

Town of Winthrop

FY2026 Proposed Budget

July 1, 2025 - June 30, 2026



Town Manager
Anthony Marino

Budget and Finance Director
Sarah Johnson

Assistant CFO
Robert Powers



Town Council
Council President Jim Letterie
Vice President Hannah Belcher Councilor
at Large Max Tassinari
Councilor at Large Rob DeMarco
Councilor Pat Costigan
Councilor John Munson
Councilor Suzanne Swope
Councilor Joseph Aiello

Reader's Guide

The purpose of this document is to communicate the Town of Winthrop's fiscal year (FY) 2026 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Message should assist the reader in understanding the major aspects of the budget.

Document Organization

This budget document describes how the Town attempts to identify the community's needs for public services and the strategies by which it tries to meet those needs. We have organized this document so that the readers can obtain essential information in a quick, accessible, and digestible format. For those who wish to inquire in greater depth, we have provided greater detail.

Readers can find explanations about all appropriated funds, as well as the budget adoption process and timeline. Financial summaries are presented to reflect all sources and uses of funds. The reader can identify where all monies come from and how each fund uses those dollars. Additionally, information is provided, showing the level of fund balance maintained and the annual impact of the budget on those balances.

The Expenditure Budget Summary section contains information about the various funds at the department level, including the budget appropriation for all Town departments.

The Town Departments section should help you identify by the department the following:

- mission statements
- goals and objectives
- accomplishments
- funded positions comparison for three years

The Capital Plan section includes information on capital projects and their financing methods.

Finally, the Appendices include supplemental data for the budget document. Included in the section are items such as Reserves, Fund Descriptions and Balances, position summary, statistics, table of abbreviations, and a glossary of terms.

How to Read Financial Data

Most data within this document is presented in fiscal year terms. The Town of Winthrop operates on a fiscal year that runs from July 1 through June 30. Therefore, FY2026 is the period from July 1, 2025, through June 30, 2026. All information is presented using a three-year comparison, which includes FY26 actual expenditures and FY25 budgeted revenues and expenditures (thru 3-31-25). Anyone interested in obtaining additional information concerning the Town of Winthrop's Budget is encouraged to contact the Town Manager's Office at (617) 846-1705 or visit the Town's website at winthropma.gov.



Town of Winthrop 2026 Annual Budget Table of Contents

*Editors Note:
Click on the section below that
you wish to view.
Click on the link at the
bottom of any page to
return to the Table of
Contents.*

Introduction

Our Government

Budget Summaries

Town Departments

EXECUTIVE OFFICE - Town Manager, Town Council, Town Attorney, MIS, Planning,
Appeals Board, Planning Board

FINANCE: Accounting, Treasurer, Town Clerk, Assessing, Municipal Hearing

Human Resources

Conservation Commission

Police, Animal Control, E911 (Regional Dispatch)

Fire, Emergency Management

Public Works: Cemetery, Building Maintenance, Snow & Ice

Library

Inspectional Services Conservation

Clinical and Public Health Services

Council on Aging

Veterans Services

School

Debt

Enterprise Fund

Water & Sewer

Solid Waste

Rink

Parks & Recreation

Harbormaster

Capital Plan

Appendices

INTRODUCTION





TOWN OF WINTHROP

OFFICE OF THE TOWN MANAGER

Town Hall, 1 Metcalf Square, Winthrop, MA 02152 Telephone: 617-846-1705

M E M O R A N D U M

TO: Town Council & Finance Committee
FROM: Anthony Marino, Town Manager
DATE: April 15, 2025
RE: Fiscal Year 2026 Budget Message

It is with great pleasure that I submit the proposed operating budget for Fiscal Year (FY) 2026 for the Town of Winthrop. It has been my honor, as your Town Manager, to work with the Town Council, Finance Committee, School Committee, School Superintendent, and all the department heads to prepare this budget for the Town of Winthrop's consideration.

According to the Winthrop Charter, the Town Manager shall submit to the Town Council a proposed balanced operating budget for the ensuing fiscal year with an accompanying budget message and supporting documents.

This budget meets these requirements as it is balanced and honors the Town Council's theme and mandate of a conservative approach to both revenues and expenses. This budget also continues our commitment to consolidation, maintaining a commitment to resident services, public safety, and public works, all of which fit within the Council's goals for the Town, and still maintaining a commitment to responsible spending.

This budget message aligns with the Town Councils' goal to increase transparency and goes well beyond by improving communication with the public. In addition to those required sections, this budget message also looks forward, providing insight into our long-term budget planning and identifying emerging issues that may impact spending and municipal operations in the coming years.

Therefore, this budget message is separated into four major categories: Revenues, Expenses, Capital Spending, and Long-Term Financial Planning. It represents a collaborative effort of all departments. We are proud to submit this budget as it represents hours of work by all of our department heads and staff members.

REVENUES

Fiscal Year 2026's revenues are forecasted responsibly and conservatively; given the rebound in the new and used vehicle market we have level funded excise tax receipts for FY26. We continue to keep our

receipts at levels designed to support continuous free cash. Our staff and Department Heads meet annually before the revenue estimates are finalized, review each category and local receipt individually, and discuss market trends, past performance, and anticipated activity, making each year's revenue projections both a collaborative effort and producing a true and accurate estimate. Decision-makers and the public continue to have a window to review, analyze, and question all categories of revenues and local receipts. This budget is also posted and indexed on the Town's website, providing further access to our projected spending of the people's resources.

Our projections for State Aid are using the figures supplied on the Cherry Sheet for the Governor's proposed budget. However, if the state aid numbers come in lower than what we budgeted for, we have already identified areas where we can cut and adjust the budget after the Town Council votes on it.

Overall, property tax revenue is projected to increase by the allowable 2 ½ percent in FY26, with an increase in the estimate for new growth, the tax revenue that comes from new construction. The new growth estimate of \$350,000 has been reduced this year as we have caught up on the backlog of building permits but accounts for the recent increase in new residential construction that we have experienced. We anticipate that this number has stabilized and will be in this range as we move forward with increases as larger housing projects are constructed. The recent override that was passed at the ballot on April 5, 2025 will increase our revenue by \$3,500,000 with these funds designated to be used for the Winthrop Public Schools.

Local receipts are projected to remain consistent with the last fiscal year. These figures are developed in detailed consultation with our department heads and reflect an analysis of industry trends and historical performance here in Winthrop. As a result, they will continue to be forecast well below actual proceeds to provide a portion of the cushion that helps create a sustainable annual free cash figure.

This budget captures and fulfills the goals and requirements of the Town Council's conservative policies for both revenues and expenses. It continues the practice of eschewing free cash as a funding source for the Stabilization funds, an approach that has drawn praise from both our auditor and financial advisor. Proof of this is last year's increase in our bond rating from AA to AA+. This allows us to obtain lower interest rates on future capital and infrastructure projects. This practice ensures a balanced budget funded with recurring and not one-time revenues and is lauded by analysts and municipal finance professionals alike.

Our Revenue Projections are shown below:

Revenue	FY2025	FY2026	% Change
General Fund	\$ 61,205,014	\$ 66,405,382	8.50%
Enterprise Funds	\$ 14,356,613	\$ 14,560,037	1.42%
Capital Stab.	\$ 946,500	\$ 888,000	-6.18%
Revolving Funds	\$ 209,874	\$ 209,874	0.00%
Total Revenue	76,718,001	82,063,293	6.97%

EXPENSES

This budget reflects a commitment to preserving our residents' quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of educational and municipal services. It also responds to changes in the economy, governmental and non-governmental organizations'

priorities, and other changes that may affect our financial well-being. It fulfills the core value of supporting education, public safety, and public works while balancing fiscal responsibility and fulfilling the Town Council's financial goals.

The FY26 budget:

- Continues to work within sustainable revenue sources and is balanced;
- Continues the use of the “Base Budget Document” for the Town of Winthrop. This budget is designed to include all of the associated expenses for the town and school in each of the respective budgets. By doing this, we establish a percentage of the budget that both the Town and the School have available for use.
- The Town of Winthrop saw a nominal increase in Chapter 70, school state aid funding, for FY26. However, with the passing of the school override of \$3,500,000 for this year and the \$1,400,000 to be placed in an educational stabilization fund for use in future fiscal years the School will meet their budgetary needs for FY26 and beyond.
- Includes a fifteen point three percent (15.3%) increase for health insurance through GIC, providing funding for the town's 85% share of the health insurance costs.
- Salary increases for union personnel are calculated at two- and one-half percent (2.5%) for FY26. We are still negotiating contracts with five of our six unions; therefore we used the Fire Union Contract increase for FY26. Non-union personnel will receive a two percent (2%) cost of living adjustment (COLA).
- This general fund budget includes trash and recycling expenses totaling \$400,000. This is \$200,000 less than last year as we look to reduce reliance on general fund monies to support this enterprise fund. Our long-term goal will be to only include the cost for Town and School Trash in the general fund budget and have the Solid Waste Enterprise Fund be self-sufficient. This is a requirement of the Department of Revenue and concerns over the revenue in this fund were raised by them during the Free Cash certification process.
- Includes a \$60,000 subsidy or budget transfer for the Park and Recreation (\$30,000) and the Rink (\$30,000) enterprise funds. This recognizes the contribution that the Park and Recreation program and the Ice Rink provide for the residents of Winthrop.
- Annual increases in our health insurance, charges from Northeast and Essex Technical Schools, union contracts, building and vehicle insurance, and retirement and pension funding take up most of our 2.5% tax increase per year. As a result, it is challenging to honor new staffing requests, new software and upgrades, and other new initiatives. Moving forward, we will look at each department and see if there are any reorganizations that we can put in place to maximize our current staffing levels.
- The Harbormaster Office will have a change in the reporting structure, starting July 1, 2025, the Police Chief will be the Harbormaster and will assign an officer to be the Assistant Harbormaster to be on the water during the busy summer months. This is a common organizational structure that will increase security at our Town Landing and inner harbor waters and increase our opportunities for grant funding.

A summary of the expenses is shown below:

Appropriations	FY2025	FY2026	% Change
Town Departments	\$ 17,656,158	\$ 18,553,057	5.08%
School Department	\$ 36,141,803	\$ 40,150,842	11.09%
Non-Departmental	\$ 7,627,053	\$ 7,701,483	0.98%
Non-Appropriated			0.00%
Total General Fund	61,425,014	66,405,382	8.11%
Enterprise Funds	\$ 14,356,613	\$ 14,560,037	1.42%
Revolving Funds	\$ 209,874	\$ 209,874	0.00%
Capital Stab.	\$ 946,500	\$ 888,000	-6.18%
Total Appropriations	15,512,987	15,657,911	0.93%

CAPITAL SPENDING

Included in this proposal are the capital requests for FY26 and a new five-year capital plan. Each capital proposal contains a detailed project sheet outlining the specifics of each proposed purchase. This year's capital items are routine operational items and more considerable vehicle replacement expenses to be funded primarily with Capital Stabilization Funds, Retained Earnings from the Sewer Enterprise fund, and Green Communities Grant funds. This Capital Plan also takes a holistic approach to the Town and includes larger projects that are on the horizon, including Stormwater repairs in several neighborhoods around town that have experienced flooding, the replacement of the turf on Miller Field, and other climate resilient projects that are on the horizon to inform the residents what the long-term Capital needs are for the Town.

This Capital Plan is more comprehensive in FY26 as we have received our Facilities Needs Assessment for all Town and School buildings from Brightly and our Water System Capital Plan from Woodard & Curran. Lastly, Winthrop is a Green Community; therefore, we plan to offset our Weatherization Projects and our HVAC and Heat Pump replacement expenses with their yearly competitive grant funding program.

More details on the five-year capital plan are included in the Capital Plan section of this budget document.

LONG-TERM FINANCIAL PLANNING

The Town Council continues to make long-term financial stability and sustainability a priority. In addition to their updated long-term Capital Planning goals, the Council has prioritized working within the Levy and Proposition 2 ½. It guides how we decide which budget increases and which capital requests are honored.

- Balancing development and costs – With a recent surge of residential housing applications, the pressures of providing roadways, clean water, and other municipal services, including education, will become more acute. It will be essential to have a funding and service delivery program and plan to insulate the Town from rising service delivery costs.

- Infrastructure – With rising populations, the planning and implementation of infrastructure amenities like roadway and sidewalk repairs, walking trails, and other non-traditional methods of transportation will be vital moving forward. Investing in and looking for grant opportunities for electric charging stations will need to be a priority over the next several years.
- Transparency – The Town's ambitious effort to open its books and provide detailed, accessible information will soon be available on our website using Open Gov. We continue to work with this vendor to present our financial information in a clear and concise format that will allow our residents to look at and town expenses on a monthly, and annual basis.
- Health Insurance Costs continue to increase at a national average of 8-10% per year. Winthrop's health insurance increase came in at 10-17% this year, therefore, we will need to consider more creative, cost-effective plans and engage the GIC and potentially other insurance carriers to ensure we offer health insurance that provides quality coverage through sustainable health plans for our employees. In addition, we will engage with the unions to reconstitute the insurance subcommittee to look at all available health options to make educated choices as we move forward.
- As we look to reduce our carbon footprint and move away from fossil fuels to heat our buildings, increased capital expenditures to convert our Town and School buildings needs to be addressed, and funding sources, other than the capital stabilization fund and free cash, will need to be identified.

CONCLUSION

This budget represents many hours of hard work by several dedicated public servants and volunteers. Many thanks to our department heads, finance staff, and numerous volunteers who collaborated on this important work.

I look forward to detailed and engaging discussions with the Town Council and Finance Committee over the next few months as we prepare to vote and fund the FY26 Budget at the June 17, 2025, Town Council meeting.

GUIDE TO THE FY2026 BUDGET



Guide to the FY2026 Budget

OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Town of Winthrop operates on a fiscal year period of July 1st to June 30th each year. The process of preparing the annual budget takes place over seven months each year. Below is a table of the significant events that help shape the budget:

December	<ul style="list-style-type: none"> Operating & Capital Department budgets requested
January - February	<ul style="list-style-type: none"> Department budgets reviewed by Town Manager Budget review meetings held by Town Manager with departments. Town Manager and Chief Financial Officer (CFO) evaluate project requests from the department for the Capital plan. Debt schedules and financial forecasts are updated to provide context to the five-year capital plan.
March - April	<ul style="list-style-type: none"> Town Manager meets with subcommittees about Capital Plan and sends a draft budget to the Finance Commission Budget & Capital Plan are presented at Spring Forum
May	<ul style="list-style-type: none"> Budget and Capital Plan is presented to the Town Council Town Council and Finance Commission hold public meetings to review the Budget and Capital Plan
June	<ul style="list-style-type: none"> Finance Commission submits Budget summary and recommendations to the Town Council for their consideration. Town Council discusses and votes on FY26 Budget and Capital Plan

November - Departments are provided with their previously submitted five-year capital requests for review, update, and the addition of the next fifth year.

December - Departmental operating budget requests are sent out to the Department Heads.

January - February - The Town Manager and CFO review budget requests and start to prepare the Base Budget Document. The Town Manager meets with the School Superintendent during this timeframe to review estimated revenue projections for the upcoming fiscal share and shared expenses. The Town Manager and CFO also meet with the Department Heads to review their Budget and Capital Requests.

March - April – Town Manager meets with the Capital Plan subcommittee about the Five-Year Capital Plan and reviews upcoming requests. These meetings look to prioritize the Capital Plan and add any new work that may have been identified during the previous Fiscal Year. The Draft Budget and Capital Plan are presented during the Town Council Spring Forum.

Guide to the FY2026 Budget

May – In accordance with the Town Charter, the General Fund Budget and Five-Year Capital Plan are presented to the Town Council. The Town Council and Finance Commission hold multiple meetings in May to review the budget and meet with a few Department Heads for follow-up budget questions.

June – Finance Commission submits its budget summary and recommendations to the Town Council for them to review before they deliberate and vote on the annual budget. The Town Council votes on the Budget no later than 45 days after they receive it from the Town Manager.

HOW ARE TAXES CALCULATED?

In Winthrop, the tax rate is a function of the total revenues to be raised by real estate taxes (Levy Limit) and levy exclusions.

What is a Levy Limit?

Proposition 2 ½ was enacted in 1980 to limit the property tax's reliance and give the voters a more significant say in approving property tax increases. With inflation and certain costs routinely pushing the cost of government beyond 2 ½% increases, the legislature provided voters the authority to approve increases greater than 2 ½%, enabling them to consider and determine what kind of community they want can afford. A general override to Proposition 2 ½ supports the operating budget and requires a majority vote by ballot at the Town Election to pass. Town leaders are mindful of the tax burden and do everything possible to avoid or limit general overrides while maintaining essential services.

There are two components to the law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the taxable real and personal property's full and fair cash value, as determined by the Town's assessors. This changes as properties are added or removed from the tax roll and as market values change, but Winthrop's Annual Tax Levy cannot exceed the Levy Ceiling.
2. A particular year's levy limit is calculated by increasing the previous year's limit by 2.5% and adding certified new growth and overrides. The new limit cannot exceed the levy ceiling.

$$\begin{aligned} \text{Winthrop's Annual Tax Levy} &= \text{Levy Limit} + \\ &\text{Exclusions The Levy Limit} = \text{Prior Year Levy Limit} + \\ &2.5\% \\ &+ (\text{voter approved override}) + \text{New Growth} \end{aligned}$$

New Growth includes the additional property tax from new construction and additions to properties, exempt real property returned to the tax roll and new personal property. In Winthrop, we do estimate New Growth for the upcoming year very conservatively.

Guide to the FY2026 Budget

This then becomes the base for calculating the levy limit for the next year. The Town's actual levy can be any amount up to the limit. If the levy is below the limit in one year, the levy increase in the following year could not exceed 2.5%. The difference between the levy and the levy limit is called the excess levy capacity.

What are Exclusions?

Taxpayers may vote to fund debt for projects and choose to exclude these payments from calculating the levy limit and, therefore, from the base upon which the levy limit is calculated for future years. Unlike overrides, these Debt Exclusions or Capital Exclusions are temporary increases to the tax levy, lasting the life of the debt or the capital project's duration. Exclusions require a majority vote on the ballot and may increase the levy above the levy ceiling.

COMMUNITY PROFILE



Governmental Structure

The Winthrop local government consists of a 9-member Town Council with Town Council President, a Town Manager, Assistant Town Manager, numerous town departments including Public Safety and Public Works, and volunteer boards and commissions. The Town Council is elected through local elections and members of local boards and commissions are appointed by the Town Council President. The Town Manager is responsible for overall management and administrative services of the Town and is selected for hire by the Town Council.

Town Council typically meets about twice per month, and twice per year, in the spring and fall, there is a public forum to review town services and budgets. The two public forums are a requirement of the Winthrop Town Charter.

Winthrop has a local Housing Authority, a 5-member board, appointed via election on town ballot. The Winthrop Housing Authority is a State aided public authority and maintains 429 units across Town.

The Winthrop public school system services approximately 2,000 students across four schools. There is a 7-member school committee consisting of the Town Council President and 6 voter elected members.

Private Sector

The majority of Winthrop's local business and commercial establishments are found in areas zoned Business District A and Center Business District. These business areas primarily include Shirley Street, Veterans Road, Revere Street, Pauline Street, Woodside Avenue, and Main Street as well as many smaller streets that intersect them. Many of Winthrop's businesses are grouped together, which benefits residents by creating a convenient, walkable concentration of businesses.

Winthrop recently completed a Center Business District infrastructure improvement project. This project included utility updates, new paving and sidewalks, lighting, and landscaping. Winthrop maintains CBD improvements as a high priority.

In 2024 there were 76 business and commercial establishments that submitted a business license to the Town Clerk. The number of recorded business licenses has decreased over the past years. In 2015 there were 120 recorded business licenses. In 2022 there were 80 recorded business licenses.

Community Statistics

Incorporated: 1852

Land Area: 1.6 Square miles

Population: 18,319 (census.gov)

FY2025 Tax Rate Per Thousand:
\$10.32

FY 2024 Average Assessed Single-Family Home Value: \$697,309 (0.21% value increase from FY2022).

FY2024 Average Single Family Tax Bill:
\$7,196.00 (1.16% increase from FY 2023)

County: Suffolk

Public Roads: Approximately 162

Private Roads: 59 (Winthrop Parking Clerk)

Workforce: 12,786 (census.gov)

Form of Government: Town Manager, 9-member Town Council

Geography and Demographics

The Town of Winthrop is a peninsula with two points of entry, from East Boston along Saratoga Street and from Revere along Winthrop Parkway. Winthrop is 1.6 square miles in land area. It is flanked by Broad Sound, Belle Isle Inlet, and Boston Harbor. One unique feature that abuts Winthrop is Belle Isle Marsh, the last remaining salt marsh in the Boston area. Belle Isle Ecology Park, the Belle Isle Marsh Boardwalk, and the Mary Kelley Pavilion are located off of Morton Street in Winthrop and provide the town with a natural and beautiful recreational resource. Another natural resource that Winthrop has are many public beaches. While there are several beaches within Winthrop to enjoy, the two major ones are Yirrell Beach and Winthrop Beach.

Winthrop is fortunate to have Massachusetts Bay Transportation Authority (MBTA) bus routes (712, 713) travel throughout the town. The MBTA Bus Routes also connect residents to the MBTA Orient Heights Blue Line station. Winthrop has a Town Landing Complex, located on Shirley Street. The Town Landing Complex is managed by the Winthrop Harbor Master, and provides local boaters with a boat ramp, pier, marina, and other services. Winthrop offers Ferry Services, running on weekdays in warmer months, that gives residents access to Boston. The Ferry is also available to private charters.

Winthrop's resident population has seen a small increase since the 2010 Census. In 2010 the Town population was estimated at 17,497 residents (census.gov). In 2022 Winthrop's population grew about 5.7%, to 18,510 residents. 4.6% of residents are under the age of five, 17.9% of residents are under the age of eighteen, 57.4% of residents are between the ages of nineteen and sixty-four years old, and 20.1% are sixty-five years old or older (census.gov).

The medium household income for Winthrop is \$106,357 and 7.1% of Winthrop residents live below the poverty threshold (census.gov).

Winthrop is designated as a Minority and Income Environmental Justice Community by the State of Massachusetts. This means that certain neighborhoods within Winthrop have “annual median household income is 65 percent or less of the statewide annual median household income” and “minorities make up 40 percent or more of the population” (mass.gov). Environmental Justice data can assist with securing grant money to benefit Environmental Justice populations and other areas of the Town.

Municipality	EJ Criteria	Number of EJ Block Groups	Total number of Block Groups	% of EJ Block Groups	Population in EJ Block Groups	Total Population	% of population in EJ Block Grp
Winthrop	MI	7	18	38.9	8480	19316	43.9

Mass.gov, Executive Office of Energy and Environmental Affairs, Environmental Justice Populations in Massachusetts

Winthrop within the Region



Employment and Payrolls

The following table lists the major categories of employment, as well as income, in 2020, 2021, and the first quarter of 2022. The most predominant business sector is the service providing industry. Education and Health Services are the largest types of employers within Winthrop.

Calendar Year Average					
Industry	2023	2022	2021	2020	2019
Construction	231	229	232	204	247
Trade, Transportation and Utilities	271	283	281	264	255
Information	25	22	17	15	0
Financial Activities	122	114	125	119	121
Professional and Business Services	119	112	94	96	106
Education and Health Services	766	733	696	624	680
Leisure and Hospitality	497	504	431	362	442
Other Services	154	134	138	119	157
Total Employment	2185	2131	2014	1803	2176

Largest Employers

Winthrop does not currently have data on the number of people that each business in Town employs. Business licenses do not require this information. It is estimated that the businesses that employ the most people are Nick's Place restaurant, Winthrop Marketplace grocer, Woodside Hardware Store, Belle Isle Seafood restaurant, and La Siesta restaurant.

Budget Comparison

General Fund Category	2021	2022	2023	2024
General Government	3,507,900	2,775,135	2,999,578	3,297,352
Public Safety	7,001,258	7,700,319	8,344,914	8,438,642
Education	23,147,433	23,704,292	24,973,676	26,486,993
Public Works	3,386,402	2,519,363	2,392,803	2,341,152
Human Services	399,817	491,942	460,648	514,631
Culture and Recreation	412,440	552,444	585,578	653,149
Fixed Costs	10,297,771	11,539,904	12,146,388	12,292,726
Intergov Assessments	897,898	933,250	1,071,577	1,296,304
Other Expenditures	-	17,700	16,743	13,555
Debt Service	4,152,250	3,825,756	3,836,800	3,830,025
Total Expenditures	53,203,169	54,060,105	56,828,705	59,164,529

Revenues

Property taxes are a major source of revenue for the Town. The total amount levied is subject to certain limits prescribed by law.

History¹

During the 1600s, the land area, now known as Winthrop, was referred to as Pullen Point, and the land was primarily used for agriculture. In 1739 the region, today is known as Chelsea, Revere, and Winthrop, was annexed from Boston, and the whole area became the Town of Chelsea and evolved into a successful fishing region. In 1846 the land that is now Winthrop and Revere became North Chelsea. In 1852 Winthrop was incorporated as a Town. Winthrop is named after John Winthrop, a four-time Governor of the Massachusetts Bay Colony in the mid-1600s. The late 1800s brought railroad systems to Winthrop and the surrounding area. The railroad brought population growth, and by 1890 Winthrop's population grew to about 3,000 people. It was known as a popular vacation destination and boasted over 50 hotels. As rail travel became less popular, along with economic factors from World War II and the Great Depression, Winthrop saw a reduction in tourism during the early to mid-1900s.

In the 1970s, Winthrop started to see a significant decline in population, decreasing by around 14% between 1970 and 2010. This, along with the popularity of other shopping centers and malls, caused Winthrop's local businesses to struggle and ultimately decline. This decline in businesses also resulted in a decrease in local jobs. Winthrop is working to revitalize the downtown, bring in a new commercial base, and assist existing businesses when possible.

¹ Five Year Strategic Plan for Economic Development plan, November 2014.

https://www.town.winthrop.ma.us/sites/g/files/vyhlf8421/f/pages/winthrop_strategic_plan_final_11-14-14.pdf

TOWN CHARTER



*LINK TO WINTHROP
TOWN CHARTER*

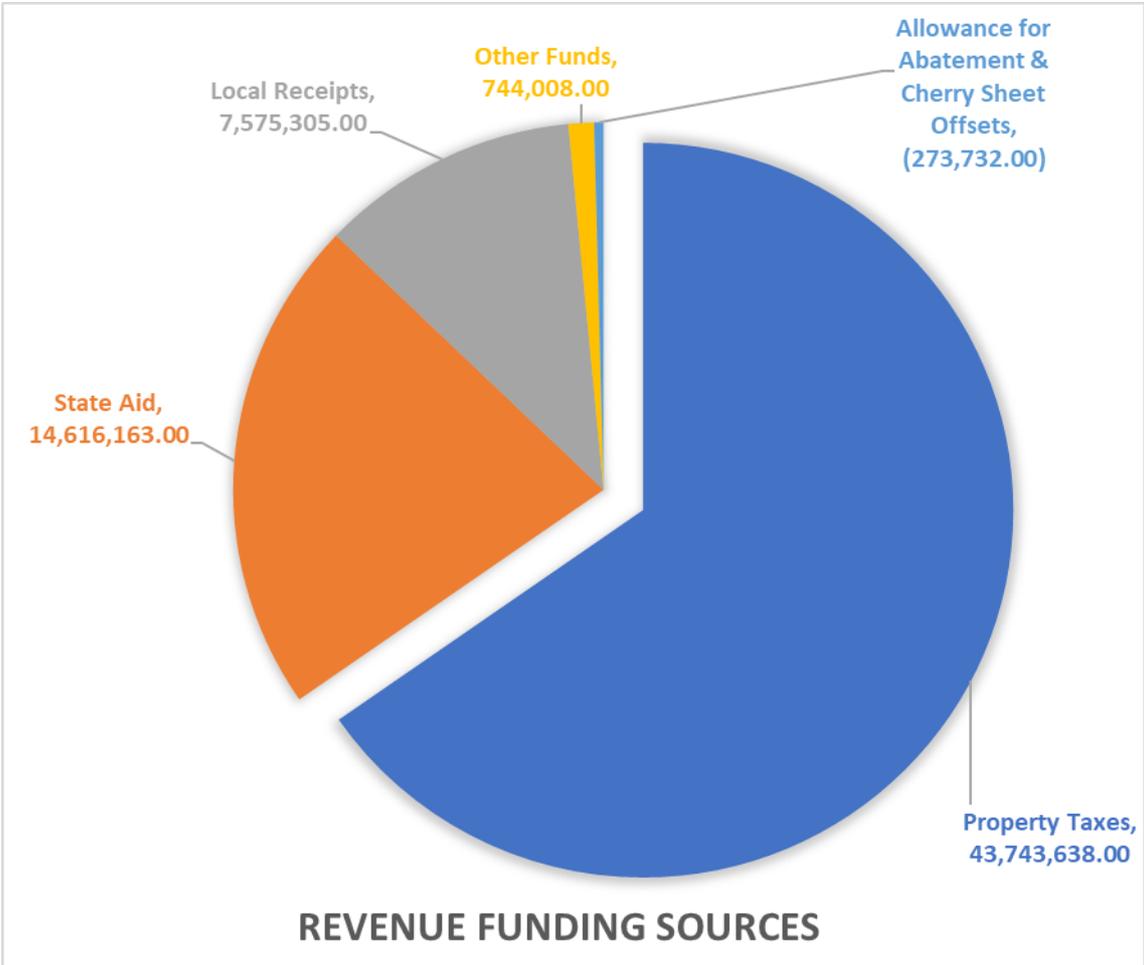
BUDGET SUMMARIES



ESTIMATED REVENUES

REVENUE ESTIMATES FOR FY 2026 OPERATING BUDGETS				
Description	FY 2023 (Actual)	FY 2024 (Actual)	FY 2025 (Budget)	FY 2026 (Budget)
Tax Levy				
Prior Year Levy Limit	32,058,722	33,096,873	34,449,222	35,718,037
Amended Levy Limit				
Add 2.5%	801,468	827,422	861,231	892,951
New Growth	236,683	511,960	407,585	350,000
School Override				3,500,000
Levy Limit	33,096,873	34,436,255	35,718,037	40,460,988
Approved Town Debt Exclusions	-	807,900	809,400	809,900
Approved School Debt Exclusions	2,344,662	2,812,325	2,812,075	2,472,750
MAXIMUM LEVY INCLUDING OVERRIDE	35,441,535	38,056,480	39,339,512	43,743,638
Cherry Sheet	13,118,924	15,193,242	14,433,140	14,616,163
Total State Aid	13,118,924	15,193,242	14,433,140	14,616,163
Local Receipts (excludes Water & Sewer)	4,388,548	6,139,319	6,979,477	7,575,305
Other Available Funds	1,227,029.00	957,756.15	960,560.00	744,008.00
Cemetery Lots	39,522.00	39,522.00	39,522.00	39,522.00
Cemetery Perpetual Care	5,000.00	5,000.00	5,000.00	5,000.00
Maintenance Stabilization Fund		75,000.00	75,000.00	75,000.00
Regional 911	48,000.00	48,000.00	48,000.00	48,000.00
ARPA	450,000.00	225,000.00	-	-
Free Cash to Schools			220,000.00	
Indirect Costs to Town	684,507.00	565,234.15	573,038.00	576,486.00
Other - Transfer In	-	-		
TOTAL RECEIPTS & AVAILABLE FUNDS	18,734,501	22,290,317	22,373,177	22,935,476
Maximum Allowable Levy	35,441,535	38,056,480	39,339,512	43,743,638
Total Receipts & Available Funds	18,734,501	22,290,317	22,373,177	22,935,476
Allowance for Abatement		(200,000)	(225,000)	(225,000)
Cherry Sheet Offsets	(39,753.00)	(43,104)	(49,384)	(48,732)
TOTAL REVENUE	54,176,036	60,103,693	61,438,305	66,405,382

REVENUE FUNDING SOURCES	
Property Taxes	43,743,638.00
State Aid	14,616,163.00
Local Receipts	7,575,305.00
Other Funds	744,008.00
Allowance for Abatement & Cherry Sheet Offsets	(273,732.00)
TOTAL	66,405,382.00



BASE BUDGET

Town of Winthrop FY26 Base Budget Calculation					
	FY25 School		FY25 Town		FY25 Total
FY25 Base Operating Budgets	\$ 36,141,803	58.84%	\$ 25,283,211	41.16%	\$ 61,425,014
Total = FY25 Operating Budgets Council Vote June 2024	\$ 36,141,803	58.84%	\$ 25,283,211	41.16%	\$ 61,425,014
Base Expenditure Calculation					
	FY26 School		FY26 Town		FY26 Total
Final FY25 Base Budget Above	\$ 36,141,803		\$ 25,283,211		\$ 61,425,014
FY25 Base Budget	\$ 36,141,803	58.84%	\$ 25,283,211	41.16%	\$ 61,425,014
<i>Apportion additional FY26 Revenue</i>	\$ 1,068,364	58.84%	\$ 747,381	41.16%	\$ 1,815,745
<i>Offset Revenue to Town Change from FY25 to FY26</i>			\$ 3,448		\$ 3,448
<i>Additional Revenue to Town</i>	\$ (220,000)		\$ 220,000		\$ -
<i>Back out FY25 Debt Exclusions</i>	\$ (2,812,075)		\$ (809,400)		\$ (3,621,475)
<i>Add Back FY26 Debt Exclusions</i>	\$ 2,472,750		\$ 809,900		\$ 3,282,650
<i>April 2025 School Override Vote \$3.5M</i>	\$ 3,500,000				\$ 3,500,000
FY26 Base Budget	\$ 40,150,842	60.46%	\$ 26,254,540	39.54%	\$ 66,405,382
FY26 Total Revenue Estimate	\$ 66,405,382				
(Over)/Under	\$ 0				

Available Revenue

FY26 Estimated Levy		Actual FY25	
FY25 Total Levy	\$ 35,718,037	\$ 34,449,222	
2 1/2% of FY25 Levy	\$ 892,951	\$ 861,231	
Estimated FY26 New Growth	\$ 350,000	\$ 407,585	Actual
Apr. 2025 School Override Vote \$3.5M	\$ 3,500,000		
Estimated FY26 Levy Limit	\$ 40,460,988	\$ 35,718,037	
Estimated Receipts, Other Revenue Sources & Misc. Charges			
State Aid			
Est. FY26 Cherry Sheet - Gov's	\$ 15,924,957		
Gross Estimated FY26 Revenue from State	\$ 15,924,957		
State Charges			
Estimated FY26 Cherry Sheet Charges	\$ (1,308,794)		
Estimated FY26 Cherry Sheet offsets	\$ (48,732)		
Gross Estimated FY26 Charges from State	\$ (1,357,526)		
Net Estimated FY26 Revenue from State	\$ 14,567,431		
FY26 Estimated Local Receipts	\$ 7,575,305		
Allowance for Abatements	\$ (225,000)		Level FY25
Total Estimated Receipts to Share	\$ 21,917,736		
Other Revenue Direct To Offset Town Budget			
Cemetery Lots (same amount in 22 - 24)	\$ 39,522		
Cemetery Perpetual Care (same amount in 22 - 24)	\$ 5,000		
Maintenance Stabilization Fund (same amount in 22 - 24)	\$ 75,000		
Regional 911 (same amount in 22 - 24)	\$ 48,000		
Indirect Costs to Town	\$ 576,486		
Other Offset Revenue to Town	\$ 744,008		

SUMMARY OF AVAILABLE REVENUE

Estimated FY26 Levy Limit	\$	40,460,988
Excluded Debt Service	\$	3,282,650
Cherry Sheet, Estimated Receipts & Other Revenue	\$	21,917,736
FY26 Total Revenue to share with Schools	\$	65,661,374
Other Offset Revenue to Town	\$	744,008
Total Revenue	\$	66,405,382

FY24 TOWN EXPENDITURE CHART

FY24 TOWN MANAGER BUDGET SUMMARY BY DIRECTORATE

	FY2024	FY2025	FY2026 Proposed
General Government	3,323,179	3,429,884	3,546,688
Public Works	2,681,835	2,708,709	2,777,505
Public Safety	8,678,979	9,043,658	9,404,336
Cultural and Human Services	1,162,811	1,160,848	1,187,811
Non-Departemental	7,513,293	7,627,053	7,701,483
Vocational Education	1,126,702	1,313,059	1,636,718
Subtotal Town	24,486,799	25,283,211	26,254,540
Total Education	35,121,803	36,141,803	40,150,842
Total General Fund	59,608,602	61,425,014	66,405,382
Solid Waste	2,060,282	2,018,541	1,991,670
Parks & Recreation	403,550	420,000	458,875
Rink	358,374	368,252	355,126
Harbormaster	361,433	307,910	297,279
Water	4,866,624	4,687,410	4,763,764
Sewer	5,944,967	6,550,762	6,693,323
Subtotal FY2024 Budget	73,603,832	75,777,889	80,965,419

CHART OF GENERAL FUND BUDGET

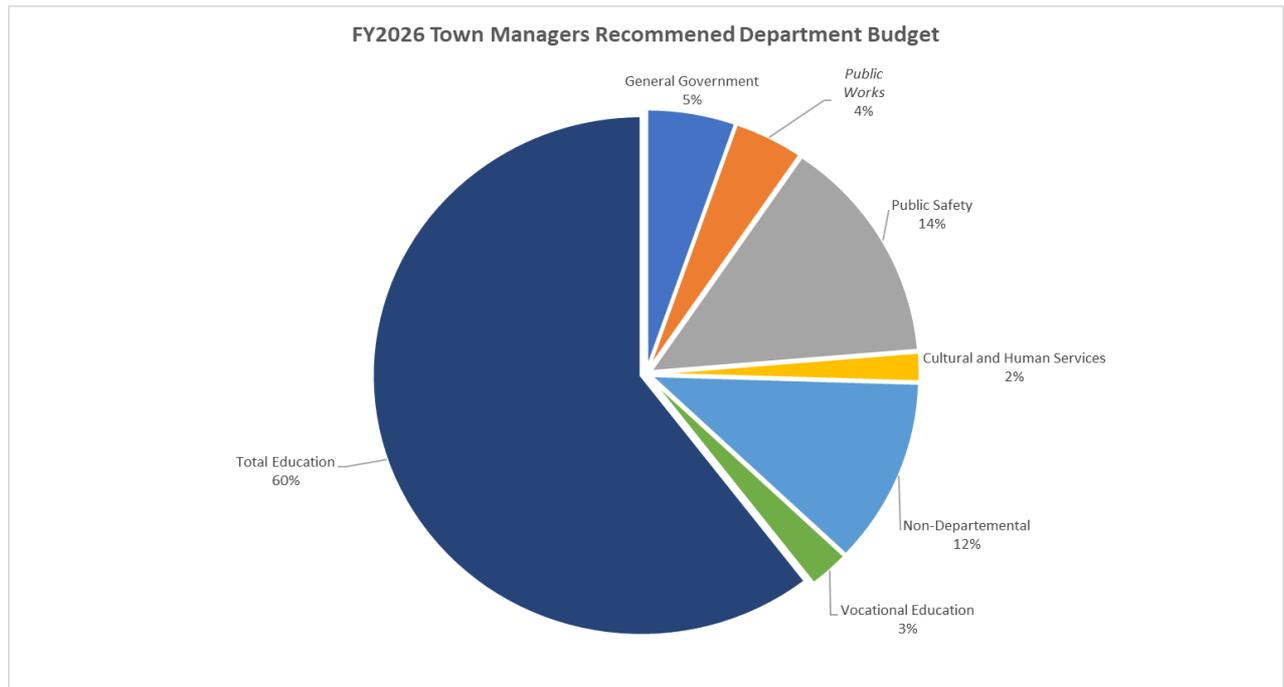
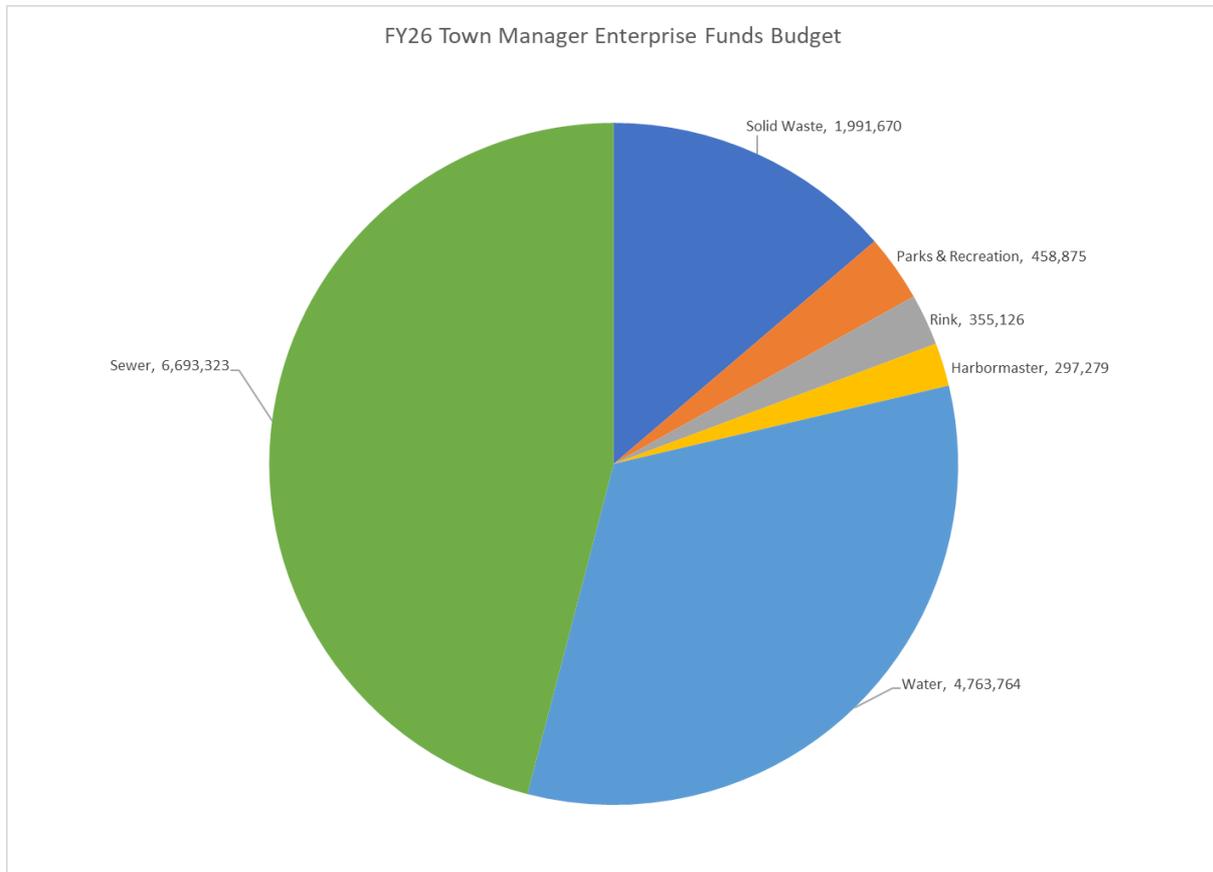


CHART OF ENTERPRISE FUND BUDGETS



REVENUE BUDGET SUMMARIES



REVENUE SUMMARY

There are four major categories of revenue that help fund the General Fund operating budget. They are property taxes, local receipts, state aid and other financing sources. Within these categories, overall available revenue is expected to increase by \$4,980,368 from \$61,425,014 to \$66,405,382 or 8.1%. The large increase is due to the \$3.5M, or 5.7%, override ballot vote passed on April 5, 2025. The remaining increase was 1.48M or 2.4%.

Property Taxes

The property tax levy is revenue a community can raise through real and personal property taxes. This is the largest and most reliable source of revenue for a municipality. The estimated tax levy for FY26 represents approximately 65.9% of the revenue used to fund the budget. Property taxes are levied on real property (land and buildings) and personal property (equipment). Statutorily the Town is required to update the property values every five years and obtain certification from the Department of Revenue that such values represent full and fair cash value. The Town completed this process in FY23 and will begin the process again in FY28.

Proposition 2 ½ established two types of levy limits. The first is the levy ceiling. This is the amount equal to 2.5% of the Town’s full and fair cash value of all taxable real and personal property. The second is the levy limit. This is the amount the Town can levy each year. The levy limit can be equal to or less than the levy ceiling.

The levy limit is calculated annually by the Department of Revenue. First, the previous year’s levy limit is increased by 2.5%. Then an amount is added to represent new development in the tax base based on the increased value. This is known as new growth. Once the levy limit has been determined, the debt exclusions already voted and approved by the community are added for the current year. The FY26 maximum allowable levy grew by \$4.4M, including the \$3.5M School override. (See table below.)

REVENUE ESTIMATES FOR FY 2026 OPERATING BUDGETS				
Description	FY 2023 (Actual)	FY 2024 (Actual)	FY 2025 (Budget)	FY 2026 (Budget)
Tax Levy				
Prior Year Levy Limit	32,058,722	33,096,873	34,449,222	35,718,037
Amended Levy Limit				
Add 2.5%	801,468	827,422	861,231	892,951
New Growth	236,683	511,960	407,585	350,000
School Override				3,500,000
Levy Limit	33,096,873	34,436,255	35,718,037	40,460,988
Approved Town Debt Exclusions	-	807,900	809,400	809,900
Approved School Debt Exclusions	2,344,662	2,812,325	2,812,075	2,472,750
MAXIMUM LEVY INCLUDING OVERRIDE	35,441,535	38,056,480	39,339,512	43,743,638

New growth can include increases in a property’s assessed value since the prior year due to development or improvements, exempt real property returning to the tax roll, new personal property and new subdivision parcels and condominium conversions. The value of the new growth is calculated by multiplying the increase in the assessed valuation of qualifying property by the prior year’s tax rate. It has been the Town’s practice to be conservative estimating new growth during the development of estimated revenues.

A debt exclusion assesses additional taxes in excess of the levy limit for the payment of specific debt service costs related to capital projects. The debt exclusion is a two-step process. First, the debt exclusion must pass a two-thirds vote of the town Council. The second step is to pass a majority vote by ballot. The ballot must state the purpose or purposes in which the monies from the debt issue will be used. The additional amount for the payment of debt service is added to the levy limit for the life of the debt only and therefore is considered temporary. Please see the Debt Section for a more detailed explanation.

As noted above, the levy limit may be less than or equal to the levy ceiling. If the amount appropriated by the community is less than the levy limit, there is excess levy capacity. This is an additional amount that could have been raised in taxes but was not.

Description	FY 2023 (Actual)	FY 2024 (Actual)	FY 2025 (Budget)	FY 2026 (Budget)
MAXIMUM LEVY INCLUDING OVERRIDE	35,441,535	38,056,480	39,339,512	43,743,638

The Town Council has three options to shift the tax levy between property classes which affect tax rates. They are a classified tax rate which will shift a portion of the tax levy from the residential class to the CIP class (commercial, industrial and personal), a residential exemption which exempts a portion of primary residents assessed value from taxation and a small business exemption. The adoption of these options can affect the tax rates for each class of property. The Town Council has historically voted a factor of one and kept the residential class and the CIP class the same so there is no burden shifted to the commercial, industrial or personal classes.

The chart below reflects the changes in the tax rate by class for the past five years.

DOR Code	Municipality	Fiscal Year	Residential	Open Space	Commercial	Industrial	Personal Property
346	Winthrop	2021	12.68	12.68	12.68	12.68	12.68
346	Winthrop	2022	11.76	11.76	11.76	11.76	11.76
346	Winthrop	2023	10.70	10.70	10.70	10.70	10.70
346	Winthrop	2024	10.42	10.42	10.42	10.42	10.42
346	Winthrop	2025	10.32	10.32	10.32	10.32	10.32

Local Receipts

The category of revenue considered for local receipts includes such items as motor vehicle excise, boat excise, departmental fees, rental income, licenses and permits, fines and forfeitures, investment income and miscellaneous income. During the development of the estimated revenue for the ensuing year, each of these groupings is reviewed. The next step includes highlighting any receipts that have fluctuated over the years or that appear to be not on target for the current fiscal year. The final step includes a detailed discussion with the Town Manager and all department heads to determine if these estimated are reasonable and attainable.

[Return to Table of Contents](#)

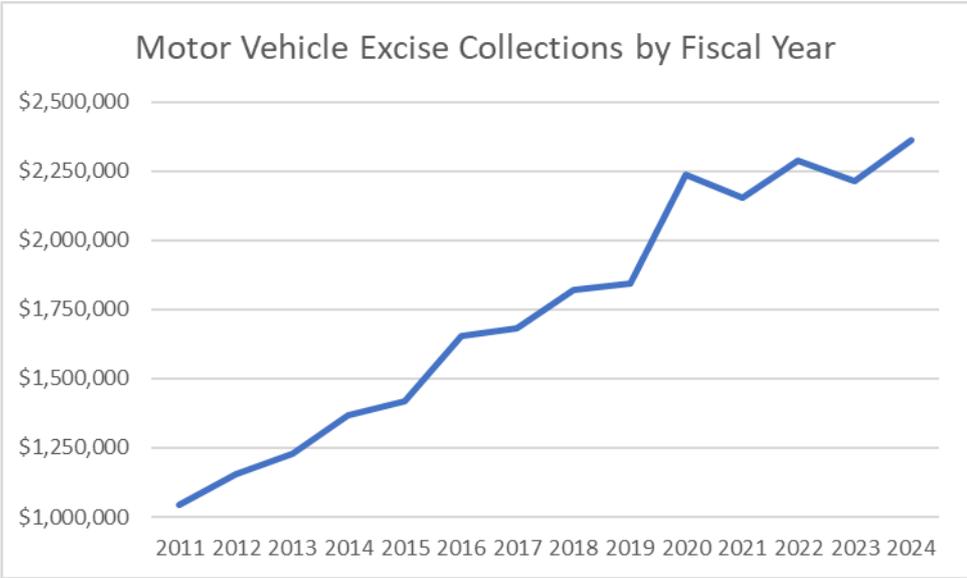
Motor Vehicle Excise

Motor vehicle excise tax is authorized by Massachusetts General Law. The excise rate is \$25 per thousand and is assessed on 90% of the vehicle’s value in the first year, 60% in the second year,

40% in the third year, 25% in the fourth year and 10% for all remaining years. The value is determined by the RMV using a formula based on a manufacturer’s list price and year of manufacture. The Town in which a vehicle is principally garaged at the time of registration is entitled to the motor vehicle excise tax. The commitments are prepared by the Registry of Motor Vehicles and transmitted to the Town for printing and mailing.

The Registry of Motor Vehicles utilizes a tracking system that helps to ensure payment of the motor vehicle excise tax. Individuals that do not pay the excise tax will be flagged and will not be allowed to renew registrations and driver’s licenses until the tax has been paid. The Town, through its Deputy Collector, notifies the RMV of the delinquent taxpayers.

Motor vehicle excise tax revenue can fluctuate depending on the economy. Residents may decide to hold off purchasing new vehicles if the economy slows down. The chart below shows the growth since 2011. Also, notice the drop because of Covid in 2021. 2023 also had a slight decrease in collections.



Below is a table with the past four years of actual/budgeted collections and the current year and FY26 budgeted revenue figures.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Motor Vehicle Excise	2,050,000	2,359,890	2,130,000	1,541,508	2,250,000

Room Occupancy Excise

Room occupancy excise tax is authorized by Massachusetts General Law. The excise rate is 5.7% and applies to room rentals of 90 days or less in hotels, motels, bed and breakfast establishments, and lodging houses. Beginning in July of 2019, the room occupancy excise also applies to short-term rentals of property for 31 days or less.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Room Occupancy Excise	52,000	127,292	60,000	104,664	90,000

Meals Excise

Massachusetts imposes a sales tax on meals sold by or bought from restaurants or any restaurant part of a store. The tax is 6.25% of the sales price of the meal. Additionally, the Town imposes a local option meals excise on sales by a vendor of restaurant meals occurring within the Town. The rate is 0.75% of the vendor’s gross receipts from restaurant meal sales, bringing the effective tax rate on sales of meals to 7%.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Meals Excise	160,000	263,983	200,000	234,020	225,000

Penalties & Interest

There are penalties and interest paid on all overdue taxes and excise bills. Interest rates for overdue real and personal property taxes are 14%. If taxes remain unpaid and the account is placed in a tax title status, the interest is increased and set at 16%. The interest rate for delinquent excise taxes is set at 12% from the due date. State law sets the interest rates for the above taxes.

If real and personal property taxes are not paid by May 1, in the year of the tax, a demand for payment notice (\$10) is sent to all delinquent taxpayers. Delinquent motor vehicle taxpayers are sent a demand (\$10), a warrant (\$10), and notices from the deputy tax collector for a warrant to collect (\$12) and a fee if the collection process progresses to posting a notice at the residence (\$17). The deputy tax collector’s earnings come solely from delinquent penalty charges.

There is no expense for the Town. Once a delinquent real estate account goes into a tax title status there are numerous other fees added to the tax that is owed. Some of these costs include legal fees, publishing costs and filing fees at the Registry of Deeds.

This is an area of receipts that we estimate conservatively to help create a surplus at year end. This will assist in the creation of free cash for the following fiscal year.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Penalties & Interest	63,400	139,142	110,000	99,499	128,600

Payment in Lieu of Taxes (PILOT)

Payment in Lieu of Taxes (PILOT) help replace lost property tax revenues that occur for several exemptions to the property tax law. The main exemptions affecting the Town are, land and buildings owned by the state or federal government, including authorities (e.g., the Massachusetts Water Resources Authority [MWRA] and Massport). The amount received from the MWRA & Massport are governed by long-standing agreements with each respective agency.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
PILOTs	2,795,119	2,845,116	2,917,358	2,911,781	3,089,576

Departmental Fees

Departmental fees include a variety of fees, permits, fines and licensing revenue that the Town receives. Fees may include such items as copy fees, accident report fees, administrative fees charged on police and fire details, transfer station fees, municipal lien certificate fees, passport fees, planning board and conservation fees, which has increased slightly in FY26..

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Fees	258,000	372,058	350,000	236,887	355,000

Rental Receipts

The Town has several rentals agreements for space at the EB Newton building. This includes; the Winthrop School of Performing Arts which offers dance and music lessons (3rd floor). CASA (Communities Against Substance Abuse): A free and fun safe space for middle schoolers to drop-in after school to learn, hang out, and make new friends from the Winthrop community (2nd floor). CAPIC Headstart: A licensed daycare center offering care and educational experiences (2nd floor). Winthrop Parents Network: A program is to promote early literacy, parenting education, developmental screenings, resources and referrals for families with children birth to age 8 (2nd Floor). And Photography by Maureen (1st Floor). FY25 actual is higher due to a \$20k payment from the golf course lease.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Rentals	36,000	41,119	40,000	63,603	40,000

Departmental Revenue

Departmental revenue is primarily from various fees including Parking Sticker payments, towing services and R.M.V. Surcharges. Surcharge R.M.V. - This is the fee that is collected by the deputy collector to remove the flag from the Registry of Motor Vehicle system so that an individual may register a car or renew a license once a delinquent motor vehicle tax has been paid in full. The deputy collector turns these funds over to the Town. The state then charges the Town an assessment to recoup the funds.

Moving Violations - Non-parking offenses result in moving violation fines. Among the violations included in this category are speeding, passing in the wrong lane, and failing to stop at the traffic signal. These fines, collected by the District Court are distributed to the Town monthly.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Departmental Revenue	51,700	78,117	60,000	67,176	70,700

Licenses & Permits

License revenue arises from the Town's regulation of certain activities (e.g., selling alcoholic beverages). A person or organization pays a license fee to engage in the activity for a specified period. The primary licensing agency in the Town is the Town Council.

Permits are also required when a person or business wants to perform a municipally regulated activity (e.g., building, electrical, or plumbing services). The bulk of the permit revenue is brought in through building permits, collected by the Building Department. All construction and development in the Town must be issued a building permit based on the cost of construction. The most common licenses and permits are briefly described on the following pages.

Liquor Licenses - Under Chapter 138 of the General Laws of Massachusetts, the Town is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all alcohol or beer and wine. All licenses issued by the Town Council, with the exception of short-term and seasonal liquor licenses, have a maximum fee set by State statute.

Common Victualer - The common victualer license allows food to be made and sold on the premises.

Entertainment - Entertainment licenses are issued for live performances, movie theaters, automatic amusement machines, billiard tables, bowling alleys, and several other forms of entertainment.

Building Permits – Building permits are issued to qualified individuals and companies to do repairs, alterations, new construction or demolitions in the Town. The cost of permits is based on the estimated cost of the project, or a set fee.

Electrical Permits – Electrical permits are issued to licensed electricians to perform specific electrical work. The cost of the permit is dependent on the number of switches, lights, alarms and other electrical components included in the job.

Plumbing Permits – Plumbing permits are issued to licensed plumbers to install and repair piping for a specific job. The fee is based on the amount and type of work being done.

Weights & Measurers – Weights and Measures permits are issued for scales, gas pumps and other measuring devices.

Town Clerk Licenses & Permits – The Town Clerk issues licenses and permits primarily relating to marriages, births, deaths, business certificates and dog registrations.

The departmental fees have been increased over last year. We have made budget adjustments based on the prior year’s actual revenue, an analysis of construction activity and collaboration between department heads related to ongoing building projects in Town.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Licenses & Permits	388,000	607,574	500,000	717,408	666,429

Fines and Forfeits

District Court Fines – These are fines assessed as a result of civil infractions and criminal offenses. Subject to State law, a portion of motor vehicle violations fines resulting from criminal convictions are collected by the District Court and forwarded to the Town of Winthrop.

The fines and forfeits budget was increased in FY25 due to higher collections and decreased slightly in FY26.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Fines and Forfeits	154,100	270,164	270,000	252,559	263,000

Earnings on Investment

The investment of general town revenue is limited. The law requires that all funds of the Town which are not required to be kept liquid for purposes of immediate distribution shall be invested at the highest possible rate reasonably available while meeting the daily cash requirements for the operation of the Town’s business.

The law limits investment options to Certificates of Deposit (CDs) with a maturity of less than one year, Money Market Deposit Accounts, Repurchase Agreement with a maturity of less than 90 days, Pooled Investment Fund operated under the authority of the State Treasurer, and U.S. Treasury instruments or U. S. Government Agency obligation with a maturity of less than one year. The investment decision must take into account, safety, liquidity and yield.

Investment earnings have fluctuated with the economy. The FY26 budget was increased due to the increased collections in FY24 and FY25. Interest rates have remained high. We do expect they will drop some in FY26 but the FY25 actual income as of Mar. 31st is still higher than budgeted for FY26.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Investment Income	15,000	352,229	125,000	228,801	156,000

Medicaid Revenue

Revenue from Medicaid reimbursements, which have fluctuated over the past several years due to changes in Medicare reimbursements.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Medicaid Reimbursements	100,000	285,915	165,000	103,589	200,000

Miscellaneous Revenue

Miscellaneous non-recurring revenue is primarily from reimbursements of prior year revenue.

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Miscellaneous	120,000	109,343	41,412	97,819	41,000

SUMMARY OF LOCAL RECEIPTS

	FY24 Budget	FY2024 Actual	FY25 Budget	FY2025 (Actual as of 3/31)	FY26 Budget
Motor Vehicle	2,100,000	2,359,889.86	2,130,000.00	1,541,507.77	2,250,000.00
Meals Excise	200,000	263,982.70	200,000.00	234,019.59	225,000.00
Room Excise	60,000	127,292.38	60,000.00	104,663.96	90,000.00
Penalties and Interest	110,000	139,141.90	110,000.00	99,498.70	128,600.00
In Lieu of Taxes	2,795,119	2,845,116.48	2,917,358.00	2,911,781.00	3,089,576.00
Other Charges for Services	-				
Fees	350,000	372,058.07	350,000.00	236,886.87	355,000.00
Rentals	41,119	41,119.06	40,000.00	63,602.63	40,000.00
Departmental	60,000	78,116.80	60,000.00	67,175.87	70,700.00
Licenses & Permits	500,000	607,573.50	500,000.00	717,408.00	666,429.00
Fines and Forfeits	320,000	270,164.18	270,000.00	252,558.93	263,000.00
Investment Income	125,000	352,229.23	125,000.00	228,801.16	156,000.00
Medicaid Reimbursement	204,676	285,914.64	165,000.00	103,589.35	200,000.00
Miscellaneous	120,000	109,342.60	41,411.55	97,818.52	41,000.00
TOTAL LOCAL RECEIPTS	6,985,914	7,851,941	6,968,770	6,659,312	7,575,305

State Aid

The state aid in which the Town receives is reported by the State on the Cherry Sheet. This is named for the pink colored paper on which it was originally printed. The Cherry Sheet has two parts. The first itemizes the revenues in which the Town will receive including direct school aid, local aid and specific reimbursements and distributions such as aid to public libraries, veterans' benefits and a number of school related items. The second itemizes the charges or assessments. This will be explained in more detail under the appropriation section.

School Aid (Chapter 70) – Chapter 70 school aid is based on a complex formula that takes into account: (1) statewide average cost per pupil; (2) local district pupil counts, with weighing factors to reflect varying costs among programs such as special education or vocational education, and (3) municipal fiscal “ability to pay” for education, as measured by equalized valuation per capita as a percent of statewide averages. This revenue is received monthly.

	FY2023 Actual	FY2024 Budget	FY2025 Budget	FY2026 Budget
Chapter 70	8,013,321.00	9,746,984.00	10,098,570.00	10,358,816.00

Unrestricted General Government Aid – These funds are unrestricted and can therefore be used by the municipality for any municipal purpose. This revenue is received monthly.

Veterans' Benefits – Under M.G.L. Chapter 115 Section 6, municipalities receive a seventy-five (75) percent State reimbursement on the total expenditures made on veterans' benefits. The Ch. 115 benefits that the town expends has reduced in the last few years, so the reimbursement has reduced as well. This revenue is received quarterly.

	FY2023 Actual	FY2024 Budget	FY2025 Budget	FY2026 Budget
UGGA	4,883,515.00	5,039,788.00	5,190,981.00	5,305,183.00

Exemptions: Veterans, Blind Person, Surviving Spouse - To reimburse the municipality for property tax exemptions granted to qualifying veterans, blind person, surviving spouse and elder person. This revenue is received annually after filing the required information with the State.

	FY2023 Actual	FY2024 Budget	FY2025 Budget	FY2026 Budget
Exemptions: VBS & Eldery	67,428.00	64,286.00	62,988.00	96,111.00

SUMMARY OF STATE AID

	FY2023 Actual	FY2024 Budget	FY2025 Budget	FY2026 Budget
Exemptions: VBS & Eldery	67,428.00	64,286.00	62,988.00	96,111.00
Sub-Total Cherry Sheet Receipts	13,079,171.00	14,955,026.00	15,598,150.00	15,875,393.00
Cherry Sheet Offset Receipts				
Public Library	39,753.00	43,104.00	43,157.00	48,732.00
Total Cherry Sheet Receipts	13,118,924.00	14,998,130.00	15,641,307.00	15,924,125.00
Cherry Sheet Charges				
Special Education		6,161.00	0.00	
School Choice Sending	19,645.00	49,116.00	77,376.00	107,810.00
Charter School Sending Tuition	428,076.00	503,307.00	750,994.00	658,255.00
Mosquito Control	18,255.00	18,351.00	19,043.00	19,347.00
Air Pollution Districts	6,049.00	6,055.00	6,206.00	6,274.00
Metropolitan Area Planning Coun	10,788.00	10,724.00	10,992.00	11,126.00
RMV Non-Renewal surcharge	27,660.00	28,800.00	37,340.00	37,320.00
MBTA	446,050.00	448,811.00	461,295.00	468,662.00
Total Cherry Sheet Offsets & Char	956,523.00	1,071,325.00	1,363,246.00	1,308,794.00
Total Net State Aid	12,162,401.00	13,926,805.00	14,278,061.00	14,615,331.00

**Other
Funding
Sources**

Other Funding Sources

Other Funding Sources

Capital Project Funds

The General Fund Capital Improvement Plan proposed for FY26 totals \$962,000. Funding for the General Fund Capital Plan will be provided from reserves within the Town's Capital Stabilization Fund, Free Cash and borrowing authorizations. Capital projects are required by State law to be accounted for in a separate Capital Projects Fund. This requirement was made for a cleaner presentation to segregate capital expenses from general fund operating expenses. See the Capital Plan section for the specific requests for Capital Projects.

Special Revenue Funds

The Special Revenue Funds are used to account for revenue sources that are legally restricted for specific purposes. The funds received by the Town are under the Control of the Town Manager as they pertain to the general government and the School Committee as they pertain to the school department. Most funds may be expended without further appropriation. Some require Town Council authorization to expend. There are several sub-categories of special revenue funds. See below for the sub-categories.

Revolving Funds

These are used to account for receipts from specific activities that are used to cover the cost of operating specific activities. The municipal and school operations have several revolving type funds. The municipal activities require Town Council action, which approves a spending ceiling every year. The school department revolving activities are under the School Committee's governance and do not require Town Council approval.

Receipts Reserved for Appropriation

Certain revenues collected by the town are restricted under State laws as to their use and require the Town Council approval to expend. These must be kept separate from other receipts that are credited to the General Fund.

Gifts

Gifts and grants must be kept separate from the General Fund operations and accounted for within the Special Revenue fund structure (unless it is an Enterprise fund gift). Gifts are accepted by the Town Council for municipal operations and the School Committee accepts gifts for the school operations.

Grants

Federal, state and other grants must be accounted for separately for the General Fund and Enterprise Fund grants are accounted for in the Enterprise Funds.

Other Funding Sources

The school department receives the largest portion of grants. The end of year audit has a specific report with a listing of all Federal grants received by the Town and School. See below for the FY25 Federal grant schedule.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
CHILD NUTRITION CLUSTER:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
<u>Cash Assistance:</u>				
School Breakfast Program.....	10.553	13-346	\$ -	\$ 79,752
<u>Non-Cash Assistance (Commodities):</u>				
National School Lunch Program.....	10.555	13-346	-	81,685
<u>Cash Assistance:</u>				
National School Lunch Program.....	10.555	13-346	-	392,297
COVID-19 - National School Lunch.....	10.555	13-346	-	51,520
Total National School Lunch Program.....			-	525,502
TOTAL CHILD NUTRITION CLUSTER.....			-	605,254
HIGHWAY SAFETY CLUSTER:				
U. S. DEPARTMENT OF TRANSPORTATION:				
<u>Passed through Massachusetts Executive Office of Public Safety and Security:</u>				
State and Community Highway Safety.....	20.600	2024MRSPWINTHROPXXXX	-	16,236
SPECIAL EDUCATION CLUSTER:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-000558-2024-0346	-	477,185
Special Education Grants to States (IDEA, Part B).....	84.027	240-694280-2023-0346	-	130,770
COVID-19 - Special Education Grants to States (IDEA, Part B).....	84.027	252-585441-2022-0346	-	703
Total Special Education Grants to States (IDEA, Part B).....			-	608,658
Special Education Preschool Grants (IDEA, Preschool).....	84.173	262-708446-2023-0346	-	6,332
TOTAL SPECIAL EDUCATION CLUSTER.....			-	614,990
OTHER PROGRAMS:				
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not Applicable	-	414,503
PASS-THROUGH PROGRAMS:				
U.S. DEPARTMENT OF THE INTERIOR:				
<u>Passed through the Massachusetts Executive Office of Environmental Affairs:</u>				
Clean Vessel Act.....	15.616	TOWNOFWINTHROPVAF23	-	13,000
U.S. DEPARTMENT OF EDUCATION:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-000549-2024-0346	-	335,217
Title I Grants to Local Educational Agencies.....	84.010	305-694250-2023-0346	-	16,699
Title I Grants to Local Educational Agencies.....	84.010	305-546595-2022-0346	-	15,397
Total Title I Grants to Local Educational Agencies.....			-	367,313
Twenty-First Century Community Learning Centers.....	84.287	646-000627-2024-0346	-	50,000
Twenty-First Century Community Learning Centers.....	84.287	644-800906-2024-0346	-	27,121
Twenty-First Century Community Learning Centers.....	84.287	644-782434-2024-0346	-	15,838
Twenty-First Century Community Learning Centers.....	84.287	645-710930-2023-0346	-	5,093
Twenty-First Century Community Learning Centers.....	84.287	644-678097-2023-0346	-	32,978
Total Twenty-First Century Community Learning Centers.....			-	131,030
English Language Acquisition Grants.....	84.365	180-000547-2024-0346	-	24,995
English Language Acquisition Grants.....	84.365	180-694252-2023-0346	-	5,243
Total English Language Acquisition Grants.....			-	30,238
Supporting Effective Instruction State Grants.....	84.367	140-694251-2023-0346	-	38,125
Supporting Effective Instruction State Grants.....	84.367	140-694251-2023-0346	-	9,467
Supporting Effective Instruction State Grants.....	84.367	140-546597-2022-0346	-	2,608
Total Supporting Effective Instruction State Grants.....			-	50,200
Student Support and Academic Enrichment Program.....	84.424	309-694253-2023-0345	-	8,570
Student Support and Academic Enrichment Program.....	84.424	309-694253-2023-0346	-	29,517
Total Student Support and Academic Enrichment Program.....			-	38,087
COVID-19 - Education Stabilization Fund.....	84.425D	115-498771-2021-0346	-	361,142
COVID-19 - Education Stabilization Fund.....	84.425U	119-585346-2022-0346	-	1,077,938
COVID-19 - Education Stabilization Fund.....	84.425C	525-781945-2024-0346	-	100,000
Total COVID-19 - Education Stabilization Fund.....			-	1,539,080
TOTAL U.S. DEPARTMENT OF EDUCATION.....			-	2,155,948

(continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Amount Passed Through to Sub-Recipients	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through the Centers for Disease Control and Prevention:</u>				
Strengthening Public Health Systems and Services.....	93.421	2020-092402	-	37,291
HIV Prevention Activities Health Department Based.....	93.940	INTF4901P01W21005265	-	5,000
<u>Passed through the Massachusetts Executive Office of Health and Human Services:</u>				
COVID-19 - Family Violence Prevention and Services/State Domestic Violence.....	93.591	INTF3430P01226127039	-	123,882
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES.....			-	166,173
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through Massachusetts Emergency Management Agency:</u>				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	CTFEMA4496WINTH02089	-	45,203
Homeland Security Grant Program.....	97.067	BOSTONFFY23UASI	-	44,119
Homeland Security Grant Program.....	97.067	BOSTONFFY22UASI	-	114,258
Homeland Security Grant Program.....	97.067	BOSTONFFY21UASI	-	62,079
Total Homeland Security Grant Program.....			-	220,456
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY.....			-	265,659
TOTAL.....			\$ -	\$ 4,251,763

State and Regional Grants

See below for listing of State and Regional grants awarded since 2021.

Grant Name	Grant Provider	Grant Partner	Grant Amount Request	Match Amount	Amount Awarded	Award Date	Project Completion Date	Project Description
Climate Zoning for Coastal Communities w/ City of Gloucester	Executive Office of Energy and Environmental Affairs	Gloucester, MA	\$50,300	85-100 hours in-kind	\$50,300	9/1/20	May-22	Zoning/policy review and analysis, develop policy recommendations, educational outreach draft climate-smart zoning policy.
Shared Streets & Spaces Grant Program	MA Department of Transportation	n/a	\$40,000	n/a	\$40,000	4/1/21	Jul-22	Install new bus shelters or benches at Town bus stops.
Municipal Vulnerability Preparedness Program, Action	Executive Office of Energy and Environmental Affairs	MAPC, CAI Technologies	\$25,000	n/a	TBD	10/1/19	Jul-21	Draft Flood Resilience Checklist and Addendum
Municipal Vulnerability Preparedness (MVP) program Action Grant	Executive Office of Energy and Environmental Affairs	Mystic River Watershed Association	\$145,307 (FY22: \$57,695; FY23: 87,612)	In-kind	\$145,307 (FY22: \$57,695; FY23: 87,612)	7/1/21	Jul-23	Belle Isle Marsh: Evaluating Nature Based Solutions to Protect Abutting Communities and Critical Shorebird Habitat from Coastal Inundation
CBD Façade Improvement Program Technical Writing Assistance	Department of Housing and Community Development/ Massachusetts One-Stop for Growth	n/a	\$25,000	n/a	\$25,000	10/1/21	Jul-22	Technical and legal assistance to draft/create a grant program to assist business owners with cost of exterior
Mary Ellen Welch Greenway Extension	Mass Trails	Civic Space Collaborative	\$87,700	In kind	\$87,700	1/1/21	6/1/2023	Feasibility, soil testing, structure identification to connect Winthrop to So. Boston.
Green Communities Grant	Department of Energy Resources	n/a	\$191,133		\$191,133	1/22/23	6/1/2024	Weatherization in DPW, Police. Air source heat pump in Police station. New EV.
Solar Speed Sign Grant	MADOT Shared Streets and Spaces	n/a	\$53,568	n/a	\$53,568	1/1/23	12/1/2023	Purchase and install 8 mobile solar speed radar signs for Route 145.
Zoning Diagnostic	MAPC Technical Assistance Grants	MAPC	\$20,000	n/a	\$20,000	7/1/22	7/1/2023	MAPC performed an analysis of the current zoning to identify priority areas for updates and areas that may need additional information.
Municipal Vulnerability Preparedness Program, Action Grant	Executive Office of Energy and Environmental Affairs	Mystic River Watershed Assoc., Boston, Revere	\$150,000	\$20,000 in-kind	145,307	8/1/21	Jun-23	Belle Isle Marsh: Evaluating Nature Based Solutions to Protect Boston's Mass Transit and Critical Shorebird Habitat from Coastal Inundation
Hazard Mitigation Plan Update	MA Energy Management Agency	NSORS/MAPC	\$27,000	\$3,000 cash	\$27,000	7/1/23	9/1/2025	Update the Town Hazard Mitigation Plan
3A/MBTA Communities Technical Assistance	Executive Office of Housing and Livable Communities	TBD	\$48,500	n/a	\$48,500	12/1/23	12/1/2024	Provide technical assistance to provide the Town will all necessary data/mapping for MBTA Compliance.
Municipal Vulnerability Preparedness Program, Action	Executive Office of Energy and Environmental Affairs	Mystic River Watershed Assoc.	\$291,076	In-Kind	\$291,076	Fall 2023	6/30/2024	Morton Street Flood Resilience (Phase 2)

Grant Name	Grant Provider	Grant Partner	Grant Amount Request	Match Amount	Amount Awarded	Award Date	Project Completion Date	Project Description
Accelerating Climate Resilience	MAPC	NSORS (Chelsea and Revere)	\$50,000	none	\$50,000	6/21/22	22-May	Social vulnerability assessment of the North Suffolk region to ensure that resilience and sustainability projects benefit people most vulnerable to climate impacts.
Zero Carbon Action Plan	Community Compact Cabinet	NSORS, Chelsea, Revere, MAPC	\$160,000	none	\$160,000	6/21/22	Mar-23	The Office is embarking on the creation of a Zero Carbon Action Plan to reduce emissions and enhance air quality.
North Suffolk Mass Saves Program	Mass Save	NSORS (Chelsea, Revere)	\$180,000	none	\$180,000	1/22/22	Dec-24	The Office will lead efforts throughout the three municipalities to sign up residents and small businesses in environmental justice areas for free energy audits and help them to take advantage of the energy conservation measures offered by the Mass Save program.
North Suffolk EV Charging Station Feasibility Study	Community Compact Cabinet	Weston and Sampson	\$110,000	n/a	\$180,000	6/1/23	Jun-24	Examine locations in the region that are best suited for an EV charging station. Analyze utilities, EV ownership, and best practices to ensure sites are fully utilized.

2025

Boston Metroplitain Planning Organizations	Community Connections Program	Open	12/31/2024	Up to \$650K	20% Match identify 3 possible bike rack types (need 3 quotes)			Bike/Pedestrian improvements, complete streets, intersection/transit improvements, bike racks, wayfinding, signage, more
MassDOT	Shared Streets & Spaces	11/12/2024	1/13/2025	up tp \$250K				Bike/pedestrian infrastructure,transit-supportive infrastructure,improvements to public spaces
Healy Driscoll-Administration	Community Impact IT Grant Program	1/6/2025	2/6/2025					One-time capital needs such as technology infrastructure and/or purchases of equipment or software. Incidental costs related to the capital purchase such as one-time planning, design, installation, implementation and initial training are eligible. Each
Healy Driscoll-Administration	Municipal Fiber Grant Program	3/10/2025	4/10/2025	Up to \$250K will be considered.				implementation of fiber optic networks that connect remote municipal assets for the purpose of improving municipal operations and/or improving disaster recovery and resiliency within municipal government. Eligible costs include one-time capital needs, such as
	Municipal Vulnerability Preparedness-Office of Energy & Environmental Affairs			\$81,455.00	10% match			
MAPC	Community Compact	8/19/2024	Rolling-until funding is exhausted					Communities will self-identify the best practice(s) from the list on the Community Compact website.
MAPC	Technial Assistance Program (TAP)		12/13/2024					Must identify project practice: looking into Emergency resopne trainings & exercises. 2. Housing production
FEMA FY24	Assistance to Firefighters Grant Workshop Program		12/20/2024	\$ 291,600				
	Staffing for Adequate Fire & Emergency Response Program			\$ 324,000				
	Fire Prevention & Saftey Program			\$ 32,400				
MAPC FY25	Mass Trails Grant		2/3/2025		\$ 20,000			The proposed Winthrop Greenway will connect the Mary Ellen Welch Greenway to Winthrop, a seaside
Attorney General	2025 Call for Grant Applications	3/27/2025	4/30/2025	\$40-\$125K				
Office of Katherine Clark	FY26 EDI Community Project		4/1/2025					Redevelop the vacant Middle School-relocate the ME Rink
MA Office on Disability	Library Improvements			\$225,000	N/A	\$225,000.00	12/4/2024	Install new indoor and outdoor ramps
Office of Economic Development	Community One Stop Growth	1/24/2025	6/4/2025	up to \$50K	commitment matching funds			
Division of Conservation Services, Executive Office of Energy & Environmental Affairs	Cool Corridors Grant Program FY25	May-25						Targeted tree plantmg projects-heat mitigation, walking routes, etc.

Other Funding Sources

Grant Name	Grant Provider	Grant Partner	Grant Amount Request	Match Amount	Amount Awarded	Award Date	Project Completion Date	Project Description
	Special Appropriation Child Safety	2024			\$ 30,000			
	Special Appropriation Post Training	2024			\$ 25,000			
	Body Camera Program	2023			\$ 82,900			
	Police Highway Safety	2024			\$ 19,941			
	Police Highway Safety	2025			\$ 19,258			
	Federal Bullet Proof Vest Program	2024			\$ 17,000			
	State Funded bullet proof Vest Program Pending	2024			\$ 17,000			
	Child Safety Grant	2023			\$ 4,089			
	Police Fiber Optics Grant	2024			\$ 237,481			
	Reimbursement Bridge Academy				\$ 28,382			
SRF Loan	Rever St., Crest Ave., Water Distribution system Improvements	FY24-FY25			\$ 4,890,101			Town eligible for 26.5% forgiveness or \$1,295,876.77
SRF Loan	Revere St. PRV Station Improvements	FY24-FY25			\$ 1,633,750			Town eligible for 26.5% forgiveness or \$432,943.75
SRF Grant	Lead Service Line Inventory and Plan	FY24-FY25			\$ 475,000			100% of work reimbursed through SRF Grant

Below is the breakdown by grant for the Public Health Department.

Public Health & Clinical Services Grant Programs		
Funder	Project	Amount
MA DMH	CIT Component	\$120,000
MA DPH	Equitable Approaches to Public Safety	\$449,824.73
MA DPH	COVID19 DV/SA Survivor Fund	\$149,956
HRIA	Youth Mental Health Improvement Initiative	\$192,441
MA DPH	Ending the HIV Epidemic	\$5,000
MA DPH	Opioid Municipal Match Grant	\$50,000

Other Funding Sources

Revolving Funds

Tax Title Revolving Funds for Outside Legal Consulting, Legal Advertising and Postage.

Council on Aging Revolving Funds for Purchased Services, Professional & Technical, Permanent Salaries and General Office Supplies

Pauline Street Revolving Funds for Part-Time Salaries, Electric, Heating & Bldg. Maint.

E. B. Newton Revolving Funds for Permanent Employees, Stipend, Electric, Heating Fuel, Water/Sewer Use, Alarm, Repair and Maintenance of Bldg., Repair/Maint. Equipment, Telecommunications, Internet Access, Structural, Cleaning Supplies, Property Insurance, Reserve Fund, Improvements to Buildings and FY23 Roof Repairs.

Trust Funds

The town uses trust funds to account for assets held in a trust capacity. Normally, the principal assets remain intact and the interest generated can be used in accordance with the terms and conditions of the trust.

EXPENDITURE BUDGET SUMMARIES



FY26 ACTIVE TOWN Employees

Plan Vendor	Plan Type	Ind/Fam	# of Employees	Monthly Rate	Total Monthly Cost	Town Monthly Cost (85%)	Employee Monthly Cost (15%)
Harvard Pilgrim Access America	PPO	Individual Plan	0	\$ 1,438.62	\$ -	\$ -	\$ -
Harvard Pilgrim Access America	PPO	Family Plan	0	\$ 3,208.78	\$ -	\$ -	\$ -
Harvard Pilgrim Explorer	POS	Individual Plan	16	\$ 1,187.97	\$ 19,007.52	\$ 16,156.39	\$ 2,851.13
Harvard Pilgrim Explorer	POS	Family Plan	27	\$ 2,941.06	\$ 79,408.62	\$ 67,497.33	\$ 11,911.29
Harvard Pilgrim Quality	HMO	Individual Plan	4	\$ 885.63	\$ 3,542.52	\$ 3,011.14	\$ 531.38
Harvard Pilgrim Quality	HMO	Family Plan	5	\$ 2,252.51	\$ 11,262.55	\$ 9,573.17	\$ 1,689.38
Mass General Bigham Health Plan Complete	HMO	Individual Plan	10	\$ 1,091.46	\$ 10,914.60	\$ 9,277.41	\$ 1,637.19
Mass General Bigham Health Plan Complete	HMO	Family Plan	4	\$ 2,884.58	\$ 11,538.32	\$ 9,807.57	\$ 1,730.75
Health New England	HMO	Individual Plan	0	\$ 859.36	\$ -	\$ -	\$ -
Health New England	HMO	Family Plan	0	\$ 2,061.16	\$ -	\$ -	\$ -
Wellpoint Total Choice	Indemnity	Individual Plan	4	\$ 1,754.60	\$ 7,018.40	\$ 5,965.64	\$ 1,052.76
Wellpoint Total Choice	Indemnity	Family Plan	3	\$ 3,899.83	\$ 11,699.49	\$ 9,944.57	\$ 1,754.92
Wellpoint PLUS	PPO-Type	Individual Plan	13	\$ 1,092.03	\$ 14,196.39	\$ 12,066.93	\$ 2,129.46
Wellpoint PLUS	PPO-Type	Family Plan	16	\$ 2,606.03	\$ 41,696.48	\$ 35,442.01	\$ 6,254.47
Wellpoint Community Choice	PPO-Type	Individual Plan	4	\$ 837.38	\$ 3,349.52	\$ 2,847.09	\$ 502.43
Wellpoint Community Choice	PPO-Type	Family Plan	2	\$ 2,081.29	\$ 4,162.58	\$ 3,538.19	\$ 624.39
TOTAL MONTHLY			108		\$ 217,796.99	\$ 185,127.44	\$ 32,669.55
TOTAL ANNUAL COST EMPLOYEE HEALTH INSUR.					\$ 2,613,563.88	\$ 2,221,529.30	\$ 392,034.58

FY26 RETIRED TOWN Employees

Plan Vendor	Plan Type	Ind/Fam	# of Retirees	Monthly Rate	Total Monthly Cost	Town Monthly Cost (85%)	Retiree Monthly Cost (15%)
Harvard Pilgrim Access America	PPO	Individual Plan		\$ 1,438.62	\$ -	\$ -	\$ -
Harvard Pilgrim Access America	PPO	Family Plan		\$ 3,208.78	\$ -	\$ -	\$ -
Harvard Pilgrim Explorer	POS	Individual Plan	16	\$ 1,187.97	\$ 19,007.52	\$ 16,156.39	\$ 2,851.13
Harvard Pilgrim Explorer	POS	Family Plan	11	\$ 2,941.06	\$ 32,351.66	\$ 27,498.91	\$ 4,852.75
Harvard Pilgrim Quality	HMO	Individual Plan	1	\$ 885.63	\$ 885.63	\$ 752.79	\$ 132.84
Harvard Pilgrim Quality	HMO	Family Plan		\$ 2,252.51	\$ -	\$ -	\$ -
Mass General Bigham Health Plan Complete	HMO	Individual Plan	2	\$ 1,091.46	\$ 2,182.92	\$ 1,855.48	\$ 327.44
Mass General Bigham Health Plan Complete	HMO	Family Plan		\$ 2,884.58	\$ -	\$ -	\$ -
Health New England	HMO	Individual Plan		\$ 859.36	\$ -	\$ -	\$ -
Health New England	HMO	Family Plan		\$ 2,061.16	\$ -	\$ -	\$ -
Wellpoint Total Choice	Indemnity	Individual Plan		\$ 1,754.60	\$ -	\$ -	\$ -
Wellpoint Total Choice	Indemnity	Family Plan		\$ 3,899.83	\$ -	\$ -	\$ -
Wellpoint PLUS	PPO-Type	Individual Plan		\$ 1,092.03	\$ -	\$ -	\$ -
Wellpoint PLUS	PPO-Type	Family Plan	1	\$ 2,606.03	\$ 2,606.03	\$ 2,215.13	\$ 390.90
Wellpoint Community Choice	PPO-Type	Individual Plan		\$ 837.38	\$ -	\$ -	\$ -
Wellpoint Community Choice	PPO-Type	Family Plan		\$ 2,081.29	\$ -	\$ -	\$ -
TOTAL MONTHLY			31		\$ 57,033.76	\$ 48,478.70	\$ 8,555.06
TOTAL ANNUAL COST RETIREE HEALTH					\$ 684,405.12	\$ 581,744.35	\$ 102,660.77

FY26 TOWN MEDICARE Retiree

Plan Vendor	Plan Type	Ind/Fam	# of Retirees	Monthly Rate	Total Monthly Cost	Town Monthly Cost (85%)	Retiree Monthly Cost (15%)
Harvard Pilgrim Medicare Enhance	Indemnity	Medicare Supplement	96	\$ 468.22	\$ 44,949.12	\$ 38,206.75	\$ 6,742.37
Tufts Health Plan Medicare Preferred	HMO	Medicare Advantage	2	\$ 391.19	\$ 782.38	\$ 665.02	\$ 117.36
Wellpoint Medicare Extension	Indemnity	Medicare Supplement	12	\$ 476.33	\$ 5,715.96	\$ 4,858.57	\$ 857.39
Health New England Medicare Supplement Plus	Indemnity	Medicare Supplement	0	\$ 470.71	\$ -	\$ -	\$ -
TOTAL MONTHLY			110		\$ 51,447.46	\$ 43,730.34	\$ 7,717.12
TOTAL ANNUAL COST RETIREE MEDICARE					\$ 617,369.52	\$ 524,764.09	\$ 92,605.43

Total Annual Retiree Health Cost \$ 1,106,508.44

BUDGET SUMMARY

TOWN STAFFING SHEETS



BUDGET SUMMARY

INDIRECT COSTS



Indirect Departmental Costs		4.2.25							
FY26 V2									
Position	Name	FY26 Salary	Town	W/S	Harbor	Rink	P&R	Trash	School
Town Manager	Anthony Marino	221,610.00	169,531.65	37,673.70	3,324.15	3,324.15	3,324.15	4,432.20	
				17.0%	1.5%	1.5%	1.5%	2.0%	
Town Manager Admin	Laurisa Wojcik	81,600.00	75,888.00	4,080.00	816.00	-	-	816.00	
				5.0%	1.0%	0.0%	0.0%	1.0%	
CFO	Dylan Cook	41,616.00	26,634.24	11,236.32	1,664.64	832.32	832.32	416.16	
				27.0%	4.0%	2.0%	2.0%	1.0%	
Finance Director	Sarah Johnson	97,056.84	68,425.07	19,411.37	2,426.42	970.57	970.57	4,852.84	
				20.0%	2.5%	1.0%	1.0%	5.0%	
Asst CFO	Robert Powers	138,551.35	103,913.51	13,855.14	5,542.05	3,463.78	3,463.78	8,313.08	
				10.0%	4.0%	2.5%	2.5%	6.0%	
Senior Accountant	Diane Nalen	90,941.06	66,386.97	15,459.98	2,728.23	909.41	909.41	4,547.05	
				17.0%	3.0%	1.0%	1.0%	5.0%	
Payroll Specialist	Lori Uminski	67,386.79	51,887.83	6,738.68	2,695.47	2,695.47	2,695.47	673.87	
				10.0%	4.0%	4.0%	4.0%	1.0%	
AP Clerk Finance	Vacant	50,261.61	31,162.20	10,052.32	4,020.93	2,010.46	2,010.46	1,005.23	-
				20.0%	8.0%	4.0%	4.0%	2.0%	
Council Auditor	Richard Hingston	20,000.00	17,600.00	direct billed	600.00	600.00	600.00	600.00	
					3.0%	3.0%	3.0%	3.0%	
Treasurer	Brenden Carritte	116,732.82	61,868.39	35,019.85	5,836.64	2,334.66	2,334.66	9,338.63	
				30.0%	5.0%	2.0%	2.0%	8.0%	
Asst Treasurer	Michele Balian	76,502.24	54,316.59	15,300.45	3,825.11	1,530.04	1,530.04	-	
				20.0%	5.0%	2.0%	2.0%	0.0%	
Treasury Clerk - Principal	Melissa Shea	46,445.91	32,047.68	9,289.18	2,322.30	928.92	928.92	928.92	
				20.0%	5.0%	2.0%	2.0%	2.0%	
Treasury Clerk - Principal	Maria Coccimiglio	44,274.84	28,778.65	8,854.97	2,213.74	885.50	885.50	2,656.49	
				20.0%	5.0%	2.0%	2.0%	6.0%	
Treasury Clerk - Senior	Patricia DiBenedetto	52,561.58	34,690.64	9,986.70	2,628.08	1,051.23	1,051.23	3,153.69	
				19.0%	5.0%	2.0%	2.0%	6.0%	
Assessor	Kathleen Hickey	100,000.00	83,000.00	7,000.00	5,000.00	-	-	5,000.00	
				7.0%	5.0%	0.0%	0.0%	5.0%	
Asst Assessor	Vacant	65,000.00	55,770.00	3,900.00	3,250.00	-	-	2,080.00	
				6.0%	5.0%	0.0%	0.0%	3.2%	
Assessing Clerk	Marianne Brooks	42,882.23	33,662.55	3,859.40	4,288.22	-	-	1,072.06	
				9.0%	10.0%	0.0%	0.0%	2.5%	
Assessing Clerk	Jillian Kelley	42,835.83	34,688.20	3,859.40	4,288.22	-	-	-	
				9.0%	10.0%	0.0%	0.0%	0.0%	
Human Resource Director	Stacy Calla	94,256.85	70,692.64	15,081.10	4,712.84	1,885.14	1,885.14	-	
				16.0%	5.0%	2.0%	2.0%	0.0%	
Benefits Coordinator	Beth Bailey	48,709.55	17,074.10	4,383.86	487.10	1,461.29	1,461.29	487.10	23,354.83
				9.0%	1.0%	3.0%	3.0%	1.0%	
Town Atty	James Cipoletta	119,646.04	86,145.15	23,929.21	2,392.92	2,392.92	2,392.92	2,392.92	
				20.0%	2.0%	2.0%	2.0%	2.0%	
MIS	David Lapenson	63,928.05	47,946.04	3,196.40	3,196.40	3,196.40	3,196.40	3,196.40	
				5.0%	5.0%	5.0%	5.0%	5.0%	
Building Maintenance	Richard Cifuni	98,440.38	80,916.84	8,663.91	1,968.81	2,953.21	3,937.62	-	
				9.0%	2.0%	3.0%	4.0%	0.0%	
DPW Director	Steven Calla	162,762.66	162,762.66	direct billed				direct billed	
DPW Admin		1,116,280.45	1,004,652.41	111,628.05					
				10.0%					
Total Indirect Departmental Costs		3,100,283.09	2,500,442.01	382,459.97	70,228.28	33,425.48	34,409.88	55,962.64	23,354.83

Enterprise Funds 576,486

	FY25		FY26
Sewer	221379.53	0.578066374	\$ 221,087.25
Water	161586.06	0.421933626	\$ 161,372.72
	382965.59		\$ 382,459.97

TOWN DEPARTMENTS



EXECUTIVE OFFICE



EXECUTIVE OFFICE

EXECUTIVE OFFICE STATEMENT

The Executive Office of the Town of Winthrop is made up of the Town Council President and the Town Manager. The Town Council is recognized by the General Laws of the Commonwealth of Massachusetts as the chief elected officials with authority to enact rules and regulations, establishing Town policies not otherwise governed by bylaw or statute. The Town Council is composed of nine (9) members. The powers and duties of the Town Council President and the Town Council include appointing the Town Manager, Town Council Clerk, and various boards, committees, and commissions.

The Town Manager is responsible for managing the day-to-day operations of municipal government as outlined in the Winthrop Charter. The Town Manager appoints and removes department heads, subordinates and employees, and members of certain boards and commissions. The Town Manager works closely with the Town Council President and Town Council to develop and implement policies and goals for the efficient administration of the Town Government.

ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- Continue to look at regionalization opportunities.
- Increased engagement with our elected Federal and State leadership to include our local State Senator and Representative to resolve local issues and try to obtain additional grant funding.
- Continue to create efficiencies in the Town Departments to streamline services.
- Develop and maintain working relationships with our local business owners and business groups, including the Housing Authority and Winthrop Chamber of Commerce.
- Move the Harbormaster office under the direction of the Winthrop Police Department to allow us to increase funding opportunities and better enforcement in the Winthrop Inner Harbor.

ACCOMPLISHMENTS

- Successfully negotiated and presented to the Town Council a revised Memorandum of Agreement for the Dispatch Center that added the City of Chelsea. This will provide long-term savings for the Town of Winthrop.
- Finalized the Wage and Compensation study presented to the Town Council.
- Advertised and hired a new Assistant Town Manager, Cheryl McCormick, in charge of Economic Development and Planning to replace the Planning Director.
- Finalized and implemented a ten-year agreement with Comcast to ensure that we continue receiving monies for our PEG Access TV channels managed by Winthrop Cable Access Television (WCAT). This new agreement includes Capital monies for equipment upgrades at WCAT.
- Renegotiated a new five-year trash contract with Capital Waste that was signed by the Town Council, ensuring that we receive competitive trash rates for the next five years.

TOWN COUNCIL/TOWN MANAGERS OFFICE

The FY26 budget for the Town Council and the Town Manager's office generally remains consistent. The salary for the Town Manager will increase by two and one half (2.5) percent in accordance with the contract negotiated with the Town Council, and the Executive Assistant Salary will receive a COLA increase similar to other non-union personnel.

LEGAL

The legal budget includes the cost of in-house Town Counsel and the use of special counsel for labor and tax title issues. This budget also includes part-time clerical hours to support our in-house legal counsel.

PROGRAMS AND SERVICES

Town Council

- Policy Making
- Oversight
- Licensing

Town Manager

Collective Bargaining, Benefits & Insurance:

- Collective Bargaining & Labor Relations
- Worker's Compensation claims management
- Wage Plan creation and maintenance
- Personnel regulations updates and maintenance
- GIC Health Insurance Liaison
- Property & Casualty Insurance

Financial Management:

- Develop, implement & oversee the town budget and spending
- Develop, implement & oversee the capital plan
- Forecast and coordinate fiscal planning
- Prepare the Annual Report

Procurement & Economic Development:

- Oversee procurement and provide guidance and assistance to all departments
- Coordinate with DPW Director and Facilities Manager on all construction and renovation projects
- Manage and oversee public bidding
- Oversee partnerships with businesses & non-profits

Administration & Licensing:

- Direct & coordinate all daily operations
- Provide citizen assistance & information
- Act as the primary point of contact for media
- Manage social media outreach
- Coordinate with State and National legislators
- Support and coordinate with Town Council
- Manage Committee appointments
- Oversee all licensing

PERSONNEL SUMMARY

Executive Office				
Position	FY24	FY25	FY26	Change
Town Manager	1	1	1	0
Assistant Town Manager	0	1	1	0
Executive Assistant	1	1	1	0
Total Full-Time Equivalents	2	3	3	0

FY26 PERSONNEL NOTES

Executive Office FTEs for the Executive Assistant and Assistant Town Manager are based on a 35-hour workweek. The Town Manager and FTEs are based on a 40-hour workweek.

Town Manager Recommended Budget

FY26 Operating Budget

110 - TOWN COUNCIL		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0111051-511100	Personnel	26,000.00	24,050.37	26,000.00	13,433.54	26,000.00	26,000.00	-	0.00%	
0111051-513200	Scheduled Event Overtime	-	-	-	-	-	-	-	#DIV/0!	
	PERSONNEL SUB-TOTAL:	26,000.00	24,050.37	26,000.00	13,433.54	26,000.00	26,000.00	-	0.00%	
0111053-530200	Internal Audit	20,000.00	10,600.00	20,000.00	4,020.00	20,000.00	20,000.00	-	0.00%	
0111053-530402	Legal Advertising	2,000.00	2,647.00	2,000.00	1,657.80	2,000.00	2,000.00	-	0.00%	
0111053-530701	Conference Fees			1,500.00	265.00	1,500.00	1,500.00	-	0.00%	
0111054-542300	Office Supplies	1,665.00	1,687.11	1,665.00	48.11	1,665.00	1,665.00	-	0.00%	
0111057-573100	Professional Associations	250.00	245.00	275.00	40.00	275.00	275.00	-	0.00%	
0111057-578100	Town Council Reserve	75,000.00		39,600.00		40,000.00	50,000.00	10,400.00	26.26%	
0111057-579100	Annual Software Licenses							-	#DIV/0!	
	EXPENSES SUB-TOTAL:	98,915.00	15,179.11	65,040.00	6,030.91	65,440.00	75,440.00	10,400.00	15.99%	
110 - TOWN COUNCIL TOTAL		124,915.00	39,229.48	91,040.00	19,464.45	91,440.00	101,440.00	10,400.00	8.33%	

Town Manager Recommended Budget

FY26 Operating Budget

112 - TOWN MANAGER		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0111251-511100	Personnel	288,557.00	263,303.40	294,328.14	146,640.00	303,219.40	303,219.40	8,891.26	3.02%	
0111251-513250	Auto Exp							-		
0111251-514600	Longevity	950.00	950.00	950.00	950.00	950.00	950.00	-	0.00%	
	PERSONNEL SUB-TOTAL:	289,507.00	264,253.40	295,278.14	147,590.00	304,169.40	304,169.40	8,891.26	3.01%	
0111252-527400	Equipment Leases	3,250.00	4,012.28	4,000.00	1,915.50	4,000.00	4,000.00	-	0.00%	
0111253-530400	Legal Services							-	#DIV/0!	
0111253-530402	Legal Advertising	300.00		1,000.00		1,000.00	1,000.00	-	0.00%	
0111253-530500	Consulting Services	4,000.00	2,988.00	6,000.00	4,788.00	6,000.00	6,000.00	-	0.00%	
0111253-530701	Conference Fees							-	#DIV/0!	
0111253-534400	Postage	400.00	115.15	600.00	116.82	600.00	600.00	-	0.00%	
0111253-530702	Training Services	5,000.00	2,347.41	5,000.00	4,922.84	5,000.00	5,000.00	-	0.00%	
0111254-542000	Employee Recognition	5,000.00	4,175.86	5,000.00	200.00	5,000.00	5,000.00	-	0.00%	
0111254-542300	General Office Supplies	5,735.00	5,011.47	5,800.00	493.71	5,800.00	5,800.00	-	0.00%	
0111257-573100	Professional Associations	19,000.00	23,297.69	15,000.00	7,195.21	20,000.00	20,000.00	5,000.00	33.33%	
	EXPENSES SUB-TOTAL:	42,685.00	41,947.86	42,400.00	19,632.08	47,400.00	47,400.00	5,000.00	11.79%	
112 - TOWN MANAGER TOTAL		332,192.00	306,201.26	337,678.14	167,222.08	351,569.40	351,569.40	13,891.26	4.11%	

Town Manager Recommended Budget

FY26 Operating Budget

131 - ASST TOWN MGR, PLANNING & GRANTS OFF		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0113151-511100	Personnel	101,000.00	62,676.33	132,000.00	21,017.28	153,000.00	153,000.00	21,000.00	
0113151-514600	Longevity			-				-	#DIV/0!
	PERSONNEL SUB-TOTAL:	101,000.00	62,676.33	132,000.00	21,017.28	153,000.00	153,000.00	21,000.00	-100.00%
0113153-530402	Legal Advertising	500.00	60.00	500.00		500.00	500.00	-	-100.00%
0113153-530500	Consulting	2,400.00	3,000.00	-	3,850.00	-	-	-	#DIV/0!
0113153-534400	Postage	300.00	157.65	300.00	258.75	300.00	300.00	-	-100.00%
0113154-542300	General Office Supplies	1,050.00	90.68	500.00		500.00	500.00	-	-100.00%
0113156-569600	Other Governmental	42,553.00	33,553.00	18,000.00		18,000.00	18,000.00	-	-100.00%
	EXPENSES SUB-TOTAL:	46,803.00	36,861.33	19,300.00	4,108.75	19,300.00	19,300.00	-	-100.00%
131 - PLANNING & GRANTS OFFICE TOTAL		147,803.00	99,537.66	151,300.00	25,126.03	172,300.00	172,300.00	21,000.00	-100.00%

Town Manager Recommended Budget

FY26 Operating Budget

151 - TOWN ATTORNEY		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0115151-511100	Personnel	104,000.00	112,195.88	125,000.00	60,736.94	135,000.00	135,000.00	10,000.00	8.00%
	PERSONNEL SUB-TOTAL:	104,000.00	112,195.88	125,000.00	60,736.94	135,000.00	135,000.00	10,000.00	8.00%
0115153-530400	Legal Services	80,000.00	102,041.25	90,000.00	8,457.50	100,000.00	100,000.00	10,000.00	11.11%
0115153-530700	Training Services	1,500.00		2,000.00		2,000.00	2,000.00	-	0.00%
	EXPENSES SUB-TOTAL:	81,500.00	102,041.25	92,000.00	8,457.50	102,000.00	102,000.00	10,000.00	10.87%
151 - TOWN ATTORNEY TOTAL		185,500.00	214,237.13	217,000.00	69,194.44	237,000.00	237,000.00	20,000.00	9.22%

Town Manager Recommended Budget

FY26 Operating Budget

155 - MIS DEPARTMENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Town Manager	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0115551-511100	Personnel	61,450.00	61,448.14	62,679.00	31,338.58	63,932.58	63,932.58	1,253.58	2.00%
0115551-514600	Longevity	1,025.00	1,225.00	1,225.00	1,225.00	1,225.00	1,225.00	-	0.00%
	PERSONNEL SUB-TOTAL:	62,475.00	62,673.14	63,904.00	32,563.58	65,157.58	65,157.58	1,253.58	1.96%
0115552-523200	Alarm	800.00	420.00	840.00	105.00	840.00	840.00	-	0.00%
0115553-530702	Training Services	1,000.00		1,000.00		1,000.00	1,000.00	-	0.00%
0115554-542300	General Office Supplies	600.00	32.84	600.00		600.00	600.00	-	0.00%
0115557-579100	Software Annual License Cos	166,500.00	198,774.13	204,600.00	131,119.99	214,830.00	214,830.00	10,230.00	5.00%
0115558-587400	Replacement Computer Equipment							-	#DIV/0!
	EXPENSES SUB-TOTAL:	168,900.00	199,226.97	207,040.00	131,224.99	217,270.00	217,270.00	10,230.00	4.94%
155 - MIS DEPARTMENT TOTAL		231,375.00	261,900.11	270,944.00	163,788.57	282,427.58	282,427.58	11,483.58	4.24%

Town Manager Recommended Budget

FY26 Operating Budget

155 - MIS DEPARTMENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Town Manager	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0115551-511100	Personnel	61,450.00	61,448.14	62,679.00	31,338.58	63,932.58	63,932.58	1,253.58	2.00%
0115551-514600	Longevity	1,025.00	1,225.00	1,225.00	1,225.00	1,225.00	1,225.00	-	0.00%
	PERSONNEL SUB-TOTAL:	62,475.00	62,673.14	63,904.00	32,563.58	65,157.58	65,157.58	1,253.58	1.96%
0115552-523200	Alarm	800.00	420.00	840.00	105.00	840.00	840.00	-	0.00%
0115553-530702	Training Services	1,000.00		1,000.00		1,000.00	1,000.00	-	0.00%
0115554-542300	General Office Supplies	600.00	32.84	600.00		600.00	600.00	-	0.00%
0115557-579100	Software Annual License Cos	166,500.00	198,774.13	204,600.00	131,119.99	214,830.00	214,830.00	10,230.00	5.00%
0115558-587400	Replacement Computer Equipment							-	#DIV/0!
	EXPENSES SUB-TOTAL:	168,900.00	199,226.97	207,040.00	131,224.99	217,270.00	217,270.00	10,230.00	4.94%
155 - MIS DEPARTMENT TOTAL		231,375.00	261,900.11	270,944.00	163,788.57	282,427.58	282,427.58	11,483.58	4.24%

Town Manager Recommended Budget

FY26 Operating Budget

425 - SHARED EXPENSES		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0142552-521100	Electricity	200,000.00	212,384.46	210,000.00	89,879.83	160,000.00	160,000.00	(50,000.00)	-23.81%	street lights off plus \$28k inflation
0142552-521200	Heat	15,000.00	11,379.12	18,000.00	2,732.78	22,000.00	22,000.00	4,000.00	22.22%	
0142557-578101	Energy Reserve	25,000.00		25,000.00		25,000.00	25,000.00	-	0.00%	
0142552-529200	Waste Removal Contract							-	#DIV/0!	
0142553-534100	Telecommunications	72,000.00	59,476.09	74,000.00	30,280.91	62,000.00	62,000.00	(12,000.00)	-16.22%	
0142553-534105	Cell Reimbursement	15,600.00	13,555.31	17,000.00	6,923.53	16,000.00	16,000.00	(1,000.00)	-5.88%	
0142554-548100	Fuel (Gas/Diesel)	108,000.00	163,920.61	120,000.00	64,473.57	150,000.00	150,000.00	30,000.00	25.00%	
0142557-574100	Property Insurance	639,681.00	403,477.48	574,500.00	755,035.75	614,715.00	614,715.00	40,215.00	7.00%	7% Increase estimated for FY26
0142557-574101	Public Safety Medical Ins 1	107,415.00	98,251.00	110,000.00	100,259.00	110,000.00	110,000.00	-	0.00%	
	EXPENSES SUB-TOTAL:	1,182,696.00	962,444.07	1,148,500.00	1,049,585.37	1,159,715.00	1,159,715.00	11,215.00	0.98%	
425 - SHARED EXPENSES TOTAL		1,182,696.00	962,444.07	1,148,500.00	1,049,585.37	1,159,715.00	1,159,715.00	11,215.00	0.98%	

Town Manager Recommended Budget

FY26 Operating Budget

910 - EMPLOYEE BENEFITS										
Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change	Comments
0191051-517520	Group Ins-School							-	#DIV/0!	
0191051-517920	Medicare-School							-	#DIV/0!	
0191051-517100	Workers Compensation	32,000.00	43,744.60	50,000.00	239,015.00	53,500.00	53,500.00	3,500.00	7.00%	7% Increase estimated for FY26
0191051-517120	Workers Comp-School							-	#DIV/0!	
0191051-517200	Unemployment	2,000.00	41,388.12	25,000.00	2,271.00	30,000.00	30,000.00	5,000.00	20.00%	MIIA will invoice for Unemployment service now
0191051-517220	Unemployment-School							-	#DIV/0!	
0191051-517500	Retiree Health Insurance/C	1,114,173.00	1,118,994.80	1,169,881.65	516,680.09	1,257,622.77	1,360,048.73	190,167.08	16.26%	FY25 Actual s/b \$1,255,816 plus 8.3% inc.
0191051-517510	Group Ins Town	1,754,421.00	1,595,809.59	1,930,057.48	797,490.00	2,103,762.65	2,405,773.93	475,716.45	24.65%	Est. based on Feb enrollment & % Inc
0191051-517530	Police Fire Medical	35,000.00	20,818.00	35,000.00	7,637.31	30,000.00	30,000.00	(5,000.00)	-14.29%	
0191051-517910	Medicare-Town	154,081.00	171,249.66	175,000.00	112,634.99	200,000.00	200,000.00	25,000.00	14.29%	Underfunded in FY24 & FY25
EXPENSES SUB-TOTAL:		3,091,675.00	2,992,004.77	3,384,939.13	1,675,728.39	3,674,885.42	4,079,322.66	694,383.53	20.51%	
910 - EMPLOYEE BENEFITS TOTAL		3,091,675.00	2,992,004.77	3,384,939.13	1,675,728.39	3,674,885.42	4,079,322.66	694,383.53	22.46%	

Town Manager Recommended Budget

FY26 Operating Budget

911 - RETIREMENT Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change
0191151-517700	Pension Appropriation	2,743,918.00	2,451,640.75	2,564,414.00	2,285,087.46	2,130,960.00	2,130,960.00	(433,454.00)	-16.90%
0191151-517720	Pension - School	-	-	-				-	#DIV/0!
EXPENSES SUB-TOTAL:		2,743,918.00	2,451,640.75	2,564,414.00	2,285,087.46	2,130,960.00	2,130,960.00	(433,454.00)	-16.90%
911 - RETIREMENT TOTAL		2,743,918.00	2,451,640.75	2,564,414.00	2,285,087.46	2,130,960.00	2,130,960.00	(433,454.00)	-16.90%

FINANCE

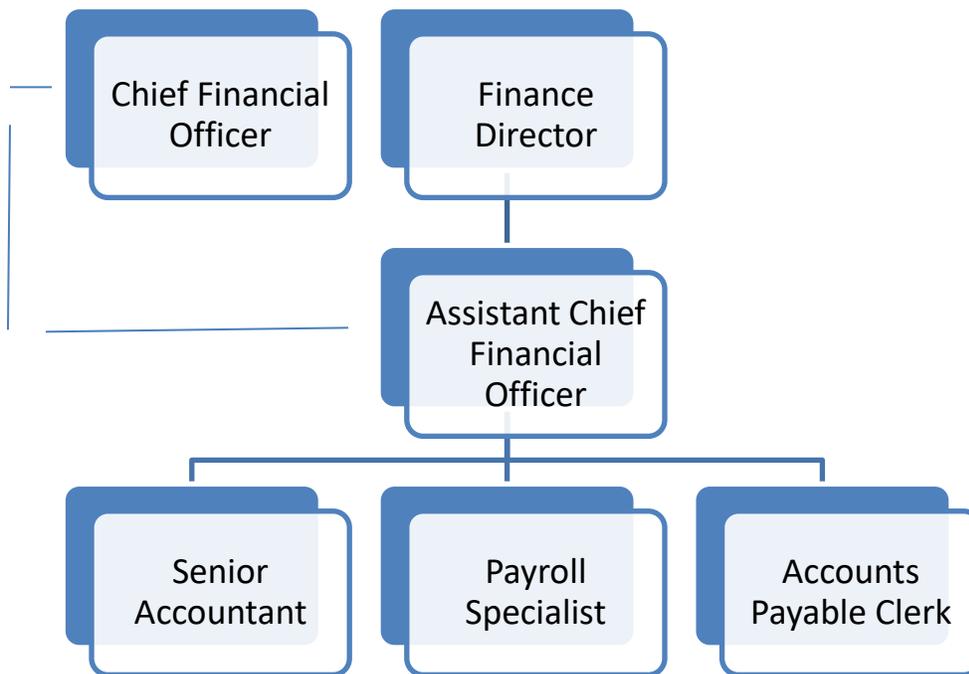


FINANCE DEPARTMENT

MISSION STATEMENT

To provide the highest level of fiscal responsibility and quality financial information to the Town in accordance with legal requirements, ethical financial practices, and current best practices. Administration and Finance functions as the Town's fiscal stewards to support-informed decision-making and prudent management of fiscal resources through continual enhancement of accurate and timely information, analysis, and proactive management.

ORGANIZATION CHART



GOALS & OBJECTIVES

- Explore increased efficiencies and opportunities to streamline financial operations, with a focus on improving the long-term financial stability of the Town.
- Review existing Town financial policies and procedures to strengthen internal controls. Provide focused training to relevant Town staff.
- Protect and work to enhance the Town's bond rating.
- Maintain Free Cash and other reserve accounts at levels consistent with best financial practices.
- Provide long-range financial planning to assist Town leadership to prioritize upcoming projects and planned capital improvements.

ACCOMPLISHMENTS

- The Town recently achieved an upgraded bond rating, AA+. This is the second highest bond rating available.
- Successfully completed the annual outside audit with no major findings.
- The CFO position is shared with the Schools and a Finance Director position was added for the Town.

SIGNIFICANT CHANGES IN BUDGET FY26

- Reduced personnel expense with new Town Finance structure.
- New 3-year audit contract

PROGRAMS AND SERVICES

Payroll

- Process bi-weekly payroll (both Town & Schools)
- W-2's

Accounts Payable

- Process bi-weekly account payable warrants (both Town & Schools)
- 1099's

Financial Operations

- Budget (development and oversight)
- Annual Audit
- Financial Reporting
- Legal Compliance
- Insurance Claims/Management
- Grant Management

PERFORMANCE MEASURES

Payroll

- Processed bi-weekly payroll for approximately 417 School employees
- Processed bi-weekly payroll for approximately 208 Town employees
- Sent out W-2's to 310 Town & 600 School employees

Accounts Payable

- Processed bi-weekly A/P for approximately \$5,0418,0389 for School vendors in FY25, as of 3/31
 - Processed bi-weekly A/P for approximately \$29,915,500 for Town vendors in FY25, as of 3/31
 - Sent out approximately 154 1099's to vendor who provided services
-

PERSONNEL SUMMARY

<u>Position</u>	<u>FTE</u>	<u>Change</u>
Chief Financial Officer	1.0 FTE	0
Finance Director	0.7 FTE	0
Assistant Chief Financial Officer	1.0 FTE	0
Senior Accountant	1.0 FTE	0
Payroll Specialist	1.0 FTE	0
Accounts Payable Clerk	1.0 FTE	0

Town Manager Recommended Budget

FY26 Operating Budget

135 - ADMINISTRATION & FINANCE		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0113551-511100	Personnel	487,352.00	448,241.30	476,538.00	234,609.57	492,785.00	492,785.00	16,247.00	3.41%
0113551-514600	Longevity	1,225.00	1,225.00	1,225.00	1,225.00	3,175.00	3,175.00	1,950.00	159.18%
	PERSONNEL SUB-TOTAL:	488,577.00	449,466.30	477,763.00	235,834.57	495,960.00	495,960.00	18,197.00	3.81%
0113552-527400	Equipment Lease	1,500.00	1,272.00	1,500.00	636.00	1,400.00	1,400.00	(100.00)	-6.67%
0113553-530200	Audit	58,000.00	47,000.00	66,000.00	24,000.00	52,250.00	52,250.00	(13,750.00)	-20.83%
0113553-530500	Consulting							-	#DIV/0!
0113553-530702	Training Services	3,500.00	2,811.38	4,000.00	808.81	4,400.00	4,400.00	400.00	10.00%
0113553-534400	Postage	250.00	145.52	250.00	2.90	250.00	250.00	-	0.00%
0113554-542300	General Office Supplies	1,500.00	1,847.11	1,500.00	765.15	1,500.00	1,500.00	-	0.00%
0113557-571001	In-State Mileage			325.00		250.00	250.00	(75.00)	-23.08%
0113557-573100	Professional Associations	800.00	867.50	800.00	540.00	1,000.00	1,000.00	200.00	25.00%
0113557-579100	Software Annual License Cos	29,200.00	10,928.58	29,930.00	4,050.53	24,800.00	24,800.00	(5,130.00)	-17.14%
	EXPENSES SUB-TOTAL:	94,750.00	64,872.09	104,305.00	30,803.39	85,850.00	85,850.00	(18,455.00)	-17.69%
135 - ADMINISTRATION & FINANCE TOTAL		583,327.00	514,338.39	582,068.00	266,637.96	581,810.00	581,810.00	(258.00)	-0.04%

TREASURER/ COLLECTOR

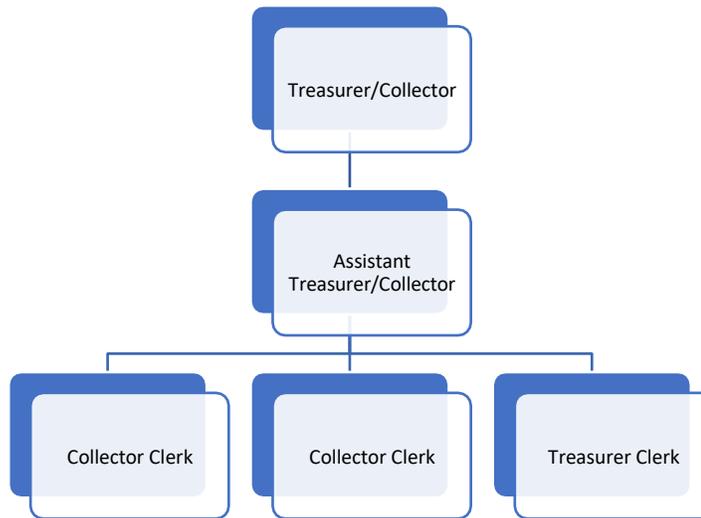


TREASURER/COLLECTOR

MISSION STATEMENT

The office of the Treasurer/Collector holds responsibility for the receipt, investment, and disbursement of all Town funds. This responsibility is undertaken while providing the utmost level of customer service to the Town's constituencies (i.e., taxpayers, employees, retirees, and vendors). The office makes every necessary attempt, allowable under the Massachusetts General Laws and the Town's by-laws, to collect on past due accounts.

ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- The Town's investment policy has not been updated since 2014. A goal for this year will be to work with the Finance department to update the policy to reflect the current market.
- As the staff has been completely filled out for the first time since FY 23, the office will look to continue to train the new staff while also implementing more cross training across the office to allow for a more efficient process across all services provided by the office.
- The office will look to diversify investments further. As interest rates continue to stay high, we will look to take advantage of the rates being offered by banks and increase interest revenue for the Town.

- Given the nature of the duties of the office, there is not a large amount of change that occurs between years in how the office functions. However, on a day-to-day basis, the employees of the office interact with a significant number of members of the public, as well as individuals who are acting on the behalf of the public. A core goal of the office is to maintain a professional and courteous disposition during these interactions, while simultaneously completing the tasks requested of us as efficiently as possible. Continuing to operate in this manner is crucial to the functionality of the office and is something that we take pride in. Maintaining this will always be an objective of the office.

ACCOMPLISHMENTS

- The office is proud to announce that Michele Balian was promoted to the role of Assistant Treasurer/Collector and that Patricia DiBenedetto was promoted to fill Michele's prior role as Treasurer Clerk. The office is now fully staffed for the first time since FY 23.
- After developing a tailing policy in the prior year, the office has started the process of tracking and eliminating outstanding tailings.
- The office worked with the Finance and Trash and Recycling departments to implement a trash lien to the real estate bills for the first time. This will result in an increase in collections of outstanding trash fees from prior years.
- Despite staffing shortages during the beginning of the year, the office has continued to function at an efficient level. Payments have continued to be collected and deposited timely in addition to a continued professionalism in customer service.

SIGNIFICANT BUDGET CHANGES

- The US Postal Office has announced an intention to continue to increase rates, specifically in July 2025, without giving an actual percentage increase. For this reason, I incorporated a 4% increase to the FY 26 Postage line.

SERVICES

Collections

- Responsible for the issuing of all real estate, personal property, and excise tax bills
- Responsible for the collection of all bills issued on behalf of the town including taxes, water/sewer, and trash fees
- All past due bills are attempted to be collected through the various means provided by Mass General Laws (i.e. liens, tax title)
- Tax Title accounts and foreclosure proceedings are maintained and tracked in the Collector's Office
- Year end reports including outstanding receivables

Treasurer

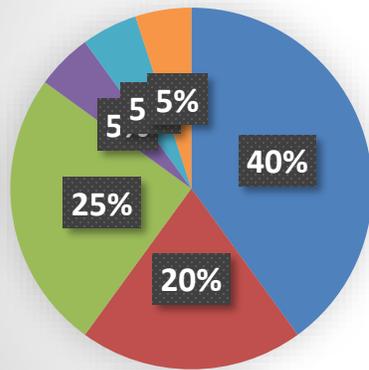
- Treasurer Office serves as the Town's cash manager and handles all monies belonging to the Town
- Responsible for the disbursement of all funds for payments owed including debt service payments and vendor warrants
- Responsible for the closing and reconciling of all books and accounts
- All payments received by various departments throughout the Town are turned into, deposited, and tracked in the Treasurers Office
- Investment of the Town's monies
- Year end reports including tax filings
- Management and tracking of monthly insurance payments

Parking

- All in person applications for the parking sticker are submitted through the Collectors Office
- Residents with questions or issues regarding the parking sticker are handled in the Collector's office

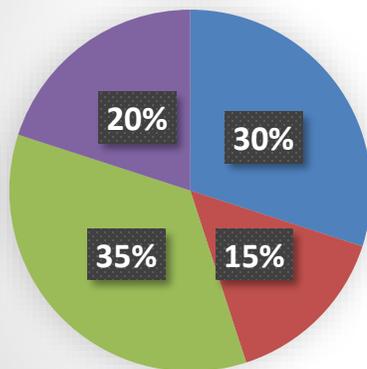
PERFORMANCE MEASUREMENT

Treasurer Time



- Cash Management
- Interdepartmental Revenue
- Monthly reconciliations
- Insurance tracking
- Monthly /Yearly Reporting
- Debt Tracking

Collector Time



- Resident Tax Inquiries/Payments
- Resident Sticker Inquiries/Applications
- Payment Posting
- Payment Inquiries

PERSONNEL SUMMARY

	FY 24	FY 25	FY 26	Change
Treasurer/Collector Assistant	1.00	1.00	1.00	0.00
Treasurer/Collector Treasurer Clerk	0.00	1.00	1.00	0.00
Treasurer Clerk	1.00	1.00	1.00	0.00
Collector Clerk	1.00	1.00	1.00	0.00
Collector Clerk	1.00	1.00	1.00	0.00
Total Full Time Equivalents	4.00	5.00	5.00	0.00

Town Manager Recommended Budget

FY26 Operating Budget

145 - TREASURER/COLLECTOR		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0114551-511100	Personnel	346,377.00	343,671.03	335,313.00	136,010.12	335,674.30	335,674.30	361.30	0.11%
0114551-514600	Longevity	3,075.00	3,075.00	2,125.00	2,125.00	2,125.00	2,125.00	-	0.00%
0114551-519600	Stipend							-	#DIV/0!
	PERSONNEL SUB-TOTAL:	349,452.00	346,746.03	337,438.00	138,135.12	337,799.30	337,799.30	361.30	0.11%
0114552-527400	Equipment Leases	6,000.00	4,370.76	6,000.00	3,197.88	6,000.00	6,000.00	-	0.00%
0114553-530402	Legal Advertising	1,800.00	120.00	1,800.00		1,800.00	1,800.00	-	0.00%
0114553-530702	Training Services	1,400.00		1,400.00		1,400.00	1,400.00	-	0.00%
0114553-534100	Telecommunications	860.00	559.91	860.00	245.26	860.00	860.00	-	0.00%
0114553-534104	Fax Lines	360.00	288.57	360.00	88.68	360.00	360.00	-	0.00%
0114553-534400	Postage	31,815.00	25,211.45	33,087.60	11,937.43	34,411.10	34,411.10	1,323.50	4.00%
0114553-538100	Banking Services	6,000.00	5,172.15	6,000.00	1,654.56	6,000.00	6,000.00	-	0.00%
0114554-542200	Paper Materials							-	#DIV/0!
0114554-542300	General Office Supplies	3,020.00	2,866.58	3,000.00	2,499.78	3,060.00	3,060.00	60.00	2.00%
0114555-558600	Banking Supplies				2,734.00			-	#DIV/0!
0114555-558700	Materials	18,500.00	37,740.90	19,000.00		19,380.00	19,380.00	380.00	2.00%
0114557-571001	In-State Mileage	350.00		100.00		100.00	100.00	-	0.00%
0114557-573100	Professional Associations	350.00	100.00	350.00	300.00	350.00	350.00	-	0.00%
	EXPENSES SUB-TOTAL:	70,455.00	76,430.32	71,957.60	22,657.59	73,721.10	73,721.10	1,763.50	2.45%
145 - TREASURER/COLLECTOR TOTAL		419,907.00	423,176.35	409,395.60	160,792.71	411,520.40	411,520.40	2,124.80	0.52%

TOWN CLERK



TOWN CLERK

The Office of the Town Clerk is committed to providing quality services and information to the community, visitors and our employees. The Town Clerk's Office works in conjunction with all departments, boards, committees and commissions and complies with state and local statutes.

DESCRIPTION OF MAJOR SERVICES:

Town Council -The Town Clerk is responsible as the Council Clerk for our Town Council.

Records – responsible for filing minutes & official postings of various boards and commissions; maintaining and issuing certified copies of all births, deaths & marriages; maintaining Ordinances; creating Annual street listing; creating Annual Report, tracking all appointments and resignations of Town officials; maintaining and updating of annual town census, jury list, grave list.

Licenses – The Town Clerk's Office is the administrative arm of the Board of License Commission. Under the License Commission we issue the following licenses annually: liquor, common victualler (food prep), taxi driver, inn holder, Xmas tree, transient vendor, laundromats, and used cars. We also issue dog licenses, raffle permits and new business licenses. We report the Business License information for every business to the Department of Revenue's database annually as well as council new business applicants.

Elections – conduct every aspect of running local, state and federal elections including processing nomination papers, ballot preparation, training of election staff, preparation of polling locations, election reporting and conducting voter registrations throughout the year, responsible for maintaining voter's list, daily maintenance of state database and online registration.

Ethics & Open Meeting Compliance– The Town Clerk is the designated liaison between the Town of Winthrop and the State Ethics Commission. Distribution of mandated information and online education is coordinated thru this office for all town employees and volunteers. Compliance database is maintained and reported to the State.

Public Records Requests – The Town Clerk's Office is the main depository for requests for public information. The Office estimates between 100 to 200 requests a year are fulfilled for residents and staff, via email, mail and hand delivery.

GOALS AND OBJECTIVES

- Cross Training to all our employees. We believe that all employees in the Town Clerks Office should be able to help any customer with any questions, whether they just listen and point in the right direction or advise what department should be involved. Our training consists of not only helping each other in our office but any office that works within the town that needs a hand.
- Education...Education...Education....it is so simple to get within our own Charter, Town Ordinances, Town Council Rules & Procedures... I have our employees review and understand how this town works. This helps with so many outside questions, whether from our own residents or outsiders that call for guidance.
- Our main goal is understanding each other and each other's needs. We are together close to 40 hours a week and deal with after work problems. Together we have joined forces to delegate certain areas. There are plenty of times that someone needs something on a Friday or later on a night we are not open and each one of us have no problem fulfilling these needs. We check with each other on who is available and 99.9% one of us goes out of their way to help out.
- We should all be thankful to each and every person in our life, because they all have taught us some unique lessons of life in their own way. This is true of our office staff. We learn off each other.

ACCOMPLISHMENTS

- We have had several successful elections with one that nearly blew our machines up. It is not an easy task to make sure all goes well and working with several different personalities can make it difficult, but together we all seem to make it work smoother than expected!
- One of our major accomplishments is our office staff. The training of the new Principal Clerk and Assistant Clerk has gone beyond successful. Training is complicated and confusing enough but when you train people who really want to learn, it makes it so easy.
- We accomplished working more within an IT system than paper. Acting as administrators for the Board of Appeals, Board of License and Planning Board there is a lot of paperwork that needs to be filed and ready for residents inquiries. We make sure they are all on our Towns Network for all to have access too. We've cut down on "old policies" of how things were done and have saved several trees.
- We are working within our Election personnel to have more training and understanding of Elections and hopefully to use our Poll Pads that the town purchased several years ago and have not been used to their greatest extent.

- We've reorganized our office space to utilize the best fit we can and made as open as possible. A good work atmosphere helps with attitude.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

Our office is currently reviewing all Town Fees as they have not been updated. It is unfortunate that some need to be increased but this is not our doing, we do not charge fees for the Town's economic growth but we need to be able to at least break even with supply and demand.

PROGRAMS AND SERVICES

Town Clerk

Town Council

Records

Minutes Postings
Ordinances
Annual Street Listing
Annual Report
Town Census
Proof of Residency
Jury List
Grave List
Birth Certificates
Marriage Certificates
Death Certificates

Licenses

Liquor CV's
Taxi Driver Tax
Vehicles Inn
Holders Xmas
Tree
Transient Vendor
Laundromats
Used Car
Outside Seating
Brown Bag
Dog License

Elections

Conduct every aspect
of running local, state
and federal elections

Ethics & Open Meeting Compliance

Liaison between the Town of Winthrop and
the State Ethics Commission

Public Records Request

Main depository for requests for
Any public information

Administrative Support

Board of Appeals
Board of License
Planning Board
All Town Committees

Town Council

Clerk to the Town Council

Town Manager Recommended Budget

FY26 Operating Budget

161 - TOWN CLERK		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0116151-511100	Personnel	236,178.00	201,117.79	240,902.00	103,990.28	240,902.00	218,000.00	(22,902.00)	-9.51%
0116151-512005	Election Personnel	25,000.00	26,494.26	26,800.00	25,657.96	25,000.00	25,000.00	(1,800.00)	-6.72%
0116151-514600	Longevity	950.00	950.00	2,075.00	1,900.00	2,075.00	2,075.00	-	0.00%
0116151-519600	Stipend							-	#DIV/0!
	PERSONNEL SUB-TOTAL:	262,128.00	228,562.05	269,777.00	131,548.24	267,977.00	245,075.00	(24,702.00)	-9.16%
0116152-524101	Repair/Maint. Equip.	1,800.00	237.50	1,800.00	237.50	1,800.00	1,800.00	-	0.00%
0116152-527400	Equipment Leases	1,600.00	819.13	3,600.00		3,600.00	3,600.00	-	0.00%
0116153-530402	Legal Advertising	1,500.00	592.80	2,500.00	547.80	2,500.00	2,500.00	-	0.00%
0116153-530900	IT Services	7,000.00	6,991.76	7,000.00	1,008.00	7,000.00	7,000.00	-	0.00%
0116153-534400	Postage	13,000.00	9,069.01	15,000.00	12,849.34	15,000.00	15,000.00	-	0.00%
0116153-534500	Printing and Mailing Services	3,600.00						-	#DIV/0!
0116153-538201	Secure Document		960.00					-	
0116157-573100	Professional Associations	305.00	225.00	500.00	165.00	500.00	500.00	-	0.00%
0116154-542300	General Office Supplies	3,800.00	2,281.68	3,800.00	358.08	3,800.00	600.00	(3,200.00)	-84.21%
0116155-558700	Licensing /Permit Materials	400.00	40.00	400.00				(400.00)	-100.00%
0116155-558800	Election Supplies	720.00	560.56	12,470.00	8,019.69	13,000.00	13,000.00	530.00	4.25%
0116155-558801	Town Clerk Supplies	18,000.00	20,348.99	19,950.00	4,127.29	20,000.00	22,000.00	2,050.00	10.28%
0116157-579100	Software Annual License Cos	3,500.00	2,400.00	3,500.00	3,400.00	3,500.00	3,500.00	-	0.00%
	EXPENSES SUB-TOTAL:	55,225.00	44,526.43	70,520.00	30,712.70	70,700.00	69,500.00	(1,020.00)	-1.45%
161 - TOWN CLERK TOTAL		317,353.00	273,088.48	340,297.00	162,260.94	338,677.00	314,575.00	(25,722.00)	-7.56%

ASSESSORS



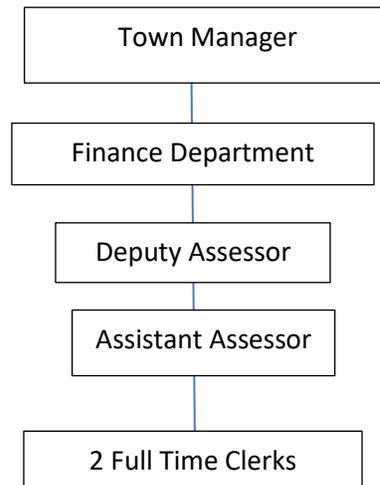
ASSESSORS

MISSION STATEMENT

The Assessor's Department is responsible for determining the value of real and personal property for the purpose of taxation. Assessors are required to assess all property at its full and fair market value as of January 1st each year. To accomplish this, they gather the pertinent characteristics of each parcel of property and use the information to determine appropriate valuation schedules for various classes of property. The Assessor's Department is also responsible for the administration of property tax data records and the maintaining of parcel ownership data based upon recorded property transactions at the Registry of Deeds. The Assessor's also oversee billing for motor vehicle excise tax, statutory and local exemptions, and abatements. Finally, the Assessor's Office oversees the billing for excise on boats, incorporating the Environmental Police List into the Town's system.

*Restructuring the Assessor's Office to include a full-time Assessor, full-time Assistant Assessor and two full-time clerks.

ASSESSORS ORGANIZATIONAL CHART



FY26 GOALS AND OBJECTIVES

- Continue to cross-train staff with the goal of reducing silos so that anyone in the office can jump in and help where needed. This will effectively broaden the knowledge of all staff, as well as reduce the impact of the loss of institutional knowledge due to upcoming retirement(s) or unexpected departures.
- Continue to find professional training opportunities for staff that are interested in helping them grow professionally and encourage them to succeed, specifically, obtaining the MMA designation from the MAAO.
- Continue to find ways to make the office more user-friendly for all, with a focus on ESL taxpayers.
- Continue working on the office procedures manual (although this will always be a living document).
- Continue to find ways to make the office run more efficiently and economically.
- Retain the Near Map GIS layer, which can be used by all city departments but will be helpful to the Assessor's Office due to changing detection technology and aerial flyovers three times per year.
- Obtain monthly transfers and recordings from Suffolk Registry of Deeds and fadeout usage of Warren Group data. This will eliminate ownership errors on property record cards which we've recently become aware of and is a small-scale problem.
- Continue to cross train 1- clerk to participate in field inspection and data collection.
- Review all Exempt Properties to satisfy the DOR requirements.

FY25 SIGNIFICANT ACCOMPLISHMENTS

- Collected \$407,585 in New Growth.
- Over 640 properties were inspected. Inspections were for building permits, sales, taxpayer requests, abatements, and 10-year cyclical inspections.
- Received and processed 1271 permits into Vision.
- Reviewed, inspected, and processed 44 Real Estate/Personal Property Abatement Applications with no ATB cases filed.

- Sent out 3 mailings totaling 334 Income and Expense Forms (residential, commercial and mixed use).
- Sent out 3ABC Forms to 6 Charitable Organizations.
- Processed 6 Auto Excise Commitments, billing 14,405 vehicles of which 426 were abated.
- Reviewed and processed 165 Statutory Exemptions.
- Designed and implemented usage of a monthly permit report from Open Gov which assists in maintaining up to date data, eliminating errors of missing permits and possible new growth.
- Updated CAI Mapping and GIS to be consistent with the Commonwealth of Mass Guidelines.
- Continued to cross-train staff that are interested in broadening their knowledge of assessing. Clerks in process of or have completed Course 101 with the DLS.
- Participation in youth employment/senior employment programs was helpful with special projects, specifically researching and cataloging archives and mailings.
- Clearing files no longer required to retain, significantly decreasing paper and file cabinets.
- Correcting parcels with incorrect class codes.
- Created a cross-referenced database with the Treasurer's Office, Harbormaster, and Environmental Police that resulted in an annual increase in excise boat bills.
- Upon request, generated 38 Abutters Lists.
- Accomplished adding 170 missing photos to the corresponding property record cards.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

Increase full-time staffing to meet with our efforts in sustaining and encouraging continuous improvement with increased productivity that will bring the most value to the Town. This includes a full-time Assessor, full-time Assistant Assessor and 2 full-time clerks.

PROGRAMS AND SERVICES

Value Properties

Determine New Growth
Set Tax Rate
Assess Property Taxes
Abate & Exempt Taxes
Manage Overlay Account
Assess Local Excises

Administer Excise

Motor Vehicle Excise
Boat Excise
Commitment Tax List

Issue Exemptions

Elderly Exemption
Blind Exemption
Surviving Spouse
Disabled Veteran
Exemption
Senior Work Off Program

Department of Revenue Division of Local Services

Supervise Local Taxation
and Finance
Monitor Revaluations
Certify Local Assessments
DOR Certified
Establish Assessment
Administration

Abatements

Property
Auto
Boat

Customer Service

Telephone
Counter Walk-ins
Homeowners
Business Owners
Attorneys
Realtors
National Grid
Abutters
Lists/Labels

Permits

Permit Inspections
Additions
Condo Conversions
Demolitions
Improvements
Alterations

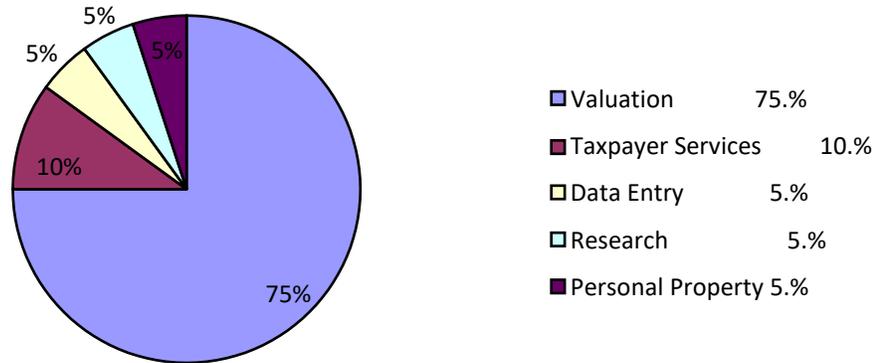
Deeds

Sales Verifications
Property Name Changes
Address Changes

PERFORMANCE MEASURES

The Assessing Department pie chart demonstrates how Assessing time is divided among the major functional areas over a year.

ASSESSORS OFFICE DUTIES TOWN OF WINTHROP



The Town Manager appoints the Deputy Assessor to oversee the daily operations of the Assessor's Office. The Council appoints the Board of Assessors (3 members). The Assessors are required by Massachusetts Law to list and value all real and personal property, 5600+ accounts. The valuations are subject to ad valorem taxation on the assessment roll each year. Assessed values in Massachusetts are based on "full and fair cash value", or 100 percent of fair market value.

Assessors are required to submit these values to the State Department of Revenue for certification every five years. In the years between certification, Assessors must also maintain the values. This is done so that the property taxpayer pays his or her fair share of the cost of local government, in proportion to the amount of money the property is worth, on a yearly basis rather than every three years.

Building permits and lot splits are viewed and updated yearly for growth by the Assessor. Real Estate and Personal Property Abatements are analyzed by the Assessor and reviewed and acted upon by the Board of Assessors. Real Estate Exemptions are also analyzed by the Assessor and reviewed and acted upon by the Board of Assessors.

The Assessors are required to annually assess taxes in an amount sufficient to cover the State and Local appropriations chargeable to the Town. These taxes assessed will include State and County assessments which have been duly certified to the Board and local appropriations voted by the Town Council.

Yearly Assessors are updated with all changes in municipal laws and must attend seminars and courses to keep their designations current. The Assessment systems within the Assessor's Office are constantly being updated and various training seminars and workshops must be attended yearly to keep up with the system changes.

In addition, the Assessing Staff administers the Motor Vehicle and Boat Excise taxes. Assessors must yearly verify a list of boats habitually moored or docked within its borders. Listings from the Massachusetts Environmental Police, individual Yacht Clubs and Marinas and the Harbor Master lists are verified and compiled and committed to the Collector numbering 900+ excise bills. The Motor Vehicle list comes directly from the Registry of Motor Vehicles with 11,000+ accounts yearly. Both Motor Vehicle and Boat excise tax bills are committed to the Collector and any abatement must be processed through the Assessor's Office.

The Assessor's office also keeps track of and issues Exemption Forms to include elderly, blind, surviving spouse and veterans. Abatements are made to those who qualify for an exemption and for those participating in the Senior Work Off Program.

Staff in the Assessor's Office also provide certified abutters lists as well as information, research, materials, and related assistance to all boards, committees, commissions, and the public. Daily and monthly approval of permits as well as monthly entry of Deeds.

Some of the Assessing Departments duties include telephone work, counter walk-ins and questions from but not limited to property owners, business owners, attorneys, realtors, National Grid, USPS, surveyors, boat owners and any other source that may have a question regarding Real Property, Personal Property, Motor Vehicle and Boat Excise Tax.

Also, the Assessing Department works with and provides information to the Tax Office, Building Department, DPW and any other department that may need our assistance to ensure that we provide and maintain good customer service and a quality of work product to and for the Town of Winthrop.

July 1	Fiscal Year begins 1 st Quarter preliminary tax bill issued. (The first of two equal amounts; estimated tax bills are based on the PRIOR fiscal year taxes).
August 1	1 st Quarter preliminary tax due Personal exemption renewal applications mailed.
September	Residential exemption applications mailed to new owners who purchased property in previous calendar year.
October 1	2 nd Quarter preliminary tax bill issued (the second of two equal and preliminary tax bills based on PRIOR fiscal year taxes).
November 1	2 nd Quarter tax due*
Late December – January 1	Tax Rate set and 3 rd Quarter actual tax bill issued (bill reflects the actual value and tax rate for fiscal year)
January 1	Property Tax Assessment Date for the following fiscal year. Abatement application filing period begins.
January 1 – February 1	Filing period for certain personal exemptions begins (Elderly, Blind, Surviving Spouse, Disable Veteran, etc.).
February 1	3 rd Quarter tax due* Abatement filing period ends. Applications for certain exemptions filing deadline*
February – May	Review of Abatement and exemption applications – Notice of Decision mailed.
March 1	Owners of taxable Personal Property must file Form of List. Final date for charitable organizations for file Form 3ABC
May 1	4 th Quarter tax due
June 30	Fiscal year ends

PERSONNEL SUMMARY

	FY2025	FY2026	Changes
Assessor	1 Part Time Aug-	1 Full Time	Full Time
Assistant Assessor	1	1	0
Clerk, Senior	1	1	2 Full Time to optimize efficiency
Part Time Assistant Clerk	1	0	-1
Consultant	2	3	1
Board of Assessors	3	3	0

PERSONNEL NOTES

FY2026– The following is based on restructuring the Assessor’s Office.

Assessor – (Benefit eligible)

Assistant Assessor – (Benefit eligible)

2 Clerks – Full time (Benefit eligible)

Consultant – Hours vary by need (No benefits)

Town Manager Recommended Budget

FY26 Operating Budget

141 - ASSESSING		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0114151-511100	Personnel	242,404.00	210,699.76	249,920.00	123,084.90	257,240.60	257,240.60	7,320.60	2.93%
0114151-514600	Longevity	2,450.00	2,450.00	1,175.00	1,175.00	1,225.00	1,225.00	50.00	4.26%
	PERSONNEL SUB-TOTAL:	244,854.00	213,149.76	251,095.00	124,259.90	258,465.60	258,465.60	7,370.60	2.94%
0114152-527400	Equipment Leases	700.00	684.00	700.00	342.00	700.00	700.00	-	0.00%
0114153-530500	Consulting	35,704.00	39,875.00	37,900.00	19,250.00	72,360.00	72,360.00	34,460.00	90.92%
0114153-530702	Training Services	3,000.00		3,000.00		3,000.00	3,000.00	-	0.00%
0114153-534400	Postage	800.00	544.38	800.00	148.35	800.00	800.00	-	0.00%
0114154-542300	General Office Supplies	1,900.00	1,829.70	1,900.00	633.80	2,000.00	2,000.00	100.00	5.26%
0114557-571001	In-State Mileage			300.00		300.00	300.00	-	0.00%
0114157-573100	Professional Associations	848.00	175.00	848.00	486.00	1,000.00	1,000.00	152.00	17.92%
0114157-579100	Software Annual License Cost	25,379.00	25,583.59	30,037.00	25,087.00	36,522.00	36,522.00	6,485.00	21.59%
0114158-585107	Vision Software Upgrade Cost							-	#DIV/0!
	EXPENSES SUB-TOTAL:	68,331.00	68,691.67	75,485.00	45,947.15	116,682.00	116,682.00	41,197.00	54.58%
141 - ASSESSING TOTAL		313,185.00	281,841.43	326,580.00	170,207.05	375,147.60	375,147.60	48,567.60	15.51%

MUNICIPAL HEARING

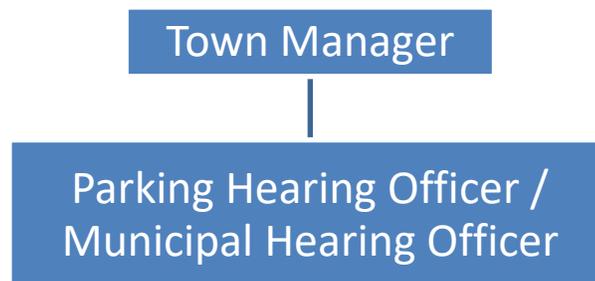


MUNICIPAL HEARING

MUNICIPAL HEARING OFFICE MISSION

The primary mission of the Municipal Hearing Office is the fair adjudication of fines and fees resulting from the issuance of parking tickets and non-criminal citations in the town and maintaining records of tickets and citations issued and their final dispositions. The MHO is also responsible for the periodic review, development, and maintenance of fine structures for parking tickets and non-criminal citations as well as the ordinances that govern the violations. The MHO processes administrative appeals and conducts hearings for parking violations in accordance with MGL Ch. 90 on all written appeals received within the time frame permitted by law. The office also holds hearings when appeals are requested for non-criminal citations in accordance with the provisions of MGL Ch. 40U which allows the town to hold hearings on all non-criminal citations issued under that chapter as well as those issued in accordance with MGL Ch. 40, sec. 21D. The department works in conjunction with the Winthrop Police Department, Harbormaster's Department, and Housing Authority on addressing parking issues. The department also works with Inspectional Services, the Harbormaster's Department, the Animal Control Officer, Health Department, the Winthrop Police Department and any other department or agency with the authority to issue a non-criminal citation to address those violations. All non-criminal violation appeals are heard by the Town of Winthrop.

ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- Continue to fairly adjudicate disputes and hearings related to parking violations and non-criminal citations.
- Implement a revised schedule for hearings to cut down on wait times.
- Work with other departments to define a process with the courts to follow-up on unpaid citations issued in accordance with MGL Ch. 40, sec. 21D.

ACCOMPLISHMENTS

- Continued to identify conflicts between town ordinances and signage or practices so they can be resolved.
- Revised appeal processing to improve response times
- Assisted the Treasurer/Collector and Police Department in revising the issuance of some special parking permits. Working with the Town Manager to further revise the issuance of certain permits by other departments.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

- Requesting level funding of the processing services line. This line is a shared expense with the Tax Office which covers the cost of data entry and processing for parking tickets, printing and mailing of late notices, automated application of late fees and RMV marks for non-payment, as well as access for both departments to the system used to view and maintain these records. The costs are based on the number of tickets written and entered into the system. The cost is increasing slightly due to the addition of handheld electronic ticket printers which will improve the efficiency of issuance overall and rely less on handwritten tickets going forward. This request for level funding is an attempt to avoid potential cost overruns in this line. Depending on the number of tickets written, it still may be possible to need a transfer late in the year.
- Requesting level funding of the office supply line. This line was once just over \$2,200 as opposed to where it fell to and where it is today. It is hoped that the requested amount will cover the needs of the office even in the face of continued increases in the cost of supplies.

- Requesting \$250 for an Otter AI subscription at the recommendation of the Assistant Town Manager. This service will assist in the transcription of meetings and hearings, cutting down on the time needed to review the recordings manually.
- Requesting \$4151 to the Paper Materials line to pay for parking ticket stock. Even with the addition of the handheld machines, we still need to maintain a stock of traditional tickets. This will pay for a reduced order with a recent quote. This cost is being moved to this line from where it used to reside.
- Requesting a 10% increase in the Licensing Permit Materials line and that this line be removed from this budget and be added to the Treasurer/Collector's budget. This was intended to be used to pay for parking tickets and non-criminal citations to be written, however, it has been used to pay for Resident Parking Permits, leaving this department without the necessary funds for ticket stock. Since the resident parking program is under the purview of the Treasurer/Collector's office by ordinance, this line should be in their budget if it is being used for that expense.

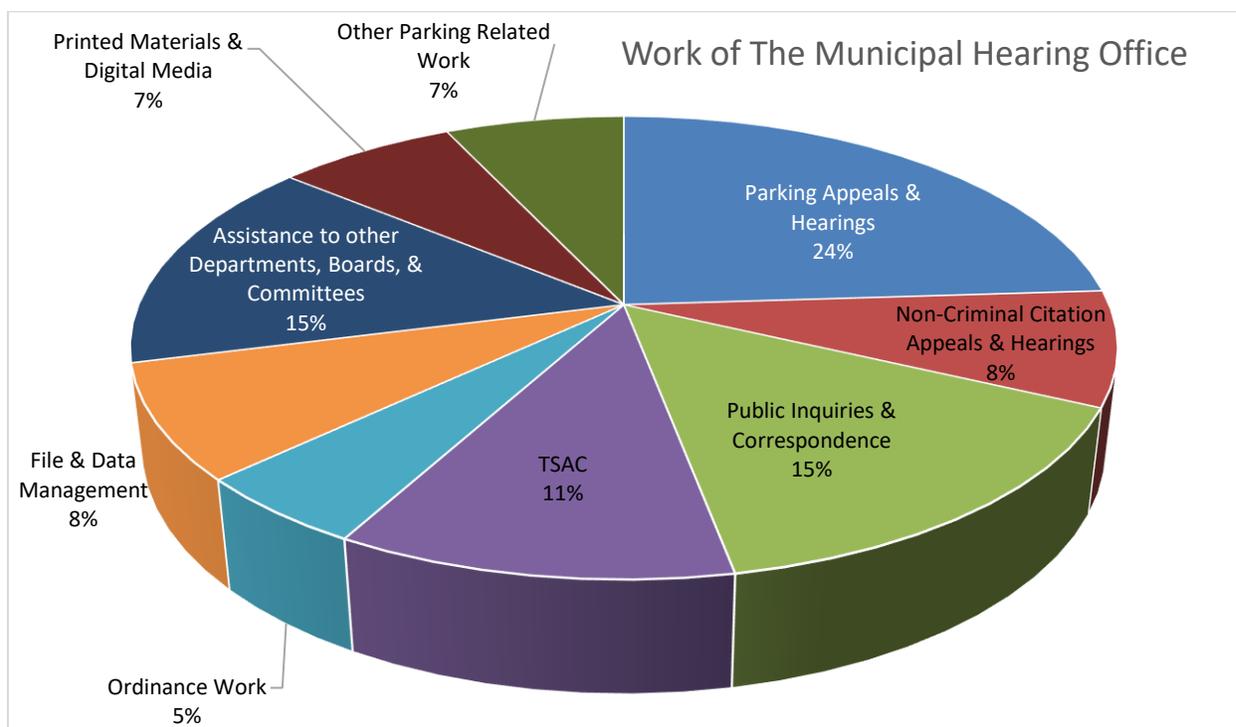
PROGRAMS AND SERVICES

Municipal Hearing Office

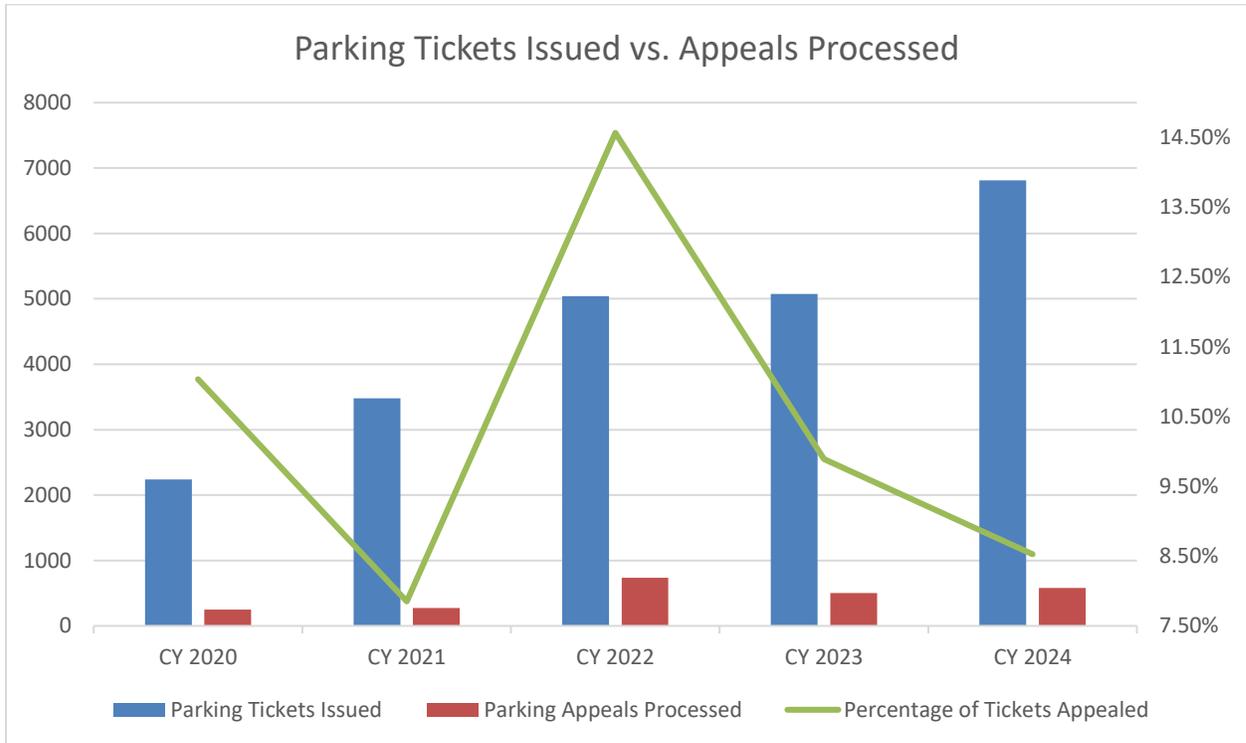
<p style="text-align: center;">Appeals & Hearings</p> <p>Process administrative (written) appeals of parking tickets</p> <p>Hold hearings upon request when an administrative appeal is denied</p> <p>Process appeals of non-criminal citations issued under MGL Ch. 40U and CH. 40, sec. 21D and hold hearings as necessary</p> <p>Draft and send appeal and hearing decisions</p> <p>Enter all appeal and</p>	<p style="text-align: center;">Non-Criminal Late Notices, Fees, & Liens</p> <p>Periodically run report of past due non-criminal citations</p> <p>Add late fees when required</p> <p>Create and send appropriate late notices to violators</p> <p>Annually prepare a list</p> <p style="text-align: center;">Public Inquiries</p> <p>Respond to inquiries related to parking, enforcement efforts, ordinances and</p>	<p style="text-align: center;">File and Data Management</p> <p>Update information in parking and citation databases when errors or omissions are found</p> <p>Ensure non-criminal citations are entered in the database by the issuing departments or enter them if needed</p> <p>Maintain and add functionality to the non-criminal citation database as needed</p> <p>Maintain required file</p> <p style="text-align: center;">Assistance to Other Departments</p> <p>Work with issuing departments to resolve issues related to parking & non-criminal enforcement</p> <p>Respond to department & board requests for ordinance information and reports on enforcement activity</p> <p>Work with issuing departments to locate violator information when needed</p>	<p style="text-align: center;">Laws & Ordinances</p> <p>Periodically recommend ordinance changes based on issues facing the community related to parking and non-criminal enforcement</p> <p>Periodically review fine amounts and recommend changes if appropriate</p> <p>Notify departments when conflicts are found between ordinances and signage, compliance, or processes and recommend solutions</p> <p style="text-align: center;">Printed Materials & Digital Media</p> <p>Replenish ticket & citation stock for issuing departments</p> <p>Print necessary placards for Police & Harbormaster as authorized by ordinance</p> <p>Periodically redesign placards, permits, tickets, citations, and other printed matter and digital media</p>
<p>Parking</p>			
<p style="text-align: center;">Transportation Safety Advisory Committee (TSAC)</p> <p>Serve as the Parking Department representative on the committee and current chair</p> <p>Inform the Town Manager of requests for agenda items or pass on to the appropriate department if found to be an operational issue</p> <p>Draft agendas based on items approved for committee review by the Town Manager or referred</p>			

PERFORMANCE MEASURES

Performance measures for the Municipal Hearing Office are difficult since any workloads dependent on the issuance of tickets and citations will vary depending on both the number of violations issued by the enforcing departments as well as overall compliance by the public. While the town obviously collects revenue based on the fines for the violations, the tickets and citations are also supposed to be educational by informing the violators that they did something that needs correction. Additionally, the collection of fines is also conducted by a separate department, leaving most measurements available actually reflecting the work of the issuing and collecting departments rather than the Municipal Hearing Office.



This chart demonstrates how time is generally divided among the duties and tasks of the Municipal Hearing office over the course of a year. This division of time among these areas remains relatively consistent with usually only minor changes from year to year and some overlap in the categories a particular task may fall into. On the occasions where the workload in a particular category is lighter than usual, that time is used to work on other tasks, duties, or programs that need additional attention. Parking ticket appeals and responding to public inquiries & correspondence take up the largest portion of the office's time followed by providing assistance to other departments, boards, and committees and work on issues for the Transportation Safety Advisory Committee.



This chart shows the number of parking tickets issued each year, the number of parking appeals processed in the same time frame, and the percentage of tickets that are appealed. In FY 2020, 3,002 tickets were issued and 342 were appealed, for a 11.39% appeal rate. In FY 2021, 2,948 tickets were issued and 345 were appealed, for an 11.7% appeal rate. In FY 2022, 3,952 tickets were issued and 437 were appealed, for a 11.06% appeal rate. In FY 2023, 5,242 tickets were issued and 615 were appealed, for a 11.73% appeal rate. In the first half of FY 2024, 2,950 tickets were issued and 259 were appealed, for a 8.78% appeal rate so far.

For clarification, this is based on the number of tickets issued, not violations. The difference is that one ticket can be issued for multiple violations.

PERSONNEL SUMMARY

	FY 2024 FTE	FY 2025 FTE	FY 2026 FTE	CHANGE
Hearing Officer	0.54	0.54	0.54	0.00
Total Full Time Equivalents	0.54	0.54	0.54	0.00

PERSONNEL NOTES

FTEs are based on a 35-hour work week and are benefit eligible. The Hearing Officer is a 19 hour per week position which is not benefit eligible.

Town Manager Recommended Budget

FY26 Operating Budget

293 - MUNICIPAL HEARING OFFICE										
Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change	Comments
0129351-511100	Personnel	21,495.00	21,472.62	21,925.00	11,561.78	22,363.50	22,363.50	438.50	2.00%	
0129351-514600	Longevity						637.86	637.86	#DIV/0!	new line added
0129351-519600	Stipend			-				-	#DIV/0!	
	PERSONNEL SUB-TOTAL:	21,495.00	21,472.62	21,925.00	11,561.78	22,363.50	23,001.36	1,076.36	4.91%	
0129353-530701	Conference Fees	-	-	-				-	#DIV/0!	
0129353-530800	Processing Services	23,500.00	15,625.00	24,500.00	6,570.00	24,500.00	24,500.00	-	0.00%	
0129353-534200	Internet Access							-	#DIV/0!	
0129353-534400	Postage	1,400.00	741.61	1,400.00	34.88	1,400.00	1,400.00	-	0.00%	
0129354-542200	Paper Materials							-	#DIV/0!	
0129354-542300	General Office Supplies	1,400.00	1,338.28	1,400.00	404.71	1,400.00	1,400.00	-	0.00%	
0129355-558700	Licensing Permit Materials	5,925.00	5,886.50	4,961.00	5,173.78	4,961.00	4,961.00	-	0.00%	
0129357-571001	In-State Mileage	100.00		100.00		100.00	100.00	-	0.00%	
	EXPENSES SUB-TOTAL:	32,325.00	23,591.39	32,361.00	12,183.37	32,361.00	32,361.00	-	0.00%	
0129358-587400	Replacement Computer Eq	1,450.00	1,450.00	-				-	#DIV/0!	
	CAPITAL SUB-TOTAL:	1,450.00	1,450.00	-	-	-	-	-	#DIV/0!	
293 - MUNICIPAL HEARING OFFICE TOTAL		55,270.00	46,514.01	54,286.00	23,745.15	54,724.50	55,362.36	1,076.36	1.98%	

HUMAN RESOURCES



HUMAN RESOURCES

DEPARTMENT DESCRIPTION

The Department of Human Resources provides leadership, direction and support to town departments. The department is responsible for administering employee benefit programs, coordinating and delivering townwide training and workforce development opportunities, and market driven compensation management system and providing for the consistent and uniform administration of collective bargaining agreements. The Department of Human Resources monitors compliance with established safety standards, administers drugfree workplace programs, and ensures fair and equal treatment of employees and applicants.

DEPARTMENT MISSION

The mission of the Department of Human Resources is to promote and support organizational excellence through effective human resources programming administered in an environment that embraces diversity, quality customer service and professional development.

GOALS AND OBJECTIVES

Targeted efforts to reduce workers' compensation costs will continue to be a priority. We will continue to work collaboratively with our managed care organization, and town departments to aggressively manage workers' compensation and injury leave claims. Efforts to improve injured workers' medical treatment and return employees safely to work will include employee accident and injury reporting procedure training as well as comprehensive claims management and transitional work programs.

Optimize onboarding. Effective onboarding is an ongoing process that requires continuous evaluation and improvement. Collect feedback from new employees about their experience, track progress, and make changes as needed. Take a data-driven approach by measuring performance metrics such as employee retention, productivity, and engagement.

Incorporate more SMART goals – Specific, Measurable, Achievable, Relevant and Time. Reinforce employee feedback provides constructive and inspirational feedback. It helps each employee to hear an affirmation of their contributions and value to an organization. This specific and positive feedback can raise satisfaction at work, which may help increase productivity levels.

The Human Resources Department will continue to focus on fair and equitable treatment of employees and applicants consistent with town policies and The Equal Employment Opportunity (EEO)

Continue to modify job descriptions and review accuracy to make certain that all descriptions list up-to-date job duties, job requirements, physical lifting standards, and FLSA status. Risk management needs to be actively engaged in job descriptions and review job functions that eliminate future claims.

Continue to employ IT technology and policies into the Human Resources Department, which will enhance service, communications, and productivity throughout the Town. This will assist in maintaining best practices and allow Human Resources to be more effective in delivery to our established departmental needs.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

Request for a 6% increase and Title change for the Benefits Coordinator position. This position has grown and taken on more responsibility. In addition to Benefits the position also helps with numerous Human Resources functions.

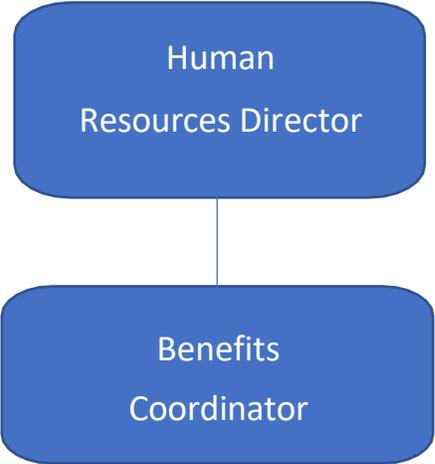
ACCOMPLISHMENTS

Strengthened rapport/working relationships with department directors and management in the following area: reporting of accidents, incidents involving employees; providing written backup documentation/write-ups for employee disciplinary actions/terminations; consistency in employee evaluation process; communications on handling employee issues within departments; better cooperation and assistance in employee investigations. Successfully lowered our unemployment and had employees out on long term workers comp claims return to work.

PROGRAMS & SERVICES

Human Resources oversees all Health insurance, life insurance, Dental insurance, Disability insurance, Workers comp and Unemployment benefits for Town and School employees. The Human Resources department assists in union negotiations by gathering information and data.

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

FTE	FY2024	FY20254	FY2026	CHANGE
Human Resources Director	1	1	1	0
Benefits Coordinator	1	1	1	0
TOTAL FTE:	2	2	2	0

WINTHROP POLICE DEPARTMENT



WPD GOALS AND OBJECTIVES

- Improve the balance of enforcement and community engagement to fulfill our obligation to provide professional quality policing services to the community and improve the quality of life in our neighborhoods.
- Improve our partnerships with public health and the school department to provide services for those in need and a safe learning environment.
- Improve the environmental and cultural working conditions within the Winthrop Police Department
- Improve and sustain an internal training program for defensive tactics, active shooter, and de-escalation skills.
- Improve the physical and environmental conditions within the police station.

WPD ACCOMPLISHMENTS 2024

- In our efforts to establish a self-sustaining training program. Several officers have completed training and are certified to train in firearms, taser, CPR, defensive tactics, and active shooter.
- Completed the first Phase of ALEERT Active Shooter training with the Federal Air Marshalls.
- Improve the environmental working conditions with a clean-up remodel of the Main Control Room and The Main hallway.
- Continue to build confidence within the community through non-enforcement related activities.
- Established regular staffing for traffic enforcement through grant funding.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

Advocate for capital improvement line item to repoint the masonry and repair trim on the exterior of the building one side a year.

PROGRAM AND SERVICES

The department will continue to strive to provide a balance of police services to the community through enforcement and non-enforcement related activities.

PERFORMANCE MEASURES

The department will continue to use data driven initiatives to deploy investigative resources, patrol resources, and traffic enforcement. The department will utilize the annual report to develop responses to any criminal activity that presents itself and to hold ourselves accountable.

Town Manager Recommended Budget

FY26 Operating Budget

210 - POLICE DEPARTMENT										
Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change	Comments
0121051-511100	Personnel	2,930,346.00	2,654,560.34	2,983,823.00	1,517,794.59	3,043,499.46	2,921,934.06	(61,888.94)	-2.07%	Longevity and Detective Stipend now in new line
0121051-511101	Parking Enforcement Person	42,351.00		42,351.00	3,185.04	42,351.00	42,351.00	-	0.00%	
0121051-513100	Overtime	419,073.00	583,958.79	450,000.00	179,939.13	485,000.00	450,000.00	-	0.00%	Level Fund OT
0121051-514200	Educational Credits	48,500.00	43,000.00	-	-	-	-	-	#DIV/0!	
	Night Differential					158,210.26	158,210.26	158,210.26		New Line Item
	Detective Stipend					45,374.00	40,000.00	40,000.00		New Collective Bargaining
0121051-514500	Holiday	146,346.00	130,037.98	141,097.00	58,487.92	144,624.00	144,624.00	3,527.00	2.50%	
0121051-514600	Longevity	46,868.00	98,128.84	101,192.81	104,933.48	107,556.81	107,556.81	6,364.00	6.29%	
0121051-514700	Quinn Bill	250,000.00	191,359.25	330,000.00	190,299.83	388,009.90	388,009.90	58,009.90	17.58%	
0121051-519300	Uniform Allowance	30,600.00	27,050.00	32,300.00	29,550.00	33,000.00	33,000.00	700.00	2.17%	
	PERSONNEL SUB-TOTAL:	3,914,084.00	3,728,095.20	4,080,763.81	2,084,189.99	4,447,625.43	4,285,686.03	204,922.22	5.02%	
0121052-521100	Electricity	22,050.00	13,084.71	22,050.00	5,710.20	22,050.00	22,050.00	-	0.00%	
0121052-521200	Heating Fuel	21,000.00	9,086.25	21,000.00	616.36	21,000.00	21,000.00	-	0.00%	
0121052-524100	Repair/Maint Buldings							-	#DIV/0!	
0121052-524106	Repair/Maintenance of Veh	20,000.00	13,399.13	20,000.00	6,205.10	22,000.00	22,000.00	2,000.00	10.00%	
0121052-527400	Equipment Leases	3,228.00	4,333.96	4,282.00	2,197.68	4,800.00	4,800.00	518.00	12.10%	
0121052-529001	Cleaning Services	10,500.00	7,587.11	10,500.00	1,505.27	10,500.00	10,500.00	-	0.00%	
0121053-530400	Legal Services	10,000.00	25,229.92	20,000.00	7,615.00	20,000.00	20,000.00	-	0.00%	
0121053-530702	Training Services	40,322.00	45,709.22	50,000.00	18,613.24	50,000.00	50,000.00	-	0.00%	Mandatory trainings and specialized training
0121053-530900	IT Services	39,000.00	50,163.24	45,600.00	33,736.35	55,000.00	55,000.00	9,400.00	20.61%	
0121053-534100	Telecommunications	9,000.00	8,434.88	9,000.00	2,481.18	10,000.00	10,000.00	1,000.00	11.11%	
0121053-534103	Cell Phones - Town Owned	13,050.00	3,015.03	13,050.00	5,546.52	13,500.00	12,000.00	(1,050.00)	-8.05%	
0121053-534104	Fax Lines	2,050.00	821.75	2,050.00	359.43	2,050.00	2,050.00	-	0.00%	
0121053-534200	Internet Access	3,328.00	7,136.27	7,785.24		8,000.00	8,000.00	214.76	2.76%	
0121053-534400	Postage	1,250.00	548.85	1,250.00	584.00	1,250.00	1,250.00	-	0.00%	
0121053-538201	Secure Document Destruct	2,500.00	680.94	2,500.00		2,500.00	2,500.00	-	0.00%	
0121054-542300	General Office Supplies	7,000.00	8,144.22	8,000.00	4,665.68	10,000.00	9,000.00	1,000.00	12.50%	
0121054-548200	Automobile Parts	10,000.00	8,432.43	10,000.00	5,264.94	11,000.00	11,000.00	1,000.00	10.00%	
0121054-549200	Regional Lockup	10,160.00	6,450.00	10,160.00	2,850.00	10,200.00	9,000.00	(1,160.00)	-11.42%	
0121055-558100	Public Safety Supplies	17,000.00	14,981.19	17,000.00	9,782.94	18,500.00	18,500.00	1,500.00	8.82%	
0121055-558401	Uniforms	12,000.00	5,214.15	12,000.00	1,316.95	12,500.00	12,500.00	500.00	4.17%	
0121057-573100	Professional Associations	10,000.00	7,906.00	10,000.00	8,422.88	12,500.00	10,000.00	-	0.00%	
0121057-579100	Software Annual License Co	13,500.00	11,638.08	13,500.00	13,255.76	15,500.00	15,500.00	2,000.00	14.81%	
	EXPENSES SUB-TOTAL:	276,938.00	251,997.33	309,727.24	130,729.48	332,850.00	326,650.00	16,922.76	5.46%	
0121058-58710020	FY20 Replacement Vehicles							-	#DIV/0!	
0121058-587100	Replacement Automobiles							-	#DIV/0!	
	CAPITAL SUB-TOTAL:	-	-	-	-	-	-	-	#DIV/0!	
210 - POLICE DEPARTMENT TOTAL		4,191,022.00	3,980,092.53	4,390,491.05	2,214,919.47	4,780,475.43	4,612,336.03	221,844.98	5.05%	

Town Manager Recommended Budget

FY26 Operating Budget

292 - ANIMAL CONTROL		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0129251-511100	Personnel	51,962.00	51,961.52	53,001.24	26,497.47	54,326.00	54,326.00	1,324.76	2.50%
0129251-514600	Longevity	725.00	725.00	725.00		725.00	950.00	225.00	31.03%
	PERSONNEL SUB-TOTAL:	52,687.00	52,686.52	53,726.24	26,497.47	55,051.00	55,276.00	1,549.76	2.88%
0129252-524101	Repair/Maint Equipment	500.00	40.00	500.00		500.00	500.00	-	0.00%
0129252-524106	Repair/Maintenance of Veh	3,000.00	3,048.46	3,000.00	2,048.36	3,000.00	3,000.00	-	0.00%
0129253-530101	Medical Services	400.00		400.00		400.00	400.00	-	0.00%
0129253-530701	Conference Fees			-				-	#DIV/0!
0129253-530900	IT Services	400.00		400.00		400.00	400.00	-	0.00%
0129255-558401	Uniforms	850.00	793.39	850.00	84.00	850.00	850.00	-	0.00%
0129255-558900	Miscellaneous Supplies	720.00	584.36	720.00	126.15	720.00	720.00	-	0.00%
	EXPENSES SUB-TOTAL:	5,870.00	4,466.21	5,870.00	2,258.51	5,870.00	5,870.00	-	0.00%
292 - ANIMAL CONTROL TOTAL		58,557.00	57,152.73	59,596.24	28,755.98	60,921.00	61,146.00	1,549.76	2.60%

Town Manager Recommended Budget

FY26 Operating Budget

290 - REGIONAL DISPATCH		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	Comments
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	
0129056-569500	Regional Dispatch	420,750.00	355,280.08	441,787.50	219,559.06	375,000.00	375,000.00	(66,787.50)	-15.12%	Decrease of Costs Due to Chelsea Joining MNRECC
	EXPENSES SUB-TOTAL:	420,750.00	355,280.08	441,787.50	219,559.06	375,000.00	375,000.00	(66,787.50)	-15.12%	
290 - REGIONAL DISPATCH TOTAL		420,750.00	355,280.08	441,787.50	219,559.06	375,000.00	375,000.00	(66,787.50)	-15.12%	

WINTHROP FIRE DEPARTMENT



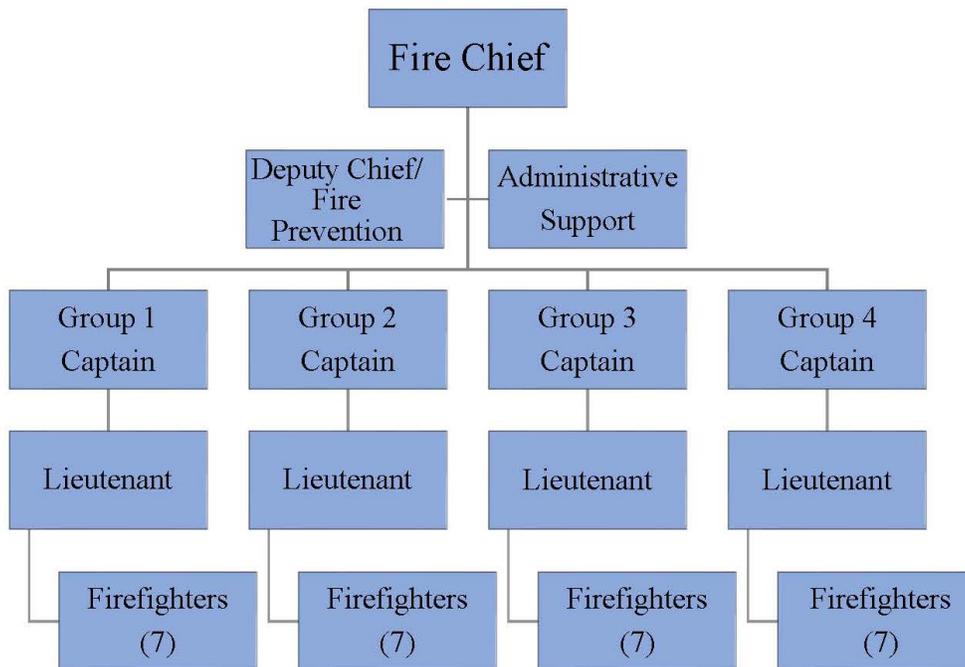
WINTHROP FIRE DEPARTMENT



MISSION STATEMENT

The Winthrop Fire Department is dedicated to protecting the citizens of Winthrop from fires and other emergency situations both natural and manmade and responding to these medical emergencies in an efficient, professional manner.

We are committed to providing and delivering these services through continuing training and education of both fire and department personnel and members of the community, by rigorous code enforcement and by maintaining an open, cooperative relationship with all other town departments and members of the community.



ACCOMPLISHMENTS

1. The first significant accomplishment I would like to recognize is the Department's response to the 4-Alarm fire at 91 Veteran's Rd, April 21, 2023. The fire was in an occupied, 63 unit apartment building. The initial responding units were faced with heavy smoke and fire showing from the third floor, extending to the fourth floor. Multiple calls for trapped victims on both the fire floor and fourth floor. Multiple rescues were made over ground ladders and by aerial ladder. Multiple alarms were struck for mutual aid from surrounding communities. After the fire was extinguished, the building was uninhabitable and over 100 occupants would need to be relocated. I am very proud of the way multiple town departments came together to support the displaced, by assisting with immediate and longer term needs.
2. During the last year we, as a department, have made a conscious effort to increase our regional presence. We have significantly increased our participation in multi-jurisdictional, multi-disciplinary training and exercises. Several members of the Department participated in regional table top exercises sponsored by MEMA, focused on regional response to hazardous materials incidents and evacuation exercises. We have several members who have completed Hazardous Materials Technician level certification training and are in the process of being assigned to the State Hazardous Materials Response Team. We also have one member currently enrolled in Spec Ops Confined Space Rescue training, with the goal of being assigned to the Massachusetts Task Force 1. We continue to work with our UASI partners on ASHER (NFPA 3000).
3. In collaboration with our Public Health Department, we have secured funding for, and are in the process of implementing, a comprehensive "wellness" program for all Firefighters, with the hope of expanding it to all First Responders. Funded by a grant obtained by the Health Department, "Cordico Wellness" is an app that gives our Firefighters and their family members, on demand access to confidential, relevant and effective wellness resources, for both physical and mental health.
4. In last year's "Goals and Objectives" I stated that one of our Goals for FY24 was to increase the Department's commitment to the school SAFE and Senior SAFE programs. Student Awareness of Fire Education (SAFE) is a grant program to local fire departments that puts trained firefighters in classrooms to conduct fire safety education in grades pre-k through 12. Senior SAFE is a grant program funded through the FSC cigarette program. It provides funding to educate older adults in fire safety and the unique fire risks to this age group. This past year we added three fully trained members to our SAFE team and they are actively engaged with both the town's Day Care facilities as well as the school system.

Town Manager Recommended Budget

FY26 Operating Budget

220 - FIRE DEPARTMENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0122051-511100	Personnel	2,805,942.00	2,677,134.98	2,945,000.00	1,414,363.61	3,062,789.52	3,062,789.52	113,350.00		2.5% increase; \$73,625 paramedic increase(\$6,198.53 x 4) \$19,370.40 HazMat Tech increase (\$3,874.08 x 5)) \$19,370.40
0122051-511103	Sick Time	18,000.00	26,500.00	18,000.00	10,700.00	78,000.00	18,000.00	-	3.85%	anticipated sick time payout at retirement
0122051-513100	Overtime	249,600.00	284,510.63	254,592.00	167,068.56	300,000.00	300,000.00	45,408.00	17.84%	2.5% increase \$6,364 ; CBA 8 man minimum shift x 3 mo's
0122051-514200	Education Credits	6,000.00	4,530.00	6,000.00	405.00	6,000.00	6,000.00	-	0.00%	
0122051-514300	Educational	33,000.00	30,162.00	30,000.00	37,954.00	40,000.00	40,000.00	10,000.00	33.33%	
0122051-514500	Holiday	124,800.00	131,173.51	133,659.80	49,820.85	137,000.00	137,000.00	3,340.20	2.50%	2.5% increase
0122051-514600	Longevity		950.00	950.00	950.00	-	950.00	-	0	
	PERSONNEL SUB-TOTAL:	3,237,342.00	3,154,961.12	3,388,201.80	1,681,262.02	3,623,789.52	3,564,739.52	176,537.72	5.21%	
0122052-521100	Electricity	9,606.00	6,358.51	9,000.00	3,016.80	9,000.00	9,000.00	-	0.00%	
0122052-521200	Heating Fuel	14,091.00	16,463.85	16,909.20	3,364.27	16,909.20	16,909.20	-	0.00%	
0122052-524100	Repair/Maint Buildings	12,565.00	17,320.47	20,000.00	3,037.46	20,000.00	20,000.00	-	0.00%	
0122052-524101	Repair/Maint Equipment	5,324.00	6,212.62	5,300.00	1,257.20	5,300.00	5,300.00	-	0.00%	
0122052-524106	Repair/Maintenance of Veh	54,000.00	64,524.31	54,000.00	26,597.47	54,000.00	54,000.00	-	0.00%	
0122052-527400	Equipment Leases	1,200.00	38.83	1,200.00	550.00	1,200.00	1,200.00	-	0.00%	
0122053-530701	Conference Fees	2,500.00		2,000.00		2,000.00	2,000.00	-	0.00%	
0122053-530702	Training Services	50,000.00	38,391.16	44,050.00	1,924.00	44,000.00	44,000.00	(50.00)	-0.11%	
0122053-534100	Telecommunications	14,465.00	7,469.71	13,000.00	3,316.13	13,000.00	13,000.00	-	0.00%	
0122053-534103	Cell Phones - Town Owned							-	#DIV/0!	
0122054-542300	General Office Supplies	1,004.00	1,112.31	1,000.00	242.88	1,000.00	1,000.00	-	0.00%	
0122054-545100	Cleaning Supplies	2,200.00	2,273.63	2,640.00	919.26	2,640.00	2,640.00	-	0.00%	
0122055-550200	Preventative Medical Suppl	6,050.00	5,736.89	5,000.00	1,812.82	5,000.00	5,000.00	-	0.00%	
0122055-558102	Fire Prevention Supplies	3,450.00	1,294.70	3,000.00	211.09	3,000.00	3,000.00	-	0.00%	
0122055-558401	Uniforms	44,700.00	34,671.66	40,000.00	19,293.92	40,000.00	40,000.00	-	0.00%	
0122057-571101	In-State Tolls	1,000.00	852.30	800.00	130.65	800.00	800.00	-	0.00%	
0122057-573100	Professional Associations	7,500.00	5,560.00	7,000.00	6,862.50	7,000.00	7,000.00	-	0.00%	
0122057-579100	Software Annual License Co	22,000.00	22,619.84	23,000.00	19,374.92	23,000.00	23,000.00	-	0.00%	
	EXPENSES SUB-TOTAL:	251,655.00	230,900.79	247,899.20	91,911.37	247,849.20	247,849.20	(50.00)	-0.02%	
0122058-58710020	FY20 Replacement Vehicles			-				-	#DIV/0!	
0122058-587100	Replacement Automobiles			-				-	#DIV/0!	
	CAPITAL SUB-TOTAL:	-	-	-	-	-	-	-	#DIV/0!	
220 - FIRE DEPARTMENT TOTAL		3,488,997.00	3,385,861.91	3,636,101.00	1,773,173.39	3,871,638.72	3,812,588.72	176,487.72	4.85%	

Town Manager Recommended Budget

FY26 Operating Budget

291 - EMERGENCY MANAGEMENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0129152-521100	Electricity	2,500.00	656.41	3,000.00	265.59	3,000.00	3,000.00	-	0.00%
0129152-521200	Heating Fuel	3,200.00	3,531.02	4,000.00	880.45	4,000.00	4,000.00	-	0.00%
0129152-523200	Alarm			240.00		240.00	240.00	-	0.00%
0129152-524106	Repair/Maintenance of Veh	2,500.00	199.93	-				-	#DIV/0!
0129153-530702	Training Services	1,000.00		-				-	#DIV/0!
0129153-534100	Telecommunications	3,000.00	2,123.82	2,000.00	867.84	2,000.00	2,000.00	-	0.00%
0129153-534200	Internet Access	3,000.00	2,458.80	3,000.00	1,024.50	3,000.00	3,000.00	-	0.00%
0129154-542300	General Office Supplies	750.00		750.00				(750.00)	-100.00%
0129155-558401	Uniforms	600.00		600.00				(600.00)	-100.00%
0129157-579100	Software Annual License Cost							-	#DIV/0!
	EXPENSES SUB-TOTAL:	16,550.00	8,969.98	13,590.00	3,038.38	12,240.00	12,240.00	(1,350.00)	-9.93%
291 - EMERGENCY MANAGEMENT TOTAL		16,550.00	8,969.98	13,590.00	3,038.38	12,240.00	12,240.00	(1,350.00)	-9.93%

DEPARTMENT OF PUBLIC WORKS



DEPARTMENT OF PUBLIC WORKS

HIGHWAY DIVISION - CEMETERY DIVISION - BUILDING MAINTENANCE DIVISION

MISSION STATEMENT

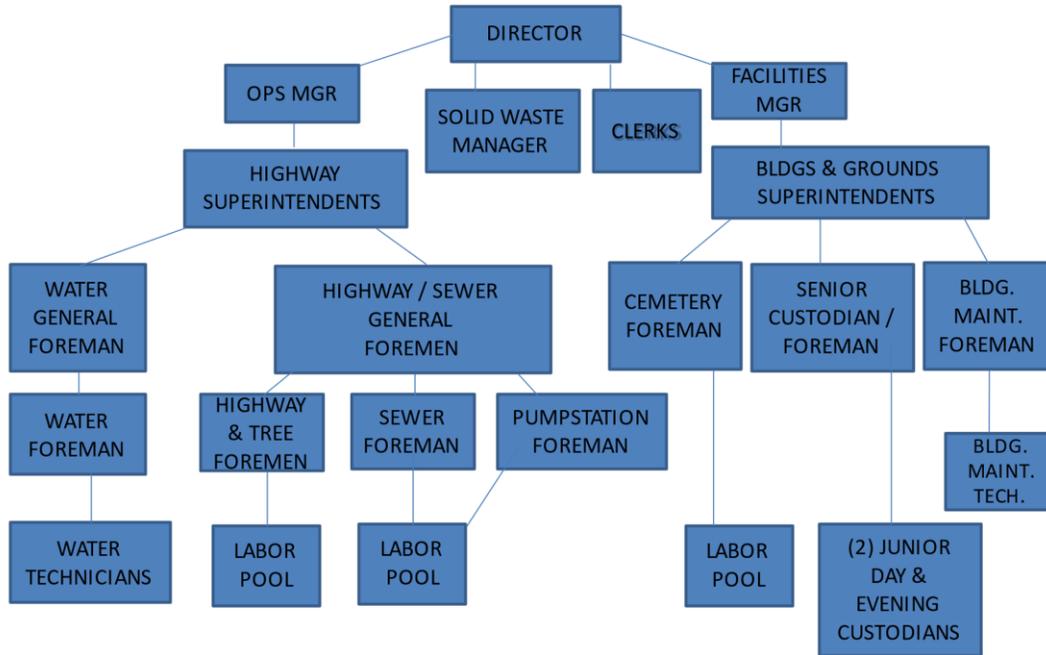
The Department of Public Works conducts a variety of services vital to the community of Winthrop. These services include the maintenance of streets, sidewalks, street signs, streetlights, trees, sewers, water distribution, storm drains, public grounds, beaches, cemeteries, and municipal buildings. Service also includes the oversight of the curbside trash and recycling contract, and general engineering and public safety assistance as needed in coordination with other Town departments. We strive to conduct our work in a cost effective, safe, and professional manner. We are committed to achieving high quality, effective, and responsive results with every service we provide.

DESCRIPTION OF SERVICES:

The Department of Public Works' (DPW) operational structure consists of activities funded by the general fund and those funded by two enterprise accounts. In total the department consists of 34 full-time employees and 5 part-time / seasonal employees. There are currently 6 vacant full-time positions. The portion of the department funded with general funds includes the Highway, Cemetery, and Building Maintenance divisions. These divisions represent about 50% of the total work force. The enterprise accounts fund the Water, Sewer and Solid Waste divisions.

The Director of Public Works is responsible for the Public Works department's overall operation. On the management level the Operations Manager, Facilities Manager, two Highway Superintendents, a Cemetery/Grounds Superintendent, and a Solid Waste Manager assist him. The Director is responsible for staffing, budgeting, program development, project planning, emergency management, and compliance with all applicable local, state, and federal laws and regulations. The Operations Manager oversees the Director's priorities and daily assignments, helps administer the permitting program, conducts and monitors division safety training and assesses equipment and material needs. The Facilities Manager coordinates and oversees the custodial duties, the maintenance schedule of all Town and School owned building equipment, and all special projects that occur within the town owned facilities. The Highway and Grounds superintendents assist with the assignment of work and oversee the daily progress. The Solid Waste Manager oversees the curb-side trash and recycling contract, monitors and educates residents and businesses on proper waste and recycling disposal procedures and assists the Director with the trash fee billing program.

DPW ORGANIZATIONAL CHART



DPW HIGHWAY DIVISION

DESCRIPTION OF SERVICES:

The Public Works Director is responsible for the overall management of the Highway Division including licensing, regulatory reporting, staffing, procurement, and public works project oversight. The Operation's Manager and the Highway and Grounds Superintendents assist the Director with the daily operations of the department. The Operations Manager assigns and oversees the Director's priorities, administers the permitting program, conducts and monitors department safety training and assesses equipment and material needs. The Highway and Grounds Superintendents assist with assignment of work and oversee the daily progress.

Highway Division responsibilities include drainage, street and sidewalk repair, beach cleanup and maintenance, sign installation and maintenance, traffic controls, traffic lights, street lighting, snow plowing, snow removal and salting operations, and the maintenance of all Town vehicles and equipment. Additionally, the department is responsible for the operation of the Town's fueling station and service garage. The Highway Division is also responsible for maintaining the Town's public spaces which include 10 parks, 8 parcels of land/rights of way, 8 municipal building grounds, 3 school grounds, 4 athletic fields, 2 public beaches, as well as, the care and management of approximately 2,550 public shade trees.

The overall FY26 budget request for the DPW Highway Division is \$40,536 (3.54%) over the FY25 adopted budget primarily due to contractual pay increases associated with the Labor and Clerical contracts, additional overtime needs, continued material escalation, and increased costs associated with contracted services.

All requested increases are outlined below:

Expenditure Line	FY25 Adopted	FY26 Submitted
Personnel	521,431	541,967
Contract services	125,000	135,000
Public Infrastructure Supplies	95,000	100,000
Yard Waste Removal	50,000	55,000

DPW CEMETERY DIVISION

DESCRIPTION OF SERVICES:

The Cemetery Division is under the supervision and control of the Director of Public Works. The Director is responsible for staffing, procurement, budgeting, and the department's overall operation of the four municipal cemeteries. Both the Operations Manager and the Cemetery & Grounds Superintendent assist the Director with the department's daily obligations. The Operation's Manager assesses staffing, equipment, and material needs, in addition to overall progress. The Superintendent is responsible for the daily operations, including balancing the workload, maintaining permanent records, and the response to requests for service. The Department also works closely with family representatives and funeral homes to make burial arrangements and brokering the sale of land and burial plots.

The majority of the department's workload is associated with interments and our stewardship of over twenty acres of land that make up the Town's four public cemeteries. This includes the cutting of the lawns, hedge trimming, weeding, tree pruning, and manicuring of the cemetery grounds. Additionally, the Department is responsible for the management and organization of the Town's drop off facility for yard waste. The yard waste facility is open two days per week from April through December and accepts residential yard waste and small branches.

The FY26 budget request for the Cemetery Division is \$37,082 (13.2%) over the FY25 adopted budget primarily due to contractual pay increases associated with the Labor and Clerical contracts, the addition of a purchased services expenditure line, and continued material escalation of groundskeeping supplies. The new request for the purchased services line is to fund vendor costs integral to Cemetery Operations. These costs are associated with assistance for interments/dis-interments, dirt management and haul-out, and the installation of headstone foundations. These purchased services expenses continue to hit the Highway budget which simply can no longer absorb these increasing cemetery operation expenses.

All other line items in the Cemetery budget remain level funded from FY25. The increases are outlined below:

<u>Expenditure line</u>	<u>FY25 Adopted</u>	<u>FY26 Submitted</u>
Personnel	210,880	219,152
Longevity	1,473	2,533
Tree Warden Stipend	8,000	10,000
Groundskeeping Materials	11,500	15,000
Purchased Services	Unfunded	25,000

DPW BUILDING MAINTENANCE DIVISION

DESCRIPTION OF SERVICES:

The Building Maintenance Division also falls under the direct supervision and budgetary control of the Director of Public Works and is managed daily by the Facilities Manager. This division is responsible for the custodial services and maintenance of the Town Hall, Library, Police Station and Auxiliary Police Garage, the Public Facilities Building, the Senior Center, the Ferry Terminal, and the EB Newton Cultural Center, as well as, assisting the School Department's Operations Manager with identifying and managing the maintenance and cleaning needs at all school buildings. The Building Maintenance staff consists of the Facilities Manager, a Custodial Foreman, a Building Maintenance Foreman, a full-time maintenance technician, and one part-time evening custodian. The Facilities Manager oversees hired contractors and is also responsible for purchasing stock and supplies, creating custodial and maintenance schedules, identifying capital needs, and overseeing work quality.

The overall budget request for FY26 for the Building Maintenance Division has increased by \$19,806 (3.6%) over FY25. This increase is primarily due to contractual pay increases associated with the Labor and Clerical contracts, continued increases in purchased services, and material escalation costs.

All other line items in the Building Maintenance budget remain level funded from FY25. The increases are outlined below:

<u>Expenditure line</u>	<u>FY25 Adopted</u>	<u>FY26 Submitted</u>
Personnel	312,219	323,775
Longevity	2,200	3,150
Natural gas	16,830	17,330
Purchased Services	130,000	135,000
General Supplies	45,000	46,350
Cleaning Supplies	16,500	16,950

DEPARTMENT OF PUBLIC WORKS GOALS & ACCOMPLISHMENTS

FY26 Departmental Goals for the three General Fund Divisions include:

- The replacement of another 2,500 square yards of damaged concrete sidewalk town-wide
- To continue to improve ADA compliancy at all sidewalks and street crossings
- To re-surface 2.5 miles of deteriorated asphalt roadway
- To plant 50 additional public shade trees town-wide
- To prioritize, engineer and fund the needed drainage improvements throughout the town
- To continue to restore and improve our public water access points, our public walkways, and our coastal seawalls
- Continue to utilize our new Facility Management software to prioritize scheduled building maintenance needs and reduce costs associated with emergency repairs

Prior year accomplishments:

- Replaced 2,500 square yards of damaged concrete sidewalk
- Re-surfaced 40,000 square yard of deteriorated asphalt roadway
- Planted 50 public shade trees
- Restored 250 linear feet of deteriorated seawalls
- Replaced 650 linear feet of deteriorated iron fencing at the Town's Cemetery

Town Manager Recommended Budget

FY26 Operating Budget

420 - DEPARTMENT OF PUBLIC WORKS		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	Comments
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	
0142051-511100	Personnel	499,535.00	303,409.73	521,431.36	156,662.77	542,777.00	542,777.00	21,345.64	4.09%	COLA's, Contractual increases for union employees, and contractual license pay
0142051-513100	Overtime	35,000.00	34,500.84	40,000.00	28,452.61	40,000.00	40,000.00	-	0.00%	FY25 Storm drain pumping & vacancies causing work thru lunch
0142051-514600	Longevity	2,000.00	2,687.50	2,500.00	3,187.50	2,500.00	3,200.00	700.00	28.00%	updated
0142051-514201	License/Certification	10,250.00	3,905.38	10,250.00	1,934.00	10,250.00	10,250.00	-	0.00%	
0142051-519300	Uniform Allowance	13,000.00	5,407.30	13,000.00	327.92	13,000.00	13,000.00	-	0.00%	
0142051-519600	Stipend	42,500.00	45,625.77	42,500.00	21,865.91	42,500.00	42,500.00	-	0.00%	
	PERSONNEL SUB-TOTAL:	602,285.00	395,536.52	629,681.36	212,430.71	651,027.00	651,727.00	22,045.64	3.50%	
0142052-521100	Electricity	18,375.00	9,454.32	18,375.00	3,577.42	18,375.00	18,375.00	-	0.00%	
0142052-521104	Street Lights	57,750.00	39,727.54	57,750.00	18,089.63	57,750.00	47,750.00	(10,000.00)	-17.32%	
0142052-524107	Repair/Maint of Infrastruct	110,000.00	278,379.15	125,000.00	179,529.30	135,000.00	135,000.00	10,000.00	8.00%	Increased prevaing wage costs
0142052-524200	Electrician Services	56,500.00	43,762.81	56,000.00	21,650.32	56,000.00	56,000.00	-	0.00%	
0142053-530702	Training Services	10,000.00	8,325.00	10,000.00	220.00	10,000.00	10,000.00	-	0.00%	
0142053-538300	Police Details	30,000.00	29,932.50	30,000.00	16,360.00	30,000.00	30,000.00	-	0.00%	
0142053-534101	Telecommunications	2,700.00	668.63	2,700.00	256.48	2,700.00	2,700.00	-	0.00%	
0142053-534103	Cell Phones	6,000.00	3,979.11	6,000.00	1,755.41	6,000.00	6,000.00	-	0.00%	
0142053-534400	Postage	1,000.00	234.28	1,000.00	158.43	1,000.00	1,000.00	-	0.00%	
0142054-542300	General Office Supplies	4,050.00	3,826.11	4,050.00	2,331.82	4,050.00	4,050.00	-	0.00%	
0142054-543700	Vehicle Maint Supplies	35,000.00	25,914.84	35,000.00	9,781.67	35,000.00	35,000.00	-	0.00%	
0142054-546300	Groundskeeping Materials	20,000.00	12,539.20	20,000.00	6,117.50	20,000.00	20,000.00	-	0.00%	
0142054-546301	Groundskeeping- School		(3,950.68)					-	#DIV/0!	
0142055-553100	Public Infrastructure Suppli	90,000.00	80,821.55	95,000.00	33,096.30	100,000.00	100,000.00	5,000.00	5.26%	Increased material & supply costs
0142057-579100	Annual Software License	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	-	0.00%	
	EXPENSES SUB-TOTAL:	444,625.00	536,864.36	464,125.00	296,174.28	479,125.00	469,125.00	5,000.00	1.08%	
0142058-588178	FY20 Loader				-			-	#DIV/0!	
0142058-588179	FY20 Backhoe				-			-	#DIV/0!	
0142058-588180	FY20 Dump Truck				-			-	#DIV/0!	
0142058-581200	Yard Waste Removal	50,000.00	59,600.00	50,000.00	35,600.00	55,000.00	55,000.00	5,000.00	10.00%	Increased hauling & removal cost for yard waste debris / Quantities are also increasing
	CAPITAL SUB-TOTAL:	50,000.00	59,600.00	50,000.00	35,600.00	55,000.00	55,000.00	5,000.00	10.00%	
420 - DEPARTMENT OF PUBLIC WORKS TOTAL		1,096,910.00	992,000.88	1,143,806.36	544,204.99	1,185,152.00	1,175,852.00	32,045.64	2.80%	

Town Manager Recommended Budget

FY26 Operating Budget

491 - CEMETERY DEPARTMENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0149151-511100	Personnel	200,206.00	182,713.97	210,879.57	88,487.26	219,151.56	212,541.46	1,661.89	0.01	COLA's, contractual increases for union employees, and contractual license pay
0149151-513100	Overtime	19,000.00	16,708.36	19,000.00	6,397.73	19,000.00	19,000.00	-	-	
0149151-514201	License/Certification	1,000.00		1,000.00		1,000.00	1,000.00	-	-	
0149151-514600	Longevity	1,473.00	1,583.33	1,473.00	2,533.33	2,533.33	2,596.66	1,123.66	0.76	Contractual obligation
0149151-519300	Uniform Allowance	2,800.00	2,054.48	2,800.00	830.87	2,800.00	2,800.00	-	-	
0149151-519600	Stipend	8,000.00	7,999.94	8,000.00	923.07	10,000.00	10,000.00	2,000.00	0.25	The current ree warden stipend is insufficient to attract and retain qualified personnel
	PERSONNEL SUB-TOTAL:	232,479.00	211,060.08	243,152.57	99,172.26	254,484.89	247,938.12	4,785.55	0.02	
0149151-525200	Purchased Services	-	-	-	-	20,000.00	20,000.00	20,000.00		Currently the Highway division is subsidizing all cemetery contract service expenses
0149153-530702	Training Services	5,000.00	4,900.00	5,000.00		5,000.00	5,000.00	-	-	
0149154-546300	Groundskeeping Materials	11,500.00	2,710.00	15,000.00	5,445.00	15,375.00	15,375.00	375.00	0.03	Increased material costs
0149155-558900	Misc Supplies	15,000.00	14,658.75	15,000.00	13,000.00	15,375.00	15,375.00	375.00	0.03	Increased material costs
0149157-579100	Annual Software License	3,250.00	3,250.00	3,250.00	3,249.91	3,250.00	3,250.00	-	-	
	EXPENSES SUB-TOTAL:	34,750.00	25,518.75	38,250.00	21,694.91	64,000.00	59,000.00	20,750.00	0.54	
491 - CEMETERY DEPARTMENT TOTAL		267,229.00	236,578.83	281,402.57	120,867.17	318,484.89	306,938.12	25,535.55	9.07%	

Town Manager Recommended Budget

FY26 Operating Budget

192 - DPW BUILDING MAINTENANCE										
Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change	Comments
0119251-511100	Personnel	296,978.00	248,372.96	312,219.07	127,075.90	323,300.00	323,300.00	11,080.93	3.55%	COLA's, Contractual increases for union employees. And contractual license pay
0119251-513100	Overtime	8,000.00	4,152.62	8,000.00	4,107.33	8,000.00	8,000.00	-	0.00%	
0119251-514201	License/Certification	5,250.00		5,250.00	223.00	5,250.00	5,250.00	-	0.00%	
0119251-514600	Longevity	2,200.00	2,200.00	2,200.00	3,150.00	3,150.00	3,150.00	950.00	43.18%	Contractual obligation
0119251-519300	Uniform Allowance	4,500.00	3,152.81	4,500.00	1,491.70	4,500.00	4,500.00	-	0.00%	
0119251-519600	Stipend	10,000.00	10,000.38	10,000.00	5,000.19	10,001.00	10,001.00	1.00	0.01%	
	PERSONNEL SUB-TOTAL:	326,928.00	267,878.77	342,169.07	141,048.12	354,201.00	354,201.00	12,031.93	3.52%	
0119252-521200	Natural Gas	16,830.00	21,476.54	16,830.00	1,904.79	17,330.00	17,330.00	500.00	2.97%	Anticipated utility rate increase for natural gas
0119252-524100	Repair/Maint Bldgs Purch Sv	120,000.00	117,107.80	130,000.00	65,286.37	135,000.00	135,000.00	5,000.00	3.85%	Prevailing wage increases
0119254-543900	General Repair/Maint Suppli	44,000.00	39,092.61	45,000.00	11,621.93	46,350.00	46,350.00	1,350.00	3.00%	Increased material & supply costs
0119254-545100	Cleaning Supplies	16,500.00	13,296.30	16,500.00	9,488.26	16,950.00	16,950.00	450.00	2.73%	Increased material & supply costs
0119257-579100	Annual Software License Cos	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	-	0.00%	
	EXPENSES SUB-TOTAL:	200,580.00	194,223.25	211,580.00	91,551.35	218,880.00	218,880.00	7,300.00	3.45%	
	192 - DPW BUILDING MAINTENANCE TOTAL	527,508.00	462,102.02	553,749.07	232,599.47	573,081.00	573,081.00	19,331.93	3.49%	

Town Manager Recommended Budget

FY26 Operating Budget

423 - SNOW & ICE Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change
0142351-512120	Snow/Ice Manpower	-	28,126.46	-	6,309.42			-	#DIV/0!
	PERSONNEL SUB-TOTAL:	-	28,126.46	-	6,309.42	-	-	-	#DIV/0!
								-	#DIV/0!
0142355-553201	Snow Removal Supplies	135,000.00	101,244.51	135,000.00	2,825.13	135,000.00	135,000.00	-	0.00%*
	EXPENSES SUB-TOTAL:	135,000.00	101,244.51	135,000.00	2,825.13	135,000.00	135,000.00	-	0.00%
423 - SNOW & ICE TOTAL		135,000.00	129,370.97	135,000.00	9,134.55	135,000.00	135,000.00	-	0.00%

WINTHROP PUBLIC LIBRARY

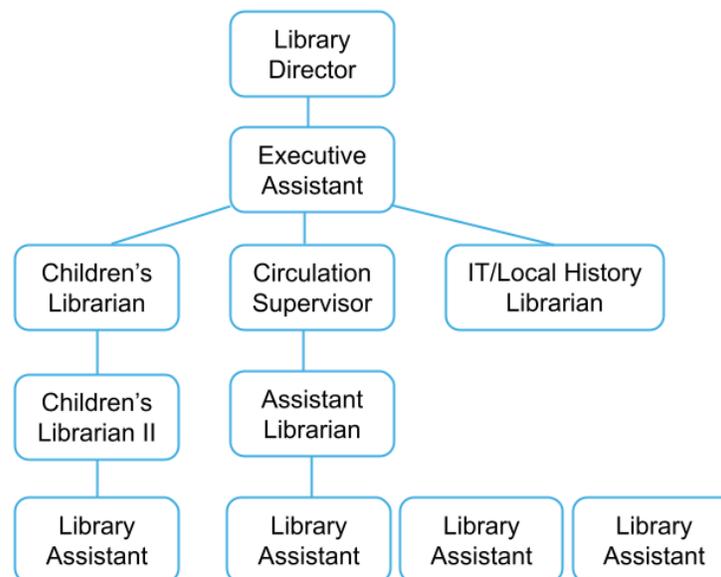


WINTHROP PUBLIC LIBRARY & MUSEUM

MISSION

The Mission of the Winthrop Public Library & Museum is to provide free public library service to all citizens of Winthrop. The Library will provide a wide range of print and non-print media for recreational and personal development. The Library will also preserve and provide access to a Museum collection covering both history and art in the community.

ORGANIZATIONAL CHART

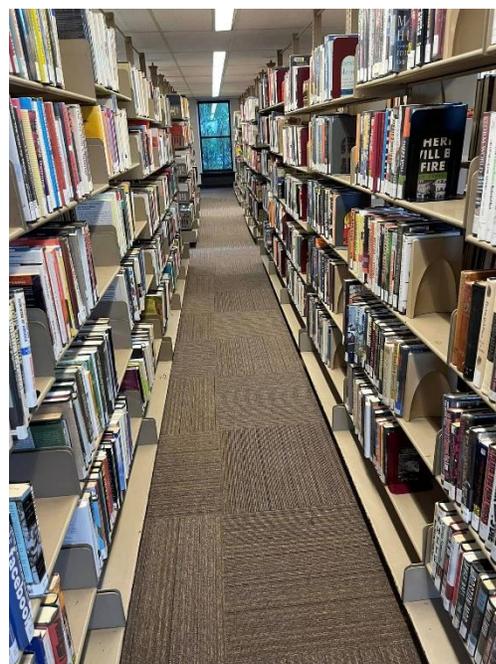


GOALS AND OBJECTIVES

- Due to the retirement of our Assistant Director that position has been changed to an Executive Assistant and currently in the process of being filled. It is an integral position at the library and will be important goal to find the right person and train them for the role.
- Begin renovating the basement areas to make room for makerspace and private study areas. This will be a long process extending over a 2-3 year period.
- Continue to maintain an accessible collection, staying on top of purchasing and weeding.
- Implement a Hot Titles to boost circulation numbers and better respond to patron needs. A "Hot Title" is normally a book or other material that only go out for a week and is not holdable or requestable, and will not travel to other libraries.

ACCOMPLISHMENTS

- At the time of writing this report a handicapped ramp is being built in the Children's Room. This is the first step in fixing a number of major access issues for the library. We look forward to improving several of these issues in the coming year.
- We've added streaming video as one of our many library resources. Kanopy is an app that can be installed on mobile devices and TV streaming devices alike. Access 10s of thousands of titles with a library card.
- Over the past 5 years staff have managed to weed over 10,000 volumes from the collection, over and above the natural purchasing/weeding cycle. Staff have used the extra space to shift books and adjust shelves to make materials more accessible. This has led to much more open stacks and improved the patron experience exponentially.
- The Children's Room has begun to host MakerSpace Days, which are very popular. We'll be working towards making this a permanent offering over the next couple years.



SIGNIFICANT BUDGET CHANGES OR INITIATIVES

As presented at the Fall Forum, the Library's material budget is now close to 50% going towards digital resources, including ebooks, eaudiobooks, databases and other online resources. We'll be working harder in the coming year to inform patrons about these resources and how to use them. We are also in the middle of upgrading our media outlets in the Hazlett Room, expanding them in the Children's Room and Bergman Room.

PROGRAMS AND SERVICES

Children's	Service	Adult
Programming Storyhours Crafting Bookgroup Homework Help	Circulation Reference Collection Development Material Processing	Technology Assistance Scanning/Faxing Printing/Copying Email / Internet MS Office Library Databases
Museum Services		Misc.: Charlie Cards Museum Passes Tax Forms Copier Service WIFI Room Bookings
Cataloging/Processing Preservation Digitization Rotating Art & History Displays		

PERFORMANCE MEASURES

This year's circulation number remain mostly unchanged from the previous year though Overdrive is up 50% and Ill has increased by a little under 10%

Circulation Numbers

Format	Adult	YA	Child	Total
Audio	965	2	224	1,191
Books	20,177	4,119	38,338	62,634
Materials in electronic format	13	10	9	32
Miscellaneous	5	0	0	5
Print Serials	202	0	19	221
Video	3,061	3	452	3,516
TOTAL	24,423	4,134	39,042	67,599

Overdrive Circulation (Libby)

Format	Adult	YA	Child	Total
eBook	5,441	790	2,508	8,739
Audiobook	3,976	269	561	4,806
Magazine	0	0	0	1,464
Total	9,417	1,059	3,069	15,009

[Full Report](#)

InterLibrary Loans

ILLs (includes Network Transfers, Commonwealth Catalog, and ILLs.)

Received 9,441
 Provided 19,314

PROGRAMMING NUMBERS

Total *number* of LIVE programs: **43**
 Total *attendance* at LIVE Adult programs: **689**
 Total *number* of LIVE programs for YA: **124**
 Total *attendance* at LIVE YA programs: **225**
 Total *number* of LIVE programs for School Children Aged 6-11 held: **99**
 Total *attendance* at LIVE School Children's Aged 6-11 programs: **2,303**
 Total *number* of LIVE programs for Young Children Aged Birth – 5: **160**
 Total *attendance* at LIVE Young Children Aged Birth – 5 programs: **3,577**
 Total *number* of LIVE programs for General Audience/All Ages: **3**
 Total *attendance* at LIVE General Audience/All Ages programs: **860** (*this includes the Library's 125th anniversary*)

PERSONNEL SUMMARY

		FY2023	FY2024	FY2025	CHANGE
610	Library Director	1	1	1	0
	Assistant Director	.7	.7	0	-.7
	Executive Assistant	0	0	.85	.85
	Children's Librarian	1	.95	.85	-.1
	Young Adult Librarian	1	.7	0	-.7
	Children's Librarian II	0	0	1	1
	IT/Local History Librarian	1	1	1	0
	Circulation Supervisor	1	1	1	0
	Circulation Assistant	1	1	1	0
	Library Assistants	2.49	2.63	2.1	-.53
610	Total Full Time Equivalents	9.19	8.98	8.8	-.18

PERSONNEL NOTES

More change in Children's led to a shifting of hours and the YA Librarian becoming a Children's II. The Assistant Director has changed to an Executive Assistant position.

Town Manager Recommended Budget

FY26 Operating Budget

610 - LIBRARY		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0161051-511100	Personnel	425,880.00	409,965.13	431,575.00	214,592.58	440,998.33	443,998.33	12,423.33		Amount includes Holiday Pay, Step Increases, and \$12,000 towards a Part Time Library Laborer/Custodian position (Custodian = \$14,470.59)
0161051-514600	Longevity	2,825.00	2,081.00	1,187.85	1,187.85	527.14	527.14	(660.71)	-55.62%	Down to one employee.
	PERSONNEL SUB-TOTAL:	428,705.00	412,046.13	432,762.85	215,780.43	441,525.47	444,525.47	11,762.62	2.72%	
0161052-521100	Electricity	8,400.00	4,868.74	7,000.00	2,124.73	7,000.00	7,000.00	-	0.00%	
0161052-521200	Heat	12,600.00	10,368.73	12,000.00	1,779.15	12,000.00	12,000.00	-	0.00%	
0161052-523200	Alarm	600.00	420.00	600.00		600.00	600.00	-	0.00%	
0161052-524100	Building Maintenance	1,000.00	1,150.75	1,000.00	885.00	1,000.00	1,000.00	-	0.00%	
0161053-530701	Conference Fees							-	#DIV/0!	
0161053-534400	Postage							-	#DIV/0!	
0161053-534100	Telecommunications	2,350.00	2,399.52	2,350.00	1,229.23	2,350.00	2,350.00	-	0.00%	
0161054-542300	General Office Supplies	16,650.00	14,796.38	16,650.00	8,604.35	16,650.00	16,650.00	-	0.00%	
0161054-545100	Cleaning Supplies							-	#DIV/0!	
0161055-558501	Library Materials	90,000.00	87,391.42	90,400.00	39,390.77	90,000.00	90,000.00	(400.00)		\$95,197.77 magic number for state certification. Other resources will be used to cover the difference.
0161057-571001	In-State Mileage	200.00		200.00		-	-	(200.00)	-100.00%	
0161057-573100	Professional Associations	500.00	75.00	500.00		500.00	500.00	-	0.00%	
0161057-579100	Software - Noble	59,632.00	59,632.00	62,329.43	62,313.55	63,544.00	63,544.00	1,214.57	1.95%	
	EXPENSES SUB-TOTAL:	191,932.00	181,102.54	193,029.43	116,326.78	193,644.00	193,644.00	614.57	0.32%	
610 - LIBRARY TOTAL		620,637.00	593,148.67	625,792.28	332,107.21	635,169.47	638,169.47	12,377.19	1.98%	The magic number for state certification

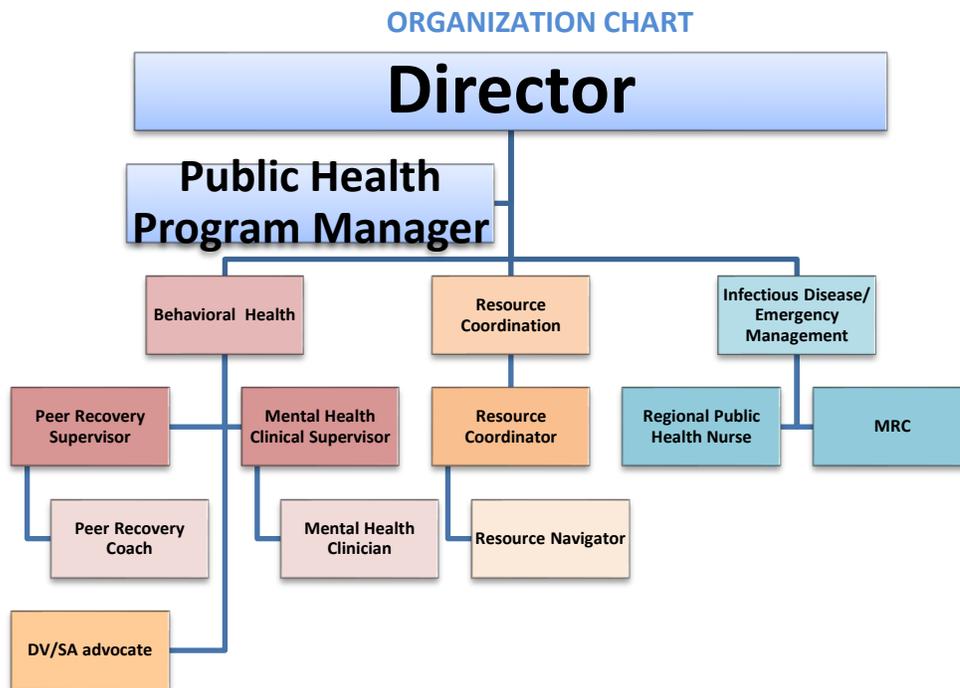
DEPARTMENT OF PUBLIC HEALTH AND CLINICAL SERVICES



DEPARTMENT OF PUBLIC HEALTH AND CLINICAL SERVICES

MISSION STATEMENT

The mission of the Winthrop Department of Public Health and Clinical Services is to improve the quality of life for all who live, work and play in our community by ensuring safe environments; preventing injury and illness; while also encouraging positive physical and mental health.



GOALS & OBJECTIVES

- Increase access to health and social services offered directly in Winthrop.
- Identify further opportunities to enhance the quality of life of individuals and families.
- Continue to develop and expand data collection methods that integrate multiple local, state, and national databases through automated extraction techniques related to substance use disorder, mental health indicators, intimate partner violence, and social determinants of health.
- Increase community recognition of programs offered through WDPH&CS.
- Create a robust newsletter to report out qualitative and quantitative metrics each quarter.
- Conduct a Community Health Needs Assessment with at least 500 respondents.

ACCOMPLISHMENTS

- The Winthrop C.L.E.A.R. Program mentored 2 police departments regarding ways to integrate peer recovery coaching in public safety models.
- Awarded grant funding to improve data collection and integration methods related to substance use disorder, mental health, and community violence through the CDC Foundation and the American Public Health Association.
- Presented the Winthrop Public Health and Safety model at multiple national conferences and meetings.
- Added a second licensed mental health clinician, primarily focused on youth.

SIGNIFICANT CHANGES IN BUDGET FY26

We are facing budget instability due to grant funding ending which for some programs has been anticipated and others have been abruptly ended. The WDPH&CS stands to be without approximately \$700,000 in grant funding in FY26. This will substantially impact the services we provide to the community.

PROGRAMS AND SERVICES

Substance Use	Mental Health	Domestic Violence/Sexual Assault
<ul style="list-style-type: none"> • Winthrop Community & Law Enforcement Assisted Recovery (C.L.E.A.R.) Program • Shared program with WPD • 3 outreach officers Supervised by Lt. Gergerian • Connects individuals & families to recovery services • Distributes Narcan & Fentanyl Test strips • Weekly case management meetings are held with key stakeholders • Host Annual Overdose Prevention Vigil • Offers support to families in loss of a loved one to SUD • Conducts safety planning with individuals and families 	<ul style="list-style-type: none"> • Crisis Intervention Team • Shared program with WPD • LMHC works directly with referrals to address barriers to accessing appropriate mental health care • Advocates for mental health supports • Resources for de-escalation • Maintains connections to area providers • Works cohesively with the C.L.E.A.R. Program and Resource Coordination • Added a 2nd LMHC in FY25 • Our MA DMH grant is in the final year and will end at the end of FY25 	<ul style="list-style-type: none"> • Dedicated case manager embedded in the WDPH&CS to advocate and respond to situations involving DV & SA • Coordinate emergency needs such as housing, transportation, food & Childcare • Specifically trained in delivering trauma-informed, culturally competent care

Public Health Nursing
<ul style="list-style-type: none"> • Disease Surveillance • Influenza vaccine clinics • Childhood Immunization program with Revere and Chelsea • In-Home vaccination program

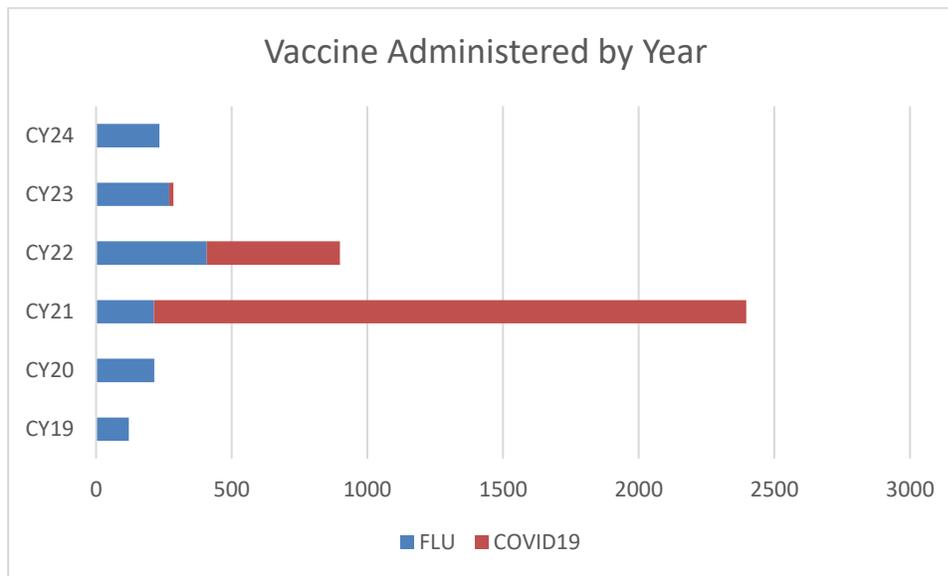
Emergency Preparedness
<ul style="list-style-type: none"> • Emergency Dispensing Site Plan • Medical Reserve Corp./Volunteers • Health and Homeland Emergency Alert Network • MBHSR/UASI • <u>Trainings:</u> Alice Stop the Bleed

Resource Coordination
<ul style="list-style-type: none"> • Working with residents facing instability in housing and food access. • Work cohesively with C.L.E.A.R. Program, LMHC and other town departments. • Receive referrals through multiple different pathways.

PERFORMANCE MEASURES

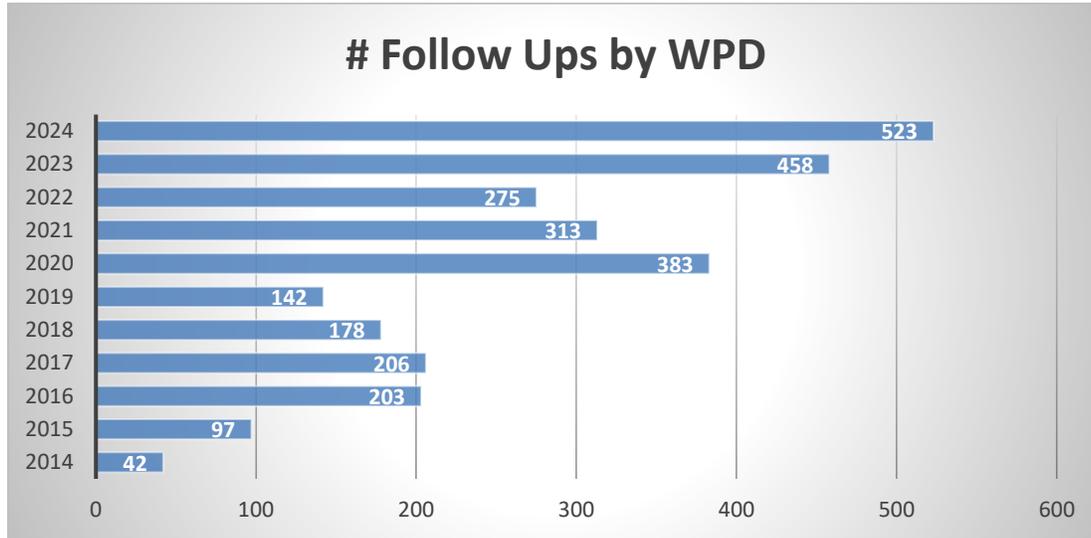
Immunizations

The WDPH&CS aims to serve the immunization needs of the community. We have seen a decline in demand for Flu vaccines this season and were unable to offer COVID-19 vaccines due to cost and availability. The strength of the services delivered by the WDPH&CS lie in our connection to more vulnerable residents such as those with lower SES and homebound residents.

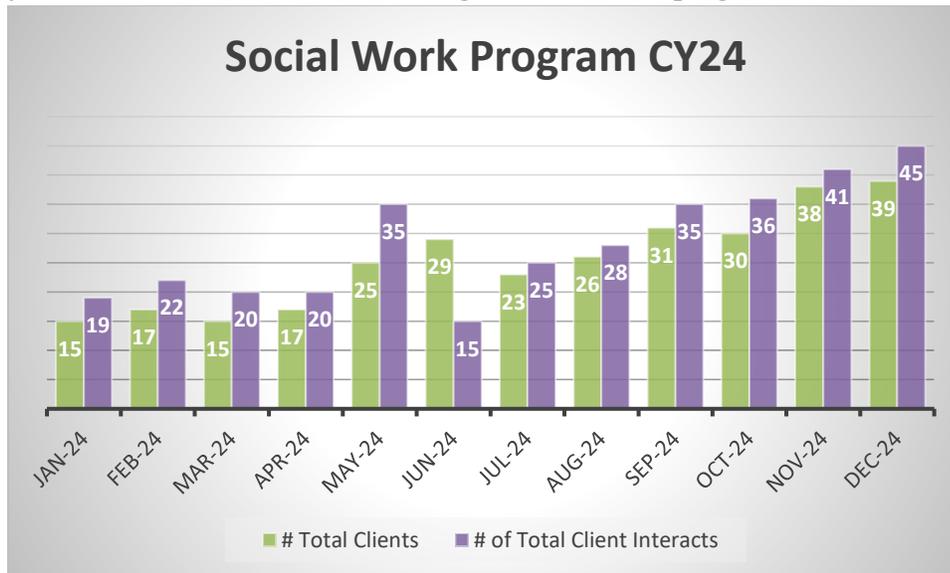


Winthrop C.L.E.A.R. Program

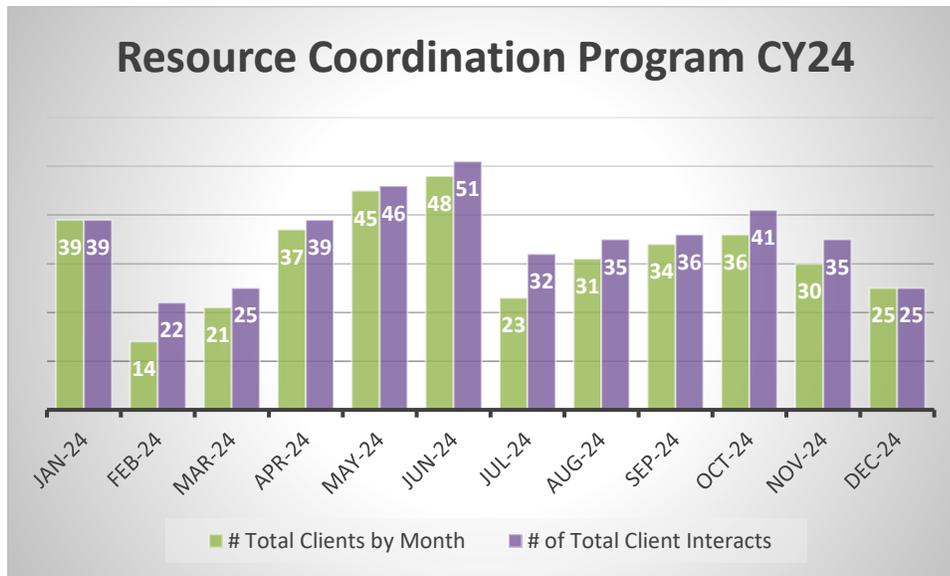
The Winthrop Community and Law Enforcement Assisted Recovery (C.L.E.A.R.) Program has expanded through CY24 with the additional of a youth mental health clinician. We continue to see increases in follow up referrals from our public safety data. In CY23, our Outreach Officer flagged 458 public safety calls that were non-criminal, and could be served by the C.L.E.A.R. Program. In CY24, that number increased to 523. We also trained 3 additional WPD officers to conduct outreach in order to increase out capacity to connect those in need to available services.



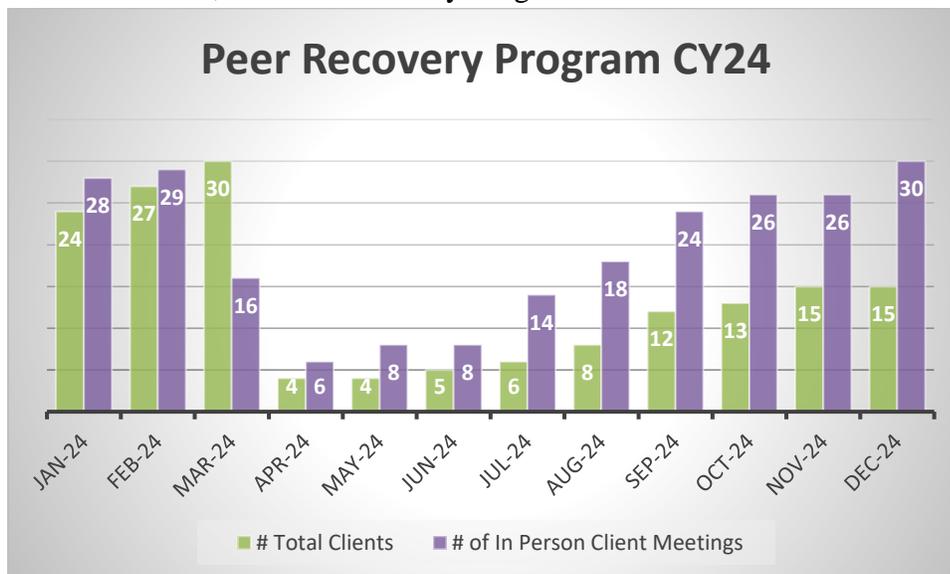
In CY24, the WDPH&CS Social Worker connected with **85 new clients** for a total of **341 client interactions** which include in-person meetings, phone calls and follow-ups. We also added a new youth mental health clinician in August 2024 to our program.



The Resource Coordination Program within the WDPH&CS focuses on social determinants of health, or those factors such as housing, food access, socio-economic status, that have the potential to impact overall health positively or negatively. The Resource Coordination Team is made up of a Resource Coordinator (1.0 FTE) and a Resource Navigator (1.0 FTE). Overall, the Resource Coordination Team worked with **383 residents** and had **426 total client interactions**.



The Peer Recovery Program within the WDPH&CS works with individuals who are experiencing substance use disorder, along with their family and friends. The role of a Peer Recovery Coach (PRC) is to facilitate access to recovery services based on the needs expressed by the client. The WDPH&CS had 1 Peer Recovery Specialist (1.0 FTE) and a second PRC has since been added in FY24. The path to recovery is rarely linear and often involves intensive cycles of work with each client. In CY24, the Peer Recovery Program served over 160 individuals.



PERSONNEL SUMMARY

<u>Position</u>	<u>FTE</u>	<u>Change</u>
Director	1.0 FTE	0
Public Health Program Manager	1.0 FTE	0
Peer Recovery Specialist	1.0 FTE	0
Peer Recovery Coach	1.0 FTE	Hired FY24
Community Resource Navigator	1.0 FTE	0
Community Resource Coordinator	1.0 FTE	0
Domestic Violence Case Manager	0.5 FTE	Hired FY24

Town Manager Recommended Budget

FY26 Operating Budget

510 - CLINICAL SERVICES PUBLIC HEALTH		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
0151051-511100	Personnel	171,142.00	147,848.05	172,467.67	85,458.39	175,917.02	175,917.02	3,449.35	2.00%
0151051-511102	Peer Recovery Coaches	20,000.00	24,778.31	20,000.00	12,912.77	20,400.00	35,000.00	15,000.00	75.00%
0151051-514600	Longevity	1,500.00	950.00	1,500.00	2,075.00	2,075.00	2,075.00	575.00	38.33%
	PERSONNEL SUB-TOTAL:	192,642.00	173,576.36	193,967.67	100,446.16	198,392.02	212,992.02	19,024.35	9.81%
0151052-527400	Equipment Leases	2,400.00	1,740.00	2,400.00	870.00	1,800.00	1,600.00	(800.00)	-33.33%
0151053-530520	Clinical Contract Service	1,440.00	300.00	1,440.00		1,440.00	1,440.00	-	0.00%
0151053-530701	Conference Fees	2,500.00	1,142.43	2,400.00	500.00	2,400.00	2,400.00	-	0.00%
0151053-534104	Fax Lines							-	#DIV/0!
0151053-534400	Postage		266.32					-	#DIV/0!
0151054-542300	General Office Supplies	2,200.00	2,105.22	2,200.00	739.88	2,200.00	2,200.00	-	0.00%
0151055-550200	Preventative Maintenance	9,400.00	7,610.09	9,400.00		9,400.00	9,400.00	-	0.00%
0151056-569600	Regional Health Collaborat	9,000.00	8,000.00	9,000.00	4,240.00	-	-	(9,000.00)	-100.00%
0151057-573100	Professional Associations	670.00	400.00	670.00		530.00	530.00	(140.00)	-20.90%
	EXPENSES SUB-TOTAL:	27,610.00	21,564.06	27,510.00	6,349.88	17,770.00	17,570.00	(9,940.00)	-36.13%
510 - CLINICAL SERVICES PUBLIC HEALTH TOTAL		220,252.00	195,140.42	221,477.67	106,796.04	216,162.02	230,562.02	9,084.35	4.10%

INSPECTIONAL SERVICES

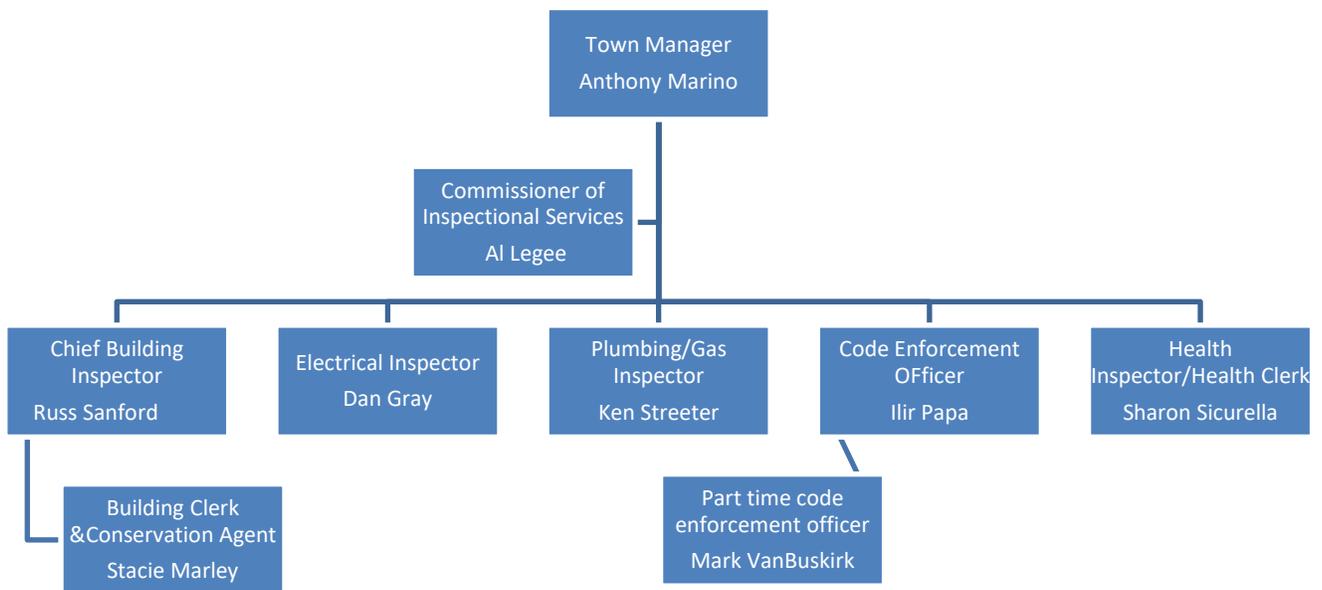


Department of Inspectional Services

MISSION STATEMENT

The mission of the Department of Inspectional Services is to enforce the building and zoning code, health enforcement, to protect public health and the environment, promote sanitary living conditions through the enforcement of state and local regulations, including the State Sanitary Code, State Environmental Code, and Board of Health Regulations along with local and state building codes.

INSPECTIONAL SERVICES ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- Educate our customers about the state codes and ordinances to follow.
- Digitize all our property folders/ records.
- To work side by side with the Assessors Department to correct and obtain certificates of occupancies for all existing structures, and the updating of all records to coincide with each other.
- Preparing for new Air B&B ordinance, train for the ADU state mandated housing code
- Continuing to closely work with all departments that have jurisdiction

- Fully train staff regarding new building/health codes
- With the increase in residential units, ADU, Air B&B, proposed upcoming large scale projects, and the demand with the increased inspections its imperative that we have a full time building clerk in this fast pace environment.
- With the approval of additional fees, there will be a fee for denial letters of \$50 each letter requested.

ACCOMPLISHMENTS

- Perfected the building department software
- The issuing and completion of Building Permits is up more than the previous year and collected a total of \$220,000 more than the previous year.
- We've increased the number of habitability inspections done yearly. For the calendar year 2023 we inspected over 455 units.
- Working with the public to educate them on the new state sanitary codes and building codes.

There is only 1 change we are requesting to add in ISD which is the addition of 8 hours per week to our already part time building clerk/conservation agent. With the upcoming increase in residential units, ADU's, Air B&B's, the proposed large scale commercial and residential projects, the demand in ISD will increase especially in this fast-paced environment. To offset the cost, we will be using the money we generate from charging for denial letters which was approved last fiscal year by the finance committee.

PROGRAMS AND SERVICES

Inspectional Services

Building Permits and inspections for single, multi-unit buildings, and commercial buildings. Electrical Permits, Plumbing and Gas Permits. Certificate of Inspections/ Cert. of Occupancies, denial letters, plan review.

Health

Plan review for all new restaurants.
Food Inspections
Permitting
Enforcement
Retail included.
Burial Agent/ issuance of all burial permits
Rat remediation town wide and monitoring

Housing/Complaints

Owner Occupied
Landlord/Tenant
Inspections
Enforcement
Nuisances
Noise enforcement
Habitability Inspections

Problem Property

Abandon properties,
Hoarding.
Landlord/tenant disputes
disarray properties
Posting of citations.

Enforcement of new regulations from the Board of Health (enforcement of keeping of animals, plastic bags, tobacco, and Styrofoam regulations). Enforcement of new state building and health codes.

Pool and camp inspections and permits.

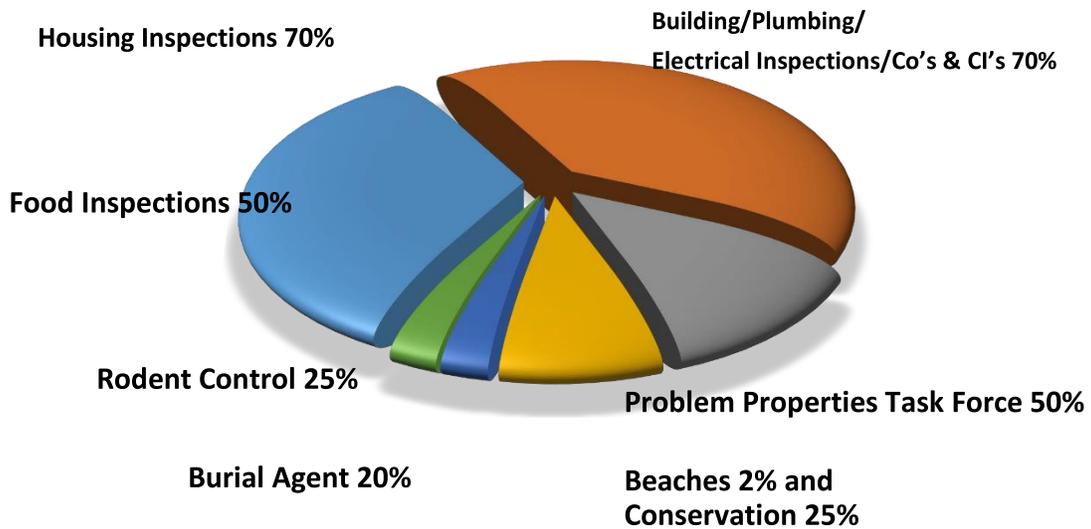
Water Testing of beaches
And Conservation Clerk

Tobacco

Inspections
Compliance Checks
Permitting
Enforcement

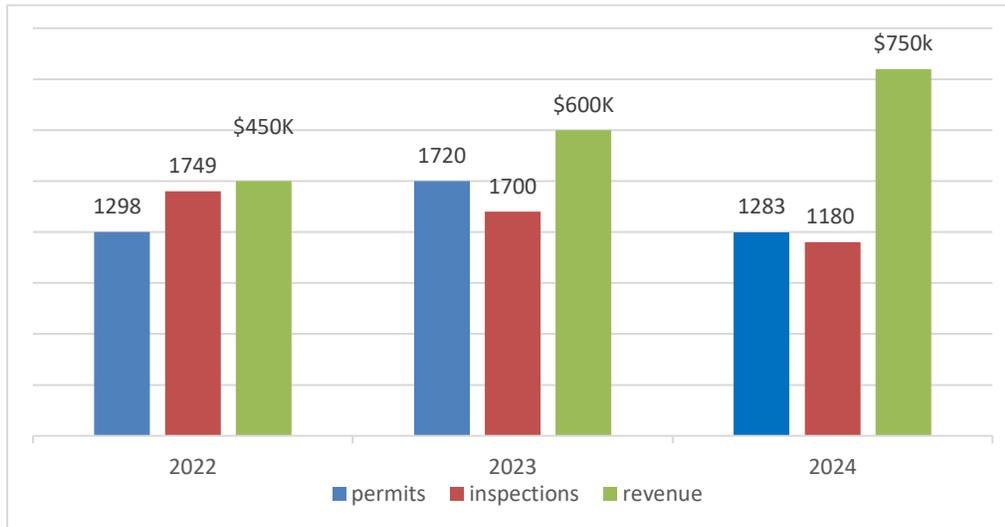
Weights & Measure enforcement and compliance of gas stations and scales

Inspectional Services



The Inspectional Services pie chart demonstrates how our time is divided among the major functional areas over the year. The division of time among the areas has remained relatively consistent for the past three years, except for an increase in enforcement of problem properties and housing complaints.

Below is an illustration for the years 2022, 2023 and 2024. Permits are in blue, inspections in red and money generated in green. We have collected \$150,000 additional revenue for 2024 than in past years. This is due to growth in the town, new construction, habitability inspections and new restaurants.



PERSONNEL SUMMARY FOR FY25

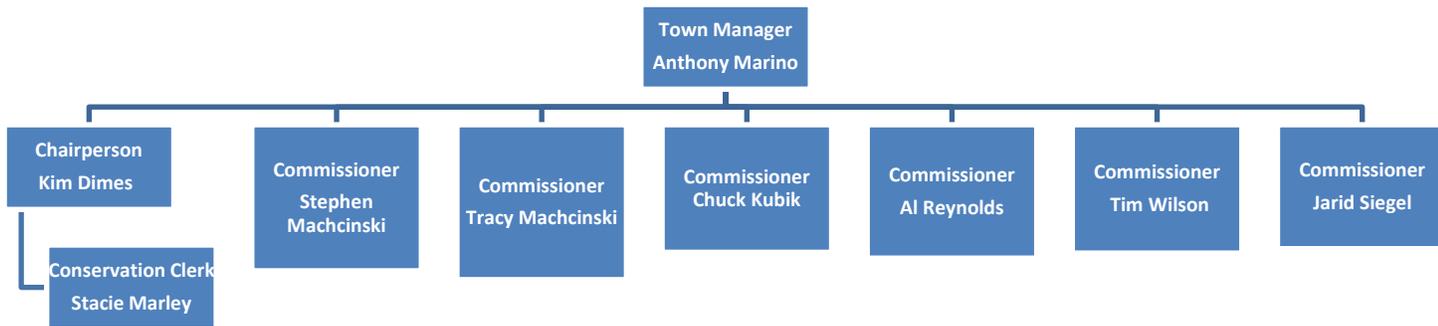
Commissioner of ISD	1 FTE
Chief Building Inspector	1 PTE
Plumbing Inspector	1 PTE
Electrical Inspector	1 PTE
Code Enforcement Officer	1 FTE
Code Enforcement Officer	1 PTE
Health Clerk/ Inspector	1 FTE
*Building Clerk/Conservation Clerk	1 PTE - 1FT

*turning the building clerk from part time to full time which equates to an extra 8 hrs a week

CONSERVATION COMMISSION

The duties and responsibilities of a conservation commission are set forth in the Conservation Commission Act. The conservation commission is the official agency specifically charged with the protection of our community's natural resources. The commission also advises other municipal officials and boards on conservation issues that relate to their areas of responsibility through education and advocacy.

The commissions' authority comes from several sources: the Conservation Commission Act (MGL Chapter 40 section 8C) for open space protection; the Wetlands Protection Act (MGL Chapter 131 section 40) for protecting wetlands and waterways (commissions have real power - they issue the permits); and the home rule provisions of the state constitution for non-zoning wetlands bylaws. The Commission is responsible for protecting the land, water, and biological resources of the Town of Winthrop.



FY 2025 GOALS & OBJECTIVES

- To further the education of our clerk and commissioners through the Massachusetts Association of Conservation Commissions (MACC) and the Massachusetts Department of Environmental Protection.
- Continued advocacy and education for the community concerning conservation topics.
- Reorganization of all conservation files.
- To gather the status and needs of all town-owned conservation areas.

ACCOMPLISHMENTS

- Conducted (37) public hearings for Notice of Intents filed with the Commission and issued permits for those filings approved for an order of conditions.
- Made (8) Determinations of Applicability.
- Issued (12) Certificates of Compliance.
- Conducted (40) Site Walks.
- Participated in monthly training and hot topics with NERO DEP & MA EEA.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

- Requesting an annual salary increase for the conservation clerk of \$2,500.
- Requesting a monthly gas stipend of \$25.00.

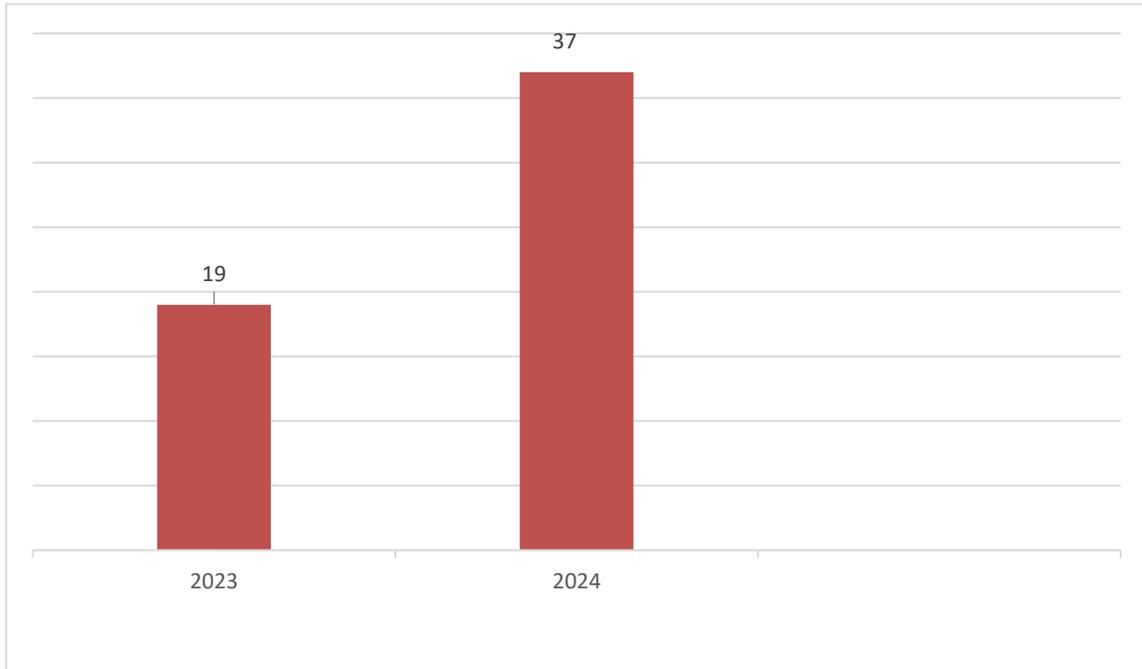
PROGRAMS AND SERVICES

Conservation
Commission

Intake of RDA's, NOI's, Abbreviated NOI's, Certificate of Compliances.	Conducts monthly public hearings, working meetings and site walks. Monthly training with NERO DEP and MACC. Beach Testing.
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PERFORMANCE MEASURES

Below is an illustration of Notice of Intents filed & processed in 2023 & 2024.



Town Manager Recommended Budget

FY26 Operating Budget

241 - INSPECTIONAL SERVICES		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0124151-511100	Personnel	291,198.00	275,610.93	309,605.96	146,877.00	322,586.57	333,236.57	23,630.61	7.63%	cola, step increase plus one employee moved to FT Hours
0124151-514600	Longevity	1,500.00	1,900.00	3,000.00	3,200.00	5,200.00	5,200.00	2,200.00	73.33%	3 members with long over 5 years, sick time for 2 union members
0124151-519300	Uniform Allowance	-	-	1,000.00	-	1,000.00	1,000.00	-	0.00%	
0124151-519600	Stipend	30,500.00	30,499.82	34,100.00	15,249.91	34,100.00	34,100.00	-	0.00%	
0124151-519690	Auto Stipend	-	4,420.00	-	4,276.61	6,240.00	6,760.00	6,760.00		\$60 per pay period for 4 inspectors
	PERSONNEL SUB-TOTAL:	323,198.00	312,430.75	347,705.96	169,603.52	369,126.57	373,536.57	25,830.61	7.43%	
0124152-520000	Purchased Services	45,000.00	12,991.00	45,000.00	5,769.90	45,000.00	45,000.00	-	0.00%	
0124152-524106	Repair/Maintenance of Veh	2,000.00	6,566.00	1,000.00	-	1,000.00	1,000.00	-	0.00%	
0124152-527400	Equipment Leases	-	-	-	-	-	-	-	#DIV/0!	
0124152-529700	W & M Contract Services	2,500.00	2,500.00	2,500.00	625.00	2,500.00	2,500.00	-	0.00%	
0124152-542005	Supplies & Equipment	-	-	-	-	-	-	-	#DIV/0!	
0124153-530400	Legal Services	-	-	-	-	-	-	-	#DIV/0!	
0124153-530500	Consulting	3,000.00	156.00	5,000.00	-	5,000.00	5,000.00	-	0.00%	
0124153-530702	Training Services	2,400.00	484.94	3,500.00	-	3,500.00	3,500.00	-	0.00%	
0124153-534105	Cell Phone Reimbursement	3,600.00	-	-	-	-	-	-	#DIV/0!	
0124153-534400	Postage	700.00	542.00	700.00	62.60	700.00	700.00	-	0.00%	
0124153-534500	Printing and Mailing Service	1,000.00	622.46	2,500.00	4,122.42	2,500.00	2,500.00	-	0.00%	
0124154-542300	General Office Supplies	2,914.00	2,928.66	3,000.00	1,166.97	3,000.00	3,000.00	-	0.00%	
0124155-558700	Licensing/Permit Materials	900.00	-	900.00	-	900.00	900.00	-	0.00%	
0124157-579100	Software Annual License Co	34,000.00	34,085.91	36,000.00	35,988.92	36,000.00	38,026.00	2,026.00	5.63%	Contract quote 38,025.15
	EXPENSES SUB-TOTAL:	98,014.00	60,876.97	100,100.00	47,735.81	100,100.00	102,126.00	2,026.00	2.02%	
0124158-585108	Viewpoint Software Implementation	-	-	-	-	-	-	-	#DIV/0!	
	CAPITAL SUB-TOTAL:	-	-	-	-	-	-	-	#DIV/0!	
241 - INSPECTIONAL SERVICES TOTAL		421,212.00	373,307.72	447,805.96	217,339.33	469,226.57	475,662.57	27,856.61	6.22%	

Town Manager Recommended Budget

FY26 Operating Budget

171 - CONSERVATION COMMISSION		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0117151-511100	Personnel	13,000.00	12,416.40	15,500.00	6,403.00	15,500.00	13,500.00	(2,000.00)	-12.90%	
	PERSONNEL SUB-TOTAL:	13,000.00	12,416.40	15,500.00	6,403.00	15,500.00	13,500.00	(2,000.00)	-12.90%	
0117153-530500	Consulting	-	-	10,000.00		10,000.00	5,000.00	(5,000.00)	-50.00%	New Outside Consultant
0117153-530705	Education/Training	800.00	602.00	800.00	461.00	800.00	1,000.00	200.00	25.00%	Additional education
0117154-542300	General Office Supplies	500.00	509.49	500.00		500.00	500.00	-	0.00%	
0117157-571001	In-State Mileage			-				-	#DIV/0!	Gas stipend for site visits, site walks & beach testing
	EXPENSES SUB-TOTAL:	1,300.00	1,111.49	11,300.00	461.00	11,300.00	6,500.00	(4,800.00)	-42.48%	
171 - CONSERVATION	COMMISSION TOTAL	14,300.00	13,527.89	26,800.00	6,864.00	26,800.00	20,000.00	(6,800.00)	-25.37%	

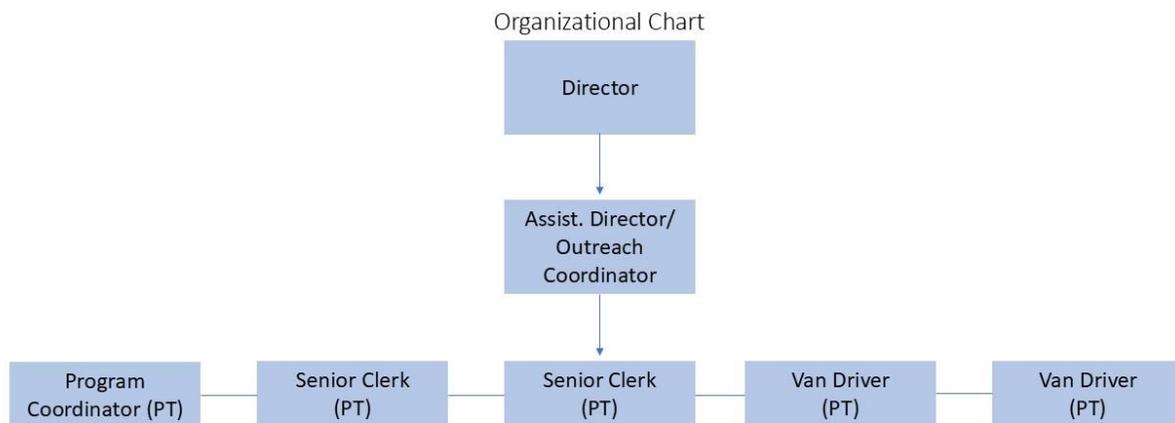
COUNCIL ON AGING



COUNCIL ON AGING

MISSION STATEMENT

The mission of the Council on Aging is to enhance the quality of life and dignity of all seniors residing within our community by actively promoting and encouraging independence through a comprehensive range of activities, programs, and services.



GOALS AND OBJECTIVES

- Expand recruitment efforts to attract additional volunteers for the Friendly Visitor Program and Medical Escort Program.
- Launch a breakfast program at the senior center, offering nutritious and affordable meal options to seniors. Ensure the program is well-promoted and accessible to all seniors.
- Continue efforts to increase awareness of the Van Transportation program and expand the service to operate five days a week, ensuring greater accessibility and convenience for all riders.

ACCOMPLISHMENTS

- Provided 2,646 rides on the Senior Van. An increase of almost 1,000 rides compared to the previous year.
- Began offering office hours with Behavioral Health Specialists in partnership with Mystic Valley Elder Services.
- Started offering appointments to help seniors sign up for discounted Senior MBTA CharlieCards.

SIGNIFICANT BUDGET CHANGES

- Personnel Line
 - 2% COLA increase for Director and Assistant Director
 - 2.5% COLA increase, plus step increase for 2 union positions
 - Increase hours of part-time clerks from 11.5 to 16 hours per week and 21 to 24 hours per week respectively
 - Assistant Director/Outreach Coordinator salary excludes \$8,000 paid for by Dalrymple School Apartments/EBCDC via Revolving Account. Full salary for position in FY26 is \$56,100 (personnel line budgeted at \$48,100)
- Alarm line includes \$420 per year for both fire alarm and security alarm monitoring and \$350 for annual fire alarm inspection and central station testing
- Fax line increased to account for inflation
- Internet line increased to account for approximate \$17/month increase in bill

PROGRAMS AND SERVICES

Support Services & Information Referral

- Outreach Program (home visits; referrals to services, etc.)
- Medical Escort & Friendly Visitor Programs
- Van transportation
- SHINE Counseling
- Assistance with food insecurity and SNAP benefits
- Low Vision Support Group
- Bereavement Support Group
- Caregiver Support Group
- Meals on Wheels
- Legal Aid Q&A Sessions
- Fuel Assistance (CAPIC)

Educational/Informative Programs

- Foreign language classes
- Financial awareness workshops
- RMV workshops
- Suffolk County Registry of Deeds workshops
- MBTA Senior CharlieCard and The RIDE workshops
- Office hours with elected officials
- Technology Classes

Health & Wellness

- Blood pressure screenings
- Medical pedicures
- Fall Risk Prevention workshops
- Vaccination clinics
- Health & Wellness Fair

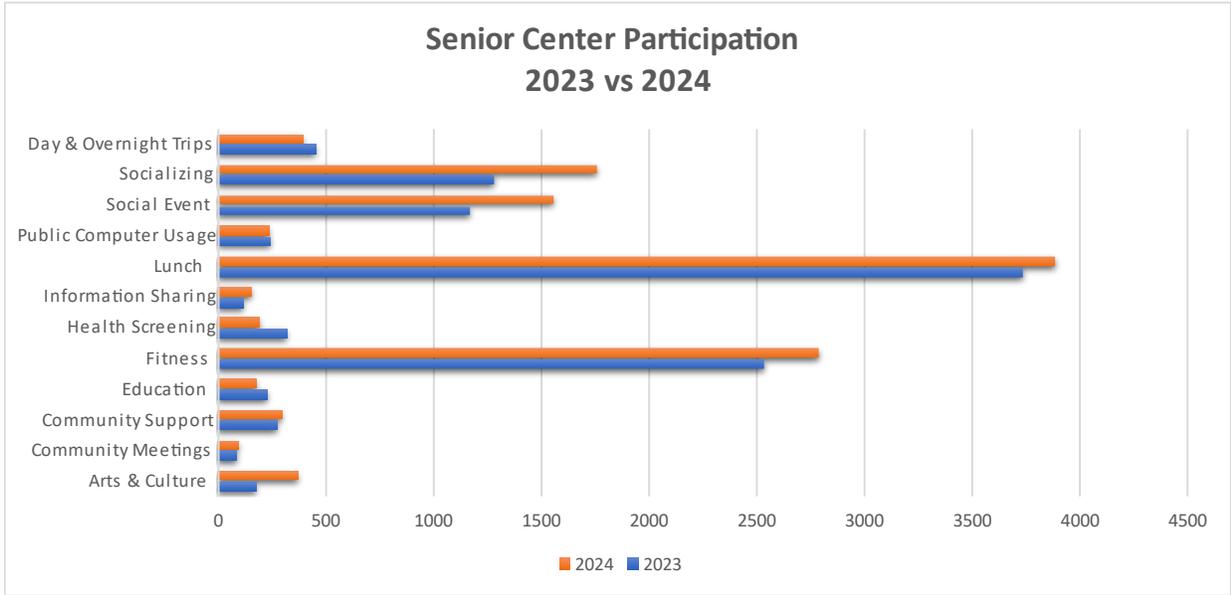
Fitness

- Exercise for Arthritis
- Chair Yoga
- Zumba
- Line Dancing
- Exercise
- Ti Chi/Qi Gong

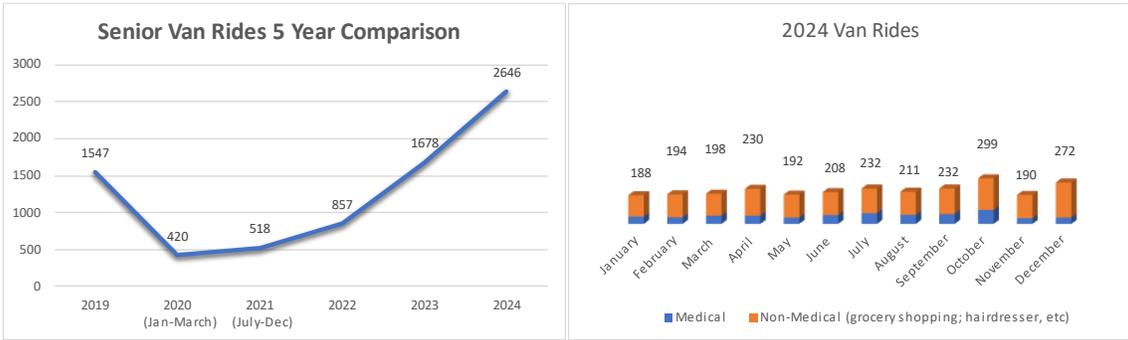
Social

- Congregate Meal Program
- Coffee and Conversation
- Tap Dancing
- Game Day
- Day Trips
- Overnight Trips
- Bowling
- Bingo
- Art Classes
- Ceramics Classes
- Creative Writing Group

PERFORMANCE MEASURES



Over the past year, we have experienced a notable increase in daily attendance at the Senior Center. More than 300 individuals participated in our weekly in-person lunch, while nearly 4,000 grab-and-go meals were distributed. Our fitness programs continue to be a highlight, with popular activities such as chair yoga, tai chi/chi gong, Zumba, and chair exercise drawing consistent participation. The Senior Van continues to provide invaluable round-trip, door-to-door transportation for Winthrop seniors, enabling them to attend medical appointments, shop for groceries, and visit the Senior Center. Thanks to a grant from the Winthrop Foundation, we were able to offer free rides within Winthrop throughout the past year, with plans to continue this initiative in the upcoming year (for rides outside of Winthrop, fares range from \$5 to \$16 roundtrip). This year, we successfully provided an additional 968 rides, further enhancing access to essential services for our community.



PERSONNEL SUMMARY

		FY2024	FY2025	FY2026	Change
541	COA Director	1.00	1.00	1.00	0.00
	Asst. Director/ Outreach Coordinator	1.00	1.00	1.00	0.00
	Senior Clerk	0.60	0.60	0.69	0.09
	Senior Clerk	0.33	0.33	0.46	0.13
541	Total Full Time Equivalentents	2.93	2.93	3.15	0.22

The COA also employs the following positions which are funded by a Formula Grant from the MA Office of Elder Affairs.

Position	Hours/Week	FTE
Program Coordinator	12	0.34
Van Driver	16	0.46
Van Driver	16	0.46

Town Manager Recommended Budget

FY26 Operating Budget

541 - COUNCIL ON AGING		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0154151-511100	Personnel	175,316.00	166,154.94	177,271.03	84,158.90	178,319.03	178,319.03	1,048.00		COLA: 2% non-union and 2.5% + step increase for 2 union clerks. Increase Senior Clerk hours from 11.5 to 16 hours and 21 to 24 hours respectively
0154151-514600	Longevity	2,175.00	2,175.00	3,125.00	2,175.00	950.00	950.00	(2,175.00)	-69.60%	
	PERSONNEL SUB-TOTAL:	177,491.00	168,329.94	180,396.03	86,333.90	179,269.03	179,269.03	(1,127.00)	-0.62%	
0154152-521100	Electricity	6,300.00	3,955.84	6,300.00	1,726.34	6,300.00	6,300.00	-	0.00%	
0154152-521200	Heat	7,350.00	5,586.27	7,350.00	867.01	7,350.00	7,350.00	-	0.00%	
0154152-523200	Alarm	750.00	766.56	750.00	420.00	1,190.00	1,190.00	440.00		Fire & security alarm monitoring (\$420/year each) and annual fire alarm inspection and central station test (approx \$350)
0154152-524101	Repair & Mait\Equipment				-	1,000.00	1,000.00	1,000.00	#DIV/0!	
0154152-524106	Repair/Maintenance of Veh	1,000.00		1,000.00	952.95		1,000.00	-	0.00%	still have vehicle, may need maintenance
0154153-530305	Elderly Lunch Program	10,000.00	10,000.00	10,000.00		10,000.00	10,000.00	-	0.00%	
0154153-530900	IT Services	900.00		900.00		900.00	900.00	-	0.00%	
0154153-534100	Telecommunications	1,300.00	1,008.31	1,300.00	452.91	1,300.00	1,300.00	-	0.00%	
0154153-534104	Fax Lines	700.00	728.61	700.00	332.16	800.00	800.00	100.00	14.29%	Inflation
0154153-534200	Internet Access	1,200.00	1,079.40	1,200.00	539.70	1,320.00	1,320.00	120.00	10.00%	Increase in Xfinity bill
0154154-542200	Paper Materials	1,200.00	236.83	1,200.00	249.45	1,200.00	1,200.00	-	0.00%	
0154154-542300	General Office Supplies	3,150.00	268.80	3,150.00	955.68	3,150.00	3,150.00	-	0.00%	
0154154-545100	Cleaning Supplies	600.00		600.00		600.00	600.00	-	0.00%	
	EXPENSES SUB-TOTAL:	34,450.00	23,630.62	34,450.00	6,496.20	35,110.00	36,110.00	1,660.00	4.82%	
541 - COUNCIL ON AGING TOTAL		211,941.00	191,960.56	214,846.03	92,830.10	214,379.03	215,379.03	533.00	0.25%	

VETERANS



VETERANS SERVICES OFFICE

MISSION STATEMENT

Our mission is to advocate for veterans and their families by listening to their needs and concerns. Always ensuring they are treated in a dignified, compassionate manner. In addition, assisting qualified veterans and their families in obtaining help, such as Chapter 115. Also, helping them navigate the Veterans Administration's difficult and confusing benefits system.

GOALS AND OBJECTIVES

To ensure veterans and their families receive any benefits they may be entitled to.

To heighten community awareness of the challenges today's veterans face.

To champion and recognize their devotion to duty and the sacrifices they made for our great country.

ACCOMPLISHMENTS

Dedicated Woman's Veteran's Memorial

Dedicated The Covid Tree Memorial

Dedicated The John Domenico Tennis Courts

Dedicated The Channing MacDonald Police Station Memorial Plaque

Established Winthrop as a Purple Heart Community

Dedicated Veterans Field Flagpole

Dedicated 3 street corner memorials to 1 WWII AND 2 Vietnam war heroes

Replaced several WW II, Korean, and Vietnam War memorial signs.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

No significant changes in this years maintenance budget. I will continue to perform preventive maintenance on all town memorials. I will replace all municipal building flags as needed and assist other town organizations if requested.

PROGRAMS & SERVICES

- VA Healthcare applications
- VA Disability claims
- VA Widow pension applications
- VA Widow/Survivor benefit applications
- VA Burial benefit applications
- VA Cemetery applications
- VA Grave Markers/Medallions
- State Veteran's benefits
- Assist Veterans in obtaining Military records
- Assist Veterans in obtaining medals/decorations

CHAPTER 115 BENEFIT INFORMATION

Chapter 115 is a local benefit for low-income Veterans/Surviving Spouses living in Winthrop. We presently have three veterans receiving this benefit at a total monthly cost to the Town of Winthrop of \$1280.08 down from \$1566.08 .

These benefits are re-evaluated and re-calculated twice a year on January 1 and July 1. They may rise or fall based on a number of factors, such as a veteran's personal situation, employment, disability, housing, etc. and the economy (inflation and cost of living)

Town Manager Recommended Budget

FY26 Operating Budget

543 - VETERAN'S AGENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
0154351-511100	Personnel	52,531.00	52,662.14	53,581.62	26,790.27	62,500.00	62,500.00	8,918.38	16.64%	Salary Adjustment to meet Market
0154351-514600	Longevity	-	-	-	-	-	-	-	#DIV/0!	
0154351-519690	Auto Stipend	750.00	104.63	750.00	219.61	750.00	750.00	-	0.00%	
	PERSONNEL SUB-TOTAL:	53,281.00	52,766.77	54,331.62	27,009.88	63,250.00	63,250.00	8,918.38	16.41%	
0154353-530701	Conference Fees	-	-	-	-	-	-	-	#DIV/0!	
0154353-530702	Training Services	2,300.00	1,320.26	2,000.00	-	2,000.00	2,000.00	-	0.00%	
0154354-544350	Funeral Services	4,000.00	-	4,000.00	-	4,000.00	4,000.00	-	0.00%	
0154353-534105	Cell Phone Reimbursement to Employee	-	-	-	-	-	-	-	#DIV/0!	
0154353-534400	Postage	200.00	84.03	200.00	42.57	200.00	200.00	-	0.00%	
0154354-542300	General Office Supplies	1,500.00	1,142.84	1,500.00	468.12	1,500.00	1,500.00	-	0.00%	
0154355-558201	Flags & Memorial Supplies	6,000.00	14,108.09	6,500.00	3,418.34	6,500.00	6,500.00	-	0.00%	
0154357-573100	Professional Associations	150.00	50.00	100.00	75.00	150.00	150.00	50.00	50.00%	
0154357-577100	Payment to Veterans	42,000.00	17,077.44	30,000.00	9,293.06	26,000.00	26,000.00	(4,000.00)	-13.33%	
0154357-579100	Software Annual License Co	550.00	449.00	100.00	-	100.00	100.00	-	0.00%	
	EXPENSES SUB-TOTAL:	56,700.00	34,231.66	44,400.00	13,297.09	40,450.00	40,450.00	(3,950.00)	-8.90%	
543 - VETERAN'S AGENT TOTAL		109,981.00	86,998.43	98,731.62	40,306.97	103,700.00	103,700.00	4,968.38	5.03%	

SCHOOLS



Town Manager Recommended Budget

FY26 Operating Budget

300 - SCHOOL DEPARTMENT		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
01300	School Budget Placeholder	35,121,803.00	35,121,803.00	36,141,803.00		36,887,580.85	40,150,842.00	4,009,039.00	11.09%
EXPENSES SUB-TOTAL:		35,121,803.00	35,121,803.00	36,141,803.00	-	36,887,580.85	40,150,842.00	4,009,039.00	11.09%
300 - SCHOOL DEPARTMENT TOTAL		35,121,803.00	35,121,803.00	36,141,803.00	-	36,887,580.85	40,150,842.00	4,009,039.00	11.09%
GENERAL FUND TOWN & SCHOOL TOTAL		59,608,602.00	57,941,226.59	61,425,014.00	14,457,046.94	62,980,922.93	66,405,382.00	4,980,368.01	8.11%
							26,254,540.00	Base Budget	
							-	Surplus/Deficit	
ENTERPRISE FUNDS									

Town Manager Recommended Budget

FY26 Operating Budget

320 - NORTHEAST REGIONAL VOCATIONAL		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	Comments
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	
0132053-532500	Northeast Regional Voc	967,849.00	951,491.00	992,045.23	502,730.50	1,156,280.15	1,156,280.15	164,234.93	16.56%	Estimated 15% increase
0132053-532502	Northeast Regional Voc Det	81,912.00	81,912.00	240,226.00	120,113.00	386,229.37	386,229.37	146,003.37	60.78%	Per debt schedule received Jan 2024
EXPENSES SUB-TOTAL:		1,049,761.00	1,033,403.00	1,232,271.23	622,843.50	1,542,509.52	1,542,509.52	310,238.30	25.18%	
320 - NORTHEAST REGIONAL VOCATIONAL TOTAL		1,049,761.00	1,033,403.00	1,232,271.23	622,843.50	1,542,509.52	1,542,509.52	310,238.30	25.18%	
321 - NORTH SHORE ESSEX AGGI & TECH		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	Comments
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	
0132153-532400	Essex Agricultural & Techni	76,941.00	44,310.00	80,788.05	33,646.00	94,208.80	94,208.80	13,420.75	16.61%	Estimated 2 incoming students and a 5% budget increase
EXPENSES SUB-TOTAL:		76,941.00	44,310.00	80,788.05	33,646.00	94,208.80	94,208.80	13,420.75	16.61%	
321 - NORTH SHORE ESSEX AGGI & TECH TOTAL		76,941.00	44,310.00	80,788.05	33,646.00	94,208.80	94,208.80	13,420.75	16.61%	

DEBT SERVICE

DEBT SERVICE

Debt service appropriations provide for the payment of principal and interest costs for long and short term bonds issued by the Town for capital projects for General Fund purposes. The debt service appropriations for both the General Fund and various Enterprise Funds appear in their respective budgets.

Typically, larger projects such as the construction of buildings are bonded for twenty years or more, while the financing for other projects and equipment is retired within five to ten years. The Town's goal is to finance capital projects for the shortest possible term over the useful life of the project or equipment in accordance with the terms outlined in the Massachusetts General Laws. This ensures that our debt burden will remain manageable. Additionally, in our most recent rating review (February 2023), Standard & Poors reflected on the Town's strong management and good financial policies, strong budgetary performance and flexibility with the Town ultimately receiving an upgraded bond rating, going from AA to AA+ rating, bringing us one step below the highest possible rating.

Bond Rating

In order to comply with complex tax regulations, secure access to municipal bond markets, and assure a competitive climate for bids, the Town uses the services of Bond Counsel, a Financial Advisor, and a private credit rating agency to prepare for the issuance of bond anticipation notes or bonds.

Long-Term Issue Credit Ratings*	
Category	Definition
AAA	An obligation rated 'AAA' has the highest rating assigned by S&P Global Ratings. The obligor's capacity to meet its financial commitments on the obligation is extremely strong.
AA	An obligation rated 'AA' differs from the highest-rated obligations only to a small degree. The obligor's capacity to meet its financial commitments on the obligation is very strong.
A	An obligation rated 'A' is somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than obligations in higher-rated categories. However, the obligor's capacity to meet its financial commitments on the obligation is still strong.

TOTAL LONG-TERM DEBT – ALL FUNDS

The total long-term debt outstanding as of June 30, 2024 is below.

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2023	+ New Debt Issued	- Retirements	Outstanding June 30, 2024	Interest Paid in FY2024
Buildings A	-	-	-	-	-
Departmental Equipment B	-	-	-	-	-
School Buildings C	655,000	-	325,000	330,000	21,325
School - All Other D	-	-	-	-	-
Sewer E	245,000	-	73,650	171,350	-
Solid Waste F	-	-	-	-	-
Other Inside G	9,943,125	980,000	1,029,013	9,894,113	282,700
SUB - TOTAL Inside	10,843,125	980,000	1,427,663	10,395,463	304,025
03/12/15 Building Construction - School REFU	655,000	-	325,000	330,000	21,325
06/13/16 Sewer	32,025	-	10,675	21,350	-
11/17/16 Sidewalk Construction	420,000	-	45,000	375,000	15,900
11/17/16 Athletic Facility	6,110,000	-	575,000	5,535,000	232,900
03/25/19 Sewer	12,975	-	12,975	-	-
04/27/20 Water	483,000	-	69,000	414,000	-
10/08/20 Payment of Final Judgements	905,000	-	115,000	790,000	33,900
03/15/21 Water	600,000	-	75,000	525,000	-
12/13/21 Sewer	200,000	-	50,000	150,000	-
01/31/22 Water	675,000	-	75,000	600,000	-
02/06/23 Water	750,125	-	75,013	675,113	-
02/05/24 Water	-	980,000	-	980,000	-
TOTAL	10,843,125	980,000	1,427,663	10,395,463	304,025
Long Term Debt Outside the Debt Limit	Outstanding July 1, 2023	+ New Debt Issued	- Retirements	Outstanding June 30, 2024	Interest Paid in FY2024
Airport	-	-	-	-	-
Gas/Electric Utility	-	-	-	-	-
Hospital	-	-	-	-	-
School Buildings 1	31,450,000	-	1,350,000	30,100,000	1,116,000
Sewer 2	7,566,101	-	294,044	7,272,057	173,773
Solid Waste 3	-	-	-	-	-
Water 4	3,254,110	-	780,285	2,473,825	9,700
Other Outside 5	-	-	-	-	-
SUB - TOTAL Outside	42,270,211	-	2,424,329	39,845,882	1,299,473
09/09/13 Water	27,500	-	27,500	-	-
09/18/14 School Project	19,060,000	-	805,000	18,255,000	689,950
03/12/15 School Project	9,190,000	-	410,000	8,780,000	303,825
06/01/15 Water	457,400	-	228,700	228,700	-
11/17/16 School Project	3,200,000	-	135,000	3,065,000	122,225
12/11/17 Water	937,500	-	187,500	750,000	-
12/11/17 Water	142,000	-	28,400	113,600	-
02/12/18 Water	1,122,000	-	224,400	897,600	-
05/13/19 Water	292,710	-	48,785	243,925	-
03/09/20 Sewer	102,550	-	14,650	87,900	-
04/27/20 Sewer	136,556	-	30,169	106,388	-
10/08/20 Water Mains	275,000	-	35,000	240,000	9,700
02/22/21 Sewer	54,450	-	6,806	47,644	-
12/14/22 Sewer CWP-19-05	7,272,545	-	242,419	7,030,126	173,773
TOTAL	42,270,211	0	2,424,329	39,845,882	1,299,473

Short-term debt is an instrument used to generate cash for initial project costs with the expectation the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to 10 years, provided principal repayment begins after two years.

Short Term Debt	Outstanding July 1, 2023	+ New Debt Issued	- Retirements	Outstanding June 30, 2024	Interest Paid in FY2024
RANs - Revenue Anticipation	-	-	-	-	-
BANs - Bond Anticipation:					
Buildings	-	-	-	-	-
School Buildings	-	-	-	-	-
Sewer	-	-	-	-	-
Water	-	-	-	-	-
Other BANs	-	-	-	-	-
SANs - State Grant Anticipation	-	-	-	-	-
FANs - Federal Gr. Anticipation	-	-	-	-	-
Other Short Term Debt	513,906	6,523,851	-	7,037,757	-

Short Term Debt Report by Issuance	Outstanding July 1, 2023	+ New Debt Issued	- Retirements	Outstanding June 30, 2024	Interest Paid in FY2024
2/15/20 ILN: Winthrop Center District (CW	513,906	-	-	513,906	-
8/15/23 ILN: Water Main Reconstruction (I	-	4,890,101	-	4,890,101	-
6/1/24 ILN: Water Valve Station Repairs & I	-	1,633,750	-	1,633,750	-
TOTAL	513,906	6,523,851	-	7,037,757	-
GRAND TOTAL All Debt	53,627,242	7,503,851	3,851,992	57,279,102	1,603,498

Bonds Authorized and Unissued – Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

Purpose	Authorized and Unissued Debt				
	Date of Vote	Article Number	Amount Authorized	- Issued - Retired - Rescinded	= Unissued 6/30/2024
Sewer Mains	3/20/2012		560,000	307,505	252,495
Middle/High School Construction - EXEMPT	013 (Q1) & 11/19/2013,		80,918,740	79,973,729	945,011
Water Mains	4/21/2015		2,800,000	2,287,000	513,000
Sewer	7/21/2015		222,920	202,000	20,920
Rink Roof Renovation & Locker Room Constru	11/17/2015		600,000	-	600,000
Winthrop Center District (CW-19-05)	ed 12/18/2018 & amended 11/19/		5,523,334	2,854,951	2,668,383
FY21 Lead Line Replacement	11/24/2020		750,025	750,000	25
Water Mains	1/2022, 2/21/2023		4,890,101	4,890,101	-
Water Pump Station & Equipment	06/21/22		1,633,750	1,633,750	-
MWRA Lead Water Line Replacement	12/20/22		750,125	750,125	-
MWRA Lead Water Line Replacement	11/14/23		980,000	980,000	-
SUB -TOTAL Additional Sheet(s)					4,999,834

EXEMPT DEBT SERVICE

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

Town of Winthrop, Massachusetts
Long-Term General Tax Exempt Debt Outstanding as of June 30, 2024

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2024	-	-	-
06/30/2025	2,340,000.00	1,281,475.00	3,621,475.00
06/30/2026	2,105,000.00	1,177,650.00	3,282,650.00
06/30/2027	2,195,000.00	1,082,775.00	3,277,775.00
06/30/2028	2,285,000.00	993,750.00	3,278,750.00
06/30/2029	2,365,000.00	915,700.00	3,280,700.00
06/30/2030	2,445,000.00	833,625.00	3,278,625.00
06/30/2031	2,535,000.00	747,306.25	3,282,306.25
06/30/2032	2,620,000.00	657,250.00	3,277,250.00
06/30/2033	1,890,000.00	580,853.14	2,470,853.14
06/30/2034	1,950,000.00	518,725.02	2,468,725.02
06/30/2035	2,020,000.00	452,156.27	2,472,156.27
06/30/2036	2,085,000.00	381,865.64	2,466,865.64
06/30/2037	2,160,000.00	307,987.50	2,467,987.50
06/30/2038	2,240,000.00	230,968.76	2,470,968.76
06/30/2039	2,320,000.00	147,700.00	2,467,700.00
06/30/2040	2,410,000.00	57,687.50	2,467,687.50
Total	\$35,965,000.00	\$10,367,475.08	\$46,332,475.08

Par Amounts Of Selected Issues

September 18 2014 (OE).....	18,255,000.00
March 12 2015 -Cur Ref of 3 15 05 - School (IE).....	330,000.00
March 12 2015 -Middle/High School (OE).....	8,780,000.00
November 17 2016 -Miller Field Construction (IE).....	5,535,000.00
November 17 2016 -Middle/High School Construction (OE).....	3,065,000.00
TOTAL.....	35,965,000.00

Non-Exempt Debt Service - The action of the town council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer. The bond principal and interest payments are made within the levy.

Town of Winthrop, Massachusetts

Long-Term General Tax Supported Debt Outstanding as of June 30, 2024

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2024	-	-	-
06/30/2025	165,000.00	43,300.00	208,300.00
06/30/2026	185,000.00	36,300.00	221,300.00
06/30/2027	185,000.00	28,900.00	213,900.00
06/30/2028	190,000.00	21,400.00	211,400.00
06/30/2029	190,000.00	13,800.00	203,800.00
06/30/2030	190,000.00	6,200.00	196,200.00
06/30/2031	60,000.00	1,200.00	61,200.00
Total	\$1,165,000.00	\$151,100.00	\$1,316,100.00

Par Amounts Of Selected Issues

November 17 2016 -Sidewalk (I).....	375,000.00
October 8 2020 -Judgement (I).....	790,000.00
TOTAL.....	1,165,000.00

DEBT MASTER SPREADSHEETS FOLLOWING PAGES
TRACK ALL DEBT BY TYPE AND YEAR OF DEBT PRINCIPAL & INTEREST PAYMENTS

ENTERPRISE FUNDS

WATER & SEWER



ENTERPRISE FUNDS – WATER & SEWER

DPW WATER DIVISION

MISSION

The Water Division of the Winthrop Department of Public Works (DPW) is charged with providing safe, high-quality water to continuously meet the health and fire protection needs of the Town. It is our obligation to meet or exceed all State and Federal standards, to be responsive to our customers and to operate a professional, efficient, and financially sound operation.

DESCRIPTION OF SERVICES

The primary services provided by the Water division is that of assuring immediate delivery of safe, high- quality water at an appropriate cost to remain self-sustaining while maintaining and improving the Town's water distribution system and to guarantee a long term reliable and efficient operation. The Town consumes, on average, 1.5 million gallons of water per day, with seasonal daily peaks around 2.5 million gallons. The MWRA supply system has been analyzed to be able to provide up to 8 million gallons per day, with the Town's aged pipe network being the limiting factors in most neighborhoods.

When fully staffed, the water division employs 7 full time positions, including an operations manager, a billing clerk, a working foreman, a general foreman, a junior mechanic, and 2 technicians. In addition to this core group, 1/3rd of an employee for the positions of DPW director, the mechanic foreman and an administrative clerk make up the wage and salary obligation of this division. Currently the water division is challenged with 1 vacancy. Three of the staff are licensed with the State and undergo annual training programs that facilitate the operation of the water system and assure compliance with all state and federal regulations. By contract, the Director maintains a full 4D Distribution license and remains on record with the state of Massachusetts as the primary licensed operator. The system receives fully treated water from the MWRA and the Water Division provides emergency services 24 hours per day, 365 days per year.

As with the Town's Sewer & Stormwater Collection Systems, the responsibility of Water Distribution and the Water Division operations lies solely with the Director. The Director is in charge of staffing, budgeting, program development, project planning, and compliance with all applicable rules and regulations. The Operation Manager prioritizes and oversees the work, helps administer the permitting program, conducts and monitors division safety training and assesses equipment and material needs.

The division maintains and reads 4,680 consumption meters and creates billing commitments four times per year. The staff operates and services about 630 fire hydrants, 46 miles of buried water main, a million gallon stand-pipe and a duplex pressure regulation valve (PRV) station. The division maintains the records for each of the accounts and responds to turn-offs /turn-ons, final reads, all sampling and reporting, valve exercising and main flushing, address updates, and account status, as well as, the cross-connection control program.

The overall FY26 budget request for the Water portion of the Enterprise fund is approximately \$74,749 (1.6%) more than the adopted FY25 budget primarily due to the anticipated increase of the MWRA assessment which remains approximately 40% of the water portion of the budget. Salary and contractual obligations, increases in purchased services, and material escalation costs make up the remainder of the FY26 budget increase.

The increases are outlined below:

Expenditure line	FY25 Adopted	FY26 Submitted
Personnel	535,742	556,242
Purchased Services	130,000	133,250
General Repair /Maint. Supplies	125,000	128,125
MWRA Assessment	1,920,342	1,968,350

GOALS & ACCOMPLISHMENTS

FY25 Departmental Goals for the Water & Sewer Divisions:

Water

- Remove another 100 Full Lead Water Services from the Distribution System
- Complete the PRV Station & Water Tower Improvement Project
- Complete phase 2 of the Asset Management Plan for the Water Distribution System for future project prioritization and strategic planning
- Engineer, award, and construct phase 1 of the Winthrop St. water main project

Sewer

- Complete a 10-year capital plan for sewer infrastructure improvements
- Launch a program to identify and remove illegal sump pump connections to sanitary plumbing in homes and businesses throughout the town.

Prior year accomplishments:

- Replaced 100 Full Lead Water Services
- Completed the Revere Street / Crest Ave. / Grovers Ave. water main replacement project
- Completed phase 1 of the Asset Management Plan for the Water Distribution System
- Replaced the emergency generator at the Pico Ave. pumpstation

901 - SEWER & WATER ENTERPRISE FUNDS		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
440 - SEWER DEPARTMENT										
90144051-511100	Permanent Employees	496,722.00	364,117.71	531,740.60	217,471.61	541,629.00	541,629.00	9,888.40	1.86%	COLA's, contractual increases for union employees, and contractual license pay
90144051-513100	Sewer Overtime	47,500.00	26,662.36	47,500.00	18,616.55	47,500.00	47,500.00	-	0.00%	
90144051-514600	Longevity	3,300.00	3,362.50	3,300.00	2,387.50	2,500.00	2,500.00	(800.00)	-24.24%	
90144051-517100	Workers Compensation	8,000.00	6,070.00	8,000.00		6,000.00	6,000.00	(2,000.00)	-25.00%	
90144051-517200	Unemployment	4,000.00		4,000.00		4,000.00	4,000.00	-	0.00%	
90144051-517501	OPEB	20,000.00		20,000.00		20,000.00	20,000.00	-	0.00%	
90144051-517510	Group Insurance	140,910.00	72,821.16	153,591.90	38,433.31	154,000.00	154,000.00	408.10	0.27%	
90144051-517700	Pension	113,148.00	113,148.00	115,410.96	115,410.96	115,500.00	116,730.00	1,319.04	1.14%	
90144051-517910	Medicare	7,891.00	5,666.31	7,891.00		8,578.62	8,579.00	688.00	8.72%	
90144051-519300	Uniform Allowance	9,900.00	6,912.70	9,900.00	4,494.52	9,900.00	9,900.00	-	0.00%	
	PERSONNEL SUB-TOTAL:	851,371.00	598,760.74	901,334.46	396,814.45	909,607.62	910,838.00	9,503.54	1.05%	
90144052-521100	Electricity	44,180.00	43,660.85	44,180.00	6,431.93	44,180.00	44,180.00	-	0.00%	
90144052-523200	Alarm	2,500.00	1,327.93	2,500.00	574.72	2,500.00	2,500.00	-	0.00%	
90144052-524106	Repair/Maint of Vehicles Purch Svcs	35,000.00	31,609.44	40,000.00	11,504.84	40,000.00	40,000.00	-	0.00%	
90144052-524108	Repair/Maint Purch Svcs	125,658.00	260,530.20	130,000.00	58,649.69	133,250.00	133,250.00	3,250.00	2.50%	Increased prevailing wage costs
90144053-530400	Outside Legal Consult							-	#DIV/0!	
90144053-530500	NPDES Permit Compliance	100,000.00	83,942.64	100,000.00	9,340.29	125,000.00	125,000.00	25,000.00	25.00%	Unfunded mandates from DEP for the NPDES permit requirements (We need to reconsider a stand alone Stormwater Enterprise Fund)
90144053-530702	Training Services	10,000.00	5,931.50	10,000.00		10,000.00	10,000.00	-	0.00%	
90144053-534103	Cell Phones	5,000.00	3,979.11	5,000.00	1,755.41	5,000.00	5,000.00	-	0.00%	
90144053-534400	Postage	-		-				-	#DIV/0!	
90144053-530200	Audit	2,000.00	3,800.00	2,000.00	2,260.00	2,000.00	2,000.00	-	0.00%	
90144053-538300	Police Details	50,000.00	39,513.50	50,000.00	12,319.10	50,000.00	50,000.00	-	0.00%	
90144054-542300	General Office Supplies	5,000.00	7,101.11	5,000.00	5,642.39	5,000.00	5,000.00	-	0.00%	
90144054-543900	General Repair/Maint Supplies	120,000.00	108,676.02	120,000.00	31,222.45	123,000.00	123,000.00	3,000.00	2.50%	Increased material and supply costs
90144054-548100	Fuel (Gasoline/Diesel)	20,000.00		20,000.00		20,000.00	20,000.00	-	0.00%	
90144056-569400	MWRA Assessment	4,041,355.00	3,978,407.00	4,162,595.00	2,014,599.00	4,266,660.00	4,266,660.00	104,065.00	2.50%	This is a preliminary estimate
90144058-580061	Wadsworth - Sewer Main Replacement		200,000.00					-		
90144058-583100	Water Sewer Plant							-	#DIV/0!	
90144057-571101	In-State Tolls	750.00	716.30	750.00	170.55	1,000.00	1,000.00	250.00	33.33%	Increased toll charges due to training courses for union personnel
90144057-574100	Property Insurance	8,715.00	14,233.00	8,715.00		6,500.00	6,500.00	(2,215.00)	-25.42%	
90144057-578100	Reserve Fund Appropriation	80,000.00	6,900.00	80,000.00	23,396.18	80,000.00	80,000.00	-	0.00%	
90144057-579100	Software Annual License Cost	7,381.00	7,380.96	7,381.00	7,380.64	7,381.00	7,381.00	-	0.00%	
90144058-580000	Capital Projects	120,000.00		120,000.00		120,000.00	120,000.00	-	0.00%	
90144059-591100	Principal on Long Term Debt	125,275.00	125,275.00	354,719.00	50,000.00	354,719.00	354,719.00	-	0.00%	
90144059-591500	Interest on Bond			154,662.78	77,331.39	154,662.78	154,662.78	-	0.00%	
90144059-591571	MCWT Admin Fees	-		10,545.18	5,272.59	10,545.18	10,545.18	-	0.00%	
90144059-596000	Transfer Out - OPEB		20,000.00					-		
90144059-596101	Indirect Cost Allocation	190,782.00	190,782.00	221,379.53	221,379.53	221,087.25	221,087.25	(292.28)	-0.13%	
	EXPENSES SUB-TOTAL:	5,093,596.00	5,133,766.56	5,649,427.49	2,539,230.70	5,782,485.21	5,782,485.21	133,057.72	2.36%	
440 - SEWER DEPARTMENT Total		5,944,967.00	5,732,527.30	6,550,761.95	2,936,045.15	6,692,092.83	6,693,323.21	142,561.26	2.18%	

**Town Manager Recommended Budget
FY26 Operating Budget**

ENTERPRISE FUNDS										
450 - WATER DEPARTMENT										
90145051-51100	Permanent Employees	481,336.00	444,293.45	535,742.47	234,348.92	556,242.00	556,242.00	20,499.53	3.83%	COLA's, contractual increases for union employees, contractual
90145051-513100	Water Overtime	49,500.00	16,540.11	49,500.00	13,207.96	49,500.00	49,500.00	-	0.00%	
90145051-514600	Longevity	5,260.00	5,291.67	5,260.00	4,516.67	4,300.00	4,300.00	(960.00)	-18.25%	
90145051-517100	Workers Compensation	8,000.00	4,887.00	8,000.00	-	8,000.00	8,000.00	-	0.00%	
90145051-517200	Unemployment	4,000.00	-	4,000.00	-	4,000.00	4,000.00	-	0.00%	
90145051-517501	OPEB	20,000.00	-	20,000.00	-	20,000.00	20,000.00	-	0.00%	
90145051-517510	Group Insurance	140,910.00	72,821.17	153,591.90	38,433.31	154,000.00	154,000.00	408.10	0.27%	
90145051-517700	Pension	98,612.00	98,612.00	100,584.24	100,584.24	101,000.00	103,760.00	415.76	0.41%	
90145051-517910	Medicare	7,697.00	6,682.09	7,697.00	-	8,845.61	8,845.57	1,148.61	14.92%	
90145051-519300	Uniform Allowance	7,200.00	3,600.00	7,200.00	2,569.44	7,200.00	7,200.00	-	0.00%	
90145051-519600	Stipend	2,500.00	96.16	-	-	-	-	-	#DIV/0!	
	PERSONNEL SUB-TOTAL	825,015.00	652,823.65	891,575.61	393,660.54	913,087.61	915,847.57	21,512.00	2.41%	
90145052-521100	Electricity	9,000.00	9,237.50	9,000.00	1,632.93	9,000.00	9,000.00	-	0.00%	
90145052-524108	Repair/Maint Purch Svcs	126,850.00	133,764.32	130,000.00	63,896.19	133,250.00	133,250.00	3,250.00	2.50%	Increases in Prevailing Wage
90145053-530200	Audit	2,000.00	3,800.00	2,000.00	2,260.00	2,000.00	2,000.00	-	0.00%	
90145053-530400	Outside Legal Consult	-	-	-	-	-	-	-	#DIV/0!	
90145053-530500	Consulting	-	-	-	-	-	-	-	#DIV/0!	
90145053-530702	Training Services	12,000.00	6,548.75	12,000.00	6,210.00	12,000.00	12,000.00	-	0.00%	
90145053-534103	Cell Phones	5,000.00	3,979.10	5,000.00	1,755.44	5,000.00	5,000.00	-	0.00%	
90145053-534400	Postage	-	-	-	-	-	-	-	#DIV/0!	
90145053-538300	Police Details	50,000.00	36,603.75	50,000.00	20,992.50	50,000.00	50,000.00	-	0.00%	
90145054-542300	Office Supplies	5,000.00	7,020.73	5,000.00	3,562.08	5,000.00	5,000.00	-	0.00%	
90145054-543900	General Repair/Maint Svcs	120,000.00	118,540.55	125,000.00	37,269.39	128,125.00	128,125.00	3,125.00	2.50%	Increased supply and material costs
90145054-548100	Fuel (Gasoline/Diesel)	20,000.00	-	20,000.00	-	20,000.00	20,000.00	-	0.00%	
90145054-548200	Automobile Parts	40,000.00	24,722.31	40,000.00	11,502.60	40,000.00	40,000.00	-	0.00%	
90145056-569400	MwRA Assessment	1,864,410.00	1,865,387.00	1,920,342.00	1,063,608.00	1,968,350.00	1,968,350.00	48,008.00	2.50%	This is only a preliminary estimate / It's likely a low estimate as we know the Seal Harbor leak will affect this year's assessment
90145056-569401	DEP Assessment	5,000.00	3,937.57	5,000.00	-	5,000.00	5,000.00	-	0.00%	
90145057-574100	Property Insurance	36,029.00	34,012.00	36,029.00	-	30,000.00	30,000.00	(6,029.00)	-16.73%	
90145057-579100	Software Annual Licenses	30,621.00	30,530.69	30,621.00	8,318.64	30,621.00	30,621.00	-	0.00%	
90145058-580000	Capital Projects	100,000.00	-	100,000.00	-	100,000.00	100,000.00	-	0.00%	This Capital request is low as we need to discuss potential funding sources for pending projects
90145058-580056	Water Main Master Plan & LT CIP	-	42,956.25	-	-	-	-	-	0.00%	
90145059-591100	Principal on Long Term	1,316,704.00	1,316,716.50	1,139,797.50	245,900.00	1,139,797.50	1,139,797.50	-	0.00%	
90145059-591500	Interest on Bond	183,473.00	183,473.43	8,400.00	4,500.00	8,400.00	8,400.00	-	0.00%	
90145059-596000	Transfer Out - Debt Payment	-	-	-	-	-	-	-	#DIV/0!	
90145059-591570	SRF Fees	-	-	-	-	-	-	-	#DIV/0!	
90145059-591571	MCWT Admin Fees	-	11,848.19	-	-	-	-	-	#DIV/0!	
90145059-596000	Transfer Out - OPEB	-	20,000.00	-	-	-	-	-	#DIV/0!	
90145059-596001	Transfer Out	-	500,000.00	-	-	-	-	-	#DIV/0!	
90145059-596101	Trf to General Indirect C	115,522.00	115,522.00	157,644.94	157,644.94	161,372.72	161,372.72	3,727.78	2.36%	
	EXPENSES SUB-TOTAL	4,041,609.00	4,468,600.64	3,795,834.44	1,629,052.71	3,847,916.22	3,847,916.22	52,081.78	1.37%	
450 - WATER DEPARTMENT Total		4,866,624.00	5,121,424.29	4,687,410.05	2,022,713.25	4,761,003.83	4,763,763.79	73,593.78	1.57%	
450 - SEWER & WATER DEPARTME		10,811,591.00	10,853,951.59	11,238,172.00	4,958,758.40	11,453,096.66	11,457,087.00	214,924.66	1.91%	

901 - SEWER & WATER ENTERPRISE FUNDS		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Budget	Town Manager	Change
9014-419001	Water Overpayments - Taxes							0.00
9014-419010	U/B Credit Balance From Conversion							0.00
9014-419011	Water U/B Credit Balance From Conversion							0.00
9014-466000	MWRA Grant							0.00
9014504-484010	Water Scrap Metal							0.00
Total 40	REVENUES	0	0	0.00	0.00	0.00	0.00	0.00
9014-421750	Sewer Betterment Revenue							0.00
9014-432910	U/B Lien Reading Fee							0.00
9014-432911	Water U/B Lien Reading Fee	0.00	7,400.00	0.00	\$ 4,200.00			0.00
9014-432920	U/B Backflow Charge							0.00
9014-432921	Water U/B Backflow Charge							0.00
9014-432930	U/B NSF Check Fee		50					0.00
9014-432931	Water U/B NSF Check Fee							0.00
9014-432940	U/B Usage Conv. Data/Retcks							0.00
9014-432951	Water W/B Usage COonv/Retcks							0.00
9014-432960	U/B Sewint Converted Data							0.00
9014-484000	Misc Receipts -Sewer				\$ 269.53			0.00
9014-484012	Misc Receipts - Water	0.00	1,270.00	0.00	\$ 529.53			0.00
Total 416	Departmental Revenue	0.00	8,720.00	0.00	4,999.06	0.00	0.00	0.00
9014-421101	Water Utility Usage	0.00	4,016.70	0.00				0.00
9014-421300	WTR/SWR Utility Usage	0.00	9,363,485.74	0.00	\$ 5,222,820.70			0.00
9014-424500	Sewer Utility Usage	10,811,591.00	90.07	11,238,172.00		\$ 11,482,087.00	\$ 11,482,087.00	243,915.00
9014-432800	Residential Service							0.00
9014-432801	Water Residential Service							0.00
9014-432810	Commercial Service							0.00
9014-432811	Water Commercial Service							0.00
9014-432820	Equipment Charge							0.00
9014-432821	Water Equipment Charge							0.00
9014-432831	Water On/Off Charge		400		\$ 50.00			0.00
Total 417	User Charges	10,811,591.00	9,367,992.51	11,238,172.00	5,222,870.70	11,482,087.00	11,482,087.00	243,915.00
9014-414003	WTR/SWR Tax Title Revenue							0.00
9014-414200	Sewer Tax Title							0.00
9014-414201	Water Tax Title Revenue	0.00	28,680.48	0.00	\$ 31,192.17			0.00
9014-417003	WTR/SWR Tax Title Interest				\$ 2,684.26			0.00
9014-417400	Sewer Tax Title Interest		20.92					0.00
9014-417401	Water Tax Title Interest	0.00	3,568.42	0.00				0.00
9014-421500	Sewer Lien Committed Interest							0.00
9014-421501	Water Lien Committed Interest	0.00	41,907.21	0.00	\$ 2,113.21			0.00
9014-421503	WTR/SWR Committed Interest							0.00
9014-422000	Sewer Lien Revenue							0.00
9014-422001	Water Lien Revenue	0.00	1,392,255.30	0.00	\$ 116,961.93			0.00
9014-422300	WTR/SWR Lien Revenue							0.00
9014-432900	Sewer Interest & Penalties	0.00	100.00	0.00				0.00
9014-432901	Water Interest & Penalties	0.00	12,353.18	0.00	\$ 2,971.85			0.00
9014-432903	WTR/SWR Penalties & Interest	0.00	68,502.08	0.00	\$ 43,935.12			0.00
Total 420	Penalties & Interest	0.00	1,547,387.59	0.00	199,858.54	0.00	0.00	0.00
9014-491000	Proceeds of Bonds							0.00
9014-491001	MWRA Water Bond Proceeds							0.00
9014-497000	Transfer In	174,062.00	174,062.00	0.00				0.00
Total 421	Miscellaneous	174,062.00	174,062.00	0.00	0.00	0.00	0.00	0.00
Fund 901	Water/Sewer Enterprise	10,985,653.00	11,098,162.10	11,238,172.00	5,427,728.30	11,482,087.00	11,482,087.00	243,915.00

ENTERPRISE FUNDS

SOLID WASTE



ENTERPRISE FUNDS – SOLID WASTE

MISSION

The Solid Waste and Recycling Division was created to establish cost-effective, sustainable, safe, efficient, and effective waste management and recycling programs. These programs are designed to meet all current state and federal mandates which have been put in place to protect the natural environment. By educating our residents, business owners, and our municipal employees, we strive to integrate best practices to reduce waste, increase reuse and recycling, and incorporate food waste management, while striving to keep the costs of solid waste services level funded.

DESCRIPTION OF SERVICES

The Public Works Director is responsible for the overall management of the Solid Waste Enterprise Fund. The Solid Waste Manager assists the Director with the daily operations, compliance with the Trash Ordinance, public education, implementation and coordination of the trash fee program, and the annual trash fee billing process.

Although several expenditure lines increased in FY26, The overall budget request for the Solid Waste Enterprise fund is approximately \$28,740 (1.4%) less than the adopted FY25 budget. This decrease is due to the final pay off of the Town Trash bins that occurred in FY25. The budget changes are outlined below:

<u>Expenditure line</u>	<u>FY25 Adopted</u>	<u>FY26 Submitted</u>
Personnel	89,725	93,747
Waste removal Contract	978,744	1,037,460
Trash bins	91,537	0

GOALS & ACCOMPLISHMENTS

FY26 Solid Waste and Recycling Department Goals

- Implement an inventory of required Hazardous Materials used/or stored at DPW for annual EPCRA Compliance Tier II submission
- Increase Recycling Quantities / Reduce contamination in recycling
- Plan Composting Initiatives
- Enhance Public Communication and Education for all curbside trash and recycling policies and proper procedures
- Build Partnerships with Town Committees and Local Organizations to help promote and spread the correct information pertaining to trash and recycling

FY25 Accomplishments

- Increased resident compliance with solid waste and recycling regulations which resulted in less overflow trash left behind by our hauler
- Increased community understanding of PAYT Overflow and Bulk Item Sticker Programs
- Increased educational visits and events with the Winthrop School Department
- Third consecutive year of being awarded the MassDEP RPD grant funds which now totals approximately \$24K of which the funds are being used to strengthen our Solid Waste & Recycling goals and education

ENTERPRISE FUNDS										
670 - SOLID WASTE ENTERPRISE FUND										
Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change	Comments
6705-511100	Permenant Employees	87,966.00	74,025.39	89,725.00	39,276.24	93,747.00	93,747.00	4,022.00	4.48%	COLA's and contractual increases for union and non-union personnel
6705-514600	Longevity			142.50		168.75	168.36	25.86	18.15%	
6705-517100	Workers Compensation	1,500.00	1,500.00	1,500.00		1,500.00	1,500.00	-	0.00%	
6705-517200	Unemployment	1,000.00						-	#DIV/0!	
6705-517501	OPEB	2,000.00		2,000.00		2,000.00	2,000.00	-	0.00%	
6705-517510	Health Insurance GIC	24,000.00	23,994.48	24,000.00		24,000.00	24,000.00	-	0.00%	
6705-517700	Pension	12,467.00	12467	12,467.00	12,467.00	12,500.00	12,970.00	503.00	4.03%	
6705-517910	Medicare	1,276.00	1,073.37	1,276.00		1,361.78	1,362.00	86.00	6.74%	
	PERSONNEL SUB-TOTAL:	130,209.00	113,060.24	131,110.50	51,743.24	135,277.53	135,747.36	4,636.86	3.54%	
6705-529200	Waste Removal Contracts	960,376.00	954,876.00	978,744.00	326,248.00	1,037,460.00	1,037,460.00	58,716.00	6.00%	
6705-529201	Tipping Fees	750,000.00	622,600.22	740,000.00	218,542.57	740,000.00	600,000.00	(140,000.00)	-18.92%	
6705-529202	Trash Bins	91,537.00	92,507.44	91,537.00	30,512.48	-	-	(91,537.00)	-100.00%	*This financing expense ends at end of FY25
6705-534400	Postage	8,000.00	5,509.32	7,000.00	2,431.34	7,000.00	5,500.00	(1,500.00)	-21.43%	
6705-542400	Printing	2,500.00	312.00	2,500.00	380.95	2,500.00	1,500.00	(1,000.00)	-40.00%	
6705-558900	Supplies - Bags	15,000.00	310.00	9,000.00		9,000.00	6,650.00	(2,350.00)	-26.11%	
6705-579100	Software Annual License Cost	4,000.00	5,191.57	4,000.00	3,999.64	4,000.00	4,000.00	-	0.00%	
6705-596000	Transfer out - OPEB	-	2,000.00					-		
6705-596101	Trf to General Indirect Costs	98,660.00	98,660.00	54,649.00	54,649.00	55,962.64	55,962.64	1,313.64	2.40%	
	EXPENSES SUB-TOTAL:	1,930,073.00	1,781,966.55	1,887,430.00	636,763.98	1,855,922.64	1,711,072.64	(176,357.36)	-9.34%	
670 - Solid Waste Enterprise Fund Total		2,060,282.00	1,895,026.79	2,018,540.50	688,507.22	1,991,200.17	1,846,820.00	(171,720.50)	-8.51%	

670 - SOLID WASTE ENTERPRISE FUND		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	Comments
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Budget	Town Manager	Change	Change	
6704-432003	Trash Fee	900,000.00	930,393.87	900,000.00	436,410.90	900,000.00	1,103,267.00	203,267.00	22.59%	*This estimate is based on 5935 deployed billable units at \$190 per unit and the assumption that 5% of the trash bill revenue will not be collected
6704-432004	Housing Authority Fee	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%	*This lump sum payment is short \$26,080 as the Housing Authority has 288 bins valued at \$46,080.
6704-432009	Bag Fee	250,000.00	24,899.00	30,000.00	8,985.00	20,000.00	20,000.00	-10,000.00	-33.33%	*This estimate is based on actual sales for the first half of FY24
6704-432011	Additional Bin Revenue	0.00	1,960.00	8,400.00	1,120.00	2,000.00	2,000.00	-6,400.00	-76.19%	*This is estimated at 30 bins x \$280 per extra bin purchased
Total 417	User Charges	1,170,000.00	977,252.87	958,400.00	466,515.90	942,000.00	1,145,267.00	186,867.00	19.50%	
6704-417500	Penalties & Interest Trash Fee	0.00	21,316.01	10,000.00	9,912.47	17,000.00	17,000.00	7,000.00	70.00%	
6704-422000	Trash Lien Revenue			180,000.00	3.63	125,000.00	125,000.00	-55,000.00	-30.56%	
6704-421500	Trash Lien Committed Interest			44,640.50		44,640.50	44,553.00	-87.50	-0.20%	
Total 420	Penalties and Interest	0.00	21,316.01	234,640.50	9,916.10	186,640.50	186,553.00	-48,087.50	-20.49%	
6704-480000	Miscellaneous Revenue - Bulk Items	14,782.00	31,274.87	25,000.00	11,856.63	25,000.00	25,000.00	0.00	0.00%	
6704-480006	Textile Recycling Revenue	500.00		500.00	3,139.29	4,000.00	4,000.00	3,500.00	700.00%	
6704-480007	Hazardous Waste	0.00	774.50		868.50	1,000.00	1,000.00	1,000.00	#DIV/0!	
6704-497000	Transfer In	500,000.00	660,000.00	600,000.00	600,000.00	500,000.00	400,000.00	-200,000.00	-33.33%	
	Retained Earnings			200,000.00		200,000.00	85,000.00	-115,000.00	-57.50%	
Total 421	Miscellaneous	615,282.00	692,049.37	825,500.00	615,864.42	730,000.00	515,000.00	-310,500.00	-37.61%	
Fund 670	Solid Waste Revenue Enterprise Fund	1,785,282.00	1,690,618.25	2,018,540.50	1,092,296.42	1,858,640.50	1,846,820.00	(171,720.50)	-8.51%	*Based on this anticipated deficit, it is recommended that the annual trash fee be increased \$40 (\$200 per bin).

RINK

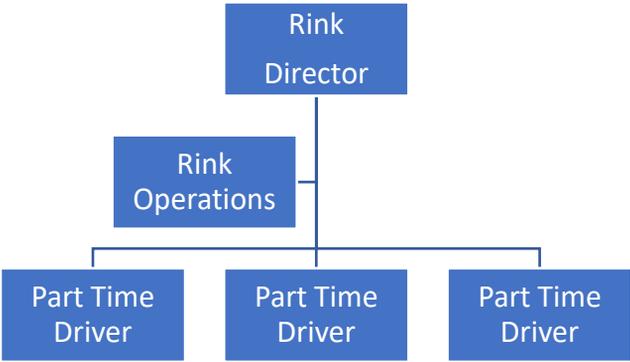


Lawrence Larsen Rink at the Mike Eruzione Center

Mission Statement

To establish a self-sustaining resource for the Town of Winthrop by providing a quality managed facility for the beneficial use of the community, youth hockey groups, skating associations and the Winthrop School Department.

Organizational Chart



Personnel Summary

	2024 FTE	2025 FTE	2026 FTE	Change
Rink Director	0.7	0.7	0.7	0.0
Rink Operations	1.0	1.0	1.0	0.0
Part Time Drivers (3)	0.8	0.8	0.8	0.0
672 Total Full Time Equivalents	2.5	2.5	2.5	0.0

Lawrence Larsen Rink at the Mike Eruzione Center

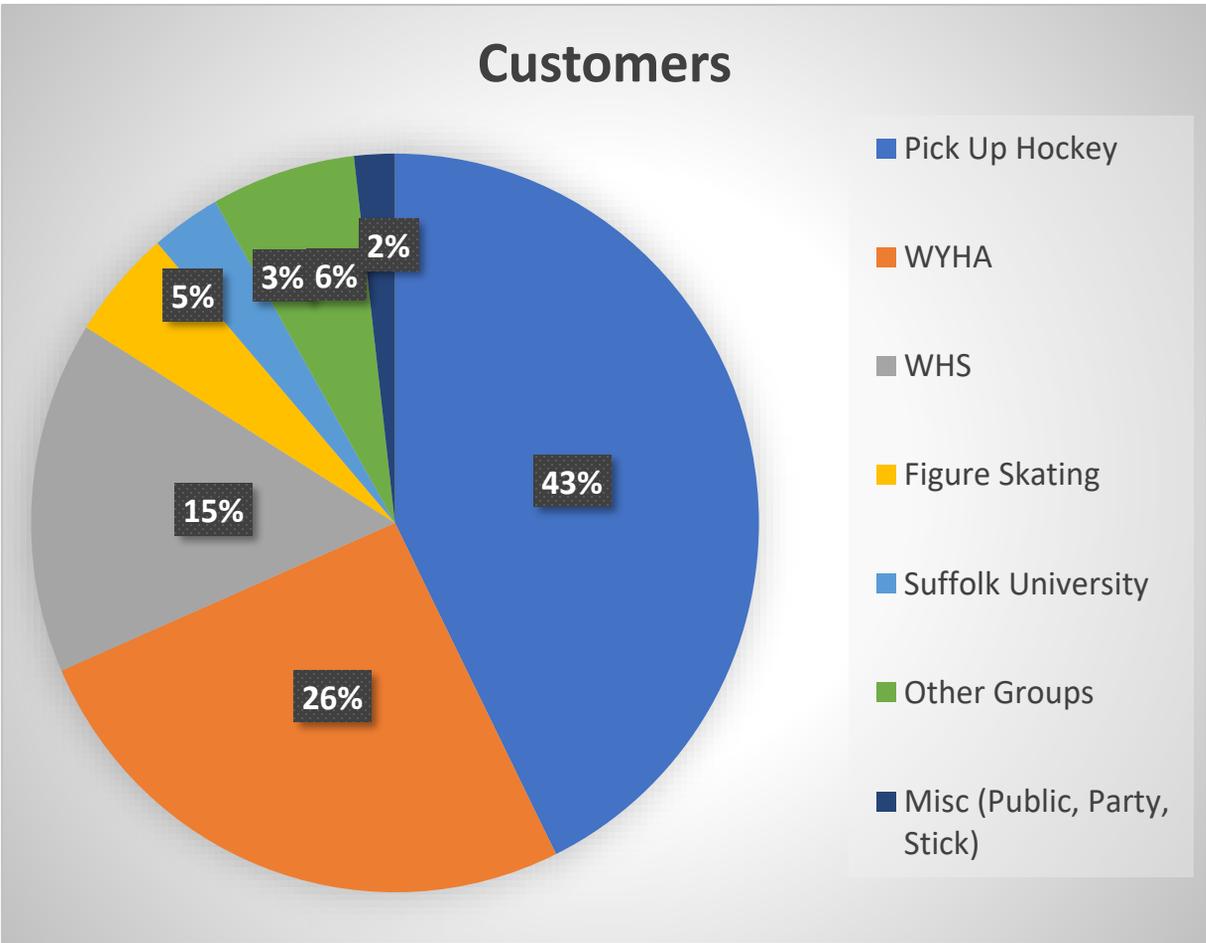
Goals and Objectives

- Improve locker rooms
- Address ADA
- Convert from R22 as refrigeration coolant
- Provide heat for spectators
- Improve weatherization of facility

Accomplishments

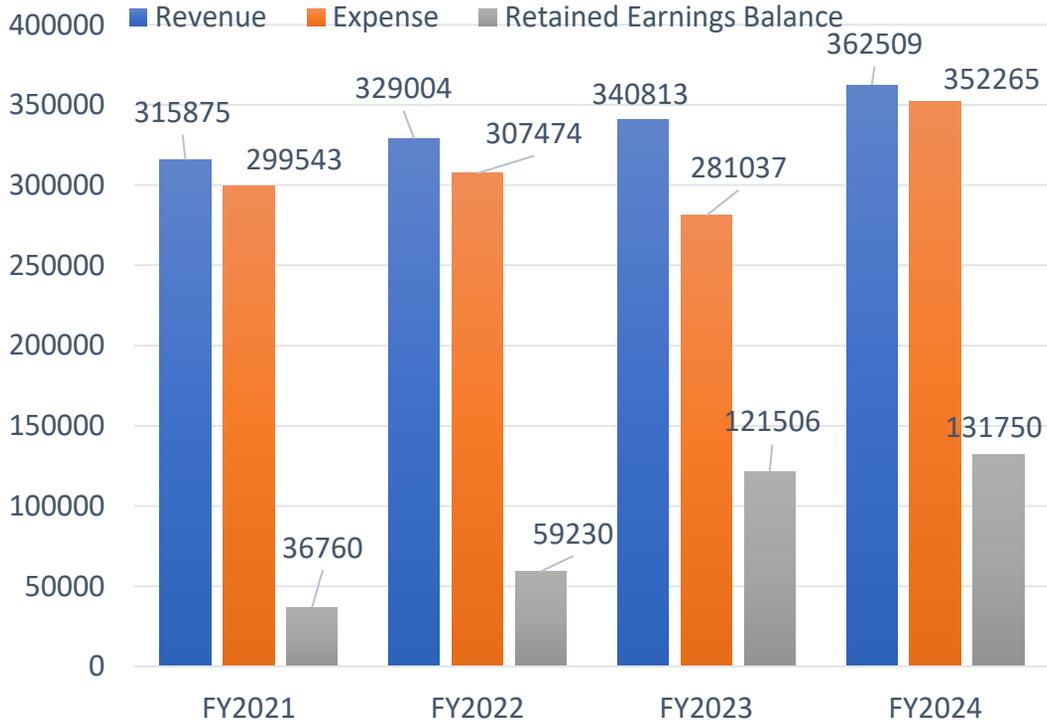
- Replaced interior Zamboni garage mechanical door.
- Replaced Refrigeration Contractor.
- Replaced shower heads and LED lighting in shower room.

Programs & Services

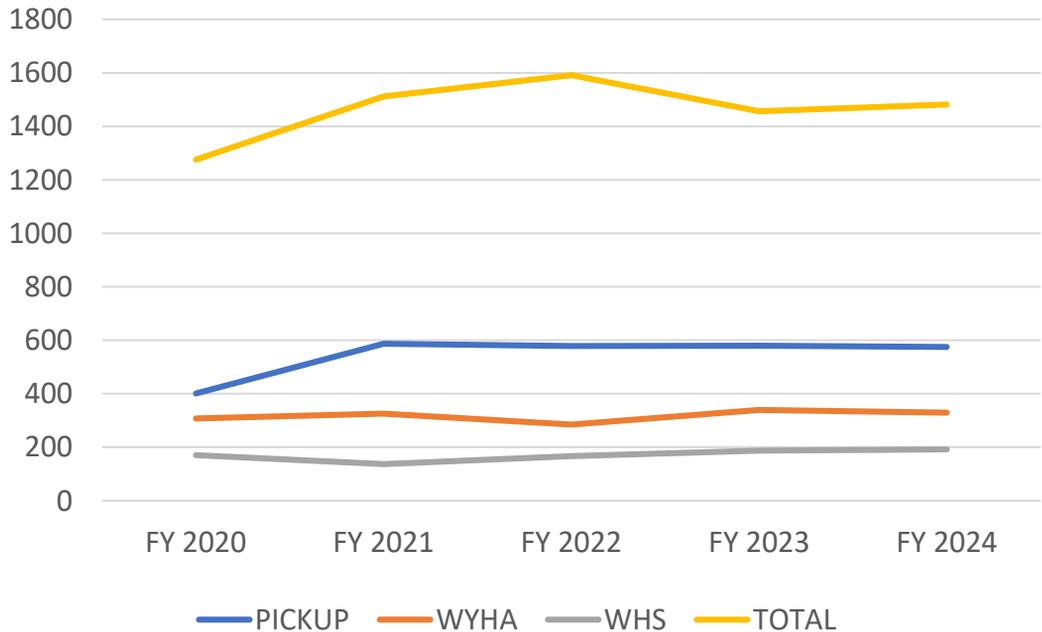


Lawrence Larsen Rink at the Mike Eruzione Center

Performance Measures



HOURS



ENTERPRISE FUNDS – LAWRENCE LARSEN RINK

Town Manager Recommended Budget

FY26 Operating Budget

ENTERPRISE FUNDS										
672 - SKATING RINK ENTERPRISE FUND										
Account Number	Account Description	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Actual 12/31/24	FY2026 Dept Request	FY2026 Town Manager	\$ Change	% Change	Comments
67267251-511100	Permanent Employees	124,000.00	118,972.03	125,000.00	63,303.49	127,500.00	127,500.00	2,500.00	2.00%	COLA
67267251-513100	Overtime	10,000.00	8,134.67	9,000.00	5,425.19	9,180.00	9,180.00	180.00	2.00%	COLA
67267251-517100	Workers Compensation	1,510.00	1,424.00	1,452.48		1,558.00	1,558.00	105.52	7.26%	
67267251-517200	Unemployment	4,000.00	5,483.00	4,000.00	3,970.00	4,000.00	4,000.00	-	0.00%	
67267251-517501	OPEB	4,000.00		4,000.00		4,000.00	4,000.00	-	0.00%	
67267251-517510	Health Insurance GIC	43,500.00	41,927.44	47,748.02		39,033.00	39,033.00	(8,715.02)	-18.25%	
67267251-517700	Pension Appropriation	12,467.00	12,467.00	12,716.34	12,716.34	13,000.00	12,970.00	283.66	2.23%	
67267251-517910	Medicare	1,943.00	1,843.05	1,943.00		1,981.52	1,981.52	38.52	1.98%	
	PERSONNEL SUB-TOTAL:	201,420.00	190,251.19	205,859.84	85,415.02	200,252.52	200,222.52	(5,607.32)	-2.72%	
67267252-521100	Electricity	66,300.00	40,775.59	66,300.00	17,794.59	62,000.00	62,000.00	(4,300.00)	-6.49%	=100000+6376.25+50000-95000 loan pd after Nov
67267252-521200	Heating Fuel	8,400.00	8,004.55	8,400.00	1,965.21	9,500.00	9,500.00	1,100.00	13.10%	Inflation offset Electricity
67267252-524106	Repair/Maint. Of Vehicles	4,600.00	2,476.00	4,600.00	3,282.95	5,000.00	5,000.00	400.00	8.70%	Inflation offset Electricity
67267252-524107	Repair/Maint. of Infrastruct	15,000.00	47,474.85	20,000.00	29,523.00	20,000.00	20,000.00	-	0.00%	
67267253-534100	Telecommunications	200.00		200.00		200.00	200.00	-	0.00%	
67267253-534200	Internet Access	1,200.00	1,102.80	1,200.00	551.40	1,200.00	1,200.00	-	0.00%	
67267253-538400	Athletic Field Service	9,000.00	8,864.39	9,000.00	8,091.00	9,200.00	9,200.00	200.00	2.22%	Inflation offset Electricity
67267254-543200	Utilities	2,000.00	2,763.31	2,000.00		2,000.00	2,000.00	-	0.00%	
67267254-542300	General Office Supplies	500.00	398.96	500.00	265.00	550.00	550.00	50.00	10.00%	Inflation offset Electricity
67267254-543100	Structural	3,000.00	2,370.09	3,000.00	977.48	3,000.00	3,000.00	-	0.00%	
67267254-545100	Cleaning Supplies	2,000.00	1,593.77	2,000.00	1,407.98	2,500.00	2,500.00	500.00	25.00%	Inflation offset Electricity
67267255-558900	Misc. Supplies							-	#DIV/0!	
67267257-578100	Reserve Fund Appropriation	7,000.00	7,000.00	2,000.00		2,000.00	2,000.00	-	0.00%	
67267255-558102	Fire Prevention Supplies	300.00	229.67	300.00		300.00	300.00	-	0.00%	
67267258-580000	Capital Improvements/Purchases							-	#DIV/0!	
67267257-574100	Property Insurance	10,548.00	8,054.00	11,075.40		4,028.00	4,028.00	(7,047.40)	-63.63%	
67267259-591100	Prinicpal Long Term Debt							-	#DIV/0!	
67267259-591500	Interest on Bond							-	#DIV/0!	
67267259-596000	Transfer out - OPEB	-	4,000.00							
67267259-596101	Trf to General Indirect Cost	26,906.00	26,906.00	31,817.24	31,817.24	33,425.48	33,425.48	1,608.24	5.05%	
	EXPENSES SUB-TOTAL:	156,954.00	162,013.98	162,392.64	95,675.85	154,903.48	154,903.48	(7,489.16)	-4.61%	
	672 - Rink Enterprise Fund Total	358,374.00	352,265.17	368,252.48	181,090.87	355,156.00	355,126.00	(13,096.48)	-3.56%	

ENTERPRISE FUNDS

672 - SKATING RINK ENTERPRISE FUND		FY2023	FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Actual	Budget	Actual	Budget	Actual 12/31/24	Budget	Actual	Change	Change
6724-427600	Kasabuski Revenue								0	#DIV/0!
6724-480000	Miscellaneous Revenue	8,063.00	12,500.00	14,531.00	10,000.00	6,309.00	10,000.00	10,000.00	0.00	0.00%
6724-485002	Prior year refunds								0	#DIV/0!
6724-497000	Transfer In	2500	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
Total 40	REVENUES	10,563.00	42,500.00	44,531.00	40,000.00	36,309.00	40,000.00	40,000.00	0.00	0.00%
6724-427100	Advertisement Revenue	9,300.00	8,000.00	7,800.00	8,300.00	8,300.00	7,800.00	7,800.00	-500.00	-6.02%
6724-427200	Outside Revenue	39,865.00	37,374.00	30,405.00	39,000.00	25,930.00	31,326.00	31,326.00	-7,674.00	-19.68%
6724-427300	Skate Shop Revenue	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
6724-427301	Snack Shop Revenue								0	#DIV/0!
Total 416	Departmental Revenue	50,165.00	46,374.00	39,205.00	48,300.00	35,230.00	40,126.00	40,126.00	-8,174.00	-16.92%
6724-427400	Youth Hockey Revenue	85,380.00	88,500.00	82,320.00	88,500.00	41,710.00	82,000.00	82,000.00	-6,500.00	-7.34%
6724-427500	Skating Association	16,700.00	13,000.00	10,600.00	13,000.00		10,000.00	10,000.00	-3,000.00	-23.08%
6724-427501	WPS Revenue	47,945.00	44,000.00	49,325.00	47,000.00		48,000.00	48,000.00	1,000.00	2.13%
6724-427502	League Revenue								0	#DIV/0!
6724-427503	Pick-Up League Revenue	132,560.00	124,000.00	136,528.00	130,000.00	66,077.00	135,000.00	135,000.00	5,000.00	3.85%
Total 417	User Charges	282,585.00	269,500.00	278,773.00	278,500.00	107,787.00	275,000.00	275,000.00	-3,500.00	-1.26%
Fund 672	Rink Enterprise Fund	343,313.00	358,374.00	362,509.00	366,800.00	179,326.00	355,126.00	355,126.00	(11,674.00)	-3.18%

PARK & RECREATION



ENTERPRISE FUNDS – PARKS & RECREATION

MISSION STATEMENT

The mission of the Recreation Department is to provide affordable, self-sustaining programs that offer participants a variety of opportunities for passive and active recreation. Through play, education, and community-wide events we grow as individuals and as a community.

DESCRIPTION OF SERVICES

The Parks and Recreation Department is responsible for providing activities, classes, events and instruction in a variety of areas to the community of Winthrop. In addition, this department provides a Summer Park program averaging 160 children per summer as well as an Extended Day after school program and Summer Full Day Camp.

The Parks and Recreation Department works closely with the Department of Public Works in maintaining and overseeing, playgrounds, parks, and playing fields for upkeep and safety. Parks and Recreation also partners with the Police Department to provide programs for the youth of the Community.

The department is also responsible for overseeing the Memorial Street gymnasium on Pauline Street.

GOALS AND OBJECTIVES

- Installation of 2nd set of 3 permanent pickle ball courts at Ingleside Park in the Spring.
- Construction of new tot lot at Ingleside Park this fall
- Repairs to Skate Park located at Ingleside Park
- To purchase a new 15 passenger van for transportation for the afterschool program and other community needs.
- Increase enrollment in all programming.
- Add more adult programming and events.
- Raise money for 4 summer concerts at Ingleside Park this summer.

- Update Summer staff handbook
- Bring back our Winter Ski program at Nashoba Valley Ski in 2026
- Softball/Baseball field scheduling plan for upcoming Spring and Summer season.
- Network with towns of size and resources to share programming ideas.
- Work with the Town Manager to come up with a relocation plan for Parks & Recreation when a decision is made regarding the middle school site.

ACCOMPLISHMENTS

- Created a new fee structure for all programming
- Created a new fund for families who cannot afford some of our core programs
- Expanded our Robotics programming.
- Partnered with the Winthrop Chamber of Commerce for the End of the Summer bash at Winthrop Center.
- Partnered with Friends of Winthrop Beach to do movies and events at Winthrop Beach.
- Partnered with the Police Department on Family Fun Nights in the Park and open gym nights for middle schoolers.
- Partnered with Save the Harbor Save the Bay on trips to the Boston Harbor Islands for our camp programs and the public.
- Hired and managed 62 Students for our 8-week summer program. We were able to add 10 new students.
- Increased the revenue at the Memorial gym by adding new rental time slots.
- Completed improvements to Pond St, Pico, and Crest Ave Park
- Developed a plan for a new tot lot at Ingleside Park.

SIGNIFICANT BUDGET CHANGES

Increase to Recreational Activities line item which totals \$18,500.00. We need to add money to this line due to the cost of programming and equipment. We would like to add additional programming.

BUDGET CONCERNS

Indirect Costs is a concern. The cost of equipment and supplies for programming is going up an average of 3% for this upcoming year.

Transportation costs continue to rise.

As we continue to add fee increases to our core programs based on the Berry and Dunn study, it could affect enrollment.

Relocation expenses for the Recreation Dept. if needed to relocate to another location.

We are in the Old Middle school; unexpected building-related issues could come up.

671 - PARKS & RECREATION ENTERPRISE FUND		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change
67163051-511100	Permanent Employees	181,666.00	173,087.14	185,299.32	95,187.22	190,429.51	190,429.51	5,130.19	2.77%
67163051-512202	Salary After School Program	16,500.00	33,552.00	24,250.00	16,196.00	24,250.00	24,250.00	-	0.00%
67163051-512203	Salary Class Instructors			-				-	#DIV/0!
67163051-514600	Longevity	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	2,450.00	-	0.00%
67163051-517100	Workers Compensation	2,114.00	1,207.00	1,250.00		2,458.00	2,458.00	1,208.00	96.64%
67163051-517200	Unemployment	2,000.00		2,000.00		2,000.00	2,000.00	-	0.00%
67163051-517501	OPEB	6,000.00		6,000.00		6,000.00	6,000.00	-	0.00%
67163051-517510	Health Insurance GIC	20,000.00	20,000.00	20,000.00		29,999.00	29,999.00	9,999.00	50.00%
67163051-517700	Pension Appropriation	37,400.00	37,400.00	38,148.00	38,148.00	38,948.00	38,910.00	762.00	2.00%
67163051-517910	Medicare	-	-	-	-	3,148.61	3,148.61	3,148.61	
	PERSONNEL SUB-TOTAL:	268,130.00	267,696.14	279,397.32	151,981.22	299,683.12	299,645.12	20,247.80	7.25%
67163052-524001	Maintenance & Repairs	3,500.00	2,959.00	3,035.06		3,000.00	3,000.00	(35.06)	-1.16%
67163053-535100	Recreational Activities	76,175.00	75,352.05	75,000.00	45,243.61	93,500.00	73,000.00	(2,000.00)	-2.67%
67163053-538400	Athletic Field Services	6,000.00	1,832.29	6,000.00	1,945.00	6,000.00	3,000.00	(3,000.00)	-50.00%
67163053-534100	Telecommunications	1,200.00	739.13	1,200.00	369.51	1,600.00	1,600.00	400.00	33.33%
67163053-534300	Printing and Mailing	750.00		500.00		500.00	500.00	-	0.00%
67163054-548100	Fuel (Gasoline/Diesel)	1,000.00		200.00				(200.00)	-100.00%
67163055-558900	Misc. Supplies	3,525.00	2,995.81	3,600.00	3,198.74	3,600.00	3,600.00	-	0.00%
67163057-571001	In-State Mileage							-	#DIV/0!
67163057-573100	Professional Associations	750.00	625.00	500.00		500.00	500.00	-	0.00%
67163057-574100	Property Insurance	6,126.00	8,091.00	8,091.00		10,515.00	10,515.00	2,424.00	29.96%
67163057-579100	Software Annual License Cost	4,550.00	4,447.50	4,550.00		5,605.00	5,605.00	1,055.00	23.19%
67163057-596000	Transfer out - OPEB	-	6,000.00					-	
67163059-596101	Trf to General Indirect Costs	31,844.00	31,844.00	37,926.62	37,926.62	34,409.88	34,409.88	(3,516.74)	-9.27%
	EXPENSES SUB-TOTAL:	135,420.00	134,885.78	140,602.68	88,683.48	159,229.88	135,729.88	(4,872.80)	-3.47%
671 - PARKS & RECREATION ENTERPRISE FUND		403,550.00	402,581.92	420,000.00	240,664.70	458,913.00	435,375.00	15,375.00	3.66%

671 - PARKS & RECREATION ENTERPRISE FUND		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Budget	Town Manager	Change	Change	Comments
6714-437000	Other Fees & Charges		1,243.00					0.00	#DIV/0!	
6714-451001	Park Permits							0.00	#DIV/0!	
6714-480000	Miscellaneous Revenue							0.00	#DIV/0!	
6714-485001	Summer Leagues-Revenue							0.00	#DIV/0!	
6714-497000	Transfer In	30,000.00	60,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%	
Total 40	Revenues	30,000.00	61,243.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%	
6714-427000	Charges for Services	373,550.00	337,509.76	390,000.00	212,328.77	428,875.00	405,375.00	15,375.00	3.94%	fee increase/ 2 new programs
Total 417	User Charges	373,550.00	337,509.76	390,000.00	212,328.77	428,875.00	405,375.00	15,375.00	3.94%	
Fund 671	Recreation Enterprise	403,550.00	398,752.76	420,000.00	242,328.77	458,875.00	435,375.00	15,375.00	3.66%	

HARBORMASTER



Town Manager Recommended Budget

FY26 Operating Budget

ENTERPRISE FUNDS										
752 - WATERWAYS IMPROVEMENT ENTERPRISE FUND		FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$	%	
Account Number	Account Description	Budget	Actual	Budget	Actual 12/31/24	Dept Request	Town Manager	Change	Change	Comments
75229551-511100	Permanent Employees	184,513.00	147,758.69	139,951.63	90,146.31	129,615.48	129,615.48	(10,336.15)	-7.39%	
75229551-511150	Salary Custodian	12,198.00	14,773.98	13,937.77	7,557.38	14,286.24	14,286.24	348.47	2.50%	Union increase
75229551-517100	Workers Compensation	6,700.00	2,722.00	2,900.00		3,312.00	3,312.00	412.00	14.21%	
75229551-517200	Unemployment	4,000.00		3,000.00		3,000.00	3,000.00	-	0.00%	
75229551-517910	Medicare			3,000.00		2,086.57	2,087.00	(913.43)	-30.45%	
	PERSONNEL SUB-TOTAL:	207,411.00	165,254.67	162,789.40	97,703.69	152,300.30	152,300.72	(10,489.10)	-6.44%	
75229552-521100	Electricity	12,600.00	4,564.44	8,500.00	1,991.93	5,500.00	5,500.00	(3,000.00)	-35.29%	
75229552-521200	Heating Fuel	1,810.00	1,514.52	1,600.00	292.31	1,700.00	1,700.00	100.00	6.25%	
75229552-523100	Water/Sewer Usage	8,160.00	12,294.81	8,500.00	13,493.81	14,000.00	14,000.00	5,500.00	64.71%	
75229552-524100	Repair/Maint Buildings	4,200.00	3,718.07	4,100.00	2,296.04	3,500.00	3,500.00	(600.00)	-14.63%	
75229552-524101	Repair/Maint Equipment	6,000.00	5,325.56	3,000.00	1,149.95	3,000.00	3,000.00	-	0.00%	
75229552-524106	Repair/Maint. Of Vehicles	11,000.00	12,009.30	8,000.00	2,100.18	8,000.00	8,000.00	-	0.00%	
75229552-524107	Repair/Maint. of Infrastruct	15,000.00	6,836.74	11,000.00	1,526.00	10,000.00	10,000.00	(1,000.00)	-9.09%	
75229557-579100	Software Annual License Co	7,830.00	5,047.00	5,500.00	5,047.00	5,500.00	5,500.00	-	0.00%	
75229553-538100	Banking Services	200.00		200.00		200.00	200.00	-	0.00%	
75229553-530702	Training Services	2,150.00		1,500.00		1,500.00	1,500.00	-	0.00%	
75229553-534100	Telecommunications			-				-	#DIV/0!	
75229553-534103	Harbormaster Cell Phones	1,500.00	1,478.92	1,500.00	699.18	1,500.00	1,500.00	-	0.00%	
75229553-534200	Internet Access	3,000.00	2,532.13	2,500.00	1,019.82	2,500.00	2,500.00	-	0.00%	
75229558-580000	Capital Improvements/Purchases			-				-	#DIV/0!	
75229553-534400	Postage	750.00	146.25	800.00	39.95	800.00	800.00	-	0.00%	
75229554-542300	General Office Supplies	1,500.00	970.00	1,500.00	202.37	1,000.00	1,000.00	(500.00)	-33.33%	
75229554-548100	Fuel (Gasoline/Diesel)	1,000.00		750.00		750.00	750.00	-	0.00%	
75229554-548103	Boat Fuel	4,640.00	2,139.70	3,500.00	1,984.96	3,000.00	3,000.00	(500.00)	-14.29%	
75229555-558702	Licensing Permit Materials	1,616.00	1,209.00	1,500.00		1,500.00	1,500.00	-	0.00%	
75229555-558401	Uniforms	3,500.00	970.00	3,500.00	224.00	2,500.00	2,500.00	(1,000.00)	-28.57%	
75229557-574100	Property Insurance	4,032.00	7,206.00	7,300.00		7,800.00	7,800.00	500.00	6.85%	
75229557-578100	Reserve Fund Appropriation	5,000.00		-				-	#DIV/0!	
75229559-591100	Prinicipal Long Term Debt			-				-	#DIV/0!	
75229559-591500	Interest on Bond			-				-	#DIV/0!	
75229557-573100	Professional Associations	850.00	425.00	750.00	300.00	500.00	500.00	(250.00)	-33.33%	
75229559-596101	Trf to General Indirect Cost	57,684.00	57,684.00	69,620.60	69,620.60	70,228.28	70,228.28	607.68	0.87%	
	EXPENSES SUB-TOTAL:	154,022.00	126,071.44	145,120.60	101,988.10	144,978.28	144,978.28	(142.32)	-0.10%	
	752 - Waterways Imprmnt. Total	361,433.00	291,326.11	307,910.00	199,691.79	297,278.58	297,279.00	(10,631.42)	-3.45%	

ENTERPRISE FUNDS									
752 - WATERWAYS IMPROVEMENT ENTERPRISE FUND		FY2023	FY2024	FY2024	FY2025	FY2025	FY2026	FY2026	\$
Account Number	Account Description	Actual	Budget	Actual	Budget	Actual 12/31/24	Budget	Actual	Change
7524-427010	Davit Fee								0
7524-427018	Ice - Harbormaster								0
7524-451000	Fed Rev Passed Through State								0
Total 40	Revenues			0.00	0.00	0.00	0.00	0.00	0.00
7524-460000	Other State Revenue	13,000.00	18,000.00	13,000.00	13,000.00		13,000.00	13,000.00	0.00
Total 412	State Aid	13,000.00	18,000.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.00
7524-416016	Boat Excise Revenue 2016	93.00							0
7524-416017	Boat Excise Revenue 2017								0
7524-416018	Boat Excise Revenue 2018	10.00							0
7524-416019	Boat Excise Revenue 2019	10.00							0
7524-416020	Boat Excise Revenue 2020	130.00							0
7524-416021	Boat Excise Revenue 2021	104.33	0.00	-179.34					0.00
7524-416022	Boat Excise Revenue 2022	3540.57	0.00	-127.98					0.00
7524-416023	Boat Excise Revenue 2023	29008.42	0.00	5501.77		60.53			0.00
7524-416024	Boat Excise Revenue 2024		50,000.00	32973.7	37,400.00	3,007.45	32,000.00	32,000.00	-5,400.00
7524-416025	Boat Excise Revenue 2025					0.00			0.00
Total 413	Excises	32,896.32	50,000.00	38,168.15	37,400.00	3,067.98	32,000.00	32,000.00	-5,400.00
7524-480000	Miscellaneous Revenue								0
Total 416	Departmental Revenue			0					0
7524-427000	Charges for Services								0
7524-427005	Ramp Rev (daily) \$10 & \$100 hauler	21,230.00	24,000.00	18,340.00	23,000.00	12,040.00	18,000.00	18,000.00	-5,000.00
7524-427007	Hauler Fees	2,000.00	1,000.00	1,000.00	1,000.00		1,000.00	1,000.00	0.00
7524-427009	Transient Rentals \$35 up to \$45/day	3,592.00	5,000.00	1,132.00	5,000.00	2,194.00	5,000.00	5,000.00	0.00
7524-427011	Season Ramp	4,300.00	5,000.00	3,900.00	1,500.00	1,100.00	3,000.00	3,000.00	1,500.00
7524-427012	Slip Rental Summer	75,930.00	101,250.00	85,623.00	90,000.00	10,137.50	85,000.00	85,000.00	-5,000.00
7524-427014	Slip Rental Winter	1,387.50	1,300.00	3,067.50	1,300.00	1,387.50	2,000.00	2,000.00	700.00
7524-427015	Dingy Fees \$400	9,450.00	10,000.00	9,125.00	11,500.00	800.00	7,629.00	7,629.00	-3,871.00
7524-427016	Landing Fees	150.00				0	0	0	0
7524-427017	Parking Permit Fee - Harbor					0	0	0	0
7524-427019	Mooring Rental Fee	3,315.00	4,000.00	1,640.00	3,500.00	1,000.00			-3,500.00
Total 417	User Charges	121,354.50	151,550.00	123,827.50	136,800.00	28,659.00	121,629.00	121,629.00	-15,171.00
7524-432000	Fees								0
7524-437000	Other Fees & Charges	2,643.91	1,500.00	5,893.00	1,500.00	42.00	3,500.00	3,500.00	2,000.00
7524-450006	HM Fines - Non Criminal Citations	150.00	383.00	75.00	300.00	1,040.00	150.00	150.00	-150.00
Total 418	Fees	2,793.91	1,883.00	5,968.00	1,800.00	1,082.00	3,650.00	3,650.00	1,850.00
7524-416500	Waterway Fee - Revenue								0
7524-416515	Non-Resident WaterWay Fee - Revenue (2	56,500.00	80,000.00	74,153.00	64,110.00	10,800.00	74,000.00	74,000.00	9,890.00
7524-416520	Resident WaterWay Fee - Revenue (200)\$	42,800.00	60,000.00	53,000.00	54,800.00	4,750.00	53,000.00	53,000.00	-1,800.00
Total 419	Licenses & Permits	99,300.00	140,000.00	127,153.00	118,910.00	15,550.00	127,000.00	127,000.00	8,090.00
7524-417200	Penalties & Interest Boat Exc	178.70	0.00	143.83	0.00	49.29			0.00
Total 420	Penalties & Interest	178.70	0.00	143.83	0.00	49.29	0.00	0.00	0.00
7524-497000	Transfer In	1800							0
Total 421	Miscellaneous	1,800.00		-	-	-	-	-	0.00
752 - Waterways Enterprise Fund Total		271,323.43	361,433.00	308,260.48	307,910.00	48,408.27	297,279.00	297,279.00	(10,631.00)

CAPITAL PLAN





TOWN OF WINTHROP OFFICE OF THE TOWN MANAGER

Town Hall, 1 Metcalf Square, Winthrop, MA 02152 Telephone: 617-846-1705

Anthony Marino
Town Manager

M E M O R A N D U M

TO: Town Council, School Committee, & Finance Commission
FROM: Anthony Marino, Town Manager
DATE: April 15, 2025
RE: FY 2026- FY 2030 Five-Year Capital Plan

I am pleased to submit the proposed FY2026- 2030 Capital Plan, the first year of which constitutes the requested FY2026 Capital Budget. The Town Council, School Committee, and Finance Commission will review the proposals to improve the town's buildings, equipment, and infrastructure each year. Initiatives that require an exclusion (additional debt) from Proposition 2 ½ also require a ballot vote.

This five-year Capital Plan attempts to fully comply with the requirements and spirit of the Town Charter. This is year two of working with the Capital Assets Committee, and we have expanded the Capital section to include an "Other Funding Sources" section, which includes grant funds that we are currently using and future grants that we anticipate filing for. It also includes a Future Debt Exclusion Project section and a list of all the town-owned vehicles listed by department

A few larger issues to be noted:

First, the Town's long-term capital plan needs are being identified and addressed. The Town's capital plan includes all public assets such as buildings (including schools, streets, sidewalks, parks, trees, water and sewer systems, etc. This plan has been improved with the completion of the Facilities Needs Assessment, completed by Brightly Inc., which includes long-term capital planning needs for all Town and School Buildings. At the direction of the Town Council, we have also completed the Water System Capital Improvement Plan; this will allow us to develop a long-term capital plan for the water department to include a funding strategy that will minimize, to the greatest extent possible, the impact on the water and sewer ratepayers.

However, as we have been aware over the past year, we have a few larger-scale capital projects that need to be addressed. We publish these in order not to pick priorities but to provide a sense of scale

(eventual costs could be higher or lower) of the challenges ahead. Here are items the Council has been made aware of and rough estimates:

- 1) Completion of the Winthrop Center/Ingleside Park stormwater runoff project- \$15 million
- 2) Design and completion of the Stormwater project on Tilestone, Girdlestone, and Pico Ave neighborhoods - \$ 8 - \$10 Million
- 3) Design and construct an Earth Berm along the marsh near Morton and Bank Street and install new Stormwater piping and storage tanks as well as flapper valves to keep the tidal flooding to a minimum. \$12-\$16 million
- 4) Funding for the design and construction of a single centralized Fire Station - \$38.5 million
- 5) Investment needed in the Water system to reduce leakage and service breaks – \$60 million.
- 6) Additional roadwork and stormwater work around town - \$50 million

The town is facing \$200 million in infrastructure repairs over the next two decades, for which we will need to find federal, state, and local funding.

Second, this Capital Plan will attempt to capture all known and prospective funding sources, including free cash, state and federal formula assistance, and one-time grant funds from any source.

Third, the projects proposed to be funded in FY26 will be listed in detail to ensure that the public can comment on and track the proposed investments. For example, we will list the precise locations of new sidewalks and repaved streets, the location and nature of work on specific buildings and playgrounds, etc.

Funding Sources

The Town of Winthrop has several funding sources for this Capital Plan, including Free Cash, described below, Capital Stabilization, Enterprise funds via Retained Earnings, Waterways Fund, Green Communities, and other Local, State, and Federal grant programs and funds that may come from nonprofit foundations and the Winthrop Foundation Fund (funded by Massport). The proposed funding sources are listed in the five-year capital plan.

The Free Cash Benefit

In its most basic definition, Free Cash is the fiscal year-end combination of higher-than-estimated revenues and expenditures that come in lower than budgeted. After the June 30 close of the fiscal year, the Town's Free Cash is certified by the State Department of Revenue and available for appropriation. For example, Free Cash, which was certified after the close of FY2023 (June 30, 2023), is available for use in the FY23 and FY24 (July 1, 2024) Capital Budget. Free cash from FY24 was \$2,138,224.

Utilizing Free Cash to fund Capital Improvement projects is a sound fiscal management practice, and our auditors and credit rating agencies applaud it. As we move forward, I recommend increasing our free cash number by being more fiscally conservative, increasing our departmental turn-backs, and being conservative with our revenue projections.

Individual Project Requests

Each Capital Equipment request for FY26 includes a detailed project request sheet detailing the need for the item or project, providing a cost estimate, and a narrative supporting the purchase. The Department Heads and the Town Manager reviewed each request to decide which fiscal year it would be funded.

This plan, as presented, is meant to be a collaborative effort between the Town, Schools, and our Department Heads. We will further improve our collaboration by integrating our implementation planning. For example, now that we fully list sidewalk replacements, we can determine the opportunity for replacing or adding trees where appropriate.

We look forward to reviewing these critical projects with the Town Council, School Committee, and Finance Commission.

Town of Winthrop
Debt Exclusion Projects
 Addendum to Five-Year Capital Plan
 FY2026 – FY2030

Project Name	Estimated Cost	Estimated Project Start Date
Pico, Tileston, Girdlestone Storm Water Project	\$8,500,000	FY27 - FY28
French Square – Ingleside Park Storm Water Work	\$5,500,000	FY30 – FY31
Morton & Banks Earth Berm & Storm Water Work	\$14,500,000	FY29

**Town of Winthrop
Capital Requests 5 Year Plan (listed by Department)
FY 2026 - 2030**

<u>Description</u>	<u>Project Title</u>	<u>5 Yr. Project Request</u>	<u>FY2026</u>	<u>Town Manager Recommended</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Funding</u>
Facilities - town									
<u>Town Wide</u>									
Roofing Repairs	Roofing repairs	\$50,000	\$ 10,000	\$ 10,000	\$10,000	\$10,000	\$10,000	\$10,000	GF
<u>Pauline Street Gymnasium</u>									
Public Bathroom Upgrade	Existing Bathroom needs to be upgraded	\$14,000	\$ 14,000	\$ 14,000					GF
<u>EB Newton Building</u>									
New Radiator Controls for heating system	Install new Radiator Controls	\$30,000	\$ 30,000	\$ 30,000					GC
<u>Public Library</u>									
AC/Heat Upgrades	Install new Electric Heat Pumps	\$169,273	\$ 169,273	\$ 169,273					GC
Rear Staircase ADA Compliance - Stair Lift	Install new lift for Accessibility requirements	\$40,000	\$ 40,000	\$ 40,000					Grant/ MA
Childrens Room - ADA Compliance - Ramp	Install new lift for Childrens Room Accessibility require	\$25,000	\$ 25,000	\$ 25,000					Grant/ MA
Exterior Rear Walkway - ADA Compliance	Install new Accessible Walkway to replace stairway	\$60,000	\$ 60,000	\$ 60,000					Grant/ MA
Make Improvements to existing elevator	Make Improvements to Existing Elevator	\$100,000	\$ 100,000	\$ 100,000					Grant/ MA
<u>Fire & Police Stations</u>									
Winthrop Police Station	Exterior Pointing Work (2 years)	\$45,000	\$ 15,000	\$ 15,000	\$15,000	\$15,000			GF
New Fire Station (Phase 1)	Debt Exclusion for new Fire Station (Phase 1)	\$38,500,000				\$38,500,000			Debt Exclusion
<u>DPW & Highway yard</u>									
Install New Fire Alarm	New Fire Alarm at DPW Building	\$14,500	\$ 14,500	\$ 14,500					GF
Pressure Wash interior DPW garage walls	Needed due to dirt & debris buildup	\$7,500	\$ 7,500	\$ 7,500					GF
<u>American Legion Building</u>									
Exterior repairs & improvements	Replace Front Door	\$3,000	\$ 3,000	\$ 3,000					GF
<u>DPW Roadway, Sidewalk, Stormwater, Utility & Tree work</u>									
Revere Street TIP Project	State Funded Project (Town funded approx. \$725,000 out of ARPA funds for cost of required Easements)	\$7,500,000	\$ 3,750,000		\$3,750,000				State TIP funding
Washington - Pleasant - Winthrop Street Intersection Improvements	Engineering work to design intersection improvements	\$75,000			\$75,000				State Grant Funding - TBD
Morton Street Living Levees - Climate Resiliency	Project that we are applying for MVP grants to fund design	\$1,200,000	\$ 1,200,000						MVP Grant - FY26
Main Street TIP Project Design Costs	Engineering work to begin from Bridge to Magee's Corner	\$500,000	\$ 125,000	\$ 50,000	\$125,000	\$125,000	\$125,000		GF
Public Seawall Repair	Seawall Repair around Town (FY26 - Shirley Street)	\$500,000	\$ 100,000	\$ 75,000	\$100,000	\$100,000	\$100,000	\$100,000	GF
Sidewalk Replacement	Replace Sidewalks in accordance with DPW list	\$1,000,000	\$ 200,000	\$ 75,000	\$200,000	\$200,000	\$200,000	\$200,000	GF
Asphalt Resurfacing	Asphalt Resurfacing to maintain replacement of 2.5 Miles per year	\$2,500,000	\$ 500,000	\$ 250,000	\$500,000	\$500,000	\$500,000	\$500,000	GF

**Town of Winthrop
Capital Requests 5 Year Plan (listed by Department)
FY 2026 - 2030**

<u>Description</u>	<u>Project Title</u>	<u>5 Yr. Project Request</u>	<u>FY2026</u>	<u>Town Manager Recommended</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Funding</u>
Girdlestone, Tileston and Pico Stormwater design & engineering	Completion of drainage engineering work plus supplemental seawall design costs for Pico beach	\$362,500	\$ 362,500						Possible Grant
Girdlestone & Tilestone Stormwater Work	Replace Existing Stormwater drainage with new	\$4,950,000	\$ 1,350,000		\$900,000	\$900,000	\$1,800,000		Debt Exclusion
Pico Stormwater Work	Replace Existing Stormwater drainage with new	\$3,235,000	\$ 835,000		\$600,000	\$600,000	\$1,200,000		Debt Exclusion
Morton Street and Banks St. Stormwater engineering	Engineering and design work	\$185,000	\$ 185,000						GF
Morton St. and Banks St. Stormwater Work	Replace Existing Stormwater drainage with new	\$4,950,000	\$ 1,237,500		\$1,237,500	\$1,237,500	\$1,237,500		Debt Exclusion
Tree Plantings - Maintenance	Install new and maintain existing shade trees	\$125,000	\$ 25,000	\$ 25,000	\$25,000	\$25,000	\$25,000	\$25,000	GF
Cemetery	Cemetery Fence Replacement	\$80,000	\$ 40,000	\$ 40,000	\$40,000				GF
Fishermen's Bend Marsh Feasibility Study	Complete a feasibility study on Fishermen's Bend	\$405,220			\$405,220				MVP Grant
Fishermen's Bend Marsh Engineering Work	Design the repairs to this area after Feasibility Study is complete	\$950,000			\$950,000				MVP Grant - FY27
<u>Water & Sewer Work</u>									
Water Main Replacement - Winthrop St up to 40 yrs	Replace 1900 Linear feet of aged water main	\$2,812,500	\$ 562,500		\$562,500	\$562,500	\$562,500	\$562,500	Water & Sewer
Water Main Repl. - Winthrop Phase 2 up to 40 yrs	Replace 1900 Linear feet of aged water main	\$3,625,000	\$ 250,000		\$562,500	\$562,500	\$1,125,000	\$1,125,000	Water & Sewer
Water Main Replacement - Brookfield Rd up to 40 yrs	Replace 1500 Linear Feet of water main	\$1,000,000	\$ 200,000		\$200,000	\$200,000	\$200,000	\$200,000	Water & Sewer
Wtr Mn Repl. & Signal Intrstcn Upgrades up to 40 yrs	Replace 3200 Lin Ft Wtr Main & 2 signals	\$5,950,000	\$ 350,000		\$700,000	\$700,000	\$2,100,000	\$2,100,000	Water & Sewer
Wtr Mn Repl Triton, Siren & Undine up to 40 yrs	Replace 2700 Linear feet of aged water main	\$4,625,000	\$ -		\$250,000	\$625,000	\$1,875,000	\$1,875,000	Water & Sewer
Faun Bar Ave. Water Tank Replmnt - 20 yrs?	Upgrades to Town's \$1M gal Water Tank	\$3,840,000	\$ -		\$480,000	\$480,000	\$1,440,000	\$1,440,000	Water & Sewer
Water Main Replacement - Morton St. up to 40 yrs	Replace 5350 Linear feet of aged water main	\$7,350,000	\$ -		\$0	\$350,000	\$3,500,000	\$3,500,000	Water & Sewer
Removal of Remaining Lead Lines (relining wtr 40 yrs)	Mandated removal of remaining lead lines	\$6,860,000	\$ 980,000	\$ 980,000	\$980,000	\$980,000	\$1,960,000	\$1,960,000	MWRA
Water Valve Maintenance Program	Exercise 500 Valves	\$1,500,000	\$ 300,000	\$ 300,000	\$300,000	\$300,000	\$300,000	\$300,000	Water & Sewer
Water Valve Replacement Program 10 yrs	Replace 25 Failed Gate Valves	\$2,500,000	\$ 500,000	\$ 500,000	\$500,000	\$500,000	\$500,000	\$500,000	Water & Sewer
Water Meter Replacement Program - 10 yrs	Five Year Program to replace older water meters	\$1,500,000	\$ 300,000	\$ 300,000	\$300,000	\$300,000	\$300,000	\$300,000	Water & Sewer
<u>Park & Recreation (Town Parks & Playgrounds)</u>									
Ingleside Park Playground	Replace existing Play Structure	\$125,000	\$ 125,000	\$ 125,000					WF
New Softball Field for Girls HS Softball Team	Rework existing field at Ingleside park to be Softball Field	\$80,000	\$ 80,000	\$ 80,000					WF
Miller - Turf Field Maintenance	Monies that will be needed for Turf Maintenance	\$900,000						\$900,000	TBD/CPA
Town Sub Totals		\$110,243,493	\$ 14,045,773	\$ 3,288,273	\$13,767,720	\$47,772,500	\$19,060,000	\$15,597,500	
		\$110,243,493							

Town of Winthrop
Capital Requests 5 Year Plan (listed by Department)
FY 2026 - 2030

<u>Description</u>	<u>Project Title</u>	<u>5 Yr. Project Request</u>	<u>FY2026</u>	<u>Town Manager Recommended</u>	<u>FY2027</u>	<u>FY2028</u>	<u>FY2029</u>	<u>FY2030</u>	<u>Funding</u>
Facilities-School									
<u>District</u>									
Ball field Maintenance	Maintenance on existing Sports Fields	\$125,000	\$ 25,000	\$ 25,000	\$25,000	\$25,000	\$25,000	\$25,000	GF GF
<u>Cummings School</u>									
Replace one AC Compressor	Replace one AC Compressor	\$14,000	\$ 14,000	\$ 14,000					GF
Replace Dumpster Enclosure	Replace Existing Dumpster Enclosure	\$8,000			\$8,000				GF
Replace Carpet in the Admin Offices	Replace carpet in Admin Office	\$42,000				\$42,000			GF
Sealcoat and restripe parking lot	Sealcoat and restripe existing parking lot	\$15,000	\$ 15,000	\$ 15,000					GF
Sealcoat the driveway-ATC	Loop, main entr., cafeteria	\$10,000				\$10,000			GF
Replace water based fire extinguishers	Replace water based fire extinguishers	\$4,000	\$ 4,000	\$ 4,000					GF
Flush and insect the main sprinkler pipes	Flush and insect the main sprinkler pipes	\$6,000	\$ 6,000	\$ 6,000					GF
Replace expired sprinkler gauges	Replace expired sprinkler gauges	\$2,000	\$ 2,000	\$ 2,000					GF
Roof SealTop ATC	Roof SealTop ATC	\$30,000			\$30,000				GF
Replace Stair treads	Replace Stair treads	\$22,000				\$22,000			GF
<u>Ft. Banks</u>									
Patch cracks and sealcoat parking lot	Patch cracks and seal coat parking lot	\$14,000			\$14,000				GF
Fix 75' of broken curbs around building	Fix 75' of broken curb around building	\$10,000	\$ 10,000	\$ 10,000					GF
Make repairs to Asphalt driveway loop	Make repairs to existing asphalt driveway loop	\$20,000			\$20,000				GF
Update BMS software - WPG	Update BMS software - WPG	\$25,000	\$ 25,000	\$ 25,000					GF
Replace water based fire extinguishers - WPG	Replace water based fire extinguishers - WPG	\$4,000	\$ 4,000	\$ 4,000					GF
Flush and insect the main sprinkler pipes	Flush and insect the main sprinkler pipes	\$6,000	\$ 6,000	\$ 6,000					GF
Replace expired sprinkler gauges	Replace expired sprinkler gauges	\$2,000	\$ 2,000	\$ 2,000					GF
Replace the RTU4 coil	Replace the RTU4 coil	\$26,000			\$26,000				GF
Replace the Fabiano's playground EPDM - WPG	Replace the Fabiano's playground EPDM - WPG	\$75,000			\$75,000				GF
Repair the playground EPDM-root pushing it up-WPG	Repair the playground EPDM-root pushing it up-WPG	\$5,000	\$ 5,000	\$ 5,000					GF
Cafeteria Floor - WPG	Cafeteria Floor - WPG	\$60,000				\$60,000			GF
Remove basketball hoop with piping- WPG	Remove basketball hoop with piping- WPG	\$5,000			\$5,000				GF
Lower roof(extension) drains repair	Lower roof(extension) drains repair	\$4,900			\$4,900				GF
Fire Alarm Main PCB	Fire Alarm Main PCB	\$40,000			\$40,000				GF
<u>Winthrop Middle-High School Building</u>									
New exhaust fan motor on RTU-1	RTU 1 - exhaust fan tripping, blown transformer, leaked AC	\$10,000	\$ 10,000	\$ 10,000					GF
Dugout Extension MSHS Baseball Field	Install a Dugout extension on the baseball field	\$18,000			\$18,000				GF
Vape Detectors Installation	Install Vape detectors in the MSHS	\$35,000			\$35,000				GF
Flushing and inspection of the sprinkler pipes	Flushing and inspection of the sprinkler pipes	\$6,000	\$ 6,000	\$ 6,000					GF
Stair threads replacement - 4x	Stair threads replacement - 4x	\$3,000	\$ 3,000	\$ 3,000					GF
Replace expired sprinkler gauges	Replace expired sprinkler gauges	\$2,000	\$ 2,000	\$ 2,000					GF
2 RTUs most likely out of refridgerant	2 RTUs most likely out of refridgerant	\$7,000			\$7,000				GF
Fix EPDM on the Pre-K playground	Fix EPDM on the Pre-K playground	\$20,000			\$20,000				GF
School Sub Totals		\$675,900	\$ 139,000	\$ 139,000	\$327,900	\$159,000	\$25,000	\$25,000	

**Town of Winthrop
Capital Requests 5 Year Plan (listed by Department)
FY 2026 - 2030**

Description	Project Title	5 Yr. Project Request	FY2026	Town Manager Recommended	FY2027	FY2028	FY2029	FY2030	Funding
Equipment		\$675,900							
DPW									
DPW - Trash Truck Replacement	Replace existing 2013 Trash Truck with new.	\$140,000	\$ 70,000	\$ 70,000	\$70,000				GF
Fire									
Fire Truck Lease Payment	Lease Payments on new Fire Truck	\$297,000	\$ 99,000	\$ 99,000	\$99,000	\$99,000			GF
New Ladder Truck	Replace 2006 Pierce Aerial Unit (105')	\$1,900,000					\$1,900,000		GF & Grant
Replace Existing Command Vehicle (C-1)	Replace existing 2017 Chevy Tahoe (110,000)	\$65,000			\$65,000				GF
Purchase new Zodiac Inflatable Boat	Replace Existing 1965 Boston Whaler	\$25,000			\$25,000				Waterways
Police									
New Police Cruisers	Existing Plan to replace one Police Cruiser Per year	\$313,000	\$ 65,000	\$ 65,000	\$62,000	\$62,000	\$62,000	\$62,000	GF
Body Cameras	Yearly Cost of Body Cameras	\$180,000	\$ 60,000	\$ 60,000	\$60,000	\$60,000			GF
New Tasers	Replace six the 6-year-old tasers through Axon	\$150,000	\$ 30,000	\$ 30,000	\$30,000	\$30,000	\$30,000	\$30,000	GF
IT									
Computer Replacement Plan	Annual plan to replace existing office computers	\$100,000	\$ 20,000	\$ 10,000	\$20,000	\$20,000	\$20,000	\$20,000	GF
Equipment Sub Totals		\$3,170,000	\$ 344,000	\$ 334,000	\$431,000	\$271,000	\$2,012,000	\$112,000	
		\$3,170,000							
Totals - General Funding & Debt Exclusion		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	
Total - Free Cash		\$4,900	\$0	\$0	\$4,900	\$0	\$0	\$0	
Totals - Water & Sewer Enterprise Funds		\$41,562,500	\$ 3,442,500	\$ 2,080,000	\$4,835,000	\$5,560,000	\$13,862,500	\$13,862,500	
Totals - Waterways Fund		\$25,000	\$ -	\$ -	\$25,000	\$0	\$0	\$0	
Totals - Winthrop Foundation Funding		\$125,000	\$ 125,000	\$ 125,000	\$0	\$0	\$0	\$0	
Totals - Other State Grants		\$12,617,720	\$ 5,537,500	\$ 225,000	\$5,180,220	\$0	\$1,900,000	\$0	
Totals - Green Community Grant		#REF!	#REF!	\$ 199,273	#REF!	#REF!	#REF!	#REF!	
Grand Total		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	

Fund Source - FY26	Amount
Green Communities	#REF!
Free Cash	\$ -
Capital Stabilization	#REF!
Debt Exclusion	
State Tip Grant	\$ 225,000
Water & Sewer Enterprise Funds/Retained Earnings	\$ 2,080,000
Waterways Fund	\$ -
Winthrop Foundation Funding Request	\$ 125,000
Total	#REF!

Legend	
GF	General Fund
FC	Free Cash
GC	Green Community Grant
WF	Winthrop Foundation
WW	Waterways Fund
Water & Sewer	Water & Sewer Enterprise Fund

APPENDICES



Table of Abbreviations and Acronyms

Table of Abbreviations and Acronyms

Admin	Administrative
Asst or Assist	Assistant
AFSCME	American Federation of State, County and Municipal Employees
AP	Accounts Payable
ATB	Appellate Tax Board
BAN	Bond Anticipation Note
BLA	Bureau of Local Assets
BOA	Bureau of Accounts
CD	Certificate of Deposit
CERT	Community Emergency Response Team
CI&P	Commercial, Industrial & Personal
CIP	Capital Improvement Program
COA	Council on Aging
CORI	Criminal Offender Record Information
CPR	Cardiopulmonary Resuscitation
DET	Department of Employment and Training
DLS	Division of Local Services
DOE	Department of Education
DOER	Department of Energy Resources
DOR	Department of Revenue
DPW	Department Public Works
DUA	Division of Unemployment Assistance
ECC	Emergency Communication Center
E&D	Excess and Deficiency
EMA	Emergency Management Agency
EMD	Emergency Medical Dispatch
EOC	Emergency Operations Center
Equip	Equipment
EQV	Equalized Valuation
F/T	Full Time
FBI	Federal Bureau of Investigation
FEMA	Federal Emergency Management Agency
FFCV	Full and Fair Cash Value
FICA	Federal Insurance Contributions Act

Table of Abbreviations and Acronyms

FIE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GATRA	Greater Attleboro-Taunton Regional Transit Authority
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GVW	Gross Vehicle Weight
HMEP	Hazardous Materials Emergency Preparedness
HMO	Health Maintenance Organization
HQ	Headquarters
IGR	Informational Guideline Release
IOD	Injured On Duty
ISO	Insurance Service Organization
ISR	Internal Revenue Service
LEPC	Local Emergency Planning Committee
MassDOT	Massachusetts Department of Transportation
MBTA	Massachusetts Bay Transit Authority
MCI	Mass Casualty Incident
MGL	Massachusetts General Law
MHD	Massachusetts Highway Department
MIIA	Massachusetts Interlocal Insurance Association
MMHG	Mayflower Municipal Health Group
MQGE	Medicare Qualified Government Employees
MS4	Municipal Separate Stormwater System
MSBA	Massachusetts School Building Authority
MTRS	Massachusetts Teachers Retirement System
MWPAT	Massachusetts Water Pollution Abatement Trust
NSS	Net School Spending
OPEB	Other Post-Employment Benefits
Ops	Operations
P/T	Part Time
PEG	Public, Educational, Government
PERAC	Public Employee Retirement Administrative Commission
PM	Preventive Maintenance
PPO	Preferred Provider Organization

Table of Abbreviations and Acronyms

PRG	Program
PVC	Poly Vinyl Chloride
RMV	Registry of Motor Vehicles
ROPS	Roll Over Protection Structure
SHINE	Serving the Health Insurance Needs of Everyone- state health insurance assistance program
SOL	State Owned Land
SPED	Special Education
STAS	Statutory System
UAAL	Unfunded Actuarial Accrued Liability
UMAS	Uniform Massachusetts Accounting System
UTMC	Unemployment Tax Management Corporation
UTV	Utility Task Vehicle
VAT	Vinyl Asbestos Tile
VCT	Vinyl Composition Tile
VNA	Visiting Nurses Association
WTP	Water Treatment Protection Plant

Glossary of Terms

Glossary of Terms

Abatement	A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit. (See Commitment)
Accounting System	The total structure of records and procedures that identify the record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.
Accrued Interest	The amount of interest that has accumulated on the bond since the date of the last interest payment, and in the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)
Adopted Budget	The version of the budget that has been approved by a vote of Town Meeting.
Additional Assistance T	his state aid program provides unrestricted, general fund revenue to a certain number of communities through the Cherry Sheet. Additional Assistance evolved from the old resolution aid formula of the 1980s, but following state budget cuts, it was level funded beginning in FY92 and then subsequently reduced.
Amortization	The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.
Appellate Tax Board (ATB)	Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.
Appropriation	An authorization granted by a town meeting to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)
Arbitrage	As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.
Assessed Valuation	A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors.
Audit	An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool for evaluating the fiscal performance of a community.
Audit Management Letter	An independent auditor's written communication to government officials, separate from the community's audit. It generally identifies areas of deficiency, if any, and presents recommendations for improvements in accounting procedures, internal controls and other matters.

Glossary of Terms

Audit Report	Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations. It is almost always accompanied by a management letter.
Available Funds	Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash, stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).
Balance Sheet	A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.
Balanced Budget	A budget in which estimated receipts are greater than or equal to proposed appropriations. This is a requirement for all Massachusetts cities and towns.
Betterments (Special Assessments)	Whenever part of a community benefits from a public improvement, or betterment (e.g., water, sewer, sidewalks, etc.), special property taxes may be assessed to the property owners of that area to reimburse the governmental entity for all, or part, of the costs it incurred in completing the project. Each property parcel receiving the benefit is assessed a proportionate share of the cost which maybe paid in full, or apportioned over a period of up to 20 years. In this case, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.
Boat Excise	In accordance with MGL Chapter 60B, this is an amount levied on boats and ships in lieu of a personal property tax for the privilege of using the Commonwealth's waterways. Assessed annually as of July 1, the excise is paid to the community where the boat or ship is usually moored or docked.
Bond	A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note).
Bond Anticipation Note (BAN)	Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school-related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.
Bond Authorization	The action of town meeting or a city council authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer upon the signature of the mayor, or selectmen. (See Bond Issue)

Glossary of Terms

Bond Counsel	An attorney or law firm engaged to review and submit an opinion on the legal aspects of a municipal bond or note issue.
Bond Issue	The actual sale of the entire, or a portion of, the bond amount authorized by a town meeting or city council.
Bond Premium	The difference between the market price of a bond and its face value (when the market price is higher). A premium will occur when the bond's stated interest rate is set higher than the true interest cost (the market rate). Additions to the levy limit for a Proposition 2 1/2 debt exclusion are restricted to the true interest cost incurred to finance the excluded project. Premiums received at the time of sale must be offset against the stated interest cost in computing the debt exclusion. If receipt of the premium and the payment of interest at maturity of an excluded debt occur in different fiscal years, reservation of the premium for future year 's debt service is required at the end of the fiscal year when the premium was received. (See DOR Bulletin 2003-20B)
Bond Rating (Municipal)	A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.
Bonds Authorized and Unissued	The balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.
Budget	A plan for allocating resources to support particular services, purposes, and functions over a specified period of time.
Budget Calendar	The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.
Budget Message	A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.
Budget Unit	A board or department to which the municipality's legislative body appropriates funds.
Capital Assets	All tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Asset)

Glossary of Terms

Capital Budget	An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Asset Fixed Asset)
Capital Improvements Program	A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity, and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.
Capital Outlay Expenditure Exclusion	A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions require a two-thirds vote of the selectmen or city council (sometimes with the mayor's approval) and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.
Cash	Currency, coin, checks and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.
Cash Management	The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.
Cemetery Perpetual Care	Funds donated by individuals for the care of gravesites. According to MGL Ch. 114 §25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, the interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.
Certification	Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also refers to the certification by the Bureau of Local Assessment (BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Revaluation)
Certificate of Deposit (CD)	A bank deposit evidenced by a negotiable or non-negotiable instrument that provides on its face that the amount of such deposit, plus a specified interest, is payable to the bearer or to any specified person on a certain date specified in the instrument, at the expiration of a certain specified time, or upon notice in writing.
Chapter 70 School Aid	Chapter 70 refers to the school funding formula created under the Education Reform Act of 1993 by which state aid is distributed through the Cherry Sheet to help establish educational equity among municipal and regional school districts.

Glossary of Terms

Chapter 90 Highway Funds	State funds derived from periodic transportation bond authorizations and apportioned to communities for highway projects based on a formula under the provisions of MGL Ch. 90 §34. The Chapter 90 formula comprises three variables: local road mileage (58.33 percent) as certified by the Massachusetts Highway Department (MHD), local employment level (20.83 percent) derived the Department of Employment and Training (DET), and population estimates (20.83 percent) from the US Census Bureau. Local highway projects are approved in advance. Later, on the submission of certified expenditure reports to MHD, communities receive cost reimbursements to the limit of the limit.
Cherry Sheet	Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at www.mass.gov/dls . (See Cherry Sheet Assessments, Estimated Receipts)
Cherry Sheet Assessments	Estimates of annual charges to cover the cost of certain state and county programs.
Cherry Sheet Offset Items	Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See Offset Receipts)
Classification of Real Property	Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real property, local officials are permitted to determine locally, within limits established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners. (See Classification of the Tax Rate)
Classification of the Tax Rate	Each year, the selectmen or city council vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.
Collective Bargaining	The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union.
Commitment	This establishes the liability for individual taxpayers. For example, the assessors' commitment of real estate taxes fixes the amount that the collector will bill and collect from property owners.

Glossary of Terms

Compensated Absences	Time off, with pay, made available to employees for vacation leave, sick leave, and similar benefits. For financial reporting purposes, compensated absences are strictly limited to leave that is attributable to services already rendered, and is not contingent on a specific event (such as illness) that is outside the control of the employer and employee.
Compensating Balance Agreement	An alternative to the payment of direct fees for banking services. In this case, a bank specifies a minimum balance that the municipality must maintain in non-interest bearing accounts. The bank can then lend this money (subject to a reserve requirement) and earn interest, which will at least cover the cost of services provided to the municipality. Compensating balance agreements are permitted under MGL Ch. 44 §53F and must be approved annually by town meeting or the city council.
Conservation Fund	A city or town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.
Cyclical Inspection Program	A cyclical re-inspection program involves completing an interior and exterior inspection of all property over a multi-year period, not exceeding nine years.
Data Collection	Process of inspecting real and personal property and recording its attributes, quality, and condition.
Debt Authorization	Formal approval by a two-thirds vote of town meeting or city council to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

Glossary of Terms

Debt Exclusion	An action taken by a community through a referendum vote to raise funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 1 ¹ h. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2 ¹ h, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.
Debt Limit	The maximum amount of debt that a municipality may authorize for qualified purposes under state law.
Debt Service	The repayment cost usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.
Debt Statement	Reference to a report, which local treasurers are required to file with the DOR, showing authorized and issued debt, debt retired and interest paid by a community during the prior fiscal year, as well as authorized but unissued debt at year-end. Also known as the "Statement of Indebtedness."
Deficit	The excess of expenditures over revenues during an accounting period. Also refers to the excess of the liabilities of a fund over its assets.
Encumbrance	A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.
Enterprise Fund	An enterprise fund, authorized by MGL Ch. 44 §53F ¹ /Z, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR IGR 08-101
Equalized Valuations (EQVs)	The determination of an estimate of the full and fair cash value (FFCV) of all property in the Commonwealth as of a certain taxable date. EQVs have historically been used as a variable in distributing some state aid accounts and for determining county assessments and other costs. The Commissioner of Revenue, by MGL Ch. 58 §10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth.

Glossary of Terms

Estimated Receipts	A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)
Excess and Deficiency (E&D)	Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified by the Director of Accounts.
Excess Levy Capacity	The difference between the levy limit and the amount of real and personal property taxes levied in a given year. Annually, the board of selectmen or city council must be informed of excess levy capacity and their acknowledgment must be submitted to DOR when setting the tax rate.
Exemption	A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.
Expenditure	An outlay of money made by municipalities to provide the programs and services within their approved budget
Fiduciary Funds	Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.
Financial Advisor	An individual or institution that assists municipalities in the issuance of tax-exempt bonds and notes. The public finance department of a commercial bank or a non-bank advisor usually provides this service.

Glossary of Terms

Financial Statement	A presentation of the assets and liabilities of a community as of a particular date and most often prepared after the close of the fiscal year.
Fiscal Year (FY)	Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.
Fixed Assets	Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
Fixed Costs	Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
Foundation Budget	The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.
Free Cash (Also Budgetary Fund Balance)	Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts more than revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)
Full and Fair Cash Value (FFCV)	Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))
Full Faith and Credit Obligations	A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full-faith-and-credit bonds.
Full-time equivalent	A unit that indicates the workload of an <u>employed person</u> in a way that makes workloads comparable across various contexts.
Fund	An accounting entity with a self-balancing set of accounts that is segregated to carry on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Glossary of Terms

Fund Accounting	Organizing the financial records of a municipality into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
General Fund	The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.
General Ledger	The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.
General Obligation Bonds	Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.
Governing Body	A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.
Government Finance Officers Association (GFOA)	A nationwide association of public finance professionals.
Governmental Accounting Standards Board (GASB)	The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.
Hotel/Motel Excise	A local option since 1985 that allows a community to assess a tax on short-term room occupancy. The community may levy up to 4 percent of the charge for stays of less than 90 days at hotels, motels and lodging houses. The convention center legislation imposed an additional 2.75 percent charge in Boston, Cambridge, Springfield, and Worcester.
Indirect Cost	Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.
Interest	Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.
Interest Rate	The interest payable, expressed as a percentage of the principal available, for use during a specified period of time. It is always expressed in annual terms.
Investments	Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Glossary of Terms

Judgment	An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.
Law Enforcement Trust Fund	A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in MGL Ch. 94C §47. Funds from this account may be expended by the police chief without further appropriation.
Levy	The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is re-established every year in accordance with Proposition 2 ^{1/i} provisions.
Levy Ceiling	A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition <i>ih</i>). It states that, in any year, the real and personal property taxes imposed may not exceed 2 ^{1/h} percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)
Levy Limit	A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition <i>iii</i>). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2 ^{1/i} percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)
Local Aid	Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.
Local Appropriating Authority	In a town, the town meeting has the power to appropriate funds, including the authorization of debt. In a city, the city council has the power upon the recommendation of the mayor.
Local Receipts	Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)
Lock Box Service	A service typically offered by a financial institution for a fee to receive, process, and deposit payments made to municipalities for property taxes, motor vehicle excise, boat excise, and/or utility payments. At the end of each processing day, the community receives payment information on a disk or another medium, which can be automatically posted to the collectors' cash receipts software. Printed reports are also provided.
Long-Term Debt	Community borrowing, or outstanding balance at any given time, involving loans with a maturity date of 12 months or more. (See Permanent Debt)
Maturity Date	The date that the principal of a bond becomes due and payable in full.

Glossary of Terms

Massachusetts School Building Authority (MSBA)	Administers the state program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. Projects that received their first reimbursement payment prior to July 26, 2004, will continue to get annual state payments to offset the related annual debt service. After that, cities, towns, and regional school districts will receive a lump sum amount representing the state's share of the eligible project costs. (See DOR IGR 06-101)
Minimum Required Local Contribution	The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).
Modified Accrual Basis of Accounting	A method of accounting that recognizes revenues in the accounting period in which they become available and measurable.
Motor Vehicle Excise (MVE)	A locally imposed annual tax assessed to owners of motor vehicles registered to an address within the community, in accordance with MGL Chapter 60A. The excise tax rate is set by statute at \$25.00 per \$1000 of vehicle value. Owner registration and billing information is maintained by the State Registry of Motor Vehicles and is made available to a city or town, or to the Deputy Collector who represents it.
Municipal(s)	(As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (<i>i.e.</i> , municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.
Municipal Revenue Growth Factor (MRGF)	An estimate of the percentage changes in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 1% increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories, and the change in selected unrestricted local receipts (Education Reform Act of 1993).
Net School Spending (NSS)	School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993)
New Growth	The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY07 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY07 levy limit, the FY06 tax rate is used in the calculation.
Note	A short-term loan, typically with a maturity date of a year or less.

Glossary of Terms

Official Statement	A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.
Offset Receipts	A local option that allows estimated receipts of a particular department to be earmarked for the use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the number of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve the use of a higher amount before appropriation. Actual collections are greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.
OPEB (Other Postemployment Benefits)	Employees of state and local governments may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits over their years of service that will not be received until after their employment with the government ends. The most common type of these post-employment benefits is a pension. Postemployment benefits other than pensions generally take the form of health insurance and dental, vision, prescription, or other healthcare benefits provided to eligible retirees, including in some cases their beneficiaries. They may also include some type of life insurance. As a group, these are referred to as OPEB. (See GASB 45)
Operating Budget	A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.
Other Amounts to be Raised (Tax Recapitulation Sheet)	Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (<i>e.g.</i> , overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.
Overlay (Overlay Reserve or Allowance for Abatements and Exemptions)	An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.
Overlay Deficit	A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.
Overlay Surplus	Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within ten days of a written request by the chief executive officer of a city or town, the assessors must provide a certification of the excess amount of overlay available to transfer, if any. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue; in other words, it becomes a part of free cash.

Glossary of Terms

Override	A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the <u>override and the dollar amount</u> .
Override Capacity	The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.
Payments in Lieu of Taxes	An agreement between a municipality and an entity not subject to taxation, such as charitable or educational organizations, in which the payer agrees to make a voluntary payment to the municipality. By law, a city or town must make such a payment to any other community in which it owns land used for public purposes.
Permanent Debt	Borrowing by a community typically involving a debt service amortization period of greater than one year. (See Long-Term Debt)
Permanent Funds	A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government for its citizenry. An example is a cemetery perpetual care fund.
Personal Property	Movable items not permanently affixed to, or part of the real estate. It is assessed separately from real estate to certain businesses, public utilities, and owners of homes that are not their primary residences.
Personnel Costs	The cost of salaries, wages, and related employment benefits.
Preliminary Tax	The tax bill for the first two quarters of the fiscal year sent, no later than July 1, by communities on a quarterly tax billing cycle. The tax due on a preliminary tax bill can be no greater than the amount due in the last two quarters of the previous fiscal year.
Principal	The face amount of a bond, exclusive of accrued interest.
Private-Purpose Trust Funds	A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.
Proposition 2^{1/2}	A state law enacted in 1980, Proposition 2 ^{1/2} regulates local property tax administration and limits the amount of revenue a city or town may <u>raise from local property taxes each year to fund municipal operations</u> .
Proprietary Funds	Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are the enterprise fund and the internal service fund.
Purchase Order	An official document or form authorizing the purchase of products and services.
Purchased Services	The cost of services that are provided by a vendor.
Raise and Appropriate	A phrase used to identify a funding source for an expenditure or expenditures, which refers to money generated by the tax levy or other local receipt.
Real Property	Land, buildings and the rights and benefits are inherent in owning them.

Glossary of Terms

Receipts Reserved for Appropriation	Proceeds that are earmarked by law and placed in separate accounts for appropriation for particular purposes. For example, parking meter proceeds may be appropriated to offset certain expenses for parking meters and the regulation of parking and other traffic activities.
Refunding of Debt	A transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.
Reserve Fund	An amount set aside annually within the budget of a city (not to exceed 3 percent of the tax levy for the preceding year) or town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting. In a city, transfers from this fund may be voted by the city council upon recommendation of the mayor.
Revaluation	The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)
Revenues	All monies received by a governmental unit from any source.
Revolving Fund	Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E ^{1h} stipulates that each fund must be reauthorized each year at annual town meeting or by city council action and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.
Sale of Cemetery Lots Fund	A fund established to account for proceeds of the sale of cemetery lots. The proceeds may only be appropriated to pay for the cost of the land, its care, and improvement or the enlargement of the cemetery under provisions of MGL Ch. 114 §15.
Short-Term Debt	Outstanding balance, at any given time, on amounts borrowed with a maturity date of 12 months or less. (See Note)
Sick Leave Buyback	A community's obligation, under collective bargaining agreements or personnel board policies, to compensate retiring employees for the value of all, or a percentage of, sick time earned, but not used.

Glossary of Terms

Special Revenue Fund	Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.
Stabilization Fund	A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)
Surcharge	An additional sum added to a particular, already existing charge such as a tax, a fee, a fine or penalty.
Surety Bond	A performance bond that protects the municipality against any financial loss arising from a breach of public trust by an employee who collects money on behalf of the community.
Surplus Revenue	The amount by which cash, accounts receivable and other assets exceed liabilities and reserves.
Temporary Debt	Borrowing by a community in the form of notes and for a term of one year or less. (See Short-Term Debt)
Triennial Certification	The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).
Trust Fund	In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.
Tax Rate	The amount of property tax stated regarding a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.
Tax Rate Recapitulation Sheet (Recap Sheet)	A document submitted by a city or town to the DOR to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (to issue the first-half semiannual property tax bills before October 1) or by December 1 (to issue the third quarterly property tax bills before January 1).