

# Town of Winchester



## COMPREHENSIVE FINANCIAL REPORT

**Office of the Comptroller**

*Stacie Ward, CPA, CGA, Comptroller*

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**Fall Town Meeting 2021**

**TOWN OF WINCHESTER, MASSACHUSETTS  
 COMPREHENSIVE FINANCIAL REPORT  
 OFFICE OF THE COMPTROLLER  
 FALL TOWN MEETING 2021**

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**TABLE OF CONTENTS**

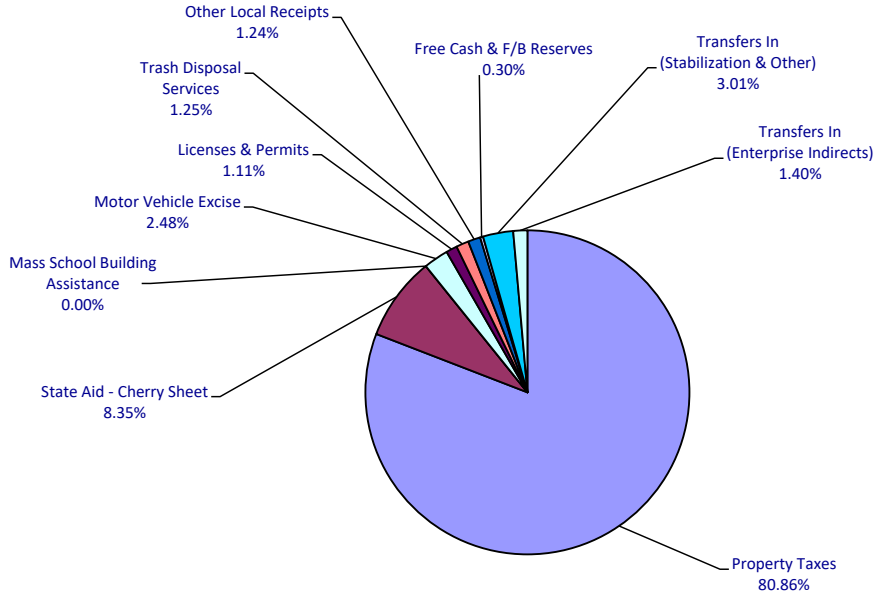
GENERAL FUND BUDGET - ESTIMATED REVENUES & APPROPRIATIONS - FISCAL YEAR 2022.....	1
GENERAL FUND ESTIMATED REVENUE GRAPH - FISCAL YEAR 2022.....	2
GENERAL FUND APPROPRIATION GRAPH - FISCAL YEAR 2022.....	3
GENERAL FUND PERSONAL SERVICES & EMPLOYEE BENEFITS APPROPRIATION GRAPH - FISCAL YEAR 2022.....	4
GENERAL FUND REVENUE - BUDGET TO ACTUAL - FISCAL YEAR 2021.....	5
GENERAL FUND REVENUE COMPARISON - FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021.....	6-8
HISTORICAL GENERAL FUND REVENUE - FISCAL YEAR 2012 THROUGH FISCAL YEAR 2021.....	9
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL - FISCAL YEAR 2021.....	10-12
SCHOOL DEPARTMENT EDUCATION EXPENDITURES - BUDGET TO ACTUAL - FISCAL YEAR 2021.....	13
GENERAL FUND APPROPRIATIONS - FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022.....	14
HEALTH INSURANCE EXPENDITURES & BUDGET - FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022.....	15
GENERAL FUND SPECIAL EDUCATION EXPENDITURES & BUDGET - FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022.....	16
ENERGY EXPENDITURES & BUDGET - FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022.....	17
OPERATING RESERVES & CERTIFIED FREE CASH - AS OF JUNE 30, 2021.....	18
GENERAL FUND - FREE CASH ACTIVITY - FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021.....	19
GENERAL FUND - RESERVE FUND TRANSFERS - FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021.....	20
RESERVES/AVAILABLE FUNDS & RESTRICTED FUNDS - AS OF SEPTEMBER 30, 2021.....	21
SPECIAL & CAPITAL ARTICLES - FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021.....	22-23
CAPITAL PROJECT FUNDS - FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021.....	24
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER - FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021.....	25-28
M.G.L. CHAPTER 44 § 53E 1/2 - REVOLVING FUNDS - FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021.....	29
TRUST FUNDS - FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021.....	30-31
OTHER POST EMPLOYMENT BENEFITS TRUST FUND - FROM JULY 1, 2017 THROUGH SEPTEMBER 30, 2021.....	32
STABILIZATION FUNDS - FROM JULY 1, 2017 THROUGH SEPTEMBER 30, 2021.....	33
WATER & SEWER ENTERPRISE FUND - BUDGET TO ACTUAL - FISCAL YEAR 2021 AND FISCAL YEAR 2020.....	34
RECREATION ENTERPRISE FUND - BUDGET TO ACTUAL - FISCAL YEAR 2021 AND FISCAL YEAR 2020.....	35
OUTSTANDING LONG-TERM DEBT - FISCAL YEAR 2012 THROUGH FISCAL YEAR 2021.....	36
UNFUNDED PENSION LIABILITY - ACTUARIALS DATED 1/1/03 THROUGH 1/1/21.....	37
UNFUNDED OPEB LIABILITY - ACTUARIALS DATED 7/1/08 THROUGH 7/1/21.....	38
COVID RELATED FUNDING SOURCES.....	39-40

TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND BUDGET - ESTIMATED REVENUES & APPROPRIATIONS  
FISCAL YEAR 2022

ESTIMATED REVENUES	% of Budget	APPROPRIATIONS	% of Budget
<b>Property Taxes:</b>		<b>Operating:</b>	
Property Tax Revenue	111,386,445	General Government	5,615,781
Overlay/Allowance for Abatements	(457,000)	Cultural & Recreation	2,243,319
<b>Total Property Taxes</b>	<b>110,929,445</b>	Health & Social Services	925,391
	80.86%	Public Safety	12,716,206
<b>State Revenue:</b>		Public Works	8,374,214
State Aid - Cherry Sheet	11,496,196	Education:	
State Aid - Cherry Sheet (offsets)	(40,753)	Education Fund	58,153,993
Mass School Building Assistance	-	Vocational Education	268,000
<b>Total State Revenue</b>	<b>11,455,443</b>	Undistributed:	
	8.35%	Employee Benefits	20,052,413
<b>Local Receipts:</b>		Energy	2,014,742
Motor Vehicle & Boat Excise	3,400,000	Other	941,000
Meals Tax	125,000	Funded Debt	6,755,000
Penalties & Interest on Taxes	125,000	Interest on Debt	4,784,320
Payments in Lieu of Taxes	90,000	<b>Total Operating</b>	<b>122,844,379</b>
Trash Disposal Services	1,716,897		89.55%
Fees	875,000	<b>Capital:</b>	
Rentals	30,000	Funded by General Fund/Free Cash	100,000
Cemetery	200,000	Funded by Bldg & Capital Stab Funds	1,185,000
Other Departmental Revenue	50,000	Funded by Cemetery Trust	70,000
Licenses & Permits	1,517,250	<b>Total Capital</b>	<b>1,355,000</b>
Fines & Forfeits	50,000		0.99%
Investment Income	100,000	Non-Capital Articles:	
Medicaid Reimbursement	50,000	BOH COVID-19 Article	100,000
Miscellaneous Recurring	-		0.07%
<b>Total Local Receipts</b>	<b>8,329,147</b>	Unappropriated:	
	6.07%	State & County Assessments	607,954
			0.44%
<b>Total Revenue</b>	<b>130,714,035</b>	<b>Total Expenditures</b>	<b>124,907,333</b>
	95.29%		91.05%
<b>Transfers from Other Funds:</b>		<b>Transfers to Other Funds:</b>	
Parking Meter	125,000	Building Stabilization	3,377,767
Cemetery Trust	140,000	Capital Stabilization	2,959,922
Capital Stabilization	1,468,412	Additional Bldg/ Capital Stab	30,000
Building Stabilization	2,398,375	OPEB Trust	350,000
<b>Total</b>	<b>4,131,787</b>	Other	10,000
	3.01%	<b>Total</b>	<b>6,727,689</b>
			4.90%
<b>Transfers from Enterprise - Indirects:</b>		<b>Transfers to Enterprise Funds:</b>	
Water Sewer Enterprise	1,573,199	Water & Sewer Enterprise CH110	5,253,622
Recreation Enterprise	352,524	Recreation Enterprise Subsidy	290,287
<b>Total</b>	<b>1,925,723</b>	<b>Total</b>	<b>5,543,909</b>
	1.40%		4.04%
<b>Total Transfers In</b>	<b>6,057,510</b>	<b>Total Transfers Out</b>	<b>12,271,598</b>
	4.42%		8.95%
<b>Reserves:</b>			
Free Cash	401,863		
F/B - Reserve for DE-1	5,523		
<b>Total Reserves</b>	<b>407,386</b>		
	0.30%		
<b>TOTAL ESTIMATED REVENUE</b>	<b>137,178,931</b>	<b>TOTAL APPROPRIATIONS</b>	<b>137,178,931</b>
	100.00%		100.00%

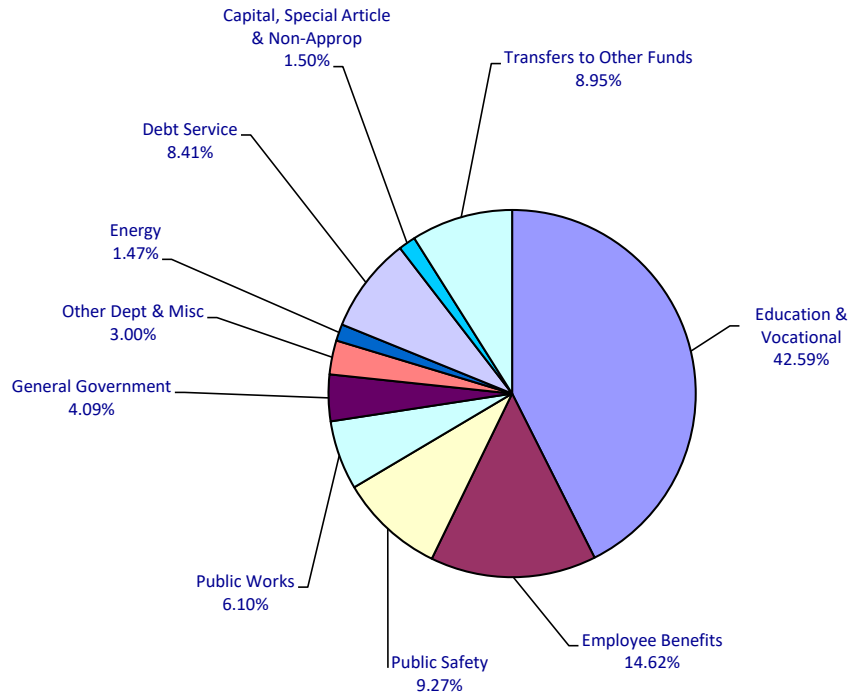
**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND ESTIMATED REVENUE GRAPH  
FISCAL YEAR 2022**

Revenue Category	Budget	Percent of Total Budget
Property Taxes, net of overlay/allowance	110,929,445	80.86%
State Aid - Cherry Sheet, net of offsets	11,455,443	8.35%
Mass School Building Assistance	-	0.00%
Motor Vehicle & Boat Excise	3,400,000	2.48%
License & Permits	1,517,250	1.11%
Trash Disposal Services	1,716,897	1.25%
Other Local Receipts	1,695,000	1.24%
Free Cash & Fund Balance Reserves	407,386	0.30%
Transfers in (Stabilization and Other)	4,131,787	3.01%
Transfers in (Enterprise Indirects)	1,925,723	1.40%
<b>Total Estimated Revenue</b>	<b>137,178,931</b>	<b>100.00%</b>



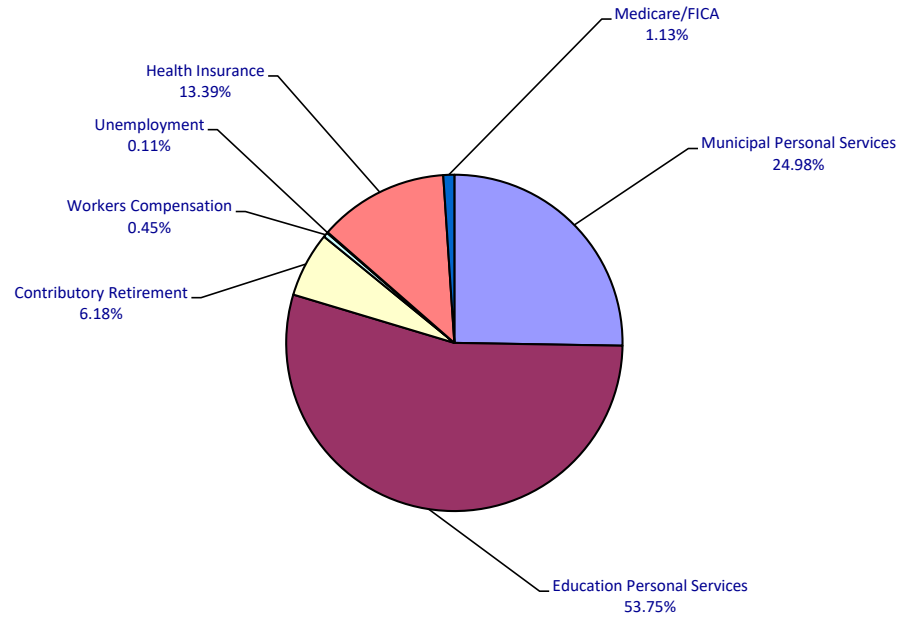
**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND APPROPRIATION GRAPH  
FISCAL YEAR 2022**

Expense Category	Budget	Percent of Total Budget
Education & Vocational	58,421,993	42.59%
Employee Benefits	20,052,413	14.62%
Public Safety	12,716,206	9.27%
Public Works	8,374,214	6.10%
General Government	5,615,781	4.09%
Other Departmental & Miscellaneous	4,109,710	3.00%
Energy	2,014,742	1.47%
Debt Service	11,539,320	8.41%
Capital, Special Articles & Non-Appropriated	2,062,954	1.50%
Transfers to Other Funds	12,271,598	8.95%
<b>Total Appropriations</b>	<b>137,178,931</b>	<b>100.00%</b>



**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND PERSONAL SERVICES & EMPLOYEE BENEFITS APPROPRIATION GRAPH  
FISCAL YEAR 2022**

	Budget	Percent of PS & EB
<b>Personal Services</b>		
Municipal	23,556,516	24.98%
Education	50,687,642	53.75%
<b>Total Personal Services</b>	<b>74,244,158</b>	<b>78.73%</b>
<b>Employee Benefits</b>		
Contributory Retirement	5,828,164	6.18%
Workers Compensation	425,000	0.45%
Unemployment	100,000	0.11%
Health Insurance	12,629,249	13.39%
Medicare / FICA	1,070,000	1.13%
<b>Total Employee Benefits</b>	<b>20,052,413</b>	<b>21.27%</b>
<b>Total Personal Services &amp; Employee Benefits</b>	<b>94,296,571</b>	<b>100.00%</b>
<b>Total Appropriations</b>	<b>137,178,931</b>	
<b>Total Personal Services &amp; Employee Benefits as a % of the Total Appropriations</b>	<b>68.74%</b>	



**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND REVENUE - BUDGET TO ACTUAL  
FISCAL YEAR 2021**

	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
<b>PROPERTY TAXES</b>				
Real Estate Taxes	105,697,185.91	105,710,607.19	13,421.28	
Personal Property Taxes	780,614.69	778,150.19	(2,464.50)	
Tax Title Liens & Deferred Taxes	-	113,133.31	113,133.31	
Allowance for Abatements (budgetary only)	(446,118.88)	-	446,118.88	
<b>Total Property Taxes</b>	<b>106,031,681.72</b>	<b>106,601,890.69</b>	<b>570,208.97</b>	<b>100.54%</b>
<b>STATE REVENUE</b>				
State Aid - Cherry Sheet	11,291,821.00	11,233,382.00	(58,439.00)	
Mass School Building Assistance	672,082.00	672,082.00	-	
<b>Total State Revenue</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	3,500,000.00	3,672,841.87	172,841.87	
Meals Tax	100,000.00	162,539.33	62,539.33	
Penalties & Interest on Taxes	100,000.00	293,015.70	193,015.70	
Payments in Lieu of Taxes	50,000.00	89,255.73	39,255.73	
Trash Disposal Service	1,350,000.00	1,684,198.29	334,198.29	
Fees	875,000.00	1,111,921.66	236,921.66	
Rentals	30,000.00	75,985.72	45,985.72	
Cemetery	200,000.00	308,242.00	108,242.00	
Other Departmental Revenue	50,000.00	98,513.47	48,513.47	
Licenses & Permits	1,445,000.00	1,758,751.62	313,751.62	
Fines & Forfeits	50,000.00	37,420.17	(12,579.83)	
Investment Income	100,000.00	102,663.10	2,663.10	
Medicaid Reimbursement	50,000.00	51,186.06	1,186.06	
Miscellaneous Non-Recurring	-	32,069.76	32,069.76	
<b>Total Local Receipts</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>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	1,884,896.00	1,884,896.00	-	
From Building & Capital Stabilization	2,772,668.82	2,772,668.82	-	
From Unallocated Wage Articles	76,289.00	76,289.00	-	
From Other	195,000.00	218,494.75	23,494.75	
<b>TOTAL TRANSFERS IN</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>130,824,438.54</b>	<b>132,938,307.74</b>	<b>2,113,869.20</b>	<b>101.62%</b>

TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND REVENUE COMPARISON  
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY20 to FY21 DOLLAR CHANGE	FY20 to FY21 PERCENTAGE CHANGE
<b>PROPERTY TAXES</b>							
Real Estate Taxes	83,444,601.96	87,621,058.97	91,048,657.41	99,517,670.39	105,722,229.19	6,204,558.80	6.23%
Personal Property Taxes	626,870.50	670,934.70	683,205.95	722,119.16	778,150.19	56,031.03	7.76%
Tax Title Liens & Deferred Taxes	448,344.28	317,470.16	273,595.12	20,787.99	113,133.31	92,345.32	444.22%
Senior Citizen Work-off (Real Estate offset)	(27,000.00)	(36,750.00)	(30,000.00)	(26,346.00)	(11,622.00)	14,724.00	-55.89%
<b>TOTAL PROPERTY TAXES</b>	<b>84,492,816.74</b>	<b>88,572,713.83</b>	<b>91,975,458.48</b>	<b>100,234,231.54</b>	<b>106,601,890.69</b>	<b>6,367,659.15</b>	<b>6.35%</b>
<b>STATE REVENUE</b>							
State Aid - Cherry Sheet							
Chapter 70	7,924,363.00	8,058,883.00	9,049,067.00	9,439,865.00	9,617,689.00	177,824.00	1.88%
Unrestricted Aid	1,422,626.00	1,478,108.00	1,529,842.00	1,571,148.00	1,571,148.00	-	0.00%
Charter School Reimbursements	1,341.00	6,154.00	11,003.00	9,420.00	12,075.00	2,655.00	28.18%
Exemptions for Blind	22,464.00	37,315.00	56,032.00	10,040.00	-	(10,040.00)	-100.00%
Reimb State Owned Land	16,162.00	16,147.00	18,013.00	20,209.00	20,736.00	527.00	2.61%
Exemptions to Elderly	11,546.00	11,546.00	11,514.00	-	10,040.00	10,040.00	-
Veterans Benefits	21,028.43	17,677.00	8,384.00	-	1,694.00	1,694.00	-
<b>Total State Aid - Cherry Sheet</b>	<b>9,419,530.43</b>	<b>9,625,830.00</b>	<b>10,683,855.00</b>	<b>11,050,682.00</b>	<b>11,233,382.00</b>	<b>182,700.00</b>	<b>1.65%</b>
Mass School Building Assistance	672,082.00	672,082.00	672,082.00	672,082.00	672,082.00	-	0.00%
<b>TOTAL STATE REVENUE</b>	<b>10,091,612.43</b>	<b>10,297,912.00</b>	<b>11,355,937.00</b>	<b>11,722,764.00</b>	<b>11,905,464.00</b>	<b>182,700.00</b>	<b>1.56%</b>
<b>LOCAL RECEIPTS</b>							
Motor Vehicle Excise	3,725,614.52	4,037,305.14	4,096,082.24	3,645,917.20	3,672,304.96	26,387.76	0.72%
Boat Excise	662.52	564.00	422.92	622.00	536.91	(85.09)	-13.68%
Meals Tax	182,953.83	196,186.68	206,922.22	191,956.15	162,539.33	(29,416.82)	-15.32%
Penalties & Interest on Taxes	499,965.39	306,584.18	222,996.97	191,532.36	293,015.70	101,483.34	52.98%
Payments in Lieu of Taxes	102,332.89	50,966.58	34,667.34	81,389.73	89,255.73	7,866.00	9.66%
Trash Disposal Service							
Transfer Station Permits	842,087.50	883,655.50	870,755.00	864,337.00	971,063.50	106,726.50	12.35%
Commercial Haulers- Trash	459,347.36	459,194.49	475,221.49	526,157.80	607,774.79	81,616.99	15.51%
SMART Permits	44,907.50	67,905.00	63,730.00	83,405.00	105,210.00	21,805.00	26.14%
SMART Bags	28,480.00	41,650.00	46,940.00	46,940.00	150.00	(46,790.00)	-99.68%
<b>Total Trash Disposal Services</b>	<b>1,374,822.36</b>	<b>1,452,404.99</b>	<b>1,456,646.49</b>	<b>1,520,839.80</b>	<b>1,684,198.29</b>	<b>163,358.49</b>	<b>10.74%</b>
Fees							
Ambulance Service	755,307.51	610,895.95	632,731.62	651,109.90	681,818.73	30,708.83	4.72%
Municipal Lien Certificates	46,581.64	35,860.00	33,782.85	54,034.96	71,475.00	17,440.04	32.28%
Demand & Misc Charges	38,966.99	42,629.48	38,647.34	21,702.05	63,509.34	41,807.29	192.64%
Administrative Fees	71,630.51	85,576.13	90,147.24	103,453.37	194,174.62	90,721.25	87.69%
Parking Fines (reclass to F&F in FY19)	97,817.00	77,600.00	-	-	-	-	-
Parking Fine Interest	21,090.00	16,935.00	15,110.00	15,120.00	5,765.00	(9,355.00)	-61.87%
Banner Fees (previously in a special fund)	-	-	6,200.00	4,600.00	300.00	(4,300.00)	-93.48%
Motor Vehicle Fees	27,165.00	31,846.92	20,879.13	19,690.34	15,559.01	(4,131.33)	-20.98%
Filing Fees	4,256.50	4,450.00	11,185.50	20,061.00	11,150.00	(8,911.00)	-44.42%
List of Residents (reclass from L&P in FY19)	-	-	660.00	260.00	20.00	(240.00)	-92.31%
Photo Copies	1,708.00	735.00	630.00	792.40	475.00	(317.40)	-40.06%
Solicitation Filing Fees	-	-	325.00	550.00	450.00	(100.00)	-18.18%
Firearms ID	(25.00)	(50.00)	25.00	75.00	(350.00)	(425.00)	-566.67%
Fire Box Fees	10,750.00	10,500.00	11,000.00	7,250.00	1,250.00	(6,000.00)	-82.76%
Special Duty/HAZMAT Training	-	-	12,889.05	12,948.63	20,561.10	7,612.47	58.79%



TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND REVENUE COMPARISON  
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY20 to FY21 DOLLAR CHANGE	FY20 to FY21 PERCENTAGE CHANGE
Sealer of WTS & Measures Fee	2,043.00	1,790.00	2,335.00	1,887.00	884.00	(1,003.00)	-53.15%
Textile Recycling Fee	-	-	-	-	5,778.01	5,778.01	-
Recyclables	13,779.56	26,881.67	24,153.38	11,976.71	28,701.85	16,725.14	139.65%
Deep Holes & Percs	300.00	-	450.00	50.00	100.00	50.00	100.00%
COVID Testing Fee	-	-	-	-	10,300.00	10,300.00	-
<b>Total Fees</b>	<b>1,091,370.71</b>	<b>945,650.15</b>	<b>901,151.11</b>	<b>925,561.36</b>	<b>1,111,921.66</b>	<b>186,360.30</b>	<b>20.13%</b>
<b>Rentals</b>							
Rent - After School Program	26,922.00	27,594.60	28,112.37	30,642.04	29,779.28	(862.76)	-2.82%
Rent - Town Hall <i>(previously in a special fund)</i>	-	-	15,722.10	4,500.00	(1,000.00)	(5,500.00)	-122.22%
Rent - Train Station ETC	1,200.00	2,400.00	2,600.00	1,800.00	2,600.00	800.00	44.44%
Rent - Train Station COC	2,200.00	-	-	-	-	-	-
Rent - Miscellaneous	21,501.37	23,501.37	21,151.37	16,656.44	44,606.44	27,950.00	167.80%
Lease - WLF Fuel & Oil	-	1,076.49	3,838.00	-	-	-	-
<b>Total Rentals</b>	<b>51,823.37</b>	<b>54,572.46</b>	<b>71,423.84</b>	<b>53,598.48</b>	<b>75,985.72</b>	<b>22,387.24</b>	<b>41.77%</b>
<b>Cemetery</b>							
Sale of Cemetery Lots	91,960.00	65,947.50	132,932.50	74,575.00	137,307.00	62,732.00	84.12%
Interments	108,950.00	106,400.00	109,200.00	98,450.00	121,095.00	22,645.00	23.00%
Foundations	6,665.00	10,400.00	9,775.00	9,525.00	12,250.00	2,725.00	28.61%
Non-Resident Fees	15,050.00	16,450.00	11,545.00	18,800.00	26,450.00	7,650.00	40.69%
O.T.	11,950.00	18,100.00	17,100.00	12,800.00	11,140.00	(1,660.00)	-12.97%
<b>Total Cemetery</b>	<b>234,575.00</b>	<b>217,297.50</b>	<b>280,552.50</b>	<b>214,150.00</b>	<b>308,242.00</b>	<b>94,092.00</b>	<b>43.94%</b>
<b>Other Departmental Revenue</b>							
DPW Repairs	29,992.00	43,778.00	28,140.66	33,920.00	32,330.00	(1,590.00)	-4.69%
School Department	16,016.61	32,640.87	55,031.20	59,895.77	57,722.17	(2,173.60)	-3.63%
Misc Departmental Revenue	18,855.59	23,589.43	56,121.42	29,072.96	8,461.30	(20,611.66)	-70.90%
<b>Total Departmental</b>	<b>64,864.20</b>	<b>100,008.30</b>	<b>139,293.28</b>	<b>122,888.73</b>	<b>98,513.47</b>	<b>(24,375.26)</b>	<b>-19.84%</b>
<b>Licenses &amp; Permits</b>							
Package Store License	2,500.00	15,000.00	5,000.00	10,000.00	-	(10,000.00)	-100.00%
One-Day Liquor License	10,350.00	10,650.00	10,505.00	5,200.00	100.00	(5,100.00)	-98.08%
Liquor License	52,575.00	38,150.00	45,800.00	38,150.00	100.00	(38,050.00)	-99.74%
Other Licenses & Permits	31,325.50	31,270.00	36,344.00	33,340.00	2,325.00	(31,015.00)	-93.03%
Common Victualler's License	4,400.00	2,300.00	3,100.00	3,000.00	3,400.00	400.00	13.33%
Yard Sale Permits	515.00	220.00	320.00	75.00	50.00	(25.00)	-33.33%
Cable Franchise License	-	-	-	3,189.00	2,945.50	(243.50)	-7.64%
Building Permits	1,187,440.00	1,130,602.61	1,023,692.50	1,087,944.06	1,364,635.87	276,691.81	25.43%
Gas Permits	29,665.00	25,625.00	26,175.00	27,175.00	29,360.00	2,185.00	8.04%
Electrical Permits	76,495.00	60,260.00	59,870.00	64,190.00	63,130.00	(1,060.00)	-1.65%
Plumbing Permits	52,680.00	46,665.00	45,645.00	41,285.00	42,575.00	1,290.00	3.12%
Building -Certificate of Inspection	1,195.00	1,034.00	994.00	1,194.00	1,075.00	(119.00)	-9.97%
Occupancy Permit	1,400.00	1,250.00	1,950.00	1,200.00	1,500.00	300.00	25.00%
Certificate of Compliance	610.00	515.00	460.00	520.00	505.00	(15.00)	-2.88%
Zoning By-Laws Books	-	20.00	-	-	-	-	-
List of Residents <i>(reclass to Fees in FY19)</i>	640.00	1,220.00	-	-	-	-	-
Voter Lists/ Labels/ Disks/ Tap	15.00	-	-	-	-	-	-
Birth Certificates	53,560.00	61,505.00	73,834.00	64,535.00	63,620.00	(915.00)	-1.42%
Death Certificates	35,360.00	30,020.00	33,880.00	36,260.00	35,600.00	(660.00)	-1.82%
Marriage Certificates	3,520.00	3,780.00	5,650.00	3,900.00	2,720.00	(1,180.00)	-30.26%
Business Certificates	7,800.00	6,900.00	6,525.00	7,870.00	9,300.00	1,430.00	18.17%
Amendments/ Corrections	1,850.00	1,500.00	1,600.00	1,650.00	900.00	(750.00)	-45.45%
Marriage Intentions	3,050.00	2,910.00	2,900.00	1,850.00	1,360.00	(490.00)	-26.49%
Pole Locations	600.00	1,050.00	-	75.00	75.00	-	0.00%

TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND REVENUE COMPARISON  
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

	FY 2017 ACTUAL REVENUE	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY20 to FY21 DOLLAR CHANGE	FY20 to FY21 PERCENTAGE CHANGE
Voter ID's	390.00	290.00	5,920.00	1,080.00	-	(1,080.00)	-100.00%
Raffle & Bazaar Permit Fee	20.00	-	40.00	-	20.00	20.00	-
Dog License Fees	25,640.00	26,665.00	25,990.00	22,645.00	23,120.25	475.25	2.10%
Dog Fines & License Late Fee	1,860.00	240.00	360.00	220.00	40.00	(180.00)	-81.82%
Fuel Storage Renewal	250.00	202.50	310.00	100.00	25.00	(75.00)	-75.00%
License to Carry Firearms	3,662.50	2,237.50	3,725.00	5,475.00	4,150.00	(1,325.00)	-24.20%
Other Licenses & Permits	57,255.00	52,455.00	53,509.89	45,614.25	61,325.00	15,710.75	34.44%
Food/Retail Service	20,115.00	20,133.00	20,137.00	18,402.00	17,935.00	(467.00)	-2.54%
Asbestos Permits	1,700.00	1,300.00	1,170.00	1,750.00	1,350.00	(400.00)	-22.86%
Burial Permits	6,980.00	7,210.00	7,345.00	8,220.00	7,460.00	(760.00)	-9.25%
Dumpster Permits	20,850.00	18,880.00	18,810.00	21,020.00	14,750.00	(6,270.00)	-29.83%
Massage Permits	-	1,000.00	-	-	-	-	-
Swimming Pool Permits	1,400.00	1,400.00	1,000.00	1,050.00	1,800.00	750.00	71.43%
Camp Permits	1,000.00	200.00	450.00	-	100.00	100.00	-
Tobacco Retail Permits	1,600.00	1,400.00	1,400.00	1,400.00	1,400.00	-	0.00%
<b>Total License &amp; Permits</b>	<b>1,700,268.00</b>	<b>1,606,059.61</b>	<b>1,524,411.39</b>	<b>1,559,578.31</b>	<b>1,758,751.62</b>	<b>199,173.31</b>	<b>12.77%</b>
Special Assessments - Betterments	1,674.92	1,595.40	-	-	-	-	-
Fines & Forfeits							
Parking Fines ( <i>reclass from Fees in FY19</i> )	-	-	89,168.00	68,209.25	32,685.06	(35,524.19)	-52.08%
Court Fines	530.00	1,795.00	1,215.00	125.00	-	(125.00)	-100.00%
Substance Violation	-	-	-	100.00	100.00	-	0.00%
Code of Bylaw Fines	-	-	-	3,630.00	1,075.00	(2,555.00)	-70.39%
False Alarm Fines	3,050.00	4,600.00	5,600.00	2,750.00	2,350.00	(400.00)	-14.55%
Library Book Fines	29,955.87	25,411.49	26,367.10	16,832.45	1,210.11	(15,622.34)	-92.81%
<b>Total Fines &amp; Forfeits</b>	<b>33,535.87</b>	<b>31,806.49</b>	<b>122,350.10</b>	<b>91,646.70</b>	<b>37,420.17</b>	<b>(54,226.53)</b>	<b>-59.17%</b>
Investment Income							
Interest income	212,121.22	246,595.34	402,311.77	222,836.67	132,055.32	(90,781.35)	-40.74%
Gain / Loss on Investments	(6,279.14)	(1,341.23)	(19,777.55)	22,337.84	(29,392.22)	(51,730.06)	-231.58%
<b>Total Investment Income</b>	<b>205,842.08</b>	<b>245,254.11</b>	<b>382,534.22</b>	<b>245,174.51</b>	<b>102,663.10</b>	<b>(142,511.41)</b>	<b>-58.13%</b>
Municipal Medicare Reimbursement	196,820.36	100,399.59	63,207.04	62,117.85	51,186.06	(10,931.79)	-17.60%
Miscellaneous Recurring - State COLA	3,082.35	-	-	-	-	-	-
Miscellaneous Non-Recurring							
Premiums-Temporary Loans	691,032.98	90,066.86	-	-	-	-	-
State & Federal Reimbursements	84,946.13	5,229.00	78,637.82	6,741.52	12,250.00	5,508.48	81.71%
Winning Farm Developer's Payment	-	-	1,017,000.00	-	-	-	-
Other Miscellaneous	25,000.00	264,247.90	65,530.00	28,086.99	19,819.76	(8,267.23)	-29.43%
<b>Total Miscellaneous Non-Recurring</b>	<b>800,979.11</b>	<b>359,543.76</b>	<b>1,161,167.82</b>	<b>34,828.51</b>	<b>32,069.76</b>	<b>(2,758.75)</b>	<b>-7.92%</b>
<b>TOTAL LOCAL RECEIPTS</b>	<b>10,271,187.48</b>	<b>9,706,198.94</b>	<b>10,663,829.48</b>	<b>8,941,801.69</b>	<b>9,478,604.48</b>	<b>536,802.79</b>	<b>6.00%</b>
<b>TOTAL REVENUE</b>	<b>104,855,616.65</b>	<b>108,576,824.77</b>	<b>113,995,224.96</b>	<b>120,898,797.23</b>	<b>127,985,959.17</b>	<b>7,087,161.94</b>	<b>5.86%</b>

TOWN OF WINCHESTER, MASSACHUSETTS  
HISTORICAL GENERAL FUND REVENUE  
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2021

	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual
Total Tax Levy, Liens & PILOT	66,891,533	69,111,553	71,568,218	74,233,891	76,702,583	84,595,150	88,623,680	92,010,126	100,315,621	106,691,146
State Aid - Cherry Sheet	7,577,247	8,535,619	8,783,672	9,014,809	9,126,351	9,419,530	9,625,830	10,683,855	11,050,682	11,233,382
Mass School Building Assistance	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082	672,082
Local Receipts (not including PILOT):										
Motor Vehicle & Boat Excise	2,795,495	3,109,719	3,396,688	3,477,144	3,680,109	3,726,277	4,037,869	4,096,505	3,646,539	3,672,842
Meals Tax	138,150	139,668	148,753	154,717	168,224	182,954	196,187	206,922	191,956	162,539
Penalties & Interest on Taxes	170,017	215,912	241,483	275,044	273,214	499,965	306,584	222,997	191,532	293,016
Trash Disposal Services	1,439,618	1,433,921	1,389,718	1,330,973	1,376,301	1,374,822	1,452,405	1,456,646	1,520,840	1,684,198
Fees	975,806	1,084,854	881,562	925,712	1,081,606	1,091,371	945,650	901,151	925,561	1,111,922
Rentals	46,411	49,774	56,373	53,170	48,967	51,823	54,572	71,424	53,598	75,986
Cemetery	242,885	278,451	248,232	310,355	289,867	234,575	217,298	280,553	214,150	308,242
Other Departmental Revenue	215,912	81,041	77,991	74,306	94,694	64,864	100,008	139,293	122,889	98,513
Licenses & Permits	1,283,728	1,256,483	1,401,033	1,513,204	1,902,257	1,700,268	1,606,060	1,524,411	1,559,578	1,758,752
Special Assessments	38,876	32,468	28,660	27,146	1,704	1,675	1,595	-	-	-
Fines & Forfeits	50,375	48,951	40,235	34,297	35,149	33,536	31,806	122,350	91,647	37,420
Investment Income	101,854	71,155	30,948	71,238	92,678	205,842	245,254	382,534	245,175	102,663
Medicare & Miscellaneous	435,755	257,220	613,484	611,111	4,657,026	1,000,882	459,943	1,224,375	96,946	83,256
Total Other Local Receipts	7,934,882	8,059,617	8,555,160	8,858,418	13,701,796	10,168,855	9,655,232	10,629,162	8,860,412	9,389,349
<b>Total Revenue</b>	<b>83,075,744</b>	<b>86,378,871</b>	<b>89,579,132</b>	<b>92,779,200</b>	<b>100,202,812</b>	<b>104,855,617</b>	<b>108,576,825</b>	<b>113,995,225</b>	<b>120,898,797</b>	<b>127,985,959</b>
<b>% Change Year to Year</b>	<b>4.71%</b>	<b>3.98%</b>	<b>3.70%</b>	<b>3.57%</b>	<b>8.00%</b>	<b>4.64%</b>	<b>3.55%</b>	<b>4.99%</b>	<b>6.06%</b>	<b>5.86%</b>

**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL  
FISCAL YEAR 2021**

	<b>Revised Budget*</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>under/(over) Budget</b>	<b>% of Budget Used</b>
TOWN MANAGER SALARIES	687,609.00	677,220.88	-	10,388.12	98.49%
TOWN MANAGER EXPENSES	104,130.00	89,087.97	6,075.00	8,967.03	91.39%
FINANCE COMMITTEE SALARIES	4,000.00	3,993.18	-	6.82	99.83%
FINANCE COMMITTEE EXPENSES	2,500.00	280.00	-	2,220.00	11.20%
COMPTROLLER SALARIES	414,837.00	406,512.90	-	8,324.10	97.99%
COMPTROLLER EXPENSES	12,930.00	5,913.47	16.17	7,000.36	45.86%
ASSESSORS SALARIES	254,754.00	248,584.79	-	6,169.21	97.58%
ASSESSORS EXPENSES	47,277.12	26,350.30	6,002.98	14,923.84	68.43%
COLLECTOR/TREASURER SALARIES	397,881.00	375,910.54	-	21,970.46	94.48%
COLLECTOR/TREASURER EXPENSES	109,650.00	44,222.90	20,810.86	44,616.24	59.31%
AUDIT EXPENSES	95,000.00	80,000.00	8,650.00	6,350.00	93.32%
ENGINEERING SALARIES	499,101.14	445,708.11	-	53,393.03	89.30%
ENGINEERING EXPENSES	98,200.65	82,579.07	-	15,621.58	84.09%
BUILDING & ZONING/BOARD OF APPEALS SALARIES	415,943.00	397,068.93	-	18,874.07	95.46%
BUILDING & ZONING/BOARD OF APPEALS EXPENSES	17,366.00	6,537.25	256.43	10,572.32	39.12%
CONSERVATION COMMISSION SALARIES	62,233.00	59,065.57	-	3,167.43	94.91%
CONSERVATION COMMISSION EXPENSES	2,100.00	1,087.64	-	1,012.36	51.79%
PLANNING BOARD SALARIES	113,570.00	113,010.16	-	559.84	99.51%
PLANNING BOARD EXPENSES	42,100.00	5,475.35	-	36,624.65	13.01%
LEGAL EXPENSES	495,000.00	467,193.68	15,433.00	12,373.32	97.50%
HUMAN RESOURCES SALARIES	164,638.00	164,637.14	-	0.86	100.00%
HUMAN RESOURCES EXPENSES	24,500.00	13,416.52	-	11,083.48	54.76%
INFORMATION TECHNOLOGY SALARIES	125,463.00	121,025.68	-	4,437.32	96.46%
INFORMATION TECHNOLOGY EXPENSES	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	165,000.00	136,883.99	-	28,116.01	82.96%
TOWN CLERK SALARIES	427,430.00	373,327.54	1,017.44	53,085.02	87.58%
TOWN CLERK EXPENSES	153,222.00	110,878.83	1,564.93	40,778.24	73.39%
<b>GENERAL GOVERNMENT</b>	<b>5,512,089.91</b>	<b>4,954,382.10</b>	<b>91,683.66</b>	<b>466,024.15</b>	<b>91.55%</b>
LIBRARY SALARIES	1,656,917.00	1,469,274.22	-	187,642.78	88.68%
LIBRARY EXPENSES	411,581.52	389,783.43	11.20	21,786.89	94.71%
LIBRARY CAPITAL	15,500.00	14,679.78	-	820.22	94.71%
ARCHIVAL CENTER EXPENSES	20,615.00	19,022.25	-	1,592.75	92.27%

**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL  
FISCAL YEAR 2021**

	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
HISTORICAL COMMISSION SALARIES	1,662.00	1,661.48	-	0.52	99.97%
HISTORICAL COMMISSION EXPENSES	16,500.00	16,500.00	-	-	100.00%
<b>CULTURE &amp; RECREATION</b>	<b>2,122,775.52</b>	<b>1,910,921.16</b>	<b>11.20</b>	<b>211,843.16</b>	<b>90.02%</b>
BOARD OF HEALTH SALARIES	396,804.00	315,599.60	-	81,204.40	79.54%
BOARD OF HEALTH EXPENSES	431,669.00	119,140.66	8,205.50	304,322.84	29.50%
COUNCIL ON AGING SALARIES	372,452.00	364,859.52	-	7,592.48	97.96%
COUNCIL ON AGING EXPENSES	7,962.00	3,092.09	-	4,869.91	38.84%
VETERANS' SERVICES SALARIES	10,009.00	10,008.50	-	0.50	100.00%
VETERANS' SERVICES EXPENSES	38,567.00	21,622.98	-	16,944.02	56.07%
<b>HEALTH &amp; SOCIAL SERVICES</b>	<b>1,257,463.00</b>	<b>834,323.35</b>	<b>8,205.50</b>	<b>414,934.15</b>	<b>67.00%</b>
POLICE DEPARTMENT SALARIES	5,470,667.00	5,203,728.29	-	266,938.71	95.12%
POLICE DEPARTMENT EXPENSES	256,908.32	251,205.15	2,648.42	3,054.75	98.81%
POLICE DEPARTMENT CAPITAL	104,000.00	104,000.00	-	-	100.00%
FIRE DEPARTMENT SALARIES	5,311,517.00	5,210,628.54	-	100,888.46	98.10%
FIRE DEPARTMENT EXPENSES	321,626.22	294,663.44	2,321.50	24,641.28	92.34%
FIRE DEPARTMENT CAPITAL	61,000.00	52,097.05	-	8,902.95	85.41%
SEALER OF WEIGHTS & MEASURES SALARIES	8,277.00	8,234.46	-	42.54	99.49%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	1,444.89	-	627.11	69.73%
<b>PUBLIC SAFETY</b>	<b>11,536,067.54</b>	<b>11,126,001.82</b>	<b>4,969.92</b>	<b>405,095.80</b>	<b>96.49%</b>
DEPARTMENT OF PUBLIC WORKS SALARIES	5,164,830.00	4,807,783.17	-	357,046.83	93.09%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,011,252.07	2,529,533.06	150,609.97	331,109.04	89.00%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	19,145.87	-	354.13	98.18%
SNOW & ICE SALARIES	257,541.96	257,541.96	-	-	100.00%
SNOW & ICE EXPENSES	365,031.94	365,031.94	-	-	100.00%
SNOW & ICE CAPITAL	13,634.13	13,634.13	-	-	100.00%
<b>DEPARTMENT OF PUBLIC WORKS</b>	<b>8,831,790.10</b>	<b>7,992,670.13</b>	<b>150,609.97</b>	<b>688,510.00</b>	<b>92.20%</b>
SCHOOL DEPARTMENT	56,778,355.18	55,424,797.40	1,291,143.60	62,414.18	99.89%
VOCATIONAL EDUCATION EXPENSES	256,000.00	210,335.48	-	45,664.52	82.16%
<b>EDUCATION</b>	<b>57,034,355.18</b>	<b>55,635,132.88</b>	<b>1,291,143.60</b>	<b>108,078.70</b>	<b>99.81%</b>
CONTRIBUTORY RETIREMENT APPROPRIATION	5,401,871.00	5,401,871.00	-	-	100.00%
WORKERS COMPENSATION	425,000.00	243,347.66	-	181,652.34	57.26%
UNEMPLOYMENT INSURANCE EXPENSES	372,080.17	252,529.40	-	119,550.77	67.87%

**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL  
FISCAL YEAR 2021**

	<b>Revised Budget*</b>	<b>Actual</b>	<b>Encumbrances</b>	<b>under/(over) Budget</b>	<b>% of Budget Used</b>
HEALTH INSURANCE EXPENSES	12,151,957.00	11,761,134.28	-	390,822.72	96.78%
MEDICARE TAX & REFUND EXPENSES	1,035,000.00	997,641.50	-	37,358.50	96.39%
<b>UNDISTRIBUTED - EMPLOYEE BENEFITS</b>	<b>19,385,908.17</b>	<b>18,656,523.84</b>	<b>-</b>	<b>729,384.33</b>	<b>96.24%</b>
ENERGY EXPENSES	2,126,652.24	1,770,691.09	69,894.53	286,066.62	86.55%
STATE ASSESSMENTS & CHARGES	601,780.00	605,962.00	-	(4,182.00)	100.69%
RESERVE FUND	525,613.00	-	-	525,613.00	0.00%
GENERAL INSURANCE EXPENSES	463,301.25	461,541.22	-	1,760.03	99.62%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	40,000.00	32,155.00	-	7,845.00	80.39%
<b>UNDISTRIBUTED - OTHER</b>	<b>3,757,346.49</b>	<b>2,870,349.31</b>	<b>69,894.53</b>	<b>817,102.65</b>	<b>78.25%</b>
FUNDED DEBT EXPENSES	7,885,100.00	7,805,100.00	-	80,000.00	98.99%
INTEREST ON FUNDED DEBT EXPENSES	4,861,030.60	4,861,000.17	-	30.43	100.00%
<b>FUNDED DEBT</b>	<b>12,746,130.60</b>	<b>12,666,100.17</b>	<b>-</b>	<b>80,030.43</b>	<b>99.37%</b>
<b>TOTAL EXPENDITURES</b>	<b>122,183,926.51</b>	<b>116,646,404.76</b>	<b>1,616,518.38</b>	<b>3,921,003.37</b>	<b>96.79%</b>
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,213,110.00	6,213,110.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY)	5,092,288.68	5,092,288.68	-	-	100.00%
TRANSFER TO OTHER POST EMPLOYMENT BENEFITS TRUST	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED SPECIAL ARTICLE/CAPITAL FUND	600,788.30	600,788.30	-	-	100.00%
TRANSFERS TO OTHER FUNDS	10,000.00	10,000.00	-	-	100.00%
<b>TOTAL TRANSFERS OUT</b>	<b>12,266,186.98</b>	<b>12,266,186.98</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>134,450,113.49</b>	<b>128,912,591.74</b>	<b>1,616,518.38</b>	<b>3,921,003.37</b>	<b>97.08%</b>

\* includes prior year encumbrances carried forward

**TOWN OF WINCHESTER, MASSACHUSETTS  
SCHOOL DEPARTMENT EDUCATION EXPENDITURES - BUDGET TO ACTUAL  
FISCAL YEAR 2021**

	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS/ ADJUSTMENTS *</b>	<b>REVISED BUDGET</b>	<b>ACTUAL</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>
CENTRAL OFFICE	4,235,707.00	244,465.84	4,480,172.84	5,569,839.26	406,672.97	(1,496,339.39)
SENIOR HIGH SCHOOL	8,473,940.00	17,302.73	8,491,242.73	8,116,521.81	60,347.70	314,373.22
MCCALL MIDDLE SCHOOL	7,121,420.00	16,152.55	7,137,572.55	6,808,899.14	71,204.28	257,469.13
AMBROSE ELEMENTARY	3,000,525.00	69.14	3,000,594.14	3,079,337.61	3,454.99	(82,198.46)
LINCOLN ELEMENTARY	2,875,151.00	8,594.76	2,883,745.76	2,518,227.31	5,187.57	360,330.88
LYNCH ELEMENTARY	3,353,634.00	112.40	3,353,746.40	3,238,579.47	34,813.69	80,353.24
MURACO ELEMENTARY	2,955,034.00	6,696.97	2,961,730.97	2,833,873.34	5,562.93	122,294.70
VINSON OWEN ELEMENTARY	3,031,003.00	74.93	3,031,077.93	2,818,464.63	3,260.98	209,352.32
SPECIAL EDUCATION	16,204,550.00	185,151.07	16,389,701.07	15,722,715.27	227,345.12	439,640.68
ATHLETICS (INCLUDES TRANSFER TO ATHLETICS FUND)	531,109.00	-	531,109.00	531,235.71	7,354.20	(7,480.91)
TECHNOLOGY	1,637,374.00	267,853.36	1,905,227.36	1,616,156.27	465,939.17	(176,868.08)
PUPIL SERVICES	2,593,929.00	18,505.43	2,612,434.43	2,570,947.58	-	41,486.85
<b>TOTALS</b>	<b>56,013,376.00</b>	<b>764,979.18</b>	<b>56,778,355.18</b>	<b>55,424,797.40</b>	<b>1,291,143.60</b>	<b>62,414.18</b>

\* includes prior year encumbrances carried forward

TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND APPROPRIATIONS  
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	% Change 2021 / 2022
Town Manager	696,841	716,972	799,417	786,059	877,771	11.67%
Finance Committee	6,000	6,000	6,704	6,500	6,000	-7.69%
Comptroller	356,903	363,961	385,066	427,767	526,155	23.00%
Assessors	264,262	264,392	277,342	301,204	345,570	14.73%
Collector/Treasurer	454,455	473,293	482,075	507,531	512,056	0.89%
Audit	80,000	100,000	80,000	95,000	82,000	-13.68%
Engineering	530,798	530,731	568,676	582,671	617,717	6.01%
Building & Zoning/Board of Appeals	356,380	371,810	376,326	433,309	466,717	7.71%
Conservation Commission	52,582	55,812	58,710	64,333	69,634	8.24%
Planning Board	142,482	144,935	176,777	155,670	170,173	9.32%
Legal	415,000	614,414	470,000	495,000	450,000	-9.09%
Human Resources	136,630	161,027	177,068	189,138	199,803	5.64%
Information Technology	623,030	638,162	698,806	681,663	635,805	-6.73%
General Services	137,300	140,275	145,275	165,000	171,600	4.00%
Town Clerk	376,376	411,896	426,952	580,652	484,780	-16.51%
<b>Total General Government</b>	<b>4,629,039</b>	<b>4,993,680</b>	<b>5,129,194</b>	<b>5,471,497</b>	<b>5,615,781</b>	<b>2.64%</b>
Library	1,939,896	1,977,221	2,012,618	2,081,712	2,206,019	5.97%
Archival Center	18,300	18,300	18,900	20,615	20,800	0.90%
Historical Commission	36,500	12,000	16,500	18,162	16,500	-9.15%
<b>Total Culture &amp; Recreation</b>	<b>1,994,696</b>	<b>2,007,521</b>	<b>2,048,018</b>	<b>2,120,489</b>	<b>2,243,319</b>	<b>5.79%</b>
Board of Health	342,419	364,211	421,364	826,206	467,785	-43.38%
Council on Aging	281,302	288,544	347,411	380,414	406,683	6.91%
Veterans' Services	55,087	45,697	45,872	48,576	50,923	4.83%
<b>Total Health &amp; Social Services</b>	<b>678,808</b>	<b>698,452</b>	<b>814,647</b>	<b>1,255,196</b>	<b>925,391</b>	<b>-26.28%</b>
Police Department	4,788,660	4,971,591	5,476,111	5,831,509	6,176,977	5.92%
Fire Department	4,839,499	5,086,905	5,206,466	5,694,007	6,528,633	14.66%
Weights & Measures	9,743	9,946	10,095	10,349	10,596	2.39%
<b>Total Public Safety</b>	<b>9,637,902</b>	<b>10,068,442</b>	<b>10,692,672</b>	<b>11,535,865</b>	<b>12,716,206</b>	<b>10.23%</b>
Department of Public Works	6,547,336	6,683,383	7,007,406	8,101,662	7,974,214	-1.57%
Snow & Ice	699,390	628,842	523,857	636,208	400,000	-37.13%
<b>Total Public Works</b>	<b>7,246,726</b>	<b>7,312,225</b>	<b>7,531,263</b>	<b>8,737,870</b>	<b>8,374,214</b>	<b>-4.16%</b>
Education	47,990,300	50,272,465	54,231,249	56,013,376	58,153,993	3.82%
Vocational Education	275,542	248,638	243,785	256,000	268,000	4.69%
Energy	2,445,627	2,305,905	2,126,840	2,124,645	2,014,742	-5.17%
Contributory Retirement	4,472,543	4,819,720	5,132,390	5,401,871	5,828,164	7.89%
Workers' Compensation	350,000	360,000	420,000	425,000	425,000	0.00%
Unemployment Compensation	75,000	75,000	249,900	191,000	100,000	-47.64%
Health Insurance	10,068,884	11,215,000	11,669,760	12,151,957	12,629,249	3.93%
FICA/Medicare Tax & Refund	915,000	960,000	985,000	1,035,000	1,070,000	3.38%
<b>Total Personnel Benefits</b>	<b>15,881,427</b>	<b>17,429,720</b>	<b>18,457,050</b>	<b>19,204,828</b>	<b>20,052,413</b>	<b>4.41%</b>
Reserve Fund*	332,946	310,788	191,977	525,613	400,000	-23.90%
General Insurance	390,340	396,000	415,000	461,670	500,000	8.30%
Environmental Remediation	35,000	38,000	40,000	40,000	41,000	2.50%
<b>Total Miscellaneous</b>	<b>758,286</b>	<b>744,788</b>	<b>646,977</b>	<b>1,027,283</b>	<b>941,000</b>	<b>-8.40%</b>
Funded Debt	6,936,206	7,644,566	7,610,000	7,885,100	6,755,000	-14.33%
Interest on Debt	5,469,702	5,349,183	5,100,080	4,861,030	4,784,320	-1.58%
Capital & Other Non-Wage Related Articles <i>(only including appropriations with general fund as a funding source)</i>	1,085,844	900,000	380,530	524,499	200,000	-61.87%
Unallocated Wage Article	350,267	105,140	293,393	76,289	-	-100.00%
State & County Charges	525,611	586,600	618,582	601,780	607,954	1.03%
<b>Total Appropriations, Not Including Transfers Out</b>	<b>105,905,983</b>	<b>110,667,325</b>	<b>115,924,280</b>	<b>121,695,747</b>	<b>123,652,333</b>	<b>1.61%</b>

Note > These appropriations do not include any prior year encumbrances carried forward.

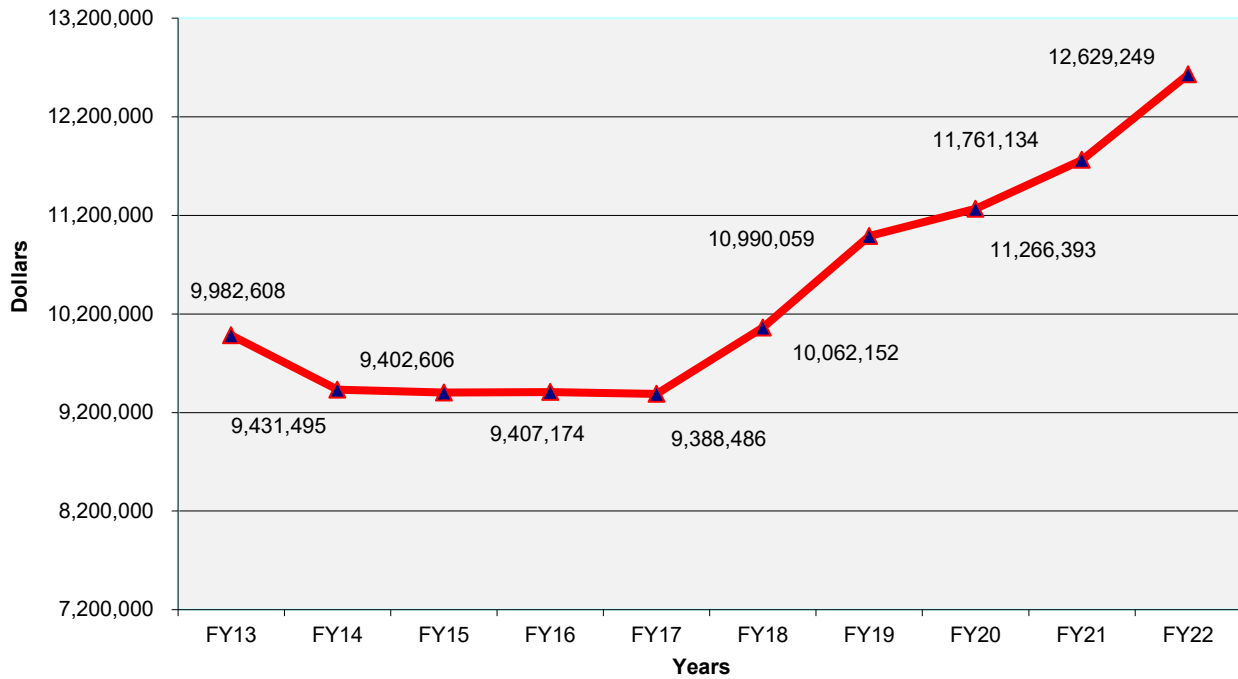
\* The remaining balance of the Reserve Fund each year is reported above (with the exception of 2022, which has the original undistributed budget).



**TOWN OF WINCHESTER, MASSACHUSETTS  
HEALTH INSURANCE EXPENDITURES & BUDGET  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
<b>FY13</b>	9,982,608		
<b>FY14</b>	9,431,495	(551,113)	-5.5%
<b>FY15</b>	9,402,606	(28,889)	-0.3%
<b>FY16</b>	9,407,174	4,568	0.0%
<b>FY17</b>	9,388,486	(18,688)	-0.2%
<b>FY18</b>	10,062,152	673,666	7.2%
<b>FY19</b>	10,990,059	927,907	9.2%
<b>FY20</b>	11,266,393	276,334	2.5%
<b>FY21</b>	11,761,134	494,741	4.4%
<i>(BUDGET)</i> <b>FY22</b>	12,629,249	868,115	7.4%

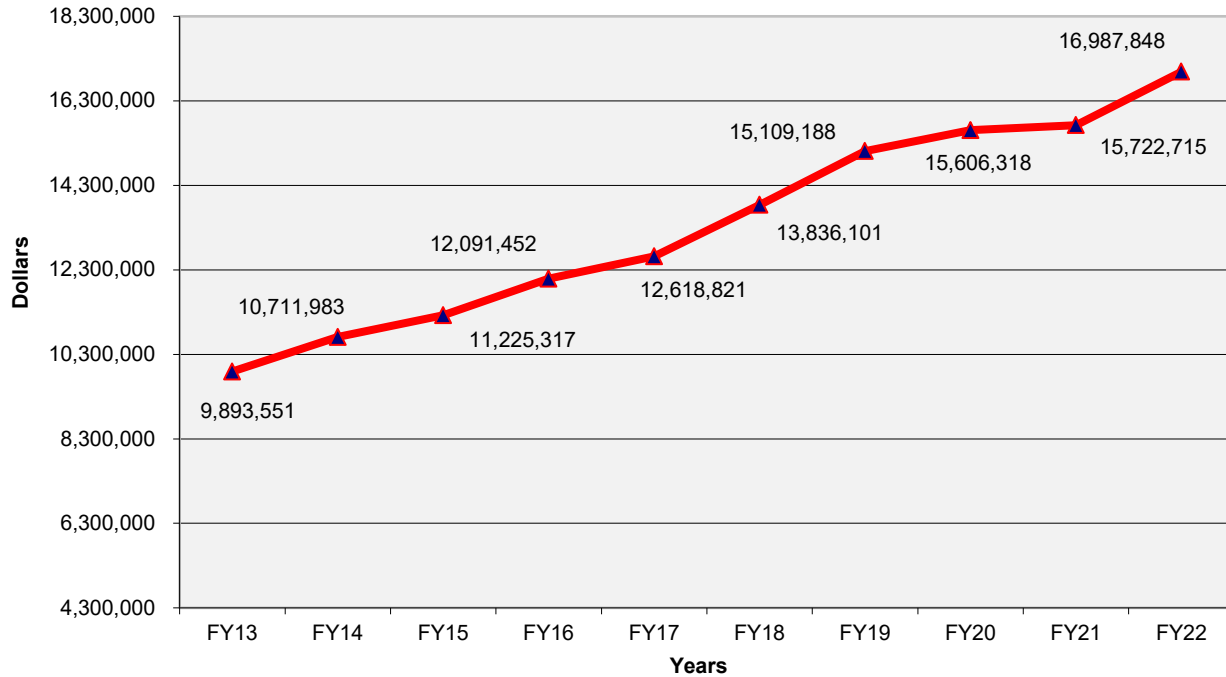
**Health Insurance Costs**



**TOWN OF WINCHESTER, MASSACHUSETTS  
GENERAL FUND SPECIAL EDUCATION EXPENDITURES & BUDGET  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
<b>FY13</b>	9,893,551		
<b>FY14</b>	10,711,983	818,432	8.3%
<b>FY15</b>	11,225,317	513,334	4.8%
<b>FY16</b>	12,091,452	866,135	7.7%
<b>FY17</b>	12,618,821	527,369	4.4%
<b>FY18</b>	13,836,101	1,217,280	9.6%
<b>FY19</b>	15,109,188	1,273,087	9.2%
<b>FY20</b>	15,606,318	497,130	3.3%
<b>FY21</b>	15,722,715	116,397	0.7%
<i>(BUDGET)</i> <b>FY22</b>	16,987,848	1,265,133	8.0%

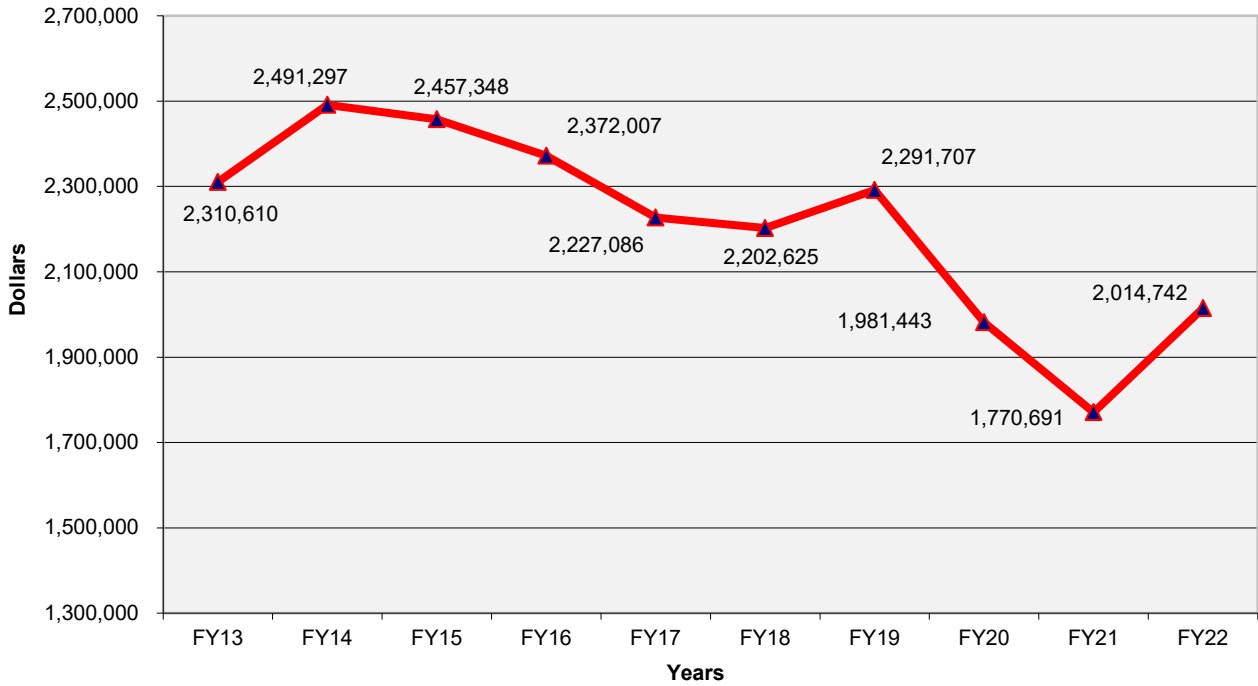
**General Fund Special Education Costs**



**TOWN OF WINCHESTER, MASSACHUSETTS  
ENERGY EXPENDITURES & BUDGET  
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
<b>FY13</b>	2,310,610		
<b>FY14</b>	2,491,297	180,687	7.82%
<b>FY15</b>	2,457,348	(33,949)	-1.36%
<b>FY16</b>	2,372,007	(85,341)	-3.47%
<b>FY17</b>	2,227,086	(144,921)	-6.11%
<b>FY18</b>	2,202,625	(24,461)	-1.10%
<b>FY19</b>	2,291,707	89,082	4.04%
<b>FY20</b>	1,981,443	(310,264)	-13.54%
<b>FY21</b>	1,770,691	(210,752)	-10.64%
<i>(BUDGET)</i> <b>FY22</b>	2,014,742	244,051	13.78%

**Energy Costs**



**TOWN OF WINCHESTER, MASSACHUSETTS  
OPERATING RESERVES & CERTIFIED FREE CASH  
AS OF JUNE 30, 2021**

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**OPERATING RESERVES:**

General Fund Undesignated Fund Balance	14,535,732.60
General Stabilization Fund Balance	4,545,140.46
	<hr/>
Total Operating Reserves	<u>19,080,873.06</u>
	<hr/>
Total General Fund Revenues & Transfers In	<u>132,938,307.74</u>
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Operating Reserves as a % of General Fund Revenues & Transfers In	<u>14.35%</u>

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**CERTIFIED FREE CASH & GENERAL STABILIZATION:**

General Fund Undesignated Fund Balance	14,535,732.60
Adjustments made by the Massachusetts Division of Local Services	(1,137,401.60)
	<hr/>
Total Certified Free Cash	13,398,331.00
	<hr/>
General Stabilization Fund Balance	4,545,140.46
	<hr/>
Total Free Cash & General Stabilization	<u>17,943,471.46</u>
	<hr/>
Total General Fund Revenues & Transfers In	<u>132,938,307.74</u>
	<hr/>
Free Cash & General Stabilization as a % of General Fund Revenues & Transfers In	<u>13.50%</u>

**TOWN OF WINCHESTER, MASSACHUSETTS**  
**GENERAL FUND - FREE CASH ACTIVITY**  
**FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021**

	FY 2019	FY 2020	FY 2021
CERTIFIED FREE CASH:	6,601,740.00	8,835,968.00	9,720,537.00
USES:			
Fall 2018 TM A18 22 Highland Ave Demolition	(30,000.00)	-	-
Fall 2018 TM A19 Johnson & Ridge Intersection (easements)	(75,000.00)	-	-
Fall 2018 TM A21 Vinson Owen School Safety Railings	(35,000.00)	-	-
Fall 2018 TM A22 Eversource Legal	(70,000.00)	-	-
Fall 2018 TM A23 Supplement FY19 Operating Budgets	(69,781.61)	-	-
Fall 2018 TM A27 Traffic & Transportation Advisory Committee	(55,000.00)	-	-
Fall 2018 TM A28 Council on Aging Van	(37,500.00)	-	-
Spring 2019 TM A19 Supplement FY19 Operating Budgets	(634,851.00)	-	-
Spring 2019 TM A23 Safety Railings for Fall Protection - WHS	(50,000.00)	-	-
Spring 2019 TM A25 Eversource Legal/Engineering/Consulting	(60,000.00)	-	-
Spring 2019 TM A26 2030 Master Plan	(45,000.00)	-	-
Spring 2019 TM A27 FY20 Capital Budget	(177,000.00)	-	-
Spring 2019 TM A33 Lake Street Bridge Design/Engineering	(80,000.00)	-	-
Spring 2019 TM A42 FY20 Operating Budget	(190,630.00)	-	-
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	-	(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	-	-	(50,000.00)
Spring 2021 TM A20 FY22 Capital Budget	-	-	(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)
Total Uses	<u>(1,609,762.61)</u>	<u>(1,643,128.34)</u>	<u>(2,364,480.33)</u>
Unappropriated Free Cash	<u>4,991,977.39</u>	<u>7,192,839.66</u>	<u>7,356,056.67</u>

**TOWN OF WINCHESTER, MA  
GENERAL FUND - RESERVE FUND TRANSFERS  
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021**

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Original Appropriations:	400,000.00	400,000.00	400,000.00
Supplemental Appropriations:	226,451.61	261,309.00	525,000.00
Uses:			
Board of Health	-	(16,709.00)	(230,664.00) (1)
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	(31,595.00)	-	-
Energy	(80,000.00)	-	-
FINCOM	-	(704.00)	(500.00)
Historical Commission	-	-	(162.00)
Human Resources	-	-	(3,015.00)
Legal	(139,413.67)	(70,000.00)	(20,000.00)
Planning Board	(2,310.00)	-	(1,000.00)
Sealer of Weights & Measures	-	(29.00)	-
Special Project - Eversource	(42,500.00)	-	-
Special Project - Town Hall Flooring	-	-	(70,000.00)
Town Clerk	-	-	(14,772.00) (2)
Town Manager	-	-	(10,258.00)
Town Manager for WinCam	-	(50,000.00)	-
Treasurer/Collector	-	(1,400.00)	(2,877.00)
Unemployment	-	(174,900.00)	-
Veterans	(197.50)	-	(5.00)
Total Uses	<u>(315,663.12)</u>	<u>(469,332.00)</u>	<u>(399,387.00)</u>
Balance of Reserve Fund	<u>310,788.49</u>	<u>191,977.00</u>	<u>525,613.00</u>

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

(2) For Remote Town Meeting due to COVID.

**TOWN OF WINCHESTER, MASSACHUSETTS  
RESERVES/AVAILABLE FUNDS & RESTRICTED FUNDS  
AS OF SEPTEMBER 30, 2021**

**RESERVES / AVAILABLE FUNDS**

<b>Free Cash</b>	This is a community's unrestricted available funds that may be used as a funding source for appropriations. Free Cash is generated when actual revenue collections are more than budget estimates and when expenditures are less than appropriations.	<u>Certified 9/27/21</u>	13,398,331
<b>General Stabilization Fund</b>	Essentially, it is a "rainy day" fund available for emergencies or to spread out the impact of large expenditures. The fund maybe appropriated for any lawful purpose by a two-thirds vote of Town Meeting.		4,545,669
<b>SPED Reserve</b>	The 2018 Spring Town Meeting voted to establish a SPED Reserve in accordance with MGL CH40 §13E for unanticipated/unbudgeted costs of special education, out-of-district tuition or transportation. Distributions may be made from the fund by majority vote of the School Committee and the Select Board.		324,015

**RESTRICTED FUNDS**

<b>Building Stabilization Fund</b>	In FY 2003 the Town established a special Building Stabilization Fund that allocates revenue raised by a tax override for major building capital projects, including the payment of debt service. In FY20, an override was passed increasing the revenue raised for this purpose. Appropriations may be made from the fund by a two-thirds vote of Town Meeting for eligible building projects.		4,063,821
<b>Capital Stabilization Fund</b>	In FY 2003 the Town established a special Capital Stabilization Fund that allocates revenue raised by a tax override for capital projects, including the payment of debt service. In FY20, an override was passed increasing the revenue raised for this purpose. Appropriations may be made from the fund by a two-thirds vote of Town Meeting for eligible capital projects.		3,662,510
<b>SPED Stabilization Fund</b>	In FY 2012 the Town established a special SPED Stabilization Fund to support unanticipated/unbudgeted special education costs that may arise from year to year. The 2018 Spring Town Meeting voted to transfer the balance of this fund to the newly established SPED Reserve.		-
<b>Sale of Land</b>	Proceeds from the sale of land must be first be used to retire debt which may have been incurred for the purchase of the land, if there is none, the funds may be appropriated for any purpose for which the Town is authorized to incur debt for a period of five years or more or may be applied to the payment of indebtedness.		247,561

**TOWN OF WINCHESTER, MASSACHUSETTS  
SPECIAL ARTICLE & CAPITAL FUNDS  
FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
<i>GENERAL:</i>					
0312312	COMP/START PLAN - ART19 - FY01	2,017.33	-	-	2,017.33
0341932	ACCEPT HIGH STREET - FY98	8,370.00	-	-	8,370.00
0393822	WEST SIDE EXH SYSTEM - FY00	2,038.31	-	-	2,038.31
0395052	FIRE STATION VENT - FY03	2,040.31	-	-	2,040.31
0396912	WEDGEMERE PARKING - VARIOUS ARTICLES	99,169.23	500.00	-	98,669.23
0396932	HEALTH MITIGATION - ART 23-5/14	46,709.23	-	-	46,709.23
0396942	TOWN CENTER PARKING - VARIOUS ARTICLES	53,966.36	925.04	-	53,041.32
0397252	EVERSOURCE - VARIOUS ARTICLES	383,206.58	21,912.99	57,393.59	303,900.00
0397292	ADA-TOWN/SCHOOL - ART 17-5/16	4,103.55	2,938.64	1,164.91	-
0397322	LIBRARY HVAC - ART 17-5/16	8,604.25	-	-	8,604.25
0397332	T/H GENERATOR - ART 17-5/16	299.88	-	-	299.88
0397452	MASTER PLAN - ART 7-5/17	19,186.46	-	-	19,186.46
0397512	ADA TOWN & SCHOOL - ART 14-5/17	63,201.02	17,274.00	45,927.02	-
0397612	WATERFIELD RD BRIDGE - ART 31-11/17	3,896.21	-	-	3,896.21
0397622	GENERATOR WS FIRE - ART 31-11/17	27,945.00	-	-	27,945.00
0397642	PS GENERATOR ENG - ART 31-11/17	285.02	-	-	285.02
0397692	AMBROSE OIL TO GAS - ART 31-11/17	25,000.00	-	-	25,000.00
0397702	LINCOLN OIL TO GAS - ART 31-11/17	25,000.00	-	-	25,000.00
0397752	ADA PROJECTS - ART 35-5/18	119,393.81	-	-	119,393.81
0397772	STRAT CAPITAL MAINTENANCE - ART 24-5/18	6,230.96	-	125.00	6,105.96
0397782	CARRIAGE HOUSE - ART 24-5/18	99,863.32	42,300.00	33,100.00	24,463.32
0397802	DPW ROAD & SW - ART 24-5/18	80,266.84	-	-	80,266.84
0397862	CEM TREE PRUN/PLT - ART 24-5/18	35.00	-	-	35.00
0397892	JOHNSON/RIDGE EASEMT - ART 19-11/18	21,800.00	-	-	21,800.00
0397912	VO ROOF RAILINGS - ART 21-11/18	35,000.00	-	-	35,000.00
0397942	LIBRARY HVAC - ART 32-11/18	59,617.55	-	-	59,617.55
0397962	LINCOLN EXTERIOR - ART 32-11/18	38,056.25	16,081.25	-	21,975.00
0398032	2030 MASTER PLAN - ART 26-5/19	600.00	-	-	600.00
0398042	LAKE ST BRIDGE DESIGN - ART 33-5/19	18,300.00	-	18,300.00	-
0398052	DPW ROADS & S/W - ART 27-5/19	8,799.41	-	-	8,799.41
0398072	DPW PS TH GENERATORS - ART 27-5/19	3,431.91	-	-	3,431.91
0398082	ADA PROJECTS - ART 27-5/19	125,000.00	-	-	125,000.00
0398102	MIS ETHERNET CABLING - ART 27-5/19	5,095.43	-	-	5,095.43
0398122	STRAT CAPITAL MAINTENANCE - ART 27-5/19	52,635.00	24,413.99	240.00	27,981.01
0398152	PARKHURST ELEVATOR - A11-11/19	325,835.14	103,287.80	221,625.34	922.00
0398172	DPW SWAPLOADER - A11-11/19	500.00	-	-	500.00
0398212	CHURCH/WTRFLD TRAF - A11-11/19	130,000.00	256.42	-	129,743.58
0398222	MANCHESTER FLD TRACK - A11-11/19	497.23	-	-	497.23
0398232	REMOVAL UNDRGRD TNKS - A11-11/19	23,255.00	-	10,255.00	13,000.00
0398262	MURACO STUDY - A10-6/20	200.00	-	-	200.00
0398272	FIREFIGHTING PPE - A11-6/20	4,340.00	-	-	4,340.00
0398282	BARRIER STUDY N. MAIN - A14-6/20	14,767.99	-	14,767.99	-
0398292	FIRE ALARM DESIGN - A15-6/20	32,574.88	7,000.00	10,240.00	15,334.88
0398302	MCCALL VENT CONTROLS PHASE I - A15-6/20	200.00	-	-	200.00
0398312	ADA PROJECTS - A15-6/20	124,886.48	-	-	124,886.48
0398322	PUBLIC SAFETY RADIOS YR3/4 - A15-6/20	0.02	-	-	0.02
0398332	ROADS & SIDEWALKS - A15-6/20	271,279.46	25,596.53	178,912.79	66,770.14
0398342	RISK ASSESS IMPLMNT'N PHASE I - A15-6/20	75,000.00	-	-	75,000.00
0398352	RECORDS MANAGE STUDY - A15-6/20	20,000.00	-	-	20,000.00
0398362	LINCOLN SCHOOL EXTERIOR R&M - A15-6/20	100,000.00	-	-	100,000.00
0398372	MAIN ST BRIDGE RAILING - A15-6/20	30,300.00	2,000.00	28,300.00	-
0398402	SKILLINGS GUARDRAIL - A15-6/20	4,250.00	-	-	4,250.00
0398412	DPW SALTER TRUCK - A15-6/20	71.00	-	-	71.00
0398422	STRAT CAPITAL MAINTENANCE - A15-6/20	81,261.94	-	539.15	80,722.79
0398442	CEMETERY VARIOUS REPAIRS - A15-6/20	38,800.00	-	-	38,800.00
0398452	MURACO SCHOOL ROOF/ELECTRICAL - A18-11/20	109,190.83	10,570.15	-	98,620.68



**TOWN OF WINCHESTER, MASSACHUSETTS  
SPECIAL ARTICLE & CAPITAL FUNDS  
FISCAL YEAR 2022 AS OF SEPTEMBER 30, 2021**

<b>ACCOUNT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>REVISED BUDGET/BALANCE</b>	<b>YEAR TO DATE EXPENDED</b>	<b>OPEN ENCUMBRANCES</b>	<b>AVAILABLE BUDGET /BALANCE</b>
0398462	FIRE BLDGS REPAIRS/SECURITY SYS - A18-11/20	324,587.80	8,207.50	74,192.50	242,187.80
0398472	TOWN HALL HVAC ENGINEERING - A18-11/20	61,402.62	9,300.00	8,760.00	43,342.62
0398482	MCCALL SCHOOL MASONRY - A18-11/20	39,863.32	15,500.00	-	24,363.32
0398492	TOWH HALL FLOORING - A18-11/20	6,392.25	3,603.80	-	2,788.45
0398502	DPW STABLE REPLACEMENT - A18-11/20	49,863.32	9,007.29	40,856.03	-
0398512	MURACO CULVERT ENGINEERING - A18-11/20	388,000.00	47,374.00	338,126.00	2,500.00
0398522	DOWNTOWN BUSINESS DIST ENG/IMP - A18-11/20	49,900.00	7,515.00	23,885.00	18,500.00
0398532	TRANSFER STATION IMP ENGINEERING - A18-11/20	67,110.00	51,030.00	16,080.00	-
0398552	HIGHLAND AVE TRAFFIC IMP - A18-11/20	39,620.00	9,240.00	11,980.00	18,400.00
0398562	DPW BLDG 4WD TRUCK - A18-11/20	65,000.00	60,015.00	-	4,985.00
0398572	DPW MAINT 4WD TRUCK - A18-11/20	70,000.00	-	59,870.00	10,130.00
0398582	TRAIN STATION IMPROVEMENTS - A14-11/20	240,000.00	240,000.00	-	-
0398592	TRAFFIC MITIGATION STUDY - A16-11/20	31,500.00	-	-	31,500.00
0398602	PRIOR YEAR BILLS - A28-11/20	0.01	-	-	0.01
0398622	WATERFIELD & CHURCH - A16-5/21	305,000.00	-	-	305,000.00
0398632	TOWN HALL/DPW FIRE ALARM - A20-5/21	350,000.00	-	-	350,000.00
0398642	ADA PROJECTS - A20-5/21	125,000.00	-	-	125,000.00
0398652	PUBLIC SAFETY RADIOS - YR 4 - A20-5/21	125,000.00	-	-	125,000.00
0398662	DPW ROADS & SIDEWALKS - A20-5/21	500,000.00	4,129.44	-	495,870.56
0398672	DPW GENERATOR ENGR - A20-5/21	20,000.00	-	-	20,000.00
0398682	POLICE CHIEF VEHICLE - A20-5/21	65,000.00	-	48,115.00	16,885.00
0398702	CEMETERY ROADS & GROUNDS - A20-5/21	70,000.00	-	-	70,000.00
0398712	CAPITAL DEFERRD MAINTENANCE - A20-5/21	100,000.00	-	-	100,000.00
0398722	BOH COVID - A24-5/21	100,000.00	307.05	50,000.00	49,692.95
	<b>TOTAL GENERAL</b>	<b>6,029,613.51</b>	<b>740,285.89</b>	<b>1,292,755.32</b>	<b>3,996,572.30</b>
<b>WATER &amp; SEWER:</b>					
90029743	NOI EPA MS4 STORM - ART 12-11/16	100.00	-	-	100.00
90029754	REPLACE CARBON FILTERS - ART 14-5/17	22,200.00	-	-	22,200.00
90029755	EPA MS4 PERMIT YEAR 1 - ART 14-5/17	800.00	-	-	800.00
90029756	STOWELL ROAD STUDY - ART 14-5/17	14,000.00	-	-	14,000.00
90029760	N.RES & SAW MILL BRK - ART 29-11/17	200.00	-	-	200.00
90029785	W/S DUMP TRUCK - ART 24-5/18	1,000.00	-	-	1,000.00
90029800	STORMWATER UTILITY - ART 35-11/18	100.00	-	-	100.00
90029813	MS4 PERMIT YEAR 2 - ART 27-5/19	35,165.05	6,827.20	5,337.85	23,000.00
90029814	MINI EXCAVATOR - ART 27-5/19 (SHARED COST)	181.57	-	-	181.57
90029843	MS4 PERMIT YEAR 3 - ART 15-6/20	101,474.50	12,362.50	79,312.00	9,800.00
90029869	MS4 PERMIT YEAR 4 - ART 20-5/21	200,000.00	8,010.75	171,989.25	20,000.00
	<b>TOTAL WATER &amp; SEWER</b>	<b>375,221.12</b>	<b>27,200.45</b>	<b>256,639.10</b>	<b>91,381.57</b>
	<b>TOTAL SPECIAL ARTICLE FUNDS</b>	<b>6,404,834.63</b>	<b>767,486.34</b>	<b>1,549,394.42</b>	<b>4,087,953.87</b>

**TOWN OF WINCHESTER, MASSACHUSETTS  
CAPITAL PROJECT FUNDS  
FISCAL YEAR 2022  
AS OF SEPTEMBER 30, 2021**

<b>FUND #</b>	<b>FUND DESCRIPTION</b>	<b>REVISED BUDGET/ BALANCE</b>	<b>YEAR TO DATE EXPENDED</b>	<b>OPEN ENCUMBRANCES</b>	<b>AVAILABLE BUDGET/ BALANCE</b>
8801	MWRA SEWER SYS RECON - FY98	14,797.98	-	-	14,797.98
8803	SEWER BOND - FY02	28,585.65	-	-	28,585.65
8810	SEWER BOND- MWRA I/I - ART 1-FY94	1,064.91	-	-	1,064.91
8812	MWRA SEWER BOND - FY99	167,492.15	-	-	167,492.15
8873	MWRA SEWER REHAB - ART 14-11/09	16,702.20	-	-	16,702.20
8874	MWRA WATER CAPITAL INTEREST	74,846.24	-	-	74,846.24
8877	ABERJONA RIVER - ART 24-11/11	4,615.83	-	-	4,615.83
8878	V-O SCHOOL CONST - ART 12-11/11	23,179.85	-	-	23,179.85
8882	PUMPING STATION - ART 16-5/11	1,983.54	-	-	1,983.54
8885	DRAINAGE IMPROVE - ART 14-5/2012	21,906.82	-	-	21,906.82
8891	SQUIRE RD/METER 4 - ART 10-11/13	243,954.61	-	-	243,954.61
8892	HIGH SCHOOL - ART 1-11/13	281,783.06	4,564.00	108,838.00	168,381.06
8894	WATER MAIN LINING - ART 12-11/14	29,218.95	-	-	29,218.95
8896	SEWER SYS INVEST - ART 14-11/14	5,671.20	-	-	5,671.20
8898	ABERJONA FLOOD - ART 1-5/15	801,470.35	-	11,776.00	789,694.35
8899	SKILLINGS FLD REM - ART 2-5/15	14,052.04	-	-	14,052.04
8900	SEWER SYS LESLIE/LAWSON - ART 24-5/16	12,900.00	-	-	12,900.00
8901	MWRA LEAD SERVICE - ART 11-11/16	132,495.53	-	-	132,495.53
8902	MWRA PHII SANITARY SEWER - ART 18-5/17	170,274.53	-	-	170,274.53
8903	THORNBERRY PUMP STATION - ART 21-5/17	22,996.32	-	-	22,996.32
8904	SKILLINGS SYNTHETIC TURF - ART 1-5/17	14,164.03	-	-	14,164.03
8905	MWRA SEWER PROJECT - INTEREST	110,086.33	-	-	110,086.33
8906	STOWELL ROAD - A30-11/17	21,854.50	-	-	21,854.50
8907	MCCALL PHASE I A32-11/17	21,807.83	-	-	21,807.83
8908	MCCALL PHASE II A1-3/18	416,313.48	188.48	45,992.10	370,132.90
8910	MWRA LEAD SERVICE PHASE II A37-5/18	10,319.12	-	-	10,319.12
8912	WILDWOOD DRAINAGE A39-5/18	312,352.05	7,117.50	163,966.26	141,268.29
8913	SWANTON STREET BRIDGE A33-11/18	2,754,700.15	336,722.78	1,971,940.73	446,036.64
8914	SAW MILL BROOK DRAINAGE A34-11/18	212,550.85	-	-	212,550.85
8915	MWRA PII SANITARY SWR A31-5/19	745,285.50	40,908.84	704,376.66	-
8916	MWRA LEAD SVC WATER A32-5/19	532,979.12	-	532,979.12	-
8917	LAKE ST BRIDGE A13-11/19	1,499,804.36	-	20,000.00	1,479,804.36
8920	LYNCH ELEM FEASIBILITY A9-6/2	1,500,000.00	19,635.00	251,465.00	1,228,900.00
8921	MWRA LEAD SERVICE A12-6/2	344,139.75	44,800.00	202,467.74	96,872.01
8922	LAND - WASHINGTON/SWANTON A12-11/20	3,150,000.00	-	-	3,150,000.00
8923	N. RES DAM/GATE/LLO A20-11/20	5,962,886.05	47,515.00	83,758.05	5,831,613.00
8924	TRANSFER STATION DESIGN A15-5/21	201,200.00	115,750.00	85,450.00	-
8925	MAIN ST. BRIDGE A17-5/21	270,000.00	-	-	270,000.00
8926	MURACO CULVERT A18-5/21	9,110,000.00	-	-	9,110,000.00
8927	MURACO REPAIRS A19-5/21	3,650,000.00	14,654.74	295,740.00	3,339,605.26
<b>TOTAL CAPITAL PROJECT FUNDS</b>		<b>32,910,434.88</b>	<b>631,856.34</b>	<b>4,478,749.66</b>	<b>27,799,828.88</b>

**TOWN OF WINCHESTER, MASSACHUSETTS  
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER  
FISCAL YEAR 2022  
AS OF SEPTEMBER 30, 2021**

FUND #	FUND DESCRIPTION	FUND BALANCE
0227	ESSENTIAL SCHOOL HEALTH	7,634.36
0402	SPED, 94-412 WIN	187,471.80
0403	SPED, EARLY CHILDHOOD	2,036.00
0404	SPED, PROFESSIONAL DEVELOPMENT	3,629.00
0406	TITLE I	(11,388.32)
0408	TITLE II	(25,205.59)
0426	TITLE III - LEP SUPPORT	(17,083.89)
0427	ED JOBS	1,821.00
0429	EARLY CHILDHOOD PROGRAM IMPROVEMENT	(0.25)
0432	TITLE IV	1,000.00
0433	FINANCIAL LITERACY ED GRANT	6,350.30
0434	SAFER SCHOOLS & COMM GRANT	3,535.00
0435	CvRF GRANT	0.17
0436	ESSER I GRANT	9,534.00
0437	ESSER II GRANT	32,574.47
0438	CORONAVIRUS PREVENTION FUNDING	41,130.00
0600	SCHOOL LUNCHES	729,778.19
0620	SCHOOL TUITION REVOLVING	128,188.90
0621	ATHLETICS	405,124.47
0622	ELEMENTARY MUSIC PROGRAM	138,641.54
0623	BUILDING RENTALS	182,019.26
0624	WINCHESTER FUND FOR EXCELLENCE	16,479.89
0625	SCHOOL TRANSPORTATION	519,507.94
0626	PROFESSIONAL DEVELOPMENT PROGRAM	354.19
0627	SUMMER READING PROGRAM	38,282.84
0628	COOL SCIENCE CLUB-SUMMER	12,114.08
0630	COOL SCIENCE CLUB-AFTER SCHOOL	4,007.87
0631	ELEMENTARY BOYS & GIRLS CHORUS	5,443.42
0633	LEGOS FUND - LINCOLN	72.41
0635	COMMUNITY EDUCATION PROGRAM	123,671.82
0636	SCHOOL LOST BOOK REVOLVING FUND	26,738.39
0637	SPED RESERVE CH40 §13E	324,014.79
0700	SCHOOL GIFT ACCOUNT	80,321.20
0703	SCHOOL GIFT ACCT - MEURLING	3,055.76
0706	GIFT - V/O PLAYGROUND	202.69
0709	SCHOOL GIFT - CROTTY	3,491.23
0711	GIFT - GRIFFIN - HS PHOTO DEPT	6,487.09
0713	GIFT - VINSON-OWEN	1,271.42
0715	CIRCUIT BREAKER/SPEC ED REIMBURSEMENT	994,447.22
0718	MESPA TECHNOLOGY	1,947.62
0719	GIFT-GRIFFIN-FY05-PHOTO LAB	254.80
0720	GIFT - FY05 - SPED PROGRAMS	473.25
0721	GIFT-SPEC ED-WINCHESTER ELKS	4,999.30
0728	LIBRARY AUTOMATION MURACO	1,919.00
0739	MURPHY ED FOUND-CHINA SCHOOL	1.00
0743	AMBROSE LEARNING CENTER	4,172.28
0746	ITALIAN PROGRAM	3,747.36
0755	ENKA - SCIENCE CURRICULUM	999.11
0756	TECHNOLOGY DONATIONS GIFT A/C	2,185.97
0761	KEATING FUND - HARRISON	492.81
0764	RUNNING WALL OF FAME	20.00
0765	CHINESE CULTURE	200.00
0770	MURPHY FOUND - SCH PROG	48,631.83
0771	MURPHY FOUND - BEST BUDDIES	124.08
0772	BELLINO GIFT ACCOUNT	2,116.09
0773	SPED SETTLEMENT FUND	1,152.16
0775	AED MAINTENANCE	754.32

**TOWN OF WINCHESTER, MASSACHUSETTS  
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER  
FISCAL YEAR 2022  
AS OF SEPTEMBER 30, 2021**

FUND #	FUND DESCRIPTION	FUND BALANCE
0776	MURPHY-WAKE UP & GO	2,576.17
0777	WINCHESTER ROTARY - DRUMS	33.00
0778	MURPHY-MUSIC INSTRUMENTS	200.00
0779	MURPHY-LINCOLN HEALTH FAIR	700.00
0781	MCCALL GIFT ACCOUNT	434.26
0784	WINCHESTER MULTI NETWORK	1,026.49
0785	CUMMINGS FOUNDATION	1,650.00
0786	THE BOSTON FOUNDATION	2,959.90
0787	WHS PFA	7,945.91
0788	ENKA SCHOOL DONATIONS	7,018.33
0789	WHS ZEN GARDEN GIFTS	6,221.37
0791	MURPHY WHS SECURITY & SAFETY	9,000.00
0792	WINCHESTER ALUMNI ASSOC GIFT	500.00
8301	ARTS LOTTERY 88 - #462	40.00
8304	COUNCIL ON AGING - STATE GRANT	34,114.12
8306	CENTER FALLS/SHORE RD - DEM	463.08
8308	FIRE DEPT - SAFE PROGRAM	7,964.98
8312	HOUSING COUNSELOR	414.01
8314	CROSS ST/DAVIDSON PK - DEM	15,000.00
8315	LIBRARY EQUALIZATION GRANT	72,057.10
8323	STREET PROGRAMS-PRIMARY-CH90	(107,167.29)
8327	SCHOOL RESOURCE OFFICER GRANT	40.35
8356	MASS HIST COMM/SANBORN HOUSE	12,807.14
8366	CHAPTER 122 GRANT	7,530.00
8370	911 TRAINING GRANT	(1,018.31)
8371	911 RECC SUPPORT	(12,415.36)
8372	PHER GRANT - H1N1 COSTS	1,147.77
8373	CLEAN ENERGY GRANT FUNDS	251.55
8381	ARTHUR GRIFFIN GRANT-WAYFINDING	2,150.00
8383	DEP SCHOOL RECYCLING GRANT	4,923.30
8387	COALITION - CUMMINGS FOUND	6.25
8388	FLOOD MITIGATION GRANT - FY14	5,838.80
8398	ARTHUR GRIFFIN BEAUTIFICATION	100.00
8399	NATIONAL GRID 2016 COMM INITIATIVE	12,072.46
8400	COMM COMPACT - PARKING STUDY	3,170.00
8404	SUSTAINABLE MATERIAL PROGRAM	12,112.92
8405	PHEP - BOH	427.44
8406	SUBSTANCE USE DISORDER & W/P	54.14
8412	CUMMINGS SUSTAINING GRANT	24,366.14
8414	SAFER GRANT PROGRAM	(26,041.81)
8415	HEATSMART PROGRAM	1,775.54
8417	2019 MHS SURVEY GRANT	(6,500.00)
8420	SOLOMON TRI-COMMUNITY	4,000.00
8425	CARES ACT - HHS STIMULUS	12,123.72
8426	COVID-19 FEMA	87,470.84
8427	COVID-19 CARES CvRF	(1,171,539.04)
8428	CUMMINGS COA ESL/CITIZEN CLASS	39,429.42
8430	SHARED STREET & SPACES	35,127.31
8432	ENKA REC EQUIPMENT GRANT	353.65
8434	FEMA - VACCINE CLINICS	(23,307.37)
8435	COMM COMPACT - E-PERMITTING	17,500.00
8436	FIREFIGHTER SAFETY EQUIPMENT GRANT	(14,400.00)
8437	ARPA FEDERAL GRANT FUND	3,407,862.25
8438	WINCHESTER HOSPITAL-COA MOBILE CLINIC	(2,980.10)
8600	SPECIAL DUTY DETAILS	(351,438.92)
8605	BOH CLINICS REVOLVING FUND (CH44 § 53E1/2)	70,529.12
8608	ARCHIVAL CENTER REVOLVING FUND (CH44 § 53E1/2)	4,558.45

**TOWN OF WINCHESTER, MASSACHUSETTS**  
**SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER**  
**FISCAL YEAR 2022**  
**AS OF SEPTEMBER 30, 2021**

FUND #	FUND DESCRIPTION	FUND BALANCE
8611	CUSTODIAN SPECIAL DUTY DETAILS	8,066.64
8612	LIBRARY LOST BOOK REVOLVING FUND	9,749.52
8614	ENERGY REVOLVING FUND (CH44 § 53E1/2)	24,944.40
8615	ARTS LOTTERY/CULTURAL COUNCIL	25,992.74
8618	MSBA / VINSON-OWEN SCHOOL	1,591.00
8620	FEMA GRANT APPLICATION	223.00
8622	COMCAST GIFT ACCOUNT	23,973.75
8624	ADA TRANSITION PLAN	9,061.00
8626	GINN FIELD PLAYGROUND FUND	501.00
8627	SHINGLES VACCINE	1,665.89
8628	ABERJONA RIVER WIDENING CONT	6,326.65
8630	GINN FLD BASKETBALL GIFT ACCOUNT	5,303.00
8632	SAFER COMMUNITY PROG MANAGER	2.00
8634	GRASS FIELDS REVOLVING FUND (CH44 § 53E1/2)	55,931.50
8635	SYNTHETIC FIELDS REVOLVING FUND (CH44 § 53E1/2)	70,392.67
8636	CONSERVATION GIFT FUND	909.50
8637	MARILYN GOLDTHWAIT GIFT FUND	1,947.99
8639	FISH HABITAT STUDY - ENKA	1,150.40
8640	PEER REVIEW - CVS	3,772.50
8645	MT VERNON HOUSE GIFT ACCOUNT	3,669.55
8648	PEER REVIEW - ELMWOOD AVE	5,050.00
8650	CRIM JUSTICE CLUB - EXPLORER	533.71
8652	NEEDS ASSESSMENT GIFT	675.00
8653	CIARCIA FIELD MULTI-PURPOSE	75,000.00
8654	CEMETERY BENCH DONATIONS	3,237.00
8655	COA GIFT	105,790.10
8657	LIBRARY MEMORIAL GARDEN GIFT	575.01
8659	TRANSPORTATION NETWORK RRFA	16,376.10
8660	BOND PROCEED RECEIPTS RESERVED	51,987.32
8664	COA VAN GIFTS	44,000.00
8665	WCSC/COALITION GIFT	5,264.44
8667	HISTORICAL COMM DEMOLITION (CH44 § 53E1/2)	4,650.00
8668	SALTMARSH PAV/FOUNTAIN GIFT	4,392.00
8669	735 MAIN STREET 53G	3,787.50
8671	PEG ACCESS & CABLE 53F3/4	224,070.94
8672	COA TRANSPORTATION GIFTS	17,779.80
8674	WH/LH TICK TESTING GIFT	200.00
8675	PEER REVIEW - 19-35 RIVER ST	2,197.41
8677	CLIMATE ACTION COMM GIFTS	38.00
8679	UNITED WAY COVID ASA FLETCHER	10,000.00
8681	ENKA POLICE HONOR GUARD UNIFORM	5,000.00
8682	BOH HOSPITAL GIFT	10,331.25
8683	PEER REVIEW - 654 MAIN ST	9,186.00
8684	PUBLIC SAFETY MEMORIAL GIFT	14,253.00
8685	COA WH/LH FALL HEALTH DRIVE	375.50
8686	COVID - EE REIMB PROGRAM	8,490.00
8687	CEMETERY GIFTS	150.00
8688	NEIGHBORS HELPING NEIGHBORS	175.00
8689	DOWNTOWN IMPROVEMENT GIFTS	2,000.00
8690	ENKA INTERFACE GIFT	5,000.00
8691	MT VERNON COA SOCIALIZATION	4,500.00
8692	CONCERTS ON THE COMMON	1,650.00
8693	ABERJONA RIVER IMPROVEMENT PROJECT GIFT	2,000.00
8694	CUMMINGS INTERFACE GIFT	25,000.00
8701	BOARD OF HEALTH - GIFT ACCOUNT	45.23
8702	BOARD OF HEALTH - TOWN DAY	1,600.00
8703	COA GIFT ACCOUNT	3,105.59

**TOWN OF WINCHESTER, MASSACHUSETTS  
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER  
FISCAL YEAR 2022  
AS OF SEPTEMBER 30, 2021**

FUND #	FUND DESCRIPTION	FUND BALANCE
8705	CONSERVATION TREE FUND	27,755.92
8706	BOARD OF HEALTH - COMPOST BINS	1,141.48
8707	DARE GIFT ACCOUNT	51.97
8708	DPW GIFT ACCOUNT	7,138.44
8711	FLOODS 96 - FEMA	13,388.92
8712	GIFT ACCOUNT - PLANNING BOARD	120.00
8715	HOSPITAL GIFT ACCOUNT	90,458.85
8717	FIRE DEPT GIFTS	10,889.36
8718	LIBRARY ENDOWMENT FUND	2,679,579.02
8719	LIBRARY GIFT ACCOUNT - OTHER	30,291.76
8721	LIBRARY GIFT ACCT - WINCHESTER COOPERATIVE	64.25
8724	PARKING FINES - HANDICAPPED	14,270.79
8725	PARKING METER	284,507.53
8726	POLICE DEPT GIFT ACCOUNT	9,090.67
8727	RECREATION GIFT ACCOUNT	24,020.79
8728	SALE OF LAND	247,560.84
8729	SKATE BOARD PARK - FY99	14,245.67
8730	SPEC TAXATION ACCOUNT	7,153.19
8731	STREET TREE FUND	1,569.24
8732	TOWN CLERK GIFT ACCOUNT	4.42
8733	TOWN MANAGER - GRANT OF LOC	100.00
8735	TOWN MGR GIFT - CLEAN START	1,000.00
8736	YOUTH SERVICES GIFT ACCOUNT	31,096.07
8738	AMBULANCE FUND	5,000.62
8739	WETLANDS PROTECTION FUND	49,141.26
8744	WINTER POND FUND	5,392.65
8745	JOHN & MARY MURPHY ED FUND	343.04
8746	HARRY CHEFALO PARK FUND	2,382.29
8752	JACK WISEMAN BOOK CLUB	4,553.36
8753	INSURANCE RECOVERY A/C - FY06	34,686.11
8757	PLANNING BRD - DUFFY REALTY	69.38
8758	LIBRARY - SUNDAY HOURS	4.39
8759	FEMA - FLOOD - MAY 2006	52,246.24
8768	WORKER'S COMP RESERVE FUND	7,707.49
8770	BP VESTS - SETTLEMENT	3,931.29
8771	PLAN BRD-HOSPITAL ACP ACCOUNT	14,320.36
8775	ABBOTT/HAMILTON FARM DEVELOPMENT	5,409.17
8777	MURPHY GRANT - INTERNAT'L PROJECT	592.58
8778	VETERANS MEMORIAL COMM-PRIV	16,751.94
8781	WINNING FARM PROJ MGMT	1,835.00
8782	COMM HOUSING-HOUSING FUND	1,830.00
8783	LYNDA WILLS FUND	12,509.55
8789	CONSERVATION PEER REVIEW	5,462.57
8791	SELECTMENS GIFT - AGAWAM	5,500.00
8794	PEER REVIEW-22 HIGHLAND AVE	6,900.00
8796	SPLASH PARK GIFT ACCOUNT	181.33
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>10,938,075.12</b>

**TOWN OF WINCHESTER, MASSACHUSETTS**  
**M.G.L. CHAPTER 44 § 53 E 1/2 - REVOLVING FUNDS**  
**FISCAL YEAR 2022**  
**AS OF SEPTEMBER 30, 2021**

	BOH Clinics 8605	Archival Center 8608	Energy 8614	Grass Fields 8634	Synthetic Fields 8635	Historical Comm Demolition 8667	Total
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	16,614.80	-	-	24,422.50	35,030.00	1,350.00	77,417.30
Total Expenditures	(11,032.61)	-	-	(4,634.00)	(9,000.00)	-	(24,666.61)
Balance as of September 30, 2021	<u>70,529.12</u>	<u>4,558.45</u>	<u>24,944.40</u>	<u>55,931.50</u>	<u>70,392.67</u>	<u>4,650.00</u>	<u>231,006.14</u>
<i>SPENDING LIMIT PER 2021 SPRING TOWN MEETING</i>	100,000	5,000	95,000	50,000	50,000	5,000	

**TOWN OF WINCHESTER, MASSACHUSETTS  
TRUST FUNDS  
FISCAL YEAR 2022  
AS OF SEPTEMBER 30, 2021**

<b>FUND #</b>	<b>FUND DESCRIPTION</b>	<b>FUND BALANCE</b>
9300	350TH ANNIVERSARY	8,917.26
9301	BADGER, DB	10,412.79
9302	BARRETT, GR	11,489.81
9303	BLANK, PJ	8,866.14
9304	BOYCE, EJ	29,487.77
9305	BRACKETT, FG	99,166.97
9306	BRADSTREET, C	6,187.01
9307	BROWN, FO	307,298.78
9308	BUDGELL, EL	21,185.28
9309	CARTER, MS	24,714.05
9310	COFFIN, AB	11,822.53
9311	CONNOLLY,RE	8,043.22
9312	CONSERVATION FUND	85,076.02
9313	COULTER, SE	29,178.18
9314	DANIELS, FW	2,532.15
9315	DOWNES, JA	196,512.65
9316	DOWNS, JA	24,298.43
9317	EUSTIS, ER	3,561.51
9318	FAHEY, FG	59,416.27
9319	FERNALD, H	44,839.41
9320	FLETCHER, A	739,431.68
9321	FOLEY, GM	5,429.29
9322	FORBUSH, SE	1,115.99
9323	GREEN, HO	31,798.51
9324	HAWES, RE	118,839.74
9325	HAYWARD, EK	8,628.23
9326	HEWEY, JL	6,329.91
9327	HOPPER, FWE LF	11,216.78
9328	HOWE, EW	8,272.27
9329	HOWE, NS	5,707.35
9330	JEWETT, EK	14,985.16
9331	JOHNSON, HF	115,198.42
9332	JOY, APK	11,611.19
9333	JOY, FRED	11,767.55
9334	KENDALL, CE	18,983.64
9335	KEYES, MC	6,288.79
9336	LAVEY, L	15,081.49
9337	LAW ENFORCEMENT TRUST - FEDERAL	502.41
9338	LAW ENFORCEMENT TRUST - STATE	557.43
9339	LINANE,MARGARET	25,031.95
9340	LINANE,MARY	144,408.72
9341	MARCHANT, VC	81,880.90
9342	MARION, AB	3,011.26
9343	MARSTON, JP	45,581.52
9344	MASON, AM	76,262.20
9345	MASON, CH	27,733.33
9346	MCCHESNEY, LC	6,118.72
9347	METCALF, RC	47,169.93
9349	MILLER, HM	7,820.99
9350	MOORE, AL	291.29
9351	MORTON, BG	5,847.96
9352	NASH, HD	8,851.07
9353	NICKERSON, HC	33,456.42
9354	PARKHURST, WL	13,903.79
9355	CEMETERY PERMANENT CARE	2,889,584.95
9356	PRINCE, N	3,454.84



**TOWN OF WINCHESTER, MASSACHUSETTS  
TRUST FUNDS  
FISCAL YEAR 2022  
AS OF SEPTEMBER 30, 2021**

FUND #	FUND DESCRIPTION	FUND BALANCE
9357	QUIMBY, CA	17,068.74
9358	RICH, EJ	145,614.82
9359	RILEY, ME	46,369.61
9360	ROBINSON, AL	13,174.92
9361	ROGERS, B	5,845.38
9362	SCHRAFFT, WE	5,728.02
9363	SKILLINGS, DN	3,535.29
9364	SMITH JR, FE	25,780.67
9365	SMITH SR, FE	24,559.94
9366	GENERAL STABILIZATION FUND	4,545,669.02
9367	STENQUIST, IC	5,138.35
9368	STONE, M	57,667.85
9369	SWEENEY, HA	4,753.41
9370	SYMMES, Z	5,031.79
9371	THOMPSON, FL	101.29
9372	WADSWORTH, E	25,105.92
9373	WARREN, MA	8,588.65
9374	WATSON, SA	142,931.56
9375	WILLIS, J	85,288.13
9376	WINCHESTER HOUSING FUND	226,216.07
9377	WINCHESTER, W	44,651.79
9378	WINN, NR	6,925.37
9379	WOOD, MC	9,384.28
9380	WRIGHT, E A	7,100.52
9381	YOUNG, FP	8,870.99
9382	BUILDING STABILIZATION FUND	4,063,821.37
9383	CAPITAL STABILIZATION FUND	3,662,509.86
9384	CONNOLLY, R	6,140.00
9385	TYLER, CD	4,712.14
9387	RODGERS, S	215,613.81
9388	BAUMANN, R	11,911.31
9390	VANAKEN, P	23,383.81
9391	MCGOWAN, T WEDGE POND	4,399.01
9392	LAPAGE, MA	2,000.65
9393	SPED STABILIZATION FUND*	-
9394	BEATTIE	78,004.02
9395	DENAPOLI, G	1,659.88
9396	MINI AFFORDABLE HOUSING TRUST	1,004,225.74
9600	OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND**	5,465,445.39
<b>TOTAL TRUST FUNDS</b>		<b><u>25,560,091.27</u></b>

\*2018 Spring Town Meeting established a SPED Reserve (Special Revenue Fund 0637) in accordance with MGL CH40 §13E. The SPED Reserve was funded by the SPED Stabilization Fund.

\*\*2018 Spring Town Meeting accepted MGL CH32A, as amended by Chapter 218, §15 of the Acts of 2016 and transferred the former OPEB Trust Fund (9389 - no longer reported here) to the new OPEB Trust Fund (9600).

**TOWN OF WINCHESTER, MASSACHUSETTS  
OTHER POST EMPLOYMENT BENEFITS TRUST FUND  
FROM JULY 1, 2017 THROUGH SEPTEMBER 30, 2021**

Balance as of June 30, 2017	2,486,585.85
FY18 Revenue & Transfers In:	
Net investment earnings (losses)	240,930.98
Transfer from General Fund	250,000.00
Total	490,930.98
Balance as of June 30, 2018	2,977,516.83
FY19 Revenue & Transfers In:	
Net investment earnings (losses)	162,174.66
Transfer from General Fund	200,000.00
Total	362,174.66
Balance as of June 30, 2019	3,339,691.49
FY20 Revenue & Transfers In:	
Net investment earnings (losses)	106,915.93
Transfer from General Fund	350,000.00
Total	456,915.93
Balance as of June 30, 2020	3,796,607.42
FY21 Revenue & Transfers In:	
Net investment earnings (losses)	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
FY22 YTD Revenue & Transfers In:	
Net investment earnings (losses)	(54,235.86)
Transfer from General Fund	350,000.00
Total	295,764.14
Balance as of September 30, 2021	5,465,445.39

*NOTE > 2018 Spring Town Meeting accepted MGL CH32A, as amended by Chapter 218, §15 of the Acts of 2016, and transferred the former OPEB Trust Fund (9389) to the new OPEB Trust Fund (9600). The activity above combines the old fund and the new fund for continuity purposes, but the presentation in the future will likely change.*

**TOWN OF WINCHESTER, MASSACHUSETTS  
STABILIZATION FUNDS  
FROM JULY 1, 2017 THROUGH SEPTEMBER 30, 2021**

	GENERAL STABILIZATION FUND	BUILDING STABILIZATION FUND	CAPITAL STABILIZATION FUND	SPED STABILIZATION FUND	TOTAL STABILIZATION FUNDS
Balance as of June 30, 2017	4,290,688.73	3,263,161.02	1,279,838.70	305,435.33	9,306,282.46
FY18 Activity:					
Net investment earnings	64,407.62	11,343.42	35,116.79	3,770.02	114,637.85
Transfers in	-	2,719,787.92	1,892,183.99	-	4,611,971.91
Transfers out	-	(2,725,645.52)	(1,642,492.79)	(309,205.35)	(4,677,343.66)
Total	64,407.62	5,485.82	284,807.99	(305,435.33)	49,266.10
Balance as of June 30, 2018	4,355,096.35	3,268,646.84	1,564,646.69	-	9,355,548.56
FY19 Activity:					
Net investment earnings	107,056.80	100,019.65	73,568.95	-	280,645.40
Transfers in	-	2,776,348.00	1,951,390.00	-	4,727,738.00
Transfers out	-	(3,340,084.00)	(1,418,181.00)	-	(4,758,265.00)
Total	107,056.80	(463,716.35)	606,777.95	-	250,118.40
Balance as of June 30, 2019	4,462,153.15	2,804,930.49	2,171,424.64	-	9,605,666.96
FY20 Activity:					
Net investment earnings	76,557.20	116,684.87	78,182.77	-	271,424.84
Transfers in	-	3,309,975.77	3,380,370.88	-	6,690,346.65
Transfers out	-	(3,271,470.00)	(3,454,781.00)	-	(6,726,251.00)
Total	76,557.20	155,190.64	3,772.65	-	235,520.49
Balance as of June 30, 2020	4,538,710.35	2,960,121.13	2,175,197.29	-	9,841,187.45
FY21 Activity:					
Net investment earnings	6,430.11	8,187.36	3,046.12	-	17,663.59
Transfers in	-	3,330,332.00	2,964,319.15	-	6,294,651.15
Transfers out	-	(3,244,514.02)	(2,972,569.68)	-	(6,217,083.70)
Total	6,430.11	94,005.34	(5,204.41)	-	95,231.04
Balance as of June 30, 2021	4,545,140.46	3,054,126.47	2,169,992.88	-	9,936,418.49
FY22 YTD Activity:					
Net investment earnings	528.56	302.90	1,005.98	-	1,837.44
Transfers in	-	3,407,767.00	2,959,922.00	-	6,367,689.00
Transfers out	-	(2,398,375.00)	(1,468,411.00)	-	(3,866,786.00)
Total	528.56	1,009,694.90	1,492,516.98	-	2,502,740.44
Balance as of September 30, 2021	4,545,669.02	4,063,821.37	3,662,509.86	-	12,439,158.93

*NOTE > 2018 Spring Town Meeting established a SPED Reserve (Special Revenue Fund 0637) in accordance with MGL CH40 §13E. The SPED Reserve was funded by the SPED Stabilization Fund.*

**TOWN OF WINCHESTER, MASSACHUSETTS  
WATER & SEWER ENTERPRISE FUND - BUDGET TO ACTUAL  
FISCAL YEAR 2021 AND FISCAL YEAR 2020**

	FISCAL YEAR 2021					FISCAL YEAR 2020				
	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>										
Sewer Usage	2,833,316.16	3,977,825.05	-	1,144,508.89	140.39%	2,946,637.00	2,751,985.15	-	(194,651.85)	93.39%
Sewer Liens and Interest	84,000.00	76,587.05	-	(7,412.95)	91.18%	90,192.00	84,147.74	-	(6,044.26)	93.30%
Water Usage	2,833,316.16	3,194,592.52	-	361,276.36	112.75%	2,359,363.00	2,263,182.88	-	(96,180.12)	95.92%
Water Liens and Interest	70,000.00	63,265.97	-	(6,734.03)	90.38%	72,978.00	70,068.41	-	(2,909.59)	96.01%
Water Service Charges	840,000.00	809,484.64	-	(30,515.36)	96.37%	123,460.00	145,948.50	-	22,488.50	118.22%
Water Repairs	21,000.00	17,170.00	-	(3,830.00)	81.76%	24,097.00	21,470.14	-	(2,626.86)	89.10%
Sprinkler Fee	17,000.00	17,261.90	-	261.90	101.54%	17,236.00	17,174.13	-	(61.87)	99.64%
Connection Fees	43,000.00	78,100.00	-	35,100.00	181.63%	74,400.00	43,800.00	-	(30,600.00)	58.87%
Other Miscellaneous Revenue	-	658.00	-	658.00	-	61,537.00	2,609.93	-	(58,927.07)	4.24%
Investment Income	5,000.00	887.48	-	(4,112.52)	17.75%	20,783.00	5,745.73	-	(15,037.27)	27.65%
<b>Total Revenue</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>5,790,683.00</b>	<b>5,406,132.61</b>	<b>-</b>	<b>(384,550.39)</b>	<b>93.36%</b>
<b>EXPENDITURES:</b>										
<b>Personal Services:</b>										
Sewer Operations	386,724.00	327,074.73	-	59,649.27	84.58%	349,539.00	348,489.30	-	1,049.70	99.70%
Water Operations	1,099,380.00	1,009,194.22	-	90,185.78	91.80%	1,082,648.00	934,544.07	-	148,103.93	86.32%
	1,486,104.00	1,336,268.95	-	149,835.05	89.92%	1,432,187.00	1,283,033.37	-	149,153.63	89.59%
<b>Expenses:</b>										
Sewer Operations	1,581,371.00	1,575,184.75	1,829.14	4,357.11	99.72%	1,479,107.00	1,434,671.61	7,500.00	36,935.39	97.50%
Water Operations	1,426,407.76	1,360,299.73	6,241.36	59,866.67	95.80%	1,302,987.50	1,244,700.44	12,961.66	45,325.40	96.52%
Debt & MWRA Capital	5,425,659.75	5,425,659.32	-	0.43	100.00%	5,338,682.00	5,330,943.76	-	7,738.24	99.86%
	8,433,438.51	8,361,143.80	8,070.50	64,224.21	99.24%	8,120,776.50	8,010,315.81	20,461.66	89,999.03	98.89%
<b>Total Expenditures</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>9,552,963.50</b>	<b>9,293,349.18</b>	<b>20,461.66</b>	<b>239,152.66</b>	<b>97.50%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	4,690,483.68	4,690,483.68	-	-	100.00%	4,615,291.00	4,615,291.00	-	-	100.00%
Indirects to the General Fund	(1,543,864.00)	(1,543,864.00)	-	-	100.00%	(1,414,812.00)	(1,414,812.00)	-	-	100.00%
Transfers to the Continued Article/Capital Article Fund	(205,000.00)	(205,000.00)	-	-	100.00%	(215,221.44)	(215,221.44)	-	-	100.00%
<b>Total OFS/(OFU)</b>	<b>2,941,619.68</b>	<b>2,941,619.68</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>2,985,257.56</b>	<b>2,985,257.56</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Net activity</b>	<b>(231,290.51)</b>	<b>1,480,039.54</b>				<b>(777,022.94)</b>	<b>(901,959.01)</b>			

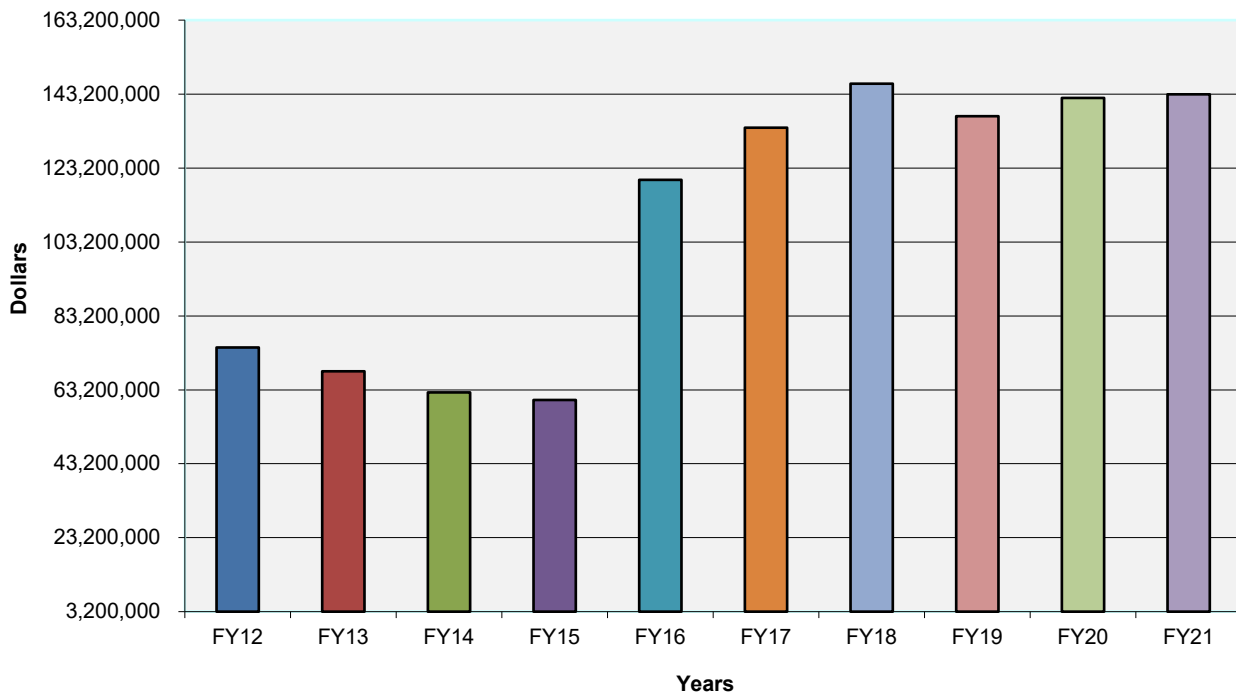
**TOWN OF WINCHESTER, MASSACHUSETTS  
RECREATION ENTERPRISE FUND - BUDGET TO ACTUAL  
FISCAL YEAR 2021 AND FISCAL YEAR 2020**

	FISCAL YEAR 2021					FISCAL YEAR 2020				
	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	1,228,125.00	1,085,045.17	-	(143,079.83)	88.35%	1,904,000.00	1,328,865.76	-	(575,134.24)	69.79%
Other Miscellaneous Revenue	-	-	-	-	-	-	262.00	-	262.00	-
Investment Income	-	355.49	-	355.49	-	-	3,133.80	-	3,133.80	-
<b>Total Revenue</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>1,904,000.00</b>	<b>1,332,261.56</b>	<b>-</b>	<b>(571,738.44)</b>	<b>69.97%</b>
<b>EXPENDITURES:</b>										
Personal Services	973,014.00	701,981.21	-	271,032.79	72.15%	1,404,399.00	1,102,701.42	-	301,697.58	78.52%
Expenses	370,995.56	284,692.67	17,340.53	68,962.36	81.41%	583,327.23	541,967.01	27.23	41,332.99	92.91%
<b>Total Expenditures</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>1,987,726.23</b>	<b>1,644,668.43</b>	<b>27.23</b>	<b>343,030.57</b>	<b>82.74%</b>
<b>OTHER FINANCING SOURCES/(USES):</b>										
Transfers from the General Fund	401,805.00	401,805.00	-	-	100.00%	175,000.00	175,000.00	-	-	100.00%
Indirect Transfers to the General Fund	(341,032.00)	(341,032.00)	-	-	100.00%	(365,534.00)	(365,534.00)	-	-	100.00%
<b>Total OFS/(OFU)</b>	<b>60,773.00</b>	<b>60,773.00</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>(190,534.00)</b>	<b>(190,534.00)</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Net Activity</b>	<b>(55,111.56)</b>	<b>159,499.78</b>				<b>(274,260.23)</b>	<b>(502,940.87)</b>			

**TOWN OF WINCHESTER, MASSACHUSETTS  
OUTSTANDING LONG-TERM DEBT  
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2021**

<u>Year</u>	<u>Outstanding</u>	<u>Change</u>	<u>% Change</u>
FY12	74,652,606	N/A	N/A
FY13	68,213,519	(6,439,087)	-8.6%
FY14	62,501,218	(5,712,301)	-8.4%
FY15	60,455,726	(2,045,492)	-3.3%
FY16	119,997,366	59,541,640	98.5%
FY17	134,103,470	14,106,104	11.8%
FY18	146,005,161	11,901,691	8.9%
FY19	137,211,517	(8,793,644)	-6.0%
FY20	142,151,198	4,939,681	3.6%
(UNAUDITED) FY21	143,129,298	978,100	0.7%

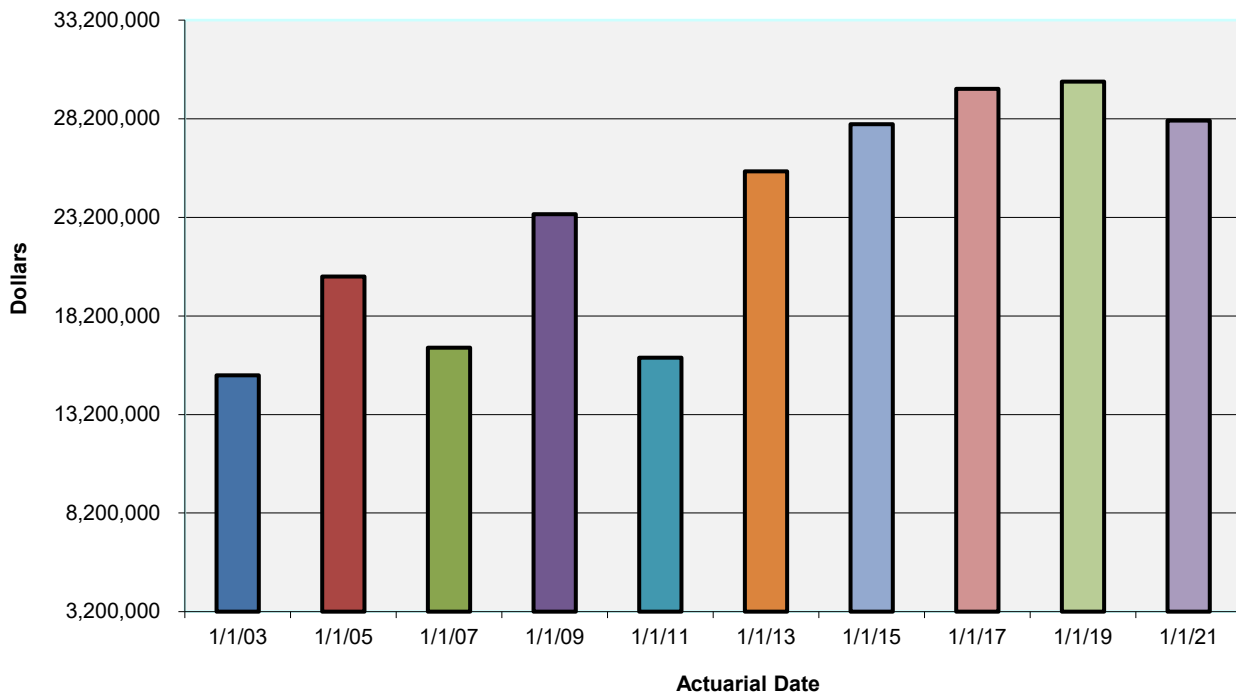
**Outstanding Long-Term Debt Balances**



**TOWN OF WINCHESTER, MASSACHUSETTS  
UNFUNDED PENSION LIABILITY  
ACTUARIALS DATED 1/1/03 THROUGH 1/1/21**

<u>Actuarial Date</u>	<u>Unfunded Liability</u>	<u>Change</u>	<u>% Change</u>	<u>% Funded</u>
1/1/03	15,185,450	N/A	N/A	89.1%
1/1/05	20,196,128	5,010,678	33.0%	78.9%
1/1/07	16,587,026	(3,609,102)	-17.9%	75.6%
1/1/09	23,357,339	6,770,313	40.8%	81.5%
1/1/11	16,080,139	(7,277,200)	-31.2%	76.0%
1/1/13	25,530,379	9,450,240	58.8%	84.5%
1/1/15	27,921,262	2,390,883	9.4%	77.4%
1/1/17	29,714,770	1,793,508	7.0%	78.3%
1/1/19	30,081,417	366,647	1.3%	78.3%
(DRAFT) 1/1/21	28,105,539	(1,975,878)	-6.6%	78.3%

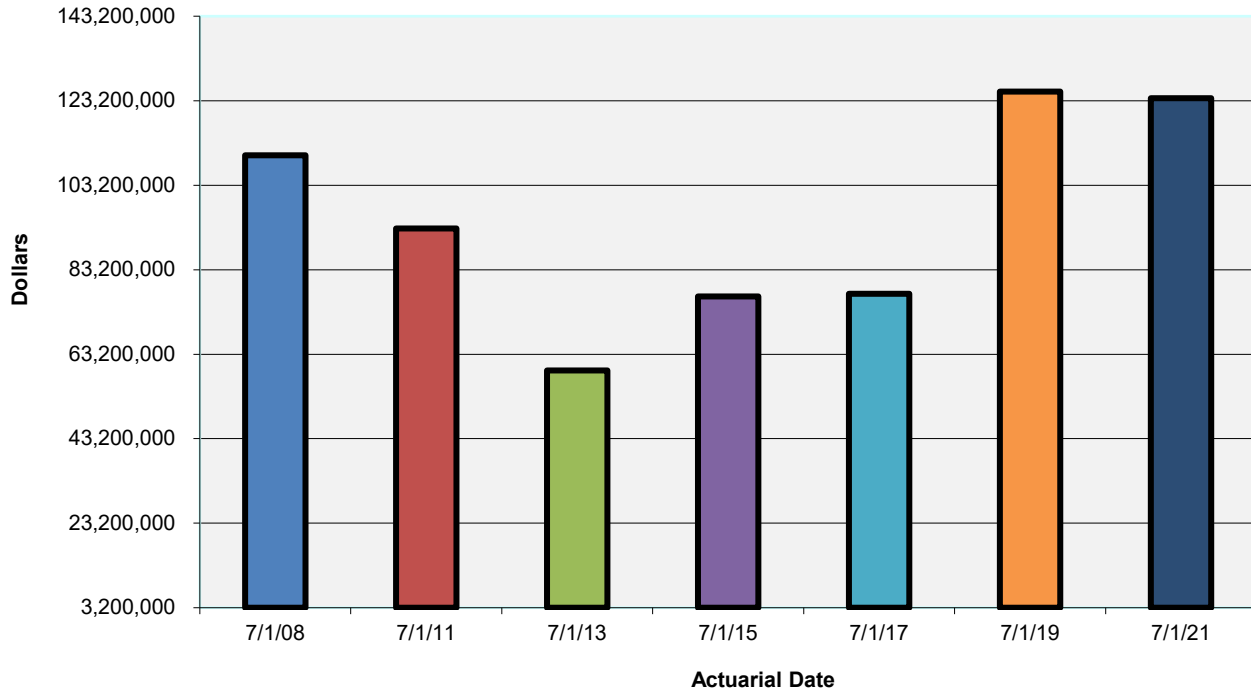
**Unfunded Pension Liability**



**TOWN OF WINCHESTER, MASSACHUSETTS  
UNFUNDED OPEB LIABILITY  
ACTUARIALS DATED 7/1/08 THROUGH 7/1/21**

<u>Actuarial Date</u>	<u>Unfunded Liability</u>	<u>Change</u>	<u>% Change</u>	<u>% Funded</u>
7/1/08	110,278,479	N/A	N/A	0.00%
7/1/11	92,958,604	(17,319,875)	-15.7%	0.40%
7/1/13	59,354,402	(33,604,202)	-36.1%	1.25%
7/1/15	76,872,278	17,517,876	29.5%	1.89%
7/1/17	77,503,160	630,882	0.8%	3.11%
7/1/19	125,358,234	47,855,074	61.7%	2.59%
7/1/21	123,791,298	(1,566,936)	-1.2%	4.18%

**Unfunded OPEB Liability**





**TOWN OF WINCHESTER, MASSACHUSETTS  
COVID RELATED FUNDING SOURCES**

***Federal COVID-10 Funding Sources for Municipalities (per the state's website www.mass.gov)***

CDBG	215,217	The Massachusetts Community Development Block Grant Program is a federally funded, competitive grant program designed to help small cities and towns meet a broad range of community development needs. Massachusetts and entitlement municipalities received additional CDBG funding to support economic and community development efforts in response to the COVID-19 pandemic. Massachusetts allocated a portion of their CDBG dollars to non-entitlement communities that did not receive CDBG funding directly from the federal government.
CLFRF (ARPA)	6,814,777	The federal American Rescue Plan Act (ARPA) provided \$3.4 billion to municipalities and counties in the Commonwealth. Funds can be used to respond to the public health emergency, including negative economic impacts; to provide premium pay to essential workers; to replace lost revenue; or to invest in water, sewer, and broadband infrastructure.
CvRF (Cares Act)	2,014,720	The CARES Act provided Massachusetts with a total of approximately \$2.7 B through the new Coronavirus Relief Fund (CvRF) to use for expenditures related to the COVID-19 public health emergency. The Commonwealth has made available up to approximately \$502 M in CvRF funds to Massachusetts cities and towns through the Coronavirus Relief Fund Municipal Program (CvRF-MP).
Election Security Grant	3,477	Funding under the Help America Vote Act (HAVA) supports improvements to voting systems and voting access. Supplemental funds were provided under the CARES Act for Election Security Grants to help states prevent, prepare for, and respond to the coronavirus in the 2020 election cycle. Massachusetts has used the funds for costs of expanded voting by mail, costs of PPE and social distancing measures for in-person voting, and communications about changes in the voting process for both the state primary and the general election. Some of this funding was distributed to municipalities to address similar costs.
FEMA Public Assistance	160,906	The Federal Emergency Management Agency (FEMA) provides funding for the Public Assistance (PA) Grant Program that reimburses state, local, and tribal governments, as well as certain types of private non-profit organizations for eligible costs incurred during a declared federal disaster. Costs related to the COVID-19 public health emergency are being reimbursed at 100 percent for costs incurred between January 20, 2020 and September 30, 2021.
Shared Streets Program	125,975	Partially funded through the Coronavirus Relief Fund, the Massachusetts Department of Transportation's Shared Streets and Spaces program provided grants as small as \$5,000 and as large as \$300,000 for cities and towns to quickly implement or expand improvements to sidewalks, curbs, streets, on-street parking spaces and off-street parking lots in support of public health, safe mobility, and renewed commerce in their communities.
	<u>9,335,072</u>	

***Federal COVID-10 Funding Sources for Local Education Agencies (per the state's website www.mass.gov)***

ESSER I	95,342	The ESSER I Fund, authorized under section 18003 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provides districts with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools. Districts must provide equitable services to students and teachers in non-public schools as required under the CARES Act.
ESSER II	348,963	The Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act provides supplemental funding through the ESSER II Fund. This funding is intended to help school districts safely reopen schools, and measure and effectively address significant learning loss. In addition, in an effort to build capacity of public school districts and communities to facilitate integrated coordination of school and community-based resources, DESE is providing an additional \$10,000 to each district for student mental health services and supports.
ESSER III	761,798	The American Rescue Plan Act (ARPA) provides a third round of funding for ESSER (ESSER III). ESSER III requires that LEAs spend 20 percent of funding to address learning loss, and includes new maintenance of equity provisions.
SRG	1,053,900	The purpose of the Coronavirus Relief Fund (CvRF) School Reopening Grants is to provide eligible school districts and charter schools with funding to support costs to reopen schools. This funding of \$225 per student based on FY2021 foundation enrollment is intended to supplement other resources that the Governor is providing to cities and towns for COVID-19 response efforts as well as funds made available by DESE through the Elementary and Secondary School Emergency Relief Fund (ESSER) grants and the Remote Learning Technology Essentials (RLTE) grants.
	<u>2,260,003</u>	

**TOWN OF WINCHESTER, MASSACHUSETTS  
COVID RELATED FUNDING SOURCES**

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***Other COVID-10 Funding Sources (not included on the state's website)***

Provider Relief Fund	12,124	The Paycheck Protection Program and Health Care Enhancement Act, enacted on April 24, 2020, appropriated and additional \$75 billion to the Provider Relief Fund to be used to reimburse eligible health care providers care-related expenses or lost revenues that are attributable to the COVID-19 pandemic. The Town received these funds in relation to the Ambulance operation.
MHOA BOH Relief	32,425	The Massachusetts Health Officer's Association (MHOA) was selected as one of the Local Health Crisis Response affiliates to disperse state funds in order to assist Cities and Towns in their efforts to combat the spread and effect of COVID-19
CTCL Elections	7,408	The Center for Tech and Civic Life, a nonprofit organization, awarded this grant to support planning and operationalizing safe and secure election administration in the Town in 2020.
Give Where You Live	10,000	In conjunction with the United Way "Give Where You Live" program, the Select Board approved Asa Fletcher funding to provide coronavirus relief to qualifying Winchester residents.
COA Food Security	1,000	The Winchester Cooperative Bank donated funds to the Council on Aging for senior food security associated with COVID-19 related hardships.
BOH Relief	8,000	The Winchester Hospital donated funds to the Board of Health for COVID-19 related projects.
Employee Relief	10,000	The Select Board authorized the Town Manager to use up to \$10,000 from the Winchester Hospital Gift account to reimburse municipal employees for the cost of COVID-19 PCR tests that are not covered by their insurance.
PCR Testing	3,600	The Winchester Hospital donated funds to the Board of Health to provide PCR COVID-19 testing for Winchester residents, non-residents working in Town and Town employees at no charge.
CCSF	87,866	Massachusetts received \$314 million in federal ARPA Child Care Stabilization Funds aimed at providing economic relief to child care programs impacted by the COVID-19 pandemic across the country. The Department of Early Education and Care (EEC) is responsible for distributing these funds to child care providers across the Commonwealth. The Recreation Department is allocating these funds to the WRAP/Kids Connection program and the Lynch Afterschool program.

172,423