$1,764.58 | \$0.00 | 0.00% | \$1,764.58 | \$0.00 | 0.00% |
| Auditor | 0105 | \$38,750.00 | \$20,000.00 | 106.67% | \$36,250.00 | -\$2,500.00 | -6.45% |
| Town Attorney | 0107 | \$10,000.00 | \$0.00 | 0.00% | \$25,000.00 | \$15,000.00 | 150.00% |
| Treasurer | 0109 | \$91,100.00 | \$28,640.00 | 45.85% | \$97,962.00 | \$6,862.00 | 7.53% |
| Tax Collector | 0111 | \$42,793.00 | -\$10,799.05 | -20.15% | \$43,275.00 | \$482.00 | 1.13% |
| Assessor | 0113 | \$45,754.69 | -\$31,574.23 | -40.83% | \$46,275.50 | \$520.81 | 1.14% |
| Board of Assessment Appeals | 0115 | \$986.66 | \$0.00 | 0.00% | \$1,009.89 | \$23.23 | 2.35% |
| Town Clerk | 0117 | \$60,988.59 | -\$20,734.67 | -25.37% | \$62,310.00 | \$1,321.41 | 2.17% |
| Probate Court | 0119 | \$2,797.00 | \$0.00 | 0.00% | \$3,054.00 | \$257.00 | 9.19% |
| Elections | 0121 | \$25,754.00 | \$4,250.00 | 19.76% | \$24,804.00 | -\$950.00 | -3.69% |
| Old Town Hall | 0123 | \$4,670.00 | \$0.00 | 0.00% | \$4,724.00 | \$54.00 | 1.16% |
| Registrars | 0125 | \$10,517.46 | \$0.00 | 0.00% | \$13,288.00 | \$2,770.54 | 26.34% |
| ADS | 0127 | \$4,000.00 | \$0.00 | 0.00% | \$5,000.00 | \$1,000.00 | 25.00% |
| Town Office Building | 0129 | \$71,256.00 | \$0.00 | 0.00% | \$71,886.00 | \$630.00 | 0.88% |
| Admin. Asst. & Clerk | 0131 | \$98,880.35 | \$84,136.35 | 570.65% | \$98,064.00 | -\$816.35 | -0.83% |
| Dog Damage | 0133 | \$200.00 | \$0.00 | 0.00% | \$200.00 | \$0.00 | 0.00% |
| Civil Preparedness | 0135 | \$2,650.00 | \$0.00 | 0.00% | \$2,650.00 | \$0.00 | 0.00% |
| Insurance | 0137 | \$105,000.00 | \$0.00 | 0.00% | \$111,602.00 | \$6,602.00 | 6.29% |
| Employee Benefits | 0141 | \$343,311.00 | \$5,811.00 | 1.72% | \$376,161.00 | \$32,850.00 | 9.57% |
| Senior Transportation | 0143 | \$20,500.00 | \$0.00 | 0.00% | \$20,740.00 | \$240.00 | 1.17% |
| Municipal Agent/Senior Citizens | 0145 | \$9,266.08 | \$0.00 | 0.00% | \$9,345.00 | \$78.92 | 0.85% |
| Custodian/Cleaning Service | 0147 | \$10,000.00 | \$0.00 | 0.00% | \$10,000.00 | \$0.00 | 0.00% |
| Old Fire House | 0149 | \$9,775.00 | -\$2,500.00 | -20.37% | \$9,800.00 | \$25.00 | 0.26% |
| Dog Fund | 0151 | \$7,279.33 | \$0.00 | 0.00% | \$3,800.00 | -\$3,479.33 | -47.80% |
| Historical | 0153 | \$200.00 | \$0.00 | 0.00% | \$200.00 | \$0.00 | 0.00% |
| Ethics Commission | 0155 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | #DIV/0! |
| NL Health Officer | 0201 | \$17,270.00 | \$870.00 | 5.30% | \$17,270.00 | \$0.00 | 0.00% |
| Visiting Nurses | 0203 | \$1,250.00 | \$0.00 | 0.00% | \$1,250.00 | \$0.00 | 0.00% |
| North Central Mental Health | 0205 | \$231.00 | \$0.00 | 0.00% | \$231.00 | \$0.00 | 0.00% |
| AHM Youth Services | 0207 | \$36,018.60 | -\$92.29 | -0.26% | \$38,239.00 | \$2,220.40 | 6.16% |
| P.W. Dept | 0301 | \$251,353.33 | -\$38,434.02 | -13.26% | \$276,061.00 | \$24,707.67 | 9.83% |

| <i>EXPENDITURES</i> | | 2017-2018 | 2017-2018 | 2017-2018 | 2018-2019 | 2018-2019 | 2018-2019 |
|---------------------------------|------|----------------|-----------------------------|----------------------------|----------------|-----------------------------|----------------------------|
| | | Town Meeting | \$ Change from 2016-2017 | % Change from 2016-2017 | WIP | \$ Change from 2017-2018 | % Change from 2017-2018 |
| Snow Removal | 0303 | \$95,000.00 | \$0.00 | 0.00% | \$99,400.00 | \$4,400.00 | 12.42% |
| Lighting | 0305 | \$7,500.00 | \$0.00 | 0.00% | \$7,500.00 | \$0.00 | 0.00% |
| Times Farm Bridge | 0307 | \$0.00 | -\$398,280.46 | -100.00% | \$0.00 | \$0.00 | 0.00% |
| Town Garage | 0309 | \$14,700.00 | -\$6,550.00 | -30.82% | \$14,750.00 | \$50.00 | 0.34% |
| Town Engineer | 0311 | \$7,500.00 | \$0.00 | 0.00% | \$7,500.00 | \$0.00 | 0.00% |
| Ground Care/Beautification | 0313 | \$6,850.00 | \$0.00 | 0.00% | \$20,450.00 | \$13,600.00 | 198.54% |
| Fire Department | 0401 | \$129,250.00 | -\$200.00 | -0.15% | \$124,850.00 | -\$4,400.00 | -3.40% |
| Resident Trooper | 0403 | \$203,000.00 | \$40,709.08 | 25.08% | \$0.00 | -\$203,000.00 | -100.00% |
| Fire Marshal | 0405 | \$4,015.18 | -\$6,944.79 | -63.37% | \$5,595.00 | \$1,579.82 | 39.35% |
| Welfare | 0501 | \$4,445.30 | \$0.00 | 0.00% | \$3,870.00 | -\$575.30 | -12.94% |
| Memorial Day Comm. | 0601 | \$800.00 | \$0.00 | 0.00% | \$800.00 | \$0.00 | 0.00% |
| Recreation Commission | 0603 | \$12,465.00 | \$0.00 | 0.00% | \$8,465.00 | -\$4,000.00 | -32.09% |
| Transfer Station | 0701 | \$142,330.76 | -\$1,300.00 | -0.91% | \$139,300.00 | -\$3,030.76 | -2.13% |
| Recycling | 0703 | \$2,700.00 | \$1,000.00 | 58.82% | \$3,052.00 | \$352.00 | 13.04% |
| Economic Development Commission | 0801 | \$500.00 | -\$500.00 | -50.00% | \$500.00 | \$0.00 | 0.00% |
| Planning and Zoning Commission | 0803 | \$9,606.26 | -\$11,800.00 | -55.12% | \$24,709.00 | \$15,102.74 | 157.22% |
| Zoning Board of Appeals | 0805 | \$1,537.85 | \$0.00 | 0.00% | \$1,550.00 | \$12.15 | 0.79% |
| Building Department | 0807 | \$16,621.90 | -\$30,706.96 | -64.88% | \$13,920.00 | -\$2,701.90 | -16.26% |
| Wetlands | 0809 | \$8,080.00 | \$0.00 | 0.00% | \$8,265.00 | \$185.00 | 2.29% |
| Conservation Commission | 0815 | \$500.00 | -\$500.00 | -50.00% | \$20,500.00 | \$20,000.00 | 4000.00% |
| Zoning Agent | 0817 | \$5,000.00 | -\$3,350.00 | -40.12% | \$5,075.00 | \$75.00 | 1.50% |
| CRCOG,GHA, CCM, COST | 0819 | \$7,800.00 | \$675.00 | 9.47% | \$7,800.00 | \$0.00 | 0.00% |
| Education – AES | 0901 | \$4,275,821.00 | -\$45,000.00 | -1.04% | \$4,195,000.00 | -\$80,821.00 | -1.89% |
| Education – RHAM | 0901 | \$4,276,288.68 | \$116,138.68 | 2.79% | \$4,512,121.00 | \$235,832.32 | 5.51% |
| Education – Retirement Benefits | 0901 | \$172,582.40 | \$172,582.40 | 100.00% | \$0.00 | -\$172,582.40 | -100.00% |
| Library | 1001 | \$90,605.00 | -\$195.00 | -0.21% | \$95,559.00 | \$4,954.00 | 5.47% |
| Capital Expenditures | 1101 | \$665,945.00 | -\$138,000.00 | -17.17% | \$40,000.00 | -\$625,945.00 | -93.99% |
| Debt Retirement | 1201 | \$90,000.00 | \$0.00 | 0.00% | \$90,000.00 | \$0.00 | 0.00% |
| Interest Expense | 1203 | \$19,282.50 | -\$8,122.50 | -29.64% | \$15,098.00 | -\$4,184.50 | -21.70% |
| Fund Transfers | 1305 | \$35,000.00 | -\$280,000.00 | -88.89% | \$50,000.00 | \$15,000.00 | 42.86% |

Totals: \$11,736,987.10 -\$512,150.31 -4.18% \$11,027,366.97 -\$709,620.13 -12.40%

| | | |
|-------------------------------------|-----------------------|-----------------------|
| General Government Operating Budget | \$2,311,350.02 | \$2,230,245.97 |
| Increase (Decrease) | \$60,409.07 | (\$81,104.05) |
| % Increase (Decrease) | 2.68% | -3.51% |

REVENUE

2017-2018
Projected Rev.

2018-2019
Projected Rev.

| | | |
|---|--|--------------------|
| Boat Registrations | | \$0.00 |
| Building Department | | \$30,000.00 |
| Disabled Credit | | \$434.00 |
| ECS | | \$2,092,657.80 |
| Fund Balance Interest | | \$7,500.00 |
| Manufacturers Grant | | \$0.00 |
| MRSA Sales Tax Sharing | | \$96,020.00 |
| Miscellaneous | | \$8,000.00 |
| Municipal Stabilization | | \$0.00 |
| NSF/DMV/Fees | | \$1,200.00 |
| Pequot/Mashantucket Grant | | \$15,293.00 |
| Permits | | \$1,200.00 |
| PILOT State Property | | \$11,551.00 |
| Previous Year's Taxes | | \$95,000.00 |
| State Miscellaneous | | \$4,000.00 |
| Supplemental Motor Vehicle | | Incl. in Mill Rate |
| Tax Collectors Interest | | \$25,000.00 |
| Tax Collector Lien Fees | | \$1,000.00 |
| Telephone Access | | \$6,000.00 |
| Town Clerk Fees | | \$45,500.00 |
| Transfer Station | | \$700.00 |
| Transportation Grant – Pupil Transportation | | \$12,550.00 |
| Waste Redemption | | \$140.00 |
| | | |
| | | \$2,453,745.80 |

| | |
|--|----------------|
| | \$0.00 |
| | \$25,000.00 |
| | \$434.00 |
| | \$1,938,710.00 |
| | \$12,000.00 |
| | \$2,620.00 |
| | \$0.00 |
| | \$8,000.00 |
| | \$22,837.00 |
| | \$1,200.00 |
| | \$6,680.00 |
| | \$1,000.00 |
| | \$3,854.00 |
| | \$100,000.00 |
| | \$4,000.00 |
| | \$100,000.00 |
| | \$30,000.00 |
| | \$1,000.00 |
| | \$6,000.00 |
| | \$43,000.00 |
| | \$20,000.00 |
| | \$12,550.00 |
| | \$140.00 |
| | |
| | \$2,339,025.00 |

| | 2017-2018 | | 2018-2019 |
|--|-----------------------|--------------------|-----------------------|
| | Proposed Budget | | Proposed Budget |
| Budgeted Expenditures | \$11,736,987.10 | | \$11,027,366.97 |
| Less Anticipated Revenue | \$2,453,745.80 | | \$2,339,025.00 |
| <i>Net Operating Budget</i> | \$9,283,241.30 | | \$8,688,341.97 |
| | | | |
| Fireman's Tax Abatement | \$19,750.00 | | \$19,750.00 |
| Sr Housing Tax Abatement | \$12,000.00 | | \$12,000.00 |
| Local Option Sr. Tax Exemption | \$3,500.00 | | \$3,500.00 |
| <i>Total Tax Abatements</i> | \$35,250.00 | | \$35,250.00 |
| | | | |
| Net Operating Budget Plus Tax Abatements | \$9,318,491.30 | | \$8,723,591.97 |
| Less Unassigned General Fund "Offset" applied | -\$144,282.50 | | \$0.00 |
| Less Assigned General Fund "Offset" applied | -\$5,800.00 | | \$0.00 |
| Less Nonrecurring Fund "Offset" applied | \$0.00 | | \$0.00 |
| Less Working Capital "Offset" applied | \$0.00 | | \$0.00 |
| Less Open Space "Offset" applied | -\$232,000.00 | | \$0.00 |
| Less School Improvement Fund "Offset" applied | \$0.00 | | \$0.00 |
| Less PA 09-229 Fund "Offset" applied | \$0.00 | | \$0.00 |
| Less Town Aid Road Grant "Offset" applied | -\$280,000.00 | | \$0.00 |
| Less LoCIP "Offset" applied | -\$100,000.00 | | \$0.00 |
| Less FY17 Unbudgeted Revenue "Offset" applied | -\$100,000.00 | | \$0.00 |
| | | | |
| <i>Total Budget to be Funded by Taxation</i> | \$8,456,408.80 | | \$8,723,591.97 |
| | | | |
| Year over Year Taxation Increase (Decrease) | \$160,258.59 | | \$267,183.17 |
| | | | |
| Budget Net of Revenue, Plus Exemptions and Less Fund Balance | | | |
| Offset | \$8,456,408.80 | | \$8,723,591.97 |
| | | | |
| 1 Mill | \$260,897.90 | | \$254,336.00 |
| <i>Anticipated Mill Rate</i> | 32.41 | <i>Actual FY18</i> | 32.50 |
| | | | 34.30 |

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|---|
| FY18 to FY19 Mill Rate Difference 1.80 |
|---|