

# TOWN OF WINCHESTER

Office of the Comptroller



**Financial Update – Operating Activity**

**Fiscal Year 2022**

*As of January 31, 2022*

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

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

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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 2022 THROUGH JANUARY 31, 2022				FISCAL YEAR 2021 THROUGH JANUARY 31, 2021			
	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	77,296,244.19	(33,670,489.06)	69.66%	105,697,185.91	65,994,744.90	(39,702,441.01)	62.44%
Personal Property taxes	1,131,036.01	769,268.44	(361,767.57)	68.01%	780,614.69	597,239.32	(183,375.37)	76.51%
Tax Title Liens & Deferred Taxes	-	215,461.98	215,461.98	-	-	45,898.55	45,898.55	-
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>78,280,974.61</b>	<b>(33,406,636.89)</b>	<b>70.09%</b>	<b>106,031,681.72</b>	<b>66,637,882.77</b>	<b>(39,393,798.95)</b>	<b>62.85%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue, net of offsets	11,497,166.00	6,767,390.00	(4,729,776.00)	58.86%	11,291,821.00	6,546,800.00	(4,745,021.00)	57.98%
School Construction	-	-	-	-	672,082.00	672,082.00	-	100.00%
<b>Total State Aid</b>	<b>11,497,166.00</b>	<b>6,767,390.00</b>	<b>(4,729,776.00)</b>	<b>58.86%</b>	<b>11,963,903.00</b>	<b>7,218,882.00</b>	<b>(4,745,021.00)</b>	<b>60.34%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	3,350,000.00	878,486.27	(2,471,513.73)	26.22%	3,500,000.00	553,099.81	(2,946,900.19)	15.80%
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	222,332.67	122,332.67	222.33%	100,000.00	157,365.52	57,365.52	157.37%
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	1,159,925.42	(515,074.58)	69.25%	1,350,000.00	560,549.74	(789,450.26)	41.52%
Fees	850,000.00	788,208.77	(61,791.23)	92.73%	875,000.00	623,710.87	(251,289.13)	71.28%
Rentals	25,000.00	15,729.98	(9,270.02)	62.92%	30,000.00	15,958.70	(14,041.30)	53.20%
Cemetery	190,000.00	131,200.00	(58,800.00)	69.05%	200,000.00	159,895.00	(40,105.00)	79.95%
Other Departmental Revenue	30,000.00	70,829.42	40,829.42	236.10%	50,000.00	25,160.49	(24,839.51)	50.32%
Licenses & Permits	1,500,000.00	2,109,744.39	609,744.39	140.65%	1,445,000.00	811,201.25	(633,798.75)	56.14%
Fines & Forfeitures	30,000.00	20,045.93	(9,954.07)	66.82%	50,000.00	22,509.36	(27,490.64)	45.02%
Investment Earnings	25,000.00	13,582.19	(11,417.81)	54.33%	100,000.00	28,062.70	(71,937.30)	28.06%
Medicaid Reimbursement	25,000.00	310,998.12	285,998.12	1243.99%	50,000.00	35,087.94	(14,912.06)	70.18%
Miscellaneous Non-Recurring	365,000.00	376,145.37	11,145.37	103.05%	-	15,245.00	15,245.00	-
<b>Total Local Receipts</b>	<b>8,354,000.00</b>	<b>6,209,773.12</b>	<b>(2,144,226.88)</b>	<b>74.33%</b>	<b>7,900,000.00</b>	<b>3,127,943.72</b>	<b>(4,772,056.28)</b>	<b>39.59%</b>
<b>TOTAL REVENUE</b>	<b>131,538,777.50</b>	<b>91,258,137.73</b>	<b>(40,280,639.77)</b>	<b>69.38%</b>	<b>125,895,584.72</b>	<b>76,984,708.49</b>	<b>(48,910,876.23)</b>	<b>61.15%</b>
<b>TRANSFERS IN</b>								
From Enterprise - Indirects	1,925,723.00	1,444,292.25	(481,430.75)	75.00%	1,884,896.00	1,413,672.00	(471,224.00)	75.00%
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>4,321,078.25</b>	<b>(481,430.75)</b>	<b>89.98%</b>	<b>4,928,853.82</b>	<b>4,457,629.82</b>	<b>(471,224.00)</b>	<b>90.44%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>136,341,286.50</b>	<b>95,579,215.98</b>	<b>(40,762,070.52)</b>	<b>70.10%</b>	<b>130,824,438.54</b>	<b>81,442,338.31</b>	<b>(49,382,100.23)</b>	<b>62.25%</b>

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

	FISCAL YEAR 2022 THROUGH JANUARY 31, 2022					FISCAL YEAR 2021 THROUGH JANUARY 31, 2021				
	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	424,604.42	-	357,716.58	54.27%	677,351.00	380,786.98	-	296,564.02	56.22%
TOWN MANAGER EXPENSES	126,525.00	77,621.23	19,619.00	29,284.77	76.85%	104,130.00	54,550.83	6,600.00	42,979.17	58.73%
FINANCE COMMITTEE SALARIES	4,000.00	872.45	-	3,127.55	21.81%	3,500.00	1,210.94	-	2,289.06	34.60%
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	260,878.55	-	246,346.45	51.43%	398,634.00	223,252.10	-	175,381.90	56.00%
COMPTROLLER EXPENSES	18,946.17	7,584.49	-	11,361.68	40.03%	12,930.00	307.64	-	12,622.36	2.38%
ASSESSORS SALARIES	264,740.00	144,144.77	-	120,595.23	54.45%	254,754.00	134,359.84	-	120,394.16	52.74%
ASSESSORS EXPENSES	86,832.98	42,788.57	-	44,044.41	49.28%	47,277.12	17,248.60	5,100.00	24,928.52	47.27%
COLLECTOR/TREASURER SALARIES	406,206.00	213,626.27	-	192,579.73	52.59%	395,004.00	216,685.41	-	178,318.59	54.86%
COLLECTOR/TREASURER EXPENSES	126,570.70	46,146.96	32,845.63	47,578.11	62.41%	109,650.00	19,572.60	16,074.18	74,003.22	32.51%
AUDIT EXPENSES	90,650.00	72,900.00	17,750.00	-	100.00%	95,000.00	71,500.00	8,500.00	15,000.00	84.21%
ENGINEERING SALARIES	517,593.00	290,977.02	-	226,615.98	56.22%	499,101.14	239,059.51	-	260,041.63	47.90%
ENGINEERING EXPENSES	100,124.00	15,497.58	58,231.37	26,395.05	73.64%	101,548.43	27,021.50	38,669.98	35,856.95	64.69%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	427,897.00	231,302.59	-	196,594.41	54.06%	411,317.00	230,243.40	-	181,073.60	55.98%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	39,076.43	3,852.94	30,913.92	4,309.57	88.97%	17,366.00	2,596.55	931.92	13,837.53	20.32%
CONSERVATION COMM SALARIES	67,534.00	35,828.13	-	31,705.87	53.05%	62,233.00	33,591.41	-	28,641.59	53.98%
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	65,639.82	-	51,133.18	56.21%	112,570.00	64,006.17	-	48,563.83	56.86%
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	279,655.35	-	185,777.65	60.08%	450,000.00	183,464.89	154,501.20	112,033.91	75.10%
HUMAN RESOURCES SALARIES	175,803.00	73,266.29	-	102,536.71	41.68%	161,623.00	91,772.73	-	69,850.27	56.78%
HUMAN RESOURCES EXPENSES	24,000.00	6,477.00	-	17,523.00	26.99%	24,500.00	7,646.92	-	16,853.08	31.21%
INFORMATION TECHNOLOGY SALARIES	126,194.00	69,765.25	-	56,428.75	55.28%	125,463.00	66,367.29	-	59,095.71	52.90%
INFORMATION TECHNOLOGY EXPENSES	541,467.85	306,115.96	176,052.35	59,299.54	89.05%	558,155.00	315,295.52	220,911.95	21,947.53	96.07%
INFORMATION TECHNOLOGY CAPITAL	-	-	-	-	-	24,000.00	-	24,000.00	-	100.00%
GENERAL SERVICES EXPENSES	171,600.00	74,177.90	-	97,422.10	43.23%	165,000.00	79,864.66	-	85,135.34	48.40%
TOWN CLERK SALARIES	388,797.44	188,674.85	-	200,122.59	48.53%	427,430.00	232,152.06	-	195,277.94	54.31%
TOWN CLERK EXPENSES	116,731.93	47,108.18	25,342.46	44,281.29	62.07%	138,450.00	52,123.50	23,213.86	63,112.64	54.41%
GENERAL GOVERNMENT	5,750,541.50	2,981,303.33	360,754.73	2,408,483.44	58.12%	5,423,686.69	2,746,958.82	508,503.09	2,168,224.78	60.02%
LIBRARY SALARIES	1,750,269.00	908,442.56	-	841,826.44	51.90%	1,656,917.00	844,215.13	-	812,701.87	50.95%
LIBRARY EXPENSES	440,261.20	265,100.94	92,532.67	82,627.59	81.23%	411,581.52	239,174.98	63,653.86	108,752.68	73.58%
LIBRARY CAPITAL	15,500.00	15,500.00	-	-	100.00%	15,500.00	6,777.08	-	8,722.92	43.72%
ARCHIVAL CENTER EXPENSES	20,800.00	8,008.79	10,545.86	2,245.35	89.21%	20,615.00	10,729.91	7,367.40	2,517.69	87.79%

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

	FISCAL YEAR 2022 THROUGH JANUARY 31, 2022					FISCAL YEAR 2021 THROUGH JANUARY 31, 2021				
	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	940.32	-	559.68	62.69%
HISTORICAL COMMISSION EXPENSES	17,500.00	6,500.00	11,000.00	-	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>1,205,554.03</u>	<u>114,078.53</u>	<u>927,697.64</u>	<u>58.72%</u>	<u>2,122,613.52</u>	<u>1,104,337.42</u>	<u>73,521.26</u>	<u>944,754.84</u>	<u>55.49%</u>
BOARD OF HEALTH SALARIES	367,535.00	165,329.46	-	202,205.54	44.98%	388,456.00	165,862.80	-	222,593.20	42.70%
BOARD OF HEALTH EXPENSES	106,936.98	66,635.15	29,825.75	10,476.08	90.20%	263,053.00	47,085.11	77,522.77	138,445.12	47.37%
COUNCIL ON AGING SALARIES	399,371.00	219,914.27	-	179,456.73	55.07%	372,452.00	208,056.42	-	164,395.58	55.86%
COUNCIL ON AGING EXPENSES	8,812.00	2,668.59	-	6,143.41	30.28%	7,962.00	875.91	-	7,086.09	11.00%
VETERANS' SERVICES SALARIES	10,356.00	4,991.00	-	5,365.00	48.19%	10,004.00	4,805.25	-	5,198.75	48.03%
VETERANS' SERVICES EXPENSES	40,567.00	13,036.44	-	27,530.56	32.14%	38,567.00	10,949.53	-	27,617.47	28.39%
HEALTH & SOCIAL SERVICES	<u>933,577.98</u>	<u>472,574.91</u>	<u>29,825.75</u>	<u>431,177.32</u>	<u>53.81%</u>	<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>
POLICE SALARIES	5,863,773.00	3,068,343.93	-	2,795,429.07	52.33%	5,470,667.00	2,983,487.06	-	2,487,179.94	54.54%
POLICE EXPENSES	263,852.42	129,850.37	11,231.78	122,770.27	53.47%	256,908.32	132,224.14	6,294.20	118,389.98	53.92%
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	3,259,825.70	-	2,865,635.30	53.22%	5,311,517.00	2,938,873.08	-	2,372,643.92	55.33%
FIRE EXPENSES	344,493.50	162,108.18	51,872.39	130,512.93	62.11%	322,139.48	131,583.31	43,345.20	147,210.97	54.30%
FIRE CAPITAL	61,000.00	26,358.64	20,293.99	14,347.37	76.48%	61,000.00	18,857.17	23,376.26	18,766.57	69.24%
SEALER OF WEIGHTS & MEASURES SALARIES	8,524.00	4,971.75	-	3,552.25	58.33%	8,277.00	4,786.56	-	3,490.44	57.83%
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>6,696,116.61</u>	<u>91,098.16</u>	<u>5,933,961.15</u>	<u>53.35%</u>	<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>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,126,164.00	2,967,466.53	-	2,158,697.47	57.89%	5,164,830.00	2,779,134.26	-	2,385,695.74	53.81%
DEPARTMENT OF PUBLIC WORKS EXPENSES	2,981,462.97	1,758,139.97	937,548.84	285,774.16	90.41%	3,012,799.61	1,619,001.90	850,159.43	543,638.28	81.96%
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	68,046.34	-	55,253.66	55.19%	123,300.00	102,760.90	-	20,539.10	83.34%
SNOW & ICE EXPENSES	251,700.00	144,199.85	152,320.51	(44,820.36)	117.81%	251,700.00	165,225.57	155,672.96	(69,198.53)	127.49%
SNOW & ICE CAPITAL	25,000.00	3,744.99	-	21,255.01	14.98%	25,000.00	1,798.00	-	23,202.00	7.19%
DEPARTMENT OF PUBLIC WORKS	<u>8,527,126.97</u>	<u>4,954,714.70</u>	<u>1,089,869.35</u>	<u>2,482,542.92</u>	<u>70.89%</u>	<u>8,597,129.61</u>	<u>4,672,859.63</u>	<u>1,005,832.39</u>	<u>2,918,437.59</u>	<u>66.05%</u>
SCHOOL DEPARTMENT	59,371,719.31	28,123,872.28	30,299,047.13	948,799.90	98.40%	57,080,728.23	25,511,532.30	28,292,190.08	3,277,005.85	94.26%
VOCATIONAL EDUCATION EXPENSES	268,000.00	182,377.90	39,469.15	46,152.95	82.78%	256,000.00	76,812.75	-	179,187.25	30.00%
EDUCATION	<u>59,639,719.31</u>	<u>28,306,250.18</u>	<u>30,338,516.28</u>	<u>994,952.85</u>	<u>98.33%</u>	<u>57,336,728.23</u>	<u>25,588,345.05</u>	<u>28,292,190.08</u>	<u>3,456,193.10</u>	<u>93.97%</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	54,439.98	369,440.02	1,120.00	99.74%	425,000.00	211,501.32	12,586.68	200,912.00	52.73%

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

	FISCAL YEAR 2022 THROUGH JANUARY 31, 2022					FISCAL YEAR 2021 THROUGH JANUARY 31, 2021				
	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	36,982.69	-	63,017.31	36.98%	372,080.17	236,277.68	-	135,802.49	63.50%
HEALTH INSURANCE EXPENSES	12,629,249.00	7,874,319.47	-	4,754,929.53	62.35%	12,151,957.00	7,484,010.98	-	4,667,946.02	61.59%
MEDICARE TAX & REFUND EXPENSES	1,070,000.00	529,830.81	-	540,169.19	49.52%	1,035,000.00	499,082.90	-	535,917.10	48.22%
UNDISTRIBUTED - PERSONNEL BENEFITS	<b>20,052,413.00</b>	<b>14,323,736.95</b>	<b>369,440.02</b>	<b>5,359,236.03</b>	<b>73.27%</b>	<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>
ENERGY EXPENSES	2,084,636.53	1,050,589.27	180,166.56	853,880.70	59.04%	2,126,652.24	783,135.64	161,299.62	1,182,216.98	44.41%
STATE ASSESSMENTS & CHARGES	676,533.00	390,227.00	-	286,306.00	57.68%	601,780.00	348,388.00	-	253,392.00	57.89%
RESERVE FUND	396,000.00	-	-	396,000.00	0.00%	848,695.00	-	-	848,695.00	0.00%
GENERAL INSURANCE EXPENSES	555,000.00	516,618.36	-	38,381.64	93.08%	463,301.25	393,978.97	-	69,322.28	85.04%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	19,561.00	16,794.00	4,645.00	88.67%	40,000.00	15,169.00	14,531.00	10,300.00	74.25%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	<b>3,753,169.53</b>	<b>1,976,995.63</b>	<b>196,960.56</b>	<b>1,579,213.34</b>	<b>57.92%</b>	<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>
FUNDED DEBT EXPENSES	7,048,000.00	5,370,000.00	-	1,678,000.00	76.19%	7,885,100.00	6,360,100.00	-	1,525,000.00	80.66%
INTEREST ON FUNDED DEBT EXPENSES	4,925,478.50	3,832,085.00	-	1,093,393.50	77.80%	4,861,030.60	3,769,856.17	-	1,091,174.43	77.55%
FUNDED DEBT	<b>11,973,478.50</b>	<b>9,202,085.00</b>	<b>-</b>	<b>2,771,393.50</b>	<b>76.85%</b>	<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>TOTAL EXPENDITURES</b>	<b>125,598,532.91</b>	<b>70,119,331.34</b>	<b>32,590,543.38</b>	<b>22,888,658.19</b>	<b>81.78%</b>	<b>122,309,700.11</b>	<b>66,263,412.92</b>	<b>30,307,602.55</b>	<b>25,738,684.64</b>	<b>78.96%</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	4,185,685.50	-	1,395,228.50	75.00%	5,092,288.68	3,819,216.51	-	1,273,072.17	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	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>13,019,745.29</b>	<b>-</b>	<b>1,395,228.50</b>	<b>90.32%</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>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>140,013,506.70</b>	<b>83,139,076.63</b>	<b>32,590,543.38</b>	<b>24,283,886.69</b>	<b>82.66%</b>	<b>134,500,887.09</b>	<b>77,181,527.73</b>	<b>30,307,602.55</b>	<b>27,011,756.81</b>	<b>79.92%</b>

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

	FISCAL YEAR 2022 THROUGH JANUARY 31, 2022					FISCAL YEAR 2021 THROUGH JANUARY 31, 2021				
	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	2,020,488.75	-	(992,937.75)	67.05%	2,833,316.16	2,308,934.92	-	(524,381.24)	81.49%
Sewer liens and interest	84,000.00	54,637.32	-	(29,362.68)	65.04%	84,000.00	30,271.58	-	(53,728.42)	36.04%
Water usage	3,010,092.50	1,609,197.60	-	(1,400,894.90)	53.46%	2,833,316.16	1,821,756.48	-	(1,011,559.68)	64.30%
Water liens and interest	70,000.00	51,438.40	-	(18,561.60)	73.48%	70,000.00	25,289.12	-	(44,710.88)	36.13%
Water service charges	800,000.00	413,427.79	-	(386,572.21)	51.68%	840,000.00	387,629.40	-	(452,370.60)	46.15%
Water repairs	21,000.00	17,839.71	-	(3,160.29)	84.95%	21,000.00	12,970.00	-	(8,030.00)	61.76%
Sprinkler fee	17,000.00	9,146.01	-	(7,853.99)	53.80%	17,000.00	8,798.78	-	(8,201.22)	51.76%
Connection fees	43,000.00	5,850.00	-	(37,150.00)	13.60%	43,000.00	68,100.00	-	25,100.00	158.37%
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>4,205,860.58</b>	<b>-</b>	<b>(2,878,623.42)</b>	<b>59.37%</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>EXPENDITURES:</b>										
<b>Personal Services:</b>										
Sewer Operations	349,852.00	199,313.20	-	150,538.80	56.97%	386,724.00	197,149.09	-	189,574.91	50.98%
Water Operations	1,143,202.00	637,961.50	-	505,240.50	55.80%	1,099,380.00	555,949.40	-	543,430.60	50.57%
	1,493,054.00	837,274.70	-	655,779.30	56.08%	1,486,104.00	753,098.49	-	733,005.51	50.68%
<b>Expenses:</b>										
Sewer Operations	1,591,894.14	945,331.35	14,557.93	632,004.86	60.30%	1,581,371.00	928,364.68	18,321.44	634,684.88	59.86%
Water Operations	1,596,088.52	837,888.58	258,876.62	499,323.32	68.72%	1,426,407.76	803,154.67	131,867.64	491,385.45	65.55%
Debt & MWRA Capital	6,119,870.00	3,713,119.69	-	2,406,750.31	60.67%	5,425,659.75	3,590,272.09	-	1,835,387.66	66.17%
	9,307,852.66	5,496,339.62	273,434.55	3,538,078.49	61.99%	8,433,438.51	5,321,791.44	150,189.08	2,961,457.99	64.88%
<b>Total Expenditures</b>	<b>10,800,906.66</b>	<b>6,333,614.32</b>	<b>273,434.55</b>	<b>4,193,857.79</b>	<b>61.17%</b>	<b>9,919,542.51</b>	<b>6,074,889.93</b>	<b>150,189.08</b>	<b>3,694,463.50</b>	<b>62.76%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	5,290,627.00	3,967,970.25	-	(1,322,656.75)	75.00%	4,690,483.68	3,517,862.76	-	(1,172,620.92)	75.00%
Indirects to the General Fund	(1,573,199.00)	(1,179,899.25)	-	393,299.75	75.00%	(1,543,864.00)	(1,157,898.00)	-	385,966.00	75.00%
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>2,567,106.00</b>	<b>-</b>	<b>(929,357.00)</b>	<b>73.42%</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>Net activity</b>	<b>(219,959.66)</b>	<b>439,352.26</b>				<b>(231,290.51)</b>	<b>744,483.11</b>			

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

	FISCAL YEAR 2022 THROUGH JANUARY 31, 2022					FISCAL YEAR 2021 THROUGH JANUARY 31, 2021				
	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	803,480.19	-	(1,313,369.81)	37.96%	1,228,125.00	381,646.28	-	(846,478.72)	31.08%
Investment Income	-	15.95	-	15.95	-	-	261.77	-	261.77	-
<b>Total Revenue</b>	<b>2,116,850.00</b>	<b>803,496.14</b>	<b>-</b>	<b>(1,313,353.86)</b>	<b>37.96%</b>	<b>1,228,125.00</b>	<b>381,908.05</b>	<b>-</b>	<b>(846,216.95)</b>	<b>31.10%</b>
<b>EXPENDITURES:</b>										
Personal Services	1,441,630.00	582,909.39	-	858,720.61	40.43%	973,014.00	378,801.87	-	594,212.13	38.93%
Expenditures	722,261.67	260,749.35	165,650.54	295,861.78	36.10%	370,995.56	165,074.75	73,414.52	132,506.29	44.50%
<b>Total Expenditures</b>	<b>2,163,891.67</b>	<b>843,658.74</b>	<b>165,650.54</b>	<b>1,154,582.39</b>	<b>38.99%</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>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	290,287.00	217,715.25	-	(72,571.75)	75.00%	401,805.00	301,353.75	-	(100,451.25)	75.00%
Indirects to the General Fund	(352,524.00)	(264,393.00)	-	88,131.00	75.00%	(341,032.00)	(255,774.00)	-	85,258.00	75.00%
<b>Total OFS/(OFU)</b>	<b>(62,237.00)</b>	<b>(46,677.75)</b>	<b>-</b>	<b>15,559.25</b>	<b>75.00%</b>	<b>60,773.00</b>	<b>45,579.75</b>	<b>-</b>	<b>(15,193.25)</b>	<b>75.00%</b>
<b>Net Activity</b>	<b>(109,278.67)</b>	<b>(86,840.35)</b>				<b>(55,111.56)</b>	<b>(116,388.82)</b>			