

Town of Winchester



COMPREHENSIVE FINANCIAL REPORT

Office of the Comptroller

Stacie Ward, CPA, CGA, Comptroller

Michael Lucas, CPA, CGA, Assistant Comptroller

Fall Town Meeting 2022

**TOWN OF WINCHESTER, MASSACHUSETTS
 COMPREHENSIVE FINANCIAL REPORT
 OFFICE OF THE COMPTROLLER
 FALL TOWN MEETING 2022**

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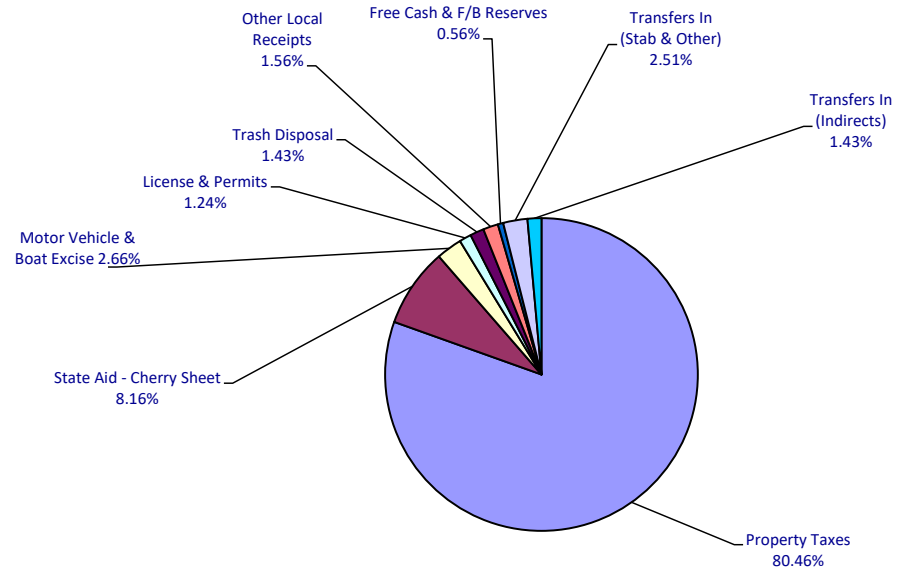
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TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND BUDGET - ESTIMATED REVENUES & RESERVES AND APPROPRIATIONS
FISCAL YEAR 2023

ESTIMATED REVENUES & RESERVES	% of Budget	APPROPRIATIONS	% of Budget		
Property Taxes:		Operating:			
Property Tax Revenue	115,263,025	80.75%	General Government	6,074,054	4.26%
Overlay/Allowance for Abatements	(420,411)	-0.29%	Cultural & Recreation	2,336,348	1.64%
Total Property Taxes	114,842,614	80.46%	Health & Social Services	960,532	0.67%
State Revenue:		Public Safety	13,016,204	9.12%	
State Aid - Cherry Sheet	11,680,978	8.18%	Public Works	8,761,173	6.14%
State Aid - Cherry Sheet (offsets)	(40,901)	-0.03%	Education:		
Mass School Building Assistance	-	0.00%	Education Fund	60,904,378	42.67%
Total State Revenue	11,640,077	8.16%	Vocational Education	407,196	0.29%
Local Receipts:		Undistributed:			
Motor Vehicle & Boat Excise	3,800,000	2.66%	Employee Benefits	20,931,508	14.66%
Meals Tax	195,000	0.14%	Energy	2,141,620	1.50%
Penalties & Interest on Taxes	300,000	0.21%	Other	1,049,500	0.74%
Payments in Lieu of Taxes	105,000	0.07%	Funded Debt	7,062,000	4.95%
Trash Disposal Services	2,040,000	1.43%	Interest on Debt	4,916,148	3.44%
Fees	979,000	0.69%	Total Operating	128,560,661	90.07%
Rentals	59,000	0.04%	Capital:		
Cemetery	244,000	0.17%	Funded by General Fund/Free Cash	100,000	0.07%
Other Departmental Revenue	101,000	0.07%	Funded by Bldg & Capital Stab Funds	600,000	0.42%
Licenses & Permits	1,770,000	1.24%	Funded by Cemetery Trust	70,000	0.05%
Fines & Forfeits	37,000	0.03%	Total Capital	770,000	0.54%
Investment Income	100,000	0.07%	Non-Capital Articles:		
Medicaid Reimbursement	100,000	0.07%	Unallocated Wages	360,426	0.25%
Miscellaneous Recurring	-	0.00%	Unappropriated:		
Total Local Receipts	9,830,000	6.89%	State & County Assessments	704,118	0.49%
Total Revenue	136,312,691	95.50%	Total Expenditures	130,395,205	91.35%
Transfers from Other Funds:		Transfers to Other Funds:			
Parking Meter	125,000	0.09%	Building Stabilization	3,462,211	2.43%
Cemetery Trust	140,000	0.10%	Capital Stabilization	3,033,920	2.13%
Capital Stabilization	1,215,412	0.85%	Additional Bldg/ Capital Stab	30,000	0.02%
Building Stabilization	1,968,278	1.38%	OPEB Trust	350,000	0.25%
Other	131,384	0.09%	Other	10,000	0.01%
Total	3,580,074	2.51%	Total	6,886,131	4.82%
Transfers from Enterprise - Indirects:		Transfers to Enterprise Funds:			
Water Sewer Enterprise	1,694,635	1.19%	Water & Sewer Enterprise CH110	5,253,535	3.68%
Recreation Enterprise	351,725	0.25%	Recreation Enterprise Subsidy	200,000	0.14%
Total	2,046,360	1.43%	Total	5,453,535	3.82%
Total Transfers In	5,626,434	3.94%	Total Transfers Out	12,339,666	8.65%
Reserves:					
Free Cash	790,626	0.55%			
F/B - Reserve for DE-1	5,120	0.00%			
F/B - Overlay Reserve	-	0.00%			
Total Reserves	795,746	0.56%			
TOTAL ESTIMATED REVENUE & RESERVES	142,734,871	100.00%	TOTAL APPROPRIATIONS	142,734,871	100.00%

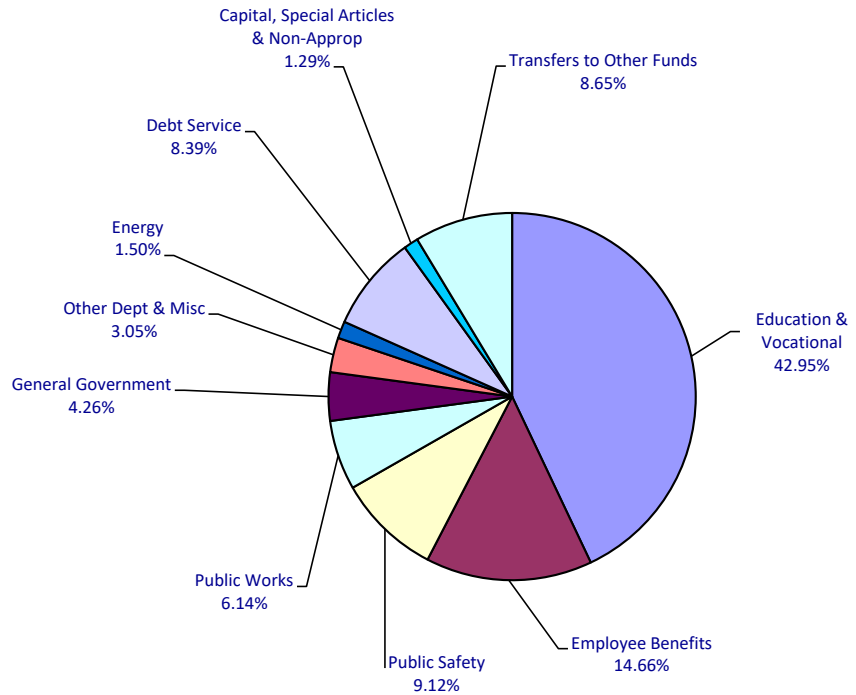
**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND ESTIMATED REVENUE & RESERVES GRAPH
FISCAL YEAR 2023**

Revenue Category	Budget	Percent of Total Budget
Property Taxes, net of overlay/allowance	114,842,614	80.46%
State Aid - Cherry Sheet, net of offsets	11,640,077	8.16%
Motor Vehicle & Boat Excise	3,800,000	2.66%
License & Permits	1,770,000	1.24%
Trash Disposal Services	2,040,000	1.43%
Other Local Receipts	2,220,000	1.56%
Free Cash & Fund Balance Reserves	795,746	0.56%
Transfers in (Stabilization and Other)	3,580,074	2.51%
Transfers in (Enterprise Indirects)	2,046,360	1.43%
Total Estimated Revenue & Reserves	142,734,871	100.00%



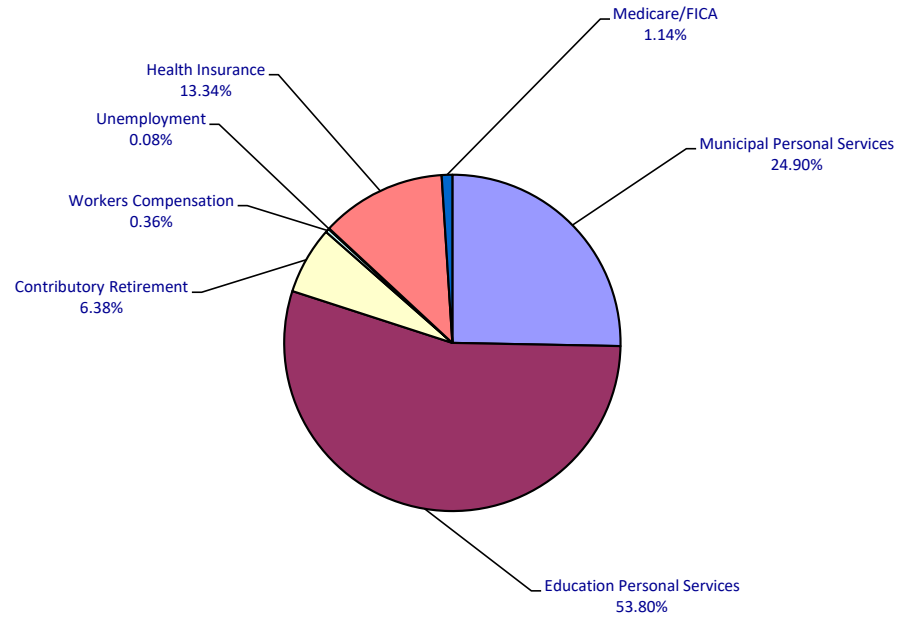
**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND APPROPRIATION GRAPH
FISCAL YEAR 2023**

Expense Category	Budget	Percent of Total Budget
Education & Vocational	61,311,574	42.95%
Employee Benefits	20,931,508	14.66%
Public Safety	13,016,204	9.12%
Public Works	8,761,173	6.14%
General Government	6,074,054	4.26%
Other Departmental & Miscellaneous	4,346,380	3.05%
Energy	2,141,620	1.50%
Debt Service	11,978,148	8.39%
Capital, Special Articles & Non-Appropriated	1,834,544	1.29%
Transfers to Other Funds	12,339,666	8.65%
Total Appropriations	142,734,871	100.00%



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND PERSONAL SERVICES & EMPLOYEE BENEFITS APPROPRIATION GRAPH
FISCAL YEAR 2023**

	Budget	Percent of PS & EB
Personal Services		
Municipal	24,469,296	24.90%
Education	52,878,908	53.80%
Total Personal Services	77,348,204	78.70%
Employee Benefits		
Contributory Retirement	6,274,399	6.38%
Workers Compensation	350,000	0.36%
Unemployment	75,000	0.08%
Health Insurance	13,108,609	13.34%
Medicare / FICA	1,123,500	1.14%
Total Employee Benefits	20,931,508	21.30%
Total Personal Services & Employee Benefits	98,279,712	100.00%
Total Appropriations	142,734,871	
Total Personal Services & Employee Benefits as a % of the Total Appropriations	68.85%	



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND REVENUE - BUDGET TO ACTUAL
FISCAL YEAR 2022**

	Revised Budget	Actual	(under)/over Budget	% of Budget Collected
PROPERTY TAXES				
Real Estate Taxes	110,966,733.25	110,551,462.94	(415,270.31)	
Personal Property Taxes	1,131,036.01	1,124,379.20	(6,656.81)	
Tax Title Liens & Deferred Taxes	-	215,461.98	215,461.98	
Allowance for Abatements (budgetary only)	(410,157.76)	-	410,157.76	
Total Property Taxes	111,687,611.50	111,891,304.12	203,692.62	100.18%
STATE REVENUE				
State Aid - Cherry Sheet	11,497,166.00	11,586,059.00	88,893.00	
Total State Revenue	11,497,166.00	11,586,059.00	88,893.00	100.77%
LOCAL RECEIPTS				
Motor Vehicle & Boat Excise	3,350,000.00	4,159,057.63	809,057.63	
Meals Tax	100,000.00	246,302.97	146,302.97	
Penalties & Interest on Taxes	100,000.00	378,013.40	278,013.40	
Payments in Lieu of Taxes	89,000.00	102,663.47	13,663.47	
Trash Disposal Service	1,675,000.00	2,099,687.04	424,687.04	
Fees	850,000.00	1,322,049.83	472,049.83	
Rentals	25,000.00	48,471.40	23,471.40	
Cemetery	190,000.00	240,271.00	50,271.00	
Other Departmental Revenue	30,000.00	121,212.94	91,212.94	
Licenses & Permits	1,500,000.00	2,798,378.66	1,298,378.66	
Fines & Forfeits	30,000.00	45,542.26	15,542.26	
Investment Income	25,000.00	48,002.67	23,002.67	
Medicaid Reimbursement	25,000.00	407,010.36	382,010.36	
Miscellaneous Non-Recurring	365,000.00	615,611.97	250,611.97	
Total Local Receipts	8,354,000.00	12,632,275.60	4,278,275.60	151.21%
TOTAL REVENUE	131,538,777.50	136,109,638.72	4,570,861.22	103.47%
TRANSFERS IN				
From Enterprise - Indirects	1,978,223.00	1,978,223.00	-	
From Building & Capital Stabilization	2,681,786.00	2,681,786.00	-	
From FEMA (COVID-19)	-	261,505.71	261,505.71	
From Other	195,000.00	280,367.47	85,367.47	
TOTAL TRANSFERS IN	4,855,009.00	5,201,882.18	346,873.18	107.14%
TOTAL REVENUE AND TRANSFERS IN	136,393,786.50	141,311,520.90	4,917,734.40	103.61%

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

	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY 2022 ACTUAL REVENUE	FY21 to FY22 DOLLAR CHANGE	FY21 to FY22 PERCENTAGE CHANGE
PROPERTY TAXES							
Real Estate Taxes	87,621,058.97	91,048,657.41	99,517,670.39	105,722,229.19	110,555,614.94	4,833,385.75	4.57%
Personal Property Taxes	670,934.70	683,205.95	722,119.16	778,150.19	1,124,379.20	346,229.01	44.49%
Tax Title Liens & Deferred Taxes	317,470.16	273,595.12	20,787.99	113,133.31	215,461.98	102,328.67	90.45%
Senior Citizen Work-off (Real Estate offset)	(36,750.00)	(30,000.00)	(26,346.00)	(11,622.00)	(4,152.00)	7,470.00	-64.27%
TOTAL PROPERTY TAXES	88,572,713.83	91,975,458.48	100,234,231.54	106,601,890.69	111,891,304.12	5,289,413.43	4.96%
STATE REVENUE							
State Aid - Cherry Sheet							
Chapter 70	8,058,883.00	9,049,067.00	9,439,865.00	9,617,689.00	9,753,843.00	136,154.00	1.42%
Unrestricted Aid	1,478,108.00	1,529,842.00	1,571,148.00	1,571,148.00	1,720,067.00	148,919.00	9.48%
Charter School Reimbursements	6,154.00	11,003.00	9,420.00	12,075.00	36,693.00	24,618.00	203.88%
Exemptions for Blind	37,315.00	56,032.00	10,040.00	-	-	-	-
Reimb State Owned Land	16,147.00	18,013.00	20,209.00	20,736.00	23,807.00	3,071.00	14.81%
Exemptions to Elderly	11,546.00	11,514.00	-	10,040.00	51,649.00	41,609.00	414.43%
Veterans Benefits	17,677.00	8,384.00	-	1,694.00	-	(1,694.00)	-100.00%
Total State Aid - Cherry Sheet	9,625,830.00	10,683,855.00	11,050,682.00	11,233,382.00	11,586,059.00	352,677.00	3.14%
Mass School Building Assistance	672,082.00	672,082.00	672,082.00	672,082.00	-	(672,082.00)	-100.00%
TOTAL STATE REVENUE	10,297,912.00	11,355,937.00	11,722,764.00	11,905,464.00	11,586,059.00	(319,405.00)	-2.68%
LOCAL RECEIPTS							
Motor Vehicle Excise	4,037,305.14	4,096,082.24	3,645,917.20	3,672,304.96	4,158,576.63	486,271.67	13.24%
Boat Excise	564.00	422.92	622.00	536.91	481.00	(55.91)	-10.41%
Meals Tax	196,186.68	206,922.22	191,956.15	162,539.33	246,302.97	83,763.64	51.53%
Penalties & Interest on Taxes	306,584.18	222,996.97	191,532.36	293,015.70	378,013.40	84,997.70	29.01%
Payments in Lieu of Taxes	50,966.58	34,667.34	81,389.73	89,255.73	102,663.47	13,407.74	15.02%
Trash Disposal Service							
Transfer Station Permits	883,655.50	870,755.00	864,337.00	971,063.50	1,373,121.50	402,058.00	41.40%
Commercial Haulers- Trash	459,194.49	475,221.49	526,157.80	607,774.79	725,605.54	117,830.75	19.39%
SMART Permits	67,905.00	63,730.00	83,405.00	105,210.00	1,365.00	(103,845.00)	-98.70%
SMART Bags	41,650.00	46,940.00	46,940.00	150.00	(405.00)	(555.00)	-370.00%
Total Trash Disposal Services	1,452,404.99	1,456,646.49	1,520,839.80	1,684,198.29	2,099,687.04	415,488.75	24.67%
Fees							
Ambulance Service	610,895.95	632,731.62	651,109.90	681,818.73	798,661.85	116,843.12	17.14%
Municipal Lien Certificates	35,860.00	33,782.85	54,034.96	71,475.00	45,865.00	(25,610.00)	-35.83%
Demand & Misc Charges	42,629.48	38,647.34	21,702.05	63,509.34	54,206.18	(9,303.16)	-14.65%
Administrative Fees	85,576.13	90,147.24	103,453.37	194,174.62	268,811.70	74,637.08	38.44%
Parking Fines (reclass to F&F in FY19)	77,600.00	-	-	-	-	-	-
Parking Fine Interest	16,935.00	15,110.00	15,120.00	5,765.00	8,245.00	2,480.00	43.02%
Banner Fees (previously in a special fund)	-	6,200.00	4,600.00	300.00	900.00	600.00	200.00%
Motor Vehicle Fees	31,846.92	20,879.13	19,690.34	15,559.01	15,915.23	356.22	2.29%
Filing Fees	4,450.00	11,185.50	20,061.00	11,150.00	7,150.00	(4,000.00)	-35.87%
List of Residents (reclass from L&P in FY19)	-	660.00	260.00	20.00	90.00	70.00	350.00%
Photo Copies	735.00	630.00	792.40	475.00	595.00	120.00	25.26%
Solicitation Filing Fees	-	325.00	550.00	450.00	25.00	(425.00)	-94.44%
Firearms ID	(50.00)	25.00	75.00	(350.00)	25.00	375.00	-107.14%
Fire Box Fees	10,500.00	11,000.00	7,250.00	1,250.00	10,750.00	9,500.00	760.00%
Special Duty/HAZMAT Training	-	12,889.05	12,948.63	20,561.10	32,393.04	11,831.94	57.55%

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

	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY 2022 ACTUAL REVENUE	FY21 to FY22 DOLLAR CHANGE	FY21 to FY22 PERCENTAGE CHANGE
Sealer of WTS & Measures Fee	1,790.00	2,335.00	1,887.00	884.00	1,377.44	493.44	55.82%
Textile Recycling Fee	-	-	-	5,778.01	11,400.90	5,622.89	97.32%
Recyclables	26,881.67	24,153.38	11,976.71	28,701.85	32,129.49	3,427.64	11.94%
Deep Holes & Percs	-	450.00	50.00	100.00	100.00	-	0.00%
COVID Testing Fee	-	-	-	10,300.00	33,409.00	23,109.00	224.36%
Total Fees	945,650.15	901,151.11	925,561.36	1,111,921.66	1,322,049.83	210,128.17	18.90%
Rentals							
Rent - After School Program	27,594.60	28,112.37	30,642.04	29,779.28	30,459.96	680.68	2.29%
Rent - Town Hall <i>(previously in a special fund)</i>	-	15,722.10	4,500.00	(1,000.00)	1,000.00	2,000.00	-200.00%
Rent - Train Station ETC	2,400.00	2,600.00	1,800.00	2,600.00	-	(2,600.00)	-100.00%
Rent - Miscellaneous	23,501.37	21,151.37	16,656.44	44,606.44	17,011.44	(27,595.00)	-61.86%
Lease - WLF Fuel & Oil	1,076.49	3,838.00	-	-	-	-	-
Total Rentals	54,572.46	71,423.84	53,598.48	75,985.72	48,471.40	(27,514.32)	-36.21%
Cemetery							
Sale of Cemetery Lots	65,947.50	132,932.50	74,575.00	137,307.00	97,296.00	(40,011.00)	-29.14%
Interments	106,400.00	109,200.00	98,450.00	121,095.00	98,775.00	(22,320.00)	-18.43%
Foundations	10,400.00	9,775.00	9,525.00	12,250.00	9,425.00	(2,825.00)	-23.06%
Non-Resident Fees	16,450.00	11,545.00	18,800.00	26,450.00	23,075.00	(3,375.00)	-12.76%
O.T.	18,100.00	17,100.00	12,800.00	11,140.00	11,700.00	560.00	5.03%
Total Cemetery	217,297.50	280,552.50	214,150.00	308,242.00	240,271.00	(67,971.00)	-22.05%
Other Departmental Revenue							
DPW Repairs	43,778.00	28,140.66	33,920.00	32,330.00	31,481.00	(849.00)	-2.63%
School Department	32,640.87	55,031.20	59,895.77	57,722.17	53,633.64	(4,088.53)	-7.08%
Misc Departmental Revenue	23,589.43	56,121.42	29,072.96	8,461.30	36,098.30	27,637.00	326.63%
Total Departmental	100,008.30	139,293.28	122,888.73	98,513.47	121,212.94	22,699.47	23.04%
Licenses & Permits							
Package Store License	15,000.00	5,000.00	10,000.00	-	7,000.00	7,000.00	-
One-Day Liquor License	10,650.00	10,505.00	5,200.00	100.00	4,475.00	4,375.00	4375.00%
Liquor License	38,150.00	45,800.00	38,150.00	100.00	22,550.00	22,450.00	22450.00%
Other Licenses & Permits	31,270.00	36,344.00	33,340.00	2,325.00	42,505.50	40,180.50	1728.19%
Common Victualler's License	2,300.00	3,100.00	3,000.00	3,400.00	3,100.00	(300.00)	-8.82%
Yard Sale Permits	220.00	320.00	75.00	50.00	160.00	110.00	220.00%
Cable Franchise License	-	-	3,189.00	2,945.50	-	(2,945.50)	-100.00%
Building Permits	1,130,602.61	1,023,692.50	1,087,944.06	1,364,635.87	2,232,361.66	867,725.79	63.59%
Gas Permits	25,625.00	26,175.00	27,175.00	29,360.00	42,600.00	13,240.00	45.10%
Electrical Permits	60,260.00	59,870.00	64,190.00	63,130.00	97,600.00	34,470.00	54.60%
Plumbing Permits	46,665.00	45,645.00	41,285.00	42,575.00	62,985.00	20,410.00	47.94%
Building -Certificate of Inspection	1,034.00	994.00	1,194.00	1,075.00	998.00	(77.00)	-7.16%
Occupancy Permit	1,250.00	1,950.00	1,200.00	1,500.00	12,750.00	11,250.00	750.00%
Certificate of Compliance	515.00	460.00	520.00	505.00	315.00	(190.00)	-37.62%
Zoning By-Laws Books	20.00	-	-	-	-	-	-
List of Residents <i>(reclass to Fees in FY19)</i>	1,220.00	-	-	-	-	-	-
Birth Certificates	61,505.00	73,834.00	64,535.00	63,620.00	82,190.00	18,570.00	29.19%
Death Certificates	30,020.00	33,880.00	36,260.00	35,600.00	34,020.00	(1,580.00)	-4.44%
Marriage Certificates	3,780.00	5,650.00	3,900.00	2,720.00	4,880.00	2,160.00	79.41%
Business Certificates	6,900.00	6,525.00	7,870.00	9,300.00	7,180.00	(2,120.00)	-22.80%
Amendments/ Corrections	1,500.00	1,600.00	1,650.00	900.00	1,550.00	650.00	72.22%
Marriage Intentions	2,910.00	2,900.00	1,850.00	1,360.00	2,930.00	1,570.00	115.44%
Pole Locations	1,050.00	-	75.00	75.00	-	(75.00)	-100.00%
Voter ID's	290.00	5,920.00	1,080.00	-	-	-	-
Raffle & Bazaar Permit Fee	-	40.00	-	20.00	20.00	-	0.00%

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

	FY 2018 ACTUAL REVENUE	FY 2019 ACTUAL REVENUE	FY 2020 ACTUAL REVENUE	FY 2021 ACTUAL REVENUE	FY 2022 ACTUAL REVENUE	FY21 to FY22 DOLLAR CHANGE	FY21 to FY22 PERCENTAGE CHANGE
Dog License Fees	26,665.00	25,990.00	22,645.00	23,120.25	31,600.00	8,479.75	36.68%
Dog Fines & License Late Fee	240.00	360.00	220.00	40.00	60.00	20.00	50.00%
Fuel Storage Renewal	202.50	310.00	100.00	25.00	100.00	75.00	300.00%
License to Carry Firearms	2,237.50	3,725.00	5,475.00	4,150.00	(487.50)	(4,637.50)	-111.75%
Other Licenses & Permits	52,455.00	53,509.89	45,614.25	61,325.00	57,480.00	(3,845.00)	-6.27%
Food/Retail Service	20,133.00	20,137.00	18,402.00	17,935.00	19,476.00	1,541.00	8.59%
Asbestos Permits	1,300.00	1,170.00	1,750.00	1,350.00	1,450.00	100.00	7.41%
Burial Permits	7,210.00	7,345.00	8,220.00	7,460.00	8,230.00	770.00	10.32%
Dumpster Permits	18,880.00	18,810.00	21,020.00	14,750.00	13,500.00	(1,250.00)	-8.47%
Massage Permits	1,000.00	-	-	-	-	-	-
Swimming Pool Permits	1,400.00	1,000.00	1,050.00	1,800.00	1,800.00	-	-
Camp Permits	200.00	450.00	-	100.00	600.00	500.00	500.00%
Tobacco Retail Permits	1,400.00	1,400.00	1,400.00	1,400.00	2,400.00	1,000.00	71.43%
Total License & Permits	1,606,059.61	1,524,411.39	1,559,578.31	1,758,751.62	2,798,378.66	1,039,627.04	59.11%
Special Assessments - Betterments	1,595.40	-	-	-	-	-	-
Fines & Forfeits							
Parking Fines (<i>reclass from Fees in FY19</i>)	-	89,168.00	68,209.25	32,685.06	42,950.00	10,264.94	31.41%
Court Fines	1,795.00	1,215.00	125.00	-	155.00	155.00	-
Substance Violation	-	-	100.00	100.00	10.00	(90.00)	-90.00%
Code of Bylaw Fines	-	-	3,630.00	1,075.00	390.00	(685.00)	-63.72%
False Alarm Fines	4,600.00	5,600.00	2,750.00	2,350.00	900.00	(1,450.00)	-61.70%
Library Book Fines	25,411.49	26,367.10	16,832.45	1,210.11	1,137.26	(72.85)	-6.02%
Total Fines & Forfeits	31,806.49	122,350.10	91,646.70	37,420.17	45,542.26	8,122.09	21.71%
Investment Income							
Interest income	246,595.34	402,311.77	222,836.67	132,055.32	71,943.87	(60,111.45)	-45.52%
Gain / Loss on Investments	(1,341.23)	(19,777.55)	22,337.84	(29,392.22)	(23,941.20)	5,451.02	-18.55%
Total Investment Income	245,254.11	382,534.22	245,174.51	102,663.10	48,002.67	(54,660.43)	-53.24%
Municipal Medicare Reimbursement	100,399.59	63,207.04	62,117.85	51,186.06	407,010.36	355,824.30	695.16%
Miscellaneous Non-Recurring							
Premiums-Temporary Loans (<i>post-FY18, no longer GF revenue</i>)	90,066.86	-	-	-	-	-	-
State & Federal Reimbursements	13,679.00	78,637.82	6,741.52	12,250.00	6,905.00	(5,345.00)	-43.63%
Developer's Payments/Reimbursements	-	1,039,950.00	-	-	275,000.00	275,000.00	-
MA COVID-19 EPSL Reimbursement	-	-	-	-	124,446.60	124,446.60	-
Eversource Reimbursement	-	41,100.00	-	-	209,231.00	209,231.00	-
Energy Rebates	254,798.00	1,480.00	-	12,000.00	-	(12,000.00)	-100.00%
Other Miscellaneous	999.90	-	28,086.99	7,819.76	29.37	(7,790.39)	-99.62%
Total Miscellaneous Non-Recurring	359,543.76	1,161,167.82	34,828.51	32,069.76	615,611.97	583,542.21	1819.60%
TOTAL LOCAL RECEIPTS	9,706,198.94	10,663,829.48	8,941,801.69	9,478,604.48	12,632,275.60	3,153,671.12	33.27%
TOTAL REVENUE	108,576,824.77	113,995,224.96	120,898,797.23	127,985,959.17	136,109,638.72	8,123,679.55	6.35%

TOWN OF WINCHESTER, MASSACHUSETTS
HISTORICAL GENERAL FUND REVENUE
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual
Total Tax Levy, Liens & PILOT	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	111,993,968
State Aid - Cherry Sheet	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	11,586,059
Mass School Building Assistance	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	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	4,159,058
Meals Tax	139,668	148,753	154,717	168,224	182,954	196,187	206,922	191,956	162,539	246,303
Penalties & Interest on Taxes	215,912	241,483	275,044	273,214	499,965	306,584	222,997	191,532	293,016	378,013
Trash Disposal Services	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	2,099,687
Fees	1,084,854	881,562	925,712	1,081,606	1,091,371	945,650	901,151	925,561	1,111,922	1,322,050
Rentals	49,774	56,373	53,170	48,967	51,823	54,572	71,424	53,598	75,986	48,471
Cemetery	278,451	248,232	310,355	289,867	234,575	217,298	280,553	214,150	308,242	240,271
Other Departmental Revenue	81,041	77,991	74,306	94,694	64,864	100,008	139,293	122,889	98,513	121,213
Licenses & Permits	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	2,798,379
Special Assessments	32,468	28,660	27,146	1,704	1,675	1,595	-	-	-	-
Fines & Forfeits	48,951	40,235	34,297	35,149	33,536	31,806	122,350	91,647	37,420	45,542
Investment Income	71,155	30,948	71,238	92,678	205,842	245,254	382,534	245,175	102,663	48,003
Medicare & Miscellaneous	257,220	613,484	611,111	4,657,026	1,000,882	459,943	1,224,375	96,946	83,256	1,022,622
Total Other Local Receipts	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	12,529,612
Total Revenue	86,378,871	89,579,132	92,779,200	100,202,812	104,855,617	108,576,825	113,995,225	120,898,797	127,985,959	136,109,639
% Change Year to Year	3.98%	3.70%	3.57%	8.00%	4.64%	3.55%	4.99%	6.06%	5.86%	6.35%

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022**

	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
TOWN MANAGER SALARIES	782,321.00	731,078.37	-	51,242.63	93.45%
TOWN MANAGER EXPENSES	126,525.00	108,619.36	879.02	17,026.62	86.54%
FINANCE COMMITTEE SALARIES	4,000.00	3,384.08	-	615.92	84.60%
FINANCE COMMITTEE EXPENSES	2,000.00	280.00	-	1,720.00	14.00%
COMPTROLLER SALARIES	507,225.00	485,761.56	-	21,463.44	95.77%
COMPTROLLER EXPENSES	18,946.17	15,770.63	-	3,175.54	83.24%
ASSESSORS SALARIES	264,740.00	258,495.00	-	6,245.00	97.64%
ASSESSORS EXPENSES	86,832.98	65,673.38	19,000.00	2,159.60	97.51%
COLLECTOR/TREASURER SALARIES	406,206.00	375,220.65	-	30,985.35	92.37%
COLLECTOR/TREASURER EXPENSES	126,570.70	82,651.31	6,368.92	37,550.47	70.33%
AUDIT EXPENSES	90,650.00	90,650.00	-	-	100.00%
ENGINEERING SALARIES	517,593.00	510,232.88	-	7,360.12	98.58%
ENGINEERING EXPENSES	100,124.00	40,874.06	39,995.00	19,254.94	80.77%
BUILDING, ZONING & BOARD OF APPEALS SALARIES	427,897.00	403,785.95	-	24,111.05	94.37%
BUILDING, ZONING & BOARD OF APPEALS EXPENSES	39,076.43	34,707.18	839.54	3,529.71	90.97%
CONSERVATION COMMISSION SALARIES	67,534.00	63,150.27	-	4,383.73	93.51%
CONSERVATION COMMISSION EXPENSES	2,100.00	907.00	95.56	1,097.44	47.74%
PLANNING BOARD SALARIES	117,773.00	117,166.46	-	606.54	99.48%
PLANNING BOARD EXPENSES	53,400.00	34,102.21	-	19,297.79	63.86%
LEGAL EXPENSES	590,433.00	469,772.95	-	120,660.05	79.56%
HUMAN RESOURCES SALARIES	175,803.00	157,074.93	-	18,728.07	89.35%
HUMAN RESOURCES EXPENSES	24,000.00	15,109.60	-	8,890.40	62.96%
INFORMATION TECHNOLOGY SALARIES	126,194.00	124,541.89	-	1,652.11	98.69%
INFORMATION TECHNOLOGY EXPENSES	541,467.85	434,888.63	80,069.98	26,509.24	95.10%
GENERAL SERVICES EXPENSES	171,600.00	119,603.53	-	51,996.47	69.70%
TOWN CLERK SALARIES	388,797.44	362,351.98	-	26,445.46	93.20%
TOWN CLERK EXPENSES	116,731.93	112,936.09	1,843.66	1,952.18	98.33%
GENERAL GOVERNMENT	5,876,541.50	5,218,789.95	149,091.68	508,659.87	91.34%
LIBRARY SALARIES	1,750,269.00	1,637,022.96	-	113,246.04	93.53%
LIBRARY EXPENSES	440,261.20	424,358.95	42.32	15,859.93	96.40%
LIBRARY CAPITAL	15,500.00	15,500.00	-	-	100.00%
ARCHIVAL CENTER EXPENSES	20,800.00	20,543.78	2.00	254.22	98.78%

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022**

	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
HISTORICAL COMMISSION SALARIES	3,000.00	3,000.00	-	-	100.00%
HISTORICAL COMMISSION EXPENSES	17,500.00	16,500.00	1,000.00	-	100.00%
CULTURE & RECREATION	2,247,330.20	2,116,925.69	1,044.32	129,360.19	94.24%
BOARD OF HEALTH SALARIES	367,535.00	300,633.87	-	66,901.13	81.80%
BOARD OF HEALTH EXPENSES	106,936.98	98,963.28	16.52	7,957.18	92.56%
COUNCIL ON AGING SALARIES	399,371.00	389,137.58	-	10,233.42	97.44%
COUNCIL ON AGING EXPENSES	8,812.00	4,586.76	-	4,225.24	52.05%
VETERANS' SERVICES SALARIES	10,356.00	10,350.00	-	6.00	99.94%
VETERANS' SERVICES EXPENSES	40,567.00	26,615.24	-	13,951.76	65.61%
HEALTH & SOCIAL SERVICES	933,577.98	830,286.73	16.52	103,274.73	88.94%
POLICE DEPARTMENT SALARIES	5,863,773.00	5,548,324.76	-	315,448.24	94.62%
POLICE DEPARTMENT EXPENSES	263,852.42	258,652.72	-	5,199.70	98.03%
POLICE DEPARTMENT CAPITAL	52,000.00	52,000.00	-	-	100.00%
FIRE DEPARTMENT SALARIES	6,125,461.00	5,705,708.37	-	419,752.63	93.15%
FIRE DEPARTMENT EXPENSES	344,493.50	327,033.65	5,167.48	12,292.37	96.43%
FIRE DEPARTMENT CAPITAL	61,000.00	41,886.54	1,597.20	17,516.26	71.28%
SEALER OF WEIGHTS & MEASURES SALARIES	8,524.00	8,523.00	-	1.00	99.99%
SEALER OF WEIGHTS & MEASURES EXPENSES	2,072.00	1,700.52	-	371.48	82.07%
PUBLIC SAFETY	12,721,175.92	11,943,829.56	6,764.68	770,581.68	93.94%
DEPARTMENT OF PUBLIC WORKS SALARIES	5,211,164.00	5,156,358.69	-	54,805.31	98.95%
DEPARTMENT OF PUBLIC WORKS EXPENSES	3,043,284.00	2,907,000.49	48,152.17	88,131.34	97.10%
DEPARTMENT OF PUBLIC WORKS CAPITAL	19,500.00	13,806.74	-	5,693.26	70.80%
SNOW & ICE SALARIES	303,115.00	303,114.90	-	0.10	100.00%
SNOW & ICE EXPENSES	450,252.00	449,896.08	-	355.92	99.92%
SNOW & ICE CAPITAL	16,241.00	16,240.84	-	0.16	100.00%
DEPARTMENT OF PUBLIC WORKS	9,043,556.00	8,846,417.74	48,152.17	148,986.09	98.35%
SCHOOL DEPARTMENT	59,232,201.38	58,726,031.63	504,741.11	1,428.64	100.00%
VOCATIONAL EDUCATION EXPENSES	268,000.00	268,000.00	-	-	100.00%
EDUCATION	59,500,201.38	58,994,031.63	504,741.11	1,428.64	100.00%
CONTRIBUTORY RETIREMENT APPROPRIATION	5,828,164.00	5,828,164.00	-	-	100.00%
WORKERS COMPENSATION	425,000.00	98,232.31	315,000.04	11,767.65	97.23%
UNEMPLOYMENT CLAIMS	100,000.00	97,461.02	-	2,538.98	97.46%

**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022**

	Revised Budget*	Actual	Encumbrances	under/(over) Budget	% of Budget Used
HEALTH INSURANCE EXPENSES	12,629,249.00	12,354,124.67	1,030.91	274,093.42	97.83%
MEDICARE TAX	1,070,000.00	1,063,413.06	-	6,586.94	99.38%
UNDISTRIBUTED - PERSONNEL BENEFITS	20,052,413.00	19,441,395.06	316,030.95	294,986.99	98.53%
ENERGY EXPENSES	2,254,636.53	2,220,901.01	50.00	33,685.52	98.51%
STATE ASSESSMENTS & CHARGES	676,533.00	695,208.00	-	(18,675.00)	102.76%
RESERVE FUND	188,000.00	-	-	188,000.00	0.00%
GENERAL INSURANCE EXPENSES	555,000.00	547,189.01	-	7,810.99	98.59%
ENVIRONMENTAL REMEDIATION SERVICES EXPENSE	41,000.00	41,000.00	-	-	100.00%
UNDISTRIBUTED - STATE ASSMTS, INSURANCE & OTHER	3,715,169.53	3,504,298.02	50.00	210,821.51	94.33%
FUNDED DEBT EXPENSES	7,048,000.00	7,048,000.00	-	-	100.00%
INTEREST ON FUNDED DEBT EXPENSES	4,925,478.50	4,925,478.43	-	0.07	100.00%
FUNDED DEBT	11,973,478.50	11,973,478.43	-	0.07	100.00%
TOTAL EXPENDITURES	126,063,444.01	122,869,452.81	1,025,891.43	2,168,099.77	98.28%
TRANSFERS TO BUILDING & CAPITAL STABILIZATION FUNDS	6,367,689.00	6,367,689.00	-	-	100.00%
TRANSFERS TO ENTERPRISE FUNDS (CH110/SUBSIDY/COLA)	5,633,414.00	5,633,414.00	-	-	100.00%
TRANSFER TO OPEB IRREVOCABLE TRUST FUND	350,000.00	350,000.00	-	-	100.00%
TRANSFERS TO CONTINUED SPECIAL ARTICLE/CAPITAL FUND	1,496,370.79	1,496,370.79	-	-	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%
TOTAL TRANSFERS OUT	14,868,708.71	14,868,708.71	-	-	100.00%
TOTAL EXPENDITURES AND TRANSFERS OUT	140,932,152.72	137,738,161.52	1,025,891.43	2,168,099.77	98.46%

* includes prior year encumbrances carried forward

**TOWN OF WINCHESTER, MASSACHUSETTS
SCHOOL DEPARTMENT EDUCATION EXPENDITURES - BUDGET TO ACTUAL
FISCAL YEAR 2022**

	ORIGINAL BUDGET	TRANSFERS/ ADJUSTMENTS *	REVISED BUDGET	ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET
CENTRAL OFFICE	4,453,731.00	343,825.39	4,797,556.39	5,131,331.43	132,809.30	(466,584.34)
SENIOR HIGH SCHOOL	8,896,875.00	54,056.09	8,950,931.09	8,577,580.03	15,589.90	357,761.16
MCCALL MIDDLE SCHOOL	7,279,603.00	70,995.40	7,350,598.40	7,211,904.34	3,770.06	134,924.00
AMBROSE ELEMENTARY	3,210,872.00	2,084.96	3,212,956.96	3,086,925.67	287.97	125,743.32
LINCOLN ELEMENTARY	2,929,938.00	4,133.17	2,934,071.17	2,950,339.05	5,410.12	(21,678.00)
LYNCH ELEMENTARY	3,605,045.00	30,702.31	3,635,747.31	3,468,728.99	266.47	166,751.85
MURACO ELEMENTARY	2,700,603.00	4,589.37	2,705,192.37	3,064,407.19	1,776.75	(360,991.57)
VINSON OWEN ELEMENTARY	3,038,214.00	931.11	3,039,145.11	2,942,471.52	1,699.26	94,974.33
SPECIAL EDUCATION	16,987,848.00	111,803.79	17,099,651.79	16,829,902.81	273,185.85	(3,436.87)
ATHLETICS (INCLUDES TRANSFER TO ATHLETICS FUND)	547,042.00	7,354.20	554,396.20	554,396.20	-	-
TECHNOLOGY	1,668,622.00	447,732.59	2,116,354.59	2,179,672.51	69,928.55	(133,246.47)
PUPIL SERVICES	2,835,600.00	-	2,835,600.00	2,728,371.89	16.88	107,211.23
TOTALS	58,153,993.00	1,078,208.38	59,232,201.38	58,726,031.63	504,741.11	1,428.64

* includes prior year encumbrances carried forward

TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND APPROPRIATIONS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	% Change 2022 / 2023
Town Manager	716,972	799,417	786,059	902,771	975,773	8.09%
Finance Committee	6,000	6,704	6,500	6,000	6,000	0.00%
Comptroller	363,961	385,066	427,767	526,155	555,757	5.63%
Assessors	264,392	277,342	301,204	345,570	376,480	8.94%
Collector/Treasurer	473,293	482,075	507,531	512,056	504,922	-1.39%
Audit	100,000	80,000	95,000	82,000	94,000	14.63%
Engineering	530,731	568,676	582,671	617,717	653,215	5.75%
Building & Zoning/Board of Appeals	371,810	376,326	433,309	466,717	487,839	4.53%
Conservation Commission	55,812	58,710	64,333	69,634	96,472	38.54%
Planning Board	144,935	176,777	155,670	171,173	181,644	6.12%
Legal	614,414	470,000	495,000	575,000	480,000	-16.52%
Human Resources	161,027	177,068	189,138	199,803	254,508	27.38%
Information Technology	638,162	698,806	681,663	635,805	680,355	7.01%
General Services	140,275	145,275	165,000	171,600	164,600	-4.08%
Town Clerk	411,896	426,952	580,652	502,947	562,489	11.84%
Total General Government	4,993,680	5,129,194	5,471,497	5,784,948	6,074,054	5.00%
Library	1,977,221	2,012,618	2,081,712	2,206,019	2,310,548	4.74%
Archival Center	18,300	18,900	20,615	20,800	22,800	9.62%
Historical Commission	12,000	16,500	18,162	20,500	3,000	-85.37%
Total Culture & Recreation	2,007,521	2,048,018	2,120,489	2,247,319	2,336,348	3.96%
Board of Health	364,211	421,364	826,206	466,275	472,333	1.30%
Council on Aging	288,544	347,411	380,414	408,183	435,384	6.66%
Veterans' Services	45,697	45,872	48,576	50,923	52,815	3.72%
Total Health & Social Services	698,452	814,647	1,255,196	925,381	960,532	3.80%
Police Department	4,971,591	5,476,111	5,831,509	6,176,977	6,366,606	3.07%
Fire Department	5,086,905	5,206,466	5,694,007	6,528,633	6,638,788	1.69%
Weights & Measures	9,946	10,095	10,349	10,596	10,810	2.02%
Total Public Safety	10,068,442	10,692,672	11,535,865	12,716,206	13,016,204	2.36%
Department of Public Works	6,683,383	7,007,406	8,101,662	8,153,517	8,361,173	2.55%
Snow & Ice	628,842	523,857	636,208	769,608	400,000	-48.03%
Total Public Works	7,312,225	7,531,263	8,737,870	8,923,125	8,761,173	-1.81%
Education	50,272,465	54,231,249	56,013,376	58,153,993	60,904,378	4.73%
Vocational Education	248,638	243,785	256,000	268,000	407,196	51.94%
Energy	2,305,905	2,126,840	2,124,645	2,184,742	2,141,620	-1.97%
Contributory Retirement	4,819,720	5,132,390	5,401,871	5,828,164	6,274,399	7.66%
Workers' Compensation	360,000	420,000	425,000	425,000	350,000	-17.65%
Unemployment Compensation	75,000	249,900	191,000	100,000	75,000	-25.00%
Health Insurance	11,215,000	11,669,760	12,151,957	12,629,249	13,108,609	3.80%
FICA/Medicare Tax & Refund	960,000	985,000	1,035,000	1,070,000	1,123,500	5.00%
Total Personnel Benefits	17,429,720	18,457,050	19,204,828	20,052,413	20,931,508	4.38%
Reserve Fund*	310,788	191,977	525,613	188,000	400,000	112.77%
General Insurance	396,000	415,000	461,670	555,000	600,000	8.11%
Environmental Remediation	38,000	40,000	40,000	41,000	49,500	20.73%
Total Miscellaneous	744,788	646,977	1,027,283	784,000	1,049,500	33.86%
Funded Debt	7,644,566	7,610,000	7,885,100	7,048,000	7,062,000	0.20%
Interest on Debt	5,349,183	5,100,080	4,861,030	4,925,479	4,916,148	-0.19%
Capital & Other Non-Wage Related Articles <i>(only including appropriations with general fund as a funding source)</i>	900,000	380,530	524,499	1,496,371	100,000	-93.32%
Unallocated Wage Article	105,140	293,393	76,289	-	360,426	-
State & County Charges	586,600	618,582	601,780	676,533	704,118	4.08%
Total Appropriations, Not Including Transfers Out	110,667,325	115,924,280	121,695,747	126,186,509	129,725,205	2.80%

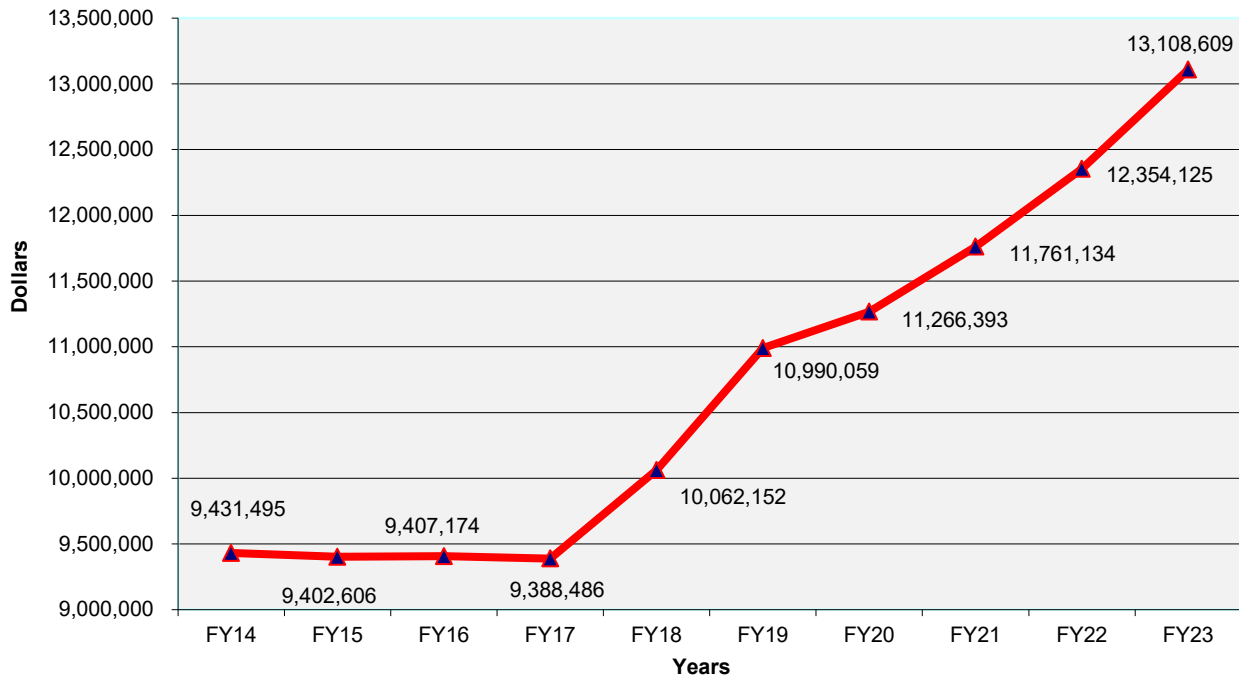
Note > These appropriations do not include any prior year encumbrances carried forward.

* The remaining balance of the Reserve Fund each year is reported above (with the exception of 2023, which has the original undistributed budget).

**TOWN OF WINCHESTER, MASSACHUSETTS
HEALTH INSURANCE EXPENDITURES & BUDGET
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2023**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY14	9,431,495		
FY15	9,402,606	(28,889)	-0.3%
FY16	9,407,174	4,568	0.0%
FY17	9,388,486	(18,688)	-0.2%
FY18	10,062,152	673,666	7.2%
FY19	10,990,059	927,907	9.2%
FY20	11,266,393	276,334	2.5%
FY21	11,761,134	494,741	4.4%
FY22	12,354,125	592,991	5.0%
<i>(BUDGET)</i> FY23	13,108,609	754,484	6.1%

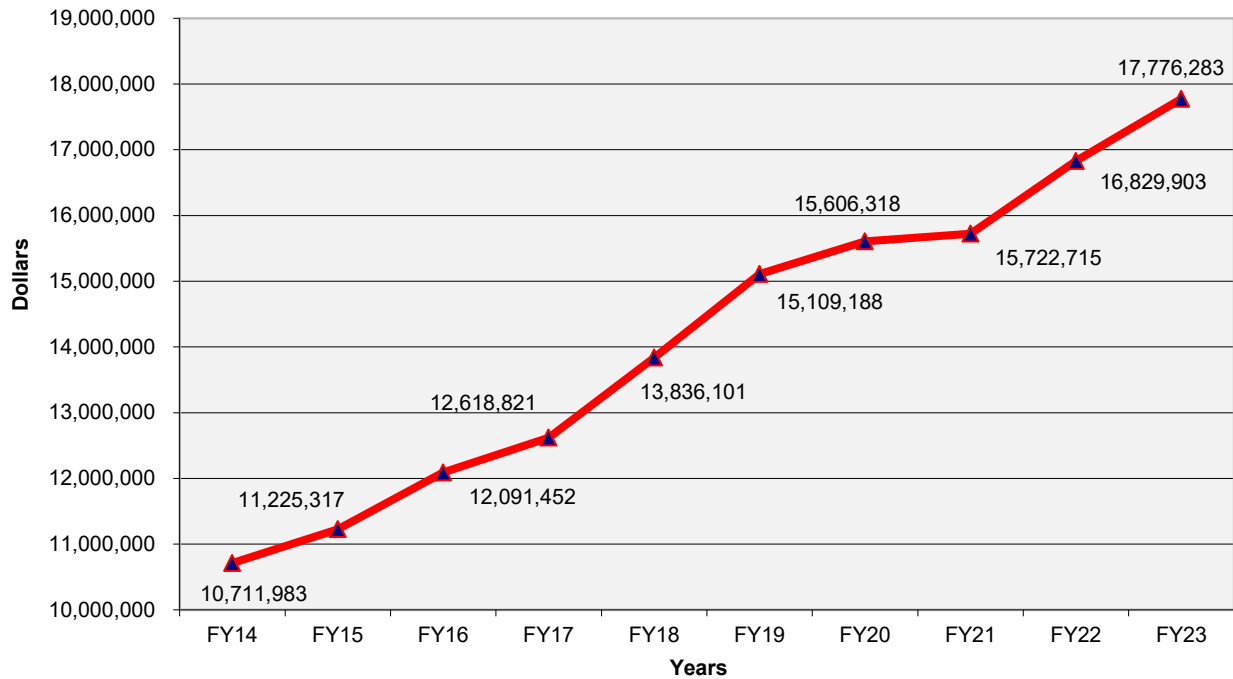
Health Insurance Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
GENERAL FUND SPECIAL EDUCATION EXPENDITURES & BUDGET
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2023**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY14	10,711,983		
FY15	11,225,317	513,334	4.8%
FY16	12,091,452	866,135	7.7%
FY17	12,618,821	527,369	4.4%
FY18	13,836,101	1,217,280	9.6%
FY19	15,109,188	1,273,087	9.2%
FY20	15,606,318	497,130	3.3%
FY21	15,722,715	116,397	0.7%
FY22	16,829,903	1,107,188	7.0%
<i>(BUDGET)</i> FY23	17,776,283	946,380	5.6%

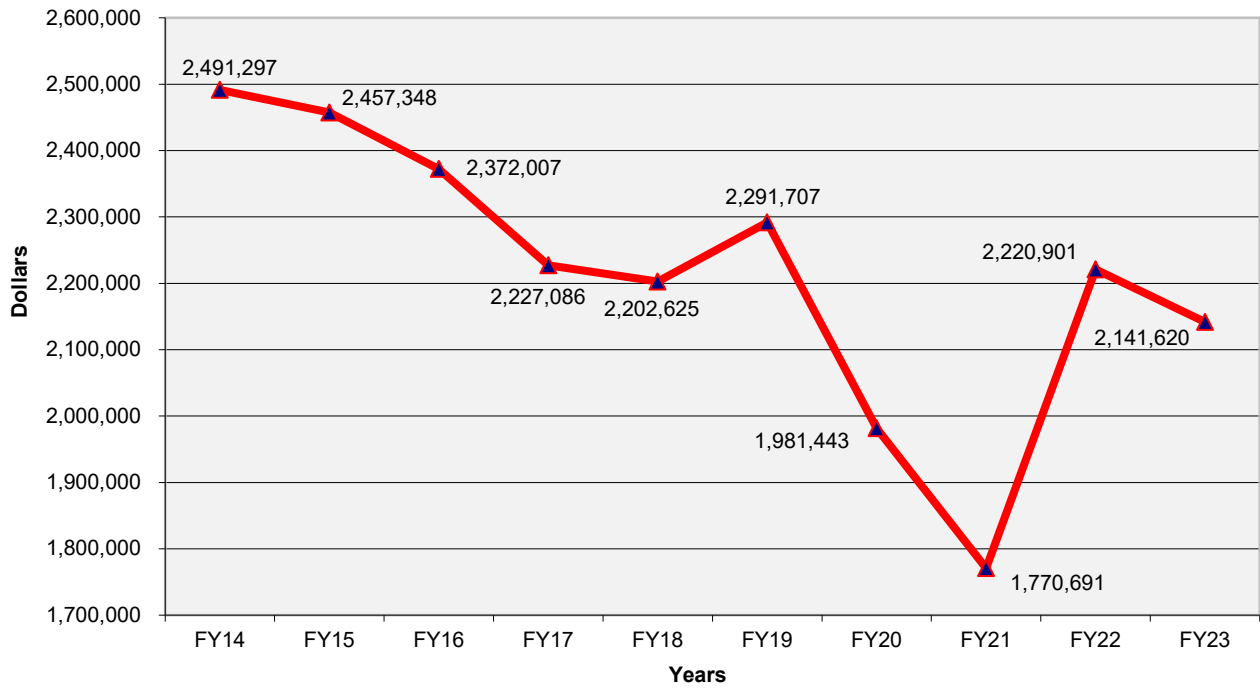
General Fund Special Education Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
ENERGY EXPENDITURES & BUDGET
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2023**

<u>Year</u>	<u>Actual</u>	<u>Change</u>	<u>% Change</u>
FY14	2,491,297		
FY15	2,457,348	(33,949)	-1.36%
FY16	2,372,007	(85,341)	-3.47%
FY17	2,227,086	(144,921)	-6.11%
FY18	2,202,625	(24,461)	-1.10%
FY19	2,291,707	89,082	4.04%
FY20	1,981,443	(310,264)	-13.54%
FY21	1,770,691	(210,752)	-10.64%
FY22	2,220,901	450,210	25.43%
<i>(BUDGET)</i> FY23	2,141,620	(79,281)	-3.57%

Energy Costs



**TOWN OF WINCHESTER, MASSACHUSETTS
OPERATING RESERVES & CERTIFIED FREE CASH
AS OF JUNE 30, 2022**

OPERATING RESERVES:

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

CERTIFIED FREE CASH & GENERAL STABILIZATION:

General Fund Undesignated Fund Balance	18,323,207.39
Adjustments made by the Massachusetts Division of Local Services	(1,582,456.39)
	<hr/>
Total Certified Free Cash	16,740,751.00
General Stabilization Fund Balance	4,556,422.02
	<hr/>
Total Free Cash & General Stabilization	<u>21,297,173.02</u>
	<hr/>
Total General Fund Revenues & Transfers In	<u>141,311,520.90</u>
	<hr/>
Free Cash & General Stabilization as a % of General Fund Revenues & Transfers In	<u>15.07%</u>

**TOWN OF WINCHESTER, MASSACHUSETTS
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)
	<u>(1,643,128.34)</u>	<u>(2,364,480.33)</u>	<u>(3,549,809.71)</u>
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, MASSACHUSETTS
RESERVES/AVAILABLE FUNDS & RESTRICTED FUNDS
AS OF SEPTEMBER 30, 2022**

RESERVES / AVAILABLE FUNDS

Free Cash	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 9/21/22</u>	16,740,751
General Stabilization Fund	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.		4,580,424
SPED Reserve	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

Building Stabilization Fund	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.		4,077,907
Capital Stabilization Fund	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.		4,058,481
Employee Healthcare & Health Insurance Stabilization Fund	In FY 2022 the Town established a special Employee Health Insurance Stabilization Fund in accordance with MGL CH40 §5B to set aside funds to offset unpredictable increases in employee healthcare expenses. Fluctuations in healthcare costs can have serious impacts on the budget and this is a way to help manage these increases.		-
Sale of Land	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 2023 AS OF SEPTEMBER 30, 2022**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
<i>GENERAL:</i>					
0312312	COMP/START PLAN - A19-FY01	2,017.33	-	-	2,017.33
0312551	UNALLOCATED WAGES FY23 A29	360,426.00	-	-	360,426.00
0341932	ACCEPT HIGH STREET - FY98	8,370.00	-	-	8,370.00
0396912	WEDGEMERE PARKING - VARIOUS ARTICLES	94,490.65	752.10	-	93,738.55
0396932	HEALTH MITIGATION - A23-5/14	43,669.23	200.00	-	43,469.23
0396942	TOWN CENTER PARKING - VARIOUS ARTICLES	56,526.94	878.18	-	55,648.76
0397252	EVERSOURCE - VARIOUS ARTICLES	366,620.91	29,441.45	117,165.82	220,013.64
0397512	ADA TOWN & SCHOOL - A14-5/17	44,850.00	-	44,850.00	-
0397622	GENERATOR WS FIRE - A31-11/17	15,877.82	-	-	15,877.82
0397692	AMBROSE OIL TO GAS - A31-11/17	25,000.00	-	-	25,000.00
0397702	LINCOLN OIL TO GAS - A31-11/17	25,000.00	-	19,380.00	5,620.00
0397752	ADA PROJECTS - A35-5/18	116,610.95	-	-	116,610.95
0397772	STRAT CAPITAL MAINTENANCE - A24-5/18	125.00	-	-	125.00
0397802	DPW ROAD & SW - A24-5/18	76,086.15	-	-	76,086.15
0397862	CEM TREE PRUN/PLT - A24-5/18	35.00	-	-	35.00
0397942	LIBRARY HVAC - A32-11/18	59,617.55	-	-	59,617.55
0398042	LAKE ST BRIDGE DESIGN - A33-5/19	14,300.00	-	14,300.00	-
0398082	ADA PROJECTS - A27-5/19	125,000.00	-	-	125,000.00
0398122	STRAT CAPITAL MAINTENANCE - A27-5/19	2,587.71	2,347.71	-	240.00
0398152	PARKHURST ELEVATOR - A11-11/19	17,921.02	-	2,454.17	15,466.85
0398212	CHURCH/WTRFLD TRAF - A11-11/19	97,523.60	41,029.27	25,509.50	30,984.83
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
0398292	FIRE ALARM DESIGN - A15-6/20	19,598.76	-	5,375.00	14,223.76
0398302	MCCALL VENT CONTROLS PHASE I - A15-6/20	200.00	-	-	200.00
0398312	ADA PROJECTS - A15-6/20	124,886.48	-	3,240.00	121,646.48
0398322	PUBLIC SAFETY RADIOS YR3/4 - A15-6/20	0.02	-	-	0.02
0398332	ROADS & SIDEWALKS - A15-6/20	16,108.89	-	14,370.02	1,738.87
0398342	RISK ASSESS IMPLMNT'N PHASE I - A15-6/20	74,828.48	33,000.00	33,000.00	8,828.48
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
0398422	STRAT CAPITAL MAINTENANCE - A15-6/20	77,561.94	30,960.00	5,330.00	41,271.94
0398442	CEMETERY VARIOUS REPAIRS - A15-6/20	33,700.00	-	-	33,700.00
0398452	MURACO SCHOOL ROOF/ELECTRICAL - A18-11/20	98,620.68	-	-	98,620.68
0398462	FIRE BLDGS REPAIRS/SECURITY SYS - A18-11/20	239,144.36	21,843.14	78,604.54	138,696.68
0398472	TOWN HALL HVAC ENGINEERING - A18-11/20	43,342.62	43,342.62	-	-
0398482	MCCALL SCHOOL MASONRY - A18-11/20	18,863.32	18,863.32	-	-
0398512	MURACO CULVERT ENGINEERING - A18-11/20	191,435.00	58,730.00	130,205.00	2,500.00
0398522	DOWNTOWN BUSINESS DIST ENG/IMP - A18-11/20	6,204.49	-	-	6,204.49
0398532	TRANSFER STATION IMP ENGINEERING - A18-11/20	2,472.00	-	2,472.00	-
0398552	HIGHLAND AVE TRAFFIC IMP - A18-11/20	18,900.00	500.00	-	18,400.00
0398592	TRAFFIC MITIGATION STUDY - A16-11/20	31,500.00	-	-	31,500.00
0398622	WATERFIELD & CHURCH - A16-5/21	79,660.00	79,660.00	-	-
0398632	TOWN HALL/DPW FIRE ALARM - A20-5/21	349,292.48	-	-	349,292.48
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	237,339.34	16,204.54	146,039.54	75,095.26
0398672	DPW GENERATOR ENGR - A20-5/21	20,000.00	-	-	20,000.00
0398682	POLICE CHIEF VEHICLE - A20-5/21	11.77	-	-	11.77
0398702	CEMETERY ROADS & GROUNDS - A20-5/21	70,000.00	61,652.76	-	8,347.24
0398712	CAPITAL DEFERRD MAINTENANCE - A20-5/21	100,000.00	15,358.29	-	84,641.71
0398722	BOH COVID - A24-5/21	47,269.13	4,511.71	-	42,757.42
0398732	MAIN FIRE STAT HVAC - A12-11/21	742,121.65	-	682,500.90	59,620.75
0398742	TOWN HALL HVAC - A12-11/21	154,000.00	110,977.38	37,080.00	5,942.62
0398752	MCCALL SCHOOL FAÇADE - A12-11/21	24,000.00	23,636.68	-	363.32

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL ARTICLE & CAPITAL FUNDS
FISCAL YEAR 2023 AS OF SEPTEMBER 30, 2022**

ACCOUNT #	ACCOUNT DESCRIPTION	REVISED BUDGET/BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET /BALANCE
0398762	WS FIRE STAT IMPROVE - A12-11/21	185,000.00	35,070.26	149,747.10	182.64
0398772	DPW STORAGE GARAGE - A12-11/21	105,123.14	67,829.56	37,293.58	-
0398782	LINCOLN SCH CHILLER - A12-11/21	60,000.00	-	-	60,000.00
0398792	LINCOLN SCH SITE WRK - A12-11/21	43,625.00	30,450.00	-	13,175.00
0398802	MCCALL SCH CNTL CONV - A12-11/21	26,000.00	19,875.00	6,125.00	-
0398812	FIRE DEPT ENG 3 REPL - A12-11/21	725,000.00	-	14,416.00	710,584.00
0398822	WASHINGTON ST BRIDGE - A12-11/21	53,249.94	7,792.94	45,457.00	-
0398832	CROSS ST BRIDGE - A12-11/21	50,857.11	9,663.13	41,193.98	-
0398842	TRAFFIC MASTR PLAN - A12-11/21	161,320.91	87,309.74	74,011.17	-
0398852	FIRE DEPT AMBUL REPL - A12-11/21	350,000.00	-	345,338.34	4,661.66
0398862	DPW MANAGER VEHICLE - A12-11/21	40,000.00	-	31,838.00	8,162.00
0398872	CTR COM RAIL STATION - A19-11/21	315,000.00	-	-	315,000.00
0398882	TRAFFIC CALMING EVER - A21-11/21	10,000.00	-	-	10,000.00
0398902	RIVER/CROSS TRAF IMP - A24-11/21	275,000.00	31,861.82	77,238.18	165,900.00
0398922	MYSTIC SPORTS COURT - A26-11/21	6,300.00	2,668.95	3,631.05	-
0398932	FLOOD MITI PROJ MAIN - A27-11/21	35,600.00	34,250.00	1,350.00	-
0398942	CARRIAGE HSE CONSULT - A28-11/21	19,463.32	-	-	19,463.32
0398952	FIRE SCBA EQUIPMT - A17-5/22	40,088.00	39,394.53	693.47	-
0398962	MULTI-PURP SPORTS CRT - A18-5/22	200,000.00	918.24	-	199,081.76
0398972	LYNCH TRAFFIC IMP - A28-5/22	75,000.00	36,775.32	37,450.68	774.00
0398982	ADA PROJECTS - A23-5/22	125,000.00	-	-	125,000.00
0398992	PS RADIOS YR 5 - A23-5/22	125,000.00	-	125,000.00	-
0399002	DPW ROADS & S/W - A23-5/22	350,000.00	64,699.45	3,411.49	281,889.06
0399032	CEM TREE ROAD & SIGNS - A23-5/22	70,000.00	-	-	70,000.00
0399042	CAPITAL DEFERRD MAINT - A23-5/22	100,000.00	-	-	100,000.00
	TOTAL GENERAL	8,318,139.69	1,187,448.09	2,366,326.53	4,764,365.07
WATER & SEWER:					
90029743	NOI EPA MS4 STORM - A12-11/16	100.00	-	-	100.00
90029754	REPLACE CARBON FILTERS - A14-5/17	22,200.00	-	-	22,200.00
90029755	EPA MS4 PERMIT YEAR 1 - A14-5/17	800.00	-	-	800.00
90029756	STOWELL ROAD STUDY - A14-5/17	14,000.00	-	-	14,000.00
90029760	N.RES & SAW MILL BRK - A29-11/17	200.00	-	-	200.00
90029785	W/S DUMP TRUCK - A24-5/18	1,000.00	-	-	1,000.00
90029800	STORMWATER UTILITY - A35-11/18	100.00	-	-	100.00
90029813	MS4 PERMIT YEAR 2 - A27-5/19	26,631.05	-	3,631.05	23,000.00
90029814	MINI EXCAVATOR - A27-5/19 (SHARED COST)	181.57	-	-	181.57
90029843	MS4 PERMIT YEAR 3 - A15-6/20	38,616.80	-	28,816.80	9,800.00
90029869	MS4 PERMIT YEAR 4 - A20-5/21	128,231.25	23,111.50	85,119.75	20,000.00
90029891	RIVER/CROSS SEWER IMPROVE - A24-11/21	20,965.00	-	-	20,965.00
90029901	W&S UTILITY VEHICLE - A23-5/22	70,000.00	-	-	70,000.00
90029902	MS4 PERMIT YEAR 5 - A23-5/22	220,000.00	-	220,000.00	-
	TOTAL WATER & SEWER	543,025.67	23,111.50	337,567.60	182,346.57
	TOTAL SPECIAL ARTICLE FUNDS	8,861,165.36	1,210,559.59	2,703,894.13	4,946,711.64

**TOWN OF WINCHESTER, MASSACHUSETTS
CAPITAL PROJECT FUNDS
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022**

FUND #	FUND DESCRIPTION	REVISED BUDGET/ BALANCE	YEAR TO DATE EXPENDED	OPEN ENCUMBRANCES	AVAILABLE BUDGET/ BALANCE
8873	MWRA SEWER REHAB - A14-11/09	16,702.20	-	-	16,702.20
8874	MWRA WATER CAPITAL INTEREST	27,018.85	-	-	27,018.85
8877	ABERJONA RIVER - A24-11/11	4,615.83	-	-	4,615.83
8878	V-O SCHOOL CONST - A12-11/11	23,179.85	-	-	23,179.85
8882	PUMPING STATION - A16-5/11	1,983.54	-	-	1,983.54
8885	DRAINAGE IMPROVE - A14-5/2012	21,906.82	-	-	21,906.82
8891	SQUIRE RD/METER 4 - A10-11/13	243,954.61	-	-	243,954.61
8892	HIGH SCHOOL - A1-11/13	231,044.13	22,987.00	71,333.07	136,724.06
8894	WATER MAIN LINING - A12-11/14	29,218.95	-	-	29,218.95
8896	SEWER SYS INVEST - A14-11/14	5,671.20	-	-	5,671.20
8898	ABERJONA FLOOD - A1-5/15	799,890.35	-	10,196.00	789,694.35
8899	SKILLINGS FLD REM - A2-5/15	13,767.96	-	-	13,767.96
8900	SEWER SYS LESLIE/LAWSON - A24-5/16	12,900.00	-	-	12,900.00
8901	MWRA LEAD SERVICE - A11-11/16	132,495.53	-	-	132,495.53
8903	THORNBERRY PUMP STATION - A21-5/17	22,996.32	-	-	22,996.32
8904	SKILLINGS SYNTHETIC TURF - A1-5/17	14,164.03	2,855.00	-	11,309.03
8905	MWRA SEWER PROJECT - INTEREST	138,374.22	-	-	138,374.22
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	416,125.00	532.60	45,992.10	369,600.30
8910	MWRA LEAD SERVICE PHASE II A37-5/18	10,319.12	-	-	10,319.12
8912	WILDWOOD DRAINAGE A39-5/18	212,018.32	23,500.00	70,750.03	117,768.29
8913	SWANTON STREET BRIDGE A33-11/18	168,877.25	59,073.08	43,712.85	66,091.32
8914	SAW MILL BROOK DRAINAGE A34-11/18	61,356.71	32,137.50	575.00	28,644.21
8915	MWRA PII SANITARY SWR A31-5/19	311,804.34	185,488.84	126,315.50	-
8916	MWRA LEAD SVC WATER A32-5/19	214,481.44	-	214,481.44	-
8917	LAKE ST BRIDGE A13-11/19	1,499,804.36	-	107,050.00	1,392,754.36
8920	LYNCH ELEM FEASIBILITY A9-6/2	994,153.78	166,680.85	307,772.00	519,700.93
8921	MWRA LEAD SERVICE A12-6/2	155,852.01	6,720.00	53,760.00	95,372.01
8922	LAND - WASHINGTON/SWANTON A12-11/20	30,000.00	-	-	30,000.00
8923	N. RES DAM/GATE/LLO A20-11/20	4,845,164.00	1,184,186.58	2,642,545.09	1,018,432.33
8925	MAIN ST. BRIDGE A17-5/21	355,660.20	-	355,100.00	560.20
8926	MURACO CULVERT A18-5/21	9,110,000.00	-	-	9,110,000.00
8927	MURACO REPAIRS A19-5/21	3,285,150.43	8,993.75	888,010.90	2,388,145.78
8928	S. RESERVOIR DAM IMPROVE A13-11/21	13,200.00	2,480.00	10,720.00	-
8929	TRANSFER STATION IMPROVE A14-11/21	6,375,737.52	479,657.00	5,500,586.52	395,494.00
8930	MWRA EAST SIDE CIP A16-5/22	424,215.22	-	287,700.00	136,515.22
8931	S. RES DAM REP/RECON A12-5/22	470,000.00	-	-	470,000.00
8932	MWRA LEAD SERVICE PV A14-5/22	600,000.00	-	-	600,000.00
8933	PARKHURST SWING SPACE A27-5/22	169,750.00	-	-	169,750.00
TOTAL CAPITAL PROJECT FUNDS		31,507,216.42	2,175,292.20	10,736,600.50	18,595,323.72

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
0227	ESSENTIAL SCHOOL HEALTH	8,486.25
0229	COMMUNITY HEALTH INITIATIVE	9,500.00
0402	SPED, 94-412 WIN	(2,102.40)
0403	SPED, EARLY CHILDHOOD	4,478.00
0404	SPED, PROFESSIONAL DEVELOPMENT	196.00
0406	TITLE I	(28,486.98)
0408	TITLE II	3,523.41
0426	TITLE III - LEP SUPPORT	(24,770.63)
0427	ED JOBS	1,821.00
0429	EARLY CHILDHOOD PROGRAM IMPROVEMENT	(0.25)
0432	TITLE IV	11,000.00
0433	FINANCIAL LITERACY ED GRANT	5,350.30
0434	SAFER SCHOOLS & COMM GRANT	3,535.00
0435	CvRF GRANT	0.17
0436	ESSER I GRANT	(82,393.21)
0437	ESSER II GRANT	25,781.49
0438	CORONAVIRUS PREVENTION FUNDING	3,660.00
0439	ARP IDEA 252	23,546.00
0440	ARP IDEA 264	(5,679.94)
0441	ESSER III FC119 GRANT	64,814.32
0442	FY22 MASK REIMBURSEMENT	39,630.01
0600	SCHOOL LUNCHESES	892,599.98
0620	SCHOOL TUITION REVOLVING	93,116.42
0621	ATHLETICS	310,695.05
0622	ELEMENTARY MUSIC PROGRAM	154,367.97
0623	BUILDING RENTALS	231,589.37
0624	WINCHESTER FUND FOR EXCELLENCE	3,846.13
0625	SCHOOL TRANSPORTATION	541,015.09
0626	PROFESSIONAL DEVELOPMENT PROGRAM	554.19
0627	SUMMER READING PROGRAM	50,672.84
0628	COOL SCIENCE CLUB-SUMMER	12,846.08
0630	COOL SCIENCE CLUB-AFTER SCHOOL	4,007.87
0631	ELEMENTARY BOYS & GIRLS CHORUS	6,308.42
0633	LEGOS FUND - LINCOLN	72.41
0635	COMMUNITY EDUCATION PROGRAM	143,394.34
0636	SCHOOL LOST BOOK REVOLVING FUND	27,525.37
0637	SPED RESERVE CH40 §13E	324,014.79
0700	SCHOOL GIFT ACCOUNT	61,350.47
0703	SCHOOL GIFT ACCT - MEURLING	3,178.23
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	1,246,213.12
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	5,699.30
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	50,283.24
0771	MURPHY FOUND - BEST BUDDIES	124.08
0772	BELLINO GIFT ACCOUNT	2,116.09

**TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
0773	SPED SETTLEMENT FUND	1,152.16
0775	AED MAINTENANCE	754.32
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	27.39
0785	CUMMINGS FOUNDATION	1,051.00
0786	THE BOSTON FOUNDATION	2,959.90
0787	WHS PFA	7,945.91
0788	ENKA SCHOOL DONATIONS	8,430.94
0789	WHS ZEN GARDEN GIFTS	6,221.37
0791	MURPHY WHS SECURITY & SAFETY	9,000.00
0792	WINCHESTER ALUMNI ASSOC GIFT	500.00
8304	COUNCIL ON AGING - STATE GRANT	53,337.55
8306	CENTER FALLS/SHORE RD - DEM	463.08
8308	FIRE DEPT - SAFE PROGRAM	29.51
8312	HOUSING COUNSELOR	414.01
8314	CROSS ST/DAVIDSON PK - DEM	15,000.00
8315	LIBRARY EQUALIZATION GRANT	70,640.93
8318	POLICE DEPT - BP VESTS	(6,048.00)
8323	STREET PROGRAMS-PRIMARY-CH90	(60,312.72)
8327	SCHOOL RESOURCE OFFICER GRANT	40.35
8356	MASS HIST COMM/SANBORN HOUSE	12,807.14
8366	CHAPTER 122 GRANT	7,530.00
8371	911 RECC SUPPORT	(11,219.35)
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	25,423.92
8405	PHEP - BOH	470.14
8406	SUBSTANCE USE DISORDER & W/P	54.14
8412	CUMMINGS SUSTAINING GRANT	18,472.74
8415	HEATSMART PROGRAM	1,775.54
8420	SOLOMON TRI-COMMUNITY	4,000.00
8428	CUMMINGS COA ESL/CITIZEN CLASS	46,420.10
8432	ENKA REC EQUIPMENT GRANT	353.65
8434	FEMA - VACCINE CLINICS	(40,428.47)
8436	FIREFIGHTER SAFETY EQUIPMENT GRANT	19,000.00
8437	ARPA FEDERAL GRANT FUND	6,395,454.71
8438	WINCHESTER HOSPITAL-COA MOBILE CLINIC	19.90
8440	WINTER POND - EARMARK	18,950.00
8442	ARPA - WRAP/KID CONNECTION	119,377.44
8443	ARPA - LYNCH AFTER SCHOOL	43,459.30
8446	MHC SURVEY & PLANNING 2021	(15,000.00)
8447	FIREFIGHTER SAFETY EQUIP GRANT	(19,000.00)
8448	EEC WORKFORCE BONUS GRANTS	291.00
8500	S.VERDICCHIO GENERAL GIFT	2,966.47
8501	WSF - MACHESTER FIELD TURF GIFT	100,000.00
8600	SPECIAL DUTY DETAILS	(208,124.53)
8605	BOH CLINICS REVOLVING FUND (CH44 § 53E1/2)	114,824.15
8608	ARCHIVAL CENTER REVOLVING FUND (CH44 § 53E1/2)	4,558.45
8611	CUSTODIAN SPECIAL DUTY DETAILS	600.00

TOWN OF WINCHESTER, MASSACHUSETTS
SPECIAL REVENUE FUNDS - GIFTS, GRANTS, REVOLVING FUNDS & OTHER
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022

FUND #	FUND DESCRIPTION	FUND BALANCE
8612	LIBRARY LOST BOOK REVOLVING FUND	4,168.11
8614	ENERGY REVOLVING FUND (CH44 § 53E1/2)	56,950.92
8615	CULTURAL COUNCIL	25,998.17
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 FIELD BASKETBALL GIFT ACCOUNT	5,303.00
8632	SAFER COMMUNITY PROG MANAGER	2.00
8634	GRASS FIELDS REVOLVING FUND (CH44 § 53E1/2)	71,002.22
8635	SYNTHETIC FIELDS REVOLVING FUND (CH44 § 53E1/2)	109,459.50
8636	CONSERVATION GIFT FUND	1,490.52
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	3,158.36
8648	PEER REVIEW - ELMWOOD AVE	5,050.00
8650	CRIM JUSTICE CLUB - EXPLORER	1,003.71
8652	NEEDS ASSESSMENT GIFT	675.00
8653	CIARCIA FIELD MULTI-PURPOSE	75,000.00
8654	CEMETERY BENCH DONATIONS	1,547.01
8655	COA GIFT	106,143.62
8657	LIBRARY MEMORIAL GARDEN GIFT	575.01
8659	TRANSPORTATION NETWORK RRFA	21,499.90
8660	BOND PROCEED RECEIPTS RESERVED	166,370.60
8665	WCSC/COALITION GIFT	9,498.44
8667	HISTORICAL COMM DEMOLITION (CH44 § 53E1/2)	7,500.00
8668	SALTMARSH PAV/FOUNTAIN GIFT	4,392.00
8669	735 MAIN STREET 53G	3,787.50
8671	PEG ACCESS & CABLE 53F3/4	249,193.08
8672	COA TRANSPORTATION GIFTS	21,779.80
8674	WH/LH TICK TESTING GIFT	825.00
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	13,633.25
8683	PEER REVIEW - 654 MAIN ST	6,071.00
8684	PUBLIC SAFETY MEMORIAL GIFT	8,333.00
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	1,165.00
8689	DOWNTOWN IMPROVEMENT GIFTS	5,000.00
8690	ENKA INTERFACE GIFT	5,000.00
8691	MT VERNON COA SOCIALIZATION	2,127.72
8692	CONCERTS ON THE COMMON	250.00
8693	ABERJONA RIVER IMPROVEMENT PROJECT GIFT	2,000.00
8694	CUMMINGS INTERFACE GIFT	5,000.00
8695	WH/BOH PCR TESTING GIFT	3,600.00
8696	PEER REVIEW - 10 CONVERSE PL	11,300.00
8697	REC - EEC GIFTS	150.53
8698	PACKER ELLIS TENNIS COURT GIFT	1,427.15
8699	ENKA PD CPR & FIRST AID	3,200.00
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 2023
AS OF SEPTEMBER 30, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
8705	CONSERVATION TREE FUND	34,005.92
8706	BOARD OF HEALTH - COMPOST BINS	1,141.48
8707	DARE GIFT ACCOUNT	51.97
8708	DPW GIFT ACCOUNT	5,789.61
8711	FLOODS 96 - FEMA	13,388.92
8712	GIFT ACCOUNT - PLANNING BOARD	120.00
8715	HOSPITAL GIFT ACCOUNT	127,173.85
8717	FIRE DEPT GIFTS	11,907.11
8718	LIBRARY ENDOWMENT FUND	2,235,868.60
8719	LIBRARY GIFT ACCOUNT - OTHER	29,321.50
8721	LIBRARY GIFT ACCT - WINCHESTER COOPERATIVE	3,279.54
8724	PARKING FINES - HANDICAPPED	14,595.79
8725	PARKING METER	192,962.34
8726	POLICE DEPT GIFT ACCOUNT	11,990.67
8727	RECREATION GIFT ACCOUNT	24,023.81
8728	SALE OF LAND	247,560.84
8729	SKATE BOARD PARK - FY99	14,245.67
8730	SPEC TAXATION ACCOUNT	3,739.23
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	31,180.01
8738	AMBULANCE FUND	5,000.62
8739	WETLANDS PROTECTION FUND	36,591.10
8744	WINTER POND FUND	4,679.65
8745	JOHN & MARY MURPHY ED FUND	343.04
8746	HARRY CHEFALO PARK FUND	2,382.29
8752	JACK WISEMAN BOOK CLUB	4,054.34
8753	INSURANCE RECOVERY	35,294.50
8757	PLANNING BOARD - 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	PLANNING BOARD-HOSPITAL ACP ACCOUNT	14,320.36
8775	ABBOTT/HAMILTON FARM DEVELOPMENT	5,409.17
8777	MURPHY GRANT - INTERNAT'L PROJECT	207.58
8778	VETERANS MEMORIAL COMM-PRIV	16,301.94
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	5,500.00
8794	PEER REVIEW-22 HIGHLAND AVE	6,900.00
8796	SPLASH PARK GIFT ACCOUNT	181.33
	TOTAL SPECIAL REVENUE FUNDS	15,373,221.10

**TOWN OF WINCHESTER, MASSACHUSETTS
M.G.L. CHAPTER 44 § 53 E 1/2 - REVOLVING FUNDS
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022**

	BOH Clinics 8605	Archival Center 8608	Energy 8614	Grass Fields 8634	Synthetic Fields 8635	Historical Comm Demolition 8667	Total
Balance as of July 1, 2022	104,706.84	4,558.45	35,614.41	54,051.96	77,891.58	7,250.00	284,073.24
Total Revenue	14,567.63	-	21,472.51	22,749.25	43,002.25	750.00	102,541.64
Total Expenditures	(4,450.32)	-	(136.00)	(5,798.99)	(11,434.33)	(500.00)	(22,319.64)
Balance as of September 30, 2022	<u>114,824.15</u>	<u>4,558.45</u>	<u>56,950.92</u>	<u>71,002.22</u>	<u>109,459.50</u>	<u>7,500.00</u>	<u>364,295.24</u>
<i>SPENDING LIMIT PER 2022 SPRING TOWN MEETING</i>	100,000	5,000	80,000	75,000	75,000	5,000	

**TOWN OF WINCHESTER, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
9300	350TH ANNIVERSARY	7,608.28
9301	BADGER, DB	9,113.03
9302	BARRETT, GR	10,058.47
9303	BLANK, PJ	7,196.12
9304	BOYCE, EJ	25,117.43
9305	BRACKETT, FG	80,633.81
9306	BRADSTREET, C	5,416.29
9307	BROWN, FO	262,032.12
9308	BUDGELL, EL	18,041.06
9309	CARTER, MS	21,018.45
9310	COFFIN, AB	10,346.26
9311	CONNOLLY, RE	6,862.54
9312	CONSERVATION FUND	76,854.41
9313	COULTER, SE	24,865.24
9314	DANIELS, FW	2,216.73
9315	DOWNES, JA	170,589.43
9316	DOWNS, JA	20,770.39
9317	EUSTIS, ER	2,977.04
9318	FAHEY, FG	50,631.18
9319	FERNALD, H	38,215.73
9320	FLETCHER, A	607,763.12
9321	FOLEY, GM	4,752.94
9322	FORBUSH, SE	910.56
9323	GREEN, HO	27,061.95
9324	HAWES, RE	101,282.94
9325	HAYWARD, EK	7,361.68
9326	HEWEY, JL	5,366.34
9327	HOPPER, FWE LF	9,819.46
9328	HOWE, EW	7,036.67
9329	HOWE, NS	4,996.36
9330	JEWETT, EK	13,093.96
9331	JOHNSON, HF	98,224.96
9332	JOY, APK	10,143.83
9333	JOY, FRED	10,298.16
9334	KENDALL, CE	16,177.01
9335	KEYES, MC	5,505.36
9336	LAVEY, L	12,867.66
9337	LAW ENFORCEMENT TRUST - FEDERAL	502.41
9338	LAW ENFORCEMENT TRUST - STATE	557.43
9339	LINANE, MARGARET	21,881.57
9340	LINANE, MARY	125,463.57
9341	MARCHANT, VC	69,739.86
9342	MARION, AB	2,636.12
9343	MARSTON, JP	38,806.93
9344	MASON, AM	66,328.45
9345	MASON, CH	23,662.28
9346	MCCHESENEY, LC	5,356.49
9347	METCALF, RC	40,245.77
9349	MILLER, HM	6,601.41
9350	MOORE, AL	214.15
9351	MORTON, BG	5,132.53
9352	NASH, HD	7,483.02
9353	NICKERSON, HC	28,545.24
9354	PARKHURST, WL	11,862.83

**TOWN OF WINCHESTER, MASSACHUSETTS
TRUST FUNDS
FISCAL YEAR 2023
AS OF SEPTEMBER 30, 2022**

FUND #	FUND DESCRIPTION	FUND BALANCE
9355	CEMETERY PERMANENT CARE	2,410,444.39
9356	PRINCE, N	2,754.82
9357	QUIMBY, CA	14,942.42
9358	RICH, EJ	126,624.32
9359	RILEY, ME	39,552.17
9360	ROBINSON, AL	11,194.88
9361	ROGERS, B	5,117.19
9362	SCHRAFFT, WE	5,014.45
9363	SKILLINGS, DN	3,094.87
9364	SMITH JR, FE	22,566.77
9365	SMITH SR, FE	21,490.55
9366	GENERAL STABILIZATION FUND	4,580,423.52
9367	STENQUIST, IC	4,324.29
9368	STONE, M	49,028.11
9369	SWEENEY, HA	4,009.92
9370	SYMMES, Z	4,404.96
9371	THOMPSON, FL	86.46
9372	WADSWORTH, E	21,974.97
9373	WARREN, MA	7,385.98
9374	WATSON, SA	121,875.99
9375	WILLIS, J	75,021.93
9376	WINCHESTER HOUSING FUND	182,780.82
9377	WINCHESTER, W	38,097.24
9378	WINN, NR	6,062.64
9379	WOOD, MC	8,224.09
9380	WRIGHT, E A	6,029.06
9381	YOUNG, FP	7,529.46
9382	BUILDING STABILIZATION FUND	4,077,907.11
9383	CAPITAL STABILIZATION FUND	4,058,480.88
9384	CONNOLLY, R	5,142.52
9385	TYLER, CD	4,020.43
9387	RODGERS, S	173,738.02
9388	BAUMANN, R	10,345.27
9390	VANAKEN, P	19,951.24
9391	MCGOWAN, T WEDGE POND	3,753.29
9392	LAPAGE, MA	1,745.86
9394	BEATTIE	70,023.95
9395	DENAPOLI, G	1,416.08
9396	MUNI AFFORDABLE HOUSING TRUST	1,012,919.53
9398	STYGLES, V	1,000.00
9399	RYAN, T	966.35
9600	OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	4,945,008.73
TOTAL TRUST FUNDS		24,414,722.56

**TOWN OF WINCHESTER, MASSACHUSETTS
OTHER POST EMPLOYMENT BENEFITS TRUST FUND
FROM JULY 1, 2018 THROUGH SEPTEMBER 30, 2022**

Balance as of July 1, 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 Revenue & Transfers In:	
Net investment earnings (losses)	(610,692.93)
Transfer from General Fund	350,000.00
Total	(260,692.93)
Balance as of June 30, 2022	4,908,988.32
FY23 YTD Revenue & Transfers In:	
Net investment earnings (losses)	(313,979.59)
Transfer from General Fund	350,000.00
Total	36,020.41
Balance as of September 30, 2022	4,945,008.73

**TOWN OF WINCHESTER, MASSACHUSETTS
STABILIZATION FUNDS
FROM JULY 1, 2018 THROUGH SEPTEMBER 30, 2022**

	GENERAL STABILIZATION FUND	BUILDING STABILIZATION FUND	CAPITAL STABILIZATION FUND	EMPLOYEE HEALTHCARE & HEALTH INSURANCE STABILIZATION FUND	TOTAL STABILIZATION FUNDS
Balance as of July 1, 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 Activity:					
Net investment earnings	11,281.56	(98,140.59)	(25,905.11)	-	(112,764.14)
Transfers in	-	3,419,459.58	2,993,063.80	-	6,412,523.38
Transfers out	-	(3,781,375.00)	(2,904,411.00)	-	(6,685,786.00)
Total	11,281.56	(460,056.01)	62,747.69	-	(386,026.76)
Balance as of June 30, 2022	4,556,422.02	2,594,070.46	2,232,740.57	-	9,550,391.73
FY23 YTD Activity:					
Net investment earnings	24,001.50	(40,096.85)	7,231.97	-	(8,863.38)
Transfers in	-	3,492,211.00	3,033,920.00	-	6,526,131.00
Transfers out	-	(1,968,277.50)	(1,215,411.66)	-	(3,183,689.16)
Total	24,001.50	1,483,836.65	1,825,740.31	-	3,333,578.46
Balance as of September 30, 2022	4,580,423.52	4,077,907.11	4,058,480.88	-	12,883,970.19

**TOWN OF WINCHESTER, MASSACHUSETTS
WATER & SEWER ENTERPRISE FUND - BUDGET TO ACTUAL
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
REVENUES:										
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%
Total Revenue	7,084,484.00	7,117,047.11	-	32,563.11	100.46%	6,746,632.32	8,235,832.61	-	1,489,200.29	122.07%
EXPENDITURES:										
Personal Services:										
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%
Expenses:										
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	1,844.32	4,341.93	99.73%
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	8,085.68	64,209.03	99.24%
Total Expenditures	10,853,406.66	10,653,223.87	14,632.50	185,550.29	98.29%	9,919,542.51	9,697,412.75	8,085.68	214,044.08	97.84%
OTHER FINANCING SOURCES/(USES):										
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%
Total OFS/(OFU)	3,496,463.00	3,496,463.00	-	-	100.00%	2,941,619.68	2,941,619.68	-	-	100.00%
Net activity	(272,459.66)	(39,713.76)				(231,290.51)	1,480,039.54			

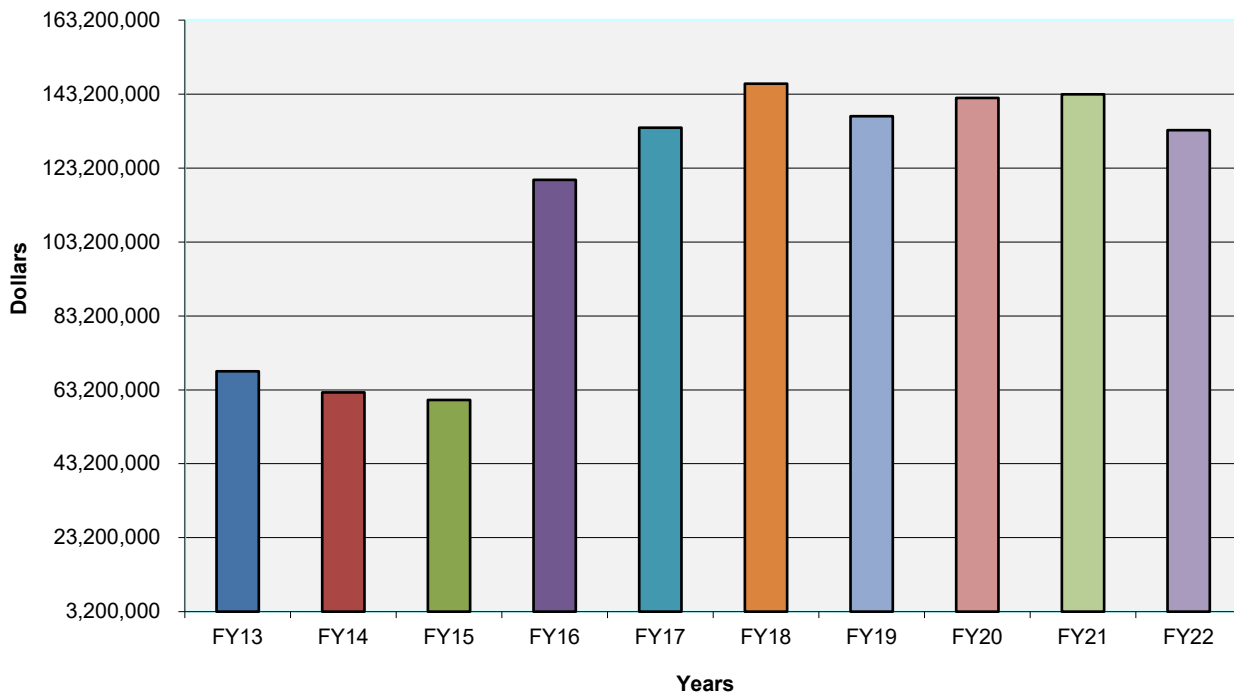
**TOWN OF WINCHESTER, MASSACHUSETTS
RECREATION ENTERPRISE FUND - BUDGET TO ACTUAL
FISCAL YEAR 2022 AND FISCAL YEAR 2021**

	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
REVENUES:										
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	-
Total Revenue	2,116,850.00	1,872,550.47	-	(244,299.53)	88.46%	1,228,125.00	1,085,400.66	-	(142,724.34)	88.38%
EXPENDITURES:										
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%
Total Expenditures	2,163,891.67	1,600,247.37	-	563,644.30	73.95%	1,344,009.56	986,673.88	17,340.53	339,995.15	73.41%
OTHER FINANCING SOURCES/(USES):										
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%
Total OFS/(OFU)	(62,237.00)	(62,237.00)	-	-	100.00%	60,773.00	60,773.00	-	-	100.00%
Net Activity	(109,278.67)	210,066.10				(55,111.56)	159,499.78			

**TOWN OF WINCHESTER, MASSACHUSETTS
OUTSTANDING LONG-TERM DEBT
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2022**

<u>Year</u>	<u>Outstanding</u>	<u>Change</u>	<u>% Change</u>
FY13	68,213,519	N/A	N/A
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%
FY21	143,129,298	978,100	0.7%
(UNAUDITED) FY22	133,433,148	(9,696,150)	-6.8%

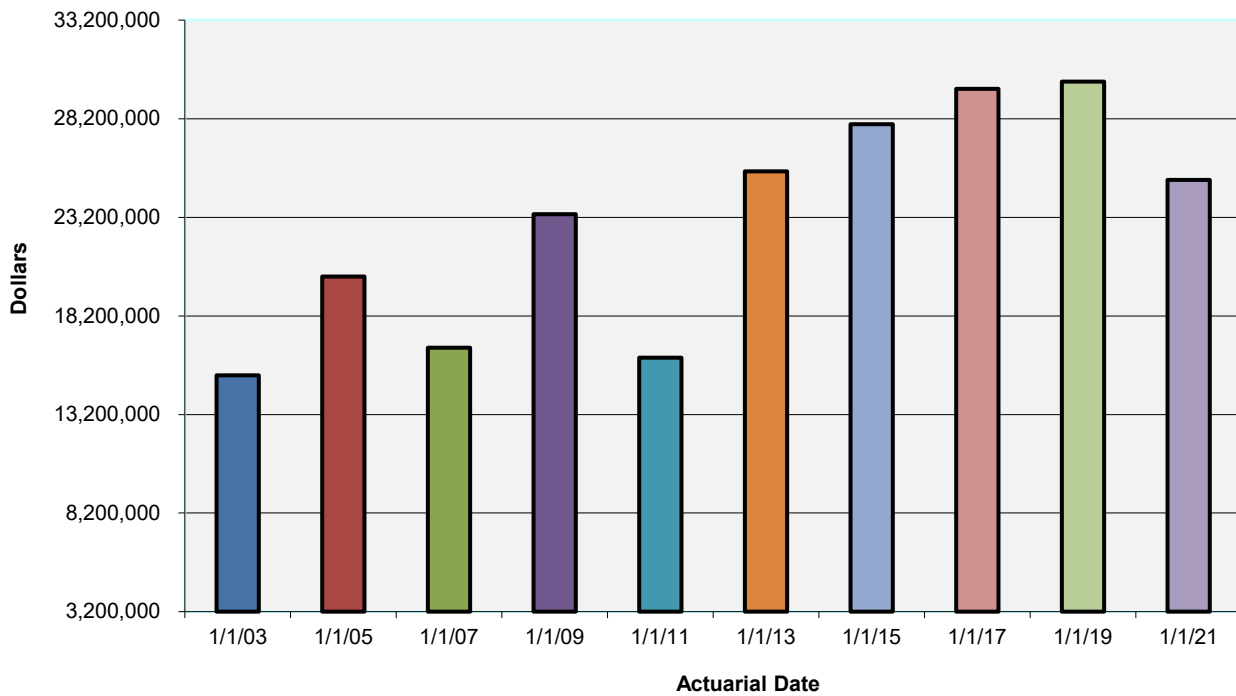
Outstanding Long-Term Debt Balances



**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	78.9%
1/1/05	20,196,128	5,010,678	33.0%	75.6%
1/1/07	16,587,026	(3,609,102)	-17.9%	81.5%
1/1/09	23,357,339	6,770,313	40.8%	76.0%
1/1/11	16,080,139	(7,277,200)	-31.2%	84.5%
1/1/13	25,530,379	9,450,240	58.8%	77.4%
1/1/15	27,921,262	2,390,883	9.4%	78.3%
1/1/17	29,714,770	1,793,508	6.4%	79.0%
1/1/19	30,081,417	366,647	1.2%	80.5%
1/1/21	25,096,719	(4,984,698)	-16.6%	84.7%

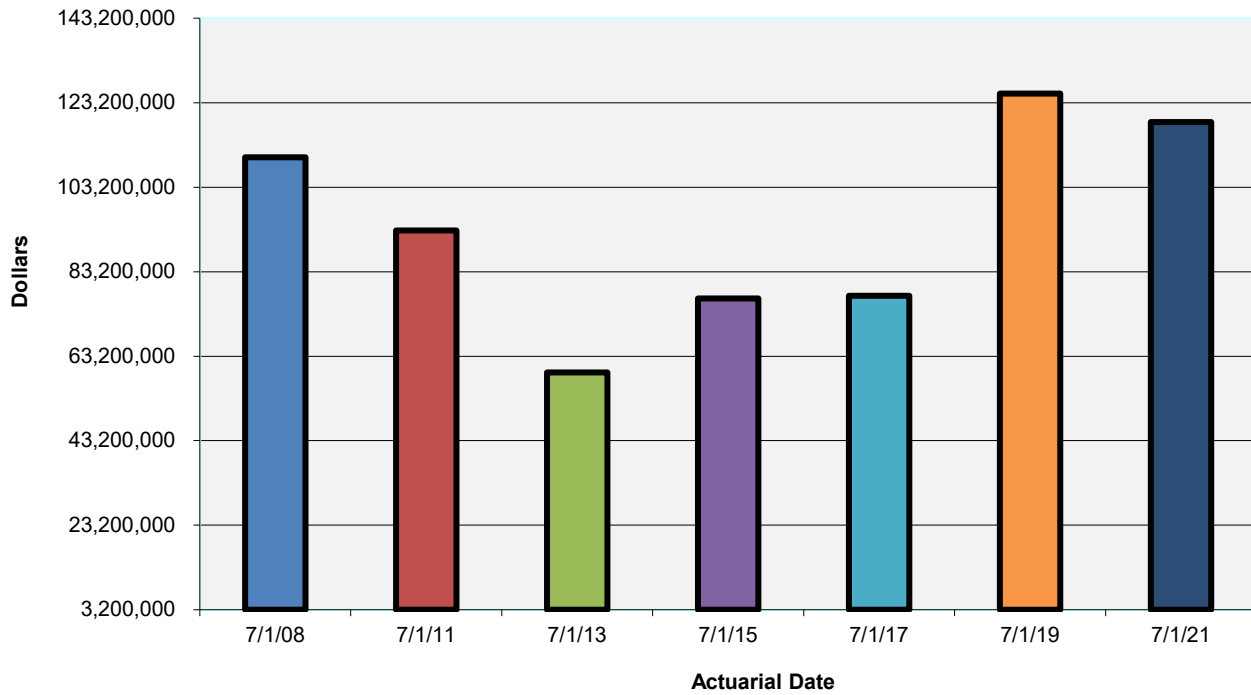
Unfunded Pension Liability



**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	118,621,437	(6,736,797)	-5.4%	4.18%

Unfunded OPEB Liability



**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE
AMERICAN RESCUE PLAN ACT (ARPA) - APPROVED PROJECTS
FISCAL YEAR 2023 - AS OF SEPTEMBER 30, 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.
84375110	53310	COVID Professional Services	11/29/2021 1/5/2022	151,210.00	45,667.25	-	105,542.75	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.
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	5,267.10	-	29,732.90	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).
Total				<u>501,635.00</u>	<u>236,329.61</u>	<u>41,988.50</u>	<u>223,316.89</u>	
<i>Reservoir Aeration Project:</i>								
84370101	58101	Architecture & Engineering	2/28/2022	27,200.00	19,040.00	8,160.00	-	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	
Total				<u>150,000.00</u>	<u>19,040.00</u>	<u>8,160.00</u>	<u>122,800.00</u>	
<i>Arbor-Wendell Water Pressure Improvements:</i>								
84370102	58101	Architecture & Engineering	3/28/2022	123,734.28	66,800.00	4,400.00	52,534.28	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	82,500.00	82,206.29	-	293.71	
84370102	58115	Equipment	3/28/2022	23,765.72	23,340.72	-	425.00	
Total				<u>230,000.00</u>	<u>172,347.01</u>	<u>4,400.00</u>	<u>53,252.99</u>	
<i>Ambulance Stretcher Upgrade:</i>								
84370103	55112	Equipment	6/2/2022	49,200.00	-	35,918.55	13,281.45	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>35,918.55</u>	<u>13,281.45</u>	

**TOWN OF WINCHESTER, MA
FINANCIAL UPDATE
AMERICAN RESCUE PLAN ACT (ARPA) - APPROVED PROJECTS
FISCAL YEAR 2023 - AS OF SEPTEMBER 30, 2022**

			Select Board Approval Date(s)	Approved Budget	Expenditures	Encumbrances	Uncommitted Balance	Description/Notes/Comments
<i>Broadband/Fiber Connection Project:</i>								
84370104	51359	Overtime Salaries	6/27/2022	20,000.00	-	-	20,000.00	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	90,000.00	-	-	90,000.00	
Total				<u>145,000.00</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	The original life expectancy of the turf at Knowlton Field was 10 years and we are now appropaching year 13. The carpet is at the end of its safe, useful life and needs to be replaced.
84370105	58107	Construction Costs	6/27/2022	820,550.00	745.04	-	819,804.96	
Total				<u>830,550.00</u>	<u>745.04</u>	-	<u>829,804.96</u>	
<i>Leonard Field Playground</i>								
84370106	58101	Architecture & Engineering	7/18/2022	12,500.00	-	-	12,500.00	The current playground structure at Leonard Field has outlived its useful life and much of the original apparatus has been removed due to safety concerns. This is funding for the design.
				<u>12,500.00</u>	-	-	<u>12,500.00</u>	
<i>Mystic School Windows</i>								
84370107	58101	Architecture & Engineering	7/18/2022	19,000.00	-	-	19,000.00	Design of window replacement.
				<u>19,000.00</u>	-	-	<u>19,000.00</u>	
<i>Public Safety Dispatch Equipment</i>								
84370108	55109	Public Safety Equipment	7/18/2022	540,000.00	-	474,901.00	65,099.00	Public safety is nearing the end of a multi-year project to enhance vital radio communications. The remaining piece is to upgrade the public safety dispatch equipment. Some of the equipment is over 30 years old; failure of the system jeopardizes both public saftey personnel and the Town at large.
				<u>540,000.00</u>	-	<u>474,901.00</u>	<u>65,099.00</u>	
<i>Mystic Sports Court</i>								
84370109	58107	Land Improvement	9/12/2022	30,000.00	-	-	30,000.00	This funds Alternate #1 of the Mystic School Sports Court project which is for the construction of a new walkway from the parking lot to the court.
				<u>30,000.00</u>	-	-	<u>30,000.00</u>	
Total ARPA Projects				<u>2,507,885.00</u>	<u>428,461.66</u>	<u>565,368.05</u>	<u>1,514,055.29</u>	