

# TOWN OF WINCHESTER

Office of the Comptroller



**Financial Update – Operating Activity**

**Fiscal Year 2021**

As of January 31, 2021

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

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

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

	FISCAL YEAR 2021 THROUGH JANUARY 31, 2021				FISCAL YEAR 2020 THROUGH JANUARY 31, 2020			
	Revised Budget	Actual	(under)/over Budget	% of Budget Collected	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
<b>TAXATION</b>								
Real Estate Taxes	105,697,185.91	65,993,053.79	(39,704,132.12)	62.44%	100,295,686.65	71,371,779.30	(28,923,907.35)	71.16%
Personal Property taxes	780,614.69	597,239.32	(183,375.37)	76.51%	716,222.00	550,727.35	(165,494.65)	76.89%
Tax Title Liens & Deferred Taxes	-	45,898.55	45,898.55	-	-	13,825.25	13,825.25	-
Allowance for Abatements (budgetary only)	(391,469.12)	-	391,469.12	0.00%	(408,579.09)	-	408,579.09	0.00%
<b>Total Taxation</b>	<b>106,086,331.48</b>	<b>66,636,191.66</b>	<b>(39,450,139.82)</b>	<b>62.81%</b>	<b>100,603,329.56</b>	<b>71,936,331.90</b>	<b>(28,666,997.66)</b>	<b>71.50%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue, net of offsets	11,291,821.00	6,546,800.00	(4,745,021.00)	57.98%	11,113,293.00	6,437,426.00	(4,675,867.00)	57.93%
School Construction	672,082.00	672,082.00	-	100.00%	672,082.00	672,082.00	-	100.00%
<b>Total State Aid</b>	<b>11,963,903.00</b>	<b>7,218,882.00</b>	<b>(4,745,021.00)</b>	<b>60.34%</b>	<b>11,785,375.00</b>	<b>7,109,508.00</b>	<b>(4,675,867.00)</b>	<b>60.32%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	3,500,000.00	553,099.81	(2,946,900.19)	15.80%	3,891,000.00	502,551.56	(3,388,448.44)	12.92%
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	157,407.49	57,407.49	157.41%	200,000.00	118,756.57	(81,243.43)	59.38%
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	560,529.74	(789,470.26)	41.52%	1,400,000.00	859,723.20	(540,276.80)	61.41%
Fees	875,000.00	622,340.87	(252,659.13)	71.12%	850,000.00	584,584.24	(265,415.76)	68.77%
Rentals	30,000.00	15,958.70	(14,041.30)	53.20%	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	101,875.00	(113,125.00)	47.38%
Other Departmental Revenue	50,000.00	25,455.86	(24,544.14)	50.91%	100,000.00	43,490.39	(56,509.61)	43.49%
Licenses & Permits	1,445,000.00	800,761.25	(644,238.75)	55.42%	1,500,000.00	944,619.12	(555,380.88)	62.97%
Fines & Forfeitures	50,000.00	22,559.36	(27,440.64)	45.12%	30,000.00	64,307.88	34,307.88	214.36%
Investment Earnings	100,000.00	23,218.37	(76,781.63)	23.22%	200,000.00	148,834.18	(51,165.82)	74.42%
Medicaid Reimbursement	50,000.00	35,087.94	(14,912.06)	70.18%	60,000.00	50,292.08	(9,707.92)	83.82%
Miscellaneous Non-Recurring	-	15,245.00	15,245.00	-	-	3,000.00	3,000.00	-
<b>Total Local Receipts</b>	<b>7,900,000.00</b>	<b>3,111,656.73</b>	<b>(4,788,343.27)</b>	<b>39.39%</b>	<b>8,726,000.00</b>	<b>3,571,581.10</b>	<b>(5,154,418.90)</b>	<b>40.93%</b>
<b>TOTAL REVENUE</b>	<b>125,950,234.48</b>	<b>76,966,730.39</b>	<b>(48,983,504.09)</b>	<b>61.11%</b>	<b>121,114,704.56</b>	<b>82,617,421.00</b>	<b>(38,497,283.56)</b>	<b>68.21%</b>
<b>TRANSFERS IN</b>								
From Enterprise - Indirects	1,884,896.00	1,413,672.00	(471,224.00)	75.00%	1,780,346.00	1,335,259.50	(445,086.50)	75.00%
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%	195,000.00	196,875.83	1,875.83	100.96%
From Other	195,000.00	195,000.00	-	100.00%	143,276.00	143,276.00	-	100.00%
<b>TOTAL TRANSFERS IN</b>	<b>4,928,853.82</b>	<b>4,457,629.82</b>	<b>(471,224.00)</b>	<b>90.44%</b>	<b>4,979,873.00</b>	<b>4,536,662.33</b>	<b>(443,210.67)</b>	<b>91.10%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>130,879,088.30</b>	<b>81,424,360.21</b>	<b>(49,454,728.09)</b>	<b>62.21%</b>	<b>126,094,577.56</b>	<b>87,154,083.33</b>	<b>(38,940,494.23)</b>	<b>69.12%</b>

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

	FISCAL YEAR 2021 THROUGH JANUARY 31, 2021					FISCAL YEAR 2020 THROUGH JANUARY 31, 2020				
	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	380,786.98	-	296,564.02	56.22%	640,967.00	352,832.13	-	288,134.87	55.05%
TOWN MANAGER EXPENSES	104,130.00	49,050.83	6,600.00	48,479.17	53.44%	105,600.00	43,683.27	3,557.69	58,359.04	44.74%
FINANCE COMMITTEE SALARIES	3,500.00	1,210.94	-	2,289.06	34.60%	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	223,252.10	-	175,381.90	56.00%	370,566.00	209,246.95	-	161,319.05	56.47%
COMPTROLLER EXPENSES	12,930.00	307.64	-	12,622.36	2.38%	11,000.00	3,151.71	-	7,848.29	28.65%
ASSESSORS SALARIES	254,754.00	134,359.84	-	120,394.16	52.74%	229,592.00	124,640.40	-	104,951.60	54.29%
ASSESSORS EXPENSES	47,277.12	17,248.60	5,100.00	24,928.52	47.27%	47,750.00	17,563.55	6,217.44	23,969.01	49.80%
COLLECTOR/TREASURER SALARIES	395,004.00	216,685.41	-	178,318.59	54.86%	367,425.00	195,403.07	-	172,021.93	53.18%
COLLECTOR/TREASURER EXPENSES	109,650.00	19,572.60	16,074.18	74,003.22	32.51%	115,562.88	22,609.90	5,305.01	87,647.97	24.16%
AUDIT EXPENSES	95,000.00	71,500.00	8,500.00	15,000.00	84.21%	88,350.00	86,350.00	2,000.00	-	100.00%
ENGINEERING SALARIES	499,101.14	239,059.51	-	260,041.63	47.90%	464,986.00	268,849.72	-	196,136.28	57.82%
ENGINEERING EXPENSES	101,548.43	26,662.90	38,669.98	36,215.55	64.34%	111,894.03	30,486.33	25,331.03	56,076.67	49.88%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	411,317.00	230,243.40	-	181,073.60	55.98%	350,460.00	196,563.76	-	153,896.24	56.09%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	17,366.00	2,596.55	931.92	13,837.53	20.32%	27,221.00	11,364.61	761.74	15,094.65	44.55%
CONSERVATION COMM SALARIES	62,233.00	33,591.41	-	28,641.59	53.98%	56,575.00	32,006.85	-	24,568.15	56.57%
CONSERVATION COMM EXPENSES	2,100.00	892.00	-	1,208.00	42.48%	2,135.00	1,263.66	-	871.34	59.19%
PLANNING BOARD SALARIES	112,570.00	64,006.17	-	48,563.83	56.86%	105,809.00	57,364.53	-	48,444.47	54.22%
PLANNING BOARD EXPENSES	42,100.00	1,385.77	10,000.00	30,714.23	27.04%	70,968.00	35,733.60	14,508.00	20,726.40	70.79%
LEGAL EXPENSES	450,000.00	188,964.89	154,501.20	106,533.91	76.33%	470,000.00	227,155.22	170,097.26	72,747.52	84.52%
HUMAN RESOURCES SALARIES	161,623.00	91,772.73	-	69,850.27	56.78%	154,368.00	85,678.58	-	68,689.42	55.50%
HUMAN RESOURCES EXPENSES	24,500.00	7,646.92	-	16,853.08	31.21%	22,700.00	9,114.27	-	13,585.73	40.15%
INFORMATION TECHNOLOGY SALARIES	125,463.00	66,367.29	-	59,095.71	52.90%	123,406.00	64,226.03	-	59,179.97	52.04%
INFORMATION TECHNOLOGY EXPENSES	558,155.00	315,295.52	220,911.95	21,947.53	96.07%	584,258.48	259,874.35	185,482.28	138,901.85	76.23%
INFORMATION TECHNOLOGY CAPITAL	24,000.00	-	24,000.00	-	100.00%	-	-	-	-	-
GENERAL SERVICES EXPENSES	165,000.00	79,864.66	-	85,135.34	48.40%	158,434.84	62,965.53	26,412.74	69,056.57	56.41%
TOWN CLERK SALARIES	427,430.00	238,188.68	-	189,241.32	55.73%	341,902.00	172,001.23	-	169,900.77	50.31%
TOWN CLERK EXPENSES	138,450.00	53,494.38	23,213.86	61,741.76	55.41%	61,550.00	25,564.02	11,812.05	24,173.93	60.72%
GENERAL GOVERNMENT	5,423,686.69	2,754,007.72	508,503.09	2,161,175.88	60.15%	5,089,480.23	2,596,564.67	451,485.24	2,041,430.32	59.89%
LIBRARY SALARIES	1,656,917.00	844,215.13	-	812,701.87	50.95%	1,586,573.00	874,285.11	-	712,287.89	55.11%
LIBRARY EXPENSES	411,581.52	239,588.81	63,653.86	108,338.85	73.68%	410,200.45	263,582.44	66,895.82	79,722.19	80.57%
LIBRARY CAPITAL	15,500.00	6,777.08	-	8,722.92	43.72%	15,500.00	9,016.91	-	6,483.09	58.17%
ARCHIVAL CENTER EXPENSES	20,615.00	10,729.91	7,367.40	2,517.69	87.79%	18,900.00	10,445.50	6,840.00	1,614.50	91.46%

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

	FISCAL YEAR 2021 THROUGH JANUARY 31, 2021					FISCAL YEAR 2020 THROUGH JANUARY 31, 2020				
	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	940.32	-	559.68	62.69%	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	-	100.00%
CULTURE & RECREATION	<u>2,122,613.52</u>	<u>1,104,751.25</u>	<u>73,521.26</u>	<u>944,341.01</u>	<u>55.51%</u>	<u>2,047,673.45</u>	<u>1,157,431.86</u>	<u>88,735.82</u>	<u>801,505.77</u>	<u>60.86%</u>
BOARD OF HEALTH SALARIES	388,456.00	165,862.80	-	222,593.20	42.70%	273,655.00	150,514.19	-	123,140.81	55.00%
BOARD OF HEALTH EXPENSES	263,053.00	47,085.11	77,522.77	138,445.12	47.37%	99,233.14	47,932.95	42,068.79	9,231.40	90.70%
COUNCIL ON AGING SALARIES	372,452.00	208,056.42	-	164,395.58	55.86%	340,249.00	156,170.16	-	184,078.84	45.90%
COUNCIL ON AGING EXPENSES	7,962.00	875.91	-	7,086.09	11.00%	7,162.00	296.99	-	6,865.01	4.15%
VETERANS' SERVICES SALARIES	10,004.00	4,805.25	-	5,198.75	48.03%	9,805.00	4,727.31	-	5,077.69	48.21%
VETERANS' SERVICES EXPENSES	38,567.00	10,949.53	-	27,617.47	28.39%	36,067.00	13,422.10	-	22,644.90	37.21%
HEALTH & SOCIAL SERVICES	<u>1,080,494.00</u>	<u>437,635.02</u>	<u>77,522.77</u>	<u>565,336.21</u>	<u>47.68%</u>	<u>766,171.14</u>	<u>373,063.70</u>	<u>42,068.79</u>	<u>351,038.65</u>	<u>54.18%</u>
POLICE SALARIES	5,470,667.00	2,983,487.06	-	2,487,179.94	54.54%	5,037,779.00	2,643,117.22	-	2,394,661.78	52.47%
POLICE EXPENSES	256,908.32	132,224.14	6,294.20	118,389.98	53.92%	285,604.08	113,868.11	14,458.06	157,277.91	44.93%
POLICE CAPITAL	104,000.00	-	88,600.00	15,400.00	85.19%	90,000.00	-	86,000.00	4,000.00	95.56%
FIRE SALARIES	5,311,517.00	2,938,873.08	-	2,372,643.92	55.33%	4,779,712.00	2,508,119.10	-	2,271,592.90	52.47%
FIRE EXPENSES	322,139.48	131,583.31	43,345.20	147,210.97	54.30%	271,251.00	122,593.41	36,897.29	111,760.30	58.80%
FIRE CAPITAL	61,000.00	18,857.17	23,376.26	18,766.57	69.24%	63,520.50	17,569.19	638.78	45,312.53	28.66%
SEALER OF WEIGHTS & MEASURES SALARIES	8,277.00	4,786.56	-	3,490.44	57.83%	8,044.00	4,709.25	-	3,334.75	58.54%
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>6,209,905.32</u>	<u>161,615.66</u>	<u>5,165,059.82</u>	<u>55.23%</u>	<u>10,537,932.58</u>	<u>5,410,185.28</u>	<u>137,994.13</u>	<u>4,989,753.17</u>	<u>52.65%</u>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,164,830.00	2,778,364.46	-	2,386,465.54	53.79%	4,665,236.00	2,566,281.79	-	2,098,954.21	55.01%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,012,799.61	1,619,036.63	850,159.43	543,603.55	81.96%	2,338,115.16	1,353,954.77	699,250.89	284,909.50	87.81%
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	102,760.90	-	20,539.10	83.34%	123,300.00	185,803.39	-	(62,503.39)	150.69%
SNOW & ICE EXPENSES	251,700.00	165,225.57	155,672.96	(69,198.53)	127.49%	251,831.65	230,990.19	64,588.82	(43,747.36)	117.37%
SNOW & ICE CAPITAL	25,000.00	1,798.00	-	23,202.00	7.19%	25,000.00	16,500.00	-	8,500.00	66.00%
DEPARTMENT OF PUBLIC WORKS	<u>8,597,129.61</u>	<u>4,672,124.56</u>	<u>1,005,832.39</u>	<u>2,919,172.66</u>	<u>66.04%</u>	<u>7,427,792.48</u>	<u>4,369,739.81</u>	<u>763,839.71</u>	<u>2,294,212.96</u>	<u>69.11%</u>
SCHOOL DEPARTMENT	57,080,728.23	25,542,689.90	28,292,190.08	3,245,848.25	94.31%	54,520,110.61	25,123,233.19	27,158,918.71	2,237,958.71	95.90%
VOCATIONAL EDUCATION EXPENSES	256,000.00	76,812.75	-	179,187.25	30.00%	243,785.00	139,200.99	51,156.24	53,427.77	78.08%
EDUCATION	<u>57,336,728.23</u>	<u>25,619,502.65</u>	<u>28,292,190.08</u>	<u>3,425,035.50</u>	<u>94.03%</u>	<u>54,763,895.61</u>	<u>25,262,434.18</u>	<u>27,210,074.95</u>	<u>2,291,386.48</u>	<u>95.82%</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	211,501.32	12,586.68	200,912.00	52.73%	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 JANUARY 31**

	FISCAL YEAR 2021 THROUGH JANUARY 31, 2021					FISCAL YEAR 2020 THROUGH JANUARY 31, 2020				
	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	57,876.26	-	17,123.74	77.17%
HEALTH INSURANCE EXPENSES	12,151,957.00	7,484,010.98	-	4,667,946.02	61.59%	11,670,760.00	7,218,440.73	-	4,452,319.27	61.85%
MEDICARE TAX & REFUND EXPENSES	1,035,000.00	499,082.90	-	535,917.10	48.22%	985,000.00	468,697.56	-	516,302.44	47.58%
UNDISTRIBUTED - PERSONNEL BENEFITS	<b>19,385,908.17</b>	<b>13,832,743.88</b>	<b>12,586.68</b>	<b>5,540,577.61</b>	<b>71.42%</b>	<b>18,283,150.00</b>	<b>13,211,040.88</b>	<b>9,200.02</b>	<b>5,062,909.10</b>	<b>72.31%</b>
ENERGY EXPENSES	2,126,652.24	783,135.64	161,299.62	1,182,216.98	44.41%	2,137,675.25	1,015,303.33	151,595.30	970,776.62	54.59%
STATE ASSESSMENTS & CHARGES	601,780.00	348,388.00	-	253,392.00	57.89%	618,582.00	352,688.00	-	265,894.00	57.02%
RESERVE FUND	848,695.00	-	-	848,695.00	0.00%	330,000.00	-	-	330,000.00	0.00%
GENERAL INSURANCE EXPENSES	463,301.25	393,978.97	-	69,322.28	85.04%	415,000.00	340,433.96	-	74,566.04	82.03%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	40,000.00	15,169.00	14,531.00	10,300.00	74.25%	40,000.00	17,939.50	10,560.50	11,500.00	71.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	<b>4,080,428.49</b>	<b>1,540,671.61</b>	<b>175,830.62</b>	<b>2,363,926.26</b>	<b>42.07%</b>	<b>3,541,257.25</b>	<b>1,726,364.79</b>	<b>162,155.80</b>	<b>1,652,736.66</b>	<b>53.33%</b>
FUNDED DEBT EXPENSES	7,885,100.00	6,360,100.00	-	1,525,000.00	80.66%	7,610,000.00	5,825,000.00	-	1,785,000.00	76.54%
INTEREST ON FUNDED DEBT EXPENSES	4,861,030.60	3,769,856.17	-	1,091,174.43	77.55%	5,100,079.56	3,875,533.15	-	1,224,546.41	75.99%
FUNDED DEBT	<b>12,746,130.60</b>	<b>10,129,956.17</b>	<b>-</b>	<b>2,616,174.43</b>	<b>79.47%</b>	<b>12,710,079.56</b>	<b>9,700,533.15</b>	<b>-</b>	<b>3,009,546.41</b>	<b>76.32%</b>
<b>TOTAL EXPENDITURES</b>	<b>122,309,700.11</b>	<b>66,301,298.18</b>	<b>30,307,602.55</b>	<b>25,700,799.38</b>	<b>78.99%</b>	<b>115,167,432.30</b>	<b>63,807,358.32</b>	<b>28,865,554.46</b>	<b>22,494,519.52</b>	<b>80.47%</b>
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	3,819,216.51	-	1,273,072.17	75.00%	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	-	-	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%
<b>TOTAL TRANSFERS OUT</b>	<b>12,191,186.98</b>	<b>10,918,114.81</b>	<b>-</b>	<b>1,273,072.17</b>	<b>89.56%</b>	<b>12,757,887.00</b>	<b>11,560,314.25</b>	<b>-</b>	<b>1,197,572.75</b>	<b>90.61%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>134,500,887.09</b>	<b>77,219,412.99</b>	<b>30,307,602.55</b>	<b>26,973,871.55</b>	<b>79.95%</b>	<b>127,925,319.30</b>	<b>75,367,672.57</b>	<b>28,865,554.46</b>	<b>23,692,092.27</b>	<b>81.48%</b>

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

	FISCAL YEAR 2021 THROUGH JANUARY 31, 2021					FISCAL YEAR 2020 THROUGH JANUARY 31, 2020				
	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget surplus/(deficit)	% of Budget Collected/Spent
<b>REVENUES:</b>										
Sewer usage	2,833,316.16	2,308,934.92	-	(524,381.24)	81.49%	2,946,637.00	1,611,734.06	-	(1,334,902.94)	54.70%
Sewer liens and interest	84,000.00	30,271.58	-	(53,728.42)	36.04%	90,192.00	46,048.52	-	(44,143.48)	51.06%
Water usage	2,833,316.16	1,821,756.48	-	(1,011,559.68)	64.30%	2,359,363.00	1,292,993.17	-	(1,066,369.83)	54.80%
Water liens and interest	70,000.00	25,289.12	-	(44,710.88)	36.13%	72,978.00	40,914.21	-	(32,063.79)	56.06%
Water service charges	840,000.00	387,629.40	-	(452,370.60)	46.15%	123,460.00	74,442.54	-	(49,017.46)	60.30%
Water repairs	21,000.00	12,970.00	-	(8,030.00)	61.76%	24,097.00	15,310.14	-	(8,786.86)	63.54%
Sprinkler fee	17,000.00	8,798.78	-	(8,201.22)	51.76%	17,236.00	8,630.62	-	(8,605.38)	50.07%
Connection fees	43,000.00	68,100.00	-	25,100.00	158.37%	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%
<b>Total Revenue</b>	<b>6,746,632.32</b>	<b>4,664,408.28</b>	<b>-</b>	<b>(2,082,224.04)</b>	<b>69.14%</b>	<b>5,790,683.00</b>	<b>3,127,183.19</b>	<b>-</b>	<b>(2,663,499.81)</b>	<b>54.00%</b>
<b>EXPENDITURES:</b>										
<b>Personal Services:</b>										
Sewer Operations	386,724.00	197,149.09	-	189,574.91	50.98%	349,539.00	199,209.43	-	150,329.57	56.99%
Water Operations	1,099,380.00	555,949.40	-	543,430.60	50.57%	1,082,648.00	545,278.02	-	537,369.98	50.37%
	1,486,104.00	753,098.49	-	733,005.51	50.68%	1,432,187.00	744,487.45	-	687,699.55	51.98%
<b>Expenses:</b>										
Sewer Operations	1,581,371.00	928,295.22	18,321.44	634,754.34	59.86%	1,479,107.00	733,859.94	23,238.00	722,009.06	51.19%
Water Operations	1,426,407.76	803,189.40	131,867.64	491,350.72	65.55%	1,304,006.66	663,179.05	175,882.23	464,945.38	64.34%
Debt & MWRA Capital	5,425,659.75	3,590,272.09	-	1,835,387.66	66.17%	5,338,682.00	3,037,036.02	-	2,301,645.98	56.89%
	8,433,438.51	5,321,756.71	150,189.08	2,961,492.72	64.88%	8,121,795.66	4,434,075.01	199,120.23	3,488,600.42	57.05%
<b>Total Expenditures</b>	<b>9,919,542.51</b>	<b>6,074,855.20</b>	<b>150,189.08</b>	<b>3,694,498.23</b>	<b>62.76%</b>	<b>9,553,982.66</b>	<b>5,178,562.46</b>	<b>199,120.23</b>	<b>4,176,299.97</b>	<b>56.29%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	4,690,483.68	3,517,862.76	-	(1,172,620.92)	75.00%	4,615,291.00	3,461,468.25	-	(1,153,822.75)	75.00%
Indirects to the General Fund	(1,543,864.00)	(1,157,898.00)	-	385,966.00	75.00%	(1,414,812.00)	(1,061,109.00)	-	353,703.00	75.00%
Transfers to the Continued Art/Capital Art Fund	(205,000.00)	(205,000.00)	-	-	100.00%	(215,221.44)	(215,221.44)	-	-	100.00%
<b>Total OFS/(OFU)</b>	<b>2,941,619.68</b>	<b>2,154,964.76</b>	<b>-</b>	<b>(786,654.92)</b>	<b>73.26%</b>	<b>2,985,257.56</b>	<b>2,185,137.81</b>	<b>-</b>	<b>(800,119.75)</b>	<b>73.20%</b>
<b>Net activity</b>	<b>(231,290.51)</b>	<b>744,517.84</b>				<b>(778,042.10)</b>	<b>133,758.54</b>			

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

	FISCAL YEAR 2021 THROUGH JANUARY 31, 2021					FISCAL YEAR 2020 THROUGH JANUARY 31, 2020				
	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Collected/Spent
<b>REVENUES:</b>										
Recreation Charges for Services	1,228,125.00	382,311.78	-	(845,813.22)	31.13%	1,904,000.00	1,153,627.80	-	(750,372.20)	60.59%
Other Miscellaneous	-	-	-	-	-	-	262.00	-	262.00	-
Investment Income	-	261.77	-	261.77	-	-	2,337.57	-	2,337.57	-
<b>Total Revenue</b>	<b>1,228,125.00</b>	<b>382,573.55</b>	<b>-</b>	<b>(845,551.45)</b>	<b>31.15%</b>	<b>1,904,000.00</b>	<b>1,156,227.37</b>	<b>-</b>	<b>(747,772.63)</b>	<b>60.73%</b>
<b>EXPENDITURES:</b>										
Personal Services	973,014.00	378,801.87	-	594,212.13	38.93%	1,404,399.00	709,032.00	-	695,367.00	50.49%
Expenditures	370,995.56	165,074.75	73,414.52	132,506.29	44.50%	583,327.23	382,428.45	74,347.70	126,551.08	65.56%
<b>Total Expenditures</b>	<b>1,344,009.56</b>	<b>543,876.62</b>	<b>73,414.52</b>	<b>726,718.42</b>	<b>40.47%</b>	<b>1,987,726.23</b>	<b>1,091,460.45</b>	<b>74,347.70</b>	<b>821,918.08</b>	<b>54.91%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	401,805.00	301,353.75	-	(100,451.25)	75.00%	175,000.00	131,250.00	-	(43,750.00)	75.00%
Indirects to the General Fund	(341,032.00)	(255,774.00)	-	85,258.00	75.00%	(365,534.00)	(274,150.50)	-	91,383.50	75.00%
<b>Total OFS/(OFU)</b>	<b>60,773.00</b>	<b>45,579.75</b>	<b>-</b>	<b>(15,193.25)</b>	<b>75.00%</b>	<b>(190,534.00)</b>	<b>(142,900.50)</b>	<b>-</b>	<b>47,633.50</b>	<b>75.00%</b>
<b>Net Activity</b>	<b>(55,111.56)</b>	<b>(115,723.32)</b>				<b>(274,260.23)</b>	<b>(78,133.58)</b>			