

TOWN OF WINCHESTER

Office of the Comptroller



Financial Update – Operating Activity

Fiscal Year 2021

As of December 31, 2020

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

**TOWN OF WINCHESTER, MA
OFFICE OF THE COMPTROLLER
FINANCIAL UPDATE - OPERATING ACTIVITY
FISCAL YEAR 2021 - AS OF DECEMBER 31, 2020**

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

	FISCAL YEAR 2021 THROUGH DECEMBER 31, 2020				FISCAL YEAR 2020 THROUGH DECEMBER 31, 2019			
	Revised Budget	Actual	(under)/over Budget	% of Budget Collected	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
TAXATION								
Real Estate Taxes	105,697,185.91	54,488,675.64	(51,208,510.27)	51.55%	100,295,686.65	50,562,259.73	(49,733,426.92)	50.41%
Personal Property taxes	780,614.69	397,773.05	(382,841.64)	50.96%	716,222.00	370,766.51	(345,455.49)	51.77%
Tax Title Liens & Deferred Taxes	-	7,658.07	7,658.07	-	-	13,825.25	13,825.25	-
Allowance for Abatements (budgetary only)	(446,118.88)	-	446,118.88	0.00%	(408,579.09)	-	408,579.09	0.00%
Total Taxation	106,031,681.72	54,894,106.76	(51,137,574.96)	51.77%	100,603,329.56	50,946,851.49	(49,656,478.07)	50.64%
STATE AID								
Cherry Sheet Revenue, net of offsets	11,291,821.00	5,609,809.00	(5,682,012.00)	49.68%	11,113,293.00	5,515,131.00	(5,598,162.00)	49.63%
School Construction	672,082.00	672,082.00	-	100.00%	672,082.00	672,082.00	-	100.00%
Total State Aid	11,963,903.00	6,281,891.00	(5,682,012.00)	52.51%	11,785,375.00	6,187,213.00	(5,598,162.00)	52.50%
LOCAL RECEIPTS								
Motor Vehicle & Boat Excise	3,500,000.00	521,131.87	(2,978,868.13)	14.89%	3,891,000.00	462,902.42	(3,428,097.58)	11.90%
Other Excise - Meals Tax	100,000.00	81,376.58	(18,623.42)	81.38%	200,000.00	107,066.55	(92,933.45)	53.53%
Penalties & Interest	100,000.00	128,962.00	28,962.00	128.96%	200,000.00	97,798.08	(102,201.92)	48.90%
Payments in Lieu of Taxes	50,000.00	38,720.76	(11,279.24)	77.44%	30,000.00	18,980.77	(11,019.23)	63.27%
Trash Disposal Service	1,350,000.00	355,432.17	(994,567.83)	26.33%	1,400,000.00	299,358.02	(1,100,641.98)	21.38%
Fees	875,000.00	528,538.44	(346,461.56)	60.40%	850,000.00	513,393.40	(336,606.60)	60.40%
Rentals	30,000.00	13,482.25	(16,517.75)	44.94%	50,000.00	23,499.56	(26,500.44)	47.00%
Cemetery	200,000.00	159,895.00	(40,105.00)	79.95%	215,000.00	86,900.00	(128,100.00)	40.42%
Other Departmental Revenue	50,000.00	24,733.86	(25,266.14)	49.47%	100,000.00	37,820.99	(62,179.01)	37.82%
Licenses & Permits	1,445,000.00	746,037.75	(698,962.25)	51.63%	1,500,000.00	883,715.12	(616,284.88)	58.91%
Fines & Forfeitures	50,000.00	18,614.36	(31,385.64)	37.23%	30,000.00	57,437.88	27,437.88	191.46%
Investment Earnings	100,000.00	20,542.91	(79,457.09)	20.54%	200,000.00	130,845.93	(69,154.07)	65.42%
Medicaid Reimbursement	50,000.00	35,087.94	(14,912.06)	70.18%	60,000.00	34,429.37	(25,570.63)	57.38%
Miscellaneous Non-Recurring	-	8,370.00	8,370.00	-	-	3,000.00	3,000.00	-
Total Local Receipts	7,900,000.00	2,680,925.89	(5,219,074.11)	33.94%	8,726,000.00	2,757,148.09	(5,968,851.91)	31.60%
TOTAL REVENUE	125,895,584.72	63,856,923.65	(62,038,661.07)	50.72%	121,114,704.56	59,891,212.58	(61,223,491.98)	49.45%
TRANSFERS IN								
From Enterprise - Indirects	1,884,896.00	942,448.00	(942,448.00)	50.00%	1,780,346.00	890,173.00	(890,173.00)	50.00%
From Building & Capital Stabilization	2,772,668.82	2,772,668.82	-	100.00%	2,861,251.00	2,861,251.00	-	100.00%
From Unallocated Wage Reserve	76,289.00	76,289.00	-	100.00%	143,276.00	143,276.00	-	100.00%
From Other	195,000.00	195,000.00	-	100.00%	195,000.00	196,875.83	1,875.83	100.96%
TOTAL TRANSFERS IN	4,928,853.82	3,986,405.82	(942,448.00)	80.88%	4,979,873.00	4,091,575.83	(888,297.17)	82.16%
TOTAL REVENUE AND TRANSFERS IN	130,824,438.54	67,843,329.47	(62,981,109.07)	51.86%	126,094,577.56	63,982,788.41	(62,111,789.15)	50.74%

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

	FISCAL YEAR 2021 THROUGH DECEMBER 31, 2020					FISCAL YEAR 2020 THROUGH DECEMBER 31, 2019				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
TOWN MANAGER SALARIES	677,351.00	327,672.73	-	349,678.27	48.38%	640,967.00	306,120.01	-	334,846.99	47.76%
TOWN MANAGER EXPENSES	104,130.00	36,975.92	16,300.00	50,854.08	51.16%	105,600.00	40,955.56	3,557.69	61,086.75	42.15%
FINANCE COMMITTEE SALARIES	3,500.00	251.66	-	3,248.34	7.19%	3,500.00	591.40	-	2,908.60	16.90%
FINANCE COMMITTEE EXPENSES	2,500.00	-	-	2,500.00	0.00%	2,500.00	280.00	-	2,220.00	11.20%
COMPTROLLER SALARIES	398,634.00	191,665.16	-	206,968.84	48.08%	370,566.00	180,819.84	-	189,746.16	48.80%
COMPTROLLER EXPENSES	12,930.00	307.64	-	12,622.36	2.38%	11,000.00	2,833.71	-	8,166.29	25.76%
ASSESSORS SALARIES	254,754.00	116,577.69	-	138,176.31	45.76%	229,592.00	108,089.64	-	121,502.36	47.08%
ASSESSORS EXPENSES	47,277.12	16,763.60	5,100.00	25,413.52	46.25%	47,750.00	15,996.21	6,217.44	25,536.35	46.52%
COLLECTOR/TREASURER SALARIES	395,004.00	184,629.84	-	210,374.16	46.74%	367,425.00	166,671.11	-	200,753.89	45.36%
COLLECTOR/TREASURER EXPENSES	109,650.00	12,209.99	23,236.93	74,203.08	32.33%	115,562.88	16,853.48	7,865.61	90,843.79	21.39%
AUDIT EXPENSES	95,000.00	71,500.00	8,500.00	15,000.00	84.21%	88,350.00	79,350.00	9,000.00	-	100.00%
ENGINEERING SALARIES	499,101.14	203,299.40	-	295,801.74	40.73%	464,986.00	231,121.65	-	233,864.35	49.71%
ENGINEERING EXPENSES	101,548.43	22,439.82	20,326.26	58,782.35	42.11%	111,894.03	22,228.51	32,431.03	57,234.49	48.85%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	411,317.00	192,623.90	-	218,693.10	46.83%	350,460.00	168,065.63	-	182,394.37	47.96%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	17,366.00	2,137.76	1,084.10	14,144.14	18.55%	27,221.00	8,930.79	1,066.10	17,224.11	36.72%
CONSERVATION COMM SALARIES	62,233.00	29,258.68	-	32,974.32	47.01%	56,575.00	27,799.79	-	28,775.21	49.14%
CONSERVATION COMM EXPENSES	2,100.00	892.00	-	1,208.00	42.48%	2,135.00	1,116.72	-	1,018.28	52.31%
PLANNING BOARD SALARIES	112,570.00	55,244.89	-	57,325.11	49.08%	105,809.00	49,906.57	-	55,902.43	47.17%
PLANNING BOARD EXPENSES	42,100.00	1,385.77	10,000.00	30,714.23	27.04%	70,968.00	34,491.63	15,483.00	20,993.37	70.42%
LEGAL EXPENSES	450,000.00	180,144.89	160,001.20	109,853.91	75.59%	400,000.00	215,726.22	172,407.12	11,866.66	97.03%
HUMAN RESOURCES SALARIES	161,623.00	78,947.32	-	82,675.68	48.85%	154,368.00	74,108.71	-	80,259.29	48.01%
HUMAN RESOURCES EXPENSES	24,500.00	6,182.94	-	18,317.06	25.24%	22,700.00	7,903.29	-	14,796.71	34.82%
INFORMATION TECHNOLOGY SALARIES	125,463.00	56,016.79	-	69,446.21	44.65%	123,406.00	55,414.78	-	67,991.22	44.90%
INFORMATION TECHNOLOGY EXPENSES	558,155.00	315,295.52	220,911.95	21,947.53	96.07%	584,258.48	252,267.49	147,595.56	184,395.43	68.44%
DATA PROCESSING CAPITAL	24,000.00	-	24,000.00	-	100.00%	-	-	-	-	-
GENERAL SERVICES EXPENSES	165,000.00	64,112.00	-	100,888.00	38.86%	158,434.84	50,370.33	33,771.58	74,292.93	53.11%
TOWN CLERK SALARIES	427,430.00	210,697.99	-	216,732.01	49.29%	341,902.00	147,622.74	-	194,279.26	43.18%
TOWN CLERK EXPENSES	138,450.00	45,010.96	24,116.10	69,322.94	49.93%	61,550.00	16,296.12	12,500.00	32,753.88	46.78%
GENERAL GOVERNMENT	5,423,686.69	2,422,244.86	513,576.54	2,487,865.29	54.13%	5,019,480.23	2,281,931.93	441,895.13	2,295,653.17	54.27%
LIBRARY SALARIES	1,656,917.00	711,030.52	-	945,886.48	42.91%	1,586,573.00	745,476.38	-	841,096.62	46.99%
LIBRARY EXPENSES	411,581.52	221,571.63	72,352.02	117,657.87	71.41%	410,200.45	243,790.10	75,372.28	91,038.07	77.81%
LIBRARY CAPITAL	15,500.00	6,662.10	-	8,837.90	42.98%	15,500.00	8,194.99	-	7,305.01	52.87%
ARCHIVAL CENTER EXPENSES	20,615.00	7,837.31	10,260.00	2,517.69	87.79%	18,900.00	8,682.50	8,550.00	1,667.50	91.18%

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

	FISCAL YEAR 2021 THROUGH DECEMBER 31, 2020					FISCAL YEAR 2020 THROUGH DECEMBER 31, 2019				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
HISTORICAL COMMISSION SALARIES	1,500.00	417.52	-	1,082.48	27.83%	1,500.00	101.90	-	1,398.10	6.79%
HISTORICAL COMMISSION EXPENSES	16,500.00	2,500.00	2,500.00	11,500.00	30.30%	15,000.00	-	-	15,000.00	0.00%
CULTURE & RECREATION	<u>2,122,613.52</u>	<u>950,019.08</u>	<u>85,112.02</u>	<u>1,087,482.42</u>	<u>48.77%</u>	<u>2,047,673.45</u>	<u>1,006,245.87</u>	<u>83,922.28</u>	<u>957,505.30</u>	<u>53.24%</u>
BOARD OF HEALTH SALARIES	388,456.00	142,884.46	-	245,571.54	36.78%	273,655.00	129,543.26	-	144,111.74	47.34%
BOARD OF HEALTH EXPENSES	212,053.00	28,346.21	60,510.67	123,196.12	41.90%	99,233.14	29,153.04	29,757.68	40,322.42	59.37%
COUNCIL ON AGING SALARIES	372,452.00	179,167.30	-	193,284.70	48.10%	340,249.00	130,889.60	-	209,359.40	38.47%
COUNCIL ON AGING EXPENSES	7,962.00	810.91	-	7,151.09	10.18%	7,162.00	219.62	-	6,942.38	3.07%
VETERANS' SERVICES SALARIES	10,004.00	4,113.00	-	5,891.00	41.11%	9,805.00	4,051.98	-	5,753.02	41.33%
VETERANS' SERVICES EXPENSES	38,567.00	8,704.16	-	29,862.84	22.57%	36,067.00	12,412.20	-	23,654.80	34.41%
HEALTH & SOCIAL SERVICES	<u>1,029,494.00</u>	<u>364,026.04</u>	<u>60,510.67</u>	<u>604,957.29</u>	<u>41.24%</u>	<u>766,171.14</u>	<u>306,269.70</u>	<u>29,757.68</u>	<u>430,143.76</u>	<u>43.86%</u>
POLICE SALARIES	5,470,667.00	2,435,240.93	-	3,035,426.07	44.51%	5,037,779.00	2,192,532.35	-	2,845,246.65	43.52%
POLICE EXPENSES	256,908.32	120,279.19	6,294.20	130,334.93	49.27%	285,604.08	95,508.21	1,933.66	188,162.21	34.12%
POLICE CAPITAL	104,000.00	-	88,600.00	15,400.00	85.19%	90,000.00	-	-	90,000.00	0.00%
FIRE SALARIES	5,311,517.00	2,424,032.74	-	2,887,484.26	45.64%	4,779,712.00	2,187,004.78	-	2,592,707.22	45.76%
FIRE EXPENSES	322,139.48	106,618.93	46,670.14	168,850.41	47.58%	271,251.00	103,227.20	40,370.62	127,653.18	52.94%
FIRE CAPITAL	61,000.00	18,356.34	23,512.68	19,130.98	68.64%	63,520.50	12,855.19	2,244.41	48,420.90	23.77%
SEALER OF WEIGHTS & MEASURES SALARIES	8,277.00	4,096.98	-	4,180.02	49.50%	8,044.00	4,036.50	-	4,007.50	50.18%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	94.00	-	1,978.00	4.54%	2,022.00	209.00	-	1,813.00	10.34%
PUBLIC SAFETY	<u>11,536,580.80</u>	<u>5,108,719.11</u>	<u>165,077.02</u>	<u>6,262,784.67</u>	<u>45.71%</u>	<u>10,537,932.58</u>	<u>4,595,373.23</u>	<u>44,548.69</u>	<u>5,898,010.66</u>	<u>44.03%</u>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,164,830.00	2,431,668.47	-	2,733,161.53	47.08%	4,665,236.00	2,220,552.49	-	2,444,683.51	47.60%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,012,799.61	1,449,530.45	931,544.69	631,724.47	79.03%	2,338,115.16	1,207,422.78	746,638.33	384,054.05	83.57%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	4,939.00	-	14,561.00	25.33%	24,309.67	16,209.67	-	8,100.00	66.68%
SNOW & ICE SALARIES	123,300.00	91,255.76	-	32,044.24	74.01%	123,300.00	138,536.78	-	(15,236.78)	112.36%
SNOW & ICE EXPENSES	251,700.00	124,232.49	92,482.30	34,985.21	86.10%	251,831.65	144,867.19	123,183.53	(16,219.07)	106.44%
SNOW & ICE CAPITAL	25,000.00	-	-	25,000.00	0.00%	25,000.00	16,500.00	-	8,500.00	66.00%
DEPARTMENT OF PUBLIC WORKS	<u>8,597,129.61</u>	<u>4,101,626.17</u>	<u>1,024,026.99</u>	<u>3,471,476.45</u>	<u>59.62%</u>	<u>7,427,792.48</u>	<u>3,744,088.91</u>	<u>869,821.86</u>	<u>2,813,881.71</u>	<u>62.12%</u>
SCHOOL DEPARTMENT	57,080,894.83	20,815,485.47	32,158,347.72	4,107,061.64	92.80%	54,520,110.61	20,962,614.42	31,127,162.13	2,430,334.06	95.54%
VOCATIONAL EDUCATION EXPENSES	256,000.00	51,208.50	-	204,791.50	20.00%	243,785.00	58,696.50	-	185,088.50	24.08%
EDUCATION	<u>57,336,894.83</u>	<u>20,866,693.97</u>	<u>32,158,347.72</u>	<u>4,311,853.14</u>	<u>92.48%</u>	<u>54,763,895.61</u>	<u>21,021,310.92</u>	<u>31,127,162.13</u>	<u>2,615,422.56</u>	<u>95.22%</u>
CONTRIBUTORY RETIREMENT EXPENSES	5,401,871.00	5,401,871.00	-	-	100.00%	5,132,390.00	5,132,390.00	-	-	100.00%
WORKERS COMPENSATION/INDEMNITY EXPENSES	425,000.00	211,293.32	12,586.68	201,120.00	52.68%	420,000.00	333,636.33	9,200.02	77,163.65	81.63%

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GENERAL FUND EXPENDITURES
COMPARATIVE FISCAL YEAR TO DATE THROUGH DECEMBER 31**

	FISCAL YEAR 2021 THROUGH DECEMBER 31, 2020					FISCAL YEAR 2020 THROUGH DECEMBER 31, 2019				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
UNEMPLOYMENT INSURANCE EXPENSES	372,080.17	236,277.68	-	135,802.49	63.50%	75,000.00	50,712.26	-	24,287.74	67.62%
HEALTH INSURANCE EXPENSES	12,151,957.00	6,569,631.18	-	5,582,325.82	54.06%	11,670,760.00	6,245,241.54	-	5,425,518.46	53.51%
MEDICARE TAX & REFUND EXPENSES	1,035,000.00	418,749.21	-	616,250.79	40.46%	985,000.00	395,740.83	-	589,259.17	40.18%
UNDISTRIBUTED - PERSONNEL BENEFITS	19,385,908.17	12,837,822.39	12,586.68	6,535,499.10	66.29%	18,283,150.00	12,157,720.96	9,200.02	6,116,229.02	66.55%
ENERGY EXPENSES	2,126,652.24	600,770.48	181,575.60	1,344,306.16	36.79%	2,137,675.25	793,025.66	197,071.13	1,147,578.46	46.32%
STATE ASSESSMENTS & CHARGES	601,780.00	298,999.00	-	302,781.00	49.69%	568,021.00	304,257.00	-	263,764.00	53.56%
RESERVE FUND	899,695.00	-	-	899,695.00	0.00%	400,000.00	-	-	400,000.00	0.00%
GENERAL INSURANCE EXPENSES	463,301.25	393,978.97	-	69,322.28	85.04%	415,000.00	336,147.96	-	78,852.04	81.00%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	40,000.00	14,768.50	14,931.50	10,300.00	74.25%	40,000.00	17,492.50	11,007.50	11,500.00	71.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	4,131,428.49	1,308,516.95	196,507.10	2,626,404.44	36.43%	3,560,696.25	1,450,923.12	208,078.63	1,901,694.50	46.59%
FUNDED DEBT EXPENSES	7,885,100.00	5,754,000.00	-	2,131,100.00	72.97%	7,610,000.00	5,825,000.00	-	1,785,000.00	76.54%
INTEREST ON FUNDED DEBT EXPENSES	4,861,030.60	1,999,580.96	-	2,861,449.64	41.13%	5,100,079.56	2,163,494.39	-	2,936,585.17	42.42%
FUNDED DEBT	12,746,130.60	7,753,580.96	-	4,992,549.64	60.83%	12,710,079.56	7,988,494.39	-	4,721,585.17	62.85%
TOTAL EXPENDITURES	122,309,866.71	55,713,249.53	34,215,744.74	32,380,872.44	73.53%	115,116,871.30	54,552,359.03	32,814,386.42	27,750,125.85	75.89%
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,213,110.00	6,213,110.00	-	-	100.00%	6,562,303.00	6,562,303.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY/COLA)	5,092,288.68	2,546,144.34	-	2,546,144.34	50.00%	4,790,291.00	2,395,145.50	-	2,395,145.50	50.00%
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	525,788.30	525,788.30	-	-	100.00%	470,293.00	470,293.00	-	-	100.00%
TRANSFER TO MUNICIPAL AFFORDABLE HOUSING TRUST	-	-	-	-	-	500,000.00	500,000.00	-	-	100.00%
TRANSFERS TO OTHER FUNDS	10,000.00	10,000.00	-	-	100.00%	85,000.00	85,000.00	-	-	100.00%
TOTAL TRANSFERS OUT	12,191,186.98	9,645,042.64	-	2,546,144.34	79.11%	12,757,887.00	10,362,741.50	-	2,395,145.50	81.23%
TOTAL EXPENDITURES AND TRANSFERS OUT	134,501,053.69	65,358,292.17	34,215,744.74	34,927,016.78	74.03%	127,874,758.30	64,915,100.53	32,814,386.42	30,145,271.35	76.43%

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
GENERAL FUND FREE CASH ACTIVITY
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021**

			FY 2017 Total	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2021 YTD
CERTIFIED FREE CASH:			5,844,314.00	7,571,306.00	6,601,740.00	8,835,968.00	9,720,537.00
USES:							
Fall 2016 TM	Art 13	Eversource Engineering/Consulting	(125,000.00)	-	-	-	-
Fall 2016 TM	Art 15	Worker's Compensation Reserve Transfer	(180,000.00)	-	-	-	-
Fall 2016 TM	Art 19	FY 2017 Operating Budget	(200,000.00)	-	-	-	-
Spring 2017 TM	Art 7	Master Plan	(75,000.00)	-	-	-	-
Spring 2017 TM	Art 8	FY 2017 Operating Budget	(339,307.31)	-	-	-	-
Spring 2017 TM	Art 9	Replenish FY17 Reserve Fund	(175,000.00)	-	-	-	-
Spring 2017 TM	Art 20	McCall Gym Ceiling/Lights	(33,600.00)	-	-	-	-
Spring 2017 TM	Art 22	Winchester Sports Field Master Plan	(45,000.00)	-	-	-	-
Spring 2017 TM	Art 23	Lights at Johnson & Ridge St	(140,000.00)	-	-	-	-
Spring 2017 TM	Art 24	FY18 All Day Kindergarten	(571,000.00)	-	-	-	-
Spring 2017 TM	Art 25	Complete Streets Engineering	(50,000.00)	-	-	-	-
Spring 2017 TM	Art 27	Eversource Engineering/Consulting	(100,000.00)	-	-	-	-
Spring 2017 TM	Art 37	FY18 Strategic Capital Maintenance Program	(100,000.00)	-	-	-	-
Fall 2017 TM	Art 24	FY 2018 Operating Budget	-	(127,500.00)	-	-	-
Fall 2017 TM	Art 25	Eversource Engineering/Consulting	-	(265,000.00)	-	-	-
Fall 2017 TM	Art 32	McCall Middle School Phase I & II	-	(499,685.00)	-	-	-
Fall 2017 TM	Art 34	Prior Year Bills	-	(3,851.06)	-	-	-
Fall 2017 TM	Art 35	Personnel - Salary Increases	-	(81,370.00)	-	-	-
Spring 2018 TM	Art 13	Fund the Police Detail Deficit	-	(70,756.00)	-	-	-
Spring 2018 TM	Art 14	Supplement FY18 Operating Budgets	-	(399,434.00)	-	-	-
Spring 2018 TM	Art 16	Prior Year Bills	-	(993.00)	-	-	-
Spring 2018 TM	Art 17	Energy Savings	-	(7,500.00)	-	-	-
Spring 2018 TM	Art 18	Eversource Engineering/Consulting	-	(165,000.00)	-	-	-
Spring 2018 TM	Art 24	FY19 Strategic Capital Maintenance Program	-	(100,000.00)	-	-	-
Spring 2018 TM	Art 36	Public Safety Consultant	-	(50,000.00)	-	-	-
Spring 2018 TM	Art 40	FY18 Personnel (Clerical Union)	-	(34,386.00)	-	-	-
Spring 2018 TM	Art 40	FY19 Personnel (Clerical Union & COLA)	-	(135,474.00)	-	-	-
Spring 2018 TM	Art 42	FY19 Operating Budget	-	(1,713,597.00)	-	-	-
Fall 2018 TM	Art 18	22 Highland Ave Demolition	-	-	(30,000.00)	-	-
Fall 2018 TM	Art 19	Johnson & Ridge Intersection (easements)	-	-	(75,000.00)	-	-
Fall 2018 TM	Art 21	Vinson Owen School Safety Railings	-	-	(35,000.00)	-	-
Fall 2018 TM	Art 22	Eversource Legal	-	-	(70,000.00)	-	-
Fall 2018 TM	Art 23	FY19 Supplemental Budget	-	-	(69,781.61)	-	-
Fall 2018 TM	Art 27	Traffic & Transportation Advisory Committee	-	-	(55,000.00)	-	-
Fall 2018 TM	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	FY20 Supplemental Budget	-	-	-	(4,518.00)	-
Spring 2020 TM	Art 7	Supplement FY20 Operating Budgets	-	-	-	(335,166.34)	-
Spring 2020 TM	Art 10	Muraco Architectural/Engineering Consulting	-	-	-	(30,000.00)	-
Spring 2020 TM	Art 11	Structural Firefighting PPE	-	-	-	(137,000.00)	-
Spring 2020 TM	Art 14	N. Main Street Development Barriers Study	-	-	-	(30,000.00)	-
Spring 2020 TM	Art 15	FY21 Capital Budget	-	-	-	(100,000.00)	-
Spring 2020 TM	Art 23	FY20 Personnel (Firefighter Wage Increases)	-	-	-	(6,444.00)	-
Fall 2020 TM	Art 14	Winchester Train Station Improvements	-	-	-	-	(240,000.00)
Fall 2020 TM	Art 16	Traffic Mitigation Studies, Design & Engineering	-	-	-	-	(55,000.00)
Fall 2020 TM	Art 18	Muraco Culvert Flood Mitigation Project	-	-	-	-	(50,906.00)
Fall 2020 TM	Art 25	FY21 Supplemental Budget - COVID related	-	-	-	-	(1,292,450.00)
Fall 2020 TM	Art 25	FY21 Supplemental Budget	-	-	-	-	(32,000.00)
Fall 2020 TM	Art 28	Prior Year Bills	-	-	-	-	(3,593.30)
Fall 2020 TM	Art 29	FY20 Clerical Union Retro Wage Increases	-	-	-	-	(22,460.00)
Total Uses			<u>(2,133,907.31)</u>	<u>(3,654,546.06)</u>	<u>(1,609,762.61)</u>	<u>(1,643,128.34)</u>	<u>(1,696,409.30)</u>
Unappropriated Free Cash			<u>3,710,406.69</u>	<u>3,916,759.94</u>	<u>4,991,977.39</u>	<u>7,192,839.66</u>	<u>8,024,127.70</u>

TOWN OF WINCHESTER, MA
FINANCIAL UPDATE - OPERATING ACTIVITY
GENERAL FUND RESERVE FUND TRANSFERS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

	FY 2017 Total	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2021 YTD
RESERVE FUND APPROPRIATION:	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
TOWN MEETING REPLENISHMENT:	195,800.00	150,815.00	226,451.61	261,309.00	525,000.00
USES:					
Board of Health	(5,044.00)	(445.00)	-	(16,709.00)	-
Comptroller	-	-	-	(3,500.00)	(13,000.00)
Contributory Retirement	-	-	(19,646.95)	-	-
COVID-19 Emergency Funding to Depts.	-	-	-	(115,300.00)	-
Department of Public Works	(84,010.00)	-	-	(36,790.00)	-
DPW Buildings - Town Hall Cameras	-	-	-	-	(12,305.00)
DPW Transfer Station	-	(40,000.00)	(31,595.00)	-	-
Energy	-	-	(80,000.00)	-	-
FINCOM	-	-	-	(704.00)	-
Fire Department	(80,000.00)	-	-	-	-
General Insurance	-	(10,340.00)	-	-	-
Health Insurance	-	(9,000.00)	-	-	-
Legal	(70,000.00)	-	(139,413.67)	(70,000.00)	-
Planning Board	(2,500.00)	(15,000.00)	(2,310.00)	-	-
Police Department	(45,927.00)	-	-	-	-
Sealer of Weights & Measures	-	-	-	(29.00)	-
Snow & Ice	(370.63)	(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)	-	-	-
Town Manager	(31,800.00)	-	-	-	-
Town Manager for WinCam	-	-	-	(50,000.00)	-
Treasurer/Collector	-	-	-	(1,400.00)	-
Unemployment	(41,800.00)	-	-	(174,900.00)	-
Veterans	(1,400.00)	(150.00)	(197.50)	-	-
Total Uses	<u>(362,851.63)</u>	<u>(217,869.47)</u>	<u>(315,663.12)</u>	<u>(469,332.00)</u>	<u>(25,305.00)</u>
Balance of Reserve Fund	<u>232,948.37</u>	<u>332,945.53</u>	<u>310,788.49</u>	<u>191,977.00</u>	<u>899,695.00</u>

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

	FISCAL YEAR 2021 THROUGH DECEMBER 31, 2020					FISCAL YEAR 2020 THROUGH DECEMBER 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	2,833,316.16	2,268,062.32	-	(565,253.84)	80.05%	2,946,637.00	1,555,703.69	-	(1,390,933.31)	52.80%
Sewer liens and interest	84,000.00	12,227.84	-	(71,772.16)	14.56%	90,192.00	9,958.91	-	(80,233.09)	11.04%
Water usage	2,833,316.16	1,801,403.78	-	(1,031,912.38)	63.58%	2,359,363.00	1,263,355.80	-	(1,096,007.20)	53.55%
Water liens and interest	70,000.00	9,999.84	-	(60,000.16)	14.29%	72,978.00	9,752.12	-	(63,225.88)	13.36%
Water service charges	840,000.00	374,313.88	-	(465,686.12)	44.56%	123,460.00	64,215.96	-	(59,244.04)	52.01%
Water repairs	21,000.00	8,270.00	-	(12,730.00)	39.38%	24,097.00	13,436.40	-	(10,660.60)	55.76%
Sprinkler fee	17,000.00	8,738.78	-	(8,261.22)	51.40%	17,236.00	8,570.62	-	(8,665.38)	49.73%
Connection fees	43,000.00	50,100.00	-	7,100.00	116.51%	74,400.00	34,500.00	-	(39,900.00)	46.37%
Miscellaneous	-	658.00	-	658.00	-	61,537.00	2,609.93	-	(58,927.07)	4.24%
Investment Income	5,000.00	-	-	(5,000.00)	0.00%	20,783.00	-	-	(20,783.00)	0.00%
Total Revenue	6,746,632.32	4,533,774.44	-	(2,212,857.88)	67.20%	5,790,683.00	2,962,103.43	-	(2,828,579.57)	51.15%
EXPENDITURES:										
Personal Services:										
Sewer Operations	386,724.00	175,361.84	-	211,362.16	45.35%	349,539.00	159,292.74	-	190,246.26	45.57%
Water Operations	1,099,380.00	469,847.49	-	629,532.51	42.74%	1,082,648.00	474,373.38	-	608,274.62	43.82%
Expenses:	1,486,104.00	645,209.33	-	840,894.67	43.42%	1,432,187.00	633,666.12	-	798,520.88	44.24%
Sewer Operations	1,581,371.00	786,253.98	18,321.44	776,795.58	50.88%	1,479,107.00	726,029.16	29,488.00	723,589.84	51.08%
Water Operations	1,426,407.76	689,845.67	139,310.65	597,251.44	58.13%	1,304,006.66	590,864.08	219,256.57	493,886.01	62.13%
Debt & MWRA Capital	5,425,659.75	2,824,583.48	-	2,601,076.27	52.06%	5,338,682.00	2,852,266.01	-	2,486,415.99	53.43%
Total Expenditures	9,919,542.51	4,945,892.46	157,632.09	4,816,017.96	51.45%	9,553,982.66	4,802,825.37	248,744.57	4,502,412.72	52.87%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	4,690,483.68	2,345,241.84	-	(2,345,241.84)	50.00%	4,615,291.00	2,307,645.50	-	(2,307,645.50)	50.00%
Indirects to the General Fund	(1,543,864.00)	(771,932.00)	-	771,932.00	50.00%	(1,414,812.00)	(707,406.00)	-	707,406.00	50.00%
Transfers to the Continued Art/Capital Art Fund	(205,000.00)	(205,000.00)	-	-	100.00%	(215,221.44)	(215,221.44)	-	-	100.00%
Total OFS/(OFU)	2,941,619.68	1,368,309.84	-	(1,573,309.84)	46.52%	2,985,257.56	1,385,018.06	-	(1,600,239.50)	46.40%
Net activity	(231,290.51)	956,191.82				(778,042.10)	(455,703.88)			

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

	FISCAL YEAR 2021 THROUGH DECEMBER 31, 2020					FISCAL YEAR 2020 THROUGH DECEMBER 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:										
Recreation Charges for Services	1,228,125.00	308,744.13	-	(919,380.87)	25.14%	1,904,000.00	932,714.33	-	(971,285.67)	48.99%
Other Miscellaneous	-	-	-	-	-	-	262.00	-	262.00	-
Investment Income	-	234.31	-	234.31	-	-	2,043.74	-	2,043.74	-
Total Revenue	1,228,125.00	308,978.44	-	(919,146.56)	25.16%	1,904,000.00	935,020.07	-	(968,979.93)	49.11%
EXPENDITURES:										
Personal Services	973,014.00	327,858.13	-	645,155.87	33.70%	1,404,399.00	638,335.49	-	766,063.51	45.45%
Expenditures	370,995.56	161,728.35	74,522.52	134,744.69	43.59%	583,327.23	349,954.51	82,508.90	150,863.82	59.99%
Total Expenditures	1,344,009.56	489,586.48	74,522.52	779,900.56	36.43%	1,987,726.23	988,290.00	82,508.90	916,927.33	49.72%
OTHER FINANCING SOURCES/(USES):										
Transfers from the General Fund	401,805.00	200,902.50	-	(200,902.50)	50.00%	175,000.00	87,500.00	-	(87,500.00)	50.00%
Indirects to the General Fund	(341,032.00)	(170,516.00)	-	170,516.00	50.00%	(365,534.00)	(182,767.00)	-	182,767.00	50.00%
Total OFS/(OFU)	60,773.00	30,386.50	-	(30,386.50)	50.00%	(190,534.00)	(95,267.00)	-	95,267.00	50.00%
Net Activity	(55,111.56)	(150,221.54)				(274,260.23)	(148,536.93)			