

# TOWN OF WINCHESTER

Office of the Comptroller



**Financial Update – Operating Activity**

**Fiscal Year 2021**

As of May 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 MAY 31, 2021**

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**TOWN OF WINCHESTER, MA**  
**GENERAL FUND REVENUE - FISCAL YEAR TO DATE**  
**COMPARATIVE THROUGH MAY 31, 2021 AND MAY 31, 2020**

	FISCAL YEAR 2021 THROUGH MAY 31, 2021				FISCAL YEAR 2020 THROUGH MAY 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	105,172,673.82	(524,512.09)	99.50%	100,295,686.65	98,787,054.45	(1,508,632.20)	98.50%
Personal Property taxes	780,614.69	777,237.43	(3,377.26)	99.57%	716,222.00	720,680.91	4,458.91	100.62%
Tax Title Liens/Deferred Taxes	-	113,133.31	113,133.31	-	-	20,787.99	20,787.99	-
Allowance for Abatements (budgetary only)	(446,118.88)	-	446,118.88	0.00%	(408,579.09)	-	408,579.09	0.00%
<b>Total Taxation</b>	<b>106,031,681.72</b>	<b>106,063,044.56</b>	<b>31,362.84</b>	<b>100.03%</b>	<b>100,603,329.56</b>	<b>99,528,523.35</b>	<b>(1,074,806.21)</b>	<b>98.93%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue, net of offsets	11,291,821.00	10,295,457.00	(996,364.00)	91.18%	11,113,293.00	10,125,734.00	(987,559.00)	91.11%
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>10,967,539.00</b>	<b>(996,364.00)</b>	<b>91.67%</b>	<b>11,785,375.00</b>	<b>10,797,816.00</b>	<b>(987,559.00)</b>	<b>91.62%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	3,500,000.00	3,431,104.25	(68,895.75)	98.03%	3,891,000.00	3,350,949.24	(540,050.76)	86.12%
Other Excise - Meals Tax	100,000.00	122,995.64	22,995.64	123.00%	200,000.00	159,677.22	(40,322.78)	79.84%
Penalties & Interest	100,000.00	268,937.11	168,937.11	268.94%	200,000.00	179,033.42	(20,966.58)	89.52%
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	1,670,703.23	320,703.23	123.76%	1,400,000.00	1,456,403.59	56,403.59	104.03%
Fees	875,000.00	968,139.75	93,139.75	110.64%	850,000.00	862,534.43	12,534.43	101.47%
Rentals	30,000.00	70,770.94	40,770.94	235.90%	50,000.00	33,527.88	(16,472.12)	67.06%
Cemetery	200,000.00	256,417.00	56,417.00	128.21%	215,000.00	197,175.00	(17,825.00)	91.71%
Other Departmental Revenue	50,000.00	36,031.77	(13,968.23)	72.06%	100,000.00	114,759.23	14,759.23	114.76%
Licenses & Permits	1,445,000.00	1,452,843.13	7,843.13	100.54%	1,500,000.00	1,456,240.75	(43,759.25)	97.08%
Fines & Forfeitures	50,000.00	34,520.17	(15,479.83)	69.04%	30,000.00	90,328.70	60,328.70	301.10%
Investment Earnings	100,000.00	32,329.99	(67,670.01)	32.33%	200,000.00	241,792.73	41,792.73	120.90%
Medicaid Reimbursement	50,000.00	41,855.14	(8,144.86)	83.71%	60,000.00	54,544.32	(5,455.68)	90.91%
Miscellaneous Non-Recurring	-	32,069.76	32,069.76	-	-	32,586.99	32,586.99	-
<b>Total Local Receipts</b>	<b>7,900,000.00</b>	<b>8,457,438.64</b>	<b>557,438.64</b>	<b>107.06%</b>	<b>8,726,000.00</b>	<b>8,248,534.27</b>	<b>(477,465.73)</b>	<b>94.53%</b>
<b>TOTAL REVENUE</b>	<b>125,895,584.72</b>	<b>125,488,022.20</b>	<b>(407,562.52)</b>	<b>99.68%</b>	<b>121,114,704.56</b>	<b>118,574,873.62</b>	<b>(2,539,830.94)</b>	<b>97.90%</b>
<b>TRANSFERS IN</b>								
From Enterprise - Indirects	1,884,896.00	1,884,896.00	-	100.00%	1,780,346.00	1,780,346.00	-	100.00%
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 Accounts	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	217,094.55	22,094.55	111.33%
<b>TOTAL TRANSFERS IN</b>	<b>4,928,853.82</b>	<b>4,928,853.82</b>	<b>-</b>	<b>100.00%</b>	<b>4,979,873.00</b>	<b>5,001,967.55</b>	<b>22,094.55</b>	<b>100.44%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>130,824,438.54</b>	<b>130,416,876.02</b>	<b>(407,562.52)</b>	<b>99.69%</b>	<b>126,094,577.56</b>	<b>123,576,841.17</b>	<b>(2,517,736.39)</b>	<b>98.00%</b>

**TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - FISCAL YEAR TO DATE  
COMPARATIVE THROUGH MAY 31, 2021 AND MAY 31, 2020**

	FISCAL YEAR 2021 THROUGH MAY 31, 2021					FISCAL YEAR 2020 THROUGH MAY 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	687,609.00	612,337.59	-	75,271.41	89.05%	645,967.00	555,722.55	-	90,244.45	86.03%
TOWN MANAGER EXPENSES	104,130.00	68,226.98	16,000.00	19,903.02	80.89%	161,600.00	110,156.83	12,476.19	38,966.98	75.89%
FINANCE COMMITTEE SALARIES	3,500.00	1,806.67	-	1,693.33	51.62%	3,500.00	2,239.77	-	1,260.23	63.99%
FINANCE COMMITTEE EXPENSES	2,500.00	280.00	-	2,220.00	11.20%	2,500.00	280.00	-	2,220.00	11.20%
COMPTROLLER SALARIES	414,837.00	363,870.62	-	50,966.38	87.71%	370,566.00	330,763.17	-	39,802.83	89.26%
COMPTROLLER EXPENSES	12,930.00	1,249.64	-	11,680.36	9.66%	11,000.00	4,589.93	-	6,410.07	41.73%
ASSESSORS SALARIES	254,754.00	218,999.63	-	35,754.37	85.97%	229,592.00	199,078.80	-	30,513.20	86.71%
ASSESSORS EXPENSES	47,277.12	25,135.40	-	22,141.72	53.17%	47,750.00	26,594.46	14.15	21,141.39	55.72%
COLLECTOR/TREASURER SALARIES	397,881.00	338,100.17	-	59,780.83	84.98%	368,825.00	311,521.90	-	57,303.10	84.46%
COLLECTOR/TREASURER EXPENSES	109,650.00	39,956.84	8,896.72	60,796.44	44.55%	115,562.88	43,561.96	23,328.76	48,672.16	57.88%
AUDIT EXPENSES	95,000.00	80,000.00	-	15,000.00	84.21%	88,350.00	88,350.00	-	-	100.00%
ENGINEERING SALARIES	499,101.14	395,591.73	-	103,509.41	79.26%	464,986.00	415,687.79	-	49,298.21	89.40%
ENGINEERING EXPENSES	101,548.43	50,512.54	31,597.74	19,438.15	80.86%	106,038.00	53,298.31	20,502.12	32,237.57	69.60%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	415,943.00	357,859.15	-	58,083.85	86.04%	350,460.00	308,617.52	-	41,842.48	88.06%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	17,366.00	4,520.02	171.02	12,674.96	27.01%	27,221.00	17,949.40	153.02	9,118.58	66.50%
CONSERVATION COMM SALARIES	62,233.00	52,038.11	-	10,194.89	83.62%	56,575.00	49,951.88	-	6,623.12	88.29%
CONSERVATION COMM EXPENSES	2,100.00	892.00	-	1,208.00	42.48%	2,135.00	1,369.66	-	765.34	64.15%
PLANNING BOARD SALARIES	113,570.00	101,398.31	-	12,171.69	89.28%	105,809.00	90,020.38	-	15,788.62	85.08%
PLANNING BOARD EXPENSES	42,100.00	4,775.35	7,287.50	30,037.15	28.65%	70,968.00	50,019.45	10,594.00	10,354.55	85.41%
LEGAL EXPENSES	475,000.00	359,965.68	72,501.20	42,533.12	91.05%	470,000.00	378,442.69	55,008.58	36,548.73	92.22%
HUMAN RESOURCES SALARIES	161,623.00	145,506.30	-	16,116.70	90.03%	154,368.00	135,566.67	-	18,801.33	87.82%
HUMAN RESOURCES EXPENSES	24,500.00	11,780.59	-	12,719.41	48.08%	22,700.00	14,348.70	-	8,351.30	63.21%
INFORMATION TECHNOLOGY SALARIES	125,463.00	102,971.26	-	22,491.74	82.07%	123,406.00	99,839.91	-	23,566.09	80.90%
INFORMATION TECHNOLOGY EXPENSES	558,155.00	467,378.76	85,959.83	4,816.41	99.14%	610,758.48	388,674.68	130,673.44	91,410.36	85.03%
INFORMATION TECHNOLOGY CAPITAL	24,000.00	24,000.00	-	-	100.00%	-	-	-	-	-
GENERAL SERVICES EXPENSES	165,000.00	121,194.39	-	43,805.61	73.45%	163,434.84	112,021.34	21,858.80	29,554.70	81.92%
TOWN CLERK SALARIES	427,430.00	347,291.26	-	80,138.74	81.25%	345,402.00	294,002.21	-	51,399.79	85.12%
TOWN CLERK EXPENSES	153,222.00	101,734.35	9,094.02	42,393.63	72.33%	81,550.00	44,265.05	8,999.80	28,285.15	65.32%
<b>GENERAL GOVERNMENT</b>	<b>5,498,422.69</b>	<b>4,399,373.34</b>	<b>231,508.03</b>	<b>867,541.32</b>	<b>84.22%</b>	<b>5,201,024.20</b>	<b>4,126,935.01</b>	<b>283,608.86</b>	<b>790,480.33</b>	<b>84.80%</b>
LIBRARY SALARIES	1,656,917.00	1,304,994.03	-	351,922.97	78.76%	1,587,573.00	1,359,791.30	-	227,781.70	85.65%
LIBRARY EXPENSES	411,581.52	356,803.37	17,760.51	37,017.64	91.01%	410,200.45	349,126.21	16,287.61	44,786.63	89.08%
LIBRARY CAPITAL	15,500.00	7,029.23	-	8,470.77	45.35%	15,500.00	12,837.14	-	2,662.86	82.82%
ARCHIVAL CENTER EXPENSES	20,615.00	15,568.11	3,004.20	2,042.69	90.09%	18,900.00	15,291.67	2,736.00	872.33	95.38%

**TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - FISCAL YEAR TO DATE  
COMPARATIVE THROUGH MAY 31, 2021 AND MAY 31, 2020**

	FISCAL YEAR 2021 THROUGH MAY 31, 2021					FISCAL YEAR 2020 THROUGH MAY 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	9,500.00	-	7,000.00	57.58%	15,000.00	-	15,000.00	-	100.00%
CULTURE & RECREATION	<u>2,122,613.52</u>	<u>1,694,835.06</u>	<u>20,764.71</u>	<u>407,013.75</u>	<u>80.82%</u>	<u>2,048,673.45</u>	<u>1,737,148.22</u>	<u>34,023.61</u>	<u>277,501.62</u>	<u>86.45%</u>
BOARD OF HEALTH SALARIES	396,804.00	283,802.40	-	113,001.60	71.52%	283,655.00	260,985.25	-	22,669.75	92.01%
BOARD OF HEALTH EXPENSES	434,369.00	78,824.04	293,670.36	61,874.60	85.76%	134,942.14	71,685.71	24,229.33	39,027.10	71.08%
COUNCIL ON AGING SALARIES	372,452.00	325,964.51	-	46,487.49	87.52%	340,249.00	268,516.12	-	71,732.88	78.92%
COUNCIL ON AGING EXPENSES	7,962.00	2,063.83	-	5,898.17	25.92%	7,162.00	1,265.56	-	5,896.44	17.67%
VETERANS' SERVICES SALARIES	10,004.00	7,574.25	-	2,429.75	75.71%	9,805.00	7,428.63	-	2,376.37	75.76%
VETERANS' SERVICES EXPENSES	38,567.00	18,798.45	-	19,768.55	48.74%	36,067.00	21,847.73	-	14,219.27	60.58%
HEALTH & SOCIAL SERVICES	<u>1,260,158.00</u>	<u>717,027.48</u>	<u>293,670.36</u>	<u>249,460.16</u>	<u>80.20%</u>	<u>811,880.14</u>	<u>631,729.00</u>	<u>24,229.33</u>	<u>155,921.81</u>	<u>80.79%</u>
POLICE SALARIES	5,470,667.00	4,554,156.56	-	916,510.44	83.25%	5,032,779.00	4,036,794.54	-	995,984.46	80.21%
POLICE EXPENSES	256,908.32	184,129.64	32,438.92	40,339.76	84.30%	288,104.08	192,322.74	29,381.56	66,399.78	76.95%
POLICE CAPITAL	104,000.00	88,600.00	15,400.00	-	100.00%	90,000.00	86,000.00	-	4,000.00	95.56%
FIRE SALARIES	5,311,517.00	4,455,856.32	-	855,660.68	83.89%	4,779,712.00	3,957,538.67	-	822,173.33	82.80%
FIRE EXPENSES	322,139.48	235,869.75	44,884.55	41,385.18	87.15%	277,251.00	186,072.32	14,376.94	76,801.74	72.30%
FIRE CAPITAL	61,000.00	30,734.70	25,523.28	4,742.02	92.23%	63,520.50	28,456.27	46.62	35,017.61	44.87%
SEALER OF WEIGHTS & MEASURES SALARIES	8,277.00	7,544.88	-	732.12	91.15%	8,044.00	7,400.25	-	643.75	92.00%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	239.17	-	1,832.83	11.54%	2,022.00	216.78	-	1,805.22	10.72%
PUBLIC SAFETY	<u>11,536,580.80</u>	<u>9,557,131.02</u>	<u>118,246.75</u>	<u>1,861,203.03</u>	<u>83.87%</u>	<u>10,541,432.58</u>	<u>8,494,801.57</u>	<u>43,805.12</u>	<u>2,002,825.89</u>	<u>81.00%</u>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,164,830.00	4,273,035.06	-	891,794.94	82.73%	4,665,236.00	3,962,894.98	-	702,341.02	84.95%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,011,252.07	2,311,953.28	455,652.42	243,646.37	91.91%	2,332,379.35	1,976,461.69	320,831.15	35,086.51	98.50%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	13,717.06	-	5,782.94	70.34%	24,309.67	19,761.39	-	4,548.28	81.29%
SNOW & ICE SALARIES	257,541.96	257,541.96	-	-	100.00%	123,300.00	204,501.60	-	(81,201.60)	165.86%
SNOW & ICE EXPENSES	365,031.94	365,031.94	-	-	100.00%	251,831.65	294,487.39	-	(42,655.74)	116.94%
SNOW & ICE CAPITAL	13,634.13	13,634.13	-	-	100.00%	25,000.00	16,500.00	-	8,500.00	66.00%
DEPARTMENT OF PUBLIC WORKS	<u>8,831,790.10</u>	<u>7,234,913.43</u>	<u>455,652.42</u>	<u>1,141,224.25</u>	<u>87.08%</u>	<u>7,422,056.67</u>	<u>6,474,607.05</u>	<u>320,831.15</u>	<u>626,618.47</u>	<u>91.56%</u>
SCHOOL DEPARTMENT	57,064,623.00	45,763,407.90	10,402,166.96	899,048.14	98.42%	54,519,211.95	43,520,005.99	9,846,306.52	1,152,899.44	97.89%
VOCATIONAL EDUCATION EXPENSES	256,000.00	210,335.48	-	45,664.52	82.16%	243,785.00	168,549.24	51,156.24	24,079.52	90.12%
EDUCATION	<u>57,320,623.00</u>	<u>45,973,743.38</u>	<u>10,402,166.96</u>	<u>944,712.66</u>	<u>98.35%</u>	<u>54,762,996.95</u>	<u>43,688,555.23</u>	<u>9,897,462.76</u>	<u>1,176,978.96</u>	<u>97.85%</u>

**TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - FISCAL YEAR TO DATE  
COMPARATIVE THROUGH MAY 31, 2021 AND MAY 31, 2020**

	FISCAL YEAR 2021 THROUGH MAY 31, 2021					FISCAL YEAR 2020 THROUGH MAY 31, 2020				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
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	236,772.94	186,293.36	1,933.70	99.55%	420,000.00	406,609.49	6,133.36	7,257.15	98.27%
UNEMPLOYMENT INSURANCE EXPENSES	372,080.17	236,277.68	-	135,802.49	63.50%	93,900.00	68,452.85	-	25,447.15	72.90%
HEALTH INSURANCE EXPENSES	12,151,957.00	11,285,312.15	-	866,644.85	92.87%	11,670,760.00	10,752,919.96	-	917,840.04	92.14%
MEDICARE TAX & REFUND EXPENSES	1,035,000.00	845,325.10	-	189,674.90	81.67%	985,000.00	791,887.32	-	193,112.68	80.39%
UNDISTRIBUTED - PERSONNEL BENEFITS	<b>19,385,908.17</b>	<b>18,005,558.87</b>	<b>186,293.36</b>	<b>1,194,055.94</b>	<b>93.84%</b>	<b>18,302,050.00</b>	<b>17,152,259.62</b>	<b>6,133.36</b>	<b>1,143,657.02</b>	<b>93.75%</b>
ENERGY EXPENSES	2,126,652.24	1,621,891.00	83,736.61	421,024.63	80.20%	2,131,045.64	1,803,093.02	53,068.96	274,883.66	87.10%
STATE ASSESSMENTS & CHARGES	601,780.00	545,920.00	-	55,860.00	90.72%	618,582.00	546,414.00	-	72,168.00	88.33%
RESERVE FUND	559,295.00	-	-	559,295.00	0.00%	138,691.00	-	-	138,691.00	0.00%
GENERAL INSURANCE EXPENSES	463,301.25	461,071.22	-	2,230.03	99.52%	415,000.00	373,104.60	-	41,895.40	89.90%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	40,000.00	23,185.00	6,515.00	10,300.00	74.25%	40,000.00	23,327.09	5,172.91	11,500.00	71.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	<b>3,791,028.49</b>	<b>2,652,067.22</b>	<b>90,251.61</b>	<b>1,048,709.66</b>	<b>72.34%</b>	<b>3,343,318.64</b>	<b>2,745,938.71</b>	<b>58,241.87</b>	<b>539,138.06</b>	<b>83.87%</b>
FUNDED DEBT EXPENSES	7,885,100.00	7,255,100.00	-	630,000.00	92.01%	7,610,000.00	7,085,000.00	-	525,000.00	93.10%
INTEREST ON FUNDED DEBT EXPENSES	4,861,030.60	4,465,818.67	-	395,211.93	91.87%	5,100,079.56	4,581,763.78	-	518,315.78	89.84%
FUNDED DEBT	<b>12,746,130.60</b>	<b>11,720,918.67</b>	<b>-</b>	<b>1,025,211.93</b>	<b>91.96%</b>	<b>12,710,079.56</b>	<b>11,666,763.78</b>	<b>-</b>	<b>1,043,315.78</b>	<b>91.79%</b>
<b>TOTAL EXPENDITURES</b>	<b>122,493,255.37</b>	<b>101,955,568.47</b>	<b>11,798,554.20</b>	<b>8,739,132.70</b>	<b>92.87%</b>	<b>115,143,512.19</b>	<b>96,718,738.19</b>	<b>10,668,336.06</b>	<b>7,756,437.94</b>	<b>93.26%</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	5,092,288.68	-	-	100.00%	4,790,291.00	4,790,291.00	-	-	100.00%
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	590,788.30	590,788.30	-	-	100.00%	476,922.61	476,922.61	-	-	100.00%
TRANSFERS 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>12,256,186.98</b>	<b>12,256,186.98</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>12,764,516.61</b>	<b>12,764,516.61</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>134,749,442.35</b>	<b>114,211,755.45</b>	<b>11,798,554.20</b>	<b>8,739,132.70</b>	<b>93.51%</b>	<b>127,908,028.80</b>	<b>109,483,254.80</b>	<b>10,668,336.06</b>	<b>7,756,437.94</b>	<b>93.94%</b>

**TOWN OF WINCHESTER, MA**  
**WATER & SEWER ENTERPRISE FUND - FISCAL YEAR TO DATE**  
**COMPARATIVE THROUGH MAY 31, 2021 AND MAY 31, 2020**

	FISCAL YEAR 2021 THROUGH MAY 31, 2021					FISCAL YEAR 2020 THROUGH MAY 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	3,871,132.94	-	1,037,816.78	136.63%	2,946,637.00	2,621,668.25	-	(324,968.75)	88.97%
Sewer liens and interest	84,000.00	75,345.61	-	(8,654.39)	89.70%	90,192.00	82,599.03	-	(7,592.97)	91.58%
Water usage	2,833,316.16	3,103,093.25	-	269,777.09	109.52%	2,359,363.00	2,136,921.75	-	(222,441.25)	90.57%
Water liens and interest	70,000.00	62,248.94	-	(7,751.06)	88.93%	72,978.00	68,835.35	-	(4,142.65)	94.32%
Water service charges	840,000.00	762,991.33	-	(77,008.67)	90.83%	123,460.00	135,797.88	-	12,337.88	109.99%
Water repairs	21,000.00	16,020.00	-	(4,980.00)	76.29%	24,097.00	20,570.14	-	(3,526.86)	85.36%
Sprinkler fee	17,000.00	16,893.90	-	(106.10)	99.38%	17,236.00	15,574.13	-	(1,661.87)	90.36%
Connection fees	43,000.00	78,100.00	-	35,100.00	181.63%	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>7,986,483.97</b>	<b>-</b>	<b>1,239,851.65</b>	<b>118.38%</b>	<b>5,790,683.00</b>	<b>5,119,076.46</b>	<b>-</b>	<b>(671,606.54)</b>	<b>88.40%</b>
<b>EXPENDITURES:</b>										
<b>Personal Services:</b>										
Sewer Operations	386,724.00	291,448.80	-	95,275.20	75.36%	349,539.00	302,118.98	-	47,420.02	86.43%
Water Operations	1,099,380.00	892,940.72	-	206,439.28	81.22%	1,082,648.00	838,032.81	-	244,615.19	77.41%
	1,486,104.00	1,184,389.52	-	301,714.48	79.70%	1,432,187.00	1,140,151.79	-	292,035.21	79.61%
<b>Expenses:</b>										
Sewer Operations	1,581,371.00	1,555,178.19	19,004.99	7,187.82	99.55%	1,479,107.00	1,430,913.46	24,222.27	23,971.27	98.38%
Water Operations	1,426,407.76	1,306,229.92	98,930.16	21,247.68	98.51%	1,304,006.66	1,188,160.08	84,061.81	31,784.77	97.56%
Debt & MWRA Capital	5,425,659.75	5,421,171.82	-	4,487.93	99.92%	5,338,682.00	5,263,443.76	-	75,238.24	98.59%
	8,433,438.51	8,282,579.93	117,935.15	32,923.43	99.61%	8,121,795.66	7,882,517.30	108,284.08	130,994.28	98.39%
<b>Total Expenditures</b>	<b>9,919,542.51</b>	<b>9,466,969.45</b>	<b>117,935.15</b>	<b>334,637.91</b>	<b>96.63%</b>	<b>9,553,982.66</b>	<b>9,022,669.09</b>	<b>108,284.08</b>	<b>423,029.49</b>	<b>95.57%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	4,690,483.68	4,690,483.68	-	-	100.00%	4,615,291.00	4,615,291.00	-	-	100.00%
Indirects to the General Fund	(1,543,864.00)	(1,543,864.00)	-	-	100.00%	(1,414,812.00)	(1,414,812.00)	-	-	100.00%
Transfers to the Continued Article/Capital Article 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>2,941,619.68</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>2,985,257.56</b>	<b>2,985,257.56</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Net activity</b>	<b>(231,290.51)</b>	<b>1,461,134.20</b>				<b>(778,042.10)</b>	<b>(918,335.07)</b>			

**TOWN OF WINCHESTER, MA**  
**RECREATION ENTERPRISE FUND - FISCAL YEAR TO DATE**  
**COMPARATIVE THROUGH MAY 31, 2021 AND MAY 31, 2020**

	FISCAL YEAR 2021 THROUGH MAY 31, 2021					FISCAL YEAR 2020 THROUGH MAY 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	928,918.34	-	(299,206.66)	75.64%	1,904,000.00	1,369,720.51	-	(534,279.49)	71.94%
Other Miscellaneous	-	-	-	-	-	-	262.00	-	262.00	-
Investment Income	-	340.69	-	340.69	-	-	3,065.81	-	3,065.81	-
<b>Total Revenue</b>	<b>1,228,125.00</b>	<b>929,259.03</b>	<b>-</b>	<b>(298,865.97)</b>	<b>75.66%</b>	<b>1,904,000.00</b>	<b>1,373,048.32</b>	<b>-</b>	<b>(530,951.68)</b>	<b>72.11%</b>
<b>EXPENDITURES:</b>										
Personal Services	973,014.00	589,189.09	-	383,824.91	60.55%	1,404,399.00	1,049,663.43	-	354,735.57	74.74%
Expenditures	370,995.56	233,494.45	24,386.50	113,114.61	69.51%	583,327.23	499,075.83	25,541.60	58,709.80	89.94%
<b>Total Expenditures</b>	<b>1,344,009.56</b>	<b>822,683.54</b>	<b>24,386.50</b>	<b>496,939.52</b>	<b>61.21%</b>	<b>1,987,726.23</b>	<b>1,548,739.26</b>	<b>25,541.60</b>	<b>413,445.37</b>	<b>77.92%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	401,805.00	401,805.00	-	-	100.00%	175,000.00	175,000.00	-	-	100.00%
Indirect Transfers to the General Fund	(341,032.00)	(341,032.00)	-	-	100.00%	(365,534.00)	(365,534.00)	-	-	100.00%
<b>Total OFS/(OFU)</b>	<b>60,773.00</b>	<b>60,773.00</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>(190,534.00)</b>	<b>(190,534.00)</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Net Activity</b>	<b>(55,111.56)</b>	<b>167,348.49</b>				<b>(274,260.23)</b>	<b>(366,224.94)</b>			