

# TOWN OF WINCHESTER

## Office of the Comptroller



## Financial Update – Operating Activity

**Fiscal Year 2022**

As of November 30, 2021

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

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE - OPERATING ACTIVITY  
FISCAL YEAR 2022 - AS OF NOVEMBER 30, 2021**

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**TOWN OF WINCHESTER, MA**  
**FINANCIAL UPDATE - OPERATING ACTIVITY**  
**GENERAL FUND REVENUE**  
**COMPARATIVE FISCAL YEAR TO DATE THROUGH NOVEMBER 30**

	FISCAL YEAR 2022 THROUGH NOVEMBER 30, 2021				FISCAL YEAR 2021 THROUGH NOVEMBER 30, 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	111,004,995.50	53,852,877.97	(57,152,117.53)	48.51%	106,274,103.37	53,828,638.95	(52,445,464.42)	50.65%
Personal Property taxes	816,469.00	394,129.23	(422,339.77)	48.27%	738,126.00	397,617.50	(340,508.50)	53.87%
Tax Title Liens & Deferred Taxes	-	215,461.98	215,461.98	-	-	3,378.81	3,378.81	-
Allowance for Abatements (budgetary only)	(457,000.00)	-	457,000.00	0.00%	(418,794.00)	-	418,794.00	0.00%
<b>Total Taxation</b>	<b>111,364,464.50</b>	<b>54,462,469.18</b>	<b>(56,901,995.32)</b>	<b>48.90%</b>	<b>106,593,435.37</b>	<b>54,229,635.26</b>	<b>(52,363,800.11)</b>	<b>50.88%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue, net of offsets	11,455,443.00	4,866,034.00	(6,589,409.00)	42.48%	10,294,285.85	4,672,818.00	(5,621,467.85)	45.39%
School Construction	-	-	-	-	672,082.00	-	(672,082.00)	0.00%
<b>Total State Aid</b>	<b>11,455,443.00</b>	<b>4,866,034.00</b>	<b>(6,589,409.00)</b>	<b>42.48%</b>	<b>10,966,367.85</b>	<b>4,672,818.00</b>	<b>(6,293,549.85)</b>	<b>42.61%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	3,400,000.00	799,960.63	(2,600,039.37)	23.53%	3,686,855.00	513,132.94	(3,173,722.06)	13.92%
Other Excise - Meals Tax	125,000.00	58,964.18	(66,035.82)	47.17%	155,192.00	39,234.69	(115,957.31)	25.28%
Penalties & Interest	125,000.00	168,625.03	43,625.03	134.90%	178,397.00	106,259.79	(72,137.21)	59.56%
Payments in Lieu of Taxes	90,000.00	-	(90,000.00)	0.00%	50,000.00	38,720.76	(11,279.24)	77.44%
Trash Disposal Service	1,716,897.00	343,756.50	(1,373,140.50)	20.02%	1,350,000.00	303,044.44	(1,046,955.56)	22.45%
Fees	875,000.00	551,608.78	(323,391.22)	63.04%	875,000.00	453,907.77	(421,092.23)	51.88%
Rentals	30,000.00	13,191.65	(16,808.35)	43.97%	50,000.00	10,405.80	(39,594.20)	20.81%
Cemetery	200,000.00	89,075.00	(110,925.00)	44.54%	270,000.00	127,595.00	(142,405.00)	47.26%
Other Departmental Revenue	50,000.00	58,754.55	8,754.55	117.51%	100,000.00	22,212.49	(77,787.51)	22.21%
Licenses & Permits	1,517,250.00	1,805,083.39	287,833.39	118.97%	1,500,000.00	650,411.80	(849,588.20)	43.36%
Fines & Forfeitures	50,000.00	12,865.93	(37,134.07)	25.73%	100,000.00	15,529.36	(84,470.64)	15.53%
Investment Earnings	100,000.00	12,565.64	(87,434.36)	12.57%	100,000.00	22,876.57	(77,123.43)	22.88%
Medicaid Reimbursement	50,000.00	60,197.34	10,197.34	120.39%	50,000.00	19,598.43	(30,401.57)	39.20%
Miscellaneous Non-Recurring	285,000.00	376,135.37	91,135.37	131.98%	-	8,370.00	8,370.00	-
<b>Total Local Receipts</b>	<b>8,614,147.00</b>	<b>4,350,783.99</b>	<b>(4,263,363.01)</b>	<b>50.51%</b>	<b>8,465,444.00</b>	<b>2,331,299.84</b>	<b>(6,134,144.16)</b>	<b>27.54%</b>
<b>TOTAL REVENUE</b>	<b>131,434,054.50</b>	<b>63,679,287.17</b>	<b>(67,754,767.33)</b>	<b>48.45%</b>	<b>126,025,247.22</b>	<b>61,233,753.10</b>	<b>(64,791,494.12)</b>	<b>48.59%</b>
<b>TRANSFERS IN</b>								
From Enterprise - Indirects	1,925,723.00	962,861.50	(962,861.50)	50.00%	1,884,895.00	942,448.00	(942,447.00)	50.00%
From Building & Capital Stabilization	2,681,786.00	2,681,786.00	-	100.00%	2,772,668.82	2,772,668.82	-	100.00%
From Unallocated Wage Reserve	-	-	-	-	76,289.00	76,289.00	-	100.00%
From Other	195,000.00	195,000.00	-	100.00%	195,000.00	195,000.00	-	100.00%
<b>TOTAL TRANSFERS IN</b>	<b>4,802,509.00</b>	<b>3,839,647.50</b>	<b>(962,861.50)</b>	<b>79.95%</b>	<b>4,928,852.82</b>	<b>3,986,405.82</b>	<b>(942,447.00)</b>	<b>80.88%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>136,236,563.50</b>	<b>67,518,934.67</b>	<b>(68,717,628.83)</b>	<b>49.56%</b>	<b>130,954,100.04</b>	<b>65,220,158.92</b>	<b>(65,733,941.12)</b>	<b>49.80%</b>

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE - OPERATING ACTIVITY  
GENERAL FUND EXPENDITURES  
COMPARATIVE FISCAL YEAR TO DATE THROUGH NOVEMBER 30**

	FISCAL YEAR 2022 THROUGH NOVEMBER 30, 2021					FISCAL YEAR 2021 THROUGH NOVEMBER 30, 2020				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
TOWN MANAGER SALARIES	782,321.00	271,916.52	-	510,404.48	34.76%	677,351.00	262,039.32	-	415,311.68	38.69%
TOWN MANAGER EXPENSES	126,525.00	50,811.75	43,109.00	32,604.25	74.23%	104,130.00	31,851.34	19,199.00	53,079.66	49.03%
FINANCE COMMITTEE SALARIES	4,000.00	723.90	-	3,276.10	18.10%	3,500.00	251.66	-	3,248.34	7.19%
FINANCE COMMITTEE EXPENSES	2,000.00	280.00	-	1,720.00	14.00%	2,500.00	-	-	2,500.00	0.00%
COMPTROLLER SALARIES	507,225.00	167,619.27	-	339,605.73	33.05%	398,634.00	154,520.47	-	244,113.53	38.76%
COMPTROLLER EXPENSES	18,946.17	660.95	-	18,285.22	3.49%	12,930.00	307.64	-	12,622.36	2.38%
ASSESSORS SALARIES	264,740.00	97,893.51	-	166,846.49	36.98%	254,754.00	89,189.21	-	165,564.79	35.01%
ASSESSORS EXPENSES	86,832.98	36,409.35	4,250.00	46,173.63	46.82%	47,277.12	16,035.60	5,100.00	26,141.52	44.71%
COLLECTOR/TREASURER SALARIES	406,206.00	145,923.76	-	260,282.24	35.92%	395,004.00	148,617.63	-	246,386.37	37.62%
COLLECTOR/TREASURER EXPENSES	126,570.70	35,110.18	33,517.08	57,943.44	54.22%	109,650.00	11,666.31	23,505.93	74,477.76	32.08%
AUDIT EXPENSES	90,650.00	67,900.00	22,750.00	-	100.00%	95,000.00	49,500.00	30,500.00	15,000.00	84.21%
ENGINEERING SALARIES	517,593.00	200,727.61	-	316,865.39	38.78%	499,101.14	164,682.95	-	334,418.19	33.00%
ENGINEERING EXPENSES	100,124.00	11,559.18	8,500.72	80,064.10	20.04%	101,548.43	18,235.63	20,431.26	62,881.54	38.08%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	427,897.00	153,782.10	-	274,114.90	35.94%	411,317.00	150,997.51	-	260,319.49	36.71%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	39,076.43	2,045.34	31,218.28	5,812.81	85.12%	17,366.00	2,052.77	1,084.10	14,229.13	18.06%
CONSERVATION COMM SALARIES	67,534.00	25,417.11	-	42,116.89	37.64%	62,233.00	23,672.58	-	38,560.42	38.04%
CONSERVATION COMM EXPENSES	2,100.00	907.00	-	1,193.00	43.19%	2,100.00	892.00	-	1,208.00	42.48%
PLANNING BOARD SALARIES	116,773.00	45,975.07	-	70,797.93	39.37%	112,570.00	44,555.19	-	68,014.81	39.58%
PLANNING BOARD EXPENSES	53,400.00	609.76	-	52,790.24	1.14%	42,100.00	1,385.77	10,000.00	30,714.23	27.04%
LEGAL EXPENSES	465,433.00	183,712.45	-	281,720.55	39.47%	450,000.00	117,504.89	204,346.20	128,148.91	71.52%
HUMAN RESOURCES SALARIES	175,803.00	46,897.13	-	128,905.87	26.68%	161,623.00	63,785.01	-	97,837.99	39.47%
HUMAN RESOURCES EXPENSES	24,000.00	3,128.00	-	20,872.00	13.03%	24,500.00	4,532.58	-	19,967.42	18.50%
INFORMATION TECHNOLOGY SALARIES	126,194.00	48,225.27	-	77,968.73	38.22%	125,463.00	45,240.74	-	80,222.26	36.06%
INFORMATION TECHNOLOGY EXPENSES	541,467.85	232,424.74	227,186.27	81,856.84	84.88%	558,155.00	243,636.23	270,828.39	43,690.38	92.17%
DATA PROCESSING CAPITAL	-	-	-	-	-	24,000.00	-	24,000.00	-	-
GENERAL SERVICES EXPENSES	171,600.00	39,582.78	-	132,017.22	23.07%	165,000.00	55,023.49	-	109,976.51	33.35%
TOWN CLERK SALARIES	388,797.44	128,846.45	-	259,950.99	33.14%	427,430.00	166,347.22	-	261,082.78	38.92%
TOWN CLERK EXPENSES	116,731.93	14,819.80	48,664.50	53,247.63	54.38%	138,450.00	25,566.70	40,249.74	72,633.56	47.54%
GENERAL GOVERNMENT	5,750,541.50	2,013,908.98	419,195.85	3,317,436.67	42.31%	5,423,686.69	1,892,090.44	649,244.62	2,882,351.63	46.86%

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FINANCIAL UPDATE - OPERATING ACTIVITY  
GENERAL FUND EXPENDITURES  
COMPARATIVE FISCAL YEAR TO DATE THROUGH NOVEMBER 30**

	FISCAL YEAR 2022 THROUGH NOVEMBER 30, 2021					FISCAL YEAR 2021 THROUGH NOVEMBER 30, 2020				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
LIBRARY SALARIES	1,750,269.00	619,098.57	-	1,131,170.43	35.37%	1,656,917.00	567,572.72	-	1,089,344.28	34.25%
LIBRARY EXPENSES	440,261.20	212,644.90	115,906.32	111,709.98	74.63%	411,581.52	194,144.15	85,964.21	131,473.16	68.06%
LIBRARY CAPITAL	15,500.00	15,500.00	-	-	100.00%	15,500.00	4,836.58	-	10,663.42	31.20%
ARCHIVAL CENTER EXPENSES	20,800.00	4,679.15	13,875.50	2,245.35	89.21%	20,615.00	6,397.31	11,700.00	2,517.69	87.79%
HISTORICAL COMMISSION SALARIES	3,000.00	1,907.32	-	1,092.68	63.58%	1,500.00	417.52	-	1,082.48	27.83%
HISTORICAL COMMISSION EXPENSES	17,500.00	1,500.00	1,000.00	15,000.00	14.29%	16,500.00	1,000.00	4,000.00	11,500.00	30.30%
CULTURE & RECREATION	<u>2,247,330.20</u>	<u>855,329.94</u>	<u>130,781.82</u>	<u>1,261,218.44</u>	<u>43.88%</u>	<u>2,122,613.52</u>	<u>774,368.28</u>	<u>101,664.21</u>	<u>1,246,581.03</u>	<u>41.27%</u>
BOARD OF HEALTH SALARIES	367,535.00	114,222.59	-	253,312.41	31.08%	388,456.00	136,876.67	-	251,579.33	35.24%
BOARD OF HEALTH EXPENSES	106,936.98	25,310.21	39,215.50	42,411.27	60.34%	212,053.00	34,357.93	60,651.74	117,043.33	44.80%
COUNCIL ON AGING SALARIES	399,371.00	148,712.16	-	250,658.84	37.24%	372,452.00	141,926.79	-	230,525.21	38.11%
COUNCIL ON AGING EXPENSES	8,812.00	1,867.66	-	6,944.34	21.19%	7,962.00	750.18	-	7,211.82	9.42%
VETERANS' SERVICES SALARIES	10,356.00	3,565.00	-	6,791.00	34.42%	10,004.00	3,427.50	-	6,576.50	34.26%
VETERANS' SERVICES EXPENSES	40,567.00	8,804.18	-	31,762.82	21.70%	38,567.00	7,324.63	-	31,242.37	18.99%
HEALTH & SOCIAL SERVICES	<u>933,577.98</u>	<u>302,481.80</u>	<u>39,215.50</u>	<u>591,880.68</u>	<u>36.60%</u>	<u>1,029,494.00</u>	<u>324,663.70</u>	<u>60,651.74</u>	<u>644,178.56</u>	<u>37.43%</u>
POLICE SALARIES	5,863,773.00	2,002,962.75	-	3,860,810.25	34.16%	5,470,667.00	1,878,305.22	-	3,592,361.78	34.33%
POLICE EXPENSES	263,852.42	83,160.56	7,674.83	173,017.03	34.43%	256,908.32	88,650.73	-	168,257.59	34.51%
POLICE CAPITAL	52,000.00	-	48,719.84	3,280.16	93.69%	104,000.00	-	88,600.00	15,400.00	85.19%
FIRE SALARIES	6,125,461.00	2,062,036.55	-	4,063,424.45	33.66%	5,311,517.00	1,848,237.75	-	3,463,279.25	34.80%
FIRE EXPENSES	344,493.50	96,633.01	71,489.64	176,370.85	48.80%	322,139.48	76,831.91	33,154.15	212,153.42	34.14%
FIRE CAPITAL	61,000.00	16,767.00	22,888.29	21,344.71	65.01%	61,000.00	10,627.56	17,302.42	33,070.02	45.79%
SEALER OF WEIGHTS & MEASURES SALARIES	8,524.00	3,551.25	-	4,972.75	41.66%	8,277.00	3,414.15	-	4,862.85	41.25%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	358.04	-	1,713.96	17.28%	2,072.00	94.00	-	1,978.00	4.54%
PUBLIC SAFETY	<u>12,721,175.92</u>	<u>4,265,469.16</u>	<u>150,772.60</u>	<u>8,304,934.16</u>	<u>34.72%</u>	<u>11,536,580.80</u>	<u>3,906,161.32</u>	<u>139,056.57</u>	<u>7,491,362.91</u>	<u>35.06%</u>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,126,164.00	1,992,941.32	-	3,133,222.68	38.88%	5,164,830.00	1,881,459.23	-	3,283,370.77	36.43%
DEPARTMENT OF PUBLIC WORKS EXPENSES	2,981,462.97	1,160,792.94	1,334,627.79	486,042.24	83.70%	3,012,799.61	1,177,404.85	985,438.58	849,956.18	71.79%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	13,117.02	-	6,382.98	67.27%	19,500.00	739.00	-	18,761.00	3.79%
SNOW & ICE SALARIES	123,300.00	9,295.50	-	114,004.50	7.54%	123,300.00	15,453.87	-	107,846.13	12.53%
SNOW & ICE EXPENSES	251,700.00	29,142.70	38,953.02	183,604.28	27.05%	251,700.00	29,847.15	138,846.82	83,006.03	67.02%
SNOW & ICE CAPITAL	25,000.00	-	-	25,000.00	0.00%	25,000.00	-	-	25,000.00	0.00%
DEPARTMENT OF PUBLIC WORKS	<u>8,527,126.97</u>	<u>3,205,289.48</u>	<u>1,373,580.81</u>	<u>3,948,256.68</u>	<u>53.70%</u>	<u>8,597,129.61</u>	<u>3,104,904.10</u>	<u>1,124,285.40</u>	<u>4,367,940.11</u>	<u>49.19%</u>

**TOWN OF WINCHESTER, MA  
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GENERAL FUND EXPENDITURES  
COMPARATIVE FISCAL YEAR TO DATE THROUGH NOVEMBER 30**

	FISCAL YEAR 2022 THROUGH NOVEMBER 30, 2021					FISCAL YEAR 2021 THROUGH NOVEMBER 30, 2020				
	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used	Revised Budget	Actual	Encumbrances	under/(over) Budget	% of Budget Used
SCHOOL DEPARTMENT	59,385,709.22	18,381,637.44	40,604,276.13	399,795.65	99.33%	57,083,930.83	16,508,125.30	35,781,206.85	4,794,598.68	91.60%
VOCATIONAL EDUCATION EXPENSES	268,000.00	95,272.50	78,938.30	93,789.20	65.00%	256,000.00	51,208.50	-	204,791.50	20.00%
EDUCATION	<b>59,653,709.22</b>	<b>18,476,909.94</b>	<b>40,683,214.43</b>	<b>493,584.85</b>	<b>99.17%</b>	<b>57,339,930.83</b>	<b>16,559,333.80</b>	<b>35,781,206.85</b>	<b>4,999,390.18</b>	<b>91.28%</b>
CONTRIBUTORY RETIREMENT EXPENSES	5,828,164.00	5,828,164.00	-	-	100.00%	5,401,871.00	5,401,871.00	-	-	100.00%
WORKERS COMPENSATION/INDEMNITY EXPENSES	425,000.00	29,866.65	393,533.35	1,600.00	99.62%	425,000.00	211,293.32	12,586.68	201,120.00	52.68%
UNEMPLOYMENT INSURANCE EXPENSES	100,000.00	21,314.59	-	78,685.41	21.31%	372,080.17	218,822.68	-	153,257.49	58.81%
HEALTH INSURANCE EXPENSES	12,629,249.00	5,887,990.29	-	6,741,258.71	46.62%	12,151,957.00	5,596,138.41	-	6,555,818.59	46.05%
MEDICARE TAX & REFUND EXPENSES	1,070,000.00	347,825.57	-	722,174.43	32.51%	1,035,000.00	326,188.24	-	708,811.76	31.52%
UNDISTRIBUTED - PERSONNEL BENEFITS	<b>20,052,413.00</b>	<b>12,115,161.10</b>	<b>393,533.35</b>	<b>7,543,718.55</b>	<b>62.38%</b>	<b>19,385,908.17</b>	<b>11,754,313.65</b>	<b>12,586.68</b>	<b>7,619,007.84</b>	<b>60.70%</b>
ENERGY EXPENSES	2,084,636.53	688,360.41	252,439.78	1,143,836.34	45.13%	2,126,652.24	465,620.79	227,802.08	1,433,229.37	32.61%
STATE ASSESSMENTS & CHARGES	607,952.00	282,883.00	-	325,069.00	46.53%	592,941.00	249,610.00	-	343,331.00	42.10%
RESERVE FUND	396,000.00	-	-	396,000.00	0.00%	899,695.00	-	-	899,695.00	0.00%
GENERAL INSURANCE EXPENSES	555,000.00	508,454.00	-	46,546.00	91.61%	463,301.25	387,869.69	-	75,431.56	83.72%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	9,665.00	23,690.00	7,645.00	81.35%	40,000.00	6,723.50	22,976.50	10,300.00	74.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	<b>3,684,588.53</b>	<b>1,489,362.41</b>	<b>276,129.78</b>	<b>1,919,096.34</b>	<b>47.92%</b>	<b>4,122,589.49</b>	<b>1,109,823.98</b>	<b>250,778.58</b>	<b>2,761,986.93</b>	<b>33.00%</b>
FUNDED DEBT EXPENSES	7,048,000.00	3,720,000.00	-	3,328,000.00	52.78%	7,885,100.00	5,754,000.00	-	2,131,100.00	72.97%
INTEREST ON FUNDED DEBT EXPENSES	4,925,478.50	2,072,947.50	-	2,852,531.00	42.09%	4,861,030.60	1,999,580.96	-	2,861,449.64	41.13%
FUNDED DEBT	<b>11,973,478.50</b>	<b>5,792,947.50</b>	<b>-</b>	<b>6,180,531.00</b>	<b>48.38%</b>	<b>12,746,130.60</b>	<b>7,753,580.96</b>	<b>-</b>	<b>4,992,549.64</b>	<b>60.83%</b>
<b>TOTAL EXPENDITURES</b>	<b>125,543,941.82</b>	<b>48,516,860.31</b>	<b>43,466,424.14</b>	<b>33,560,657.37</b>	<b>73.27%</b>	<b>122,304,063.71</b>	<b>47,179,240.23</b>	<b>38,119,474.65</b>	<b>37,005,348.83</b>	<b>69.74%</b>
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,367,689.00	6,367,689.00	-	-	100.00%	6,213,110.00	6,213,110.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY/COLA)	5,580,914.00	2,790,457.00	-	2,790,457.00	50.00%	5,092,288.68	2,546,144.34	-	2,546,144.34	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	1,106,370.79	1,106,370.79	-	-	100.00%	525,788.30	525,788.30	-	-	100.00%
TRANSFERS TO CAPITAL PROJECTS	1,000,000.00	1,000,000.00	-	-	100.00%	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	10,000.00	10,000.00	-	-	100.00%	10,000.00	10,000.00	-	-	100.00%
<b>TOTAL TRANSFERS OUT</b>	<b>14,414,973.79</b>	<b>11,624,516.79</b>	<b>-</b>	<b>2,790,457.00</b>	<b>80.64%</b>	<b>12,191,186.98</b>	<b>9,645,042.64</b>	<b>-</b>	<b>2,546,144.34</b>	<b>79.11%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>139,958,915.61</b>	<b>60,141,377.10</b>	<b>43,466,424.14</b>	<b>36,351,114.37</b>	<b>74.03%</b>	<b>134,495,250.69</b>	<b>56,824,282.87</b>	<b>38,119,474.65</b>	<b>39,551,493.17</b>	<b>70.59%</b>

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE - OPERATING ACTIVITY  
WATER AND SEWER ENTERPRISE FUND  
COMPARATIVE FISCAL YEAR TO DATE THROUGH NOVEMBER 30**

	FISCAL YEAR 2022 THROUGH NOVEMBER 30, 2021					FISCAL YEAR 2021 THROUGH NOVEMBER 30, 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	3,013,426.50	1,720,003.29	-	(1,293,423.21)	57.08%	2,833,316.16	2,074,281.91	-	(759,034.25)	73.21%
Sewer liens and interest	84,000.00	8,168.46	-	(75,831.54)	9.72%	84,000.00	9,014.31	-	(74,985.69)	10.73%
Water usage	3,010,092.50	1,376,527.67	-	(1,633,564.83)	45.73%	2,833,316.16	1,642,188.37	-	(1,191,127.79)	57.96%
Water liens and interest	70,000.00	6,794.21	-	(63,205.79)	9.71%	70,000.00	7,160.27	-	(62,839.73)	10.23%
Water service charges	800,000.00	363,299.09	-	(436,700.91)	45.41%	840,000.00	352,751.78	-	(487,248.22)	41.99%
Water repairs	21,000.00	15,729.71	-	(5,270.29)	74.90%	21,000.00	7,570.00	-	(13,430.00)	36.05%
Sprinkler fee	17,000.00	8,299.08	-	(8,700.92)	48.82%	17,000.00	8,319.00	-	(8,681.00)	48.94%
Connection fees	43,000.00	5,850.00	-	(37,150.00)	13.60%	43,000.00	50,100.00	-	7,100.00	116.51%
Miscellaneous	20,965.00	23,835.00	-	2,870.00	-	-	550.00	-	550.00	-
Investment Income	5,000.00	-	-	(5,000.00)	0.00%	5,000.00	-	-	(5,000.00)	0.00%
<b>Total Revenue</b>	<b>7,084,484.00</b>	<b>3,528,506.51</b>	<b>-</b>	<b>(3,555,977.49)</b>	<b>49.81%</b>	<b>6,746,632.32</b>	<b>4,151,935.64</b>	<b>-</b>	<b>(2,594,696.68)</b>	<b>61.54%</b>
<b>EXPENDITURES:</b>										
<b>Personal Services:</b>										
Sewer Operations	349,852.00	137,802.79	-	212,049.21	39.39%	386,724.00	144,536.62	-	242,187.38	37.37%
Water Operations	1,143,202.00	427,213.88	-	715,988.12	37.37%	1,099,380.00	351,120.22	-	748,259.78	31.94%
	1,493,054.00	565,016.67	-	928,037.33	37.84%	1,486,104.00	495,656.84	-	990,447.16	33.35%
<b>Expenses:</b>										
Sewer Operations	1,591,894.14	783,712.71	31,711.53	776,469.90	51.22%	1,581,371.00	743,520.64	18,721.44	819,128.92	48.20%
Water Operations	1,596,088.52	608,216.64	243,987.69	743,884.19	53.39%	1,426,407.76	623,296.05	167,798.72	635,312.99	55.46%
Debt & MWRA Capital	6,119,870.00	2,868,986.51	-	3,250,883.49	46.88%	5,425,659.75	2,824,583.48	-	2,601,076.27	52.06%
	9,307,852.66	4,260,915.86	275,699.22	4,771,237.58	48.74%	8,433,438.51	4,191,400.17	186,520.16	4,055,518.18	51.91%
<b>Total Expenditures</b>	<b>10,800,906.66</b>	<b>4,825,932.53</b>	<b>275,699.22</b>	<b>5,699,274.91</b>	<b>47.23%</b>	<b>9,919,542.51</b>	<b>4,687,057.01</b>	<b>186,520.16</b>	<b>5,045,965.34</b>	<b>49.13%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	5,290,627.00	2,645,313.50	-	(2,645,313.50)	50.00%	4,690,483.68	2,345,241.84	-	(2,345,241.84)	50.00%
Indirects to the General Fund	(1,573,199.00)	(786,599.50)	-	786,599.50	50.00%	(1,543,864.00)	(771,932.00)	-	771,932.00	50.00%
Transfers to the Special/Capital Article Fund	(220,965.00)	(220,965.00)	-	-	100.00%	(205,000.00)	(205,000.00)	-	-	100.00%
<b>Total OFS/(OFU)</b>	<b>3,496,463.00</b>	<b>1,637,749.00</b>	<b>-</b>	<b>(1,858,714.00)</b>	<b>46.84%</b>	<b>2,941,619.68</b>	<b>1,368,309.84</b>	<b>-</b>	<b>(1,573,309.84)</b>	<b>46.52%</b>
<b>Net activity</b>	<b>(219,959.66)</b>	<b>340,322.98</b>				<b>(231,290.51)</b>	<b>833,188.47</b>			

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE - OPERATING ACTIVITY  
RECREATION ENTERPRISE FUND  
COMPARATIVE FISCAL YEAR TO DATE THROUGH NOVEMBER 30**

	FISCAL YEAR 2022 THROUGH NOVEMBER 30, 2021					FISCAL YEAR 2021 THROUGH NOVEMBER 30, 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	2,116,850.00	504,327.56	-	(1,612,522.44)	23.82%	1,228,125.00	273,735.79	-	(954,389.21)	22.29%
Investment Income	-	15.95	-	15.95	-	-	206.76	-	206.76	-
<b>Total Revenue</b>	<b>2,116,850.00</b>	<b>504,343.51</b>	<b>-</b>	<b>(1,612,506.49)</b>	<b>23.83%</b>	<b>1,228,125.00</b>	<b>273,942.55</b>	<b>-</b>	<b>(954,182.45)</b>	<b>22.31%</b>
<b>EXPENDITURES:</b>										
Personal Services	1,441,630.00	400,704.79	-	1,040,925.21	27.80%	973,014.00	254,809.81	-	718,204.19	26.19%
Expenditures	722,261.67	154,547.01	211,806.50	355,908.16	21.40%	370,995.56	143,337.74	80,324.52	147,333.30	38.64%
<b>Total Expenditures</b>	<b>2,163,891.67</b>	<b>555,251.80</b>	<b>211,806.50</b>	<b>1,396,833.37</b>	<b>25.66%</b>	<b>1,344,009.56</b>	<b>398,147.55</b>	<b>80,324.52</b>	<b>865,537.49</b>	<b>29.62%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	290,287.00	145,143.50	-	(145,143.50)	50.00%	401,805.00	200,902.50	-	(200,902.50)	50.00%
Indirects to the General Fund	(352,524.00)	(176,262.00)	-	176,262.00	50.00%	(341,032.00)	(170,516.00)	-	170,516.00	50.00%
<b>Total OFS/(OFU)</b>	<b>(62,237.00)</b>	<b>(31,118.50)</b>	<b>-</b>	<b>31,118.50</b>	<b>50.00%</b>	<b>60,773.00</b>	<b>30,386.50</b>	<b>-</b>	<b>(30,386.50)</b>	<b>50.00%</b>
<b>Net Activity</b>	<b>(109,278.67)</b>	<b>(82,026.79)</b>				<b>(55,111.56)</b>	<b>(93,818.50)</b>			