

# TOWN OF WINCHESTER

Office of the Comptroller



**Financial Update – Operating Activity**

**Fiscal Year 2022**

As of December 31, 2021

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

**TOWN OF WINCHESTER, MA  
OFFICE OF THE COMPTROLLER  
FINANCIAL UPDATE - OPERATING ACTIVITY  
FISCAL YEAR 2022 - AS OF DECEMBER 31, 2021**

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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 2022 THROUGH DECEMBER 31, 2021				FISCAL YEAR 2021 THROUGH DECEMBER 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	110,966,733.25	54,475,554.89	(56,491,178.36)	49.09%	105,697,185.91	54,491,474.30	(51,205,711.61)	51.55%
Personal Property taxes	1,131,036.01	394,353.49	(736,682.52)	34.87%	780,614.69	397,773.05	(382,841.64)	50.96%
Tax Title Liens & Deferred Taxes	-	215,461.98	215,461.98	-	-	7,658.07	7,658.07	-
Allowance for Abatements (budgetary only)	(410,157.76)	-	410,157.76	0.00%	(446,118.88)	-	446,118.88	0.00%
<b>Total Taxation</b>	<b>111,687,611.50</b>	<b>55,085,370.36</b>	<b>(56,602,241.14)</b>	<b>49.32%</b>	<b>106,031,681.72</b>	<b>54,896,905.42</b>	<b>(51,134,776.30)</b>	<b>51.77%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue, net of offsets	11,497,166.00	5,816,714.00	(5,680,452.00)	50.59%	11,291,821.00	5,609,809.00	(5,682,012.00)	49.68%
School Construction	-	-	-	-	672,082.00	672,082.00	-	100.00%
<b>Total State Aid</b>	<b>11,497,166.00</b>	<b>5,816,714.00</b>	<b>(5,680,452.00)</b>	<b>50.59%</b>	<b>11,963,903.00</b>	<b>6,281,891.00</b>	<b>(5,682,012.00)</b>	<b>52.51%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	3,350,000.00	861,155.47	(2,488,844.53)	25.71%	3,500,000.00	521,131.87	(2,978,868.13)	14.89%
Other Excise - Meals Tax	100,000.00	112,544.59	12,544.59	112.54%	100,000.00	81,376.58	(18,623.42)	81.38%
Penalties & Interest	100,000.00	195,703.22	95,703.22	195.70%	100,000.00	128,920.03	28,920.03	128.92%
Payments in Lieu of Taxes	89,000.00	-	(89,000.00)	0.00%	50,000.00	38,720.76	(11,279.24)	77.44%
Trash Disposal Service	1,675,000.00	359,016.50	(1,315,983.50)	21.43%	1,350,000.00	356,107.17	(993,892.83)	26.38%
Fees	850,000.00	693,742.75	(156,257.25)	81.62%	875,000.00	529,908.44	(345,091.56)	60.56%
Rentals	25,000.00	13,191.65	(11,808.35)	52.77%	30,000.00	13,482.25	(16,517.75)	44.94%
Cemetery	190,000.00	122,725.00	(67,275.00)	64.59%	200,000.00	159,895.00	(40,105.00)	79.95%
Other Departmental Revenue	30,000.00	69,331.91	39,331.91	231.11%	50,000.00	24,488.49	(25,511.51)	48.98%
Licenses & Permits	1,500,000.00	1,935,404.39	435,404.39	129.03%	1,445,000.00	746,867.75	(698,132.25)	51.69%
Fines & Forfeitures	30,000.00	16,430.93	(13,569.07)	54.77%	50,000.00	18,564.36	(31,435.64)	37.13%
Investment Earnings	25,000.00	13,916.90	(11,083.10)	55.67%	100,000.00	24,187.26	(75,812.74)	24.19%
Medicaid Reimbursement	25,000.00	60,197.34	35,197.34	240.79%	50,000.00	35,087.94	(14,912.06)	70.18%
Miscellaneous Non-Recurring	365,000.00	376,135.37	11,135.37	103.05%	-	8,370.00	8,370.00	-
<b>Total Local Receipts</b>	<b>8,354,000.00</b>	<b>4,829,496.02</b>	<b>(3,524,503.98)</b>	<b>57.81%</b>	<b>7,900,000.00</b>	<b>2,687,107.90</b>	<b>(5,212,892.10)</b>	<b>34.01%</b>
<b>TOTAL REVENUE</b>	<b>131,538,777.50</b>	<b>65,731,580.38</b>	<b>(65,807,197.12)</b>	<b>49.97%</b>	<b>125,895,584.72</b>	<b>63,865,904.32</b>	<b>(62,029,680.40)</b>	<b>50.73%</b>
<b>TRANSFERS IN</b>								
From Enterprise - Indirects	1,925,723.00	962,861.50	(962,861.50)	50.00%	1,884,896.00	942,448.00	(942,448.00)	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>4,928,853.82</b>	<b>3,986,405.82</b>	<b>(942,448.00)</b>	<b>80.88%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>136,341,286.50</b>	<b>69,571,227.88</b>	<b>(66,770,058.62)</b>	<b>51.03%</b>	<b>130,824,438.54</b>	<b>67,852,310.14</b>	<b>(62,972,128.40)</b>	<b>51.87%</b>

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

	FISCAL YEAR 2022 THROUGH DECEMBER 31, 2021					FISCAL YEAR 2021 THROUGH DECEMBER 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	782,321.00	339,547.54	-	442,773.46	43.40%	677,351.00	327,672.73	-	349,678.27	48.38%
TOWN MANAGER EXPENSES	126,525.00	63,059.11	31,919.00	31,546.89	75.07%	104,130.00	36,975.92	16,300.00	50,854.08	51.16%
FINANCE COMMITTEE SALARIES	4,000.00	872.45	-	3,127.55	21.81%	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	216,503.07	-	290,721.93	42.68%	398,634.00	191,665.16	-	206,968.84	48.08%
COMPTROLLER EXPENSES	18,946.17	5,584.49	-	13,361.68	29.48%	12,930.00	307.64	-	12,622.36	2.38%
ASSESSORS SALARIES	264,740.00	121,187.42	-	143,552.58	45.78%	254,754.00	116,577.69	-	138,176.31	45.76%
ASSESSORS EXPENSES	86,832.98	37,175.35	4,250.00	45,407.63	47.71%	47,277.12	16,763.60	5,100.00	25,413.52	46.25%
COLLECTOR/TREASURER SALARIES	406,206.00	180,597.27	-	225,608.73	44.46%	395,004.00	184,629.84	-	210,374.16	46.74%
COLLECTOR/TREASURER EXPENSES	126,570.70	36,171.46	33,206.33	57,192.91	54.81%	109,650.00	12,209.99	23,236.93	74,203.08	32.33%
AUDIT EXPENSES	90,650.00	67,900.00	22,750.00	-	100.00%	95,000.00	71,500.00	8,500.00	15,000.00	84.21%
ENGINEERING SALARIES	517,593.00	247,823.00	-	269,770.00	47.88%	499,101.14	203,299.40	-	295,801.74	40.73%
ENGINEERING EXPENSES	100,124.00	12,931.70	8,395.72	78,796.58	21.30%	101,548.43	22,798.42	20,326.26	58,423.75	42.47%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	427,897.00	191,447.79	-	236,449.21	44.74%	411,317.00	192,623.90	-	218,693.10	46.83%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	39,076.43	3,327.52	30,913.92	4,834.99	87.63%	17,366.00	2,137.76	1,084.10	14,144.14	18.55%
CONSERVATION COMM SALARIES	67,534.00	31,201.01	-	36,332.99	46.20%	62,233.00	29,258.68	-	32,974.32	47.01%
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	57,343.46	-	59,429.54	49.11%	112,570.00	55,244.89	-	57,325.11	49.08%
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	227,757.35	-	237,675.65	48.93%	450,000.00	180,144.89	160,001.20	109,853.91	75.59%
HUMAN RESOURCES SALARIES	175,803.00	59,227.76	-	116,575.24	33.69%	161,623.00	78,947.32	-	82,675.68	48.85%
HUMAN RESOURCES EXPENSES	24,000.00	5,379.00	-	18,621.00	22.41%	24,500.00	6,182.94	-	18,317.06	25.24%
INFORMATION TECHNOLOGY SALARIES	126,194.00	59,579.23	-	66,614.77	47.21%	125,463.00	56,016.79	-	69,446.21	44.65%
INFORMATION TECHNOLOGY EXPENSES	541,467.85	232,919.54	227,186.27	81,362.04	84.97%	558,155.00	315,295.52	220,911.95	21,947.53	96.07%
DATA PROCESSING CAPITAL	-	-	-	-	-	24,000.00	-	24,000.00	-	100.00%
GENERAL SERVICES EXPENSES	171,600.00	54,222.34	-	117,377.66	31.60%	165,000.00	64,112.00	-	100,888.00	38.86%
TOWN CLERK SALARIES	388,797.44	157,854.50	-	230,942.94	40.60%	427,430.00	204,661.37	-	222,768.63	47.88%
TOWN CLERK EXPENSES	116,731.93	40,618.57	30,391.46	45,721.90	60.83%	138,450.00	43,640.08	24,116.10	70,693.82	48.94%
GENERAL GOVERNMENT	5,750,541.50	2,452,027.69	389,012.70	2,909,501.11	49.40%	5,423,686.69	2,415,195.96	513,576.54	2,494,914.19	54.00%
LIBRARY SALARIES	1,750,269.00	776,316.68	-	973,952.32	44.35%	1,656,917.00	711,030.52	-	945,886.48	42.91%
LIBRARY EXPENSES	440,261.20	246,122.31	99,850.06	94,288.83	78.58%	411,581.52	221,571.63	72,352.02	117,657.87	71.41%
LIBRARY CAPITAL	15,500.00	15,500.00	-	-	100.00%	15,500.00	6,662.10	-	8,837.90	42.98%
ARCHIVAL CENTER EXPENSES	20,800.00	6,343.97	12,210.68	2,245.35	89.21%	20,615.00	7,837.31	10,260.00	2,517.69	87.79%

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

	FISCAL YEAR 2022 THROUGH DECEMBER 31, 2021					FISCAL YEAR 2021 THROUGH DECEMBER 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	3,000.00	2,001.74	-	998.26	66.72%	1,500.00	417.52	-	1,082.48	27.83%
HISTORICAL COMMISSION EXPENSES	17,500.00	1,500.00	16,000.00	-	100.00%	16,500.00	2,500.00	2,500.00	11,500.00	30.30%
CULTURE & RECREATION	<u>2,247,330.20</u>	<u>1,047,784.70</u>	<u>128,060.74</u>	<u>1,071,484.76</u>	<u>52.32%</u>	<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>
BOARD OF HEALTH SALARIES	367,535.00	142,557.03	-	224,977.97	38.79%	388,456.00	142,884.46	-	245,571.54	36.78%
BOARD OF HEALTH EXPENSES	106,936.98	41,613.03	53,391.25	11,932.70	88.84%	263,053.00	28,346.21	60,510.67	174,196.12	33.78%
COUNCIL ON AGING SALARIES	399,371.00	185,137.61	-	214,233.39	46.36%	372,452.00	179,167.30	-	193,284.70	48.10%
COUNCIL ON AGING EXPENSES	8,812.00	2,273.45	-	6,538.55	25.80%	7,962.00	810.91	-	7,151.09	10.18%
VETERANS' SERVICES SALARIES	10,356.00	4,278.00	-	6,078.00	41.31%	10,004.00	4,113.00	-	5,891.00	41.11%
VETERANS' SERVICES EXPENSES	40,567.00	10,997.91	-	29,569.09	27.11%	38,567.00	8,704.16	-	29,862.84	22.57%
HEALTH & SOCIAL SERVICES	<u>933,577.98</u>	<u>386,857.03</u>	<u>53,391.25</u>	<u>493,329.70</u>	<u>47.16%</u>	<u>1,080,494.00</u>	<u>364,026.04</u>	<u>60,510.67</u>	<u>655,957.29</u>	<u>39.29%</u>
POLICE SALARIES	5,863,773.00	2,571,187.76	-	3,292,585.24	43.85%	5,470,667.00	2,435,240.93	-	3,035,426.07	44.51%
POLICE EXPENSES	263,852.42	104,055.58	27,016.77	132,780.07	49.68%	256,908.32	120,279.19	6,294.20	130,334.93	49.27%
POLICE CAPITAL	52,000.00	44,300.00	7,700.00	-	100.00%	104,000.00	-	88,600.00	15,400.00	85.19%
FIRE SALARIES	6,125,461.00	2,692,087.26	-	3,433,373.74	43.95%	5,311,517.00	2,424,032.74	-	2,887,484.26	45.64%
FIRE EXPENSES	344,493.50	119,633.19	65,618.44	159,241.87	53.78%	322,139.48	106,618.93	46,670.14	168,850.41	47.58%
FIRE CAPITAL	61,000.00	24,079.44	21,844.37	15,076.19	75.28%	61,000.00	18,356.34	23,512.68	19,130.98	68.64%
SEALER OF WEIGHTS & MEASURES SALARIES	8,524.00	4,261.50	-	4,262.50	49.99%	8,277.00	4,096.98	-	4,180.02	49.50%
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>5,559,962.77</u>	<u>122,179.58</u>	<u>7,039,033.57</u>	<u>44.67%</u>	<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>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,126,164.00	2,577,465.72	-	2,548,698.28	50.28%	5,164,830.00	2,359,980.45	-	2,804,849.55	45.69%
DEPARTMENT OF PUBLIC WORKS EXPENSES	2,981,462.97	1,543,555.72	1,079,219.46	358,687.79	87.97%	3,012,799.61	1,449,495.72	931,544.69	631,759.20	79.03%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	13,117.02	-	6,382.98	67.27%	19,500.00	4,939.00	-	14,561.00	25.33%
SNOW & ICE SALARIES	123,300.00	22,025.28	-	101,274.72	17.86%	123,300.00	91,255.76	-	32,044.24	74.01%
SNOW & ICE EXPENSES	251,700.00	54,180.15	126,325.23	71,194.62	71.71%	251,700.00	124,232.49	92,482.30	34,985.21	86.10%
SNOW & ICE CAPITAL	25,000.00	3,744.99	-	21,255.01	14.98%	25,000.00	-	-	25,000.00	0.00%
DEPARTMENT OF PUBLIC WORKS	<u>8,527,126.97</u>	<u>4,214,088.88</u>	<u>1,205,544.69</u>	<u>3,107,493.40</u>	<u>63.56%</u>	<u>8,597,129.61</u>	<u>4,029,903.42</u>	<u>1,024,026.99</u>	<u>3,543,199.20</u>	<u>58.79%</u>
SCHOOL DEPARTMENT	59,385,482.35	23,705,047.16	35,619,522.62	60,912.57	99.90%	57,080,894.83	20,679,235.15	32,158,347.72	4,243,311.96	92.57%
VOCATIONAL EDUCATION EXPENSES	268,000.00	134,741.65	39,469.15	93,789.20	65.00%	256,000.00	51,208.50	-	204,791.50	20.00%
EDUCATION	<u>59,653,482.35</u>	<u>23,839,788.81</u>	<u>35,658,991.77</u>	<u>154,701.77</u>	<u>99.74%</u>	<u>57,336,894.83</u>	<u>20,730,443.65</u>	<u>32,158,347.72</u>	<u>4,448,103.46</u>	<u>92.24%</u>
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	31,439.98	391,960.02	1,600.00	99.62%	425,000.00	211,293.32	12,586.68	201,120.00	52.68%

**TOWN OF WINCHESTER, MA  
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GENERAL FUND EXPENDITURES  
COMPARATIVE FISCAL YEAR TO DATE THROUGH DECEMBER 31**

	FISCAL YEAR 2022 THROUGH DECEMBER 31, 2021					FISCAL YEAR 2021 THROUGH DECEMBER 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	100,000.00	21,314.59	-	78,685.41	21.31%	372,080.17	236,277.68	-	135,802.49	63.50%
HEALTH INSURANCE EXPENSES	12,629,249.00	6,870,462.34	-	5,758,786.66	54.40%	12,151,957.00	6,569,631.18	-	5,582,325.82	54.06%
MEDICARE TAX & REFUND EXPENSES	1,070,000.00	444,921.36	-	625,078.64	41.58%	1,035,000.00	418,749.21	-	616,250.79	40.46%
UNDISTRIBUTED - PERSONNEL BENEFITS	<b>20,052,413.00</b>	<b>13,196,302.27</b>	<b>391,960.02</b>	<b>6,464,150.71</b>	<b>67.76%</b>	<b>19,385,908.17</b>	<b>12,837,822.39</b>	<b>12,586.68</b>	<b>6,535,499.10</b>	<b>66.29%</b>
ENERGY EXPENSES	2,084,636.53	857,279.22	233,512.88	993,844.43	52.33%	2,126,652.24	600,770.48	181,575.60	1,344,306.16	36.79%
STATE ASSESSMENTS & CHARGES	676,533.00	336,555.00	-	339,978.00	49.75%	601,780.00	298,999.00	-	302,781.00	49.69%
RESERVE FUND	396,000.00	-	-	396,000.00	0.00%	848,695.00	-	-	848,695.00	0.00%
GENERAL INSURANCE EXPENSES	555,000.00	512,441.36	-	42,558.64	92.33%	463,301.25	393,978.97	-	69,322.28	85.04%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	9,665.00	26,690.00	4,645.00	88.67%	40,000.00	14,768.50	14,931.50	10,300.00	74.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	<b>3,753,169.53</b>	<b>1,715,940.58</b>	<b>260,202.88</b>	<b>1,777,026.07</b>	<b>52.65%</b>	<b>4,080,428.49</b>	<b>1,308,516.95</b>	<b>196,507.10</b>	<b>2,575,404.44</b>	<b>36.88%</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	2,492,225.00	-	2,433,253.50	50.60%	4,861,030.60	1,999,580.96	-	2,861,449.64	41.13%
FUNDED DEBT	<b>11,973,478.50</b>	<b>6,212,225.00</b>	<b>-</b>	<b>5,761,253.50</b>	<b>51.88%</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>125,612,295.95</b>	<b>58,624,977.73</b>	<b>38,209,343.63</b>	<b>28,777,974.59</b>	<b>77.09%</b>	<b>122,309,866.71</b>	<b>55,498,227.56</b>	<b>34,215,744.74</b>	<b>32,595,894.41</b>	<b>73.35%</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>140,027,269.74</b>	<b>70,249,494.52</b>	<b>38,209,343.63</b>	<b>31,568,431.59</b>	<b>77.46%</b>	<b>134,501,053.69</b>	<b>65,143,270.20</b>	<b>34,215,744.74</b>	<b>35,142,038.75</b>	<b>73.87%</b>

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE - OPERATING ACTIVITY  
GENERAL FUND FREE CASH ACTIVITY  
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022**

			FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2021 Total	FY 2022 YTD
CERTIFIED FREE CASH:			7,571,306.00	6,601,740.00	8,835,968.00	9,720,537.00	13,398,331.00
USES:							
Fall 2017 TM	Art 24	FY18 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 Budget	(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	Supplement FY19 Operating 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 Budget	-	(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	Supplement FY20 Operating Budget	-	-	(4,518.00)	-	-
Spring 2020 TM	Art 7	Supplement FY20 Operating Budget	-	-	(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	Supplemental FY21 Operating Budget - COVID	-	-	-	(1,292,450.00)	-
Fall 2020 TM	Art 25	Supplemental FY21 Operating 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)	-
Spring 2021 TM	Art 9	Supplement FY21 Operating Budget	-	-	-	(261,208.03)	-
Spring 2021 TM	Art 10	Prior Year Bills	-	-	-	(5,000.00)	-
Spring 2021 TM	Art 20	FY22 Operating Budget	-	-	-	(50,000.00)	-
Spring 2021 TM	Art 20	FY22 Capital Budget	-	-	-	(100,000.00)	-
Spring 2021 TM	Art 24	Board of Health COVID Expenses	-	-	-	(100,000.00)	-
Spring 2021 TM	Art 29	FY22 Operating Budget (reduce the tax levy)	-	-	-	(151,863.00)	-
Fall 2021 TM	Art 14	Transfer Station Project	-	-	-	-	(1,000,000.00)
Fall 2021 TM	Art 17	Supplement FY22 Operating Budget	-	-	-	-	(198,167.00)
Fall 2021 TM	Art 19	Winchester Center Commuter Rail Station	-	-	-	-	(315,000.00)
Fall 2021 TM	Art 20	Eversource 345kV Engineering & Consulting	-	-	-	-	(70,000.00)
Fall 2021 TM	Art 22	Prior Year Bills	-	-	-	-	(2,370.79)
Fall 2021 TM	Art 26	Multi-Purpose Sports Court Engineering	-	-	-	-	(25,000.00)
Fall 2021 TM	Art 27	Flood Mitigation Project Maintenance	-	-	-	-	(52,000.00)
Fall 2021 TM	Art 28	Sanborn Carriage House Renovation Consulting	-	-	-	-	(57,000.00)
Fall 2021 TM	Art 30	FY22 Personnel (DPW & COA Wage Increase)	-	-	-	-	(3,803.00)
		Total Uses	<u>(3,654,546.06)</u>	<u>(1,609,762.61)</u>	<u>(1,643,128.34)</u>	<u>(2,364,480.33)</u>	<u>(1,723,340.79)</u>
		Unappropriated Free Cash	<u>3,916,759.94</u>	<u>4,991,977.39</u>	<u>7,192,839.66</u>	<u>7,356,056.67</u>	<u>11,674,990.21</u>

**TOWN OF WINCHESTER, MA**  
**FINANCIAL UPDATE - OPERATING ACTIVITY**  
**GENERAL FUND RESERVE FUND TRANSFERS**  
**FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022**

	FY 2018 Total	FY 2019 Total	FY 2020 Total	FY 2021 Total	FY 2022 YTD
RESERVE FUND APPROPRIATION:	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
TOWN MEETING REPLENISHMENT:	150,815.00	226,451.61	261,309.00	525,000.00	158,167.00
USES:					
Board of Health	(445.00)	-	(16,709.00)	(230,664.00) <sup>(1)</sup>	-
Building & Zoning	-	-	-	(4,626.00)	-
Comptroller	-	-	(3,500.00)	(29,203.00)	-
Contributory Retirement	-	(19,646.95)	-	-	-
COVID-19 Emergency Funding to Depts.	-	-	(115,300.00)	-	-
Department of Public Works	-	-	(36,790.00)	(12,305.00)	-
DPW Transfer Station	(40,000.00)	(31,595.00)	-	-	-
Energy	-	(80,000.00)	-	-	-
FINCOM	-	-	(704.00)	(500.00)	-
General Insurance	(10,340.00)	-	-	-	(15,000.00)
Health Insurance	(9,000.00)	-	-	-	-
Historical Commission	-	-	-	(162.00)	(4,000.00)
Human Resources	-	-	-	(3,015.00)	-
Legal	-	(139,413.67)	(70,000.00)	(20,000.00)	-
Planning Board	(15,000.00)	(2,310.00)	-	(1,000.00)	-
Sealer of Weights & Measures	-	-	(29.00)	-	-
Snow & Ice	(2,119.47)	-	-	-	-
Special Project - Eversource	-	(42,500.00)	-	-	(100,000.00)
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)	-	-	-	-
Special Project - Town Hall Flooring	-	-	-	(70,000.00)	-
Town Clerk	-	-	-	(14,772.00) <sup>(2)</sup>	(18,167.00) <sup>(2)</sup>
Town Manager	-	-	-	(10,258.00)	-
Town Manager for Civico Proposal	-	-	-	-	(25,000.00)
Town Manager for WinCam	-	-	(50,000.00)	-	-
Treasurer/Collector	-	-	(1,400.00)	(2,877.00)	-
Unemployment	-	-	(174,900.00)	-	-
Veterans	(150.00)	(197.50)	-	(5.00)	-
<b>Total Uses</b>	<u>(217,869.47)</u>	<u>(315,663.12)</u>	<u>(469,332.00)</u>	<u>(399,387.00)</u>	<u>(162,167.00)</u>
<b>Balance of Reserve Fund</b>	<u>332,945.53</u>	<u>310,788.49</u>	<u>191,977.00</u>	<u>525,613.00</u>	<u>396,000.00</u>

(1) Includes \$222,316 for COVID testing.

(2) For Remote Town Meeting due to COVID.



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

	FISCAL YEAR 2022 THROUGH DECEMBER 31, 2021					FISCAL YEAR 2021 THROUGH DECEMBER 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	3,013,426.50	1,959,046.25	-	(1,054,380.25)	65.01%	2,833,316.16	2,268,062.32	-	(565,253.84)	80.05%
Sewer liens and interest	84,000.00	11,701.46	-	(72,298.54)	13.93%	84,000.00	12,227.84	-	(71,772.16)	14.56%
Water usage	3,010,092.50	1,574,962.66	-	(1,435,129.84)	52.32%	2,833,316.16	1,801,403.78	-	(1,031,912.38)	63.58%
Water liens and interest	70,000.00	8,961.07	-	(61,038.93)	12.80%	70,000.00	9,999.84	-	(60,000.16)	14.29%
Water service charges	800,000.00	399,751.25	-	(400,248.75)	49.97%	840,000.00	374,313.88	-	(465,686.12)	44.56%
Water repairs	21,000.00	16,739.71	-	(4,260.29)	79.71%	21,000.00	8,270.00	-	(12,730.00)	39.38%
Sprinkler fee	17,000.00	8,769.26	-	(8,230.74)	51.58%	17,000.00	8,738.78	-	(8,261.22)	51.40%
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	113.69%	-	658.00	-	658.00	-
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>4,009,616.66</b>	<b>-</b>	<b>(3,074,867.34)</b>	<b>56.60%</b>	<b>6,746,632.32</b>	<b>4,533,774.44</b>	<b>-</b>	<b>(2,212,857.88)</b>	<b>67.20%</b>
<b>EXPENDITURES:</b>										
Personal Services:										
Sewer Operations	349,852.00	171,566.83	-	178,285.17	49.04%	386,724.00	175,361.84	-	211,362.16	45.35%
Water Operations	1,143,202.00	551,306.90	-	591,895.10	48.22%	1,099,380.00	469,847.49	-	629,532.51	42.74%
	1,493,054.00	722,873.73	-	770,180.27	48.42%	1,486,104.00	645,209.33	-	840,894.67	43.42%
Expenses:										
Sewer Operations	1,591,894.14	801,696.32	15,621.44	774,576.38	51.34%	1,581,371.00	786,323.44	18,321.44	776,726.12	50.88%
Water Operations	1,596,088.52	664,273.25	231,608.39	700,206.88	56.13%	1,426,407.76	689,810.94	139,310.65	597,286.17	58.13%
Debt & MWRA Capital	6,119,870.00	2,961,231.51	-	3,158,638.49	48.39%	5,425,659.75	2,824,583.48	-	2,601,076.27	52.06%
	9,307,852.66	4,427,201.08	247,229.83	4,633,421.75	50.22%	8,433,438.51	4,300,717.86	157,632.09	3,975,088.56	52.87%
<b>Total Expenditures</b>	<b>10,800,906.66</b>	<b>5,150,074.81</b>	<b>247,229.83</b>	<b>5,403,602.02</b>	<b>49.97%</b>	<b>9,919,542.51</b>	<b>4,945,927.19</b>	<b>157,632.09</b>	<b>4,815,983.23</b>	<b>51.45%</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 Continued Art/Capital Art 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>497,290.85</b>				<b>(231,290.51)</b>	<b>956,157.09</b>			

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

	FISCAL YEAR 2022 THROUGH DECEMBER 31, 2021					FISCAL YEAR 2021 THROUGH DECEMBER 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	2,116,850.00	619,185.82	-	(1,497,664.18)	29.25%	1,228,125.00	308,241.13	-	(919,883.87)	25.10%
Investment Income	-	15.95	-	15.95	-	-	234.31	-	234.31	-
<b>Total Revenue</b>	<b>2,116,850.00</b>	<b>619,201.77</b>	<b>-</b>	<b>(1,497,648.23)</b>	<b>29.25%</b>	<b>1,228,125.00</b>	<b>308,475.44</b>	<b>-</b>	<b>(919,649.56)</b>	<b>25.12%</b>
<b>EXPENDITURES:</b>										
Personal Services	1,441,630.00	506,269.53	-	935,360.47	35.12%	973,014.00	327,858.13	-	645,155.87	33.70%
Expenditures	722,261.67	245,053.31	173,804.30	303,404.06	33.93%	370,995.56	161,728.35	74,522.52	134,744.69	43.59%
<b>Total Expenditures</b>	<b>2,163,891.67</b>	<b>751,322.84</b>	<b>173,804.30</b>	<b>1,238,764.53</b>	<b>34.72%</b>	<b>1,344,009.56</b>	<b>489,586.48</b>	<b>74,522.52</b>	<b>779,900.56</b>	<b>36.43%</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>(163,239.57)</b>				<b>(55,111.56)</b>	<b>(150,724.54)</b>			