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

Town Comptroller's Office
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Winchester, MA 01890
Phone: 781 721-7116
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sward@winchester.us

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**

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 4th 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 29th.

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 even 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 29th 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 29th.

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
TAXATION								
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%
Total Taxation	100,603,329.56	75,551,543.65	(25,051,785.91)	75.10%	91,917,536.00	69,276,642.73	(22,640,893.27)	75.37%
STATE AID								
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%
Total State Aid	11,785,375.00	8,036,500.00	(3,748,875.00)	68.19%	11,335,163.00	7,816,172.00	(3,518,991.00)	68.96%
LOCAL RECEIPTS								
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	-
Total Local Receipts	8,726,000.00	3,940,696.35	(4,785,303.65)	45.16%	8,817,000.00	5,166,194.19	(3,650,805.81)	58.59%
TOTAL REVENUE	121,114,704.56	87,528,740.00	(33,585,964.56)	72.27%	112,069,699.00	82,259,008.92	(29,810,690.08)	73.40%
TRANSFERS IN								
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%
TOTAL TRANSFERS IN	4,979,873.00	4,536,662.33	(443,210.67)	91.10%	4,938,054.00	4,523,616.75	(414,437.25)	91.61%
TOTAL REVENUE AND TRANSFERS IN	126,094,577.56	92,065,402.33	(34,029,175.23)	73.01%	117,007,753.00	86,782,625.67	(30,225,127.33)	74.17%

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)	138.63%
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%
TOTAL EXPENDITURES	**115,167,432.30**	**71,031,357.37**	**24,880,759.67**	**19,255,315.26**	**83.28%**	**109,768,349.00**	**69,652,568.91**	**22,405,351.57**	**17,710,428.52**	**83.87%**
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%	-	-	-	-	-
TOTAL TRANSFERS OUT	**12,757,887.00**	**11,560,314.25**	**-**	**1,197,572.75**	**90.61%**	**10,693,687.00**	**9,444,734.75**	**-**	**1,248,952.25**	**88.32%**
TOTAL EXPENDITURES AND TRANSFERS OUT	**127,925,319.30**	**82,591,671.62**	**24,880,759.67**	**20,452,888.01**	**84.01%**	**120,462,036.00**	**79,097,303.66**	**22,405,351.57**	**18,959,380.77**	**84.26%**

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
REVENUES:										
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%
Total Revenue	5,790,684.00	4,202,646.18	-	(1,588,037.82)	72.58%	5,600,864.00	4,545,556.03	-	(1,055,307.97)	81.16%
EXPENDITURES:										
Personal Services:										
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%
Expenses:										
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 & MWRA 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%
Total Expenditures	9,553,982.66	6,578,600.67	184,593.76	2,790,788.23	70.79%	9,505,868.00	6,640,673.82	138,392.45	2,726,801.73	71.31%
OTHER FINANCING SOURCES/(USES):										
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%
Total OFS/(OFU)	2,985,257.56	2,185,137.81	-	(800,119.75)	73.20%	3,151,871.00	2,277,153.25	-	(874,717.75)	72.25%
Net activity	(778,041.10)	(190,816.68)				(753,133.00)	182,035.46			

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
REVENUES:										
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	-
Total Revenue	1,904,000.00	1,288,316.12	-	(615,683.88)	67.66%	1,885,000.00	1,271,691.12	-	(613,308.88)	67.46%
EXPENDITURES:										
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%
Total Expenditures	1,987,726.23	1,259,549.68	89,489.60	638,686.95	63.37%	1,868,921.00	1,193,239.17	42,999.50	632,682.33	63.85%
OTHER FINANCING SOURCES/(USES):										
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%
Total OFS/(OFU)	(190,534.00)	(142,900.50)	-	47,633.50	75.00%	(160,811.00)	(120,608.25)	-	40,202.75	75.00%
Net Activity	(274,260.23)	(114,134.06)				(144,732.00)	(42,156.30)			