

# Town of Winchester



## **Financial Update** **Office of the Comptroller**

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**Fiscal Year 2022**

**TOWN OF WINCHESTER, MA  
FINANCIAL UPDATE  
OFFICE OF THE COMPTROLLER  
FISCAL YEAR 2022**

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**TOWN OF WINCHESTER, MA  
OPERATING RESERVES  
FISCAL YEAR 2022**

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Undesignated Fund Balance*	18,323,207.39
Total General Stabilization Balance	4,556,422.02
Total Operating Reserves	<u>22,879,629.41</u>
Total General Fund Revenues & Transfers In	<u>141,311,520.90</u>
Operating Reserves as a % of Revenues & Transfers In	<u>16.19%</u>

*\* Pursuant to the Operating Reserves Policy, "Operating Reserves" is the sum of the General Fund Undesignated Fund Balance and the General Stabilization Fund Balance. Undesignated Fund Balance is not the same as Free Cash. The Department of Revenue has a formula they follow to calculate Free Cash, starting with Undesignated Fund Balance and making adjustments (reductions) from there. The DOR is scheduled to start their Free Cash certification process mid-September.*

**TOWN OF WINCHESTER, MA  
GENERAL FUND - FINANCIAL SUMMARY  
FISCAL YEAR 2022**

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	<b>Actuals</b>	<b>% of Budget (Received/Spent)</b>
<i><u>General Fund Revenues &amp; Transfers In:</u></i>		
Total Revenue and Transfers In	141,311,520.90	103.61%
Total increase year to year comparison	8,373,213.16	
Percentage increase year to year comparison	6.30%	
Revenue Surplus/(Deficit)	4,917,734.40	
<i>Highlights:</i>		
Real Estate and Personal Property Revenue	111,891,304.12	100.18%
State Aid	11,586,059.00	100.77%
Local Receipts	12,632,275.60	151.21%
 <i><u>General Fund Expenditures &amp; Transfers Out:</u></i>		
Total Expenditures, Transfers Out & Encumbrances	138,764,052.95	98.46%
Total increase year to year comparison	8,266,121.55	
Percentage increase year to year comparison	6.33%	
Turnbacks	2,168,099.77	
<i>Highlights:</i>		
<i>Expenditures &amp; encumbrances:</i>		
Education	59,498,772.74	100.00%
Personnel Benefits	19,757,426.01	98.53%
Debt Service	11,973,478.43	100.00%
 <i>Turnbacks &gt;\$250k per Department:</i>		
Police Department	320,647.94	
Fire Department	449,561.26	
Health Insurance	274,093.42	

**TOWN OF WINCHESTER, MA**  
**GENERAL FUND REVENUE - COMPARATIVE REPORT**  
**FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	FISCAL YEAR 2022				FISCAL YEAR 2021			
	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received	Revised Budget	Actual	(Under)/Over Budget	% of Budget Received
<b>TAXATION</b>								
Real Estate Taxes	110,966,733.25	110,551,462.94	(415,270.31)		105,697,185.91	105,710,607.19	13,421.28	
Personal Property Taxes	1,131,036.01	1,124,379.20	(6,656.81)		780,614.69	778,150.19	(2,464.50)	
Tax Title Liens/Deferred Taxes	-	215,461.98	215,461.98		-	113,133.31	113,133.31	
Allowance for Abatements (budgetary only)	(410,157.76)	-	410,157.76		(446,118.88)	-	446,118.88	
<b>Total Taxation</b>	<b>111,687,611.50</b>	<b>111,891,304.12</b>	<b>203,692.62</b>	<b>100.18%</b>	<b>106,031,681.72</b>	<b>106,601,890.69</b>	<b>570,208.97</b>	<b>100.54%</b>
<b>STATE AID</b>								
Cherry Sheet Revenue	11,497,166.00	11,586,059.00	88,893.00		11,291,821.00	11,233,382.00	(58,439.00)	
School Construction	-	-	-		672,082.00	672,082.00	-	
<b>Total State Aid</b>	<b>11,497,166.00</b>	<b>11,586,059.00</b>	<b>88,893.00</b>	<b>100.77%</b>	<b>11,963,903.00</b>	<b>11,905,464.00</b>	<b>(58,439.00)</b>	<b>99.51%</b>
<b>LOCAL RECEIPTS</b>								
Motor Vehicle & Boat Excise	3,350,000.00	4,159,057.63	809,057.63		3,500,000.00	3,672,841.87	172,841.87	
Other Excise - Meals Tax	100,000.00	246,302.97	146,302.97		100,000.00	162,539.33	62,539.33	
Penalties & Interest	100,000.00	378,013.40	278,013.40		100,000.00	293,015.70	193,015.70	
Payments in Lieu of Taxes	89,000.00	102,663.47	13,663.47		50,000.00	89,255.73	39,255.73	
Trash Disposal Service	1,675,000.00	2,099,687.04	424,687.04		1,350,000.00	1,684,198.29	334,198.29	
Fees	850,000.00	1,322,049.83	472,049.83		875,000.00	1,111,921.66	236,921.66	
Rentals	25,000.00	48,471.40	23,471.40		30,000.00	75,985.72	45,985.72	
Cemetery	190,000.00	240,271.00	50,271.00		200,000.00	308,242.00	108,242.00	
Other Departmental Revenue	30,000.00	121,212.94	91,212.94		50,000.00	98,513.47	48,513.47	
Licenses & Permits	1,500,000.00	2,798,378.66	1,298,378.66		1,445,000.00	1,758,751.62	313,751.62	
Fines & Forfeitures	30,000.00	45,542.26	15,542.26		50,000.00	37,420.17	(12,579.83)	
Investment Earnings	25,000.00	48,002.67	23,002.67		100,000.00	102,663.10	2,663.10	
Medicaid Reimbursement	25,000.00	407,010.36	382,010.36		50,000.00	51,186.06	1,186.06	
Miscellaneous Non-Recurring	365,000.00	615,611.97	250,611.97		-	32,069.76	32,069.76	
<b>Total Local Receipts</b>	<b>8,354,000.00</b>	<b>12,632,275.60</b>	<b>4,278,275.60</b>	<b>151.21%</b>	<b>7,900,000.00</b>	<b>9,478,604.48</b>	<b>1,578,604.48</b>	<b>119.98%</b>
<b>TOTAL REVENUE</b>	<b>131,538,777.50</b>	<b>136,109,638.72</b>	<b>4,570,861.22</b>	<b>103.47%</b>	<b>125,895,584.72</b>	<b>127,985,959.17</b>	<b>2,090,374.45</b>	<b>101.66%</b>
<b>TRANSFERS IN</b>								
From Enterprise - Indirects	1,978,223.00	1,978,223.00	-		1,884,896.00	1,884,896.00	-	
From Building & Capital Stabilization	2,681,786.00	2,681,786.00	-		2,772,668.82	2,772,668.82	-	
From Unallocated Wage Articles	-	-	-		76,289.00	76,289.00	-	
From FEMA (COVID-19)	-	261,505.71	261,505.71		-	-	-	
From Other	195,000.00	280,367.47	85,367.47		195,000.00	218,494.75	23,494.75	
<b>TOTAL TRANSFERS IN</b>	<b>4,855,009.00</b>	<b>5,201,882.18</b>	<b>346,873.18</b>	<b>107.14%</b>	<b>4,928,853.82</b>	<b>4,952,348.57</b>	<b>23,494.75</b>	<b>100.48%</b>
<b>TOTAL REVENUE AND TRANSFERS IN</b>	<b>136,393,786.50</b>	<b>141,311,520.90</b>	<b>4,917,734.40</b>	<b>103.61%</b>	<b>130,824,438.54</b>	<b>132,938,307.74</b>	<b>2,113,869.20</b>	<b>101.62%</b>

**TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - COMPARATIVE REPORT  
FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	FISCAL YEAR 2022					FISCAL YEAR 2021				
	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent
TOWN MANAGER SALARIES	782,321.00	731,078.37	-	51,242.63	93.45%	687,609.00	677,220.88	-	10,388.12	98.49%
TOWN MANAGER EXPENSES	126,525.00	108,619.36	879.02	17,026.62	86.54%	104,130.00	89,087.97	6,075.00	8,967.03	91.39%
FINANCE COMMITTEE SALARIES	4,000.00	3,384.08	-	615.92	84.60%	4,000.00	3,993.18	-	6.82	99.83%
FINANCE COMMITTEE EXPENSES	2,000.00	280.00	-	1,720.00	14.00%	2,500.00	280.00	-	2,220.00	11.20%
COMPTROLLER SALARIES	507,225.00	485,761.56	-	21,463.44	95.77%	414,837.00	406,512.90	-	8,324.10	97.99%
COMPTROLLER EXPENSES	18,946.17	15,770.63	-	3,175.54	83.24%	12,930.00	5,913.47	16.17	7,000.36	45.86%
ASSESSORS SALARIES	264,740.00	258,495.00	-	6,245.00	97.64%	254,754.00	248,584.79	-	6,169.21	97.58%
ASSESSORS EXPENSES	86,832.98	65,673.38	19,000.00	2,159.60	97.51%	47,277.12	26,350.30	6,002.98	14,923.84	68.43%
COLLECTOR/TREASURER SALARIES	406,206.00	375,220.65	-	30,985.35	92.37%	397,881.00	375,910.54	-	21,970.46	94.48%
COLLECTOR/TREASURER EXPENSES	126,570.70	82,651.31	6,368.92	37,550.47	70.33%	109,650.00	44,222.90	20,810.86	44,616.24	59.31%
AUDIT EXPENSES	90,650.00	90,650.00	-	-	100.00%	95,000.00	80,000.00	8,650.00	6,350.00	93.32%
ENGINEERING SALARIES	517,593.00	510,232.88	-	7,360.12	98.58%	499,101.14	445,708.11	-	53,393.03	89.30%
ENGINEERING EXPENSES	100,124.00	40,874.06	39,995.00	19,254.94	80.77%	98,200.65	82,579.07	-	15,621.58	84.09%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	427,897.00	403,785.95	-	24,111.05	94.37%	415,943.00	397,068.93	-	18,874.07	95.46%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	39,076.43	34,707.18	839.54	3,529.71	90.97%	17,366.00	6,537.25	256.43	10,572.32	39.12%
CONSERVATION COMMISSION SALARIES	67,534.00	63,150.27	-	4,383.73	93.51%	62,233.00	59,065.57	-	3,167.43	94.91%
CONSERVATION COMMISSION EXPENSES	2,100.00	907.00	95.56	1,097.44	47.74%	2,100.00	1,087.64	-	1,012.36	51.79%
PLANNING BOARD SALARIES	117,773.00	117,166.46	-	606.54	99.48%	113,570.00	113,010.16	-	559.84	99.51%
PLANNING BOARD EXPENSES	53,400.00	34,102.21	-	19,297.79	63.86%	42,100.00	5,475.35	-	36,624.65	13.01%
LEGAL EXPENSES	590,433.00	469,772.95	-	120,660.05	79.56%	495,000.00	467,193.68	15,433.00	12,373.32	97.50%
HUMAN RESOURCES SALARIES	175,803.00	157,074.93	-	18,728.07	89.35%	164,638.00	164,637.14	-	0.86	100.00%
HUMAN RESOURCES EXPENSES	24,000.00	15,109.60	-	8,890.40	62.96%	24,500.00	13,416.52	-	11,083.48	54.76%
INFORMATION TECHNOLOGY SALARIES	126,194.00	124,541.89	-	1,652.11	98.69%	125,463.00	121,025.68	-	4,437.32	96.46%
INFORMATION TECHNOLOGY EXPENSES	541,467.85	434,888.63	80,069.98	26,509.24	95.10%	551,655.00	474,409.71	31,856.85	45,388.44	91.77%
INFORMATION TECHNOLOGY CAPITAL	-	-	-	-	-	24,000.00	24,000.00	-	-	100.00%
GENERAL SERVICES EXPENSES	171,600.00	119,603.53	-	51,996.47	69.70%	165,000.00	136,883.99	-	28,116.01	82.96%

**TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - COMPARATIVE REPORT  
FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	FISCAL YEAR 2022					FISCAL YEAR 2021				
	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent
TOWN CLERK SALARIES	388,797.44	362,351.98	-	26,445.46	93.20%	427,430.00	373,327.54	1,017.44	53,085.02	87.58%
TOWN CLERK EXPENSES	116,731.93	112,936.09	1,843.66	1,952.18	98.33%	153,222.00	110,878.83	1,564.93	40,778.24	73.39%
GENERAL GOVERNMENT	5,876,541.50	5,218,789.95	149,091.68	508,659.87	91.34%	5,512,089.91	4,954,382.10	91,683.66	466,024.15	91.55%
LIBRARY SALARIES	1,750,269.00	1,637,022.96	-	113,246.04	93.53%	1,656,917.00	1,469,274.22	-	187,642.78	88.68%
LIBRARY EXPENSES	440,261.20	424,358.95	42.32	15,859.93	96.40%	411,581.52	389,783.43	11.20	21,786.89	94.71%
LIBRARY CAPITAL	15,500.00	15,500.00	-	-	100.00%	15,500.00	14,679.78	-	820.22	94.71%
ARCHIVAL CENTER EXPENSES	20,800.00	20,543.78	2.00	254.22	98.78%	20,615.00	19,022.25	-	1,592.75	92.27%
HISTORICAL COMMISSION SALARIES	3,000.00	3,000.00	-	-	100.00%	1,662.00	1,661.48	-	0.52	99.97%
HISTORICAL COMMISSION EXPENSES	17,500.00	16,500.00	1,000.00	-	100.00%	16,500.00	16,500.00	-	-	100.00%
CULTURE & RECREATION	2,247,330.20	2,116,925.69	1,044.32	129,360.19	94.24%	2,122,775.52	1,910,921.16	11.20	211,843.16	90.02%
BOARD OF HEALTH SALARIES	367,535.00	300,633.87	-	66,901.13	81.80%	396,804.00	315,599.60	-	81,204.40	79.54%
BOARD OF HEALTH EXPENSES	106,936.98	98,963.28	16.52	7,957.18	92.56%	431,669.00	100,085.66	8,205.50	323,377.84	25.09%
COUNCIL ON AGING SALARIES	399,371.00	389,137.58	-	10,233.42	97.44%	372,452.00	364,859.52	-	7,592.48	97.96%
COUNCIL ON AGING EXPENSES	8,812.00	4,586.76	-	4,225.24	52.05%	7,962.00	3,092.09	-	4,869.91	38.84%
VETERANS' SERVICES SALARIES	10,356.00	10,350.00	-	6.00	99.94%	10,009.00	10,008.50	-	0.50	100.00%
VETERANS' SERVICES EXPENSES	40,567.00	26,615.24	-	13,951.76	65.61%	38,567.00	21,622.98	-	16,944.02	56.07%
HEALTH & SOCIAL SERVICES	933,577.98	830,286.73	16.52	103,274.73	88.94%	1,257,463.00	815,268.35	8,205.50	433,989.15	65.49%
POLICE SALARIES	5,863,773.00	5,548,324.76	-	315,448.24	94.62%	5,470,667.00	5,203,728.29	-	266,938.71	95.12%
POLICE EXPENSES	263,852.42	258,652.72	-	5,199.70	98.03%	256,908.32	251,205.15	2,648.42	3,054.75	98.81%
POLICE CAPITAL	52,000.00	52,000.00	-	-	100.00%	104,000.00	104,000.00	-	-	100.00%
FIRE SALARIES	6,125,461.00	5,705,708.37	-	419,752.63	93.15%	5,311,517.00	5,210,628.54	-	100,888.46	98.10%
FIRE EXPENSES	344,493.50	327,033.65	5,167.48	12,292.37	96.43%	321,626.22	282,539.72	2,321.50	36,765.00	88.57%
FIRE CAPITAL	61,000.00	41,886.54	1,597.20	17,516.26	71.28%	61,000.00	52,097.05	-	8,902.95	85.41%
SEALER OF WEIGHTS & MEASURES SALARIES	8,524.00	8,523.00	-	1.00	99.99%	8,277.00	8,234.46	-	42.54	99.49%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	1,700.52	-	371.48	82.07%	2,072.00	1,444.89	-	627.11	69.73%
PUBLIC SAFETY	12,721,175.92	11,943,829.56	6,764.68	770,581.68	93.94%	11,536,067.54	11,113,878.10	4,969.92	417,219.52	96.38%

**TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - COMPARATIVE REPORT  
FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	FISCAL YEAR 2022					FISCAL YEAR 2021				
	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent
DEPARTMENT OF PUBLIC WORKS SALARIES	5,211,164.00	5,156,358.69	-	54,805.31	98.95%	5,164,830.00	4,807,783.17	-	357,046.83	93.09%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,043,284.00	2,907,000.49	48,152.17	88,131.34	97.10%	3,011,252.07	2,529,533.06	150,609.97	331,109.04	89.00%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	13,806.74	-	5,693.26	70.80%	19,500.00	19,145.87	-	354.13	98.18%
SNOW & ICE SALARIES	303,115.00	303,114.90	-	0.10	100.00%	257,541.96	257,541.96	-	-	100.00%
SNOW & ICE EXPENSES	450,252.00	449,896.08	-	355.92	99.92%	365,031.94	365,031.94	-	-	100.00%
SNOW & ICE CAPITAL	16,241.00	16,240.84	-	0.16	100.00%	13,634.13	13,634.13	-	-	100.00%
DEPARTMENT OF PUBLIC WORKS	9,043,556.00	8,846,417.74	48,152.17	148,986.09	98.35%	8,831,790.10	7,992,670.13	150,609.97	688,510.00	92.20%
SCHOOL DEPARTMENT	59,232,201.38	58,726,031.63	504,741.11	1,428.64	100.00%	56,778,355.18	55,424,797.40	1,291,143.60	62,414.18	99.89%
VOCATIONAL EDUCATION EXPENSES	268,000.00	268,000.00	-	-	100.00%	256,000.00	210,335.48	-	45,664.52	82.16%
EDUCATION	59,500,201.38	58,994,031.63	504,741.11	1,428.64	100.00%	57,034,355.18	55,635,132.88	1,291,143.60	108,078.70	99.81%
CONTRIBUTORY RETIREMENT APPROPRIATION	5,828,164.00	5,828,164.00	-	-	100.00%	5,401,871.00	5,401,871.00	-	-	100.00%
WORKERS COMPENSATION	425,000.00	98,232.31	315,000.04	11,767.65	97.23%	425,000.00	243,347.66	-	181,652.34	57.26%
UNEMPLOYMENT CLAIMS	100,000.00	97,461.02	-	2,538.98	97.46%	372,080.17	252,529.40	-	119,550.77	67.87%
HEALTH INSURANCE EXPENSES	12,629,249.00	12,354,124.67	1,030.91	274,093.42	97.83%	12,151,957.00	11,761,134.28	-	390,822.72	96.78%
MEDICARE TAX	1,070,000.00	1,063,413.06	-	6,586.94	99.38%	1,035,000.00	997,641.50	-	37,358.50	96.39%
UNDISTRIBUTED - PERSONNEL BENEFITS	20,052,413.00	19,441,395.06	316,030.95	294,986.99	98.53%	19,385,908.17	18,656,523.84	-	729,384.33	96.24%
ENERGY EXPENSES	2,254,636.53	2,220,901.01	50.00	33,685.52	98.51%	2,126,652.24	1,770,691.09	69,894.53	286,066.62	86.55%
STATE ASSESSMENTS & CHARGES	676,533.00	695,208.00	-	(18,675.00)	102.76%	601,780.00	605,962.00	-	(4,182.00)	100.69%
RESERVE FUND	188,000.00	-	-	188,000.00	0.00%	525,613.00	-	-	525,613.00	0.00%
GENERAL INSURANCE EXPENSES	555,000.00	547,189.01	-	7,810.99	98.59%	463,301.25	461,541.22	-	1,760.03	99.62%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	41,000.00	-	-	100.00%	40,000.00	32,155.00	-	7,845.00	80.39%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	3,715,169.53	3,504,298.02	50.00	210,821.51	94.33%	3,757,346.49	2,870,349.31	69,894.53	817,102.65	78.25%
FUNDED DEBT EXPENSES	7,048,000.00	7,048,000.00	-	-	100.00%	7,885,100.00	7,805,100.00	-	80,000.00	98.99%
INTEREST ON FUNDED DEBT EXPENSES	4,925,478.50	4,925,478.43	-	0.07	100.00%	4,861,030.60	4,861,000.17	-	30.43	100.00%
FUNDED DEBT	11,973,478.50	11,973,478.43	-	0.07	100.00%	12,746,130.60	12,666,100.17	-	80,030.43	99.37%
TOTAL EXPENDITURES	126,063,444.01	122,869,452.81	1,025,891.43	2,168,099.77	98.28%	122,183,926.51	116,615,226.04	1,616,518.38	3,952,182.09	96.77%



TOWN OF WINCHESTER, MA  
GENERAL FUND EXPENDITURES - COMPARATIVE REPORT  
FISCAL YEAR 2022 AND FISCAL YEAR 2021

	FISCAL YEAR 2022					FISCAL YEAR 2021				
	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent	Revised Budget	Actual	Encumbrances	Under/(Over) Budget	% of Budget Spent
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)	5,633,414.00	5,633,414.00	-	-	100.00%	5,092,288.68	5,092,288.68	-	-	100.00%
TRANSFER TO OPEB IRREVOCABLE TRUST FUND	350,000.00	350,000.00	-	-	100.00%	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED ARTICLE/CAPITAL FUND	1,496,370.79	1,496,370.79	-	-	100.00%	600,788.30	600,788.30	-	-	100.00%
TRANSFERS TO CAPITAL PROJECT FUNDS	1,011,234.92	1,011,234.92	-	-	100.00%	-	-	-	-	-
TRANSFERS TO SPECIAL REVENUE FUNDS	10,000.00	10,000.00	-	-	100.00%	10,000.00	10,000.00	-	-	100.00%
TOTAL TRANSFERS OUT	<u>14,868,708.71</u>	<u>14,868,708.71</u>	-	-	100.00%	<u>12,266,186.98</u>	<u>12,266,186.98</u>	-	-	100.00%
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>140,932,152.72</u>	<u>137,738,161.52</u>	<u>1,025,891.43</u>	<u>2,168,099.77</u>	<u>98.46%</u>	<u>134,450,113.49</u>	<u>128,881,413.02</u>	<u>1,616,518.38</u>	<u>3,952,182.09</u>	<u>97.06%</u>

**TOWN OF WINCHESTER, MA  
GENERAL FUND - FREE CASH ACTIVITY  
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022**

	FY 2020	FY 2021	FY 2022
Certified Free Cash:	8,835,968.00	9,720,537.00	13,318,331.00 *
Uses:			
Fall 2019 TM A9 Municipal Affordable Housing Trust	(500,000.00)	-	-
Fall 2019 TM A9 Capital Stabilization Fund	(500,000.00)	-	-
Fall 2019 TM A21 Supplement FY20 Operating Budgets	(4,518.00)	-	-
Spring 2020 TM A7 Supplement FY20 Operating Budgets	(335,166.34)	-	-
Spring 2020 TM A10 Muraco Architectural/Engineering Consulting	(30,000.00)	-	-
Spring 2020 TM A11 Structural Firefighting PPE	(137,000.00)	-	-
Spring 2020 TM A14 N. Main Street Development Barriers Study	(30,000.00)	-	-
Spring 2020 TM A15 FY21 Capital Budget - Deferred Maintenance	(100,000.00)	-	-
Spring 2020 TM A23 FY20 Personnel - Firefighter Wage Increases	(6,444.00)	-	-
Fall 2020 TM A14 Winchester Train Station Improvements	-	(240,000.00)	-
Fall 2020 TM A16 Traffic Mitigation Studies, Design/Eng	-	(55,000.00)	-
Fall 2020 TM A18 Muraco Culvert Flood Mitigation Project	-	(50,906.00)	-
Fall 2020 TM A25 Supplement FY21 Operating Budget - COVID	-	(1,292,450.00)	-
Fall 2020 TM A25 Supplement FY21 Operating Budget	-	(32,000.00)	-
Fall 2020 TM A28 Prior Year Bills	-	(3,593.30)	-
Fall 2020 TM A29 FY20 Personnel - Clerical Union Wages	-	(22,460.00)	-
Spring 2021 TM A9 Supplement FY21 Operating Budgets	-	(261,208.03)	-
Spring 2021 TM A10 Prior Year Bills	-	(5,000.00)	-
Spring 2021 TM A20 FY22 Operating Budget - Sustainability Director	-	(50,000.00)	-
Spring 2021 TM A20 FY22 Capital Budget - Deferred Maintenance	-	(100,000.00)	-
Spring 2021 TM A24 Board of Health COVID Expenses	-	(100,000.00)	-
Spring 2021 TM A29 FY22 Operating Budget (reduce the tax levy)	-	(151,863.00)	-
Fall 2021 TM A14 Transfer Station Project	-	-	(1,000,000.00)
Fall 2021 TM A17 Supplement FY22 Operating Budgets	-	-	(198,167.00)
Fall 2021 TM A19 Winchester Center Commuter Rail Station	-	-	(315,000.00)
Fall 2021 TM A20 Eversource 345kV Engineering/Consulting	-	-	(70,000.00)
Fall 2021 TM A22 Prior Year Bills	-	-	(2,370.79)
Fall 2021 TM A26 Multi-Purpose Sports Court Engineering	-	-	(25,000.00)
Fall 2021 TM A27 Flood Mitigation Project	-	-	(52,000.00)
Fall 2021 TM A28 Carriage House Renovation Consulting	-	-	(57,000.00)
Fall 2021 TM A30 FY22 Personnel - DPW/COA Wages	-	-	(3,803.00)
Spring 2022 TM A15 Main Street Bridge Railing Project	-	-	(11,234.92)
Spring 2022 TM A17 SCBA Compressor and Filling Station	-	-	(45,000.00)
Spring 2022 TM A18 Multi-Purpose Sports Court	-	-	(200,000.00)
Spring 2022 TM A19 Supplement FY22 Operating Budgets	-	-	(634,608.00)
Spring 2022 TM A20 Eversource 345kV Engineering/Consulting	-	-	(70,000.00)
Spring 2022 TM A21 FY23 Capital Budget - Deferred Maintenance	-	-	(100,000.00)
Spring 2022 TM A28 Lynch Traffic Improvements	-	-	(75,000.00)
Spring 2022 TM A34 FY23 Operating Budget (reduce the tax levy)	-	-	(690,626.00)
Total Uses	<u>(1,643,128.34)</u>	<u>(2,364,480.33)</u>	<u>(3,549,809.71)</u>
Unappropriated Free Cash	<u>7,192,839.66</u>	<u>7,356,056.67</u>	<u>9,768,521.29</u>

\* This was originally certified in the amount of \$13,398,331 but was reduced/adjusted by the Department of Revenue in March of 2022 for an \$80k debt exclusion adjustment that had to be made. This was discovered when preparing the 2022 Tax Recap.

**TOWN OF WINCHESTER, MA  
GENERAL FUND - RESERVE FUND TRANSFERS  
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022**

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Original Appropriations:	400,000.00	400,000.00	400,000.00
Supplemental Appropriations:	261,309.00	525,000.00	264,667.00
Uses:			
Board of Health	(16,709.00)	(230,664.00)	-
Building & Zoning	-	(4,626.00)	-
Comptroller	(3,500.00)	(29,203.00)	-
COVID-19 Emergency Funding to Depts.	(115,300.00)	-	-
Department of Public Works	(36,790.00)	(12,305.00)	(92,000.00)
Energy	-	-	(170,000.00)
Finance Committee	(704.00)	(500.00)	-
General Insurance	-	-	(15,000.00)
Historical Commission	-	(162.00)	(4,000.00)
Human Resources	-	(3,015.00)	-
Legal	(70,000.00)	(20,000.00)	-
Planning Board	-	(1,000.00)	-
Sealer of Weights & Measures	(29.00)	-	-
Special Project - Eversource	-	-	(100,000.00)
Special Project - Town Hall Flooring	-	(70,000.00)	-
Town Clerk	-	(14,772.00)	(18,167.00)
Town Manager	-	(10,258.00)	(25,000.00)
Town Manager for WinCam	(50,000.00)	-	-
Treasurer/Collector	(1,400.00)	(2,877.00)	-
Unemployment	(174,900.00)	-	-
Veterans	-	(5.00)	-
Water & Sewer	-	-	(52,500.00) *
Total Uses	<u>(469,332.00)</u>	<u>(399,387.00)</u>	<u>(476,667.00)</u>
Balance of Reserve Fund	<u>191,977.00</u>	<u>525,613.00</u>	<u>188,000.00</u>

\* The Water & Sewer Fund replenished the Reserve Fund at the 2022 Spring Town Meeting.

**TOWN OF WINCHESTER, MA  
ENTERPRISE FUNDS - RETAINED EARNINGS  
FISCAL YEAR 2022**

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***Water & Sewer Enterprise Fund:***

Retained Earnings*	1,555,663.43
Total Revenues & Transfers In	12,460,174.11
Retained Earnings as a % of Revenues & Transfers In	12.49%

***Recreation Enterprise Fund:***

Retained Earnings*	511,749.70
Total Revenues & Transfers In	2,162,837.47
Retained Earnings as a % of Revenues & Transfers In	23.66%

*\* The Department of Revenue is scheduled to start the Retained Earnings certification process mid-September. These amounts are subject to change based on their review and final approval.*

**TOWN OF WINCHESTER, MA  
WATER & SEWER ENTERPRISE FUND - COMPARATIVE REPORT  
FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	FISCAL YEAR 2022					FISCAL YEAR 2021				
	Revised			Budget	% of Budget	Revised			Budget	% of Budget
	Budget	Actual	Encumbrances	Surplus/(Deficit)	Received/Spent	Budget	Actual	Encumbrances	Surplus/(Deficit)	Received/Spent
<b>REVENUES:</b>										
Sewer Usage	3,013,426.50	3,302,156.36	-	288,729.86	109.58%	2,833,316.16	3,977,825.05	-	1,144,508.89	140.39%
Sewer Liens and Interest	84,000.00	120,470.76	-	36,470.76	143.42%	84,000.00	76,587.05	-	(7,412.95)	91.18%
Water Usage	3,010,092.50	2,668,116.29	-	(341,976.21)	88.64%	2,833,316.16	3,194,592.52	-	361,276.36	112.75%
Water Liens and Interest	70,000.00	114,164.73	-	44,164.73	163.09%	70,000.00	63,265.97	-	(6,734.03)	90.38%
Water Service Charges	800,000.00	832,029.68	-	32,029.68	104.00%	840,000.00	809,484.64	-	(30,515.36)	96.37%
Water Repairs	21,000.00	27,086.51	-	6,086.51	128.98%	21,000.00	17,170.00	-	(3,830.00)	81.76%
Sprinkler Fee	17,000.00	17,906.10	-	906.10	105.33%	17,000.00	17,261.90	-	261.90	101.54%
Connection Fees	43,000.00	8,250.00	-	(34,750.00)	19.19%	43,000.00	78,100.00	-	35,100.00	181.63%
Other Miscellaneous Revenue	20,965.00	23,835.00	-	2,870.00	113.69%	-	658.00	-	658.00	-
Investment Income	5,000.00	3,031.68	-	(1,968.32)	60.63%	5,000.00	887.48	-	(4,112.52)	17.75%
<b>Total Revenue</b>	<b>7,084,484.00</b>	<b>7,117,047.11</b>	<b>-</b>	<b>32,563.11</b>	<b>100.46%</b>	<b>6,746,632.32</b>	<b>8,235,832.61</b>	<b>-</b>	<b>1,489,200.29</b>	<b>122.07%</b>
<b>EXPENDITURES:</b>										
<b>Personal Services:</b>										
Sewer Operations	349,852.00	342,883.30	-	6,968.70	98.01%	386,724.00	327,074.73	-	59,649.27	84.58%
Water Operations	1,143,202.00	1,093,242.72	-	49,959.28	95.63%	1,099,380.00	1,009,194.22	-	90,185.78	91.80%
	1,493,054.00	1,436,126.02	-	56,927.98	96.19%	1,486,104.00	1,336,268.95	-	149,835.05	89.92%
<b>Expenses:</b>										
Sewer Operations	1,591,894.14	1,568,563.14	6,400.00	16,931.00	98.94%	1,581,371.00	1,575,184.75	1,829.14	4,357.11	99.72%
Water Operations	1,648,588.52	1,528,665.40	8,232.50	111,690.62	93.23%	1,426,407.76	1,360,299.73	6,241.36	59,866.67	95.80%
Debt & MWRA Capital	6,119,870.00	6,119,869.31	-	0.69	100.00%	5,425,659.75	5,425,659.32	-	0.43	100.00%
	9,360,352.66	9,217,097.85	14,632.50	128,622.31	98.63%	8,433,438.51	8,361,143.80	8,070.50	64,224.21	99.24%
<b>Total Expenditures</b>	<b>10,853,406.66</b>	<b>10,653,223.87</b>	<b>14,632.50</b>	<b>185,550.29</b>	<b>98.29%</b>	<b>9,919,542.51</b>	<b>9,697,412.75</b>	<b>8,070.50</b>	<b>214,059.26</b>	<b>97.84%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	5,343,127.00	5,343,127.00	-	-	100.00%	4,690,483.68	4,690,483.68	-	-	100.00%
Indirects to the General Fund	(1,625,699.00)	(1,625,699.00)	-	-	100.00%	(1,543,864.00)	(1,543,864.00)	-	-	100.00%
Transfers to the Continued Article/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>3,496,463.00</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>2,941,619.68</b>	<b>2,941,619.68</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Net activity</b>	<b>(272,459.66)</b>	<b>(39,713.76)</b>				<b>(231,290.51)</b>	<b>1,480,039.54</b>			

**TOWN OF WINCHESTER, MA  
RECREATION ENTERPRISE FUND - COMPARATIVE REPORT  
FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	FISCAL YEAR 2022					FISCAL YEAR 2021				
	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Received/Spent	Revised Budget	Actual	Encumbrances	Budget Surplus/(Deficit)	% of Budget Received/Spent
<b>REVENUES:</b>										
Recreation Charges for Services	2,116,850.00	1,872,534.52	-	(244,315.48)	88.46%	1,228,125.00	1,085,045.17	-	(143,079.83)	88.35%
Investment Income	-	15.95	-	15.95	-	-	355.49	-	355.49	-
<b>Total Revenue</b>	<b>2,116,850.00</b>	<b>1,872,550.47</b>	<b>-</b>	<b>(244,299.53)</b>	<b>88.46%</b>	<b>1,228,125.00</b>	<b>1,085,400.66</b>	<b>-</b>	<b>(142,724.34)</b>	<b>88.38%</b>
<b>EXPENDITURES:</b>										
Personal Services	1,441,630.00	1,097,007.81	-	344,622.19	76.09%	973,014.00	701,981.21	-	271,032.79	72.15%
Expenses	722,261.67	503,239.56	-	219,022.11	69.68%	370,995.56	284,692.67	17,340.53	68,962.36	81.41%
<b>Total Expenditures</b>	<b>2,163,891.67</b>	<b>1,600,247.37</b>	<b>-</b>	<b>563,644.30</b>	<b>73.95%</b>	<b>1,344,009.56</b>	<b>986,673.88</b>	<b>17,340.53</b>	<b>339,995.15</b>	<b>73.41%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	290,287.00	290,287.00	-	-	100.00%	401,805.00	401,805.00	-	-	100.00%
Indirect Transfers to the General Fund	(352,524.00)	(352,524.00)	-	-	100.00%	(341,032.00)	(341,032.00)	-	-	100.00%
<b>Total OFS/(OFU)</b>	<b>(62,237.00)</b>	<b>(62,237.00)</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>60,773.00</b>	<b>60,773.00</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Net Activity</b>	<b>(109,278.67)</b>	<b>210,066.10</b>				<b>(55,111.56)</b>	<b>159,499.78</b>			

**TOWN OF WINCHESTER, MA**  
**M.G.L. CHAPTER 44 § 53 E 1/2 - REVOLVING FUNDS**  
**FISCAL YEAR 2022**

	<b>Board of Health Clinics 8605</b>	<b>Archival Center 8608</b>	<b>Energy 8614</b>	<b>Grass Fields 8634</b>	<b>Synthetic Fields 8635</b>	<b>Historical Commission 8667</b>	<b>Total</b>
Balance as of July 1, 2021	64,946.93	4,558.45	24,944.40	36,143.00	44,362.67	3,300.00	178,255.45
Total Revenue	131,362.52	-	14,622.98	61,366.37	61,342.50	4,950.00	273,644.37
Total Expenditures	(91,602.61)	-	(3,952.97)	(43,457.41)	(27,813.59)	(1,000.00)	(167,826.58)
Balance as of June 30, 2022	<u>104,706.84</u>	<u>4,558.45</u>	<u>35,614.41</u>	<u>54,051.96</u>	<u>77,891.58</u>	<u>7,250.00</u>	<u>284,073.24</u>
<i>SPENDING LIMIT PER 2021 SPRING TOWN MEETING</i>	<b>100,000</b>	<b>5,000</b>	<b>95,000</b>	<b>50,000</b>	<b>50,000</b>	<b>5,000</b>	

**TOWN OF WINCHESTER, MA  
STABILIZATION FUNDS  
FISCAL YEAR 2022**

	General Stabilization 9366	Building Stabilization 9382	Capital Stabilization 9383
Balance as of July 1, 2021	4,545,140.46	3,054,126.47	2,169,992.88
Revenue & Transfers In			
Net investment earnings	11,281.56	(98,140.59)	(25,905.11)
Transfers from General Fund	-	3,407,767.00	2,959,922.00
Transfers from Other Funds	-	11,692.58	33,141.80
Total Revenue & Transfers In	<u>11,281.56</u>	<u>3,321,318.99</u>	<u>2,967,158.69</u>
Expenditures & Transfers Out			
Transfer to General Fund	-	2,048,375.00	633,411.00
Transfer to Special/Capital Article Fund	-	1,733,000.00	2,236,000.00
Transfer to Capital Project Fund	-	-	35,000.00
Total Expenditures and Transfers Out	<u>-</u>	<u>3,781,375.00</u>	<u>2,904,411.00</u>
Balance as of June 30, 2022	<u><u>4,556,422.02</u></u>	<u><u>2,594,070.46</u></u>	<u><u>2,232,740.57</u></u>



**TOWN OF WINCHESTER, MA  
OTHER POST EMPLOYMENT BENEFITS TRUST FUND  
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022**

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Balance as of July 1, 2017	2,486,585.85
Revenue & Transfers In:	
Net investment earnings	240,930.98
Transfer from General Fund	250,000.00
Total	490,930.98
Balance as of June 30, 2018	2,977,516.83
Revenue & Transfers In:	
Net investment earnings	162,174.66
Transfer from General Fund	200,000.00
Total	362,174.66
Balance as of June 30, 2019	3,339,691.49
Revenue & Transfers In:	
Net investment earnings	106,915.93
Transfer from General Fund	350,000.00
Total	456,915.93
Balance as of June 30, 2020	3,796,607.42
Revenue & Transfers In:	
Net investment earnings	1,023,073.83
Transfer from General Fund	350,000.00
Total	1,373,073.83
Balance as of June 30, 2021	5,169,681.25
Revenue & Transfers In:	
Net investment earnings	(610,692.93)
Transfer from General Fund	350,000.00
Total	(260,692.93)
Balance as of June 30, 2022	4,908,988.32

**TOWN OF WINCHESTER, MA  
AMERICAN RESCUE PLAN ACT (ARPA) - APPROVED PROJECTS  
FISCAL YEAR 2022**

			Select Board Approval Date(s)	Approved Budget	Expenditures	Encumbrances	Uncommitted Balance	Description/Notes/Comments
<i>COVID Response/Mitigation:</i>								
84375110	52247	COVID Supplies & Materials	1/5/2022	5,000.00	2,184.76	-	2,815.24	Miscellaneous supplies, masks, etc (\$5k).
84375110	53310	COVID Professional Services	11/29/2021 1/5/2022	151,210.00	44,731.00	-	106,479.00	Contact tracing, including RN leader, RN and non-med CT (\$88,210). Risk communication (\$10k), case outreach including additional staff support for the health dept and Schools for outreach to cases and contacts (\$35k). Also, the COVID call line which is a dedicated line for COVID questions from residents, general public and school community (\$18k).
84375110	53314	COVID Enforcement	1/5/2022	5,000.00	174.00	-	4,826.00	Mask mandate compliance, direct mailing to businesses with order and required signage. Targeted compliance educational visits to businesses as well as complaint driven approach. Printing and staffing costs (\$5k).
84375110	53417	COVID Testing	11/29/2021 1/5/2022	305,425.00	183,036.50	41,988.50	80,400.00	Testing supplies, analysis, personnel, messaging (\$73,425). Additional PCR testing clinic (2x/week @ Town Hall and add additional clinics as needed and as staffing allows). Free through January (\$80k). Home testing kit purchase which offers 2 tests per kit. Targeted distribution to underserved in town, employees and general population. Initial purchase of approximately 15,100 kits (\$152k).
84375110	53422	Mental Health Crisis Planning	2/7/2022	35,000.00	-	-	35,000.00	Crisis planning presentation and workshop for parents, provide parents with tools to create a crisis plan, compliment the school dept's NAN project grant, and preparation of resources (mailing).
<b>Total</b>				<b>501,635.00</b>	<b>230,126.26</b>	<b>41,988.50</b>	<b>229,520.24</b>	
<i>Reservoir Aeration Project:</i>								
84370101	58101	Architecture & Engineering	2/28/2022	27,200.00	8,704.00	18,496.00	-	For the design and construction of an aeration system in the South Reservoir to reduce manganese levels in the drinking water supplied to the middle low system.
84370101	58107	Construction Costs	2/28/2022	122,800.00	-	-	122,800.00	
<b>Total</b>				<b>150,000.00</b>	<b>8,704.00</b>	<b>18,496.00</b>	<b>122,800.00</b>	
<i>Arbor-Wendell Water Pressure Improvements:</i>								
84370102	58101	Architecture & Engineering	3/28/2022	143,655.00	-	58,895.72	84,759.28	For engineering services and construction of a temporary central pump and the evaluation of alternatives and design of the final solution to address water pressure in the 38 homes in the Arbor Lane/Wendell Street neighborhood that were impacted by PFAS contamination.
84370102	58107	Construction Costs	3/28/2022	80,000.00	-	80,000.00	-	
84370102	58115	Equipment	3/28/2022	6,345.00	6,345.00	-	-	
<b>Total</b>				<b>230,000.00</b>	<b>6,345.00</b>	<b>138,895.72</b>	<b>84,759.28</b>	

TOWN OF WINCHESTER, MA  
 AMERICAN RESCUE PLAN ACT (ARPA) - APPROVED PROJECTS  
 FISCAL YEAR 2022

		Select Board Approval Date(s)	Approved Budget	Expenditures	Encumbrances	Uncommitted Balance	Description/Notes/Comments	
<i>Ambulance Stretcher Upgrade:</i>								
84370103	55112	Equipment	6/2/2022	49,200.00	-	-	49,200.00	For the Fire Department to upgrade the existing ambulance stretcher with power assist. This will reduce the number of EMT/paramedics by half from two to one required to be in close contact with the patient when loading into the ambulance.
Total				<u>49,200.00</u>	<u>-</u>	<u>-</u>	<u>49,200.00</u>	
<i>Broadband/Fiber Connection Project:</i>								
84370104	51359	Overtime Salaries	6/27/2022	10,000.00			10,000.00	Combined Muraco, Transfer Station, Town Hall and Jenks Center broadband/fiber connection. Muraco does not have redundancy in the network. Transfer Station is not connected to the Town's fiber network. Jenks Center is not connected and more investigation needs to be done.
84370104	52186	Supplies & Materials	6/27/2022	10,000.00			10,000.00	
84370104	53118	Professional Services	6/27/2022	25,000.00			25,000.00	
84370104	55112	Equipment	6/27/2022	100,000.00			100,000.00	
Total				<u>145,000.00</u>	<u>-</u>	<u>-</u>	<u>145,000.00</u>	
<i>Manchester Field Turf Replacement:</i>								
84370105	58101	Architecture & Engineering	6/27/2022	10,000.00			10,000.00	Replacement of the synthetic turf on Manchester Field.
84370105	58107	Construction Costs	6/27/2022	820,550.00			820,550.00	
Total				<u>830,550.00</u>	<u>-</u>	<u>-</u>	<u>830,550.00</u>	
Total ARPA Projects				<u>1,906,385.00</u>	<u>245,175.26</u>	<u>199,380.22</u>	<u>1,461,829.52</u>	