



TOWN OF WINCHESTER SELECT BOARD'S MEETING  
SELECT BOARD MEETING ROOM

A. 7:30 P.M. OPENING

**Notification of Meetings and Hearings (open to public)..... 7:30 PM**

- Monday, April 6, 2020 – Regular Session

B. ACCEPTANCE OF DONATIONS

Accept donation in the amount of \$100 from anonymous donor to the Archives Department.

C. TOWN MANAGER REPORT AND COMMENTS

Appointments: Recreation Director - Nicholas Cacciolfi  
General Topics

D. MATTERS FROM THE AUDIENCE

E. COMPTROLLER'S REPORT

- Comptroller's Report as of February 29, 2020

Documents:

[COMPTROLLER REPORT - FEB 20 MEMO.PDF](#)  
[COMPTROLLER REPORT - FEB 20.PDF](#)

F. LICENSES

G. HEARINGS

H. BUSINESS

1. Fire MOU
2. Police Superior MOU
3. Police Patrolmen MOU
4. Town Meeting
5. Conservation Commission
6. Restaurant Curb Side delivery/take-out
7. Tax Relief
8. Winchester Hospital Gift Account Request

I. CONSENT AGENDA

J. COMMUNICATIONS AND WORKING GROUP REPORTS



# Town of Winchester

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**TO:** The Select Board

**FROM:** Stacie Ward, Comptroller

**RE:** Comptroller Report  
Financial Update – Operating Activity  
Fiscal Year 2020 as of February 29, 2020

**DATE:** March 30, 2020

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In relation to the Comptroller's Report, I wish to highlight the following:

## *General Fund Revenue*

- Property tax revenue is meeting expectations at this time, however, with the COVID-19 situation, Town Management will be monitoring collections more closely. For taxpayer relief, the state is allowing an extension for the 4<sup>th</sup> Quarter bills, which the Town may want to consider.
- The Motor Vehicle & Boat Excise revenue is low compared to the budget at this point in the fiscal year due to the fact that the first FY20 commitment was not due yet. In comparison to this time last year, the revenue is a bit low, but the first FY20 commitment is \$3,115,385 which is about 3% higher than the first FY19 commitment. Additional FY19 commitments totaled \$640k. This will be an area to monitor due to the COVID-19 situation.
- The PILOT revenue so far is the late FY19 payment from the Winchester Hospital (received in August). One of the expired agreements has been extended through FY20 but in process of being negotiated beyond this year.
- Miscellaneous Non-Recurring revenue consists of state reimbursements for overtime for shared services as well as other miscellaneous revenue. In FY19, this included the one-time Winning Farm developer's payment.
- Due to the COVID-19 situation, Town Management will be monitoring revenue generating programs and how limiting hours or shutting down will affect collections and cash flows.
- Indirects from the Enterprise Funds are posted quarterly up front; therefore, 75% of the indirects have been processed as of February 29<sup>th</sup>.

### *General Fund Expenditures*

- For the most part, salary budgets are less than 67% spent, which is to be expected through February, and expenditures appear to be on target with the exception of the following:
  - Snow & Ice
  - Legal
  - Unemployment (even before any COVID-19 related claims)
  - Department-wide COVID-19 related costs

These issues will be funded with a combination of Reserve Fund Transfers or Spring Town Meeting. The state has also provided other relief to communities in the event that their budgets are not sufficient to cover costs associated with COVID-19 which Town Management will explore.

- Due to the nature of some of the departmental activity, the budgets will be spent more than the expected 67% (debt per debt service schedules, contributory retirement due in full by 8/31, general property & liability insurance premium due in July). Usually health insurance is a month in advance for most policies. We also changed the Worker's Comp process and now fund an account several months up front.
- The Finance Committee made one Reserve Fund Transfer through February 29<sup>th</sup> for Legal costs in the amount of \$70k. Subsequently, FinCom approved the following:
  - A transfer totaling \$115,300 for COVID-19 related costs including, but not limited to, costs for public outreach, overtime, supplies, postage, equipment and computers (for remote work).
  - A transfer totaling \$5,710 for the Board of Health to purchase a new pharmaceutical-grade refrigerator that was in need of replacement for vaccine storage.
- Subsidies to the Enterprise Funds are posted quarterly up front; therefore, 75% of the subsidies have been processed as of February 29<sup>th</sup>.

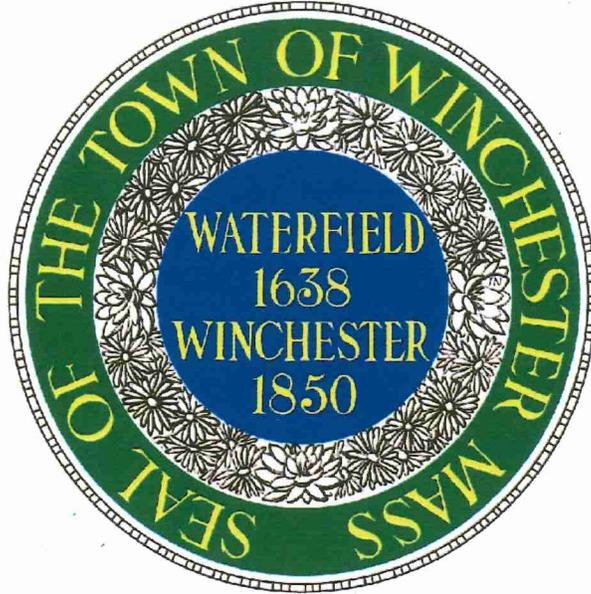
### *Water and Sewer Enterprise Fund*

It's been made very clear that there will be a shortage of user charges in FY20. Before the COVID-19 situation, it was estimated that the combination of expenditure turnbacks and retained earnings would cover the revenue shortage, however that may not be the case. If residents are unable to pay their water and sewer bills, we may have to raise the unfunded deficit on the tax recap (i.e. out of tax revenue). Town Management will be monitoring the activity more closely to see how the fund is being impacted.

### *Recreation Enterprise Fund*

Town Management will be monitoring the performance of the Recreation Enterprise Fund. With cancelled programs the cash flow impacts may be greater than what the fund can handle.

# Town of Winchester



## **Financial Update** **Office of the Comptroller**

*Stacie A. Ward, CPA, Town Comptroller*

**Fiscal Year 2020**

*As of February 29, 2020*

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE  
OFFICE OF THE COMPTROLLER  
FISCAL YEAR 2020 - AS OF FEBRUARY 29, 2020**

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**TOWN OF WINCHESTER, MA**  
**GENERAL FUND REVENUE - FISCAL YEAR TO DATE**  
**COMPARATIVE THROUGH FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

|   | FISCAL YEAR 2020 THROUGH FEBRUARY 29, 2020 |                      |                        |                       | FISCAL YEAR 2019 THROUGH FEBRUARY 28, 2019 |                      |                        |                       |
|---|--|----------------------|------------------------|-----------------------|--|----------------------|------------------------|-----------------------|
|   | Revised Budget                             | Actual               | (under)/over Budget    | % of Budget Collected | Revised Budget                             | Actual               | (under)/over Budget    | % of Budget Collected |
| <b>TAXATION</b>                           |  |                      |                        |                       |  |                      |                        |                       |
| Real Estate Taxes                         | 100,295,686.65                             | 74,981,137.64        | (25,314,549.01)        | 74.76%                | 91,633,858.00                              | 68,473,533.22        | (23,160,324.78)        | 74.73%                |
| Personal Property taxes                   | 716,222.00                                 | 556,580.76           | (159,641.24)           | 77.71%                | 682,592.00                                 | 530,894.39           | (151,697.61)           | 77.78%                |
| Tax Title Liens/Deferred Taxes            |  | 13,825.25            | 13,825.25              |                       |  | 272,215.12           | 272,215.12             |                       |
| Allowance for Abatements (budgetary only) | (408,579.09)                               |                      | 408,579.09             | 0.00%                 | (398,914.00)                               |                      | 398,914.00             | 0.00%                 |
| <b>Total Taxation</b>                     | <b>100,603,329.56</b>                      | <b>75,551,543.65</b> | <b>(25,051,785.91)</b> | <b>75.10%</b>         | <b>91,917,536.00</b>                       | <b>69,276,642.73</b> | <b>(22,640,893.27)</b> | <b>75.37%</b>         |
| <b>STATE AID</b>                          |  |                      |                        |                       |  |                      |                        |                       |
| Cherry Sheet Revenue, net of offsets      | 11,113,293.00                              | 7,364,418.00         | (3,748,875.00)         | 66.27%                | 10,663,081.00                              | 7,144,090.00         | (3,518,991.00)         | 67.00%                |
| School Construction                       | 672,082.00                                 | 672,082.00           |                        | 100.00%               | 672,082.00                                 | 672,082.00           |                        | 100.00%               |
| <b>Total State Aid</b>                    | <b>11,785,375.00</b>                       | <b>8,036,500.00</b>  | <b>(3,748,875.00)</b>  | <b>68.19%</b>         | <b>11,335,163.00</b>                       | <b>7,816,172.00</b>  | <b>(3,518,991.00)</b>  | <b>68.96%</b>         |
| <b>LOCAL RECEIPTS</b>                     |  |                      |                        |                       |  |                      |                        |                       |
| Motor Vehicle & Boat Excise               | 3,891,000.00                               | 522,228.84           | (3,368,771.16)         | 13.42%                | 3,775,000.00                               | 663,337.91           | (3,111,662.09)         | 17.57%                |
| Other Excise - Meals Tax                  | 200,000.00                                 | 107,066.55           | (92,933.45)            | 53.53%                | 190,000.00                                 | 105,167.14           | (84,832.86)            | 55.35%                |
| Penalties & Interest                      | 200,000.00                                 | 130,185.08           | (69,814.92)            | 65.09%                | 300,000.00                                 | 174,053.58           | (125,946.42)           | 58.02%                |
| Payments in Lieu of Taxes                 | 30,000.00                                  | 18,980.77            | (11,019.23)            | 63.27%                | 50,000.00                                  |                      | (50,000.00)            | 0.00%                 |
| Trash Disposal Service                    | 1,400,000.00                               | 1,026,818.02         | (373,181.98)           | 73.34%                | 1,420,000.00                               | 1,037,844.23         | (382,155.77)           | 73.09%                |
| Fees                                      | 850,000.00                                 | 630,230.81           | (219,769.19)           | 74.14%                | 945,000.00                                 | 582,989.95           | (362,010.05)           | 61.69%                |
| Rentals                                   | 50,000.00                                  | 27,056.64            | (22,943.36)            | 54.11%                | 51,000.00                                  | 24,384.05            | (26,615.95)            | 47.81%                |
| Cemetery                                  | 215,000.00                                 | 127,300.00           | (87,700.00)            | 59.21%                | 210,000.00                                 | 164,952.50           | (45,047.50)            | 78.55%                |
| Other Departmental Revenue                | 100,000.00                                 | 50,521.68            | (49,478.32)            | 50.52%                | 75,000.00                                  | 65,912.17            | (9,087.83)             | 87.88%                |
| Licenses & Permits                        | 1,500,000.00                               | 994,075.62           | (505,924.38)           | 66.27%                | 1,600,000.00                               | 931,245.00           | (668,755.00)           | 58.20%                |
| Fines & Forfeitures                       | 30,000.00                                  | 75,236.62            | 45,236.62              | 250.79%               | 31,000.00                                  | 73,277.01            | 42,277.01              | 236.38%               |
| Investment Earnings                       | 200,000.00                                 | 148,116.65           | (51,883.35)            | 74.06%                | 70,000.00                                  | 259,259.85           | 189,259.85             | 370.37%               |
| Medicaid Reimbursement                    | 60,000.00                                  | 50,292.08            | (9,707.92)             | 83.82%                | 100,000.00                                 | 62,290.80            | (37,709.20)            | 62.29%                |
| Miscellaneous Non-Recurring               |  | 32,586.99            | 32,586.99              |                       |  | 1,021,480.00         | 1,021,480.00           |                       |
| <b>Total Local Receipts</b>               | <b>8,726,000.00</b>                        | <b>3,940,696.35</b>  | <b>(4,785,303.65)</b>  | <b>45.16%</b>         | <b>8,817,000.00</b>                        | <b>5,166,194.19</b>  | <b>(3,650,805.81)</b>  | <b>58.59%</b>         |
| <b>TOTAL REVENUE</b>                      | <b>121,114,704.56</b>                      | <b>87,528,740.00</b> | <b>(33,585,964.56)</b> | <b>72.27%</b>         | <b>112,069,699.00</b>                      | <b>82,259,008.92</b> | <b>(29,810,690.08)</b> | <b>73.40%</b>         |
| <b>TRANSFERS IN</b>                       |  |                      |                        |                       |  |                      |                        |                       |
| From Enterprise - Indirects               | 1,780,346.00                               | 1,335,259.50         | (445,086.50)           | 75.00%                | 1,657,749.00                               | 1,243,311.75         | (414,437.25)           | 75.00%                |
| From Building & Capital Stabilization     | 2,861,251.00                               | 2,861,251.00         |                        | 100.00%               | 2,953,265.00                               | 2,953,265.00         |                        | 100.00%               |
| From Other                                | 195,000.00                                 | 196,875.83           | 1,875.83               | 100.96%               | 222,000.00                                 | 222,000.00           |                        | 100.00%               |
| From Unallocated Wage Accounts            | 143,276.00                                 | 143,276.00           |                        | 100.00%               | 105,040.00                                 | 105,040.00           |                        | 100.00%               |
| <b>TOTAL TRANSFERS IN</b>                 | <b>4,979,873.00</b>                        | <b>4,536,662.33</b>  | <b>(443,210.67)</b>    | <b>91.10%</b>         | <b>4,938,054.00</b>                        | <b>4,523,616.75</b>  | <b>(414,437.25)</b>    | <b>91.61%</b>         |
| <b>TOTAL REVENUE AND TRANSFERS IN</b>     | <b>126,094,577.56</b>                      | <b>92,065,402.33</b> | <b>(34,029,175.23)</b> | <b>73.01%</b>         | <b>117,007,753.00</b>                      | <b>86,782,625.67</b> | <b>(30,225,127.33)</b> | <b>74.17%</b>         |

TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - FISCAL YEAR TO DATE  
COMPARATIVE THROUGH FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

|  | FISCAL YEAR 2020 THROUGH FEBRUARY 29, 2020 |              |              |                     | FISCAL YEAR 2019 THROUGH FEBRUARY 28, 2019 |                |              |              |                     |                  |
|--|--|--------------|--------------|---------------------|--|----------------|--------------|--------------|---------------------|------------------|
|  | Revised Budget                             | Actual       | Encumbrances | under/(over) Budget | % of Budget Used                           | Revised Budget | Actual       | Encumbrances | under/(over) Budget | % of Budget Used |
| TOWN MANAGER SALARIES                        | 640,967.00                                 | 400,289.11   | -            | 240,677.89          | 62.45%                                     | 625,322.00     | 406,924.61   | -            | 218,397.39          | 65.07%           |
| TOWN MANAGER EXPENSES                        | 105,600.00                                 | 47,044.37    | 16,593.69    | 41,961.94           | 60.26%                                     | 121,898.00     | 74,378.76    | 9,801.98     | 37,717.26           | 69.06%           |
| FINANCE COMMITTEE SALARIES                   | 3,500.00                                   | 591.40       | -            | 2,908.60            | 16.90%                                     | 3,500.00       | 61.96        | -            | 3,438.04            | 1.77%            |
| FINANCE COMMITTEE EXPENSES                   | 2,500.00                                   | 280.00       | -            | 2,220.00            | 11.20%                                     | 2,500.00       | 280.00       | -            | 2,220.00            | 11.20%           |
| COMPTROLLER SALARIES                         | 370,566.00                                 | 237,793.38   | -            | 132,772.62          | 64.17%                                     | 354,161.00     | 226,566.81   | -            | 127,594.19          | 63.97%           |
| COMPTROLLER EXPENSES                         | 11,000.00                                  | 3,915.66     | -            | 7,084.34            | 35.60%                                     | 9,800.00       | 2,773.47     | -            | 7,026.53            | 28.30%           |
| ASSESSORS SALARIES                           | 229,592.00                                 | 141,191.16   | -            | 88,400.84           | 61.50%                                     | 216,642.00     | 137,270.46   | -            | 79,371.54           | 63.36%           |
| ASSESSORS EXPENSES                           | 47,750.00                                  | 24,555.67    | 54.94        | 23,139.39           | 51.54%                                     | 58,766.00      | 34,672.18    | -            | 24,093.82           | 59.00%           |
| COLLECTOR/TREASURER SALARIES                 | 367,425.00                                 | 224,009.47   | -            | 143,415.53          | 60.97%                                     | 339,043.00     | 221,180.04   | -            | 117,862.96          | 65.24%           |
| COLLECTOR/TREASURER EXPENSES                 | 115,562.88                                 | 25,402.29    | 5,305.01     | 84,855.58           | 26.57%                                     | 135,281.00     | 48,273.80    | 32,806.53    | 54,200.67           | 59.93%           |
| AUDIT EXPENSES                               | 88,350.00                                  | 88,350.00    | -            | -                   | 100.00%                                    | 100,000.00     | 74,000.00    | 3,000.00     | 23,000.00           | 77.00%           |
| ENGINEERING SALARIES                         | 464,986.00                                 | 303,189.04   | -            | 161,796.96          | 65.20%                                     | 452,641.00     | 292,898.92   | -            | 159,742.08          | 64.71%           |
| ENGINEERING EXPENSES                         | 111,894.03                                 | 31,576.20    | 28,331.03    | 51,986.80           | 53.54%                                     | 91,650.00      | 43,424.10    | 14,406.03    | 33,819.87           | 63.10%           |
| BUILDING, ZONING & BOARD OF APPEALS SALARIES | 350,460.00                                 | 221,739.46   | -            | 128,720.54          | 63.27%                                     | 343,675.00     | 219,127.53   | -            | 124,547.47          | 63.76%           |
| BUILDING, ZONING & BOARD OF APPEALS EXPENSES | 27,221.00                                  | 12,973.76    | 609.56       | 13,637.68           | 49.90%                                     | 37,336.00      | 8,664.13     | 10,113.62    | 18,558.25           | 50.29%           |
| CONSERVATION COMM SALARIES                   | 56,575.00                                  | 36,229.21    | -            | 20,345.79           | 64.04%                                     | 53,677.00      | 34,612.18    | -            | 19,064.82           | 64.48%           |
| CONSERVATION COMM EXPENSES                   | 2,135.00                                   | 1,290.16     | -            | 844.84              | 60.43%                                     | 2,135.00       | 1,103.95     | -            | 1,031.05            | 51.71%           |
| PLANNING BOARD SALARIES                      | 105,809.00                                 | 64,822.49    | -            | 40,986.51           | 61.26%                                     | 103,335.00     | 63,045.70    | -            | 40,289.30           | 61.01%           |
| PLANNING BOARD EXPENSES                      | 70,968.00                                  | 36,761.10    | 13,507.00    | 20,699.90           | 70.83%                                     | 47,443.00      | 5,320.71     | 5,842.50     | 36,279.79           | 23.53%           |
| LEGAL EXPENSES                               | 470,000.00                                 | 228,570.22   | 170,097.26   | 71,332.52           | 84.82%                                     | 439,846.00     | 331,109.17   | -            | 108,736.83          | 75.28%           |
| HUMAN RESOURCES SALARIES                     | 154,368.00                                 | 97,254.03    | -            | 57,113.97           | 63.00%                                     | 137,877.00     | 81,639.17    | -            | 56,237.83           | 59.21%           |
| HUMAN RESOURCES EXPENSES                     | 22,700.00                                  | 10,841.66    | -            | 11,858.34           | 47.76%                                     | 23,150.00      | 11,801.73    | -            | 11,348.27           | 50.98%           |
| DATA PROCESSING SALARIES                     | 123,406.00                                 | 72,608.70    | -            | 50,797.30           | 58.84%                                     | 114,874.00     | 71,219.35    | -            | 43,654.65           | 62.00%           |
| DATA PROCESSING EXPENSES                     | 584,258.48                                 | 275,407.58   | 239,971.94   | 68,878.96           | 88.21%                                     | 544,240.00     | 406,508.46   | 69,560.37    | 68,171.17           | 87.47%           |
| GENERAL SERVICES EXPENSES                    | 158,434.84                                 | 81,346.59    | 26,317.59    | 50,770.66           | 67.95%                                     | 140,379.00     | 70,942.02    | 9,668.60     | 59,768.38           | 57.42%           |
| TOWN CLERK SALARIES                          | 341,902.00                                 | 193,660.63   | -            | 148,241.37          | 56.64%                                     | 343,146.00     | 199,279.32   | -            | 143,866.68          | 58.07%           |
| TOWN CLERK EXPENSES                          | 61,550.00                                  | 28,739.52    | 11,812.05    | 20,998.43           | 65.88%                                     | 70,550.00      | 29,500.91    | 10,848.64    | 30,200.45           | 57.19%           |
| GENERAL GOVERNMENT                           | 5,089,480.23                               | 2,890,432.86 | 512,600.07   | 1,686,447.30        | 66.86%                                     | 4,912,867.00   | 3,096,579.44 | 166,048.27   | 1,650,239.29        | 66.41%           |
| LIBRARY SALARIES                             | 1,586,573.00                               | 992,828.38   | -            | 593,744.62          | 62.58%                                     | 1,557,001.00   | 966,550.19   | -            | 590,450.81          | 62.08%           |
| LIBRARY EXPENSES                             | 410,200.45                                 | 282,936.95   | 56,488.56    | 70,774.94           | 82.75%                                     | 405,367.00     | 284,611.02   | 1,783.66     | 118,972.32          | 70.65%           |
| LIBRARY CAPITAL                              | 15,500.00                                  | 12,150.48    | -            | 3,349.52            | 78.39%                                     | 15,000.00      | 3,420.99     | -            | 11,579.01           | 22.81%           |
| ARCHIVAL CENTER EXPENSES                     | 18,900.00                                  | 11,818.69    | 5,643.00     | 1,438.31            | 92.39%                                     | 18,300.00      | 12,469.16    | 5,376.00     | 454.84              | 97.51%           |

TOWN OF WINCHESTER, MA  
 GENERAL FUND EXPENDITURES - FISCAL YEAR TO DATE  
 COMPARATIVE THROUGH FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

|   | FISCAL YEAR 2020 THROUGH FEBRUARY 29, 2020 |               |               |                     | FISCAL YEAR 2019 THROUGH FEBRUARY 28, 2019 |                |               |               |                     |                  |
|---|--|---------------|---------------|---------------------|--|----------------|---------------|---------------|---------------------|------------------|
|   | Revised Budget                             | Actual        | Encumbrances  | under/(over) Budget | % of Budget Used                           | Revised Budget | Actual        | Encumbrances  | under/(over) Budget | % of Budget Used |
| HISTORICAL COMMISSION SALARIES          | 1,500.00                                   | 101.90        | -             | 1,398.10            | 6.79%                                      | 1,500.00       | 1,225.05      | -             | 274.95              | 81.67%           |
| HISTORICAL COMMISSION EXPENSES          | 15,000.00                                  | -             | 15,000.00     | -                   | 100.00%                                    | 23,000.00      | 14,500.00     | 4,000.00      | 4,500.00            | 80.43%           |
| CULTURE & RECREATION                    | 2,047,673.45                               | 1,299,836.40  | 77,131.56     | 670,705.49          | 67.25%                                     | 2,020,168.00   | 1,282,776.41  | 11,159.66     | 726,231.93          | 64.05%           |
| BOARD OF HEALTH SALARIES                | 273,655.00                                 | 170,924.27    | -             | 102,730.73          | 62.46%                                     | 274,030.00     | 158,806.89    | -             | 115,223.11          | 57.95%           |
| BOARD OF HEALTH EXPENSES                | 99,233.14                                  | 50,780.02     | 39,847.72     | 8,605.40            | 91.33%                                     | 97,514.00      | 57,021.63     | 26,454.25     | 14,038.12           | 85.60%           |
| COUNCIL ON AGING SALARIES               | 340,249.00                                 | 181,979.59    | -             | 158,269.41          | 53.48%                                     | 279,674.00     | 180,324.30    | -             | 99,349.70           | 64.48%           |
| COUNCIL ON AGING EXPENSES               | 7,162.00                                   | 688.35        | -             | 6,473.65            | 9.61%                                      | 8,870.00       | 2,320.58      | -             | 6,549.42            | 26.16%           |
| VETERANS' SERVICES SALARIES             | 9,805.00                                   | 5,402.64      | -             | 4,402.36            | 55.10%                                     | 9,623.00       | 5,293.18      | -             | 4,329.82            | 55.01%           |
| VETERANS' SERVICES EXPENSES             | 36,067.00                                  | 14,530.20     | -             | 21,536.80           | 40.29%                                     | 36,067.00      | 11,435.10     | -             | 24,631.90           | 31.71%           |
| HEALTH & SOCIAL SERVICES                | 766,171.14                                 | 424,305.07    | 39,847.72     | 302,018.35          | 60.58%                                     | 705,778.00     | 415,201.68    | 26,454.25     | 264,122.07          | 62.58%           |
| POLICE SALARIES                         | 5,037,779.00                               | 2,976,666.00  | -             | 2,061,113.00        | 59.09%                                     | 4,674,041.00   | 2,997,721.88  | -             | 1,676,319.12        | 64.14%           |
| POLICE EXPENSES                         | 285,604.08                                 | 133,804.15    | 14,524.66     | 137,275.27          | 51.94%                                     | 231,493.00     | 112,105.88    | 83.86         | 119,303.26          | 48.46%           |
| POLICE CAPITAL                          | 90,000.00                                  | 90,000.00     | -             | -                   | 100.00%                                    | 75,000.00      | 74,750.00     | -             | 250.00              | 99.67%           |
| FIRE SALARIES                           | 4,779,712.00                               | 2,916,864.60  | -             | 1,862,847.40        | 61.03%                                     | 4,767,915.00   | 2,819,649.66  | -             | 1,948,265.34        | 59.14%           |
| FIRE EXPENSES                           | 271,251.00                                 | 133,811.32    | 35,427.78     | 102,011.90          | 62.39%                                     | 273,190.00     | 121,116.27    | 27,638.53     | 124,435.20          | 54.45%           |
| FIRE CAPITAL                            | 63,520.50                                  | 18,402.17     | 419.78        | 44,698.55           | 29.63%                                     | 52,500.00      | 5,800.00      | 5,662.88      | 41,037.12           | 21.83%           |
| SEALER OF WEIGHTS & MEASURES SALARIES   | 8,044.00                                   | 5,382.00      | -             | 2,662.00            | 66.91%                                     | 7,924.00       | 5,272.48      | -             | 2,651.52            | 66.54%           |
| SEALER OF WEIGHTS & MEASURES EXPENSES   | 2,022.00                                   | 209.00        | -             | 1,813.00            | 10.34%                                     | 2,022.00       | 1,357.43      | -             | 664.57              | 67.13%           |
| PUBLIC SAFETY                           | 10,537,932.58                              | 6,275,139.24  | 50,372.22     | 4,212,421.12        | 60.03%                                     | 10,084,085.00  | 6,137,773.60  | 33,385.27     | 3,912,926.13        | 61.20%           |
| DEPARTMENT OF PUBLIC WORKS SALARIES     | 4,665,236.00                               | 2,905,469.05  | -             | 1,759,766.95        | 62.28%                                     | 4,356,235.00   | 2,862,652.97  | -             | 1,493,582.03        | 65.71%           |
| DEPARTMENT OF PUBLIC WORKS EXPENSES     | 2,338,115.16                               | 1,469,789.01  | 657,702.10    | 210,624.05          | 90.99%                                     | 2,428,342.00   | 1,405,752.68  | 596,805.14    | 425,784.18          | 82.47%           |
| DEPARTMENT OF PUBLIC WORKS CAPITAL      | 24,309.67                                  | 19,761.39     | -             | 4,548.28            | 81.29%                                     | 26,355.00      | 13,468.20     | -             | 12,886.80           | 51.10%           |
| SNOW & ICE SALARIES                     | 123,300.00                                 | 202,763.61    | -             | (79,463.61)         | 164.45%                                    | 123,300.00     | 170,926.63    | -             | (47,626.63)         | 138.65%          |
| SNOW & ICE EXPENSES                     | 251,831.65                                 | 275,541.61    | 52,127.08     | (75,837.04)         | 130.11%                                    | 251,700.00     | 206,564.18    | 63,543.23     | (18,407.41)         | 107.31%          |
| SNOW & ICE CAPITAL                      | 25,000.00                                  | 16,500.00     | -             | 8,500.00            | 66.00%                                     | 25,000.00      | 15,973.48     | -             | 9,026.52            | 63.89%           |
| DEPARTMENT OF PUBLIC WORKS              | 7,427,792.48                               | 4,889,824.67  | 709,829.18    | 1,828,138.63        | 75.39%                                     | 7,210,932.00   | 4,675,338.14  | 660,348.37    | 1,875,245.49        | 73.99%           |
| SCHOOL DEPARTMENT                       | 54,520,110.61                              | 29,265,641.04 | 23,322,907.78 | 1,931,561.79        | 96.46%                                     | 50,634,719.00  | 28,099,871.53 | 21,309,863.59 | 1,224,983.88        | 97.58%           |
| VOCATIONAL EDUCATION EXPENSES           | 243,785.00                                 | 139,200.99    | 51,156.24     | 53,427.77           | 78.08%                                     | 248,638.00     | 147,630.00    | 51,798.00     | 49,210.00           | 80.21%           |
| EDUCATION                               | 54,763,895.61                              | 29,404,842.03 | 23,374,064.02 | 1,984,989.56        | 96.38%                                     | 50,883,357.00  | 28,247,501.53 | 21,361,661.59 | 1,274,193.88        | 97.50%           |
| CONTRIBUTORY RETIREMENT EXPENSES        | 5,132,390.00                               | 5,132,390.00  | -             | -                   | 100.00%                                    | 4,815,515.00   | 4,815,514.61  | -             | 0.39                | 100.00%          |
| WORKERS COMPENSATION/INDEMNITY EXPENSES | 420,000.00                                 | 335,169.66    | 7,666.69      | 77,163.65           | 81.63%                                     | 300,000.00     | 263,119.66    | 27,953.80     | 8,926.54            | 97.02%           |
| UNEMPLOYMENT INSURANCE EXPENSES         | 75,000.00                                  | 63,777.85     | -             | 11,222.15           | 85.04%                                     | 75,000.00      | 44,786.54     | -             | 30,213.46           | 59.72%           |

**TOWN OF WINCHESTER, MA**  
**GENERAL FUND EXPENDITURES - FISCAL YEAR TO DATE**  
**COMPARATIVE THROUGH FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

|   | FISCAL YEAR 2020 THROUGH FEBRUARY 29, 2020 |                      |                      |                      |                  | FISCAL YEAR 2019 THROUGH FEBRUARY 28, 2019 |                      |                      |                      |                  |
|---|--|----------------------|----------------------|----------------------|------------------|--|----------------------|----------------------|----------------------|------------------|
|   | Revised Budget                             | Actual               | Encumbrances         | under/(over) Budget  | % of Budget Used | Revised Budget                             | Actual               | Encumbrances         | under/(over) Budget  | % of Budget Used |
| HEALTH INSURANCE EXPENSES                           | 11,670,760.00                              | 8,031,256.06         | -                    | 3,639,503.94         | 68.82%           | 11,215,000.00                              | 7,958,292.17         | -                    | 3,256,707.83         | 70.96%           |
| MEDICARE TAX & REFUND EXPENSES                      | 985,000.00                                 | 544,356.61           | -                    | 440,643.39           | 55.26%           | 960,000.00                                 | 508,952.29           | -                    | 451,047.71           | 53.02%           |
| UNDISTRIBUTED - PERSONNEL BENEFITS                  | 18,283,150.00                              | 14,106,950.18        | 7,666.69             | 4,168,533.13         | 77.20%           | 17,365,515.00                              | 13,590,665.27        | 27,953.80            | 3,746,895.93         | 78.42%           |
| ENERGY EXPENSES                                     | 2,137,675.25                               | 1,255,666.67         | 99,564.71            | 782,443.87           | 63.40%           | 2,232,712.00                               | 1,477,203.56         | 107,306.36           | 648,202.08           | 70.97%           |
| STATE ASSESSMENTS & CHARGES                         | 618,582.00                                 | 401,120.00           | -                    | 217,462.00           | 64.85%           | 586,600.00                                 | 379,216.00           | -                    | 207,384.00           | 64.65%           |
| RESERVE FUND  | 330,000.00                                 | -                    | -                    | 330,000.00           | 0.00%            | 338,586.00                                 | -                    | -                    | 338,586.00           | 0.00%            |
| GENERAL INSURANCE EXPENSES                          | 415,000.00                                 | 346,190.60           | -                    | 68,809.40            | 83.42%           | 396,000.00                                 | 348,280.60           | -                    | 47,719.40            | 87.95%           |
| ENVIRONMENTAL REMEDIATION SERVICES EXPENSE          | 40,000.00                                  | 18,816.50            | 9,683.50             | 11,500.00            | 71.25%           | 38,000.00                                  | 16,866.00            | 11,034.00            | 10,100.00            | 73.42%           |
| UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER     | 3,541,257.25                               | 2,021,793.77         | 109,248.21           | 1,410,215.27         | 60.18%           | 3,591,898.00                               | 2,221,566.16         | 118,340.36           | 1,251,991.48         | 65.14%           |
| FUNDED DEBT EXPENSES                                | 7,610,000.00                               | 5,825,000.00         | -                    | 1,785,000.00         | 76.54%           | 7,644,566.00                               | 5,859,565.67         | -                    | 1,785,000.33         | 76.65%           |
| INTEREST ON FUNDED DEBT EXPENSES                    | 5,100,079.56                               | 3,893,233.15         | -                    | 1,206,846.41         | 76.34%           | 5,349,183.00                               | 4,125,601.01         | -                    | 1,223,581.99         | 77.13%           |
| FUNDED DEBT   | 12,710,079.56                              | 9,718,233.15         | -                    | 2,991,846.41         | 76.46%           | 12,993,749.00                              | 9,985,166.68         | -                    | 3,008,582.32         | 76.85%           |
| <b>TOTAL EXPENDITURES</b>                           | <b>115,167,432.30</b>                      | <b>71,031,357.37</b> | <b>24,880,759.67</b> | <b>19,255,315.26</b> | <b>83.28%</b>    | <b>109,768,349.00</b>                      | <b>69,652,568.91</b> | <b>22,405,351.57</b> | <b>17,710,428.52</b> | <b>83.87%</b>    |
| TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS | 6,562,303.00                               | 6,562,303.00         | -                    | -                    | 100.00%          | 4,727,738.00                               | 4,727,738.00         | -                    | -                    | 100.00%          |
| TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY/COLA)  | 4,790,291.00                               | 3,592,718.25         | -                    | 1,197,572.75         | 75.00%           | 4,995,809.00                               | 3,746,856.75         | -                    | 1,248,952.25         | 75.00%           |
| TRANSFER TO RETIREE HEALTH CARE TRUST               | 350,000.00                                 | 350,000.00           | -                    | -                    | 100.00%          | 200,000.00                                 | 200,000.00           | -                    | -                    | 100.00%          |
| TRANSFERS TO CONTINUED ARTICLE/CAPITAL FUND         | 470,293.00                                 | 470,293.00           | -                    | -                    | 100.00%          | 770,140.00                                 | 770,140.00           | -                    | -                    | 100.00%          |
| TRANSFERS TO MUNICIPAL AFFORDABLE HOUSING TRUST     | 500,000.00                                 | 500,000.00           | -                    | -                    | 100.00%          | -  | -                    | -                    | -                    | -                |
| TRANSFERS TO OTHER FUNDS                            | 85,000.00                                  | 85,000.00            | -                    | -                    | 100.00%          | -  | -                    | -                    | -                    | -                |
| <b>TOTAL TRANSFERS OUT</b>                          | <b>12,757,887.00</b>                       | <b>11,560,314.25</b> | <b>-</b>             | <b>1,197,572.75</b>  | <b>90.61%</b>    | <b>10,693,687.00</b>                       | <b>9,444,734.75</b>  | <b>-</b>             | <b>1,248,952.25</b>  | <b>88.32%</b>    |
| <b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>         | <b>127,925,319.30</b>                      | <b>82,591,671.62</b> | <b>24,880,759.67</b> | <b>20,452,888.01</b> | <b>84.01%</b>    | <b>120,462,036.00</b>                      | <b>79,097,303.66</b> | <b>22,405,351.57</b> | <b>18,959,380.77</b> | <b>84.26%</b>    |

**TOWN OF WINCHESTER, MA**  
**WATER/SEWER ENTERPRISE FUND - FISCAL YEAR TO DATE**  
**COMPARATIVE THROUGH FEBRUARY 29, 2020 AND FEBRUARY 28, 2019**

|   | FISCAL YEAR 2020 THROUGH FEBRUARY 29, 2020 |                     |                   |                          |                             | FISCAL YEAR 2019 THROUGH FEBRUARY 28, 2019 |                     |                   |                          |                             |
|---|--|---------------------|-------------------|--------------------------|-----------------------------|--|---------------------|-------------------|--------------------------|-----------------------------|
|   | Revised Budget                             | Actual              | Encumbrances      | Budget surplus/(deficit) | % of Budget Collected/Spent | Revised Budget                             | Actual              | Encumbrances      | Budget surplus/(deficit) | % of Budget Collected/Spent |
| <b>REVENUES:</b>  |  |                     |                   |                          |                             |  |                     |                   |                          |                             |
| Sewer usage   | 2,976,808.00                               | 2,176,922.76        | -                 | (799,885.24)             | 73.13%                      | 2,889,553.00                               | 2,329,107.38        | -                 | (560,445.62)             | 80.60%                      |
| Sewer liens and interest                                | 108,010.00                                 | 55,447.42           | -                 | (52,562.58)              | 51.34%                      | 89,703.00                                  | 62,499.89           | -                 | (27,203.11)              | 69.67%                      |
| Water usage   | 2,389,534.00                               | 1,753,728.92        | -                 | (635,805.08)             | 73.39%                      | 2,311,964.00                               | 1,875,350.23        | -                 | (436,613.77)             | 81.12%                      |
| Water liens and interest                                | 84,121.00                                  | 48,706.24           | -                 | (35,414.76)              | 57.90%                      | 67,612.00                                  | 50,297.60           | -                 | (17,314.40)              | 74.39%                      |
| Water service charges                                   | 130,284.00                                 | 99,651.15           | -                 | (30,632.85)              | 76.49%                      | 158,100.00                                 | 79,309.61           | -                 | (78,790.39)              | 50.16%                      |
| Water repairs   | 26,915.00                                  | 18,810.14           | -                 | (8,104.86)               | 69.89%                      | 25,296.00                                  | 20,237.25           | -                 | (5,058.75)               | 80.00%                      |
| Sprinkler fee   | 17,497.00                                  | 12,269.62           | -                 | (5,227.38)               | 70.12%                      | 17,605.00                                  | 12,308.07           | -                 | (5,296.93)               | 69.91%                      |
| Connection fees   | 21,600.00                                  | 34,500.00           | -                 | 12,900.00                | 159.72%                     | 29,684.00                                  | 55,800.00           | -                 | 26,116.00                | 187.98%                     |
| Miscellaneous   | 21,170.00                                  | 2,609.93            | -                 | (18,560.07)              | 12.33%                      | -  | 60,646.00           | -                 | 60,646.00                | -                           |
| Investment Income                                       | 14,745.00                                  | -                   | -                 | (14,745.00)              | 0.00%                       | 11,347.00                                  | -                   | -                 | (11,347.00)              | 0.00%                       |
| <b>Total Revenue</b>                                    | <b>5,790,684.00</b>                        | <b>4,202,646.18</b> | <b>-</b>          | <b>(1,588,037.82)</b>    | <b>72.58%</b>               | <b>5,600,864.00</b>                        | <b>4,545,556.03</b> | <b>-</b>          | <b>(1,055,307.97)</b>    | <b>81.16%</b>               |
| <b>EXPENDITURES:</b>                                    |  |                     |                   |                          |                             |  |                     |                   |                          |                             |
| <b>Personal Services:</b>                               |  |                     |                   |                          |                             |  |                     |                   |                          |                             |
| Sewer Operations  | 349,539.00                                 | 221,424.55          | -                 | 128,114.45               | 63.35%                      | 333,146.00                                 | 159,620.44          | -                 | 173,525.56               | 47.91%                      |
| Water Operations  | 1,082,648.00                               | 612,841.63          | -                 | 469,806.37               | 56.61%                      | 989,511.00                                 | 606,905.07          | -                 | 382,605.93               | 61.33%                      |
|   | 1,432,187.00                               | 834,266.18          | -                 | 597,920.82               | 58.25%                      | 1,322,657.00                               | 766,525.51          | -                 | 556,131.49               | 57.95%                      |
| <b>Expenses:</b>  |  |                     |                   |                          |                             |  |                     |                   |                          |                             |
| Sewer Operations  | 1,479,107.00                               | 1,016,714.73        | 23,238.00         | 439,154.27               | 70.31%                      | 1,356,865.00                               | 910,556.95          | 14,749.46         | 431,558.59               | 68.19%                      |
| Water Operations  | 1,304,006.66                               | 856,004.34          | 161,355.76        | 286,646.56               | 78.02%                      | 1,249,933.00                               | 885,199.54          | 123,642.99        | 241,090.47               | 80.71%                      |
| Debt & IMWRA Capital                                    | 5,338,682.00                               | 3,871,615.42        | -                 | 1,467,066.58             | 72.52%                      | 5,576,413.00                               | 4,078,391.82        | -                 | 1,498,021.18             | 73.14%                      |
|   | 8,121,795.66                               | 5,744,334.49        | 184,593.76        | 2,192,867.41             | 73.00%                      | 8,183,211.00                               | 5,874,148.31        | 138,392.45        | 2,170,670.24             | 73.47%                      |
| <b>Total Expenditures</b>                               | <b>9,553,982.66</b>                        | <b>6,578,600.67</b> | <b>184,593.76</b> | <b>2,790,788.23</b>      | <b>70.79%</b>               | <b>9,505,868.00</b>                        | <b>6,640,673.82</b> | <b>138,392.45</b> | <b>2,726,801.73</b>      | <b>71.31%</b>               |
| <b>OTHER FINANCING SOURCES/(USES):</b>                  |  |                     |                   |                          |                             |  |                     |                   |                          |                             |
| Transfers from the General Fund                         | 4,615,291.00                               | 3,461,468.25        | -                 | (1,153,822.75)           | 75.00%                      | 4,820,809.00                               | 3,615,606.75        | -                 | (1,205,202.25)           | 75.00%                      |
| Indirects to the General Fund                           | (1,414,812.00)                             | (1,061,109.00)      | -                 | 353,703.00               | 75.00%                      | (1,321,938.00)                             | (991,453.50)        | -                 | 330,484.50               | 75.00%                      |
| Transfers to the Continued Article/Capital Article Fund | (215,221.44)                               | (215,221.44)        | -                 | -                        | 100.00%                     | (347,000.00)                               | (347,000.00)        | -                 | -                        | 100.00%                     |
| <b>Total OFS/(OFU)</b>                                  | <b>2,985,257.56</b>                        | <b>2,185,137.81</b> | <b>-</b>          | <b>(800,119.75)</b>      | <b>73.20%</b>               | <b>3,151,871.00</b>                        | <b>2,277,153.25</b> | <b>-</b>          | <b>(874,717.75)</b>      | <b>72.25%</b>               |
| <b>Net activity</b>                                     | <b>(778,041.10)</b>                        | <b>(190,816.68)</b> | <b>-</b>          | <b>(587,224.42)</b>      | <b>-</b>                    | <b>(753,133.00)</b>                        | <b>182,035.46</b>   | <b>-</b>          | <b>(935,168.46)</b>      | <b>-</b>                    |

TOWN OF WINCHESTER, MA  
RECREATION ENTERPRISE FUND - FISCAL YEAR TO DATE  
COMPARATIVE THROUGH FEBRUARY 29, 2020 AND FEBRUARY 28, 2019

|  | FISCAL YEAR 2020 THROUGH FEBRUARY 29, 2020 |                     |                  |                          | FISCAL YEAR 2019 THROUGH FEBRUARY 28, 2019 |                     |                     |                  |                          |                             |
|--|--|---------------------|------------------|--------------------------|--|---------------------|---------------------|------------------|--------------------------|-----------------------------|
|  | Revised Budget                             | Actual              | Encumbrances     | Budget surplus/(deficit) | % of Budget Collected/Spent                | Revised Budget      | Actual              | Encumbrances     | Budget surplus/(deficit) | % of Budget Collected/Spent |
| <b>REVENUES:</b>                       |  |                     |                  |                          |  |                     |                     |                  |                          |                             |
| Year Round Programs                    | 1,085,000.00                               | 738,499.25          | -                | (346,500.75)             | 68.06%                                     | 975,000.00          | 658,770.25          | -                | (316,229.75)             | 67.57%                      |
| Adult Programs                         | 45,000.00                                  | 19,165.00           | -                | (25,835.00)              | 42.59%                                     | 50,000.00           | 24,424.00           | -                | (25,576.00)              | 48.85%                      |
| Youth Programs                         | 730,000.00                                 | 518,700.78          | -                | (211,299.22)             | 71.05%                                     | 805,000.00          | 573,300.93          | -                | (231,699.07)             | 71.22%                      |
| Special Events & Trips                 | 44,000.00                                  | 9,645.35            | -                | (34,354.65)              | 21.92%                                     | 55,000.00           | 12,263.00           | -                | (42,737.00)              | 22.30%                      |
| Other Miscellaneous                    | -  | 262.00              | -                | 262.00                   | -  | -                   | -                   | -                | -                        | -                           |
| Investment Income                      | -  | 2,043.74            | -                | 2,043.74                 | -  | -                   | 2,932.94            | -                | 2,932.94                 | -                           |
| <b>Total Revenue</b>                   | <b>1,904,000.00</b>                        | <b>1,288,316.12</b> | <b>-</b>         | <b>(615,683.88)</b>      | <b>67.66%</b>                              | <b>1,885,000.00</b> | <b>1,271,691.12</b> | <b>-</b>         | <b>(613,308.88)</b>      | <b>67.46%</b>               |
| <b>EXPENDITURES:</b>                   |  |                     |                  |                          |  |                     |                     |                  |                          |                             |
| Personal Services                      | 1,404,399.00                               | 800,337.97          | -                | 604,061.03               | 56.99%                                     | 1,294,496.00        | 799,460.08          | -                | 495,035.92               | 61.76%                      |
| Expenditures                           | 583,327.23                                 | 459,211.71          | 89,489.60        | 34,625.92                | 78.72%                                     | 574,425.00          | 393,779.09          | 42,999.50        | 137,646.41               | 68.55%                      |
| <b>Total Expenditures</b>              | <b>1,987,726.23</b>                        | <b>1,259,549.68</b> | <b>89,489.60</b> | <b>638,686.95</b>        | <b>63.37%</b>                              | <b>1,868,921.00</b> | <b>1,193,239.17</b> | <b>42,999.50</b> | <b>632,682.33</b>        | <b>63.85%</b>               |
| <b>OTHER FINANCING SOURCES/(USES):</b> |  |                     |                  |                          |  |                     |                     |                  |                          |                             |
| Transfers from the General Fund        | 175,000.00                                 | 131,250.00          | -                | (43,750.00)              | 75.00%                                     | 175,000.00          | 131,250.00          | -                | (43,750.00)              | 75.00%                      |
| Indirect Transfers to the General Fund | (365,534.00)                               | (274,150.50)        | -                | 91,383.50                | 75.00%                                     | (335,811.00)        | (251,858.25)        | -                | 83,952.75                | 75.00%                      |
| <b>Total OFS/(OFU)</b>                 | <b>(190,534.00)</b>                        | <b>(142,900.50)</b> | <b>-</b>         | <b>47,633.50</b>         | <b>75.00%</b>                              | <b>(160,811.00)</b> | <b>(120,608.25)</b> | <b>-</b>         | <b>40,202.75</b>         | <b>75.00%</b>               |
| <b>Net Activity</b>                    | <b>(274,260.23)</b>                        | <b>(114,134.06)</b> |                  |                          |  | <b>(144,732.00)</b> | <b>(42,156.30)</b>  |                  |                          |                             |