

TOWN OF WINCHESTER

Office of the Comptroller



Financial Update – Operating Activity

Fiscal Year 2023

As of January 31, 2023

*Stacie A. Ward, CPA, CGA
Town Comptroller*

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
FISCAL YEAR 2023 - AS OF JANUARY 31, 2023**

TABLE OF CONTENTS

GENERAL FUND REVENUE.....	1
GENERAL FUND EXPENDITURES.....	2
WATER & SEWER ENTERPRISE FUND.....	5
RECREATION ENTERPRISE FUND.....	6
AMERICAN RESCUE PLAN ACT (ARPA) APPROVED PROJECTS.....	7

TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
GENERAL FUND REVENUE
COMPARATIVE FISCAL YEAR TO DATE THROUGH JANUARY 31

	FISCAL YEAR 2023 THROUGH JANUARY 31, 2023				FISCAL YEAR 2022 THROUGH JANUARY 31, 2022			
	Revised Budget	Actual	(under)/over Budget	% of Budget Collected	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
TAXATION								
Real Estate Taxes	114,353,178.82	81,461,809.58	(32,891,369.24)	71.24%	110,966,733.25	77,295,570.99	(33,671,162.26)	69.66%
Personal Property taxes	1,180,316.56	873,507.20	(306,809.36)	74.01%	1,131,036.01	769,268.44	(361,767.57)	68.01%
Tax Title Liens/Deferred Taxes	-	76,939.87	76,939.87	-	-	215,461.98	215,461.98	-
Allowance for Abatements (budgetary only)	(447,334.54)	-	447,334.54	0.00%	(410,157.76)	-	410,157.76	0.00%
Total Taxation	115,086,160.84	82,412,256.65	(32,673,904.19)	71.61%	111,687,611.50	78,280,301.41	(33,407,310.09)	70.09%
STATE AID								
Cherry Sheet Revenue, net of offsets	11,866,404.00	6,888,663.00	(4,977,741.00)	58.05%	11,497,166.00	6,767,390.00	(4,729,776.00)	58.86%
Total State Aid	11,866,404.00	6,888,663.00	(4,977,741.00)	58.05%	11,497,166.00	6,767,390.00	(4,729,776.00)	58.86%
LOCAL RECEIPTS								
Motor Vehicle & Boat Excise	3,758,570.00	558,207.41	(3,200,362.59)	14.85%	3,350,000.00	878,486.27	(2,471,513.73)	26.22%
Other Excise - Meals Tax	150,000.00	129,792.18	(20,207.82)	86.53%	100,000.00	112,544.59	12,544.59	112.54%
Penalties & Interest	125,000.00	134,759.27	9,759.27	107.81%	100,000.00	222,332.67	122,332.67	222.33%
Payments in Lieu of Taxes	100,000.00	-	(100,000.00)	0.00%	89,000.00	-	(89,000.00)	0.00%
Trash Disposal Service	2,000,000.00	663,122.91	(1,336,877.09)	33.16%	1,675,000.00	1,226,418.92	(448,581.08)	73.22%
Fees	900,000.00	765,421.53	(134,578.47)	85.05%	850,000.00	788,208.77	(61,791.23)	92.73%
Rentals	40,000.00	17,524.20	(22,475.80)	43.81%	25,000.00	15,729.98	(9,270.02)	62.92%
Cemetery	200,000.00	153,171.25	(46,828.75)	76.59%	190,000.00	131,200.00	(58,800.00)	69.05%
Other Departmental Revenue	50,000.00	24,588.90	(25,411.10)	49.18%	30,000.00	70,829.42	40,829.42	236.10%
Licenses and Permits	1,670,000.00	1,152,166.50	(517,833.50)	68.99%	1,500,000.00	2,109,744.39	609,744.39	140.65%
Fines & Forfeitures	30,000.00	37,352.87	7,352.87	124.51%	30,000.00	20,045.93	(9,954.07)	66.82%
Investment Earnings	40,000.00	362,401.83	322,401.83	906.00%	25,000.00	13,582.19	(11,417.81)	54.33%
Medicaid Reimbursement	50,000.00	119,430.27	69,430.27	238.86%	25,000.00	310,998.12	285,998.12	1243.99%
Miscellaneous Non-Recurring	38,497.12	135,217.94	96,720.82	351.24%	365,000.00	376,145.37	11,145.37	103.05%
Total Local Receipts	9,152,067.12	4,253,157.06	(4,898,910.06)	46.47%	8,354,000.00	6,276,266.62	(2,077,733.38)	75.13%
TOTAL REVENUE	136,104,631.96	93,554,076.71	(42,550,555.25)	68.74%	131,538,777.50	91,323,958.03	(40,214,819.47)	69.43%
TRANSFERS IN								
From Enterprise - Indirects	2,046,360.00	1,534,770.00	(511,590.00)	75.00%	1,925,723.00	1,444,292.25	(481,430.75)	75.00%
From Building & Capital Stabilization	2,549,243.16	2,549,243.16	-	100.00%	2,681,786.00	2,681,786.00	-	100.00%
From Unallocated Wages	162,841.00	162,841.00	-	100.00%	-	-	-	-
From Other	195,000.00	195,000.00	-	100.00%	195,000.00	195,000.00	-	100.00%
TOTAL TRANSFERS IN	4,953,444.16	4,441,854.16	(511,590.00)	89.67%	4,802,509.00	4,321,078.25	(481,430.75)	89.98%
TOTAL REVENUE AND TRANSFERS IN	141,058,076.12	97,995,930.87	(43,062,145.25)	69.47%	136,341,286.50	95,645,036.28	(40,696,250.22)	70.15%

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH JANUARY 31**

	FISCAL YEAR 2023 THROUGH JANUARY 31, 2023					FISCAL YEAR 2022 THROUGH JANUARY 31, 2022				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
TOWN MANAGER SALARIES	870,323.00	453,544.71	-	416,778.29	52.11%	782,321.00	424,604.42	-	357,716.58	54.27%
TOWN MANAGER EXPENSES	106,191.83	42,260.44	1,500.00	62,431.39	41.21%	126,525.00	77,621.23	19,619.00	29,284.77	76.85%
FINANCE COMMITTEE SALARIES	4,000.00	1,174.29	-	2,825.71	29.36%	4,000.00	872.45	-	3,127.55	21.81%
FINANCE COMMITTEE EXPENSES	2,000.00	286.00	-	1,714.00	14.30%	2,000.00	280.00	-	1,720.00	14.00%
COMPTROLLER SALARIES	534,827.00	299,216.29	-	235,610.71	55.95%	507,225.00	260,878.55	-	246,346.45	51.43%
COMPTROLLER EXPENSES	20,930.00	4,134.24	-	16,795.76	19.75%	18,946.17	7,584.49	-	11,361.68	40.03%
ASSESSORS SALARIES	282,650.00	160,606.53	-	122,043.47	56.82%	264,740.00	144,144.77	-	120,595.23	54.45%
ASSESSORS EXPENSES	112,830.00	40,628.88	61,700.00	10,501.12	90.69%	86,832.98	42,788.57	-	44,044.41	49.28%
COLLECTOR/TREASURER SALARIES	398,172.00	223,658.73	-	174,513.27	56.17%	406,206.00	213,626.27	-	192,579.73	52.59%
COLLECTOR/TREASURER EXPENSES	113,118.92	50,079.68	15,635.78	47,403.46	58.09%	126,570.70	46,146.96	32,845.63	47,578.11	62.41%
AUDIT EXPENSES	94,000.00	78,000.00	6,000.00	10,000.00	89.36%	90,650.00	72,900.00	17,750.00	-	100.00%
ENGINEERING SALARIES	547,385.00	304,048.23	-	243,336.77	55.55%	517,593.00	290,977.02	-	226,615.98	56.22%
ENGINEERING EXPENSES	145,825.00	71,290.36	20,277.36	54,257.28	62.79%	100,124.00	15,497.58	58,231.37	26,395.05	73.64%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	449,919.00	246,606.11	-	203,312.89	54.81%	427,897.00	231,302.59	-	196,594.41	54.06%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	38,759.54	26,682.01	2,787.34	9,290.19	76.03%	39,076.43	3,852.94	30,913.92	4,309.57	88.97%
CONSERVATION COMM SALARIES	94,335.00	52,813.81	-	41,521.19	55.99%	67,534.00	35,828.13	-	31,705.87	53.05%
CONSERVATION COMM EXPENSES	2,232.56	1,163.46	-	1,069.10	52.11%	2,100.00	907.00	-	1,193.00	43.19%
PLANNING BOARD SALARIES	128,244.00	72,042.67	-	56,201.33	56.18%	116,773.00	65,639.82	-	51,133.18	56.21%
PLANNING BOARD EXPENSES	53,400.00	13,056.97	19,448.75	20,894.28	60.87%	53,400.00	609.76	-	52,790.24	1.14%
LEGAL EXPENSES	480,000.00	233,072.00	213,408.00	33,520.00	93.02%	465,433.00	279,655.35	-	185,777.65	60.08%
HUMAN RESOURCES SALARIES	221,508.00	118,320.78	-	103,187.22	53.42%	175,803.00	73,266.29	-	102,536.71	41.68%
HUMAN RESOURCES EXPENSES	33,000.00	8,212.27	-	24,787.73	24.89%	24,000.00	6,477.00	-	17,523.00	26.99%
INFORMATION TECHNOLOGY SALARIES	134,723.00	73,167.75	-	61,555.25	54.31%	126,194.00	69,765.25	-	56,428.75	55.28%
INFORMATION TECHNOLOGY EXPENSES	619,001.98	310,843.06	241,438.38	66,720.54	89.22%	541,467.85	306,115.96	176,052.35	59,299.54	89.05%
INFORMATION TECHNOLOGY CAPITAL	6,700.00	-	-	6,700.00	0.00%	-	-	-	-	-
GENERAL SERVICES EXPENSES	164,600.00	66,997.97	-	97,602.03	40.70%	171,600.00	74,177.90	-	97,422.10	43.23%
TOWN CLERK SALARIES	460,489.00	239,353.07	-	221,135.93	51.98%	388,797.44	188,674.85	-	200,122.59	48.53%
TOWN CLERK EXPENSES	139,843.66	74,030.19	14,107.52	51,705.95	63.03%	116,731.93	47,108.18	25,342.46	44,281.29	62.07%
GENERAL GOVERNMENT	6,259,008.49	3,265,290.50	596,303.13	2,397,414.86	61.70%	5,750,541.50	2,981,303.33	360,754.73	2,408,483.44	58.12%

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH JANUARY 31**

	FISCAL YEAR 2023 THROUGH JANUARY 31, 2023					FISCAL YEAR 2022 THROUGH JANUARY 31, 2022				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
LIBRARY SALARIES	1,840,898.00	909,966.37	-	930,931.63	49.43%	1,750,269.00	908,442.56	-	841,826.44	51.90%
LIBRARY EXPENSES	454,192.32	245,762.66	106,165.24	102,264.42	77.48%	440,261.20	265,100.94	92,532.67	82,627.59	81.23%
LIBRARY CAPITAL	15,500.00	3,412.14	-	12,087.86	22.01%	15,500.00	15,500.00	-	-	100.00%
ARCHIVAL CENTER SALARIES	20,500.00	11,668.44	-	8,831.56	56.92%	-	-	-	-	-
ARCHIVAL CENTER EXPENSES	2,300.00	-	-	2,300.00	0.00%	20,800.00	8,008.79	10,545.86	2,245.35	89.21%
HISTORICAL COMMISSION SALARIES	3,000.00	1,331.38	-	1,668.62	44.38%	3,000.00	2,001.74	-	998.26	66.72%
HISTORICAL COMMISSION EXPENSES	-	-	-	-	-	17,500.00	6,500.00	11,000.00	-	100.00%
CULTURE & RECREATION	<u>2,336,390.32</u>	<u>1,172,140.99</u>	<u>106,165.24</u>	<u>1,058,084.09</u>	<u>54.71%</u>	<u>2,247,330.20</u>	<u>1,205,554.03</u>	<u>114,078.53</u>	<u>927,697.64</u>	<u>58.72%</u>
BOARD OF HEALTH SALARIES	367,233.00	180,550.98	-	186,682.02	49.17%	367,535.00	165,329.46	-	202,205.54	44.98%
BOARD OF HEALTH EXPENSES	105,116.52	30,093.51	51,741.93	23,281.08	77.85%	106,936.98	66,635.15	29,825.75	10,476.08	90.20%
COUNCIL ON AGING SALARIES	426,572.00	237,973.25	-	188,598.75	55.79%	399,371.00	219,914.27	-	179,456.73	55.07%
COUNCIL ON AGING EXPENSES	8,812.00	1,823.97	-	6,988.03	20.70%	8,812.00	2,668.59	-	6,143.41	30.28%
VETERANS' SERVICES SALARIES	10,610.00	5,115.81	-	5,494.19	48.22%	10,356.00	4,991.00	-	5,365.00	48.19%
VETERANS' SERVICES EXPENSES	42,205.00	13,294.54	-	28,910.46	31.50%	40,567.00	13,036.44	-	27,530.56	32.14%
HEALTH & SOCIAL SERVICES	<u>960,548.52</u>	<u>468,852.06</u>	<u>51,741.93</u>	<u>439,954.53</u>	<u>54.20%</u>	<u>933,577.98</u>	<u>472,574.91</u>	<u>29,825.75</u>	<u>431,177.32</u>	<u>53.81%</u>
POLICE SALARIES	6,008,502.00	3,346,505.23	-	2,665,008.77	55.70%	5,863,773.00	3,068,343.93	-	2,798,441.07	52.33%
POLICE EXPENSES	306,104.00	111,682.90	29,982.98	164,438.12	46.28%	263,852.42	129,850.37	11,231.78	122,770.27	53.47%
POLICE CAPITAL	52,000.00	-	49,750.00	2,250.00	95.67%	52,000.00	44,300.00	7,700.00	-	100.00%
FIRE SALARIES	6,339,988.00	3,187,488.21	-	3,152,499.79	50.28%	6,125,461.00	3,259,825.70	-	2,865,635.30	53.22%
FIRE EXPENSES	363,643.77	154,705.63	68,829.43	140,108.71	61.47%	344,493.50	162,108.18	51,872.39	130,512.93	62.11%
FIRE CAPITAL	62,597.20	4,751.66	-	57,845.54	7.59%	61,000.00	26,358.64	20,293.99	14,347.37	76.48%
SEALER OF WEIGHTS & MEASURES SALARIES	8,738.00	5,096.00	-	3,642.00	58.32%	8,524.00	4,971.75	-	3,552.25	58.33%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	206.76	-	1,865.24	9.98%	2,072.00	358.04	-	1,713.96	17.28%
PUBLIC SAFETY	<u>13,143,644.97</u>	<u>6,810,436.39</u>	<u>148,562.41</u>	<u>6,184,646.17</u>	<u>52.95%</u>	<u>12,721,175.92</u>	<u>6,696,116.61</u>	<u>91,098.16</u>	<u>5,933,961.15</u>	<u>53.35%</u>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,378,521.00	3,113,496.36	-	2,265,024.64	57.89%	5,126,164.00	2,967,466.53	-	2,158,697.47	57.89%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,053,425.17	1,632,024.65	1,134,411.84	286,988.68	90.60%	2,981,462.97	1,758,139.97	937,548.84	285,774.16	90.41%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	10,414.69	-	9,085.31	53.41%	19,500.00	13,117.02	-	6,382.98	67.27%
SNOW & ICE SALARIES	123,300.00	40,650.50	-	82,649.50	32.97%	123,300.00	68,046.34	-	55,253.66	55.19%
SNOW & ICE EXPENSES	251,700.00	113,073.58	175,724.62	(37,098.20)	114.74%	251,700.00	144,199.85	152,320.51	(44,820.36)	117.81%
SNOW & ICE CAPITAL	25,000.00	-	3,690.00	21,310.00	14.76%	25,000.00	3,744.99	-	21,255.01	14.98%
DEPARTMENT OF PUBLIC WORKS	<u>8,851,446.17</u>	<u>4,909,659.78</u>	<u>1,313,826.46</u>	<u>2,627,959.93</u>	<u>70.31%</u>	<u>8,527,126.97</u>	<u>4,954,714.70</u>	<u>1,089,869.35</u>	<u>2,482,542.92</u>	<u>70.89%</u>

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH JANUARY 31**

	FISCAL YEAR 2023 THROUGH JANUARY 31, 2023					FISCAL YEAR 2022 THROUGH JANUARY 31, 2022				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
SCHOOL DEPARTMENT	61,339,531.26	27,712,692.41	31,308,636.67	2,318,202.18	96.22%	59,371,719.31	28,123,872.28	30,299,047.13	948,799.90	98.40%
VOCATIONAL EDUCATION EXPENSES	407,196.00	273,482.82	41,264.07	92,449.11	77.30%	268,000.00	182,377.90	39,469.15	46,152.95	82.78%
EDUCATION	<u>61,746,727.26</u>	<u>27,986,175.23</u>	<u>31,349,900.74</u>	<u>2,410,651.29</u>	<u>96.10%</u>	<u>59,639,719.31</u>	<u>28,306,250.18</u>	<u>30,338,516.28</u>	<u>994,952.85</u>	<u>98.33%</u>
CONTRIBUTORY RETIREMENT EXPENSES	6,274,399.00	6,274,399.00	-	-	100.00%	5,828,164.00	5,828,164.00	-	-	100.00%
WORKERS COMPENSATION/INDEMNITY EXPENSES	665,000.00	324,936.00	9,936.00	330,128.00	50.36%	425,000.00	54,439.98	369,440.02	1,120.00	99.74%
UNEMPLOYMENT CLAIMS	75,000.00	50,646.60	-	24,353.40	67.53%	100,000.00	36,982.69	-	63,017.31	36.98%
HEALTH INSURANCE EXPENSES	13,109,639.91	6,663,173.95	-	6,446,465.96	50.83%	12,629,249.00	7,874,319.47	-	4,754,929.53	62.35%
MEDICARE TAX	1,123,500.00	550,387.49	-	573,112.51	48.99%	1,070,000.00	530,056.63	-	539,943.37	49.54%
UNDISTRIBUTED - PERSONNEL BENEFITS	<u>21,247,538.91</u>	<u>13,863,543.04</u>	<u>9,936.00</u>	<u>7,374,059.87</u>	<u>65.29%</u>	<u>20,052,413.00</u>	<u>14,323,962.77</u>	<u>369,440.02</u>	<u>5,359,010.21</u>	<u>73.27%</u>
ENERGY EXPENSES	2,141,669.00	1,056,483.04	263,766.99	821,418.97	61.65%	2,084,636.53	1,050,589.27	180,166.56	853,880.70	59.04%
STATE ASSESSMENTS & CHARGES	761,690.00	439,341.00	-	322,349.00	57.68%	676,533.00	390,227.00	-	286,306.00	57.68%
RESERVE FUND	400,000.00	-	-	400,000.00	0.00%	396,000.00	-	-	396,000.00	0.00%
GENERAL INSURANCE EXPENSES	600,000.00	526,029.88	-	73,970.12	87.67%	555,000.00	516,618.36	-	38,381.64	93.08%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	49,500.00	17,798.00	18,702.00	13,000.00	73.74%	41,000.00	19,561.00	16,794.00	4,645.00	88.67%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	<u>3,952,859.00</u>	<u>2,039,651.92</u>	<u>282,468.99</u>	<u>1,630,738.09</u>	<u>58.75%</u>	<u>3,753,169.53</u>	<u>1,976,995.63</u>	<u>196,960.56</u>	<u>1,579,213.34</u>	<u>57.92%</u>
FUNDED DEBT EXPENSES	6,862,000.00	5,292,000.00	-	1,570,000.00	77.12%	7,048,000.00	5,370,000.00	-	1,678,000.00	76.19%
INTEREST ON FUNDED DEBT EXPENSES	4,727,102.00	3,624,450.01	-	1,102,651.99	76.67%	4,925,478.50	3,832,085.00	-	1,093,393.50	77.80%
FUNDED DEBT	<u>11,589,102.00</u>	<u>8,916,450.01</u>	<u>-</u>	<u>2,672,651.99</u>	<u>76.94%</u>	<u>11,973,478.50</u>	<u>9,202,085.00</u>	<u>-</u>	<u>2,771,393.50</u>	<u>76.85%</u>
TOTAL EXPENDITURES	<u>130,087,265.64</u>	<u>69,432,199.92</u>	<u>33,858,904.90</u>	<u>26,796,160.82</u>	<u>79.40%</u>	<u>125,598,532.91</u>	<u>70,119,557.16</u>	<u>32,590,543.38</u>	<u>22,888,432.37</u>	<u>81.78%</u>
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,526,131.00	6,526,131.00	-	-	100.00%	6,367,689.00	6,367,689.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY/COLA)	5,370,911.00	4,028,183.25	-	1,342,727.75	75.00%	5,580,914.00	4,185,685.50	-	1,395,228.50	75.00%
TRANSFER TO RETIREE HEALTH CARE TRUST	350,000.00	350,000.00	-	-	100.00%	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED ARTICLE/CAPITAL FUND	573,923.12	573,923.12	-	-	100.00%	1,106,370.79	1,106,370.79	-	-	100.00%
TRANSFERS TO CAPITAL PROJECTS	1,245,000.00	1,245,000.00	-	-	100.00%	1,000,000.00	1,000,000.00	-	-	100.00%
TRANSFERS TO TRUST FUNDS	275,000.00	275,000.00	-	-	100.00%	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	68,000.00	68,000.00	-	-	100.00%	10,000.00	10,000.00	-	-	100.00%
TOTAL TRANSFERS OUT	<u>14,408,965.12</u>	<u>13,066,237.37</u>	<u>-</u>	<u>1,342,727.75</u>	<u>90.68%</u>	<u>14,414,973.79</u>	<u>13,019,745.29</u>	<u>-</u>	<u>1,395,228.50</u>	<u>90.32%</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>144,496,230.76</u>	<u>82,498,437.29</u>	<u>33,858,904.90</u>	<u>28,138,888.57</u>	<u>80.53%</u>	<u>140,013,506.70</u>	<u>83,139,302.45</u>	<u>32,590,543.38</u>	<u>24,283,660.87</u>	<u>82.66%</u>

TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
WATER & SEWER ENTERPRISE FUND
COMPARATIVE FISCAL YEAR TO DATE THROUGH JANUARY 31

	FISCAL YEAR 2023 THROUGH JANUARY 31, 2023					FISCAL YEAR 2022 THROUGH JANUARY 31, 2022				
	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	3,453,269.50	2,424,723.54	-	(1,028,545.96)	70.22%	3,013,426.50	2,020,488.75	-	(992,937.75)	67.05%
Sewer liens and interest	76,500.00	61,647.82	-	(14,852.18)	80.59%	84,000.00	54,981.63	-	(29,018.37)	65.45%
Water usage	2,785,782.50	1,937,070.00	-	(848,712.50)	69.53%	3,010,092.50	1,609,197.60	-	(1,400,894.90)	53.46%
Water liens and interest	63,500.00	48,771.95	-	(14,728.05)	76.81%	70,000.00	51,767.29	-	(18,232.71)	73.95%
Water service charges	800,000.00	412,385.85	-	(387,614.15)	51.55%	800,000.00	413,427.79	-	(386,572.21)	51.68%
Water repairs	17,000.00	14,401.50	-	(2,598.50)	84.71%	21,000.00	17,839.71	-	(3,160.29)	84.95%
Sprinkler fee	17,000.00	8,766.75	-	(8,233.25)	51.57%	17,000.00	9,146.01	-	(7,853.99)	53.80%
Connection fees	43,000.00	2,400.00	-	(40,600.00)	5.58%	43,000.00	5,850.00	-	(37,150.00)	13.60%
Miscellaneous	-	-	-	-	-	20,965.00	23,835.00	-	2,870.00	113.69%
Investment Income	1,000.00	-	-	(1,000.00)	0.00%	5,000.00	-	-	(5,000.00)	0.00%
Total Revenue	7,257,052.00	4,910,167.41	-	(2,346,884.59)	67.66%	7,084,484.00	4,206,533.78	-	(2,877,950.22)	59.38%
EXPENDITURES:										
Personal Services:										
Sewer Operations	351,976.00	186,285.65	-	165,690.35	52.93%	349,852.00	199,313.20	-	150,538.80	56.97%
Water Operations	1,213,706.00	686,711.27	-	526,994.73	56.58%	1,143,202.00	637,961.50	-	505,240.50	55.80%
	1,565,682.00	872,996.92	-	692,685.08	55.76%	1,493,054.00	837,274.70	-	655,779.30	56.08%
Expenses:										
Sewer Operations	1,667,106.00	968,368.04	11,827.14	686,910.82	58.80%	1,591,894.14	945,331.35	14,557.93	632,004.86	60.30%
Water Operations	1,644,740.02	906,019.51	272,896.16	465,824.35	71.68%	1,596,088.52	837,888.58	258,876.62	499,323.32	68.72%
Debt & MWRA Capital	6,074,477.70	3,707,159.98	-	2,367,317.72	61.03%	6,119,870.00	3,713,119.69	-	2,406,750.31	60.67%
	9,386,323.72	5,581,547.53	284,723.30	3,520,052.89	62.50%	9,307,852.66	5,496,339.62	273,434.55	3,538,078.49	61.99%
Total Expenditures	10,952,005.72	6,454,544.45	284,723.30	4,212,737.97	61.53%	10,800,906.66	6,333,614.32	273,434.55	4,193,857.79	61.17%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	5,170,911.00	3,878,183.25	-	(1,292,727.75)	75.00%	5,290,627.00	3,967,970.25	-	(1,322,656.75)	75.00%
Indirects to the General Fund	(1,694,635.00)	(1,270,976.25)	-	423,658.75	75.00%	(1,573,199.00)	(1,179,899.25)	-	393,299.75	75.00%
Transfers to the Special/Capital Article Fund	(570,000.00)	(570,000.00)	-	-	100.00%	(220,965.00)	(220,965.00)	-	-	100.00%
Total OFS/(OFU)	2,906,276.00	2,037,207.00	-	(869,069.00)	70.10%	3,496,463.00	2,567,106.00	-	(929,357.00)	73.42%
Net activity	(788,677.72)	492,829.96				(219,959.66)	440,025.46			

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
RECREATION ENTERPRISE FUND
COMPARATIVE FISCAL YEAR TO DATE THROUGH JANUARY 31**

	FISCAL YEAR 2023 THROUGH JANUARY 31, 2023					FISCAL YEAR 2022 THROUGH JANUARY 31, 2022				
	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent
REVENUES:										
Recreation Charges for Services	1,872,550.00	995,291.59	-	(877,258.41)	53.15%	2,116,850.00	803,480.19	-	(1,313,369.81)	37.96%
Investment Income	-	-	-	-	-	-	15.95	-	15.95	-
Total Revenue	<u>1,872,550.00</u>	<u>995,291.59</u>	<u>-</u>	<u>(877,258.41)</u>	<u>53.15%</u>	<u>2,116,850.00</u>	<u>803,496.14</u>	<u>-</u>	<u>(1,313,353.86)</u>	<u>37.96%</u>
EXPENDITURES:										
Personal Services	1,509,701.00	668,017.27	-	841,683.73	44.25%	1,441,630.00	582,909.39	-	858,720.61	40.43%
Expenditures	751,741.00	282,922.31	217,393.32	251,425.37	37.64%	722,261.67	260,749.35	165,650.54	295,861.78	36.10%
Total Expenditures	<u>2,261,442.00</u>	<u>950,939.58</u>	<u>217,393.32</u>	<u>1,093,109.10</u>	<u>42.05%</u>	<u>2,163,891.67</u>	<u>843,658.74</u>	<u>165,650.54</u>	<u>1,154,582.39</u>	<u>38.99%</u>
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	200,000.00	150,000.00	-	(50,000.00)	75.00%	290,287.00	217,715.25	-	(72,571.75)	75.00%
Indirects to the General Fund	(351,725.00)	(263,793.75)	-	87,931.25	75.00%	(352,524.00)	(264,393.00)	-	88,131.00	75.00%
Total OFS/(OFU)	<u>(151,725.00)</u>	<u>(113,793.75)</u>	<u>-</u>	<u>37,931.25</u>	<u>75.00%</u>	<u>(62,237.00)</u>	<u>(46,677.75)</u>	<u>-</u>	<u>15,559.25</u>	<u>75.00%</u>
Net Activity	<u>(540,617.00)</u>	<u>(69,441.74)</u>				<u>(109,278.67)</u>	<u>(86,840.35)</u>			

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE
AMERICAN RESCUE PLAN ACT (ARPA) - APPROVED PROJECTS
FISCAL YEAR 2023 - AS OF JANUARY 31, 2023**

			Select Board Approval Date(s)	Approved Budget	Expenditures	Encumbrances	Uncommitted Balance	Description/Notes/Comments
<i>COVID Response/Mitigation:</i>								
84375110	52247	COVID Supplies & Materials	1/5/22	5,000.00	2,503.50	-	2,496.50	Miscellaneous supplies, masks, etc.
84375110	53310	COVID Professional Services	11/29/21 1/5/22	151,210.00	46,332.25	-	104,877.75	Contact tracing, including RN leader, RN and non-med CT (\$88,210). Risk communication (\$10k), case outreach including additional staff support for the health dept and Schools for outreach to cases and contacts (\$35k). Also, the COVID call line which is a dedicated line for COVID questions from residents, general public and school community (\$18k).
84375110	53314	COVID Enforcement	1/5/22	5,000.00	174.00	-	4,826.00	Mask mandate compliance, direct mailing to businesses with order and required signage. Targeted compliance educational visits to businesses as well as complaint driven approach. Printing and staffing costs.
84375110	53417	COVID Testing	11/29/21 1/5/22	305,425.00	184,119.50	40,905.50	80,400.00	Testing supplies, analysis, personnel, messaging (\$73,425). Additional PCR testing clinic (2x/week @ Town Hall and add additional clinics as needed and as staffing allows). Free through January (\$80k). Home testing kit purchase which offers 2 tests per kit. Targeted distribution to underserved in town, employees and general population. Initial purchase of approximately 15,100 kits (\$152k).
84375110	53422	Mental Health Crisis Planning	2/7/22	35,000.00	9,973.10	-	25,026.90	Crisis planning presentation and workshop for parents, provide parents with tools to create a crisis plan, compliment the school dept's NAN project grant, and preparation of resources (mailing).
Total				501,635.00	243,102.35	40,905.50	217,627.15	
<i>Reservoir Aeration Project:</i>								
84370101	58101	Architecture & Engineering	2/28/22 & 12/5/22	102,200.00	27,200.00	-	75,000.00	For the design and construction of an aeration system in the South Reservoir to reduce manganese levels in the drinking water supplied to the middle low system. Original funding of \$150,000 plus supplemental funding of \$100,000.
84370101	58107	Construction Costs	2/28/22 & 12/5/22	147,800.00	-	-	147,800.00	
Total				250,000.00	27,200.00	-	222,800.00	
<i>Arbor-Wendell Water Pressure Improvements:</i>								
84370102	58101	Architecture & Engineering	3/28/22	123,734.28	71,625.00	-	52,109.28	For engineering services and construction of a temporary central pump and the evaluation of alternatives and design of the final solution to address water pressure in the 38 homes in the Arbor Lane/Wendell Street neighborhood that were impacted by PFAS contamination.
84370102	58107	Construction Costs	3/28/22	82,500.00	82,206.29	-	293.71	
84370102	58115	Equipment	3/28/22	23,765.72	23,340.72	-	425.00	
Total				230,000.00	177,172.01	-	52,827.99	
<i>Ambulance Stretcher Upgrade:</i>								
84370103	55112	Equipment	6/2/22	49,200.00	25,031.21	10,887.34	13,281.45	For the Fire Department to upgrade the existing ambulance stretcher with power assist. This will reduce the number of EMT/paramedics by half from two to one required to be in close contact with the patient when loading into the ambulance.
Total				49,200.00	25,031.21	10,887.34	13,281.45	
<i>Broadband/Fiber Connection Project:</i>								
84370104	51359	Overtime Salaries	6/27/22	20,000.00	-	-	20,000.00	Combined Muraco, Transfer Station, Town Hall and Jenks Center broadband/fiber connection. Muraco does not have redundancy in
84370104	52186	Supplies & Materials	6/27/22	10,000.00	-	-	10,000.00	

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE
AMERICAN RESCUE PLAN ACT (ARPA) - APPROVED PROJECTS
FISCAL YEAR 2023 - AS OF JANUARY 31, 2023**

			Select Board Approval Date(s)	Approved Budget	Expenditures	Encumbrances	Uncommitted Balance	Description/Notes/Comments
84370104	53118	Professional Services	6/27/22	25,000.00	-	-	25,000.00	the network. Transfer Station is not connected to the Town's fiber network. Jenks Center is not connected and more investigation needs to be done.
84370104	55112	Equipment	6/27/22	90,000.00	2,875.25	-	87,124.75	
Total				<u>145,000.00</u>	<u>2,875.25</u>	<u>-</u>	<u>142,124.75</u>	
<i>Manchester Field Turf Replacement:</i>								
84370105	57010	Police Detail Services	6/27/22	2,407.04	2,407.04	-	-	The original life expectancy of the turf at Knowlton Field was 10 years and we are now appproaching year 13. The carpet is at the end of its safe, useful life and needs to be replaced.
84370105	58101	Architecture & Engineering	6/27/22	7,093.60	7,093.60	-	-	
84370105	58107	Land Improvement	6/27/22	821,049.36	801,749.36	19,300.00	-	
Total				<u>830,550.00</u>	<u>811,250.00</u>	<u>19,300.00</u>	<u>-</u>	
<i>Leonard Field Playground</i>								
84370106	58101	Architecture & Engineering	7/18/22	12,500.00	-	-	12,500.00	The current playground structure at Leonard Field has outlived its useful life and much of the original apparatus has been removed due to safety concerns. This is funding for the design.
				<u>12,500.00</u>	<u>-</u>	<u>-</u>	<u>12,500.00</u>	
<i>Mystic School Windows</i>								
84370107	58101	Architecture & Engineering	7/18/22	19,000.00	13,260.00	5,252.00	488.00	Design of window replacement.
				<u>19,000.00</u>	<u>13,260.00</u>	<u>5,252.00</u>	<u>488.00</u>	
<i>Public Safety Dispatch Equipment</i>								
84370108	55109	Public Safety Equipment	7/18/22	540,000.00	-	474,901.00	65,099.00	Public safety is nearing the end of a multi-year project to enhance vital radio communications. The remaining piece is to upgrade the public safety dispatch equipment. Some of the equipment is over 30 years old; failure of the system jeopardizes both public saftey personnel and the Town at large.
				<u>540,000.00</u>	<u>-</u>	<u>474,901.00</u>	<u>65,099.00</u>	
<i>Mystic Sports Court</i>								
84370109	58107	Land Improvement	9/12/22	30,000.00	18,950.00	11,050.00	-	This funds Alternate #1 of the Mystic School Sports Court project which is for the construction of a new walkway from the parking lot to the court.
				<u>30,000.00</u>	<u>18,950.00</u>	<u>11,050.00</u>	<u>-</u>	
<i>Town Hall Lighting</i>								
84370110	58101	Architecture & Engineering	1/25/23	10,000.00	-	-	10,000.00	The risk assessment study for Town Hall included a lighting survey which identified security and pedestrian safety concerns. An electrical engineer is needed to prepare construction documents for the implementation of new exterior lighting.
				<u>10,000.00</u>	<u>-</u>	<u>-</u>	<u>10,000.00</u>	
Total ARPA Projects				<u>2,617,885.00</u>	<u>1,318,840.82</u>	<u>562,295.84</u>	<u>736,748.34</u>	