

Town of Winchester



COMPREHENSIVE FINANCIAL REPORT

Office of the Comptroller

Stacie A. Ward, CPA, Town Comptroller

Spring Town Meeting 2020

**TOWN OF WINCHESTER, MASSACHUSETTS
COMPREHENSIVE FINANCIAL REPORT
OFFICE OF THE COMPTROLLER
SPRING TOWN MEETING 2020**

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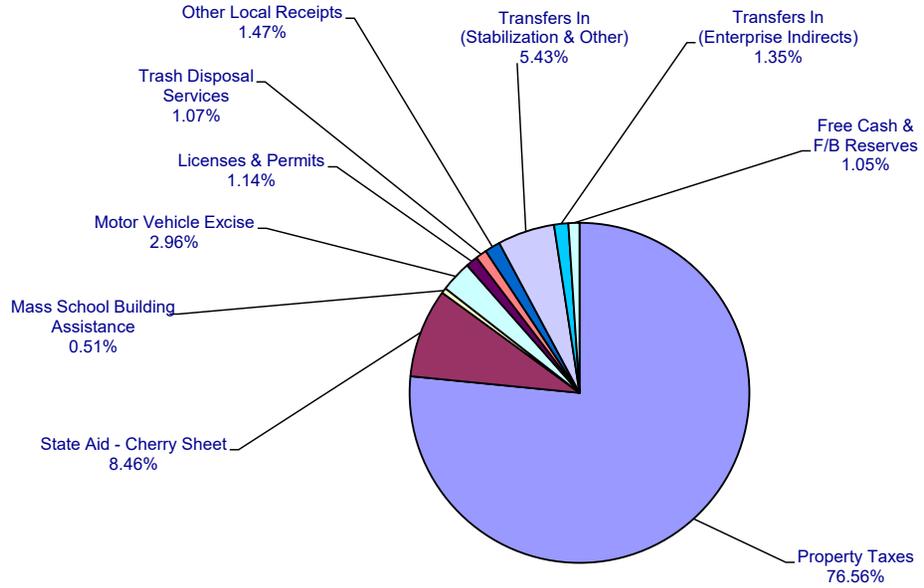
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TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND BUDGET & ARTICLES - ESTIMATED REVENUES & APPROPRIATIONS
FISCAL YEAR 2020 AS OF MARCH 31, 2020

ESTIMATED REVENUES	% of Budget	APPROPRIATIONS	% of Budget
Property Taxes:		General Government	4,937,590 3.76%
Property Tax Revenue	101,011,909	Cultural & Recreation	2,047,018 1.56%
Overlay/Allowance for Abatements	(408,579)	Health & Social Services	757,938 0.58%
Total Property Taxes	100,603,330	Public Safety	10,532,582 8.02%
		Department of Public Works	7,365,816 5.61%
State Revenue:		Public Education:	
State Aid - Cherry Sheet	11,146,676	Education Fund	54,231,249 41.27%
State Aid - Cherry Sheet (offsets)	(33,383)	Vocational Education	243,785 0.19%
Mass School Building Assistance	672,082	Undistributed:	
Total State Revenue	11,785,375	Personnel Benefits	18,282,150 13.91%
		Energy	2,133,470 1.62%
Local Receipts:		Other	855,000 0.65%
Motor Excise Taxes	3,891,000	Funded Debt	7,610,000 5.79%
Meals Tax	200,000	Interest on Debt	5,100,080 3.88%
Penalties & Interest on Taxes	200,000	Total Operating	114,096,678 86.83%
Payment in Lieu of Taxes (PILOT)	30,000		
Trash Disposal Services	1,400,000	Capital:	
Fees (including Ambulance)	850,000	Funded by General Fund/Free Cash	177,000 0.13%
Rentals	50,000	Funded by Bldg & Capital Stab Funds	3,865,000 2.94%
Cemetery	215,000	Funded by Cemetery Trust	60,000 0.05%
Other Departmental	100,000	Total Capital	4,102,000 3.12%
Licenses and Permits	1,500,000		
Fines and Forfeitures	30,000	Non-Capital Special Articles:	
Investment Income	200,000	FY20 Unallocated Wages	150,117 0.11%
Medicaid Reimbursement	60,000	Parking Initiatives (funded by PM Fund)	149,000 0.11%
Miscellaneous Recurring	-	Total Non-Capital Special Articles	299,117 0.23%
Total Local Receipts	8,726,000		
		Unappropriated:	
Total Revenue	121,114,705	State & County Assessments	618,582 0.47%
		Total Expenditures	119,116,377 90.65%
Transfers from Other Funds:			
Parking Meter Fund	274,000	Transfers to Other Funds:	
Cemetery Trust Fund	130,000	Building Stabilization	3,215,007 2.45%
Capital Stabilization Fund	3,454,781	Capital Stabilization	2,817,296 2.14%
Building Stabilization Fund	3,271,470	Additional Bldg/ Capital Stab	530,000 0.40%
Total Transfers In	7,130,251	Municipal Affordable Housing Trust	500,000 0.38%
		OPEB Trust	350,000 0.27%
Transfers from Enterprise - Indirects:		High School Capital Project	80,000 0.06%
Water Sewer Enterprise	1,414,812	Other	5,000 0.00%
Recreation Enterprise	365,534	Total	7,497,303 5.71%
Total Indirects	1,780,346		
		Transfers to Enterprise Funds:	
Reserves/Fund Balance:		Water/Sewer Enterprise CH110	4,615,290 3.51%
Free Cash - Spring Town Meeting	367,630	Recreation Enterprise Subsidy	175,000 0.13%
Free Cash - Fall Town Meeting Articles	1,004,518	Total	4,790,290 3.65%
F/B - Debt Premiums (for DE-1)	6,420		
Total Reserves/Fund Balance	1,378,668	Total Transfers Out	12,287,593 9.35%
TOTAL ESTIMATED REVENUE	131,403,970	TOTAL APPROPRIATIONS	131,403,970 100.00%

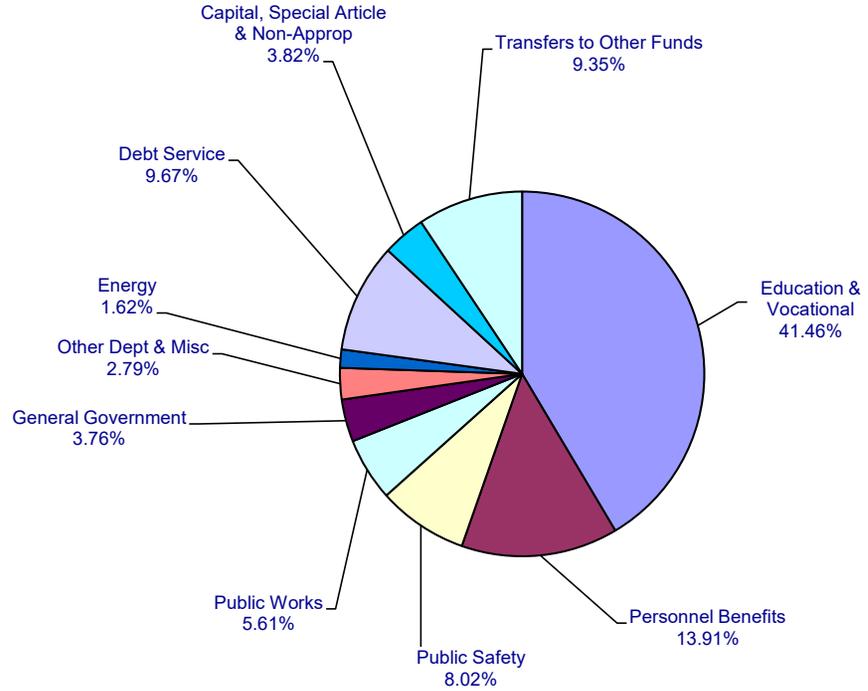
**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND ESTIMATED REVENUE GRAPH
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

Revenue Category	Budget	Percent of Total Budget
Property Taxes, net of overlay/allowance	100,603,330	76.56%
State Aid - Cherry Sheet, net of offsets	11,113,293	8.46%
Mass School Building Assistance	672,082	0.51%
Motor Vehicle Excise	3,891,000	2.96%
License & Permits	1,500,000	1.14%
Trash Disposal Services	1,400,000	1.07%
Other Local Receipts	1,935,000	1.47%
Transfers in (Stabilization and Other)	7,130,251	5.43%
Transfers in (Enterprise Indirects)	1,780,346	1.35%
Free Cash & Fund Balance Reserves	1,378,668	1.05%
Total Estimated Revenue	131,403,970	100.00%



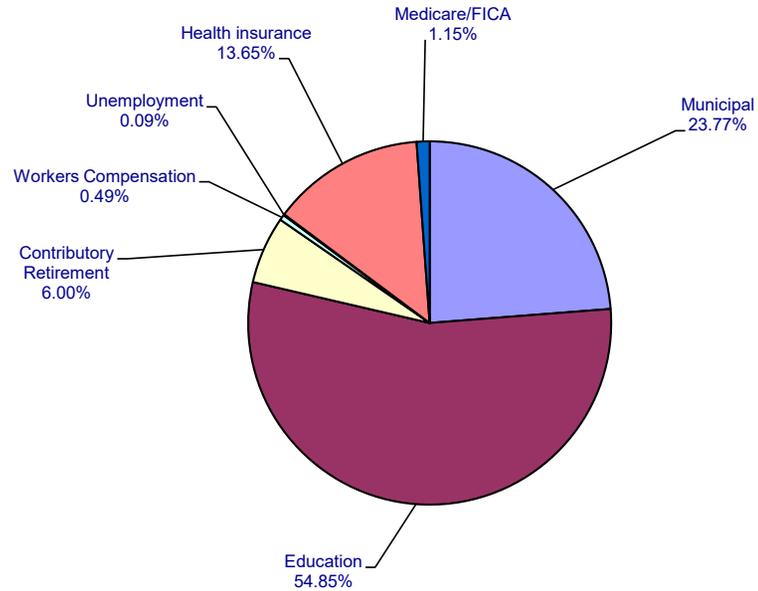
**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND APPROPRIATION GRAPH
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

Expense Category	Budget	Percent of Total Budget
Education & Vocational	54,475,034	41.46%
Personnel Benefits	18,282,150	13.91%
Public Safety	10,532,582	8.02%
Public Works	7,365,816	5.61%
General Government	4,937,590	3.76%
Other Departmental & Miscellaneous	3,659,956	2.79%
Energy	2,133,470	1.62%
Debt Service	12,710,080	9.67%
Capital, Special Articles & Non-Appropriated	5,019,699	3.82%
Transfers to Other Funds	12,287,593	9.35%
Total Appropriations	131,403,970	100.00%



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND PERSONAL SERVICES & EMPLOYEE BENEFITS APPROPRIATION GRAPH
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

Expense Category	Budget	Percent of PS & EB Budget
Personal Services		
Municipal	20,327,294	23.77%
Education	46,908,377	54.85%
Total Personal Services	67,235,671	78.62%
Employee Benefits		
Contributory Retirement	5,132,390	6.00%
Workers Compensation	420,000	0.49%
Unemployment	75,000	0.09%
Health Insurance	11,669,760	13.65%
Medicare / FICA	985,000	1.15%
Total Employee Benefits	18,282,150	21.38%
Total Personal Services & Benefits	85,517,821	100.00%



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE - BUDGET TO ACTUAL
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

	<u>Revised Budget</u>	<u>Actual</u>	<u>(under)/over Budget</u>	<u>% of Budget Collected</u>
PROPERTY TAXES				
Real Estate Taxes	100,295,686.65	77,628,182.53	(22,667,504.12)	
Personal Property Taxes	716,222.00	557,758.87	(158,463.13)	
Tax Title Liens/Deferred Taxes	-	20,787.99	20,787.99	
Allowance for Abatements (budgetary only)	(408,579.09)	-	408,579.09	
Total Property Taxes	<u>100,603,329.56</u>	<u>78,206,729.39</u>	<u>(22,396,600.17)</u>	<u>77.74%</u>
STATE REVENUE				
State Aid - Cherry Sheet	11,113,293.00	8,284,830.00	(2,828,463.00)	
Mass School Building Assistance	672,082.00	672,082.00	-	
Total State Revenue	<u>11,785,375.00</u>	<u>8,956,912.00</u>	<u>(2,828,463.00)</u>	<u>76.00%</u>
LOCAL RECEIPTS				
Motor Vehicle & Boat Excise	3,891,000.00	1,874,584.73	(2,016,415.27)	
Meals Tax	200,000.00	159,677.22	(40,322.78)	
Penalties & Interest	200,000.00	154,239.04	(45,760.96)	
Payments in Lieu of Taxes	30,000.00	18,980.77	(11,019.23)	
Trash Disposal Service	1,400,000.00	1,326,995.65 *	(73,004.35)	
Fees	850,000.00	682,615.65	(167,384.35)	
Rentals	50,000.00	30,970.80	(19,029.20)	
Cemetery	215,000.00	164,100.00	(50,900.00)	
Other Departmental Revenue	100,000.00	51,890.75 *	(48,109.25)	
Licenses & Permits	1,500,000.00	1,184,628.37 *	(315,371.63)	
Fines & Forfeits	30,000.00	85,208.82	55,208.82	
Investment Earnings	200,000.00	213,740.02	13,740.02	
Medicaid Reimbursement	60,000.00	50,292.08	(9,707.92)	
Miscellaneous Non-Recurring	-	32,586.99	32,586.99	
Total Local Receipts	<u>8,726,000.00</u>	<u>6,030,510.89</u>	<u>(2,695,489.11)</u>	<u>69.11%</u>
TOTAL REVENUE	<u>121,114,704.56</u>	<u>93,194,152.28</u>	<u>(27,920,552.28)</u>	<u>76.95%</u>
TRANSFERS IN				
From Enterprise - Indirects	1,780,346.00	1,335,259.50	(445,086.50)	
From Building & Capital Stabilization	2,861,251.00	2,861,251.00	-	
From Other	195,000.00	196,875.83	1,875.83	
From Unallocated Wage Accounts	143,276.00	143,276.00	-	
TOTAL TRANSFERS IN	<u>4,979,873.00</u>	<u>4,536,662.33</u>	<u>(443,210.67)</u>	<u>91.10%</u>
TOTAL REVENUE AND TRANSFERS IN	<u>126,094,577.56</u>	<u>97,730,814.61</u>	<u>(28,363,762.95)</u>	<u>77.51%</u>

* The Comptroller's Office prepared a March 2020 report for the Select Board (5/4/20 meeting) based on the revenue posted at the time. A late revenue batch was sent up for posting after the fact and is included in the amounts above.

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE COMPARISON
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020 AS OF MARCH 31, 2020

	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 YTD 3/31/20 REVENUE
PROPERTY TAXES					
Real Estate Taxes	75,732,053.50	83,444,601.96	87,621,058.97	91,048,657.41	77,637,182.53
Personal Property Taxes	611,972.64	626,870.50	670,934.70	683,205.95	557,758.87
Tax Title Liens & Deferred Taxes	298,909.62	448,344.28	317,470.16	273,595.12	20,787.99
Senior Citizen Work-off (Real Estate offset)	(30,000.00)	(27,000.00)	(36,750.00)	(30,000.00)	(9,000.00)
TOTAL PROPERTY TAXES	76,612,935.76	84,492,816.74	88,572,713.83	91,975,458.48	78,206,729.39
STATE REVENUE					
Mass School Building Assistance	672,082.00	672,082.00	672,082.00	672,082.00	672,082.00
State Aid - Cherry Sheet					
Chapter 70	7,680,548.00	7,924,363.00	8,058,883.00	9,049,067.00	7,074,480.00
Unrestricted Aid	1,363,975.00	1,422,626.00	1,478,108.00	1,529,842.00	1,178,361.00
Charter School Reimbursements	10,111.00	1,341.00	6,154.00	11,003.00	9,336.00
Exemptions for Blind	32,413.00	22,464.00	37,315.00	56,032.00	-
Reimb State Owned Land	16,357.00	16,162.00	16,147.00	18,013.00	15,129.00
Exemptions to Elderly	16,064.00	11,546.00	11,546.00	11,514.00	7,524.00
Veterans Benefits	6,883.04	21,028.43	17,677.00	8,384.00	-
Total State Aid - Cherry Sheet	9,126,351.04	9,419,530.43	9,625,830.00	10,683,855.00	8,284,830.00
TOTAL STATE REVENUE	9,798,433.04	10,091,612.43	10,297,912.00	11,355,937.00	8,956,912.00
LOCAL RECEIPTS					
Motor Vehicle Excise	3,678,991.59	3,725,614.52	4,037,305.14	4,096,082.24	1,873,962.73
Boat Excise	1,117.00	662.52	564.00	422.92	622.00
Meals Tax	168,223.79	182,953.83	196,186.68	206,922.22	159,677.22
Penalties & Interest on Taxes/ Excise	273,213.90	499,965.39	306,584.18	222,996.97	154,239.04
Payment in Lieu of Taxes	89,647.09	102,332.89	50,966.58	34,667.34	18,980.77
Trash Disposal Service					
Transfer Station Permits	845,735.00	842,087.50	883,655.50	870,755.00	819,464.00
Commercial Haulers- Trash	463,276.87	459,347.36	459,194.49	475,221.49	400,886.65
SMART Permits	42,877.50	44,907.50	67,905.00	63,730.00	79,095.00
SMART Bags	24,412.00	28,480.00	41,650.00	46,940.00	27,550.00
Total Trash Disposal Services	1,376,301.37	1,374,822.36	1,452,404.99	1,456,646.49	1,326,995.65
Fees					
Ambulance Service	713,530.87	755,307.51	610,895.95	632,731.62	471,030.55
Municipal Lien Certificates	47,455.00	46,581.64	35,860.00	33,782.85	35,569.96
Demand & Misc Charges	37,009.41	38,966.99	42,629.48	38,647.34	19,988.51
Administrative Fees	79,432.25	71,630.51	85,576.13	90,147.24	78,133.81
Parking Fines (reclass to F&F in FY19)	113,900.00	97,817.00	77,600.00	-	-
Parking Fine Interest	21,721.00	21,090.00	16,935.00	15,110.00	14,070.00
Banner Fees (previously in a special fund)	-	-	-	6,200.00	4,600.00
Motor Vehicle Fees	25,092.50	27,165.00	31,846.92	20,879.13	16,557.84
Filing Fees	18,000.00	4,256.50	4,450.00	11,185.50	19,311.00
List of Residents (reclass from L&P in FY19)	-	-	-	660.00	260.00
Photo Copies	1,622.20	1,708.00	735.00	630.00	687.40
Solicitation Filing Fees	-	-	-	325.00	550.00
Firearms ID	75.00	(25.00)	(50.00)	25.00	(150.00)
Fire Box Fees	10,660.00	10,750.00	10,500.00	11,000.00	500.00
Special Duty/HAZMAT Training	-	-	-	12,889.05	9,832.33
Sealer of WTS & Measures Fee	2,226.00	2,043.00	1,790.00	2,335.00	1,622.00
Recyclables	9,596.84	13,779.56	26,881.67	24,153.38	10,002.25
Deep Holes & Percs	1,285.00	300.00	-	450.00	50.00
Total Fees	1,081,606.07	1,091,370.71	945,650.15	901,151.11	682,615.65
Rentals					
Rent-After School Program	24,129.58	26,922.00	27,594.60	28,112.37	23,570.80
Rent - Town Hall (previously in a special fund)	-	-	-	15,722.10	5,550.00
Rent-Train Station ETC	1,950.00	1,200.00	2,400.00	2,600.00	1,600.00
Rent-Train Station COC	2,600.00	2,200.00	-	-	-
Rent-Miscellaneous	20,287.50	21,501.37	23,501.37	21,151.37	250.00
Lease - WLF Fuel & Oil	-	-	1,076.49	3,838.00	-
Total Rentals	48,967.08	51,823.37	54,572.46	71,423.84	30,970.80
Cemetery					
Sale of Cemetery Lots	144,817.25	91,960.00	65,947.50	132,932.50	55,250.00
Interments	104,625.00	108,950.00	106,400.00	109,200.00	73,550.00
Foundations	8,065.00	6,665.00	10,400.00	9,775.00	7,600.00
Non-Resident Fees	26,000.00	15,050.00	16,450.00	11,545.00	16,400.00
O.T.	6,360.00	11,950.00	18,100.00	17,100.00	11,300.00
Total Cemetery	289,867.25	234,575.00	217,297.50	280,552.50	164,100.00

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE COMPARISON
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020 AS OF MARCH 31, 2020

	FY 2016 ACTUAL REVENUE	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 YTD 3/31/20 REVENUE
Other Departmental Revenue					
DPW Repairs	35,298.00	29,992.00	43,778.00	28,140.66	22,260.00
Misc Departmental Revenue	59,395.80	34,872.20	56,230.30	111,152.62	29,630.75
Total Departmental	94,693.80	64,864.20	100,008.30	139,293.28	51,890.75
Licenses & Permits					
Package Store License	5,000.00	2,500.00	15,000.00	5,000.00	10,000.00
One-Day Liquor License	8,850.00	10,350.00	10,650.00	10,505.00	5,200.00
Liquor License	40,550.00	52,575.00	38,150.00	45,800.00	38,100.00
Other Licenses & Permits	32,786.50	31,325.50	31,270.00	36,344.00	6,240.00
Yard Sale Permits	480.00	515.00	220.00	320.00	75.00
Common Victualler's License	4,400.00	4,400.00	2,300.00	3,100.00	3,000.00
Cable Franchise License	-	-	-	-	3,189.00
Building Permits	1,364,947.25	1,187,440.00	1,130,602.61	1,023,692.50	810,769.62
Gas Permits	35,140.00	29,665.00	25,625.00	26,175.00	22,500.00
Electrical Permits	85,950.00	76,495.00	60,260.00	59,870.00	51,580.00
Plumbing Permits	59,256.00	52,680.00	46,665.00	45,645.00	34,400.00
Building -Certificate of Inspection	1,219.00	1,195.00	1,034.00	994.00	1,194.00
Occupancy Permit	2,675.00	1,400.00	1,250.00	1,950.00	850.00
Certificate of Compliance	975.00	610.00	515.00	460.00	345.00
Zoning By-Laws Books	-	-	20.00	-	-
List of Residents (<i>reclass to Fees in FY19</i>)	1,000.00	640.00	1,220.00	-	-
Voter Lists/ Labels/ Disks/ Tap	45.00	15.00	-	-	-
Birth Certificates	56,920.00	53,560.00	61,505.00	73,834.00	53,635.00
Death Certificates	36,940.00	35,360.00	30,020.00	33,880.00	23,740.00
Marriage Certificates	3,505.00	3,520.00	3,780.00	5,650.00	3,560.00
Business Certificates	10,075.00	7,800.00	6,900.00	6,525.00	6,295.00
Amendments/ Corrections	1,175.00	1,850.00	1,500.00	1,600.00	1,500.00
Marriage Intentions	3,050.00	3,050.00	2,910.00	2,900.00	1,610.00
Pole Locations	1,050.00	600.00	1,050.00	-	75.00
Voter ID's	1,280.00	390.00	290.00	5,920.00	1,080.00
Raffle & Bazaar Permit Fee	80.00	20.00	-	40.00	-
Dog License Fees	27,210.00	25,640.00	26,665.00	25,990.00	20,745.00
Dog Fines & License Late Fee	1,340.00	1,860.00	240.00	360.00	200.00
Fuel Storage Renewal	250.00	250.00	202.50	310.00	100.00
License to Carry Firearms	1,950.00	3,662.50	2,237.50	3,725.00	3,112.50
Other Licenses & Permits	58,056.00	57,255.00	52,455.00	53,509.89	37,414.25
Food/Retail Service	20,062.00	20,115.00	20,133.00	20,137.00	17,709.00
Asbestos Permits	3,250.00	1,700.00	1,300.00	1,170.00	1,500.00
Burial Permits	6,980.00	6,980.00	7,210.00	7,345.00	5,740.00
Dumpster Permits	23,620.00	20,850.00	18,880.00	18,810.00	17,420.00
Massage Permits	-	-	1,000.00	-	-
Swimming Pool Permits	1,550.00	1,400.00	1,400.00	1,000.00	350.00
Camp Permits	240.00	1,000.00	200.00	450.00	-
Tobacco Retail Permits	400.00	1,600.00	1,400.00	1,400.00	1,400.00
Total License & Permits	1,902,256.75	1,700,268.00	1,606,059.61	1,524,411.39	1,184,628.37
Special Assessments - Betterments	1,703.86	1,674.92	1,595.40	-	-
Fines & Forfeits					
Parking Fines (<i>reclass from Fees in FY19</i>)	-	-	-	89,168.00	64,171.25
Court Fines	1,527.50	530.00	1,795.00	1,215.00	125.00
Substance Violations	-	-	-	-	100.00
Code of Bylaw Fines	-	-	-	-	3,510.00
False Alarm Fines	4,800.00	3,050.00	4,600.00	5,600.00	2,150.00
Library Book Fines	28,821.90	29,955.87	25,411.49	26,367.10	15,152.57
Total Fines & Forfeitures	35,149.40	33,535.87	31,806.49	122,350.10	85,208.82
Municipal Medicare Reimbursement	223,634.31	196,820.36	100,399.59	63,207.04	50,292.08
Miscellaneous Recurring - State COLA	5,352.36	3,082.35	-	-	-
Miscellaneous Non-Recurring					
Premiums-Temporary Loans	4,412,482.81	691,032.98	90,066.86	-	-
State & Federal Reimbursements	15,556.57	84,946.13	5,229.00	78,637.82	4,500.00
Winning Farm Developer's Payment	-	-	-	1,017,000.00	-
Other Miscellaneous	-	25,000.00	264,247.90	65,530.00	28,086.99
Total Miscellaneous Non-Recurring	4,428,039.38	800,979.11	359,543.76	1,161,167.82	32,586.99
Investment Income					
Interest income	89,618.80	212,121.22	246,595.34	402,311.77	185,889.72
Gain / Loss on Investments	3,059.33	(6,279.14)	(1,341.23)	(19,777.55)	27,850.30
Total Investment Income	92,678.13	205,842.08	245,254.11	382,534.22	213,740.02
TOTAL LOCAL RECEIPTS	13,791,443.13	10,271,187.48	9,706,198.94	10,663,829.48	6,030,510.89
TOTAL REVENUE	100,202,811.93	104,855,616.65	108,576,824.77	113,995,224.96	93,194,152.28

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND HISTORICAL REVENUE
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020 AS OF MARCH 31, 2020

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 YTD 3/31/20
Total Tax Levy, Liens & PILOT	63,926,233	66,891,533	69,111,553	71,568,218	74,233,891	76,702,583	84,595,150	88,623,680	92,010,126	78,225,710
State Aid - Cherry Sheet	7,034,701	7,577,247	8,535,619	8,783,672	9,014,809	9,126,351	9,419,530	9,625,830	10,683,855	8,284,830
Mass School Building Assistance	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082
Local Receipts (not including PILOT):										
Motor/Boat Excise	2,859,882	2,795,495	3,109,719	3,396,688	3,477,144	3,680,109	3,726,277	4,037,869	4,096,505	1,874,585
Meals Tax	37,292	138,150	139,668	148,753	154,717	168,224	182,954	196,187	206,922	159,677
Penalties & Interest	135,966	170,017	215,912	241,483	275,044	273,214	499,965	306,584	222,997	154,239
Trash Disposal Services	1,360,815	1,439,618	1,433,921	1,389,718	1,330,973	1,376,301	1,374,822	1,452,405	1,456,646	1,326,996
Fees	807,922	975,806	1,084,854	881,562	925,712	1,081,606	1,091,371	945,650	901,151	682,616
Rentals	46,603	46,411	49,774	56,373	53,170	48,967	51,823	54,572	71,424	30,971
Cemetery	229,562	242,885	278,451	248,232	310,355	289,867	234,575	217,298	280,553	164,100
Other Departmental	385,507	215,912	81,041	77,991	74,306	94,694	64,864	100,008	139,293	51,891
Licenses & Permits	1,287,171	1,283,728	1,256,483	1,401,033	1,513,204	1,902,257	1,700,268	1,606,060	1,524,411	1,184,628
Special Assessments	35,615	38,876	32,468	28,660	27,146	1,704	1,675	1,595	-	-
Fines & Forfeits	54,149	50,375	48,951	40,235	34,297	35,149	33,536	31,806	122,350	85,209
Investment Income	100,753	101,854	71,155	30,948	71,238	92,678	205,842	245,254	382,534	213,740
Miscellaneous & Medicaid Reimb	366,347	435,755	257,220	613,484	611,111	4,657,026	1,000,882	459,943	1,224,375	82,879
Total Other Local Receipts	7,707,584	7,934,882	8,059,617	8,555,160	8,858,418	13,701,796	10,168,855	9,655,232	10,629,162	6,011,530
Total Revenue	79,340,600	83,075,744	86,378,871	89,579,132	92,779,200	100,202,812	104,855,617	108,576,825	113,995,225	93,194,152
% Change Year to Year	5.30%	4.71%	3.98%	3.70%	3.57%	8.00%	4.64%	3.55%	4.99%	-18.25%

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

	("Yellow Sheet") Spring 2019 Town Meeting Original Budget	Spring 2019 Town Meeting Articles	Fall 2019 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
TOWN MANAGER SALARIES	631,580.00	9,387.00	-	5,000.00	-	645,967.00	447,724.31	-	198,242.69	69.31%
TOWN MANAGER EXPENSES	97,450.00	-	-	6,000.00	8,150.00	111,600.00	54,345.51	12,476.19	44,778.30	59.88%
FINANCE COMMITTEE SALARIES	3,500.00	-	-	-	-	3,500.00	591.40	-	2,908.60	16.90%
FINANCE COMMITTEE EXPENSES	2,500.00	-	-	-	-	2,500.00	280.00	-	2,220.00	11.20%
COMPTROLLER SALARIES	367,116.00	3,450.00	-	-	-	370,566.00	266,172.71	-	104,393.29	71.83%
COMPTROLLER EXPENSES	9,800.00	-	1,200.00	-	-	11,000.00	4,074.66	-	6,925.34	37.04%
ASSESSORS SALARIES	228,000.00	1,592.00	-	-	-	229,592.00	158,330.60	-	71,261.40	68.96%
ASSESSORS EXPENSES	47,750.00	-	-	-	-	47,750.00	25,313.46	14.15	22,422.39	53.04%
COLLECTOR/TREASURER SALARIES	340,450.00	26,975.00	-	-	-	367,425.00	252,287.96	-	115,137.04	68.66%
COLLECTOR/TREASURER EXPENSES	135,150.00	(23,000.00)	1,100.00	-	2,312.88	115,562.88	39,104.60	26,943.50	49,514.78	57.15%
AUDIT EXPENSES	80,000.00	-	-	-	8,350.00	88,350.00	88,350.00	-	-	100.00%
ENGINEERING SALARIES	459,259.00	5,727.00	-	-	-	464,986.00	337,528.36	-	127,457.64	72.59%
ENGINEERING EXPENSES	103,090.00	-	600.00	-	8,204.03	111,894.03	38,020.54	22,681.03	51,192.46	54.25%
BUILDING & ZONING/BOARD OF APPEALS SALARIES	346,776.00	3,684.00	-	-	-	350,460.00	247,569.75	-	102,890.25	70.64%
BUILDING & ZONING/BOARD OF APPEALS EXPENSES	25,366.00	-	500.00	-	1,355.00	27,221.00	14,492.31	457.38	12,271.31	54.92%
CONSERVATION COMM SALARIES	55,738.00	837.00	-	-	-	56,575.00	40,451.57	-	16,123.43	71.50%
CONSERVATION COMM EXPENSES	2,135.00	-	-	-	-	2,135.00	1,316.66	-	818.34	61.67%
PLANNING BOARD SALARIES	104,234.00	1,575.00	-	-	-	105,809.00	72,820.21	-	32,988.79	68.82%
PLANNING BOARD EXPENSES	70,950.00	-	18.00	-	-	70,968.00	37,723.60	12,571.00	20,673.40	70.87%
LEGAL EXPENSES	400,000.00	-	-	70,000.00	-	470,000.00	242,647.00	162,843.12	64,509.88	86.27%
HUMAN RESOURCES SALARIES	151,418.00	2,950.00	-	-	-	154,368.00	109,292.68	-	45,075.32	70.80%
HUMAN RESOURCES EXPENSES	22,700.00	-	-	-	-	22,700.00	12,056.86	-	10,643.14	53.11%
INFORMATION TECHNOLOGY SALARIES	115,276.00	8,130.00	-	-	-	123,406.00	80,991.38	-	42,414.62	65.63%
INFORMATION TECHNOLOGY EXPENSES	548,900.00	-	-	26,500.00	35,358.48	610,758.48	354,361.20	162,832.94	93,564.34	84.68%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2020 AS OF MARCH 31, 2020

	("Yellow Sheet") Spring 2019 Town Meeting Original Budget	Spring 2019 Town Meeting Articles	Fall 2019 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
GENERAL SERVICES EXPENSES	140,275.00	-	-	5,000.00	18,159.84	163,434.84	92,578.82	26,317.59	44,538.43	72.75%
TOWN CLERK SALARIES	338,214.00	3,225.00	463.00	3,500.00	-	345,402.00	234,815.35	-	110,586.65	67.98%
TOWN CLERK EXPENSES	61,050.00	-	500.00	5,000.00	-	66,550.00	38,463.99	8,999.80	19,086.21	71.32%
GENERAL GOVERNMENT	4,888,677.00	44,532.00	4,381.00	121,000.00	81,890.23	5,140,480.23	3,291,705.49	436,136.70	1,412,638.04	72.52%
LIBRARY SALARIES	1,564,161.00	21,533.00	879.00	1,000.00	-	1,587,573.00	1,111,684.38	-	475,888.62	70.02%
LIBRARY EXPENSES	409,545.00	-	-	-	655.45	410,200.45	303,666.31	60,926.79	45,607.35	88.88%
LIBRARY CAPITAL	15,500.00	-	-	-	-	15,500.00	12,150.48	-	3,349.52	78.39%
ARCHIVAL CENTER EXPENSES	18,900.00	-	-	-	-	18,900.00	12,331.67	5,643.00	925.33	95.10%
HISTORICAL COMMISSION SALARIES	1,500.00	-	-	-	-	1,500.00	101.90	-	1,398.10	6.79%
HISTORICAL COMMISSION EXPENSES	15,000.00	-	-	-	-	15,000.00	-	15,000.00	-	100.00%
CULTURE & RECREATION	2,024,606.00	21,533.00	879.00	1,000.00	655.45	2,048,673.45	1,439,934.74	81,569.79	527,168.92	74.27%
BOARD OF HEALTH SALARIES	270,626.00	3,029.00	-	10,000.00	-	283,655.00	193,904.67	-	89,750.33	68.36%
BOARD OF HEALTH EXPENSES	90,400.00	-	600.00	35,709.00	8,233.14	134,942.14	54,506.32	39,706.65	40,729.17	69.82%
COUNCIL ON AGING SALARIES	336,902.00	3,347.00	-	-	-	340,249.00	208,409.71	-	131,839.29	61.25%
COUNCIL ON AGING EXPENSES	7,162.00	-	-	-	-	7,162.00	1,088.18	-	6,073.82	15.19%
VETERANS' SERVICES SALARIES	9,659.00	146.00	-	-	-	9,805.00	6,077.97	-	3,727.03	61.99%
VETERANS' SERVICES EXPENSES	36,067.00	-	-	-	-	36,067.00	15,979.39	-	20,087.61	44.30%
HEALTH & SOCIAL SERVICES	750,816.00	6,522.00	600.00	45,709.00	8,233.14	811,880.14	479,966.24	39,706.65	292,207.25	64.01%
POLICE SALARIES	5,022,924.00	14,855.00	-	10,000.00	-	5,047,779.00	3,307,040.93	-	1,740,738.07	65.51%
POLICE EXPENSES	283,535.00	-	-	2,500.00	2,069.08	288,104.08	159,172.27	-	124,128.59	55.25%
POLICE CAPITAL	90,000.00	-	-	-	-	90,000.00	90,000.00	-	-	100.00%
FIRE SALARIES	4,777,387.00	2,325.00	-	-	-	4,779,712.00	3,263,600.60	-	1,516,111.40	68.28%
FIRE EXPENSES	270,490.00	-	-	6,000.00	761.00	277,251.00	146,711.32	29,555.36	100,984.32	63.58%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2020 AS OF MARCH 31, 2020

	("Yellow Sheet") Spring 2019 Town Meeting Original Budget	Spring 2019 Town Meeting Articles	Fall 2019 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
FIRE CAPITAL	61,000.00	-	-	-	2,520.50	63,520.50	20,031.14	2,419.78	41,069.58	35.34%
SEALER OF WEIGHTS & MEASURES SALARIES	7,924.00	120.00	-	-	-	8,044.00	6,054.75	-	1,989.25	75.27%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,022.00	-	-	-	-	2,022.00	209.00	-	1,813.00	10.34%
PUBLIC SAFETY	10,515,282.00	17,300.00	-	18,500.00	5,350.58	10,556,432.58	6,992,820.01	36,778.36	3,526,834.21	66.59%
DEPARTMENT OF PUBLIC WORKS SALARIES	4,506,482.00	16,820.00	141,934.00	-	-	4,665,236.00	3,226,897.60	-	1,438,338.40	69.17%
DEPARTMENT OF PUBLIC WORKS EXPENSES	2,281,080.00	-	-	-	57,035.16	2,342,915.16	1,553,936.26	654,266.01	134,712.89	94.25%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	-	-	-	4,809.67	24,309.67	19,761.39	-	4,548.28	81.29%
SNOW & ICE SALARIES	123,300.00	-	-	-	-	123,300.00	203,757.01	-	(80,457.01)	165.25%
SNOW & ICE EXPENSES	251,700.00	-	-	-	131.65	251,831.65	294,318.35	43,489.54	(85,976.24)	134.14%
SNOW & ICE CAPITAL	25,000.00	-	-	-	-	25,000.00	16,500.00	-	8,500.00	66.00%
DEPARTMENT OF PUBLIC WORKS	7,207,062.00	16,820.00	141,934.00	4,800.00	61,976.48	7,432,592.48	5,315,170.61	697,755.55	1,419,666.32	80.90%
SCHOOL DEPARTMENT	54,231,249.00	-	-	-	288,861.61	54,520,110.61	33,559,091.35	19,299,351.66	1,661,667.60	96.95%
VOCATIONAL EDUCATION EXPENSES	243,785.00	-	-	-	-	243,785.00	139,200.99	51,156.24	53,427.77	78.08%
EDUCATION	54,475,034.00	-	-	-	288,861.61	54,763,895.61	33,698,292.34	19,350,507.90	1,715,095.37	96.87%
CONTRIBUTORY RETIREMENT APPROPRIATION	5,132,390.00	-	-	-	-	5,132,390.00	5,132,390.00	-	-	100.00%
WORKERS COMPENSATION	420,000.00	-	-	-	-	420,000.00	336,702.99	6,133.36	77,163.65	81.63%
UNEMPLOYMENT INSURANCE EXPENSES	75,000.00	-	-	18,900.00	-	93,900.00	68,452.85	-	25,447.15	72.90%
HEALTH INSURANCE EXPENSES	11,669,760.00	-	-	-	1,000.00	11,670,760.00	9,005,047.35	-	2,665,712.65	77.16%
MEDICARE TAX	985,000.00	-	-	-	-	985,000.00	617,852.48	-	367,147.52	62.73%
UNDISTRIBUTED - PERSONNEL BENEFITS	18,282,150.00	-	-	18,900.00	1,000.00	18,302,050.00	15,160,445.67	6,133.36	3,135,470.97	82.87%
ENERGY EXPENSES	2,133,470.00	-	-	-	4,205.25	2,137,675.25	1,457,849.47	89,742.95	590,082.83	72.40%
STATE ASSESSMENTS & CHARGES	-	-	618,582.00	-	-	618,582.00	449,552.00	-	169,030.00	72.67%
RESERVE FUND	400,000.00	-	-	(209,909.00)	-	190,091.00	-	-	190,091.00	0.00%
GENERAL INSURANCE EXPENSES	415,000.00	-	-	-	-	415,000.00	346,190.60	-	68,809.40	83.42%

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2020 AS OF MARCH 31, 2020

	("Yellow Sheet") Spring 2019 Town Meeting Original Budget	Spring 2019 Town Meeting Articles	Fall 2019 Town Meeting Articles/Adj*	Reserve Fund Transfers	Prior Year Encumbrance Carry-Forwards	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Used
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	40,000.00	-	-	-	-	40,000.00	19,433.50	9,066.50	11,500.00	71.25%
UNDISTRIBUTED - OTHER	2,988,470.00	-	618,582.00	(209,909.00)	4,205.25	3,401,348.25	2,273,025.57	98,809.45	1,029,513.23	69.73%
FUNDED DEBT EXPENSES	7,610,000.00	-	-	-	-	7,610,000.00	5,825,000.00	-	1,785,000.00	76.54%
INTEREST ON FUNDED DEBT EXPENSES	5,279,996.00	-	(179,916.44)	-	-	5,100,079.56	3,893,233.15	-	1,206,846.41	76.34%
FUNDED DEBT	12,889,996.00	-	(179,916.44)	-	-	12,710,079.56	9,718,233.15	-	2,991,846.41	76.46%
TOTAL EXPENDITURES	114,022,093.00	106,707.00	586,459.56	-	452,172.74	115,167,432.30	78,369,593.82	20,747,397.76	16,050,440.72	86.06%
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,032,303.00	30,000.00	500,000.00	-	-	6,562,303.00	6,562,303.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY)	5,117,003.00	-	(326,712.00)	-	-	4,790,291.00	3,592,718.25	-	1,197,572.75	75.00%
TRANSFER TO RETIREE HEALTH CARE TRUST	-	350,000.00	-	-	-	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED SPECIAL ARTICLE/CAPITAL FUND	177,000.00	293,293.00	-	-	-	470,293.00	470,293.00	-	-	100.00%
TRANSFERS TO MUNICIPAL AFFORDABLE HOUSING TRUST	-	-	500,000.00	-	-	500,000.00	500,000.00	-	-	100.00%
TRANSFERS TO OTHER FUNDS	5,000.00	-	80,000.00	-	-	85,000.00	85,000.00	-	-	100.00%
TOTAL TRANSFERS OUT	11,331,306.00	673,293.00	753,288.00	-	-	12,757,887.00	11,560,314.25	-	1,197,572.75	90.61%
TOTAL EXPENDITURES AND TRANSFERS OUT	125,353,399.00	780,000.00	1,339,747.56	-	452,172.74	127,925,319.30	89,929,908.07	20,747,397.76	17,248,013.47	86.52%

* includes tax recap adjustment for final state assessments & charges.

**TOWN OF WINCHESTER, MASSACHUSETTS
SCHOOL DEPARTMENT EDUCATION FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

	ORIGINAL BUDGET	TRANSFERS/ ADJUSTMENTS *	REVISED BUDGET	YTD FY 2020 EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET
CENTRAL OFFICE	4,205,083.00	53,051.25	4,258,134.25	2,748,788.43	983,208.27	526,137.55
SENIOR HIGH SCHOOL	8,131,367.00	28,530.05	8,159,897.05	5,087,386.56	2,935,333.41	137,177.08
MCCALL MIDDLE SCHOOL	6,884,901.00	35,032.86	6,919,933.86	4,159,089.96	2,529,912.81	230,931.09
AMBROSE ELEMENTARY	2,845,211.00	327.69	2,845,538.69	1,715,059.09	1,056,409.12	74,070.48
LINCOLN ELEMENTARY	2,823,816.00	1,668.56	2,825,484.56	1,752,742.62	1,044,379.20	28,362.74
LYNCH ELEMENTARY	3,382,611.00	2,257.04	3,384,868.04	1,989,675.99	1,167,673.67	227,518.38
MURACO ELEMENTARY	2,838,204.00	77.62	2,838,281.62	1,676,481.28	981,294.82	180,505.52
VINSON OWEN ELEMENTARY	2,873,619.00	201.72	2,873,820.72	1,789,612.96	1,029,934.33	54,273.43
SPECIAL EDUCATION	15,823,422.00	103,079.80	15,926,501.80	9,485,061.09	6,360,681.50	80,759.21
ATHLETICS (TRANSFER TO ATHLETICS FUND)	515,640.00	-	515,640.00	515,640.00	-	-
TECHNOLOGY	1,610,063.00	64,635.02	1,674,698.02	1,227,993.69	220,393.82	226,310.51
PUPIL SERVICES	2,297,312.00	-	2,297,312.00	1,411,559.68	990,130.71	(104,378.39)
TOTALS	54,231,249.00	288,861.61	54,520,110.61	33,559,091.35	19,299,351.66	1,661,667.60

* includes prior year encumbrances carried forward

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND APPROPRIATIONS
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020

	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	% Change 2019 / 2020
Town Manager	749,372	743,261	696,841	716,972	738,417	2.99%
Finance Committee	6,000	6,000	6,000	6,000	6,000	0.00%
Comptroller	358,578	349,512	356,903	363,961	381,566	4.84%
Assessors	267,910	262,488	264,262	264,392	277,342	4.90%
Collector/Treasurer	416,421	444,408	454,455	473,293	480,675	1.56%
Audit	76,000	101,000	80,000	100,000	80,000	-20.00%
Planning & Community Development (PCD)	860,472	-	-	-	-	-
Engineering (combined in PCD previously)	-	482,453	530,798	530,731	568,676	7.15%
Building & Board of Appeals (combined in PCD previously)	-	375,889	356,380	371,810	376,326	1.21%
Conservation Commission (combined in PCD previously)	-	50,789	52,582	55,812	58,710	5.19%
Planning Board	120,978	139,812	142,482	144,935	176,777	21.97%
Legal	353,300	560,000	415,000	614,414	400,000	-34.90%
Human Resources	94,071	114,349	136,630	161,027	177,068	9.96%
Information Technology	520,607	604,641	623,030	638,162	672,306	5.35%
General Services	130,800	137,300	137,300	140,275	140,275	0.00%
Town Clerk	367,413	391,473	376,376	411,896	403,452	-2.05%
Total General Government	4,321,922	4,763,375	4,629,039	4,993,680	4,937,590	-1.12%
Library	1,832,972	1,899,363	1,939,896	1,977,221	2,011,618	1.74%
Archival Center	11,665	13,754	18,300	18,300	18,900	3.28%
Historical Commission	6,500	11,500	36,500	12,000	16,500	37.50%
Total Culture & Recreation	1,851,137	1,924,617	1,994,696	2,007,521	2,047,018	1.97%
Board of Health	303,777	326,716	342,419	364,211	364,655	0.12%
Council on Aging	254,543	254,171	281,302	288,544	347,411	20.40%
Veteran's Services	51,249	45,798	55,087	45,697	45,872	0.38%
Total Health & Social Services	609,569	626,685	678,808	698,452	757,938	8.52%
Police Department	4,400,986	4,461,220	4,788,660	4,971,591	5,411,314	8.84%
Fire Department	4,536,888	4,660,147	4,839,499	5,086,905	5,111,202	0.48%
Weights & Measures	9,604	9,572	9,743	9,946	10,066	1.21%
Total Public Safety	8,947,478	9,130,939	9,637,902	10,068,442	10,532,582	4.61%
Department of Public Works	5,830,499	6,194,728	6,547,336	6,683,383	6,965,816	4.23%
Snow & Ice	432,458	664,678	699,390	628,842	400,000	-36.39%
Total Public Works	6,262,957	6,859,406	7,246,726	7,312,225	7,365,816	0.73%
Education	43,205,637	45,255,000	47,990,300	50,272,465	54,231,249	7.87%
Vocational Education	184,105	283,606	275,542	248,638	243,785	-1.95%
Energy	2,363,613	2,390,013	2,445,627	2,305,905	2,133,470	-7.48%
Contributory Retirement	4,019,991	4,262,374	4,472,543	4,819,720	5,132,390	6.49%
Workers' Compensation	400,000	400,000	350,000	360,000	420,000	16.67%
Unemployment Compensation	75,000	116,800	75,000	75,000	75,000	0.00%
Health Insurance	9,481,260	9,618,292	10,068,884	11,215,000	11,669,760	4.05%
FICA/Medicare Tax & Refund	820,000	861,000	915,000	960,000	985,000	2.60%
Non-Contributory Retirement	36,000	37,000	-	-	-	-
Total Personnel Benefits	14,832,251	15,295,466	15,881,427	17,429,720	18,282,150	4.89%
Reserve Fund*	337,822	232,948	332,946	310,788	400,000	28.71%
General Insurance	351,575	360,000	390,340	396,000	415,000	4.80%
Environmental Remediation	140,000	43,000	35,000	38,000	40,000	5.26%
Total Miscellaneous	829,397	635,948	758,286	744,788	855,000	14.80%
Funded Debt	4,678,301	6,036,926	6,936,206	7,644,566	7,610,000	-0.45%
Interest on Debt	2,114,110	6,066,593	5,469,702	5,349,183	5,100,080	-4.66%
Capital & Other Non-Wage Related Articles <i>(only including appropriations with general fund as a funding source)</i>	620,000	788,600	1,085,844	900,000	177,000	-80.33%
Unallocated Wages <i>(balances remaining)</i>	-	-	-	-	150,117	-
State & County Charges	524,196	584,271	525,611	586,600	618,582	5.45%
Total Appropriations, Not Including Transfers Out	91,344,673	100,641,445	105,555,716	110,562,185	115,042,377	4.05%

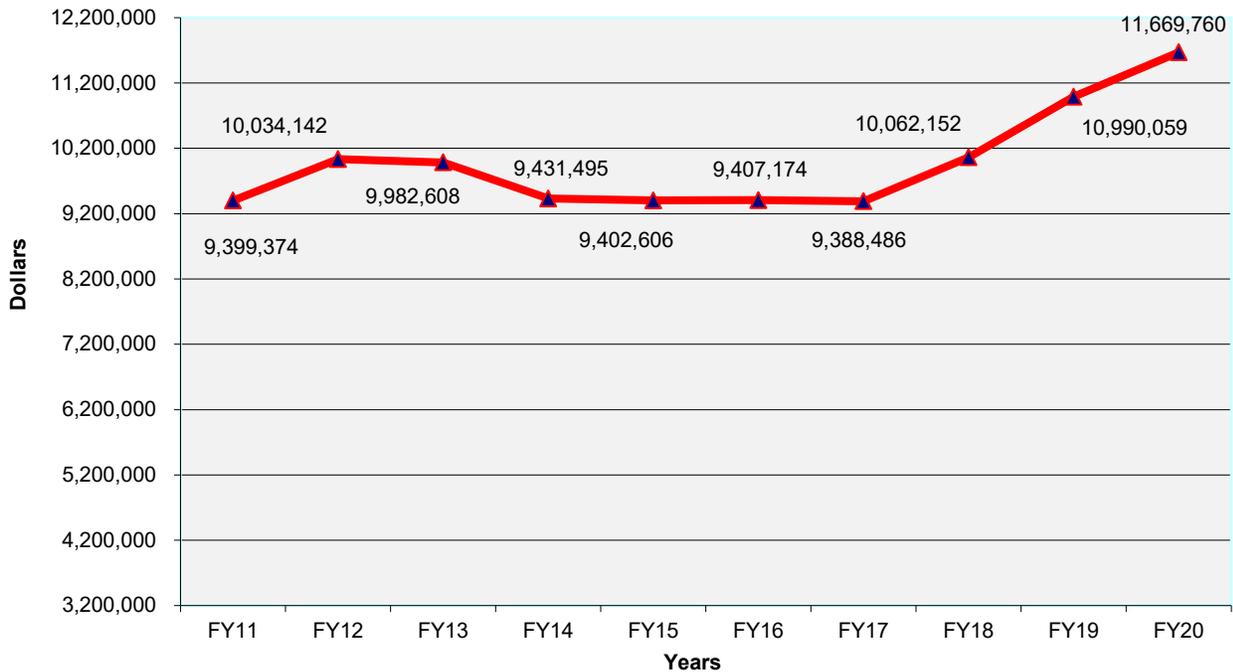
Note > These appropriations do not include any prior year encumbrances carried forward.

* The remaining balance of the Reserve Fund each year is reported above (with the exception of 2020, which has the original undistributed budget).

**TOWN OF WINCHESTER, MASSACHUSETTS
HEALTH INSURANCE EXPENDITURES & BUDGET
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY11	9,399,374		
FY12	10,034,142	634,768	6.8%
FY13	9,982,608	(51,534)	-0.5%
FY14	9,431,495	(551,113)	-5.5%
FY15	9,402,606	(28,889)	-0.3%
FY16	9,407,174	4,568	0.0%
FY17	9,388,486	(18,688)	-0.2%
FY18	10,062,152	673,666	7.2%
FY19	10,990,059	927,907	9.2%
<i>(BUDGET)</i> FY20	11,669,760	679,701	6.2%

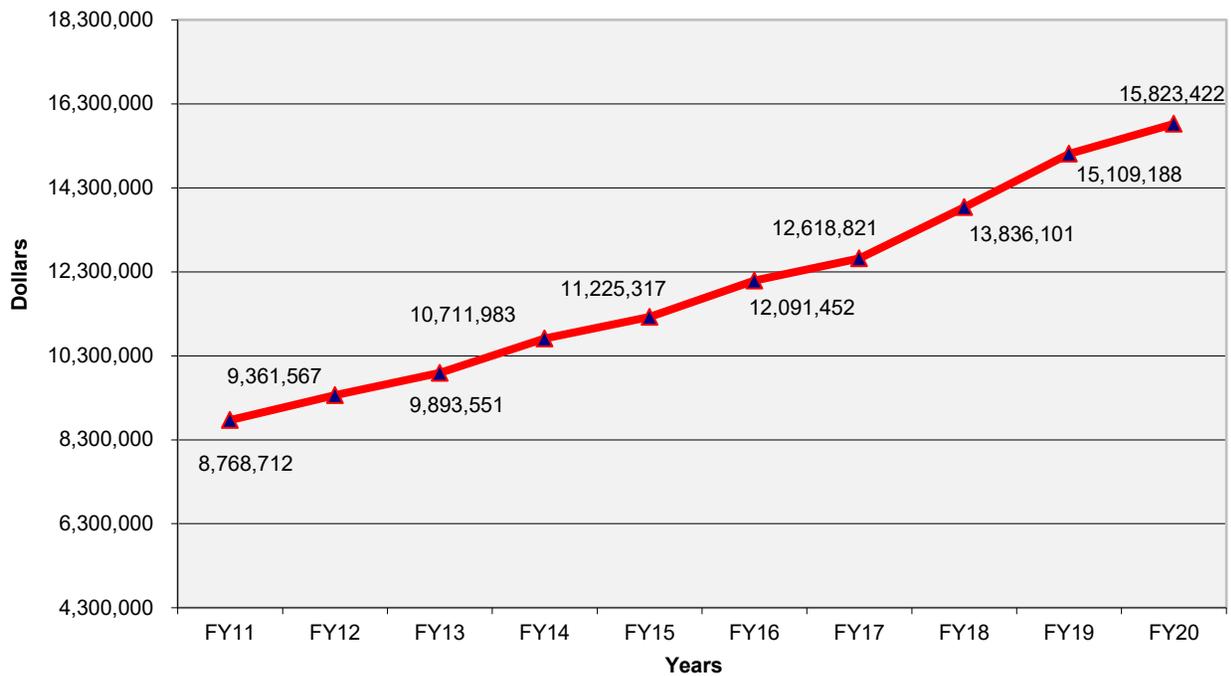
Health Insurance Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL EDUCATION EXPENDITURES & BUDGET
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY11	8,768,712		
FY12	9,361,567	592,855	6.8%
FY13	9,893,551	531,984	5.7%
FY14	10,711,983	818,432	8.3%
FY15	11,225,317	513,334	4.8%
FY16	12,091,452	866,135	7.7%
FY17	12,618,821	527,369	4.4%
FY18	13,836,101	1,217,280	9.6%
FY19	15,109,188	1,273,087	9.2%
<i>(BUDGET)</i> FY20	15,823,422	714,234	4.7%

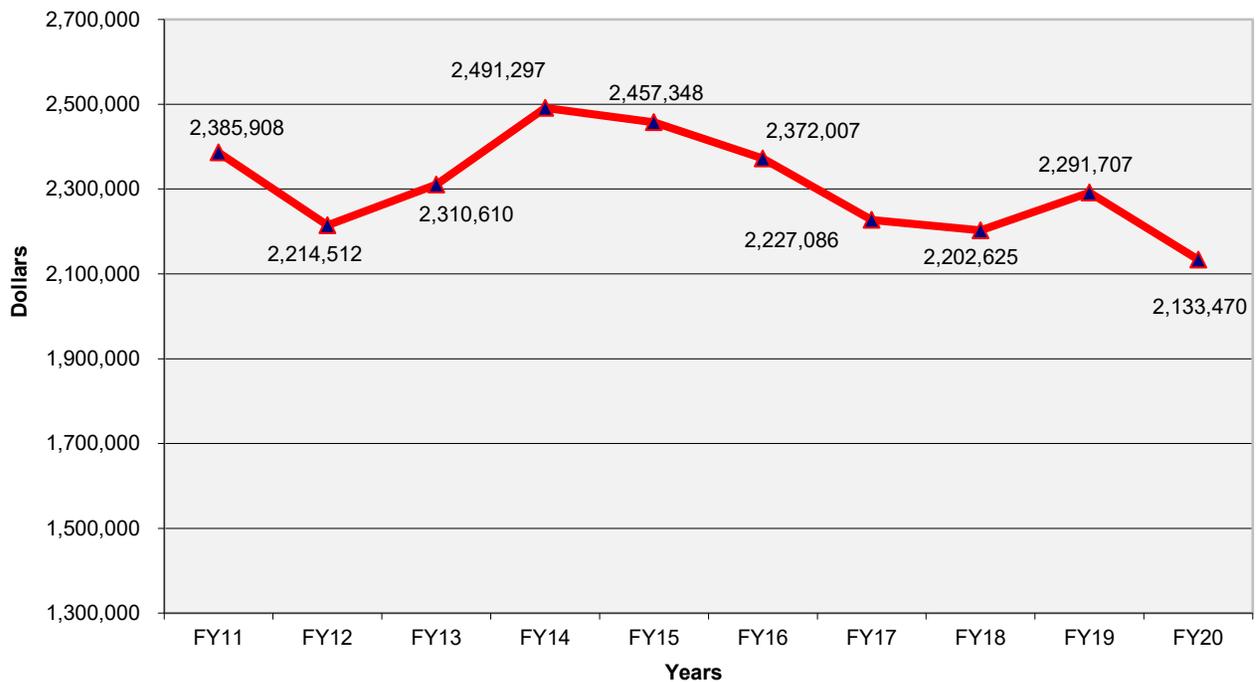
Special Education Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
ENERGY EXPENDITURES & BUDGET
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2020**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY11	2,385,908		
FY12	2,214,512	(171,396)	-7.18%
FY13	2,310,610	96,098	4.34%
FY14	2,491,297	180,687	7.82%
FY15	2,457,348	(33,949)	-1.36%
FY16	2,372,007	(85,341)	-3.47%
FY17	2,227,086	(144,921)	-6.11%
FY18	2,202,625	(24,461)	-1.10%
FY19	2,291,707	89,082	4.04%
<i>(BUDGET)</i> FY20	2,133,470	(158,237)	-6.90%

Energy Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
ESTIMATED OPERATING RESERVES
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

Beginning Undesignated Fund Balance	9,895,484.26
Less: Uses of Free Cash at Fall Town Meeting 2019	(1,004,518.00)
General Stabilization Balance as of (as of March 31, 2020)	<u>4,531,463.46</u>
Total Estimated Operating Reserves	<u><u>13,422,429.72</u></u>
Total Estimated General Fund Revenue & Transfers In	<u><u>126,094,577.56</u></u>
Estimated Operating Reserves as a % of FY20 Estimated Revenue & Transfers In	<u><u>10.64%</u></u>

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND - FREE CASH ACTIVITY
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2020 AS OF MARCH 31, 2020**

			FY 2018 <u>Total</u>	FY 2019 <u>Total</u>	FY 2020 <u>YTD 3/31/20</u>
CERTIFIED FREE CASH:			7,571,306.00	6,601,740.00	8,835,968.00
USES VOTED BY TOWN MEETING:					
Fall 2017	Art 24	Supplement FY18 Operating Budgets	(127,500.00)	-	-
Fall 2017	Art 25	Eversource Engineering/Consulting	(265,000.00)	-	-
Fall 2017	Art 32	McCall Middle School Phase I & II	(499,685.00)	-	-
Fall 2017	Art 34	Prior Year Bills	(3,851.06)	-	-
Fall 2017	Art 35	Personnel - Salary Increases	(81,370.00)	-	-
Spring 2018	Art 13	Fund the Police Detail Deficit	(70,756.00)	-	-
Spring 2018	Art 14	Supplement FY18 Operating Budgets	(399,434.00)	-	-
Spring 2018	Art 16	Prior Year Bills	(993.00)	-	-
Spring 2018	Art 17	Energy Savings	(7,500.00)	-	-
Spring 2018	Art 18	Eversource Engineering/Consulting	(165,000.00)	-	-
Spring 2018	Art 24	FY19 Strategic Capital Maintenance Program	(100,000.00)	-	-
Spring 2018	Art 36	Public Safety Consultant	(50,000.00)	-	-
Spring 2018	Art 40	FY18 Personnel (Clerical Union)	(34,386.00)	-	-
Spring 2018	Art 40	FY19 Personnel (Clerical Union & COLA)	(135,474.00)	-	-
Spring 2018	Art 42	FY19 Operating Budget	(1,713,597.00)	-	-
Fall 2018	Art 18	22 Highland Ave Demolition	-	(30,000.00)	-
Fall 2018	Art 19	Johnson & Ridge Intersection (easements)	-	(75,000.00)	-
Fall 2018	Art 21	Vinson Owen School Safety Railings	-	(35,000.00)	-
Fall 2018	Art 22	Eversource Legal	-	(70,000.00)	-
Fall 2018	Art 23	Supplement FY19 Operating Budgets	-	(69,781.61)	-
Fall 2018	Art 27	Traffic & Transportation Advisory Committee	-	(55,000.00)	-
Fall 2018	Art 28	Council on Aging Van	-	(37,500.00)	-
Spring 2019 TM	Art 19	Supplement FY19 Operating Budgets	-	(634,851.00)	-
Spring 2019 TM	Art 23	Safety Railings for Fall Protection - WHS	-	(50,000.00)	-
Spring 2019 TM	Art 25	Eversource Legal/Engineering/Consulting	-	(60,000.00)	-
Spring 2019 TM	Art 26	2030 Master Plan	-	(45,000.00)	-
Spring 2019 TM	Art 27	FY20 Capital Budget	-	(177,000.00)	-
Spring 2019 TM	Art 33	Lake Street Bridge Design/Engineering	-	(80,000.00)	-
Spring 2019 TM	Art 42	FY20 Operating Budget	-	(190,630.00)	-
Fall 2019 TM	Art 9	Municipal Affordable Housing Trust	-	-	(500,000.00)
Fall 2019 TM	Art 9	Capital Stabilization Fund	-	-	(500,000.00)
Fall 2019 TM	Art 21	Supplement FY20 Operating Budgets	-	-	(4,518.00)
Total Uses			<u>(3,654,546.06)</u>	<u>(1,609,762.61)</u>	<u>(1,004,518.00)</u>
Unappropriated Free Cash			<u>3,916,759.94</u>	<u>4,991,977.39</u>	<u>7,831,450.00</u>

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND - RESERVE FUND TRANSFERS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2020 AS OF MARCH 31, 2020**

	FY 2018 <u>Total</u>	FY 2019 <u>Total</u>	FY 2020 <u>YTD 3/31/20</u>
ORIGINAL APPROPRIATIONS	400,000.00	400,000.00	400,000.00
SUPPLEMENTAL APPROPRIATIONS	150,815.00	226,451.61	-
USES APPROVED BY FINANCE COMMITTEE:			
Board of Health	(445.00)	-	(5,709.00)
Contributory Retirement	-	(19,646.95)	-
COVID-19 Emergency Funding to Depts.	-	-	(115,300.00)
Department of Public Works	(40,000.00)	(31,595.00)	-
Energy	-	(80,000.00)	-
General Insurance	(10,340.00)	-	-
Health Insurance	(9,000.00)	-	-
Legal	-	(139,413.67)	(70,000.00)
Planning Board	(15,000.00)	(2,310.00)	-
Snow & Ice	(2,119.47)	-	-
Special Project - Eversource	-	(42,500.00)	-
Special Project - McCall School Phase I & II	(98,815.00)	-	-
Special Project - Temporary Lights	(25,000.00)	-	-
Special Project - Thornberry Rd. Pump Station	(17,000.00)	-	-
Unemployment	-	-	(18,900.00)
Veterans	(150.00)	(197.50)	-
Total Uses	<u>(217,869.47)</u>	<u>(315,663.12)</u>	<u>(209,909.00)</u>
Balance of Reserve Fund	<u>332,945.53</u>	<u>310,788.49</u>	<u>190,091.00</u>

NOTE > Since March 31, the Finance Committee approved the following transfers:

<i>Treasurer/Collector</i>	<i>1,400.00</i>
<i>Town Manager for WinCam</i>	<i>50,000.00</i>
<i>Department of Public Works</i>	<i>36,790.00</i>
	<u><i>88,190.00</i></u>

**TOWN OF WINCHESTER, MASSACHUSETTS
RESERVES/AVAILABLE FUNDS & RESTRICTED FUNDS
AS OF MARCH 31, 2020**

RESERVES / AVAILABLE FUNDS

Free Cash	This is a community's unrestricted available funds that may be used as a funding source for appropriations. Free Cash is generated when actual revenue collections are more than budget estimates and when expenditures are less than appropriations.	<u>Certified 9/19/19</u>	\$8,835,968
General Stabilization Fund	Essentially, it is a "rainy day" fund available for emergencies or to spread out the impact of large expenditures. The fund maybe appropriated for any lawful purpose by a two-thirds vote of Town Meeting.		\$4,531,463
Total Reserves / Available Funds			\$13,367,431

RESTRICTED FUNDS

Building Stabilization Fund	In FY 2003 the Town established a special Building Stabilization Fund that allocates revenue raised by a tax override for major building capital projects, including the payment of debt service. Appropriations may be made from the fund by a two-thirds vote of Town Meeting for eligible building projects. The current balance includes the additional \$400,000 voted as part of the FY20 override.		\$2,852,654
Capital Stabilization Fund	In FY 2003 the Town established a special Capital Stabilization Fund that allocates revenue raised by a tax override for capital projects, including the payment of debt service. Appropriations may be made from the fund by a two-thirds vote of Town Meeting for eligible capital projects. The current balance includes the additional \$1,600,000 voted as part of the FY20 override.		\$2,105,417
SPED Stabilization Fund	In FY 2012 the Town established a special SPED Stabilization Fund to support unanticipated/unbudgeted special education costs that may arise from year to year. The 2018 Spring Town Meeting voted to transfer the balance of this fund to the newly established SPED Reserve.		\$0
Sale of Land	Proceeds from the sale of land must be first be used to retire debt which may have been incurred for the purchase of the land, if there is none, the funds may be appropriated for any purpose for which the Town is authorized to incur debt for a period of five years or more or may be applied to the payment of indebtedness.		\$247,561

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL ARTICLE & CAPITAL FUNDS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
<i>GENERAL:</i>					
0312312	COMP/START PLAN-FY01	2,017.33	-	-	2,017.33
0312531	UNALLOCATED WAGES FY20 A41	293,393.00	143,276.00	-	150,117.00
0341932	ACCEPT HIGH STREET - FY98	8,370.00	-	-	8,370.00
0393822	WEST SIDE EXH SYSTEM - FY00	2,038.31	-	-	2,038.31
0395052	FIRE STATION VENT - FY03	2,040.31	-	-	2,040.31
0395682	POLICE/FIRE COM RADIO SYS - FY07	191.00	-	-	191.00 (1)
0396282	ENG-ABERJONA RIVER-FY10	2,880.00	-	-	2,880.00 (2)
0396352	MURACO DESIGN - ART 10-FY09	5,212.34	-	-	5,212.34 (1)
0396422	PARKING STUDY - ART 16-11/09	1,394.25	-	-	1,394.25 (1)
0396492	MCCALL PAINT/REPAIR - ART 7-FY11	11,246.00	-	-	11,246.00 (2)
0396522	TOWN CENTER DEVELOPMENT PLAN	405.75	-	-	405.75 (1)
0396552	DPW ROADS & S/W - ART 5-4/11	166.28	166.28	-	-
0396562	DPW SALT SHED - ART 5-4/11	14,537.16	-	-	14,537.16 (1)
0396752	PUBLIC SAFETY BUILDING - ART 10-11/12	2,838.00	-	-	2,838.00 (1)
0396782	LYNCH/PARKHURST - ART 14-5/13	10,972.36	9,856.83	-	1,115.53 (1)
0396792	DPW ROADS & S/W - ART 6-5/13	449.78	449.78	-	-
0396802	SKILLINGS CULVERT - ART 6-5/13	606.00	-	-	606.00 (1)
0396812	MIS TOWN - ART 6 - 5/2013	16.40	-	-	16.40 (1)
0396832	DPW PICKUP TRUCK - ART 6-5/13	25.00	-	-	25.00 (1)
0396912	WEDGEMERE PARKING - VARIOUS ARTICLES	187,370.28	72,060.18	-	115,310.10
0396932	HEALTH MITIGATION - ART 23-5/14	57,716.60	7,154.37	-	50,562.23
0396942	TOWN CENTER PARKING - VARIOUS ARTICLES	62,300.66	4,255.12	-	58,045.54
0396952	DPW ROADS & S/W - ART 18-5/14	691.23	691.23	-	-
0397002	SCHOOL SAFE SYSTEM - ART 18-5/14	70,000.00	66,402.02	-	3,597.98 (1)
0397022	MIS TOWN - ART 18 -5/14	1,353.35	-	-	1,353.35 (2)
0397052	MT VERNON ST. BRIDGE - ART 11-11/14	41,049.62	-	-	41,049.62
0397102	DPW ROAD & S/W - ART 8-5/15	5,109.09	5,109.09	-	-
0397152	MURACO FIRE ALARM - ART 9-11/15	32.20	-	-	32.20 (2)
0397162	LYNCH WATER/HEAT - ART 9-11/15	3,685.24	-	-	3,685.24 (2)
0397202	RAILROAD BRIDGE - ART 9-11/15	9,610.00	3,180.00	6,430.00	-
0397232	VFA/ACC BUILDING INVENTORY - ART 9-11/15	15,796.00	-	15,796.00	-
0397252	EVERSOURCE - VARIOUS ARTICLES	429,700.00	16,823.45	138,976.55	273,900.00
0397262	SWANTON ST BRIDGE - ART 23-5/16	65,785.00	32,240.00	33,545.00	-
0397272	STRAT CAPITAL MAINTENANCE - ART 26-5/16	-	-	-	-
0397282	DPW-ROADS & S/W - ART 17-5/16	34,470.63	6,724.62	27,746.01	-
0397292	ADA-TOWN/SCHOOL - ART 17-5/16	35,499.69	9,893.50	0.00	25,606.19
0397312	DPW STORAGE SHED - ART 17-5/16	1,500.00	0.00	1,500.00	-
0397322	LIBRARY HVAC - ART 17-5/16	21,876.41	13,272.16	222.28	8,381.97
0397332	T/H GENERATOR - ART 17-5/16	23,500.00	5,140.25	1,032.25	17,327.50 (1)
0397352	BUILDINGS VAN - ART 17-5/16	21.00	0.00	0.00	21.00 (2)
0397362	BUILDINGS TRUCK - ART 17-5/16	1,523.00	0.00	0.00	1,523.00
0397382	DPW WALL - ART 10-11/16	3,450.00	0.00	3,450.00	-
0397402	FIRE PUMPER - ART 10-11/16	170.79	0.00	0.00	170.79 (2)
0397412	VFA BUILDING INVENTORY PH II - ART 10-11/16	9,028.00	0.00	9,028.00	-
0397452	MASTER PLAN - A7-5/17	19,186.46	0.00	0.00	19,186.46
0397462	MURACO FIRE ALARM - ART 19-5/17	1,433.88	0.00	0.00	1,433.88 (2)
0397492	COMPLETE STREETS ENGINEERING - ART 25-5/17	1,990.94	0.00	0.00	1,990.94 (1)
0397502	DPW ROADS & S/W - ART 14-5/17	100,251.04	100,251.04	0.00	-
0397512	ADA TOWN & SCHOOL - ART 14-5/17	124,839.23	0.00	0.00	124,839.23
0397522	DPW MAINT BLDG ROOF - ART 14-5/17	60,818.21	1,000.76	0.00	59,817.45 (2)
0397592	STRAT CAPITAL MAINTENANCE - ART 37-5/17	9,908.55	9,908.55	0.00	-
0397612	WATERFIELD RD BRIDGE - ART 31-11/17	12,821.21	0.00	8,925.00	3,896.21
0397622	GENERATOR WS FIRE - ART 31-11/17	50,000.00	0.00	22,055.00	27,945.00
0397632	DPW WALL ENVIRON - ART 31-11/17	900.05	0.00	0.00	900.05 (2)
0397642	PS GENERATOR ENG - ART 31-11/17	13,335.16	5,140.25	1,032.25	7,162.66 (1)
0397652	DPW DIRECTOR VEHICLE - ART 31-11/17	5,205.00	0.00	0.00	5,205.00 (2)
0397662	INSTALL RFB - ART 31-11/17	6,175.00	0.00	6,175.00	-
0397672	MAIN & HIGHLAND TRAFF - ART 31-11/17	6,304.01	2,035.00	4,269.01	-
0397692	AMBROSE OIL TO GAS - ART 31-11/17	103,794.00	78,794.00	1,000.00	24,000.00
0397702	LINCOLN OIL TO GAS - ART 31-11/17	111,731.00	86,731.00	762.00	24,238.00
0397752	ADA PROJECTS - A35-5/18	125,000.00	0.00	0.00	125,000.00
0397762	SECURITY/SAFETY - A36-5/18	20,000.00	10,000.00	4,000.00	6,000.00
0397772	STRAT CAP MAINTENANCE - A24-5/18	100,000.00	60,394.04	0.00	39,605.96
0397782	CARRIAGE HOUSE - A24-5/18	100,000.00	0.00	0.00	100,000.00
0397792	PUB SFTY RADIO YR1 - A24-5/18	9,065.29	0.00	9,065.29	-
0397802	DPW ROADS & S/W - A24-5/18	124,270.42	29,278.84	94,991.58	-
0397812	DPW H/W TRUCK 15 - A245/18	3,235.00	0.00	0.00	3,235.00
0397822	ENGINEERING TRUCK - A24-5/18	852.50	0.00	0.00	852.50 (2)

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL ARTICLE & CAPITAL FUNDS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
0397832	DPW TRAILER - A24-5/18	17,905.00	0.00	0.00	17,905.00 (2)
0397842	DPW F/E LOADER - A24-5/18	1.00	0.00	0.00	1.00 (2)
0397862	CEMETERY TREE PRUNING/PLT - A24-5/18	8,815.00	0.00	6,380.00	2,435.00
0397872	CEMETERY PALMER ST FENCE - A24-5/18	45,000.00	42,000.00	0.00	3,000.00
0397882	22 HIGHLAND AVE DEMO - A18-11/18	3,650.00	0.00	0.00	3,650.00 (1)
0397892	JOHNSON/RIDGE EASEMENTS - A19-11/18	75,000.00	0.00	0.00	75,000.00
0397912	VO ROOF RAILINGS - A21-11/18	35,000.00	0.00	0.00	35,000.00
0397922	TTAC MITIGATION - A27-11/18	43,036.06	39,872.26	3,163.80	-
0397932	COA VAN - A28-11/18	37,500.00	37,500.00	0.00	-
0397942	LIBRARY HVAC - A32-11/18	593,015.56	506,405.10	27,914.50	58,695.96
0397952	LYNCH CAF FLOOR/CEILING ABATEMENT - A32-11/18	98,545.59	79,680.00	0.00	18,865.59 (2)
0397962	LINCOLN EXTERIOR MAINT - A32-11/18	50,000.00	0.00	0.00	50,000.00
0397972	DPW M5 DUMP TRUCK - A32-11/18	129.80	0.00	0.00	129.80 (2)
0397982	DPW DUMP TRUCK #24 - A32-11/28	2,029.80	0.00	0.00	2,029.80 (2)
0398022	SAFETY RAILINGS WHS - A23-5/19	50,000.00	42,556.00	0.00	7,444.00 (1)
0398032	2030 MASTER PLAN - A26-5/19	45,000.00	42,600.00	2,400.00	-
0398042	LAKE ST BRIDGE DESIGN - A33-5/19	180,000.00	17,416.27	162,583.73	-
0398052	DPW ROADS & S/W - A27-5/19	325,000.00	0.00	35,781.41	289,218.59
0398062	PUB SFTY RADIO YR2 - A27-5/19	125,000.00	0.00	125,000.00	-
0398072	DPW PS TH GENERATORS - A27-5/19	356,000.00	5,492.26	341,526.00	8,981.74
0398082	ADA PROJECTS - A27-5/19	125,000.00	0.00	0.00	125,000.00
0398092	MAIN ST/HGHLND ENGIN - A27-5/19	150,000.00	1,819.38	0.00	148,180.62
0398102	MIS ETHERNET CABLING - A27-5/19	30,000.00	22,481.57	0.00	7,518.43
0398112	ACTIVE SHOOTER RIFLES - A27-5/19	27,000.00	27,000.00	0.00	-
0398122	CAPITAL DEFERRD MAINT - A27-5/19	100,000.00	0.00	0.00	100,000.00
0398142	MINI EXCAVATOR - A27-5/19	60,000.00	60,000.00	0.00	-
0398152	PARKHURST ELEVATOR - A11-11/19	910,000.00	14,454.40	63,772.00	831,773.60
0398162	DPW SIDEWALK PLOW - A11-11/19	148,000.00	146,485.00	0.00	1,515.00 (2)
0398172	DPW SWAPLOADER - A11-11/19	187,000.00	0.00	186,971.00	29.00
0398182	DPW BOBCAT S/W - A11-11/19	35,000.00	25,692.47	3,807.53	5,500.00
0398192	DPW SALTER TRUCK - A11-11/19	184,000.00	0.00	183,577.00	423.00
0398202	MURACO SINK/CABINETS - A11-11/19	110,000.00	0.00	0.00	110,000.00
0398212	CHURCH/WTRFLD TRAF - A11-11/19	130,000.00	0.00	0.00	130,000.00
0398222	MANCHESTER FLD TRACK - A11-11/19	150,000.00	0.00	15,000.00	135,000.00
0398232	REMOVAL UNDRGRD TNKS - A11-11/19	25,000.00	0.00	0.00	25,000.00
0398242	MCCALL TRAFFIC IMP - A16-11/19	925,000.00	0.00	0.00	925,000.00
TOTAL GENERAL		7,937,782.82	1,891,683.07	1,547,878.19	4,498,221.56
WATER & SEWER:					
90029743	NOI EPA MS4 STORM - ART 12-11/16	100.00	-	-	100.00
90029754	REPLACE CARBON FILTERS - ART 14-5/17	22,200.00	-	-	22,200.00
90029755	EPA MS4 PERMIT YEAR 1 - ART 14-5/17	11,004.50	10,204.50	-	800.00
90029756	STOWELL ROAD STUDY - ART 14-5/17	14,000.00	-	-	14,000.00
90029760	N.RES & SAW MILL BRK ART 29-11/17	200.00	-	-	200.00
90029785	W/S DUMP TRUCK ART 24-5/18	1,000.00	-	-	1,000.00
90029799	MS4 PERMIT YR 1 ART 35-11/18	27,000.00	20,315.25	6,684.75	-
90029800	STORMWATER UTILITY ART 35-11/18	15,050.00	14,950.00	-	100.00
90029801	N. RES DAM & LLO ART 35-11/18	77,000.00	77,000.00	-	-
90029813	MS4 PERMIT YEAR 2 ART 27-5/19	200,000.00	65,633.30	111,366.70	23,000.00
90029814	MINI EXCAVATOR ART 27-5/19	10,000.00	9,818.43	-	181.57
90029825	W&S PY BILLS ART 22-11/19	5,221.44	5,221.44	-	-
TOTAL WATER & SEWER		382,775.94	203,142.92	118,051.45	61,581.57
TOTAL SPECIAL ARTICLE FUNDS		8,320,558.76	2,094,825.99	1,665,929.64	4,559,803.13

(1) These projects have been completed and were re-appropriated in May in accordance with MGL CH44 § 33B (for the Town Hall/Public Safety Generator project).

(2) These projects have been completed. The Town is requesting to transfer these balances back to the original funding source (Building Stabilization Fund or Capital Stabilization Fund). See Article 13 of the 2020 Spring Town Meeting.

**TOWN OF WINCHESTER, MASSACHUSETTS
CAPITAL PROJECT FUNDS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET/BALANCE	CASH BALANCE
8801	MWRA SEWER SYS RECON - FY98	14,797.98	-	-	14,797.98	14,797.98
8803	SEWER BOND - FY02	28,585.65	-	-	28,585.65	28,585.65
8810	SEWER BOND- MWRA I/I - ART 1-FY94	1,064.91	-	-	1,064.91	1,064.91
8812	MWRA SEWER BOND - FY99	167,492.15	-	-	167,492.15	167,492.15
8850	TOWN BLDG REPAIRS - ART 7-11/05	3,536.52	-	-	3,536.52	3,536.52
8851	SURFACE STORM DRAINS - ART 7-FY06	1.26	-	-	1.26	1.26
8856	TRANSFER STATION PLANS - FY06/18	1,122.10	-	-	1,122.10	1,122.10
8860	TOWN HALL REPAIR/VET MEMORIAL	13,450.98	-	-	13,450.98	13,450.98
8872	DPW MAINT FACILITY - ART 12	3,953.79	-	-	3,953.79	3,953.79
8873	MWRA SEWER REHAB - ART 14-11/09	16,702.20	-	-	16,702.20	16,702.20
8874	MWRA PROJECT - INTEREST	10,000.00	10,000.00	-	-	67,047.71
8877	ABERJONA RIVER - ART 24-11/11	4,615.83	-	-	4,615.83	4,615.83
8878	V-O SCHOOL CONST - ART 12-11/11	23,179.85	-	-	23,179.85	23,179.85
8882	PUMPING STATION - ART 16-5/11	1,983.54	-	-	1,983.54	1,983.54
8885	DRAINAGE IMPROVE - ART 14-5/2012	21,906.82	-	-	21,906.82	21,906.82
8888	DRAINAGE IMPROVE - ART 8-11/14	4,633.50	-	-	4,633.50	4,633.50
8891	SQUIRE RD/METER 4 - ART 10-11/13	243,954.61	-	-	243,954.61	243,954.61
8892	HIGH SCHOOL - ART 1-11/13	582,138.76	119,647.56	110,435.02	352,056.18	564,291.96
8894	WATER MAIN LINING - ART 12-11/14	30,016.89	-	-	30,016.89	30,016.89
8896	SEWER SYS INVEST - ART 14-11/14	5,671.20	-	-	5,671.20	5,671.20
8898	ABERJONA FLOOD - ART 1-5/15	927,115.69	123,275.34	14,146.00	789,694.35	53,840.35
8899	SKILLINGS FLD REM - ART 2-5/15	22,022.64	7,970.60	623.99	13,428.05	14,052.04
8900	SEWER SYS LESLIE/LAWSON - ART 24-5/16	12,900.00	-	-	12,900.00	-
8901	MWRA LEAD SERVICE - ART 11-11/16	136,914.71	4,419.18	-	132,495.53	132,495.53
8902	MWRA PHII SANITARY SEWER - ART 18-5/17	625,554.04	360,621.11	127,986.49	136,946.44	264,932.93
8903	THORNBERRY PUMP STATION - ART 21-5/17	72,403.05	27,422.18	21,984.55	22,996.32	44,980.87
8904	SKILLINGS SYNTHETIC TURF - ART 1-5/17	49,477.88	35,313.85	1,340.00	12,824.03	14,164.03
8905	MWRA SEWER PROJECT - INTEREST	-	-	-	-	100,568.38
8906	STOWELL ROAD - A30-11/17	66,506.30	44,651.80	-	21,854.50	21,854.50
8907	MCCALL PHASE I A32-11/17	21,807.83	-	-	21,807.83	21,807.83
8908	MCCALL PHASE II A1-3/18	9,568,445.18	4,415,277.21	3,702,995.72	1,450,172.25	5,153,167.97
8910	MWRA LEAD SERVICE PHASE II A37-5/18	295,054.00	46,068.70	54,040.45	194,944.85	248,985.30
8911	LESLIE/LAWSON WATERMAIN A38-5/18	175,000.00	167,749.04	7,250.96	-	7,250.96
8912	WILDWOOD DRAINAGE A39-5/18	3,700,000.00	2,454,029.53	977,747.26	268,223.21	1,245,970.47
8913	SWANTON STREET BRIDGE A33-11/18	3,040,000.00	-	20,000.00	3,020,000.00	20,000.00
8914	SAW MILL BROOK DRAINAGE A34-11/18	500,000.00	279,749.15	7,700.00	212,550.85	212,750.85
8915	MWRA PHII SANITARY SWR A31-5/19	1,750,000.00	-	-	1,750,000.00	880,000.00
8916	MWRA LEAD SVC WATER A32-5/19	600,000.00	-	-	600,000.00	-
8917	LAKE ST BRIDGE A13-11/19	1,500,000.00	-	20,000.00	1,480,000.00	20,000.00
8918	WATERFIELD RD BRIDGE A14-11/19	1,000,000.00	-	20,000.00	980,000.00	20,000.00
8919	N RES DAM/GATE LLO A15-11/19	340,000.00	51,000.00	289,000.00	-	289,000.00
TOTAL CAPITAL PROJECT FUNDS		25,582,009.86	8,147,195.25	5,375,250.44	12,059,564.17	9,983,831.46

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	FUND BALANCE
0227	ESSENTIAL SCHOOL HEALTH	892.17
0402	SPED, 94-412 WIN	(70,240.70)
0403	SPED, EARLY CHILDHOOD	(1,922.88)
0404	SPED, PROF DEVELOPMENT	437.50
0406	TITLE I	5,090.31
0408	TITLE II	5,221.56
0426	TITLE III - LEP SUPPORT	1,837.65
0427	ED JOBS	1,821.00
0428	RACE TO THE TOP	(600.00)
0429	EARLY CHILDHOOD PROG IMPROVEMENT	488.40
0430	LEP - SUMMER SUPPORT	1,157.00
0432	TITLE IV	1,000.00
0433	FINANCIAL LITERACY ED GRANT	3,850.30
0600	SCHOOL LUNCHES	855,371.42
0620	SCHOOL TUITION REVOLVING	26,372.18
0621	ATHLETICS	365,903.77
0622	ELEMENTARY MUSIC PROGRAM	57,601.43
0623	BUILDING RENTALS	91,637.91
0624	WINCHESTER FUND FOR EXCELLENCE	27,429.23
0625	SCHOOL TRANSPORTATION	326,593.72
0626	PROFESSIONAL DEVELOPMENT PROGRAM	92.86
0627	SUMMER READING PROGRAM	84,473.30
0628	COOL SCIENCE CLUB-SUMMER	13,078.08
0630	COOL SCIENCE CLUB-AFTER SCHOOL	4,007.87
0631	ELEMENTARY BOYS & GIRLS CHORUS	5,028.42
0633	LEGOS FUND - LINCOLN	72.41
0635	COMMUNITY EDUCATION PROGRAM	145,563.19
0636	SCHOOL LOST BOOK REVOLVING FUND	24,511.87
0637	SPED RESERVE CH40 §13E	322,855.12
0700	SCHOOL GIFT ACCOUNT	74,151.08
0703	SCHOOL GIFT ACCT - MEURLING	3,002.70
0706	GIFT - V/O PLAYGROUND	202.69
0709	SCHOOL GIFT - CROTTY	3,491.23
0711	GIFT - GRIFFIN - HS PHOTO DEPT	10,651.09
0713	GIFT - VINSON-OWEN	1,271.42
0715	CIRCUIT BREAKER/SPEC ED REIMBURSEMENT	611,456.67
0718	MESPA TECHNOLOGY	1,947.62
0719	GIFT-GRIFFIN-FY05-PHOTO LAB	254.80
0720	GIFT - FY05 - SPED PROGRAMS	473.25
0721	GIFT-SPEC ED-WINCHESTER ELKS	3,180.00
0728	LIBRARY AUTOMATION MURACO	1,919.00
0739	MURPHY ED FOUND-CHINA SCH	1.00
0743	AMBROSE LEARNING CENTER	4,172.28
0746	ITALIAN PROGRAM	18,747.36
0755	ENKA - SCIENCE CURRICULUM	999.11
0756	TECHNOLOGY DONATIONS GIFT A/C	2,185.97
0760	MCCALL EXTRA- CURRICULAR	(25,803.61)
0761	KEATING FUND - HARRISON	492.81
0764	RUNNING WALL OF FAME	20.00
0765	CHINESE CULTURE	200.00
0770	MURPHY FOUND - SCH PROG	58,631.83
0771	MURPHY FOUND - BEST BUDDIES	124.08

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	FUND BALANCE
0772	BELLINO GIFT ACCOUNT	2,116.09
0773	SPED SETTLEMENT FUND	1,152.16
0775	AED MAINTENANCE	754.32
0776	MURPHY-WAKE UP & GO	2,576.17
0777	WINCHESTER ROTARY - DRUMS	33.00
0778	MURPHY-MUSIC INSTRUMENTS	200.00
0779	MURPHY-LINCOLN HEALTH FAIR	700.00
0781	MCCALL GIFT ACCOUNT	434.26
0784	WINCHESTER MULTI NETWORK	1,672.71
0785	CUMMINGS FOUNDATION	1,000.00
0786	THE BOSTON FOUNDATION	2,959.90
0787	WHS PFA	9,985.74
0788	ENKA SCHOOL DONATIONS	8,863.55
0789	WHS ZEN GARDEN GIFTS	23,300.00
0791	MURPHY WHS SECURITY & SAFETY	9,000.00
0792	WINCHESTER ALUMNI ASSOC GIFT	500.00
8301	ARTS LOTTERY 88 - #462	40.00
8304	COUNCIL ON AGING - STATE GRANT	(39,099.53)
8306	CENTER FALLS/SHORE RD - DEM	463.08
8308	FIRE DEPT - SAFE PROG	350.70
8312	HOUSING COUNSELOR	414.01
8314	CROSS ST/DAVIDSON PK - DEM	15,000.00
8315	LIBRARY EQUALIZATION GRANT	59,163.56
8318	POLICE DEPT - BP VESTS	(18,633.29)
8323	STREET PROGRAMS-PRIMARY-CH90	(350,586.69)
8327	SCHOOL RESOURCE OFFICER GRANT	40.35
8335	FIREFIGHTER ASSIST GRANT	6,812.76
8336	LOCAL PREPAREDNESS GRANT	2,560.99
8338	BIOTERROR HOSPITAL PREPARED	16,755.05
8339	EMERGENCY PREPARED GRANT	3.72
8341	STATE FIREFIGHTING EQUIP GRANT	7,784.15
8356	MASS HIST COMM/SANBORN HOUSE	12,807.14
8360	TRI-COMMUNITY BIKE PATH	(7,917.62)
8366	CHAPTER 122 GRANT	7,530.00
8370	911 TRAINING GRANT	(1,964.35)
8371	911 RECC SUPPORT	(11,287.22)
8372	PHER GRANT - H1N1 COSTS	1,147.77
8373	CLEAN ENERGY GRANT FUNDS	251.55
8377	GREEN COMMUNITIES GRANT	(953.88)
8380	FEMA ASSIST / FIREFIGHTER 2010	6,100.98
8381	ARTHUR GRIFFIN GRANT-WAYFINDING	2,150.00
8383	DEP SCHOOL RECYCLING GRANT	4,923.30
8386	ASSIST TO FIREFIGHTERS	8,268.10
8387	COALITION - CUMMINGS FOUND	6.25
8388	FLOOD MITIGATION GRANT	5,838.80
8398	ARTHUR GRIFFIN BEAUTIFICATION	100.00
8399	NATIONAL GRID 2016 COMM INIT	12,072.46
8400	COMM COMPACT - PARKING STUDY	3,170.00
8404	SUSTAINABLE MATERIAL PROGRAM	10,163.92
8405	PHEP - BOH	679.69
8406	SUBSTANCE USE DISORDER & W/P	54.14
8412	CUMMINGS SUSTAINING GRANT	3,718.36

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	FUND BALANCE
8414	SAFER GRANT PROGRAM	(122,021.38)
8415	HEATSMART PROGRAM	1,775.54
8417	2019 MHS SURVEY GRANT	(5,500.00)
8418	WHIP SALTMARSH PLAZA - EARMARK	(5,100.00)
8419	MILL PND & JUKINS PND - EARMARK	50,000.00
8420	SOLOMON TRI-COMMUNITY	4,000.00
8600	SPECIAL DUTY DETAILS	(50,779.71)
8605	REVOLVING - BOH CLINICS (CH44 §53E 1/2)	63,247.36
8608	ARCHIVAL CENTER REVOLVING FUND (CH44 §53E 1/2)	4,368.45
8611	CUSTODIAN SPECIAL DUTY DETAIL	7,916.64
8612	LIBRAY LOST BOOK REVOLVING FUND	8,799.87
8614	ENERGY REVOLVING FUND (CH44 §53E 1/2)	58,253.89
8615	ARTS LOTTERY/CULTURAL COUNCIL	8,404.47
8618	MSBA / VINSON-OWEN SCHOOL	1,591.00
8620	FEMA GRANT APPLICATION	223.00
8622	COMCAST GIFT ACCOUNT	23,973.75
8624	ADA TRANSITION PLAN	9,061.00
8626	GINN FIELD PLAYGROUND FUND	501.00
8627	SHINGLES VACCINE	1,665.89
8628	ABERJONA RIVER WIDENING CONT	6,326.65
8630	GINN FIELD BASKETBALL GIFT	5,303.00
8632	SAFER COMMUNITY PROG MANAGER	2.00
8634	GRASS FIELDS REVOLVING FUND (CH44 §53E 1/2)	932.53
8635	SYNTHETIC TURF REVOLVING FUND (CH44 §53E 1/2)	20,846.06
8636	CONSERVATION GIFT FUND	909.50
8637	MARILYN GOLDTHWAIT GIFT FUND	1,947.99
8639	FISH HABITAT STUDY - ENKA	1,150.40
8640	PEER REVIEW - CVS	3,772.50
8643	J & M MURPHY FOUND - BOH	2,057.59
8645	MT VERNON HOUSE GIFT ACCOUNT	1,720.21
8648	PEER REVIEW - ELMWOOD AVE	5,050.00
8650	CRIM JUSTICE CLUB - EXPLORER	173.71
8652	NEEDS ASSESSMENT GIFT	675.00
8653	CIARCIA FIELD MULTI-PURPOSE	75,000.00
8654	CEMETERY BENCH DONATIONS	237.00
8655	COA GIFT	104,179.11
8657	LIBRARY MEMORIAL GARDEN GIFT	425.01
8659	TRANSPORTATION NETWORK RECEIPTS RESERVED FUND	17,663.20
8660	BOND PROCEEDS RECEIPTS RESERVED FUND	18,619.20
8665	WCSC/COALITION GIFT	13,475.00
8667	HISTORICAL COMMISSION DEMOLITON (CH44 §53E1/2)	2,250.00
8668	SALTMARSH PAVILION/FOUNTAIN GIFT	105,985.91
8669	735 MAIN STREET 53G	5,275.00
8670	J&M MURPHY - INTERFACE GIFT	1,505.32
8671	PEG ACCESS & CABLE 53F3/4	203,189.02
8672	COA TRANSPORTATION GIFTS	11,626.55
8675	PEER REVIEW - 19-35 RIVER ST	6,774.35
8677	CLIMATE ACTION COMMITTEE GIFTS	38.00
8701	BOARD OF HEALTH - GIFT ACCOUNT	45.23
8702	BOARD OF HEALTH - TOWN DAY	1,600.00
8703	COA GIFT ACCOUNT	3,105.59
8705	CONSERVATION TREE FUND	22,755.92

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE / REVOLVING FUNDS / GRANTS / GIFTS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	FUND BALANCE
8706	BOARD OF HEALTH - COMPOST BINS	1,141.48
8707	DARE GIFT ACCOUNT	51.97
8708	DPW GIFT ACCOUNT	10,949.64
8711	FLOODS 96 - FEMA	13,388.92
8712	GIFT ACCOUNT - PLANNING BOARD	120.00
8715	HOSPITAL GIFT ACCOUNT	38,239.07
8717	FIRE DEPT GIFT - ROTARY	7,674.06
8718	LIBRARY ENDOWMENT FUND	1,866,976.45
8719	LIBRARY GIFT ACCOUNT - OTHER	20,558.55
8721	LIBRARY GIFT ACCT - WINCH COOP	106.12
8724	PARKING FINES - HANDICAPPED	13,770.79
8725	PARKING METER	551,569.03
8726	POLICE DEPT GIFT ACCOUNT	7,938.86
8727	RECREATION GIFT ACCOUNT	23,270.79
8728	SALE OF LAND	247,560.84
8729	SKATE BOARD PARK - FY99	14,245.67
8730	SPEC TAXATION ACCOUNT	5,156.98
8731	STREET TREE FUND	1,569.24
8732	TOWN CLERK GIFT ACCOUNT	100.00
8733	TOWN MANAGER - GRANT OF LOC	100.00
8735	TOWN MGR GIFT - CLEAN START	1,000.00
8736	YOUTH SERVICES GIFT ACCOUNT	31,059.90
8738	AMBULANCE FUND	5,000.62
8739	WETLANDS PROTECTION FUND	73,283.78
8744	WINTER POND FUND	279.65
8745	JOHN & MARY MURPHY ED FUND	343.04
8746	HARRY CHEFALO PARK FUND	2,382.29
8752	JACK WISEMAN BOOK CLUB	8,390.88
8753	INSURANCE RECOVERY	24,805.61
8757	PLANNING BOARD - DUFFY REALTY	69.38
8758	LIBRARY - SUNDAY HOURS	4.39
8759	FEMA - FLOOD - MAY 2006	52,246.24
8768	WORKER'S COMP RESERVE FUND	7,707.49
8770	BP VESTS - SETTLEMENT	3,931.29
8771	PLAN BRD-HOSPITAL ACP ACCOUNT	14,320.36
8775	ABBOTT/HAMILTON FARM DEVELOP	5,409.17
8777	MURPHY GRANT - INTERNAT'L PROJ	1,024.58
8778	VETERANS MEMORIAL COMM-PRIV	16,751.94
8781	WINNING FARM PROJ MGMT	1,835.00
8782	COMM HOUSING-HOUSING FUND	1,830.00
8783	LYNDA WILLS FUND	12,509.55
8789	CONSERVATION PEER REVIEW	5,462.57
8791	SELECTMENS GIFT - AGAWAM	5,500.00
8794	PEER REVIEW-22 HIGHLAND AVE	6,900.00
8796	SPLASH PARK GIFT ACCOUNT	181.33
TOTAL SPECIAL REVENUE FUNDS		<u>6,706,288.46</u>

NOTE > Deficits reported above are temporary. They have either been funded in subsequent months based on specific program guidelines, reimbursement requests or they will be funded when the programs are completed.

**TOWN OF WINCHESTER, MASSACHUSETTS
M.G.L. CHAPTER 44 § 53 E 1/2 - REVOLVING FUNDS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

	BOH Clinics 8605	Archival Center 8608	Energy 8614	Grass Fields 8634	Synthetic Fields 8635	Historical Commission 8667	Total
Balance as of July 1, 2019	112,085.51	4,128.26	34,512.48	10,832.47	12,922.21	1,800.00	174,480.93
Total Revenue	42,029.98	345.00	44,844.07	3,731.50	23,000.00	1,950.00	113,950.55
Total Expenditures	(90,868.13)	(104.81)	(21,102.66)	(13,631.44)	(15,076.15)	(1,500.00)	(140,783.19)
Balances as of March 31, 2020	<u>63,247.36</u>	<u>4,368.45</u>	<u>58,253.89</u>	<u>932.53</u>	<u>20,846.06</u>	<u>2,250.00</u>	<u>147,648.29</u>
<i>SPENDING LIMIT PER 2019 SPRING TOWN MEETING</i>	100,000	5,000	95,000	50,000	50,000	5,000	

**TOWN OF WINCHESTER, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	FUND BALANCE
9300	350TH ANNIVERSARY	6,995.89
9301	BADGER, DB	9,022.51
9302	BARRETT, GR	9,958.73
9303	BLANK, PJ	7,057.29
9304	BOYCE, EJ	23,205.04
9305	BRACKETT, FG	79,030.12
9306	BRADSTREET, C	5,362.55
9307	BROWN, FO	241,306.72
9308	BUDGELL, EL	16,667.37
9309	CARTER, MS	19,456.59
9310	COFFIN, AB	10,243.41
9311	CONNOLLY,RE	6,310.18
9312	CONSERVATION FUND	91,750.58
9313	COULTER, SE	22,926.38
9314	DANIELS, FW	2,194.72
9315	DOWNES, JA	172,289.25
9316	DOWNS, JA	19,286.93
9317	EUSTIS, ER	2,880.72
9318	FAHEY, FG	46,688.37
9319	FERNALD, H	35,231.73
9320	FLETCHER, A	612,856.70
9321	FOLEY, GM	4,705.83
9322	FORBUSH, SE	929.17
9323	GREEN, HO	25,040.62
9324	HAWES, RE	93,368.65
9325	HAYWARD, EK	6,769.12
9326	HEWEY, JL	5,012.82
9327	HOPPER, FWE LF	9,722.11
9328	HOWE, EW	6,555.91
9329	HOWE, NS	4,946.82
9330	JEWETT, EK	13,125.39
9331	JOHNSON, HF	90,451.37
9332	JOY, APK	10,111.41
9333	JOY, FRED	10,301.15
9334	KENDALL, CE	14,942.57
9335	KEYES, MC	5,450.81
9336	LAVEY, L	11,831.95
9337	LAW ENFORCEMENT TRUST - FEDERAL	502.41
9338	LAW ENFORCEMENT TRUST - STATE	557.43
9339	LINANE,MARGARET	21,928.66
9340	LINANE,MARY	126,525.13
9341	MARCHANT, VC	64,298.91
9342	MARION, AB	2,610.02
9343	MARSTON, JP	35,823.57
9344	MASON, AM	66,641.73
9345	MASON, CH	21,795.51
9346	MCCHESNEY, LC	5,303.37
9347	METCALF, RC	37,006.43
9349	MILLER, HM	6,276.11
9350	MOORE, AL	243.25
9351	MORTON, BG	5,082.69
9352	NASH, HD	7,037.56

**TOWN OF WINCHESTER, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2020 AS OF MARCH 31, 2020**

FUND #	FUND DESCRIPTION	FUND BALANCE
9353	NICKERSON, HC	26,247.71
9354	PARKHURST, WL	10,908.02
9355	CEMETERY PERMANENT CARE	2,305,958.43
9356	PRINCE, N	2,766.34
9357	QUIMBY, CA	14,794.28
9358	RICH, EJ	126,636.81
9359	RILEY, ME	36,486.15
9360	ROBINSON, AL	10,391.88
9361	ROGERS, B	5,066.44
9362	SCHRAFFT, WE	4,964.76
9363	SKILLINGS, DN	3,064.20
9364	SMITH JR, FE	22,368.57
9365	SMITH SR, FE	21,388.49
9366	GENERAL STABILIZATION FUND	4,531,463.46
9367	STENQUIST, IC	4,187.31
9368	STONE, M	45,597.12
9369	SWEENEY, HA	3,815.90
9370	SYMMES, Z	4,361.30
9371	THOMPSON, FL	79.47
9372	WADSWORTH, E	21,880.04
9373	WARREN, MA	7,072.77
9374	WATSON, SA	112,272.34
9375	WILLIS, J	74,021.40
9376	WINCHESTER HOUSING FUND	402,327.36
9377	WINCHESTER, W	35,030.85
9378	WINN, NR	6,002.52
9379	WOOD, MC	8,143.28
9380	WRIGHT,E A	5,527.82
9381	YOUNG, FP	7,139.48
9382	BUILDING STABILIZATION FUND	2,852,653.80
9383	CAPITAL STABILIZATION FUND	2,105,417.30
9384	CONNOLLY,R	4,922.09
9385	TYLER,CD	3,696.85
9387	RODGERS,S	177,354.41
9388	BAUMANN,R	10,305.41
9390	VANAKEN, P	18,345.40
9391	MCGOWAN,T WEDGE POND	3,451.19
9392	LAPAGE,MA	1,626.65
9393	SPED STABILIZATION FUND	-
9394	BEATTIE	70,239.62
9395	DENAPOLI, G	1,302.24
9396	MUNICIPAL AFFORDABLE HOUSING TRUST	1,000,474.88
9600	OTHER POST EMPLOYEMENT BENEFITS (OPEB) TRUST FUND	3,318,112.16
	TOTAL TRUST FUNDS	<u>19,583,486.76</u>

**TOWN OF WINCHESTER, MASSACHUSETTS
OTHER POST EMPLOYMENT BENEFITS TRUST FUND
FROM JULY 1, 2015 THROUGH MARCH 31, 2020**

Balance as of July 1, 2015	1,482,916.76
FY16 Revenue & Transfers In:	
Net investment activity	1,854.76
Transfer from General Fund	350,000.00
Total	351,854.76
Balance as of June 30, 2016	1,834,771.52
FY17 Revenue & Transfers In:	
Net investment activity	301,814.33
Transfer from General Fund	350,000.00
Total	651,814.33
Balance as of June 30, 2017	2,486,585.85
FY18 Revenue & Transfers In:	
Net investment activity	240,930.98
Transfer from General Fund	250,000.00
Total	490,930.98
Balance as of June 30, 2018	2,977,516.83
FY19 Revenue & Transfers In:	
Net investment activity	162,174.66
Transfer from General Fund	200,000.00
Total	362,174.66
Balance as of June 30, 2019	3,339,691.49
FY20 Revenue & Transfers In:	
Net investment activity	(371,579.33)
Transfer from General Fund	350,000.00
Total	(21,579.33)
Balance as of March 31, 2020	3,318,112.16

**TOWN OF WINCHESTER, MASSACHUSETTS
STABILIZATION FUNDS
FROM JULY 1, 2015 THROUGH MARCH 31, 2020**

	GENERAL STABILIZATION FUND	BUILDING STABILIZATION FUND	CAPITAL STABILIZATION FUND	SCHOOL SPED STABILIZATION FUND	TOTAL STABILIZATION FUNDS
Balances as of July 1, 2015	4,231,095.36	3,977,120.16	1,140,771.25	301,403.15	9,650,389.92
FY16 Activity:					
Net investment activity	20,761.31	101,662.22	17,718.07	1,272.26	141,413.86
Transfers in	-	2,728,165.24	1,703,007.00	-	4,431,172.24
Transfers out	-	(2,926,038.52)	(1,813,706.26)	-	(4,739,744.78)
Total	20,761.31	(96,211.06)	(92,981.19)	1,272.26	(167,158.68)
Balances as of June 30, 2016	4,251,856.67	3,880,909.10	1,047,790.06	302,675.41	9,483,231.24
FY17 Activity:					
Net investment activity	38,832.06	10,185.44	18,266.90	2,759.92	70,044.32
Transfers in	-	2,644,013.00	1,744,900.00	-	4,388,913.00
Transfers out	-	(3,271,946.52)	(1,531,118.26)	-	(4,803,064.78)
Total	38,832.06	(617,748.08)	232,048.64	2,759.92	(344,107.46)
Balances as of June 30, 2017	4,290,688.73	3,263,161.02	1,279,838.70	305,435.33	9,139,123.78
FY18 Activity:					
Net investment activity	64,407.62	11,343.42	35,116.79	3,770.02	114,637.85
Transfers in	-	2,719,787.92	1,892,183.99	-	4,611,971.91
Transfers out	-	(2,725,645.52)	(1,642,492.79)	(309,205.35)	(4,677,343.66)
Total	64,407.62	5,485.82	284,807.99	(305,435.33)	49,266.10
Balances as of June 30, 2018	4,355,096.35	3,268,646.84	1,564,646.69	-	9,188,389.88
FY19 Activity:					
Net investment activity	107,056.80	100,019.65	73,568.95	-	280,645.40
Transfers in	-	2,776,348.00	1,951,390.00	-	4,727,738.00
Transfers out	-	(3,340,084.00)	(1,418,181.00)	-	(4,758,265.00)
Total	107,056.80	(463,716.35)	606,777.95	-	250,118.40
Balances as of June 30, 2019	4,462,153.15	2,804,930.49	2,171,424.64	-	9,438,508.28
FY20 YTD Activity:					
Net investment activity	69,310.31	74,186.31	71,477.66	-	214,974.28
Transfers in	-	3,245,007.00	3,317,296.00	-	6,562,303.00
Transfers out	-	(3,271,470.00)	(3,454,781.00)	-	(6,726,251.00)
Total	69,310.31	47,723.31	(66,007.34)	-	51,026.28
Balances as of March 31, 2020	4,531,463.46	2,852,653.80	2,105,417.30	-	9,489,534.56

**TOWN OF WINCHESTER, MASSACHUSETTS
WATER & SEWER ENTERPRISE FUND - BUDGET TO ACTUAL
COMPARATIVE THROUGH MARCH 31, 2020 AND MARCH 31, 2019**

	FISCAL YEAR 2020 THROUGH MARCH 31, 2020					FISCAL YEAR 2019 THROUGH MARCH 31, 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	2,349,823.64	-	(626,984.36)	78.94%	2,889,553.00	2,538,179.98	-	(351,373.02)	87.84%
Sewer liens and interest	108,010.00	58,767.71	-	(49,242.29)	54.41%	89,703.00	67,192.10	-	(22,510.90)	74.91%
Water usage	2,389,534.00	1,904,831.25	-	(484,702.75)	79.72%	2,311,964.00	2,051,435.81	-	(260,528.19)	88.73%
Water liens and interest	84,121.00	51,094.16	-	(33,026.84)	60.74%	67,612.00	54,006.19	-	(13,605.81)	79.88%
Water service charges	130,284.00	107,137.10	-	(23,146.90)	82.23%	158,100.00	88,802.40	-	(69,297.60)	56.17%
Water repairs	26,915.00	19,560.14	-	(7,354.86)	72.67%	25,296.00	21,437.25	-	(3,858.75)	84.75%
Sprinkler fee	17,497.00	12,820.13	-	(4,676.87)	73.27%	17,605.00	12,768.19	-	(4,836.81)	72.53%
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	4,541,144.06	-	(1,249,539.94)	78.42%	5,600,864.00	4,950,267.92	-	(650,596.08)	88.38%
EXPENDITURES:										
Personal Services:										
Sewer Operations	349,539.00	244,993.59	-	104,545.41	70.09%	333,146.00	178,622.41	-	154,523.59	53.62%
Water Operations	1,082,648.00	683,155.96	-	399,492.04	63.10%	989,511.00	672,334.82	-	317,176.18	67.95%
	1,432,187.00	928,149.55	-	504,037.45	64.81%	1,322,657.00	850,957.23	-	471,699.77	64.34%
Expenses:										
Sewer Operations	1,479,107.00	1,149,268.28	23,238.00	306,600.72	79.27%	1,356,865.00	1,047,185.62	14,749.46	294,929.92	78.26%
Water Operations	1,304,006.66	976,830.31	145,378.55	181,797.80	86.06%	1,249,933.00	1,004,905.77	130,623.69	114,403.54	90.85%
Debt & MWRA Capital	5,338,682.00	4,288,905.12	-	1,049,776.88	80.34%	5,576,413.00	4,499,787.32	-	1,076,625.68	80.69%
	8,121,795.66	6,415,003.71	168,616.55	1,538,175.40	81.06%	8,183,211.00	6,551,878.71	145,373.15	1,485,959.14	81.84%
Total Expenditures	9,553,982.66	7,343,153.26	168,616.55	2,042,212.85	78.62%	9,505,868.00	7,402,835.94	145,373.15	1,957,658.91	79.41%
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)	(616,871.39)				(753,133.00)	(175,414.77)			

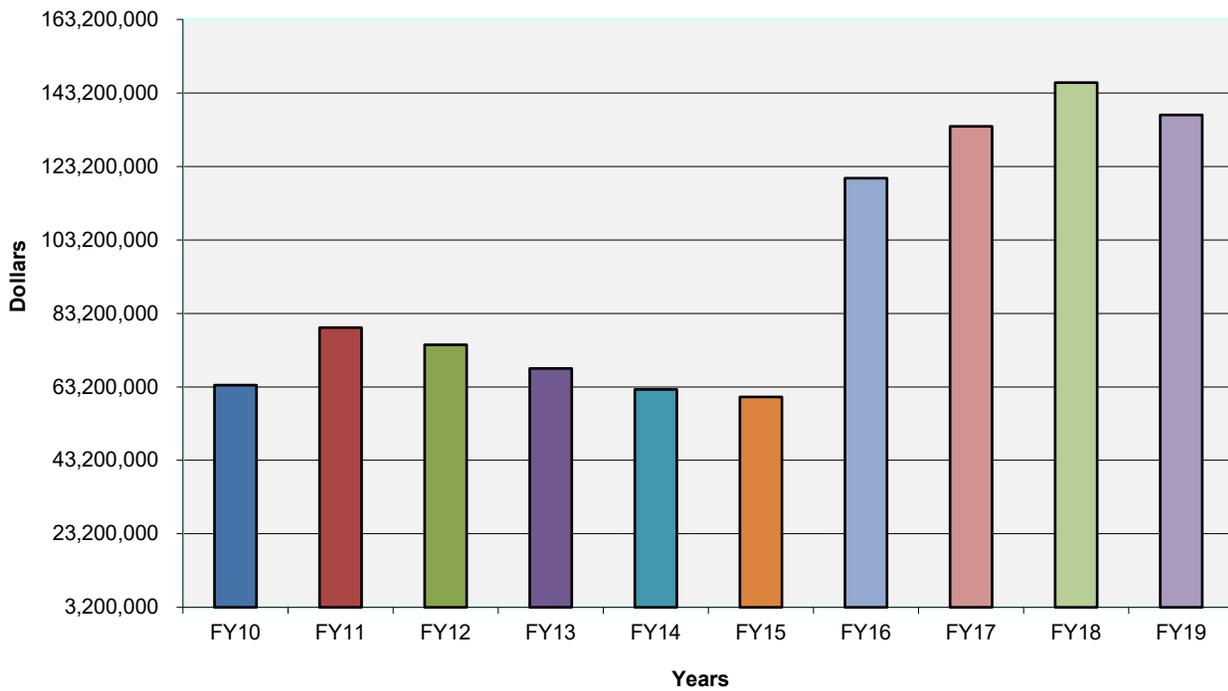
**TOWN OF WINCHESTER, MASSACHUSETTS
RECREATION ENTERPRISE FUND - BUDGET TO ACTUAL
COMPARATIVE THROUGH MARCH 31, 2020 AND MARCH 31, 2019**

	FISCAL YEAR 2020 THROUGH MARCH 31, 2020					FISCAL YEAR 2019 THROUGH MARCH 31, 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	833,269.25	-	(251,730.75)	76.80%	975,000.00	772,075.75	-	(202,924.25)	79.19%
Adult Programs	45,000.00	19,257.00	-	(25,743.00)	42.79%	50,000.00	24,429.00	-	(25,571.00)	48.86%
Youth Programs	730,000.00	590,608.78	-	(139,391.22)	80.91%	805,000.00	669,436.43	-	(135,563.57)	83.16%
Special Events & Trips	44,000.00	10,830.35	-	(33,169.65)	24.61%	55,000.00	16,164.00	-	(38,836.00)	29.39%
Other Miscellaneous	-	262.00	-	262.00	-	-	-	-	-	-
Investment Income	-	2,825.46	-	2,825.46	-	-	3,349.70	-	3,349.70	-
Total Revenue	1,904,000.00	1,457,052.84	-	(446,947.16)	76.53%	1,885,000.00	1,485,454.88	-	(399,545.12)	78.80%
EXPENDITURES:										
Personal Services	1,404,399.00	880,912.85	-	523,486.15	62.73%	1,294,496.00	888,030.20	-	406,465.80	68.60%
Expenditures	583,327.23	480,986.81	80,627.90	21,712.52	96.28%	574,425.00	422,979.88	45,591.80	105,853.32	81.57%
Total Expenditures	1,987,726.23	1,361,899.66	80,627.90	545,198.67	72.57%	1,868,921.00	1,311,010.08	45,591.80	512,319.12	72.59%
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)	(47,747.32)				(144,732.00)	53,836.55			

**TOWN OF WINCHESTER, MASSACHUSETTS
OUTSTANDING LONG-TERM DEBT
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2019**

<u>Year</u>	<u>Outstanding</u>	<u>Change</u>	<u>% Change</u>
FY10	63,675,456	17,715,474	38.1%
FY11	79,326,274	15,650,818	24.6%
FY12	74,652,606	(4,673,668)	-5.9%
FY13	68,213,519	(6,439,087)	-8.6%
FY14	62,501,218	(5,712,301)	-8.4%
FY15	60,455,726	(2,045,492)	-3.3%
FY16	119,997,366	59,541,640	98.5%
FY17	134,103,470	14,106,104	11.8%
FY18	146,005,330	11,901,860	8.9%
FY19	137,211,517	(8,793,813)	-6.0%

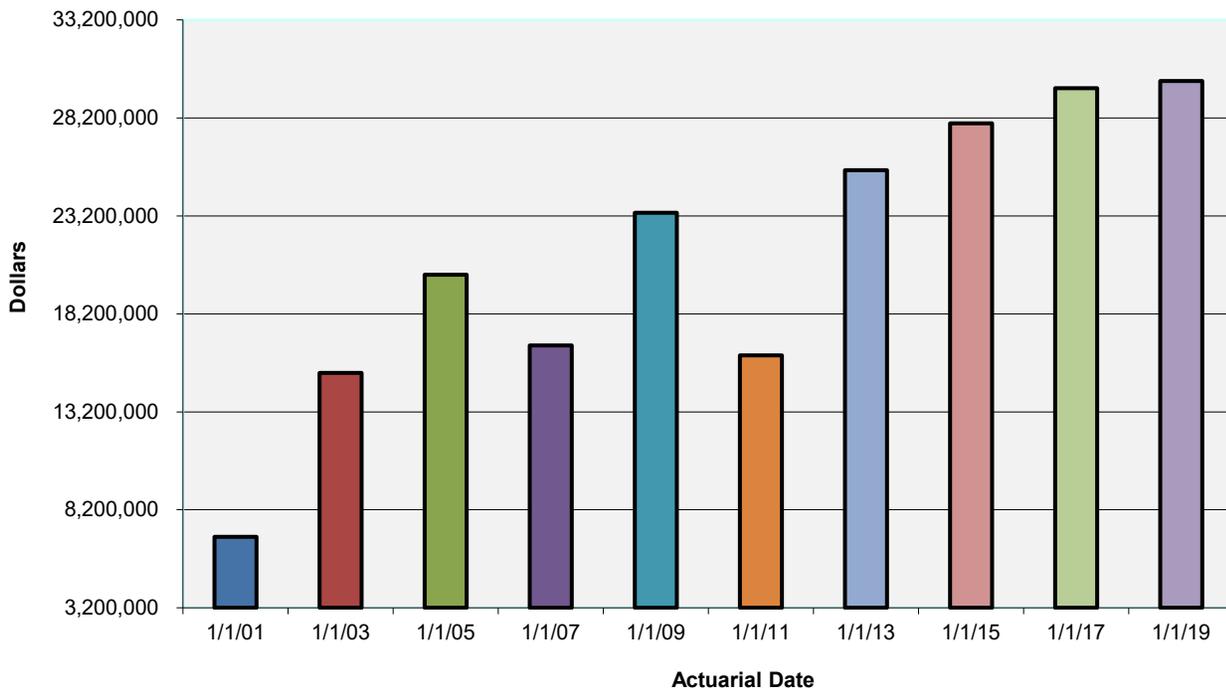
Outstanding Long-Term Debt Balances



**TOWN OF WINCHESTER, MASSACHUSETTS
UNFUNDED PENSION LIABILITY
ACTUARIALS DATED 1/1/01 THROUGH 1/1/19**

<u>Actuarial Date</u>	<u>Unfunded Liability</u>	<u>Change</u>	<u>% Change</u>	<u>% Funded</u>
1/1/01	6,820,663	N/A	N/A	89.1%
1/1/03	15,185,450	8,364,787	122.6%	78.9%
1/1/05	20,196,128	5,010,678	33.0%	75.6%
1/1/07	16,587,026	(3,609,102)	-17.9%	81.5%
1/1/09	23,357,339	6,770,313	40.8%	76.0%
1/1/11	16,080,139	(7,277,200)	-31.2%	84.5%
1/1/13	25,530,379	9,450,240	58.8%	77.4%
1/1/15	27,921,262	2,390,883	14.9%	78.3%
1/1/17	29,714,770	1,793,508	7.0%	78.3%
1/1/19	30,081,417	366,647	1.4%	79.0%

Unfunded Pension Liability



**TOWN OF WINCHESTER, MASSACHUSETTS
UNFUNDED OPEB LIABILITY
ACTUARIALS DATED 7/1/08 THROUGH 7/1/19**

<u>Actuarial Date</u>	<u>Unfunded Liability</u>	<u>Change</u>	<u>% Change</u>	<u>% Funded</u>
7/1/08	110,278,479	N/A	N/A	0.00%
7/1/11	92,958,604	(17,319,875)	-15.7%	0.40%
7/1/13	59,354,402	(33,604,202)	-36.1%	1.25%
7/1/15	76,872,278	17,517,876	18.8%	1.89%
7/1/17	77,503,160	630,882	1.1%	3.11%
7/1/19	125,358,234	47,855,074	62.3%	2.59%

Unfunded OPEB Liability

