



Town of Winthrop

Proposed Annual General Fund Operating Budget and Capital Outlay Program for Fiscal Year 2019

**General and Enterprise Funds
July 1, 2018 to July 30, 2019**

Town Council

Ronald Vecchia, Council President
Philip Boncore, ESQ., Vice President
Mike Lucerto
Michael McDuffee
James Letterie
Nick LoConte
Heather Engman, ESQ.
Peter Christopher
Linda J. Calla

Interim Town Manager

Chief Terence Delehanty

Chief Financial Officer

Michael Perez

Assistant Town Manager

Joseph Domelowicz



TOWN OF WINTHROP OFFICE OF THE TOWN MANAGER

Town Hall, 1 Metcalf Square, Winthrop, MA 02152 Telephone: 617-846-1077

Chief Terence Delehanty
Town Manager

MEMORANDUM

TO: Ronald Vecchia, President, Town Council

FROM: Terence M. Delehanty, Town Manager 

DATE: April 26, 2018

RE: Proposed General Operating Budget, Enterprise Budgets and Capital Budgets for Fiscal Year 2019.

Pursuant to the Winthrop Town Charter, Article 4-2 and Article 7-7; please find the proposed General Operating Budgets, Enterprise Budgets, and Capital Budget for Fiscal Year 2019. This year's general operating budget is balanced, with estimated operating revenues of \$50,570,025. In the aggregate, our revenues to support operations are projected to increase by almost 3% over the FY2018 Budget.

We have attempted to craft this budget with the fiscal policy directives of the council in mind, namely:

- Remain fiscally conservative in our revenue projections.
- Maintain an effort to ensure favorable "free cash" results at the year-end.
- That we work cooperatively with the School Department.
- Continue to improve our funding of OPEB unfunded liabilities.

However these goals, although extremely important, sometimes compete against level staffing of budgets, which are and continue to be my goal for the next fiscal year. I feel that it is important to remind everyone that before we add additional positions we should ensure that every budget, School and Town, have the same level of service as they had last year. I am sad to say that this is not the case with the Schools for this next fiscal year. The School Department had requested a \$3,198,410 increase in the needs budget over last year's budget. Conversations with the School Department's administration resulted in the requested figure being reduced down to \$1,185,215 increase to have level services for next year's budget. After significant review of all projected revenue we were only able to fund the School Department approximately \$800,000 above last year's budget for the

authorized projects totaling \$440,300 and an increase in the capital outlay account of \$121,852.

I would like to thank all of the personnel, who contributed to this final presentation of this budget; in particular, I would like to specifically thank Michael Perez and Joseph Domelowicz for their hard work and getting the budget balanced.

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Executive Summary

Fiscal Year 2019 Overview

The FY2019 Budget for the Town of Winthrop totals approximately \$61.90 million, which includes the General Fund, Enterprise Funds, and Revolving Funds.

The vast majority of the budget is made up of the general fund, but the enterprise funds have been increasing over the past several years.

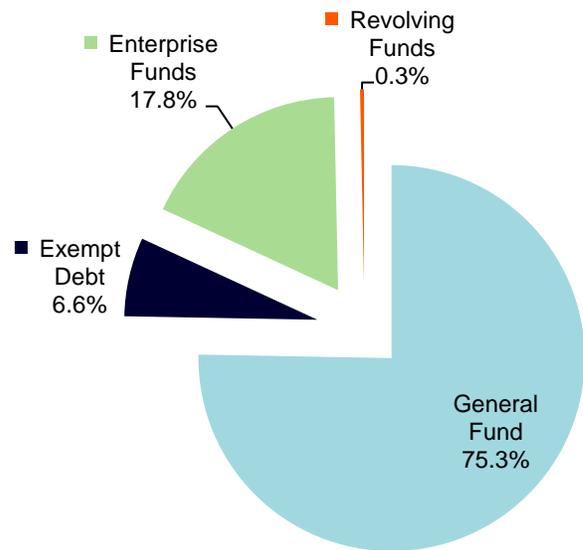
General Fund

The General Fund provides the funding for the core services of the Town of Winthrop. Revenues include property taxes, State Aid, excise taxes and other locally generated revenues.

General Fund expenditures cover all town departments as well as the Winthrop Public Schools. Departmental expenditures are categorized by function as either: General Government, Education, Public Safety, Public Works, Culture & Human Services, as well as Shared Expenses for expenditures that are shared by multiple departments, like utility costs, employee benefits, State Assessments, and debt service.

Enterprise Funds

Enterprise funds are special funds that are created, under MGL chapter 44 Section 53 F½, for specific business purposes. These funds are designed to be self-sustaining, where the revenue generated by the fund is used to cover the expenditures.



FY2019 All Funds Overview

Figure 1: Overview by Fund

The Town of Winthrop has five Enterprise Funds: Waterways, Water & Sewer, Parks and Recreation, the Larsen Rink, and the Ferry.

Revolving Funds

Revolving Funds are like Enterprise Funds, but on a smaller scale and are designed to roll from one fiscal year to another.

Not including School Revolving Funds, the Town of Winthrop has four Revolving Funds, the EB Newton Revolving Fund, the 151 Pauline Street Revolving Fund, Council on Aging (COA) Revolving Fund, and the Tax Title Revolving Fund.



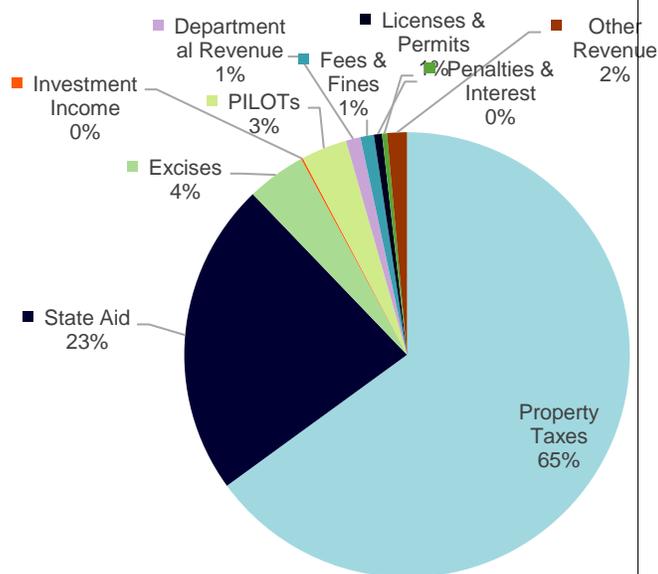
Budget Summary

FY2019 General Fund Budget Overview

The FY2019 Budget for the General Fund includes approximately \$50.70 million in revenues and expenditures.

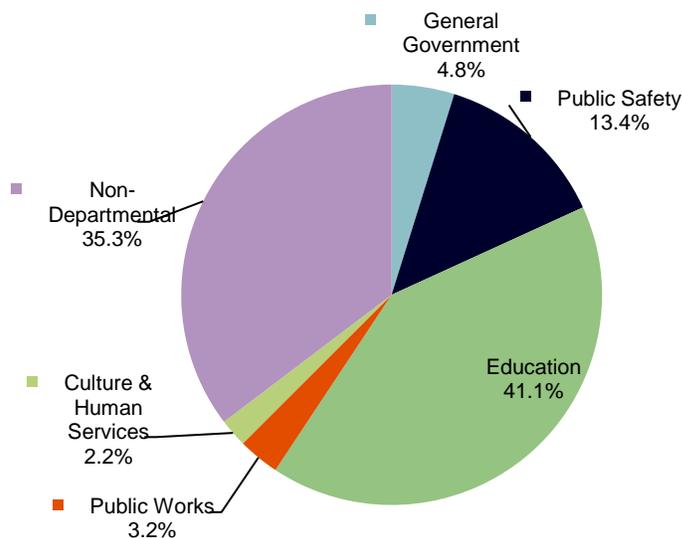
By law, municipalities must submit a balanced budget. The charts to the left show the current distribution of revenues and expenditures by source for the General Fund.

The General Fund Budget does not call for the use of any one-time or non-recurring revenues.



FY2019 Budgeted Revenue Overview

Figure 2: General Fund Revenue by Source



FY2019 Budgeted Expenditures

Figure 3: General Fund Expenditures by Function



FY2019 Other Funds Budget Overview

The Operating Budget contains budgets for Enterprise Funds as well as Revolving Funds. The bulk of revenues and expenditures are from the General Fund, but Enterprise Funds make up 17.8% of the total budget and Revolving Funds are less than 1%.

Enterprise Funds

The Town of Winthrop has five Enterprise Funds with a total budget of \$11 million.

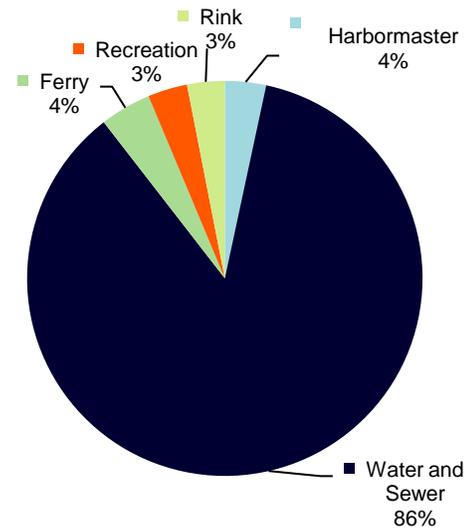
The five Enterprise Funds are the Harbormaster, Water & Sewer Enterprise, Ferry, Parks & Recreation, and the Ice Rink. Each fund is designed to function independently, where the revenue generated by the fund is used to support the operations.

Revenue

Due to the structure of Enterprise Funds, most of the revenue comes from User Charges. This is particularly true of the Water & Sewer Enterprise, where the water & sewer bills are the primary revenue source.

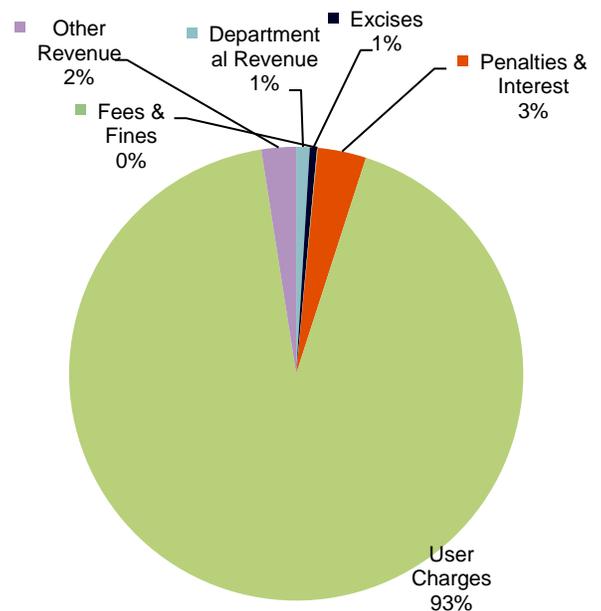
FY2019 will be the third full year of operation for the Winthrop Ferry, Valkyrie. This is the first year where the General Fund is not budgeting a subsidy to support the ferry operations, in addition, the fund is contributing for their share of indirect costs.

All Enterprise Funds have the option of using their retained earnings, which are operating surpluses from prior years, to support ongoing or capital projects. No fund is budgeting the use of Retained Earnings. The Water & Sewer Enterprise typically uses retained earnings in the event that emergency repairs are needed.



FY2019 Enterprise Fund Overview

Figure 4: Budgeted Size of Funds



FY2019 Enterprise Fund Revenue

Figure 5: Revenue by Source



FY2019 Budgeted Revenue Overview

General Fund Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Recurring Revenue						
Property Taxes	29,228,698	30,122,664	32,007,144	32,947,807	32,947,807	2.9 %
State Aid	10,448,424	10,673,625	10,930,667	11,478,301	11,585,467	6.0 %
Excises	2,372,567	2,384,957	2,112,306	2,170,000	2,174,566	2.9 %
Investment Income	171,915	132,683	65,000	65,000	65,000	0.0 %
PILOTs	1,660,000	1,682,673	1,677,781	1,689,214	1,689,214	0.7 %
Departmental Revenue	749,275	754,154	515,500	533,000	537,000	4.2 %
Fees & Fines	597,554	523,025	494,500	497,000	497,000	0.5 %
Licenses & Permits	434,847	447,336	296,000	270,000	295,000	-0.3 %
Penalties & Interest	242,012	222,380	186,000	186,000	186,000	0.0 %
Other Revenue	308,643	576,294	668,048	675,000	726,522	8.8 %
Total Recurring Revenue	46,213,934	47,519,789	48,952,946	50,511,322	50,703,576	3.6 %
Non-Recurring Revenue						
Other Revenue	711,837	246,614	0	0	0	0.0 %
Total Non-Recurring Revenue	711,837	246,614	0	0	0	0.0 %
Total Non-Recurring Revenue	46,925,771	47,766,403	48,952,946	50,511,322	50,703,576	3.6 %

Table 1: Revenue Overview



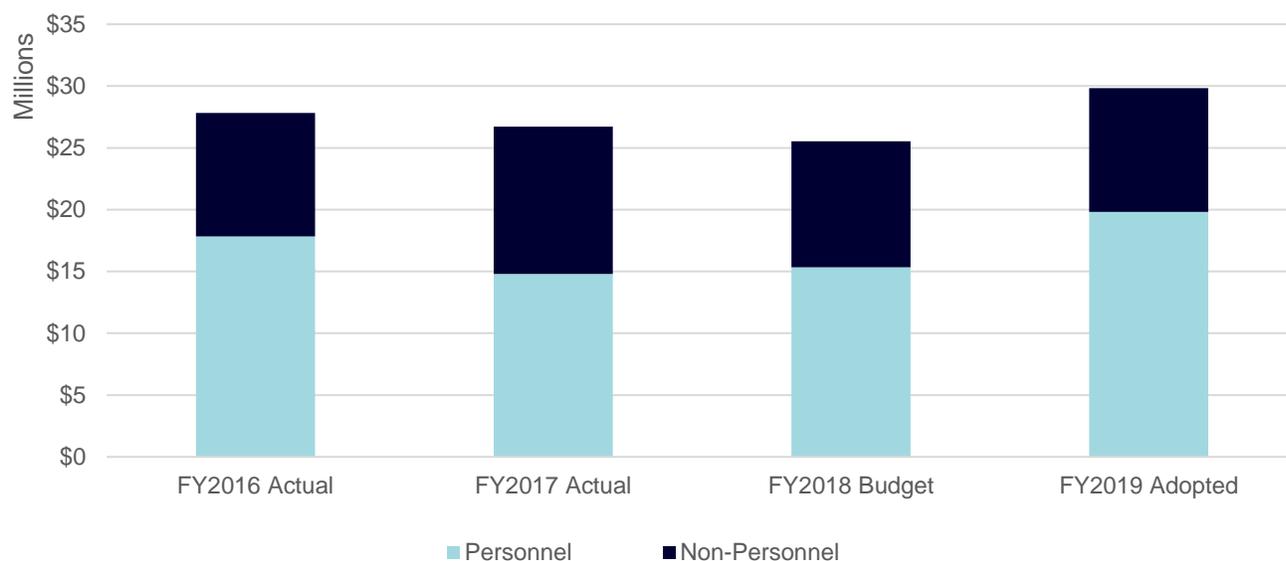
FY2019 Budgeted Expenditure Overview

General Fund Expenditure	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Departmental						
General Government	2,004,683	2,051,874	2,420,624	2,685,935	2,439,667	0.8 %
Public Safety	6,162,907	6,314,967	6,757,303	6,919,682	6,774,984	0.3 %
Education	18,315,216	22,999,597	23,562,889	26,505,937	20,859,684	-11.5 %
Public Works	1,482,711	1,624,116	1,651,491	1,878,210	1,617,525	-2.1 %
Culture & Human Services	921,927	961,097	1,129,757	1,207,836	1,099,519	-2.7 %
Total Departmental	28,887,444	33,951,650	35,522,064	39,197,600	32,791,379	-7.7 %
Non-Departmental						
Regional Dispatch	0	192,600	290,000	600,000	417,000	43.8 %
Shared Expenses	1,771,941	1,886,286	2,063,066	2,183,560	2,067,289	0.2 %
Debt Service	3,085,840	3,092,425	4,206,815	4,163,675	4,163,675	-1.0 %
State Assessments	683,783	698,047	745,382	773,175	838,619	12.5 %
Employee Benefits	9,083,184	5,811,423	5,689,729	6,675,151	10,030,114	76.3 %
Special Articles	795,636	1,598,373	0	0	0	0.0 %
Transfers	1,820,822	2,473,918	225,000	175,000	0	-100.0 %
Other Costs	0	0	345,000	470,000	395,000	14.5 %
Total Non-Departmental	17,241,206	15,753,073	13,564,993	15,040,561	17,911,697	32.0 %
Total Non-Departmental	46,128,649	49,704,723	49,087,057	54,238,161	50,703,076	3.3 %

Table 2: Expenditure Overview



Personnel Expenditure Overview



General Fund Expenditure Summary
Departmental Expenditures excluding Education

Figure 6: Personnel Expenditures

In general, the largest expenditure for departments within the Town of Winthrop is for personnel. This section provides some additional detail on the general trends in personnel expenditures.

Personnel Changes

As a matter of practice, the Town Manager is responsible for reviewing the staffing of departments and allocation of staff and resources where they are needed most to provide critical services to residents. To that end, the FY2019 budget includes some restructuring on both the Town and School sides. On the Town side, there is not a net decrease in positions and no layoffs are planned.

Fringe Benefits

Wages are only one component of the total cost of personnel and the other costs are known as fringe benefits. These costs include items such as pension, unemployment, and health insurance as well as taxes such as Medicare. All of the fringe benefits for employees are budgeted centrally under Shared Expenses, rather than in the departmental budgets. More detail on fringe benefits can be found in the Financial Management section.



Five Year Budget Projections

As a planning tool, the Town works on the development of multi-year budget projections.

The table above shows the projections for General Fund revenues through Fiscal Year 2024.

More detail on each of the revenue groups can be found in Revenue Estimates and Analysis.

The growth in the Property Tax Levy is primarily the allowable 2.5% under Proposition 2 ½. State Aid growth depends on action by the State but has been projected using the best available data and the State Aid formulas.

Projections for the other local receipts vary by the exact nature of the revenue source.



	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
	Actual	Actual	Budget	Adopted	Forecast	Forecast	Forecast	Forecast	Forecast
General Fund									
Revenue									
Recurring									
Property Taxes	29,228,698	30,122,664	32,200,536	32,947,807	33,914,435	34,749,787	35,143,650	36,028,700	36,928,300
State Aid	10,448,424	10,673,625	10,930,667	11,585,467	11,644,435	11,780,044	11,981,395	12,151,547	12,264,638
Excises	2,372,567	2,384,957	2,112,306	2,174,566	2,228,100	2,237,138	2,296,040	2,354,033	2,360,113
Interest	171,915	132,683	65,000	65,000	65,813	66,602	67,601	68,277	69,643
PILOTs	1,660,000	1,682,673	1,677,781	1,689,214	1,695,701	1,702,241	1,708,835	1,715,484	1,722,188
Departmental Revenue	749,275	754,154	515,500	537,000	553,110	566,938	579,694	598,244	610,209
Fees & Fines	597,554	523,025	494,500	497,000	501,970	508,245	518,410	523,594	532,757
License & Permits	434,847	447,336	296,000	295,000	298,688	304,661	307,708	315,401	320,920
Penalties & Interest	242,012	222,380	186,000	186,000	186,000	186,000	186,000	186,000	186,000
Other Recurring	308,643	576,294	668,048	726,522	748,318	770,767	793,890	817,707	842,238
Sub-Total Recurring	46,925,771	47,766,403	49,146,338	50,703,576	51,836,569	52,872,423	53,583,222	54,758,986	55,837,006
Non-Recurring Revenue									
Free Cash		324,160	-	-	-	-	-	-	-
Stabilization Fund		33,994	-	-	-	-	-	-	-
Sub-Total Non-Recurring:		358,154	-	-	-	-	-	-	-
Total Revenue:	46,925,771	48,124,557	49,146,338	50,703,576	51,836,569	52,872,423	53,583,222	54,758,986	55,837,006
Expenditures									
Departmental									
General Government	2,004,683	2,051,874	2,420,624	2,439,667	2,533,458	2,598,577	2,697,408	2,787,584	2,843,304
Public Safety	6,162,907	6,507,567	7,047,803	6,775,484	7,011,719	7,294,901	7,587,044	7,795,448	8,053,658
Education	18,396,733	23,084,726	23,651,253	20,859,684	22,590,332	23,388,178	24,313,628	25,593,410	26,967,435
Public Works	1,482,711	1,624,116	1,651,491	1,617,525	1,664,759	1,723,333	1,800,922	1,879,500	1,923,600
Culture & Human Services	921,927	961,097	1,129,757	1,099,519	1,131,322	1,167,478	1,215,200	1,261,934	1,292,043
Sub-Total Departmental:	28,968,961	34,229,379	35,900,928	32,791,879	34,931,590	36,172,466	37,614,203	39,317,876	41,080,040
Non-Departmental									
Total Expenditures:	46,210,166	49,789,852	49,146,338	50,703,576	53,683,469	55,830,340	57,718,992	60,395,610	63,163,902
Surplus (Deficit)	715,604	(1,665,295)	-	-	(1,846,900)	(2,957,917)	(4,135,770)	(5,636,624)	(7,326,896)
Enterprise Funds									
Ferry Enterprise									
Revenue	151,539	291,949	419,000	460,000	472,800	486,984	502,016	515,442	533,133
Expenditure	142,503	325,497	419,000	460,000	469,998	491,361	515,574	543,598	564,620
Surplus (Deficit)	9,036	(33,548)	-	-	2,802	(4,377)	(13,558)	(28,156)	(31,487)
Recreation Enterprise									
Revenue	459,864	369,576	440,000	356,000	364,900	375,847	387,874	396,601	412,465
Expenditure	431,590	461,252	440,000	356,000	371,346	386,419	404,566	423,304	441,704
Surplus (Deficit)	28,274	(91,676)	-	-	(6,446)	(10,572)	(16,692)	(26,703)	(29,239)
Rink Enterprise Fund									
Revenue	347,157	328,514	348,292	337,700	346,253	356,527	367,714	376,214	390,770
Expenditure	326,138	425,327	341,346	337,700	349,864	369,734	328,471	348,050	367,049
Surplus (Deficit)	21,019	(96,813)	6,946	-	(3,611)	(13,208)	39,243	28,165	23,721
Waterways Enterprise									
Revenue	238,572	358,720	371,635	370,000	325,888	335,563	346,214	353,965	367,949
Expenditure	191,877	362,349	371,635	370,000	358,536	373,836	337,433	351,984	361,722
Surplus (Deficit)	46,695	(3,629)	-	-	(32,649)	(38,273)	8,782	1,980	6,227
Water/Sewer Enterprise									
Revenue	8,835,764	8,132,357	8,522,522	9,478,366	9,706,575	9,987,272	10,295,665	10,519,442	10,926,220
Expenditure	10,282,805	9,722,966	8,522,522	9,478,366	9,656,512	10,022,262	10,351,832	10,564,503	10,874,596
Surplus (Deficit)	(1,447,041)	(1,590,609)	-	-	50,063	(34,990)	(56,167)	(45,061)	51,624

Table 3: Five Year Projection

Note: Prior year deficits indicate the use of free cash or retained earnings



Revenue Estimates & Analysis

Current Revenue Overview

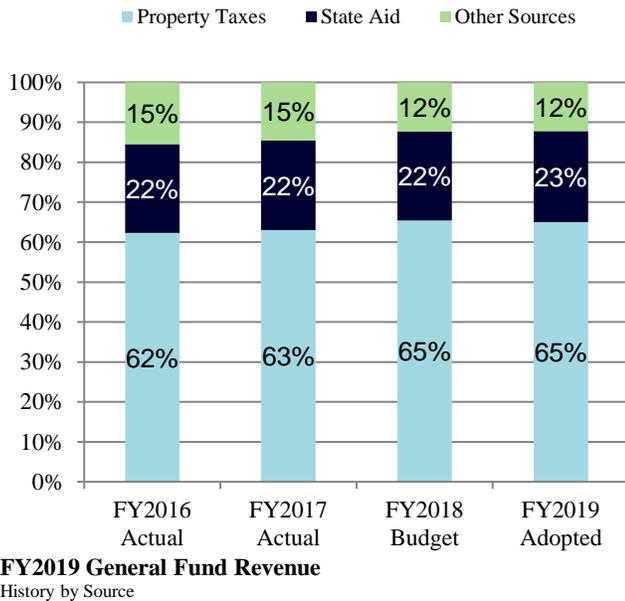


Figure 7: General Fund Revenue by Source

By Statute, the Town of Winthrop must submit a balanced budget. Like most municipalities in Massachusetts, the Town of Winthrop depends largely on the property tax levy for the majority of its General Fund Revenues. The FY2019 General Fund Budget does not make use of any non-recurring or one-time revenues.

All categories of recurring revenues are expected to grow in the FY2019 Budget driven by an improving local and national economy.

Cities and Towns in Massachusetts depend largely on the Property Tax Levy. As shown in Figure 1, the Town of Winthrop is projecting that the Property Tax levy will make up 65% of the total FY2019 Budgeted General Fund Revenue.

State aid from the Commonwealth for the upcoming fiscal year has been determined by the House Ways & Means budget submission, which provides Winthrop with growth in its second largest single revenue source. State Aid is projected to be 23% of General Fund Revenues.

The remaining 12% of General Fund Revenues come from Local Receipts. This category includes Excise Taxes, interest income, Payments In Lieu Of Taxes (PILOTs), and other locally generated revenues. This is the broad category over which the municipality has the most control, but some local receipts, like excise taxes, are controlled by the State.

This section contains detail on the individual components that make up the categories of revenue, along with the estimates

Revenue estimates for Enterprise funds can be found in the individual fund’s section of the Enterprise Fund chapter.

Detail on the revenue for Revolving Funds can be found in the Revolving Fund chapter.



Property Tax Levy

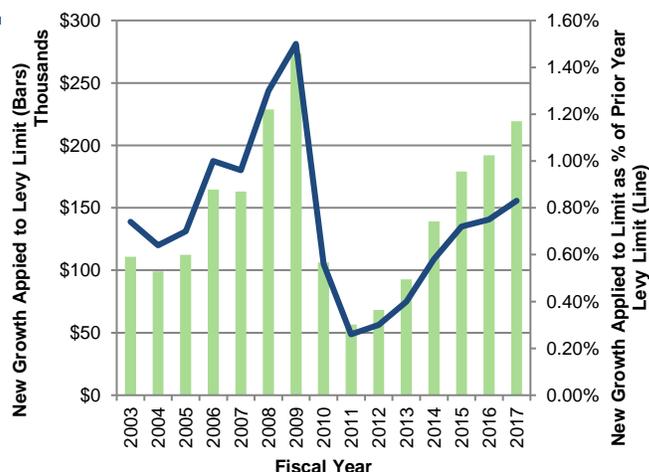
The Net Property Tax levy is governed by Massachusetts General Laws (MGL) Chapter 59 and is made up of several individual components. At the simplest, the levy is made up of the total levies for each of the five classes of property as well as a reserve for abatements.

Proposition 2 ½

The passage of Proposition 2 ½ in 1980 has been the largest single factor affecting the property tax levy for municipalities in Massachusetts. Despite having been in effect for more than thirty years, Proposition 2 ½ is still not well understood by many in The Commonwealth. The basic element of Proposition 2 ½ is that it limits the amount that a city or town can raise through the property tax levy as well as limits how much the levy can increase annually.

Levy Ceiling

Proposition 2 ½ limits the property tax levy in a city or town to no more than 2.5% of the total fair cash value of all taxable real and personal property, which is known as the Levy Ceiling. This limit changes annually because the value of



New Growth History
Total amount and as a percent of prior levy

Figure 8: New Growth

property in the municipality is determined by the Assessing Department and those values are based on the market values.

Levy Limit

The Levy Limit is calculated annually by the Department of Revenue (DOR) as part of the Tax Rate process. Growth in the levy limit is constrained to no more than a 2.5% increase over the prior year's levy limit plus any growth from new construction.

Fiscal Year	Description	Amount	Vote Date	Yes Votes	No Votes	Win/Loss
2000	Town Govt. and Public Schools	\$3,500,000	1/24/2000	1,062	3,043	LOSS
2000	Town Government and Public Schools	\$2,000,000	1/24/2000	1,198	2,900	LOSS
2000	School Budget	\$5,000,000	1/24/2000	818	3,268	LOSS
2002	General Operating Expenditures	\$2,000,000	3/19/2001	2,113	2,312	LOSS
2002	General Operating Expenses	\$2,500,000	9/24/2001	3,355	2,367	WIN
2006	General Operating Expenses	\$2,100,000	5/3/2004	1,864	3,384	LOSS
2010	Funding Two Full Time Patrol Officers For Police Department	\$135,285	5/19/2009	3,244	2,618	WIN
2010	Funding Winthrop Public Library	\$499,324	5/19/2009	3,665	2,218	WIN
2010	School Operating Expenditures	\$565,000	5/19/2009	3,243	2,631	WIN
2010	Parks and Recreation Department	\$47,124	5/19/2009	3,108	2,734	WIN
2010	Funding Two Full-Time Firefighter Positions For The Fire Department	\$88,726	5/19/2009	3,462	2,405	WIN
2010	Selected Departmental Expenses	\$84,666	5/19/2009	2,664	3,174	LOSS
2010	Operating Public Works Department	\$63,441	5/19/2009	2,975	2,838	WIN
2010	Funding Towns Public Works Trash Pick-Up	\$979,073	5/19/2009	3,554	2,334	WIN
2010	Winthrop Council On Aging	\$122,922	5/19/2009	3,416	2,734	WIN
2010	Funding Winthrop Planning And Grants Office	\$50,000	5/19/2009	2,837	3,002	LOSS

Table 4: Override Votes



Override

Communities are able to assess taxes in excess of the limits imposed under Proposition 2 ½ by passing an override as long as the limit remains below the levy ceiling. The amount of the override becomes a permanent part of the levy limit base.

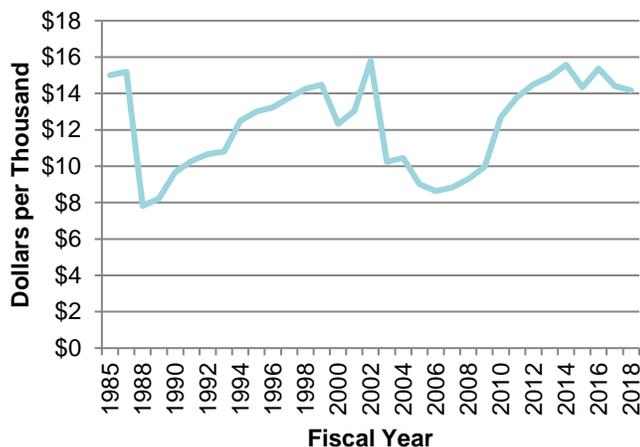
Overrides are placed before the electorate for approval and must be presented in dollar terms with a specified purpose. Table 4 contains a history of the overrides votes since 2000, with the disposition of the vote.

Debt Exclusions

Proposition 2 ½ also includes a provision for overrides to either permanently or temporarily increase the levy limit. A temporary increase to the levy limit is often referred to as a Debt Exclusion. More detail on Debt Exclusions can be found in Capital Planning.

New Growth

New Growth adds to the Levy Limit and is typically driven by development in the community. There are only a few possible sources of New Growth, primarily: properties that have increased in value since the prior year



Winthrop Tax Rate History
1985 to present
Rate includes overrides and debt exclusions

Figure 9: Tax Rate History

due to development or other construction, exempt property that becomes no longer exempt, new personal property, and new subdivision parcels and condominium conversions.

Figure 8 shows a brief history of the amount of New Growth added to the Levy Limit for the Town of Winthrop, both in terms of dollars and percent of the prior year's levy. With a few exceptions, New Growth for the Town of Winthrop has been less than 1% of the prior year's levy. This means that the growth in the Property Tax Levy comes largely from the 2.5% allowed under Proposition 2 ½.

Tax Rate

Due to the requirements of Proposition 2 ½, municipalities do not directly set the rate of tax. Proposition 2 ½ limits the growth in the total levy, as explained above. The Assessors are tasked with determining the full and fair market value of property, which is independent of the limitations imposed under Proposition 2 ½.

Every year, prior to the issuance of the third quarter tax bill, the tax rate is set with approval from DOR. The process involves the certification by DOR of the assessed values and the levy limit, then the tax rate is calculated in order to raise amount needed, including the amounts needed for any debt exclusion and/or override, given the total assessed values. The rate is expressed in dollars per thousand of property value. Figure 9 shows the history of tax rates in Winthrop.

Municipalities have the option of having a split tax rate, where residential properties have a different rate than the other classes of properties. The Town of Winthrop does not currently have a split tax rate.



Levies by Class

The annual property tax levy identifies all the taxable real and personal property in a community as of January 1st. The total assessed values of all taxable real and personal property in Winthrop is shown in Figure 10. As of the FY2018 Tax Rate, there were 5,758 total parcels in the Town of Winthrop.

Residential

Winthrop is largely a residential community. Figure 10 also displays the percentage of the total assessed values that are classified as residential.

Commercial

Winthrop has a small, but growing commercial sector, with nearly 200 commercial parcels.

Industrial

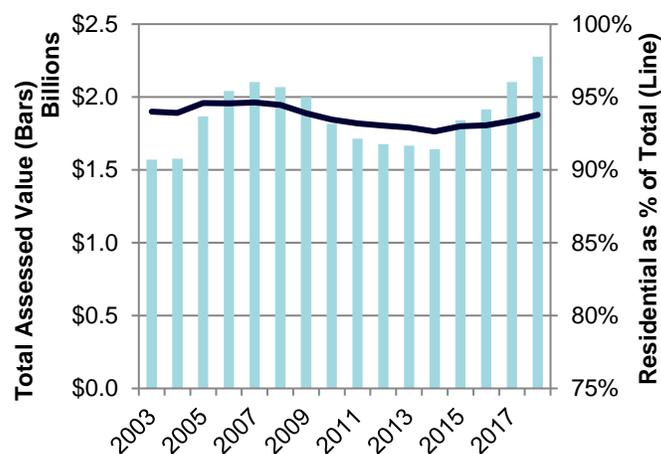
There are only 15 parcels in Winthrop that are classified as Industrial properties.

Personal Property

Personal property generally includes tangible items that are not firmly attached to land or buildings and are not considered part of the real estate. This includes merchandise, furnishings and effects, machinery, tools, animals and equipment.

Utility Companies are an important component of the Personal Property Tax Levy. Machinery, poles, wires, underground conduits, wires and pipes owned by telephone telegraph companies and pipelines over 25 miles in length owned by oil or gas companies are taxable as personal property.

Businesses with taxable personal property are required to file a list of taxable property situated in each community as of January 1st with the DOR.



Winthrop Assessed Values
History of total values and percent of residential

Figure 10: Assessed Values



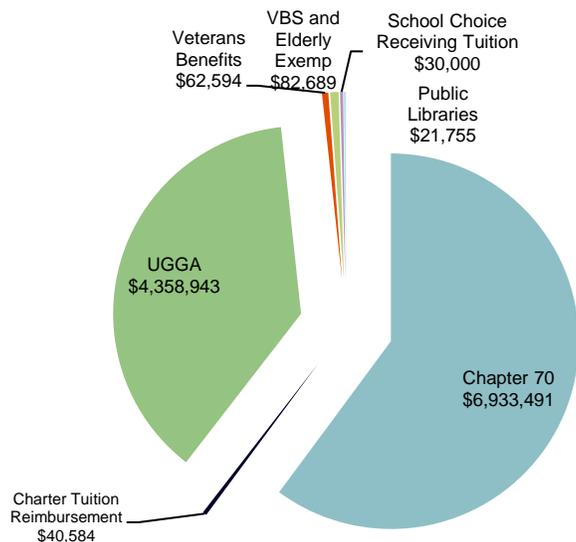
State Aid

The FY2019 Budget estimates that The Town of Winthrop will receive almost \$11.6 million in State Aid, which makes it the second largest source of General Fund Revenue.

State Aid has two categories, Education and General Government, which are made up of several individual items. Some elements of State Aid are based on statewide formulas, others are reimbursements tied to expenditures from the Town and then there are offset items that go directly to pay for specific programs. State Aid figures are estimated until the State finalizes their budget. The current State Aid numbers are based on the House Ways and Means Budget, released in April 2018. The distribution of aid across the individual lines is shown in Figure 12.

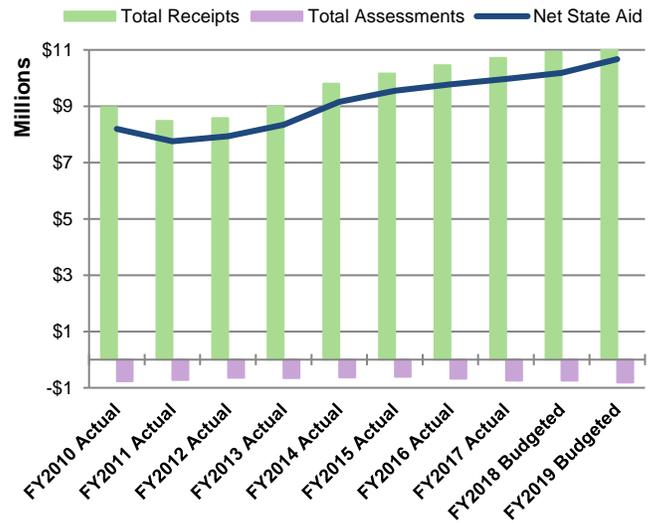
Education Aid

Education Aid includes Chapter 70 Education Aid, Charter School Tuition Reimbursement, and an offset item for School Choice Receiving Tuition. Chapter 70 Aid is largely determined by a formula. Charter School Tuition



Budgeted State Aid

Figure 12: State Aid



Net State Aid

Figure 11: Net State Aid History

Reimbursements and School Choice are determined partially by the number of enrolled students. More detail on can be found in the Education chapter

General Government Aid

This category is made up of Unrestricted General Government Aid (UGGA), Veterans Benefits, and some other smaller items, which are set by the State Budget

Net State Aid

Several assessments partially offset state Aid. Total State Aid less the State Assessments are known as Net State Aid.

The trends in total State Aid, Assessments, and Net State Aid are shown in Figure 11.



Local Receipts

Revenue other than from Property Taxes and State Aid is known as Local Receipts. The FY2019 Budget projects that the Town of Winthrop will receive almost \$5.5 million in Local Receipts. These revenue sources are more economically sensitive and have the potential to be impacted by the Town.

Excise Taxes

The largest category within Local Receipts is the revenue from Excise Taxes, which includes the Motor Vehicle Excise and the two local option excises. In general, the Town has very little control of Excise Tax revenues. Figure 13 shows the share of historical excise tax revenue by each of the three sources.

Motor Vehicle Excise

The Motor Vehicle Excise is the Town’s largest source of Excise Tax Revenue. Under MGL Chapter 60A, the Commonwealth imposes an excise in-lieu of property tax on motor vehicles, the proceeds of which are received by the municipality where the vehicle is principally kept. The excise is a uniform rate of \$25 per \$1,000 of vehicle valuation. Valuations are determined by a statutorily-defined depreciation schedule based on the manufacturer’s list price and the year of manufacture.

The Town of Winthrop Assessing Department receives information from the Registry of Motor Vehicles, which is used to generate the Motor Vehicle Excise bills. The FY2019 Budget projects that the Town will receive about \$1.90 million in Motor Vehicle Excise Tax revenue.



Excise Tax Share by Source
FY2008 through FY2017 Actual Revenue

Figure 13: Excise Revenue

Rooms Occupancy Excise

The Local Option Rooms Tax in Winthrop on rooms at hotels and motels and was increased to 6% in October 2009. The FY2019 Budget estimates the Town will receive \$100,000 from the Rooms Excise.

DOR manages the administration of the Rooms Excise, as authorized under MGL Chapter 64G. Within that chapter there are some types of rooms that are exempt from the excise, which includes rooms rented at a “bed and breakfast home”. This exemption is particularly important for many communities in Massachusetts with the rise in the “sharing economy” with services that allow residents to rent a portion of their homes to visitors as a bed and breakfast through an online platform.

In response to the rise in such bed and breakfast homes, the Town of Winthrop Town Council has created a licensing process for homeowners that are interested in renting rooms as a bed and breakfast.



Meals Excise

The Commonwealth granted municipalities a new local option tax on restaurant meals beginning October 1, 2009. The Local Option Meals Tax is .75% on all meals and was adopted in October 2009 as authorized under MGL Chapter 64L. This local option is also administered by DOR. The Town of Winthrop is known for restaurants and projects that the Meals Excise will generate \$170,000 in revenue for FY2019.

Interest on Investments

In general, the Town's level of investment income is a function of prevailing short-term interest rates and daily cash balances

However, the Town has been able to earn a considerable amount of interest due to higher than normal cash balances as a result of the bond proceeds from the new school building project, which was completed for the school to open in fall of FY2017.

The Town expects to complete the payments for the project during FY2019, so cash balances and interest income should return to normal levels.

PILOTs

Payments In Lieu Of Taxes (PILOTs) are agreements with tax exempt entities to partially compensate the Town for services rendered to the entities. The primary payers of PILOTs for the Town of Winthrop are the Massachusetts Water Resources Authority (MWRA) and MassPort. The MWRA pays the town for their Deer Island treatment facility because the Town provides emergency and public safety services to the even though the facility is not in the Town of Winthrop.

The FY2019 Budget projects almost \$1.7 million in revenue from PILOTs.

Departmental Revenue

This category contains several large accounts and many more small accounts. The largest revenue sources in this category are revenue from Tax Liens, Municipal Medicaid reimbursements for school health services, and the administrative fee for Police and Fire details. In total, the FY2019 Budget estimates over \$500,000 in departmental revenue.

Fees & Fines

This category includes parking ticket revenue as well as other non-criminal citations and fees charged by departments.

The Inspectional Services Department has been engaging in targeted enforcement activities to ensure compliance with all local rules. This has included health inspections at restaurants as well as building and safety inspections. In total, the FY2019 Budget estimates almost \$500,000 in fee revenue.

Licenses & Permits

Revenue from Building Permits and alcoholic beverages makes up a considerable portion of revenue from Licenses & Permits. In total, the FY2019 Budget estimates almost \$300,000 in revenue from Licenses & Permits.

Penalties & Interest

Taxpayers are assessed penalties and interest for late payments of property tax bills, motor vehicle excise bills and other payments. This category of revenue is difficult to forecast due to the number of factors involved, such as the type of payment that is late, the size of the payment, as well as the number of days the payment is past due. The FY2019 Budget has a conservative projection of \$186,000 for revenue from Penalties & Interest.



Other Revenue

Enterprise Fund Indirect Costs

Enterprise funds are designed to fully fund their operations through revenues generated by the funds; however, the funds are still Town entities and as such benefit from the services provided by central town departments. These costs are known as indirect costs because they are costs that are not directly paid by the funds but are attributable to their operations. For example, the Treasurer's Office manages the billing and payments for the water & sewer bills.

The allocation of indirect costs is done based on a formula that takes the costs of central departments and assigns them to the Enterprise Funds based on their size.

Cemetery Lots

The Town owns and operates a Cemetery. This cemetery has historic as well as active sections. The annual operating budget of the town is partially funded by the sale of some lots and graves in the cemetery. The amount of revenue budgeted for the past several years has been at a consistent, conservative level.

Non-Recurring Revenues

The FY2019 Budget was built without the use of one time or non-recurring revenues.



Revenue Table

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Property Taxes						
Property Taxes	26,396,543.00	27,275,836.00	28,144,519.00	28,998,131.98	28,998,131.98	3.0%
Debt Exclusion	3,029,589.81	3,038,425.00	4,092,804.86	4,099,675.00	4,099,675.00	0.2%
Overlay Reserve	-190,257.00	-191,597.00	-230,180.22	-150,000.00	-150,000.00	
Subtotal	29,235,875.81	30,122,664.00	32,007,143.64	32,947,806.98	32,947,806.98	2.9%
State Aid						
461005 Chapter 70	6,346,975.00	6,450,815.00	6,509,855.00	6,933,491.00	7,013,294.00	7.7%
461006 Unrestricted Gen Gov Aid	3,886,341.00	4,053,454.00	4,211,539.00	4,358,943.00	4,358,943.00	3.5%
461011 Charter Tuition Reimb	32,366.00	18,777.00	49,946.00	40,584.00	67,947.00	36.0%
461022 Veterans Benefits	104,044.00	71,523.71	80,272.00	82,689.00	82,689.00	3.0%
461020 Elderly Exempt	78,698.00	79,055.00	79,055.00	62,594.00	62,594.00	-20.8%
Subtotal	10,448,424.00	10,673,624.71	10,930,667.00	11,478,301.00	11,585,467.00	6.0%
Excises						
Motor Vehicle	2,126,932.93	2,091,151.20	1,852,306.00	1,900,000.00	1,902,566.09	2.7%
461018 Meals Tax	188,575.31	184,095.11	160,000.00	170,000.00	170,000.00	6.3%
461014 Room Excise Tax	57,034.07	109,710.99	100,000.00	100,000.00	100,000.00	0.0%
Subtotal	2,372,542.31	2,384,957.30	2,112,306.00	2,170,000.00	2,172,566.09	2.9%
482000 Investment Income	171,914.64	132,682.56	65,000.00	65,000.00	65,000.00	0.0%
MassPort and MWRA PILOTs						
418000 Payment in lieu	0.00	11,272.92	0.00	5,000.00	5,000.00	
480020 MWRA	760,000.00	1,221,400.00	777,781.00	784,214.00	784,214.00	0.8%
480030 Massport	900,000.00	450,000.00	900,000.00	900,000.00	900,000.00	0.0%
Subtotal	1,660,000.00	1,682,672.92	1,677,781.00	1,689,214.00	1,689,214.00	0.7%
Departmental Revenue						
414200 Tax Lien - Revenue	179,814.33	192,525.29	200,000.00	200,000.00	200,000.00	0.0%
414300 Deferred Tax c.41A	23,058.46	0.00	20,000.00	14,000.00	14,000.00	-30.0%
423000 Surcharges MVE	26,770.00	26,750.00	25,000.00	23,000.00	23,000.00	-8.0%
424005 Street Opening	18,800.00	18,880.00	15,000.00	16,000.00	16,000.00	6.7%
436000 Rental - Town Property	32,436.52	33,109.77	30,000.00	31,000.00	35,000.00	16.7%
458000 Medicaid Reimb	175,900.80	186,374.61	130,000.00	153,000.00	153,000.00	17.7%
491005 Parking Stickers	37,240.00	29,712.50	30,000.00	30,000.00	30,000.00	0.0%
Detail	34,353.90	54,249.21	30,000.00	30,000.00	30,000.00	0.0%
Other Departmental	220,900.50	212,552.19	35,500.00	36,000.00	36,000.00	1.4%
Subtotal	749,274.51	754,153.57	515,500.00	533,000.00	537,000.00	4.2%



	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Fees & Fines						
432200 Fees Certificate	28,825.00	28,550.00	20,000.00	23,000.00	23,000.00	15.0%
450002 Fines - East Boston Court	4,749.72	4,260.00	2,500.00	2,000.00	2,000.00	-20.0%
450003 Fines - Parking	272,451.95	227,558.50	275,000.00	272,000.00	272,000.00	-1.1%
450005 Fines - Library	3,017.13	7,522.20	1,000.00	1,000.00	1,000.00	0.0%
450006 Fines - Non-Criminal Citations	45,730.00	57,360.00	30,000.00	34,000.00	34,000.00	13.3%
450007 Fines 40U	68,959.61	73,831.56	35,000.00	35,000.00	35,000.00	0.0%
Other Fees & Fines	173,820.16	123,942.49	131,000.00	130,000.00	130,000.00	-0.8%
Subtotal	597,553.57	523,024.75	494,500.00	497,000.00	497,000.00	0.5%
License & Permits						
432010 Building Permits	271,459.75	281,357.06	150,000.00	150,000.00	175,000.00	16.7%
432020 Fees Electrical	36,499.00	22,359.00	35,000.00	35,000.00	35,000.00	0.0%
432030 Fees Plumbing	12,085.00	12,938.00	10,000.00	11,000.00	11,000.00	10.0%
432040 Gas Inspection Fees	9,775.00	5,932.00	9,000.00	8,000.00	8,000.00	-11.1%
432065 Rental Inspections	10,810.00	8,475.00	10,000.00	8,000.00	8,000.00	-20.0%
442003 Food Service Permit	10,025.00	14,840.00	10,000.00	10,000.00	10,000.00	0.0%
445100 Permits - Gun	6,925.00	16,877.50	5,000.00	5,000.00	5,000.00	0.0%
Other Licenses & Permits	77,268.50	84,557.00	67,000.00	43,000.00	43,000.00	-35.8%
Subtotal	434,847.25	447,335.56	296,000.00	270,000.00	295,000.00	-0.3%
Penalties & Interest						
417000 P&I Real Estate	116,932.17	88,955.25	100,000.00	100,000.00	100,000.00	0.0%
417050 P&I 40U	202.47	1,069.85	0.00	0.00	0.00	
417100 P&I PPT	652.80	655.82	1,000.00	1,000.00	1,000.00	0.0%
417200 P&I Boat Excise	22.82	0.00	0.00	0.00	0.00	
417300 P&I MVE	58,076.93	38,845.52	35,000.00	35,000.00	35,000.00	0.0%
417400 Tax Lien - Interest & Fees	66,124.41	92,853.33	50,000.00	50,000.00	50,000.00	0.0%
Subtotal	242,011.60	222,379.77	186,000.00	186,000.00	186,000.00	0.0%
Other Available Funds						
497200 Sale of Lots and Graves	0.00	0.00	0.00	0.00	26,522.00	
497100 Enterprise Fund Indirect	308,643.00	576,294.00	668,048.00	675,000.00	700,000.00	4.8%
Subtotal	308,643.00	576,294.00	668,048.00	675,000.00	726,522.00	8.8%
<hr/>						
Subtotal Recurring	46,213,933.73	47,519,788.72	48,952,945.54	50,511,321.98	50,703,576.07	3.6%
Non-Recurring						
Free Cash						
Stabilization Fund						
Subtotal Non-Recurring	0.00	0.00	0.00	0.00	0.00	
<hr/>						
Total Revenue	46,213,933.73	47,519,788.72	48,952,945.54	50,511,321.98	50,703,576.07	3.6%

Table 5: Revenue Detail



Financial Management

Overview

Compared to the other municipalities in Suffolk County, Winthrop is small, however, based on the almost \$61 million total FY2019 Budget, the Town of Winthrop is the size of a mid-sized corporation. An entity of this size is complex, with several functions operating simultaneously.

The Treasury/Collector's Office is responsible for processing payments, sending bills, and managing the Town's banking. The Treasurer/Collector also acts as the Town's procurement officer. The Town utilizes the State Bid list and other joint purchasing coalitions wherever possible to ensure the best possible prices.

Financial Departmental Operations

The Town has several central departments that play important roles in managing the finances for both town and schools and are structured as a cabinet under the direction of the Chief Financial Officer.

Administration & Finance

The Accounting Office has been renamed Administration & Finance. This office monitors expenditures of all town funds; examines all vouchers, department bills and payrolls for accuracy and availability of funds before payment by the Treasurer as well as assists other town officials in monitoring the town's financial condition; and makes recommendations to improve a department's financial condition.

Assessing

The Assessing Department is responsible for determining the full and fair cash values of all real and personal property within the Town for the purpose of taxation. In addition, the department administers the motor vehicle and boat excise taxes.

Treasury/Collecting

School Business Office

Since the integration of Town and School finances, most of the financial operations are shared, but the School Business Office still plays an important role. This office manages the payroll data for school employees as well as coordinates the purchasing for each school and ensures compliance with Department of Elementary and Secondary Education (DESE) requirements. Any grant that the school department has been awarded is also managed by the School Business Office, including reporting and ensuring that grant funds are used according to the requirements of the granting entity.



Improving the Town's Financial Standing

In 2005, the Department of Revenue's Division of Local Services (DLS) performed a comprehensive review of the financial management of the Town of Winthrop.

Balanced Responsible Budgets

In accordance with state law, the Town develops a balanced budget every year. The Massachusetts Department of Revenue (DOR) approves property tax rates during the tax certification process governed under General Laws Chapter 59, Section 23. This approval ensures that all cities and towns have balanced budgets and that tax levies are within the limits set by Proposition 2½ (see Revenue Estimates and Analysis section). Appropriations, fixed costs, and any prior year deficits along with the approved property tax levy, estimated local revenues, and available prior year surpluses must be in balance in order to obtain DOR authorization to issue property tax bills.

Budgetary Basis

The Town of Winthrop prepares the annual budget and property tax certification process using the so-called "budgetary basis" method of accounting, in accordance with the accounting practices established by the Commonwealth's Department of Revenue.

Budgetary basis departs from GAAP in the following ways:

- a) Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
- b) Encumbrances and continuing appropriations are recorded as the equivalent of expenditures (budgetary), as opposed to a

reservation of fund balance (GAAP).

- c) Certain activities and transactions are presented as components of the general fund (budgetary), rather than as separate funds (GAAP).
- d) Prior years' deficits and utilized available funds from prior years' surpluses are recorded as expenditure and revenue items (budgetary) but have no effect on GAAP expenditures and revenues.

Financial Policies and Procedures

The Town is constantly seeking to improve its financial standing through internal controls and good fiscal discipline. The establishment and adherence to written policies and procedures are important in maintaining the financial health of the Town. Existing policies are reviewed by the senior management team on a regular basis and as situations develop, new policies are established.

Annual Audits

The Town of Winthrop's independent auditors provide an annual review of the Town's finances. These reports are prepared in accordance with generally accepted accounting principles (GAAP). This includes a review of basic financial statements as well as a management letter that addresses the Town's internal controls.

This management letter identifies any items that the auditors determine represent opportunities for strengthening internal controls and/or operating efficiency as well as any item that represents a material weakness. The most recent audit did not identify any material weaknesses. Items identified for improvement by the auditor in the



management letter are prioritized by the management team to be addressed before the subsequent audit.

Audited Financial Statements

Financial statements for the fiscal year ended June 30, 2017 are expected to be available in late fall.

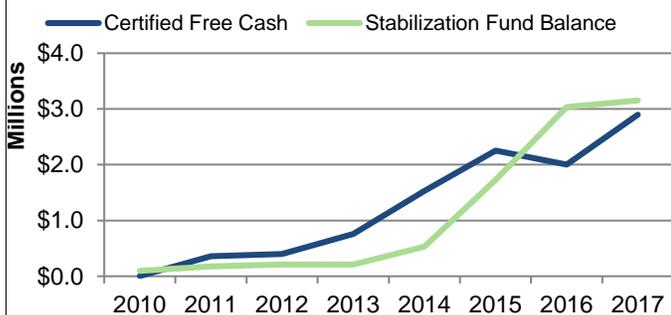
Credit Rating

As of FY2017, S&P Global upgraded the credit rating of the Town of Winthrop to AA from AA-. The rating noted strengths including the Town's ocean-side location just outside of the City of Boston and above-average wealth indicators, as well as strong financial management, but noted challenges including declines in the tax base.

Free Cash

Under Massachusetts law an amount known as "free cash" is certified as of the beginning of each fiscal year by the State Bureau of Accounts and this, together with certain subsequent tax receipts, is used as the basis for subsequent appropriations from available funds, which are not required to be included in the annual tax levy. Subject to certain adjustments, free cash is surplus revenue less uncollected and overdue property taxes from prior years.

Free Cash is often used as a quasi-benchmark for the financial health of the municipality. In 2009



Annual Free Cash and Stabilization Fund Balance

Source: DOR

Figure 15: Free Cash History

Stabilization Fund Balances

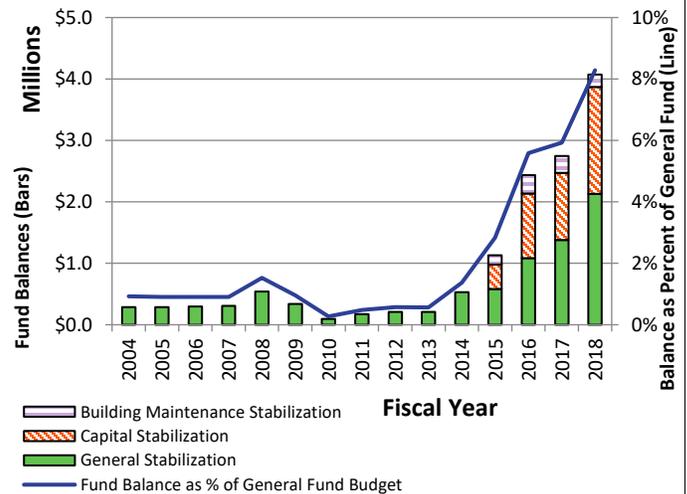


Figure 14: Stabilization Fund Balances

the Town had a negative free cash balance. Since that time, Winthrop has worked to establish stronger financial controls and planning tools. Free Cash has been positive and growing since 2010. The Free Cash balance as of July 1, 2017, as certified by DOR on November 17th, 2017, was \$1,245,253.

Reserve Policies

In addition to Free Cash, reserve fund balances are a commonly used benchmark for the financial health of the municipality. Free cash and stabilization fund balances, by year, are shown in Figure 14.

The Town of Winthrop has a commitment to maintaining balances in reserve funds. After Free Cash is certified a written policy guides the distribution of funds where 80% of the free cash is transferred into stabilization funds established under MGL Chapter 40, Section 5B. This policy was created to provide structure and discipline relative to the use of free cash, with the goal of improving strategic planning in the Town.

General Stabilization Fund

The General Stabilization Fund is funded with 30% of the annual free cash and is used to



provide a source of reserves in the event of an economic downturn or the event of an extraordinary, non-capital related, expenditure.

Capital Stabilization Fund

This fund was established for planned capital improvements as determined through the Capital Improvement Plan. It is not to be used for routine annual maintenance. After free cash is certified, 40% of the balance is transferred into this fund.

Building Maintenance Stabilization Fund

In fiscal 2014, the Town also established Building Maintenance Stabilization Fund for the any extraordinary unforeseen facility maintenance expenditures relating to all town building facilities.

This fund was established for extraordinary and unforeseen facility maintenance expenditures, with a goal to grow the balance in this fund to \$300,000. 10% of the annual free cash is transferred into this fund until the balance reaches the goal. Any funds in excess of the goal will be used to fund the Capital Stabilization Fund.

Reserves for Extraordinary Expenditures

With a General Fund budget of approximately \$50.5 million, the Town does not have a lot of flexibility to absorb significant, unplanned expenses. To compensate for this and in recognition that extraordinary expenditures, such as a significant snowfall or emergency repairs, are a reality of running a municipality, the Town of Winthrop maintains lines within the operating budget to absorb such costs.

Town Council Reserve

The FY2019 budget has \$140,000 budgeted in the Town Council Reserve. If not for the Town Council Reserve, most extraordinary expenses would have to be paid for from an appropriation out of free cash or a stabilization fund. This

reserve functions as a first line of defense in the management of necessary, emergency expenditures.

The Town Council Reserve also serves as a potential mechanism for unlocking grant funds when there is a matching requirement. If the Town learns of a grant opportunity that requires matching funds, but the departmental budget does not have the flexibility necessary to absorb the cost, the Town Council Reserve can be used.

Salary Reserve

When negotiation union contracts, the town does not know the exact amount that will be agreed upon for wages, or if the contract will go to arbitration and what the arbitrator's decision will be. To control for this uncertainty and to protect the financial standing of the Town, this reserve is budgeted.

Multi-Year Planning

The annual budget is, at its core, a planning document and a statement of priorities. The Town of Winthrop is continually working to improve the operations and function of its government as well as working to make Winthrop a destination.

Part of this multi-year plan related to the creation of the Ferry Enterprise Fund. The recently launched ferry, Valkyrie, is intended to allow resident commuters an easier way to get to Downtown Boston, as well as to bring tourists from Boston to Winthrop.

Growing the Tax Base

Economic development is of particular importance to the Town. Historical new growth levels have been under 1% of the prior year's tax levy and the Town is primarily residential. One of the major initiatives that the Town is working is the revitalization of the Center Business District. This is a multi-faceted strategy that



involves the coordination of several Town departments, the Town Council, the Winthrop Chamber of Commerce, local business owners, as well as residents of the Town.

One of the items central to the revitalization effort will be the function of the former Middle School Building. In time for the 2016-2017 school year, the Winthrop Public School District was able to open the new Middle/High School complex. This state of the art facility is the product of several years of effort from the School Department, Town, Residents, and Massachusetts School Building Authority (MSBA) and will mean that the district will no longer need the building located on Pauline Street.

As of the writing of this document, no plans for the old school building have been finalized, however many options have been considered and the building will play a key role in the future growth and development of the Town Center.

(MIIA) for the majority of its insurance. MIIA started in 1982 and is now one of the largest municipal insurance pools in the nation.

Through MIIA, the Town is working to identify and manage risks. The Town has applied for several competitive grants to fund Risk Management programs through MIIA as well as working to implement asset management and employee training programs.

Energy Management

Winthrop recently was awarded a grant to fund an energy manager position that is shared with the City of Chelsea. The goal of the grant is to not only improve the Town's green infrastructure but also to improve the energy efficiency of Town buildings and operations.

Risk Management

The Town maintains a policy that addresses the custodial credit risk of deposits. The Town Treasurer performs a quarterly analysis, using a commercially available bank rating service, of the performance of banking institutions that have custody of Town deposits.

Insurance

In order to ensure that town assets are duly protected, the Town works with the Massachusetts Interlocal Insurance Association



Labor Relations

City and town employees (other than managerial and confidential employees) are entitled to join unions and to bargain collectively on questions of wages, hours and other terms and conditions of employment. The Town has approximately 541 employees, including those in the School Department, approximately 67 percent of whom belong to unions or other collective bargaining groups as show in the table below. Contracts for Town Employee Unions will expire at the end of Fiscal Year 2017 and School Employee Unions expire the following year.

which meets the criteria of an external investment pool.

Every two years a full actuarial valuation of the pension system is done. The valuation was performed as of January 1, 2017 pursuant to Chapter 32 of the General Laws of the Commonwealth of Massachusetts. The assumptions used in this valuation were the same as the prior valuation with the exception of a reduction of .25% in the investment return assumption and moving the mortality assumption to a fully generational table.

Employee Benefits

Retirement

The Winthrop Contributory Retirement System was established to provide retirement benefits to Town employees and their beneficiaries. Employees of the Town do not participate in Social Security but are a members of a contributory defined benefit retirement system. The System is governed by a five-member board comprised of the CFO of the Town (ex-officio), two members elected by the System’s participants, one member appointed by the Town Council and one member appointed by the other board members. The Retirement System participates, as a Participating member, in the Pension Reserves Investment Trust (PRIT),

The fully generational table is the result of updated actuarial standards to account for longer life expectancy. In prior valuations, the mortality assumption was improved gradually, which helped to control for longer life expectancy. The fully generational model goes further than a standard increase in the mortality assumption by using a two-dimensional projection that is based both on the age of the member and the calendar year.

According to the most recent actuarial valuation of the plan, as of January 1, 2017, the Winthrop Pension system is almost 81% funded, with an Unfunded Actuarial Liability (UAL) of approximately \$14.5 million. This UAL is based on the actuarial value of assets, which is a method that recognizes investment gains and

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Cov. Payroll ((b-a)/c)
1/1/2017	\$61,095,218	\$75,606,098	\$14,510,880	80.8%	\$12,853,218	112.9%
1/1/2015	\$52,707,691	\$69,473,818	\$16,766,127	75.9%	\$11,694,602	143.4%
1/1/2013	\$43,816,970	\$62,687,986	\$18,871,016	69.9%	\$10,188,836	185.2%
1/1/2011	\$41,833,511	\$57,190,013	\$15,356,502	73.1%	\$10,030,804	153.1%
1/1/2009	\$33,143,983	\$52,659,365	\$19,515,382	62.9%	\$10,081,571	193.6%
1/1/2007	\$33,286,529	\$47,942,472	\$14,655,943	69.4%	\$9,981,962	146.8%

Table 6: Pension Valuation



losses over a six-year period. As of January 1, 2017, the actuarial value of assets is 96.2% of the market value. On a market value basis, the UAL is \$15.7 million, and the funded ratio is 79.3%. Table 6 shows a summary of the results of the past five actuarial valuations.

The Town is on a funding schedule where the total appropriation increases 4% each year until the system is fully funded in FY28.

Health Insurance

All active and retired members receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC).

OPEB

The Town currently finances its other postemployment benefits (OPEB) on a pay-as-you-go basis. The Town's other postemployment (OPEB) benefit liability increased by \$3.2 million, totaling \$18.9 million as of June 30, 2015.



People & Economy

Overview

Settled in 1630, Winthrop is one of the oldest communities in the country. It was named for John Winthrop; a governor of Massachusetts. John Winthrop's son Deane Winthrop's home built in 1637 is now a historic site and museum and is considered the oldest continually occupied home in the United States.

The Town of Winthrop, incorporated as a Town in 1852, is located in Suffolk County on a northern book-end peninsula of Boston Harbor and bordered on the northwest by the cities of Boston and Revere.

There were two military forts in Winthrop. Fort Banks was established in 1890 as part of a grand coastal defense network up and down the eastern seaboard and decommissioned in 1947 in the demilitarization following World War II. At the start of the Spanish American War in 1898, land at Winthrop Heights was requisitioned to become Fort Heath which continued serving well into the cold war, providing support to the Nike Hercules surface-to-air missile systems until 1966.

Table 7 (right) contains some summary information on the Town.

Winthrop, Massachusetts Quick Facts

Government

Settled	1630
Incorporated	1852
State	Massachusetts
County	Suffolk
Government Type	Council-Manager
Council President Term (years)	2
Councilor Term (years)	4
Precinct Councilors	6
At-Large Councilors	2

People

Population (2010)	17,497
% of State	0.3%
% White/non-Hispanic	94.3%
% Non-white/Hispanic	5.7%
Median age (years)	43.7

Geography

Neighborhoods	6
Land area (Sq. miles)	2
Water area (Sq. miles)	6.3
Density (Pop./Sq. mile)	8,749
Public road mileage	36.34
Ft. above sea-level	36.0

Climate

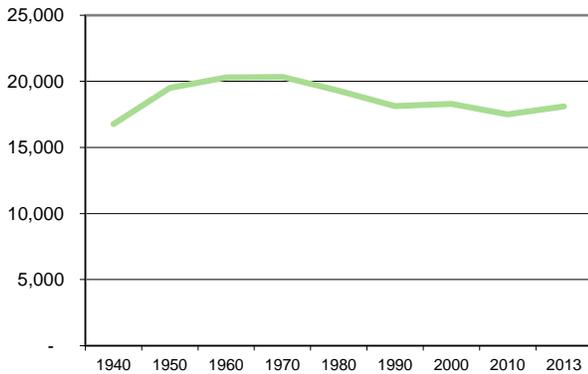
Climate type	Humid Continental
Avg. Ann. High Temp. (°F)	59.3
Avg. Ann. Low Temp. (°F)	43.9
Avg. rainfall/year (inches)	42.5
Avg. precipitation days/year	126.0
Avg. snowfall/year (inches)	41.8
Avg. snowy days/year	22.5
Ann. Sunshine hours	2,638.2

Table 7: Quick Facts



Winthrop's People

Population



Winthrop's Population
1940 to 2010 Census
2013 Town Census

Figure 16: Population

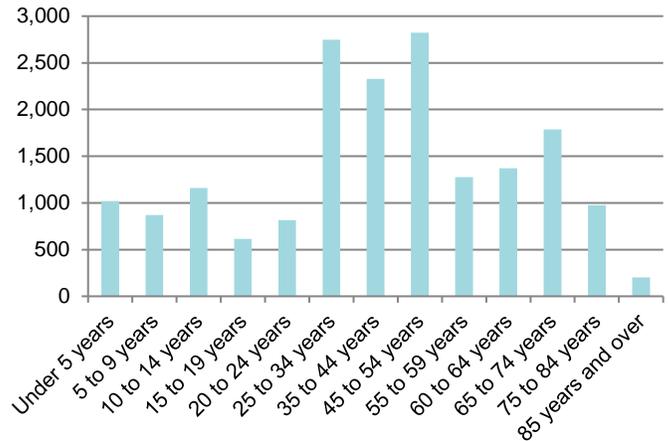
The population of Winthrop grew rapidly in the 1940's and '50's and peaked in the 1960's. Since that time, the population has been in decline. As of the 2010 census, the Winthrop population is close to the level of the 1940 census, as shown in Figure 16. The most recent local census stands at 18,111.

Age

Data from the 2014 American Community Survey (ACS) shows that Winthrop residents are mostly older with a median age of 42.7 years as compared to the statewide median of 39.1 years. Figure 2 shows the distribution of residents across age groups. Less than 25% of residents are under 25 years old, which is considerably lower than the statewide figure of 32%. However, the percent under 10 years old in Winthrop of 10.4% is close to the statewide figure of 11.5%.

Race and Ethnicity

Winthrop is not a very racially diverse community with over 94% of the population identifying as white, according to data from the



Winthrop Population by Age Group
Source: 2014 American Community Survey

Figure 17: Population Age Distribution

2014 ACS, which is much higher than the statewide figure of 80%. Winthrop is much closer to the statewide figures for percent of the population identifying as two or more races, 2.6% for both Winthrop and the state, as well as for the percent identifying as Hispanic or Latino, 8.7% for Winthrop and 9.6% for the state. The two communities that directly border Winthrop, Revere and East Boston, both have very high Hispanic populations at 22.8% and 57.6% respectively.

	Count	Percent
Total Population	17,992	
Race		
White	16,973	94.3%
Black or African American	304	1.7%
American Indian	0	0.0%
Asian	126	0.7%
Native Hawaiian/Pacific Islander	17	0.1%
Some other race	97	0.5%
Two or more races	475	2.6%
Hispanic Or Latino And Race		
Hispanic or Latino (of any race)	1,565	8.7%
Not Hispanic or Latino	16,427	91.3%

Source: 2014 American Community Survey
Table 8: Demographics



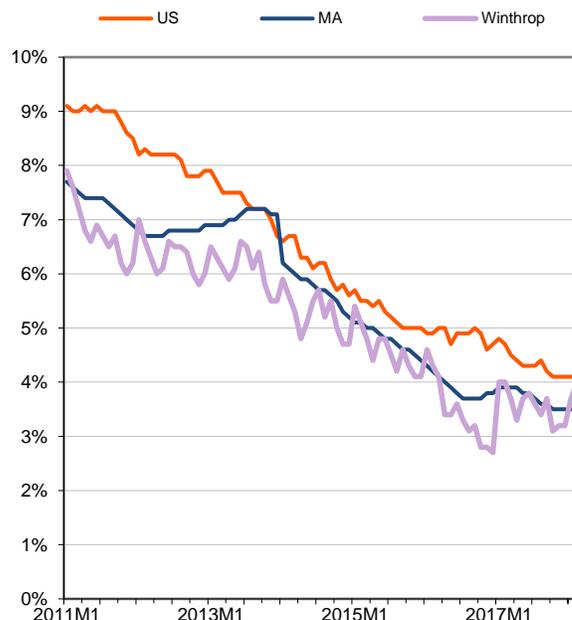
Economy

Massachusetts Economy

The Massachusetts economy is strong. Like most areas, the not too distant economic downturn had a considerable impact on the local economy, but there are signs of recovery. Both the state as a whole and the Boston Metro area have not only regained all the jobs lost since the 2001 recession but have grown to new levels, as shown in the graph below.

Growth in the number of jobs has kept pace with growth in the labor force. As shown in Figure 19, the unemployment rate in Massachusetts has been consistently lower than the national rate.

Massachusetts remains one of the richest states in the country in terms of per capita gross domestic product (GDP). According to the 2016 data from the Bureau of Economic Analysis (BEA), Massachusetts real GDP per capita ranks 2nd in the nation and is 129% the national figure.



Unemployment Rates
Feb 2010 - Feb 2017
US and MA Seasonally Adjusted
Winthrop rate not Seasonally Adjusted

Figure 19: Unemployment Rates

Winthrop Economy

According to a report done by the Edward J. Collins, Jr. Center for Public Management at UMass Boston (Collins Center), Winthrop currently offers less than 0.2 jobs per resident in the labor force, which means that most residents have to seek employment outside of town. This does not appear to have been a barrier to Winthrop residents finding employment. As shown in Figure 19, the unemployment rate for the Town of Winthrop is close to, but below the rate for both the state and the nation as a whole.

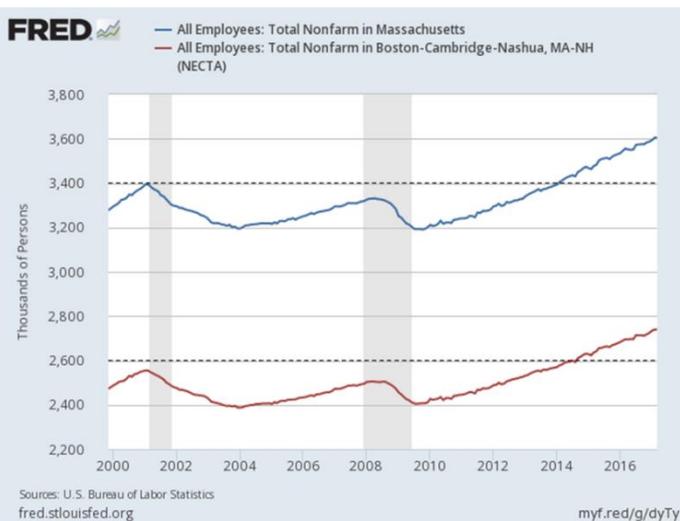
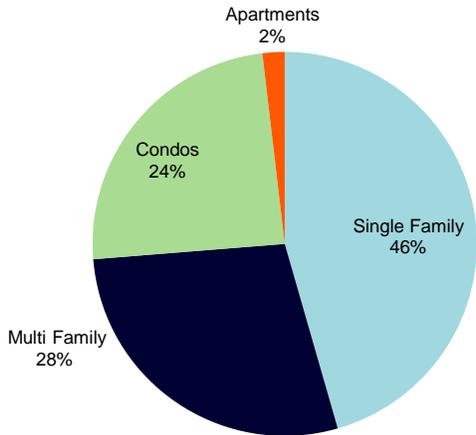


Figure 18: Employment



Sectors of Winthrop's Economy



Winthrop Residential Parcels
Distribution by Type in 2018

Figure 21: Residential Parcels

Housing

As noted earlier, Winthrop is a residential community. Over 91% of the town's 5,758 parcels are residential. The distribution of those parcels by type is shown in Figure 21.

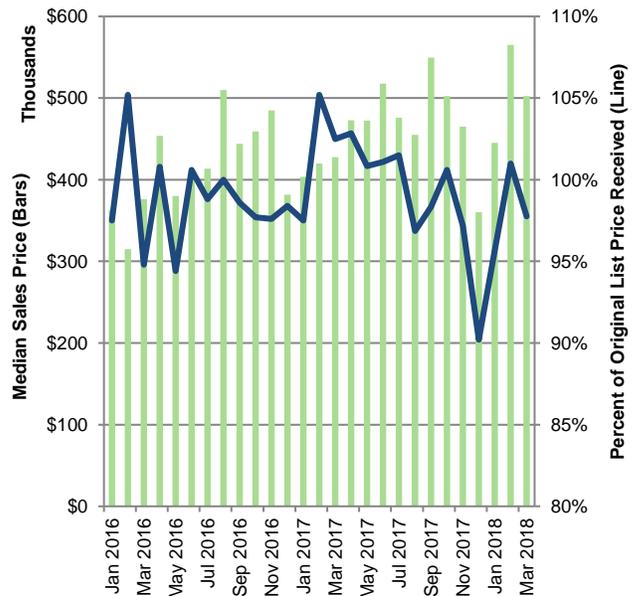
Housing Market

The market crash of 2007 was over a decade ago and despite signs of recovery, its impacts are still felt. Like most communities in Massachusetts, Winthrop was not spared the impact on the housing market but has recovered. According to data from DOR, the average single-family home in Winthrop in 2017, the most recent year data is available, was worth \$386,429, placing Winthrop in the upper third of the 337 other communities which this data was available for.

From January 2017 to March 2018, according to data from the Greater Boston Association of Realtors, there has been an average of 8 closed sales of single family homes in Winthrop per month.

With a small number of closed sales per month, the median sales price has the potential to be skewed, but as shown in Figure 20, the median sales price per month has been reasonably consistent and close to the average single-family home value.

The other significant elements of the real estate market in Winthrop are the number of days on the market before the sale and the percentage of original list price received. Figure 20 shows that homes have been selling very close to their original list price with only a few months where the value fell below 95% and one month where it was over 100%. The number of days on the market has fluctuated considerably but has averaged at 32 days from January 2017 to March 2018.



Winthrop Single Family Home Sales Data
Source: Greater Boston Association of Realtors Local Market Update

Figure 20: Home Sales



Retail

Most of the retail demand from Winthrop residents is met outside of the town. Data from a 2014 study by The Collins Center showed that 68% of the residential community's retail spending is done outside of town. However, when looking at individual categories of spending, there are three where the local sales exceed the local demand. This includes household appliance stores, hardware stores, and pharmacies. The total local business activity generated by these three categories not directly attributable to the resident population is estimated at \$16.3 million.

Restaurants, Dining and Hospitality

Winthrop contains severally regionally-known restaurants and four lodging establishments, including the Harrington House B&B (3 rooms), Inn at Crystal Cove (28 rooms), the newly renovated Inn at Winthrop Shore (30 rooms), and the Winthrop Arms (9 rooms).

According to the 2007 Economic Census, the latest year data was available for Winthrop, 27 businesses were categorized as accommodation and food services, employing over 180 people and doing over \$10 million in business. Current estimates show that the accommodation and food service industry in Winthrop has grown considerably since then. Based on the revenue received from the .75% local option meals tax and 6% rooms tax, in FY2015 total sales for Winthrop restaurants and hotels was over \$20 million and over \$1.4 million respectively. Winthrop has seen a large uptick in properties listed on AirBnB and other online platforms as having rooms available.

Transportation

Since most residents work outside of the town, transportation is of particular importance. The

principal highway and main access point serving the Town is State Route 145. Secondary access is via Revere Street to the north. The Boston docks, bus and truck terminals and Logan International Airport are all easily accessible from Winthrop, thus providing ocean, land and air carrier service.

Public Transportation

Winthrop is a member community of the Massachusetts Bay Transportation Authority (MBTA), which subsidizes the operations of the bus service to the Town of Winthrop. This service is currently provided by Paul Revere Transportation, who has been operating the service since 1991. The MBTA will be going out to bid sometime in the near future. The nearest MBTA subway station to Winthrop is the Orient Heights Station of the Blue Line.

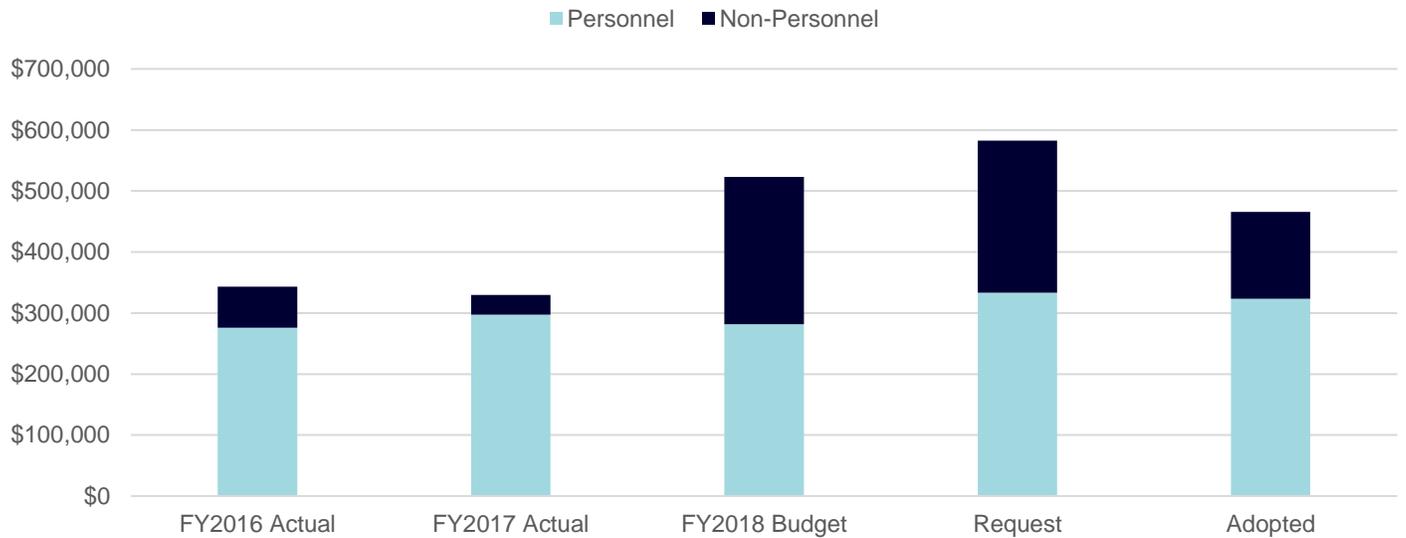
Winthrop Ferry

For the past three years, the Town of Winthrop began providing ferry service. The ferry provides high speed service for commuters and tourists to Boston and Quincy as well as some special events.



Town Council

Budget Overview



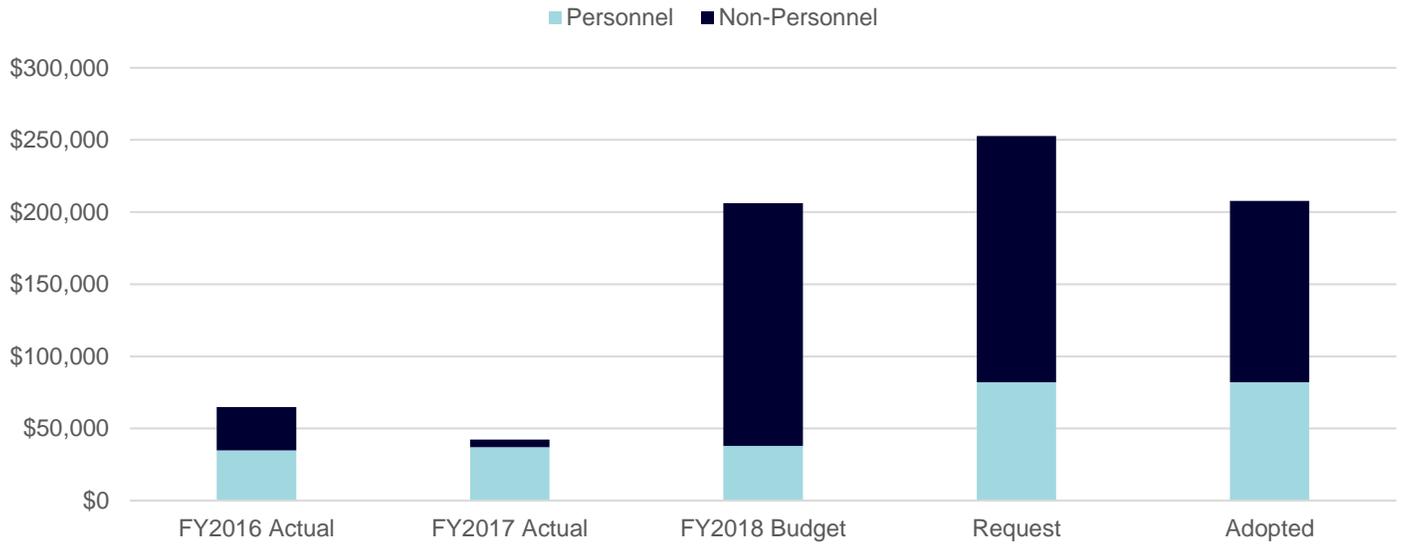
Included Departments

- Town Council
- Town Clerk
- Planning Board
- Appeals Board



Town Council Department

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Council Clerk	Non-Union	56,000	1.00	1.00
Town Council Member	Non-Union	20,800	8.00	8.00
Town Council President	Non-Union	5,200	1.00	1.00
Total		82,000		



Town Council Department Budget

110	Town Council	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	34,900	25,784	26,000	82,000	82,000	215.4 %
	519Other Personal Services	0	11,250	12,000	0	0	-100.0 %
	Personnel Services Subtotal	34,900	37,034	38,000	82,000	82,000	115.8 %
Purchased Services							
	530Professional and Technical	29,960	4,358	28,200	28,500	23,500	-16.7 %
	534Communication	0	0	5,400	0	0	-100.0 %
	Purchased Services Subtotal	29,960	4,358	33,600	28,500	23,500	-30.1 %
Supplies							
	542Office Supplies	0	933	2,000	2,000	2,000	0.0 %
	Supplies Subtotal	0	933	2,000	2,000	2,000	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	0	0	0	245	245	0.0 %
	578Other Classified Items	0	0	132,500	140,000	100,000	-24.5 %
	Other Charges and Expenses Subtotal	0	0	132,500	140,245	100,245	-24.3 %
Total		64,860	42,324	206,100	252,745	207,745	0.8 %

Budget Highlights

Line 530 Professional and Technical:

- Contains \$20,000 for Outside Audit

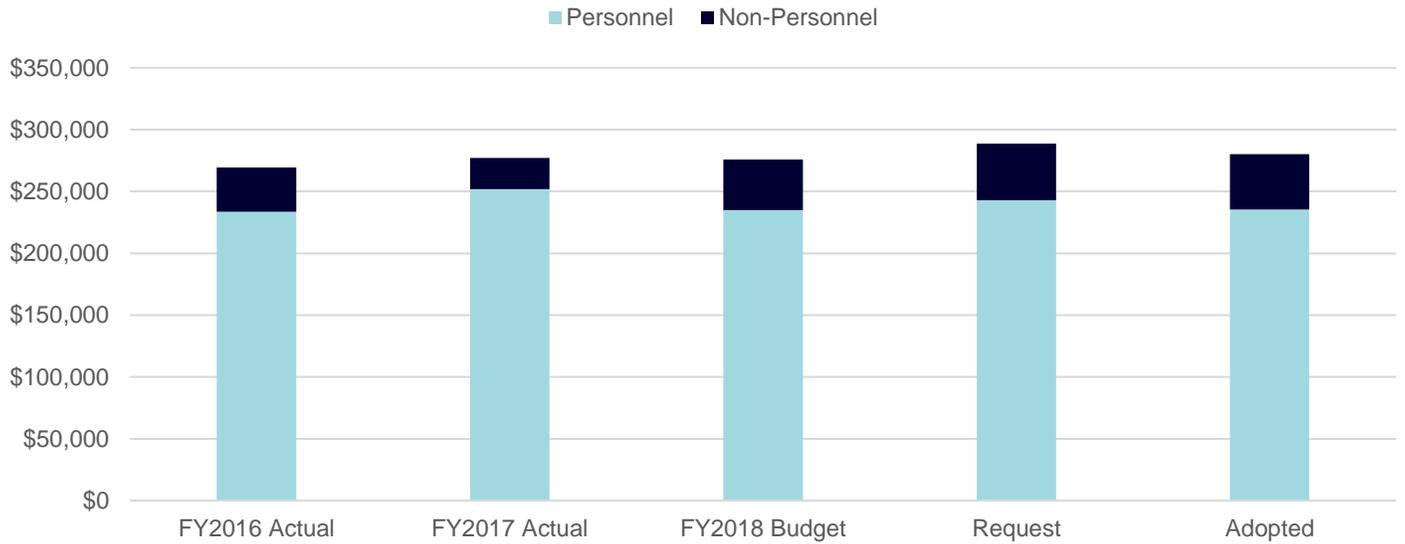
Line 578 Other Classified Items:

- Contains \$100,000 for Town Council Reserve



Town Clerk

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Senior Clerks	Clerical	57,488	2.00	1.50
Assistant Town Clerk	Non-Union	52,554	1.00	1.00
Town Clerk	Non-Union	80,151	1.00	1.00
Total		190,194		



Town Clerk Budget

161	Town Clerk	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	175,933	209,966	211,000	198,055	191,000	-9.5 %
	512Temporary Employees	57,620	39,930	15,000	36,000	36,000	140.0 %
	514Differentials	0	1,900	1,900	1,850	1,350	-28.9 %
	519Other Personal Services	0	0	7,000	7,000	7,000	0.0 %
	Personnel Services Subtotal	233,553	251,796	234,900	242,905	235,350	0.2 %
Purchased Services							
	524Repairs and Maintenance	0	2,550	1,400	1,800	1,800	28.6 %
	527Rentals and Leases	0	776	1,552	1,552	1,552	0.0 %
	530Professional and Technical	19,922	432	500	500	500	0.0 %
	534Communication	0	4,743	7,000	7,000	7,000	0.0 %
	Purchased Services Subtotal	19,922	8,501	10,452	10,852	10,852	3.8 %
Supplies							
	542Office Supplies	15,728	3,429	4,000	5,000	4,000	0.0 %
	558Other Supplies	0	12,406	19,050	19,050	19,050	0.0 %
	Supplies Subtotal	15,728	15,836	23,050	24,050	23,050	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	278	285	305	305	305	0.0 %
	579Software	0	800	7,100	10,600	10,600	49.3 %
	Other Charges and Expenses Subtotal	278	1,085	7,405	10,905	10,905	47.3 %
Town Clerk Total		269,481	277,217	275,807	288,712	280,157	1.6 %

Budget Highlights

Line 512 Temporary Employees:

- Contains \$4,000 for Election Custodial Services
- Contains \$20,000 for Election Personnel
- Contains \$12,000 for Police Details

Line 534 Communication:

- Contains \$7,000 for postage - daily, census

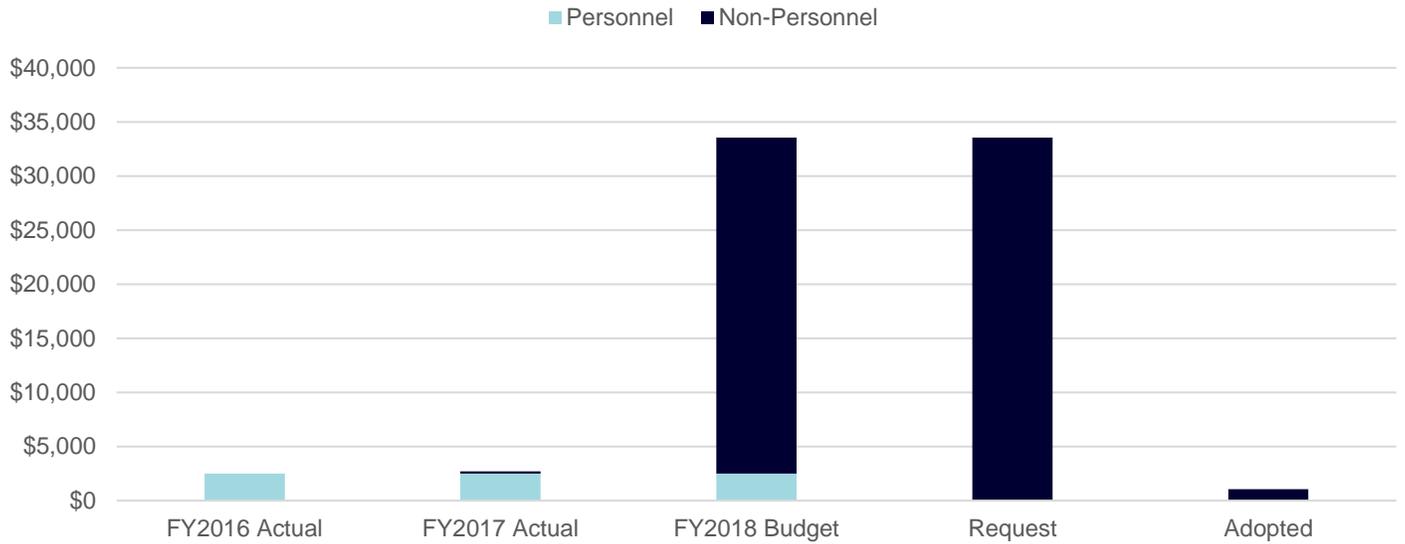
Line 558 Other Supplies:

- Contains \$15,000 for ballots, software, street list



Planning Board

Budget Overview



175	Planning Board	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511 Permanent Employees	2,500	0	0	0	0	0.0 %
	519 Other Personal Services	0	2,500	2,500	2,500	0	-100.0 %
	Personnel Services Subtotal	2,500	2,500	2,500	2,500	0	-100.0 %
Purchased Services							
	530 Professional and Technical	0	0	30,750	30,750	750	-97.6 %
	Purchased Services Subtotal	0	0	30,750	30,750	750	-97.6 %
Supplies							
	542 Office Supplies	0	202	300	300	300	0.0 %
	Supplies Subtotal	0	202	300	300	300	0.0 %
	Planning Board Total	2,500	2,702	33,550	33,550	1,050	-96.9 %

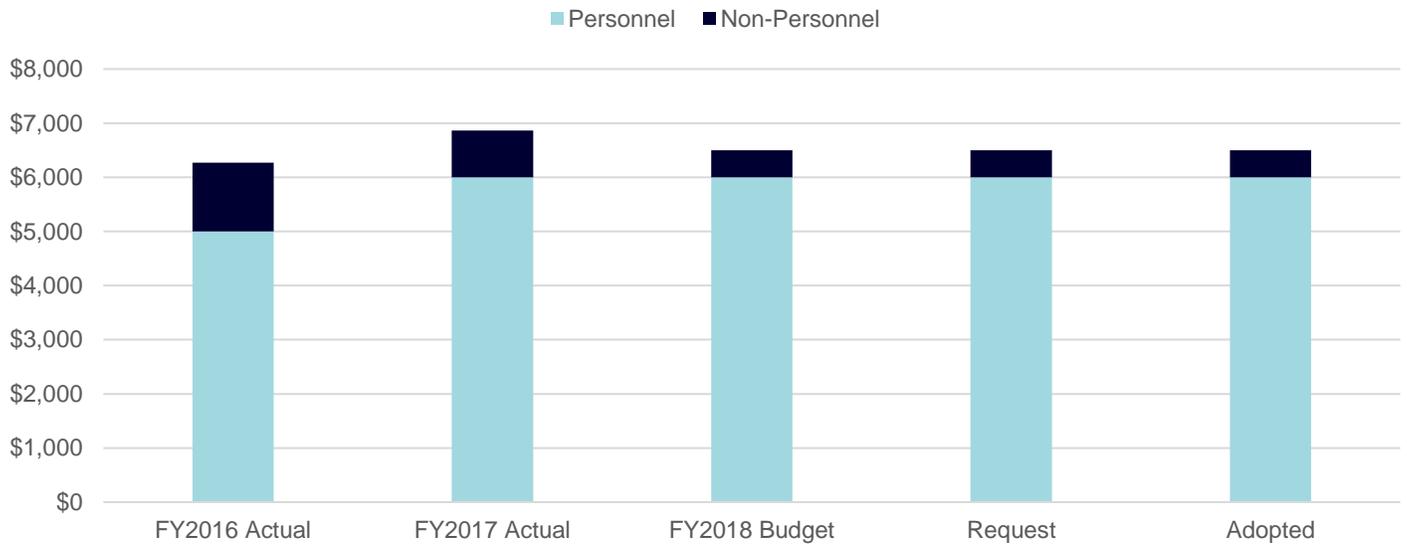
Budget Highlights

Line 530 Professional and Technical:
Requested \$30,000 for Town Planner Contract Position, not included in Recommendation



Appeals Board

Budget Overview



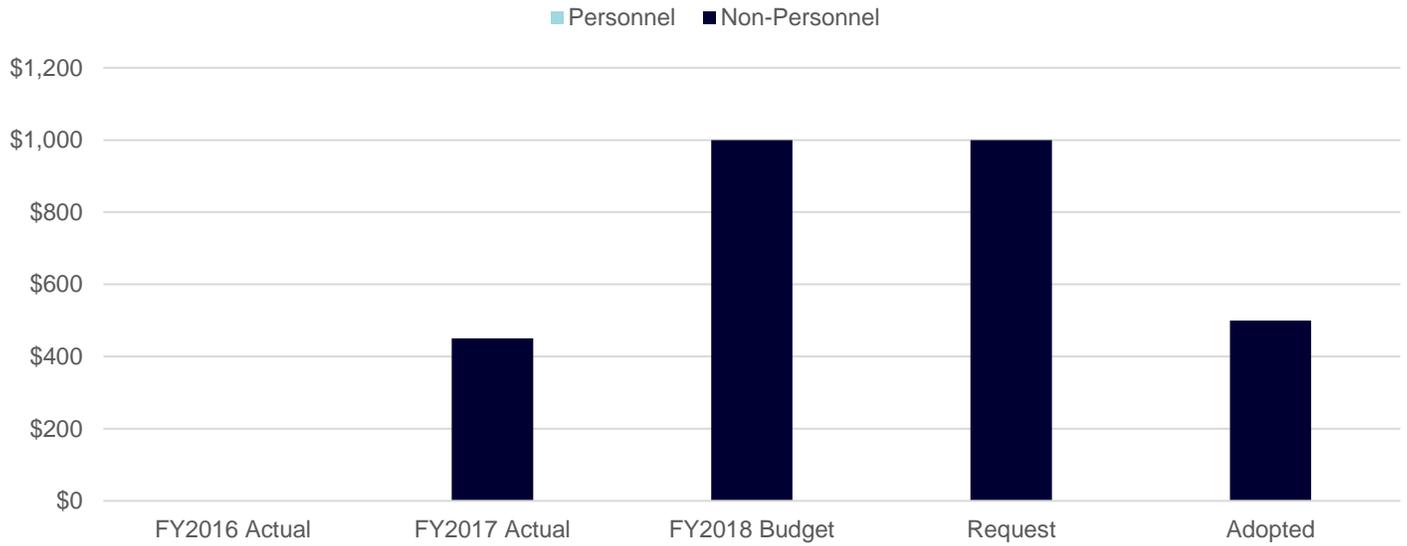
Budget Highlights

242	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services						
511Permanent Employees	5,000	0	0	0	0	0.0 %
519Other Personal Services	0	6,000	6,000	6,000	6,000	0.0 %
Personnel Services Subtotal	5,000	6,000	6,000	6,000	6,000	0.0 %
Purchased Services						
530Professional and Technical	742	0	0	0	0	0.0 %
534Communication	0	146	0	0	0	0.0 %
Purchased Services Subtotal	742	146	0	0	0	0.0 %
Supplies						
542Office Supplies	525	721	500	500	500	0.0 %
Supplies Subtotal	525	721	500	500	500	0.0 %
Appeals Board Total	6,268	6,867	6,500	6,500	6,500	0.0 %



Airport Hazard

Budget Overview



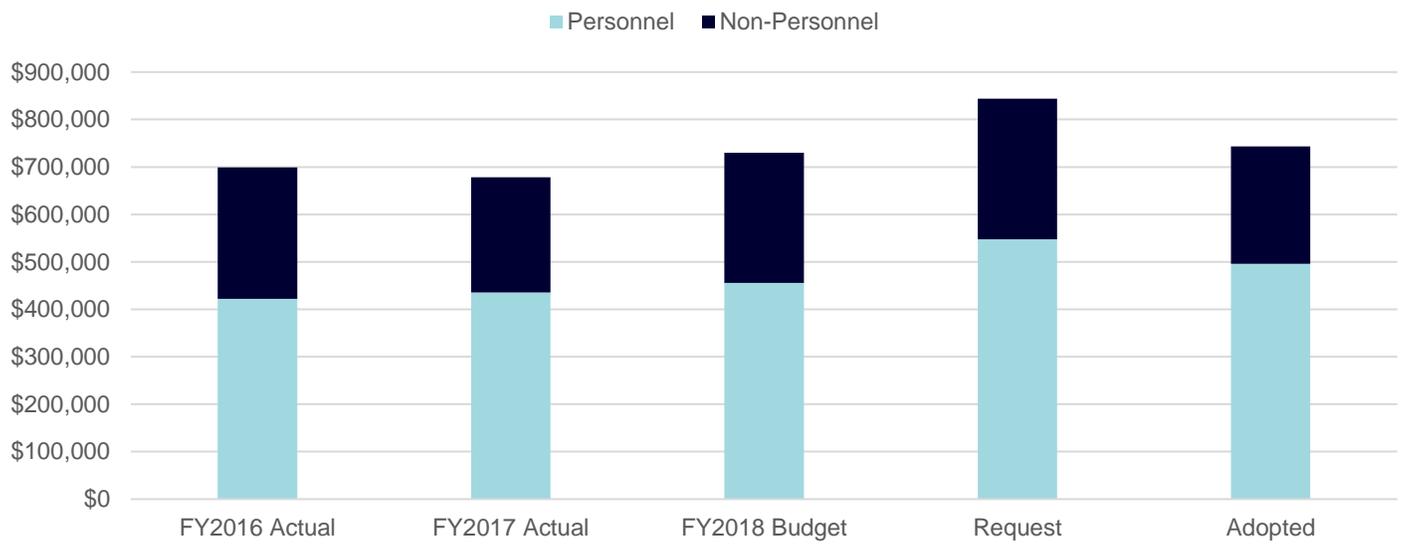
482	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Purchased Services						
530 Professional and Technical	0	450	1,000	1,000	500	-50.0 %
Purchased Services Subtotal	0	450	1,000	1,000	500	-50.0 %
Airport Hazard Total	0	450	1,000	1,000	500	-50.0 %

Budget Highlights



Town Management

Budget Overview



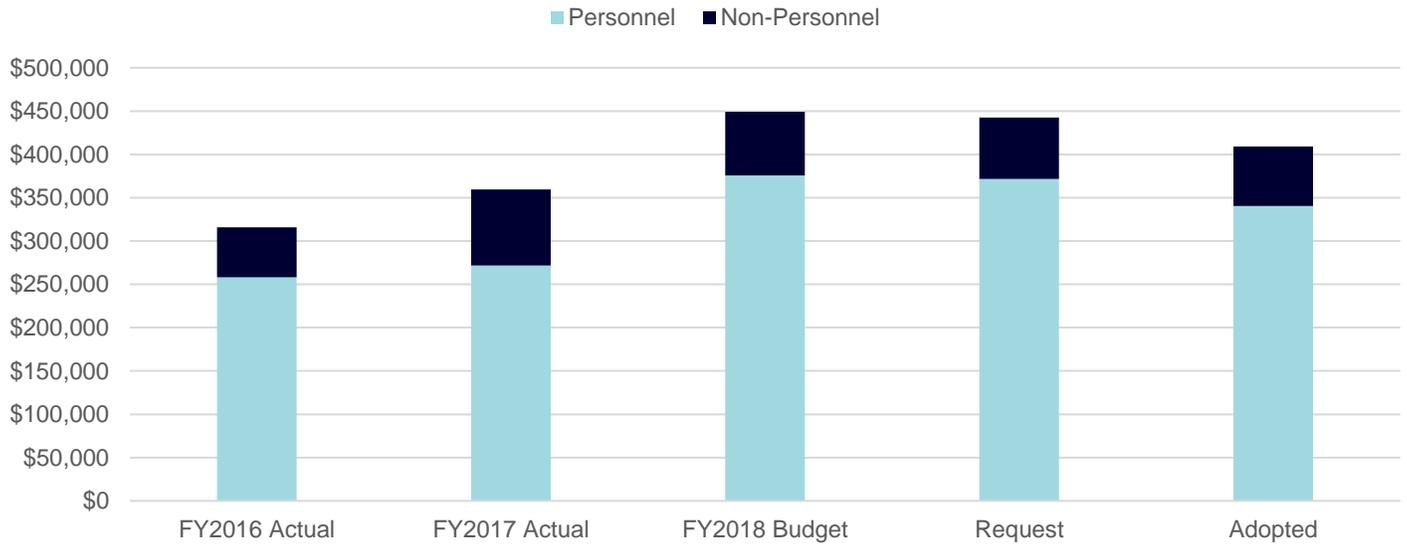
Included Departments

- Town Manager
- Energy Management
- Town Attorney
- MIS



Town Manager

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Senior Clerks	Clerical	19,134	0.50	0.50
Admin Assistant	Non-Union	57,471	1.00	1.00
Assistant Town Manager	Non-Union	90,000	1.00	1.00
Interns	Non-Union	20,000	1.00	1.00
Town Manager	Non-Union	160,000	1.00	1.00
Total		346,605		



Town Manager Budget

112	Town Manager	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	257,266	270,864	374,000	370,862	340,000	-9.1 %
	514Differentials	0	1,000	1,675	675	500	-70.1 %
	519Other Personal Services	750	0	0	0	0	0.0 %
	Personnel Services Subtotal	258,016	271,864	375,675	371,537	340,500	-9.4 %
Purchased Services							
	527Rentals and Leases	0	2,400	2,879	2,900	2,900	0.7 %
	530Professional and Technical	35,266	64,703	51,240	51,240	51,300	0.1 %
	534Communication	0	2,728	5,300	2,900	500	-90.6 %
	Purchased Services Subtotal	35,266	69,831	59,419	57,040	54,700	-7.9 %
Supplies							
	542Office Supplies	7,907	9,989	5,000	5,000	5,000	0.0 %
	558Other Supplies	0	3,425	0	0	0	0.0 %
	Supplies Subtotal	7,907	13,414	5,000	5,000	5,000	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	14,617	4,380	9,000	9,000	9,000	0.0 %
	Other Charges and Expenses Subtotal	14,617	4,380	9,000	9,000	9,000	0.0 %
	Town Manager Total	315,806	359,489	449,094	442,577	409,200	-8.9 %

Budget Highlights

Line 530 Professional and Technical:

- Contains \$48,000 for Labor council

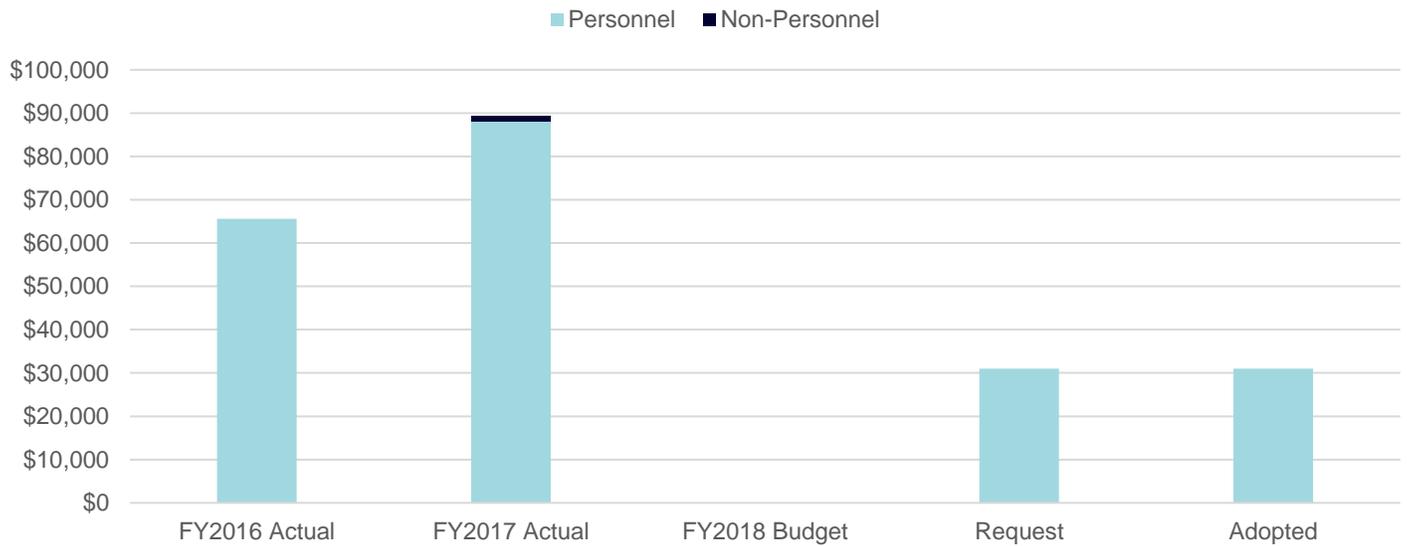
Line 534 Communication:

- Request contained \$2,400 for Employee Cellphone Reimbursement for two employees, not included in Recommendation



Energy Management

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Energy Manager	Non-Union	63,728	1.00	1.00
Position Subtotal		63,728		
City of Chelsea Share of Energy Manager		-33,000		
Subtotal Adjustments		-33,000		
Total		30,728		

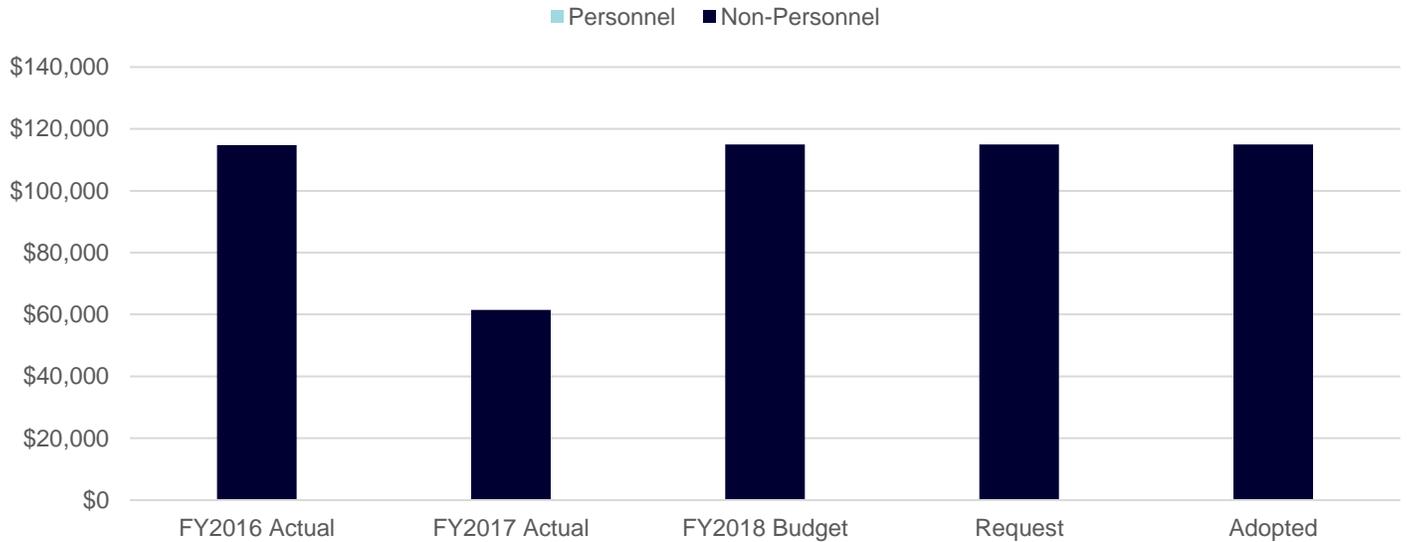
131	Energy Management	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511 Permanent Employees	65,565	88,175	0	31,000	31,000	0.0 %
	Personnel Services Subtotal	65,565	88,175	0	31,000	31,000	0.0 %
Purchased Services							
	534 Communication	0	1,200	0	0	0	0.0 %
	Purchased Services Subtotal	0	1,200	0	0	0	0.0 %
	Energy Management Total	65,565	89,375	0	31,000	31,000	0.0 %

Budget Highlights



Town Attorney

Budget Overview



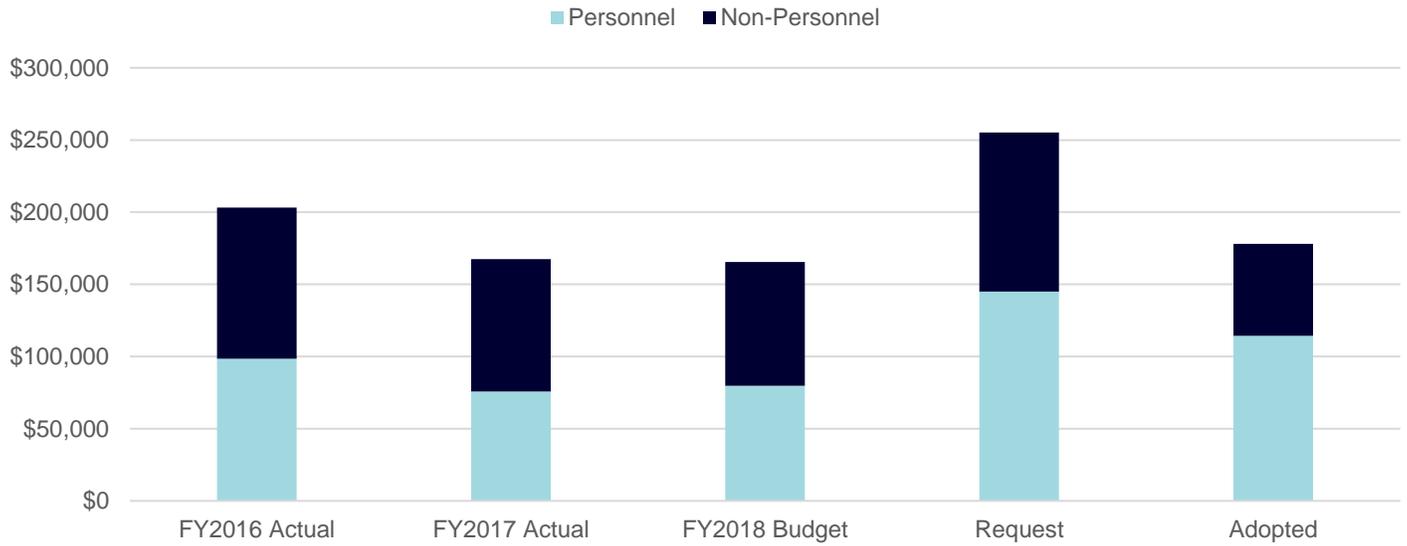
151	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Purchased Services						
530 Professional and Technical	114,783	61,524	115,000	115,000	115,000	0.0 %
Purchased Services Subtotal	114,783	61,524	115,000	115,000	115,000	0.0 %
Town Attorney Total	114,783	61,524	115,000	115,000	115,000	0.0 %

Budget Highlights



MIS Department

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Community Development	Non-Union	33,858	0.50	0.50
Systems Administrator	Non-Union	78,939	2.00	1.54
Total		112,797		



MIS Department Budget

155	MIS Department	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	98,583	75,094	79,000	143,573	113,000	43.0 %
	514Differentials	0	725	725	1,400	1,400	93.1 %
	Personnel Services Subtotal	98,583	75,819	79,725	144,973	114,400	43.5 %
Purchased Services							
	523Non-Energy Utilities	0	599	852	1,000	1,000	17.4 %
	530Professional and Technical	95,112	0	2,000	2,000	2,000	0.0 %
	534Communication	0	0	720	1,920	0	-100.0 %
	Purchased Services Subtotal	95,112	599	3,572	4,920	3,000	-16.0 %
Supplies							
	542Office Supplies	9,452	879	200	1,200	750	275.0 %
	Supplies Subtotal	9,452	879	200	1,200	750	275.0 %
Other Charges and Expenses							
	579Software	0	80,729	75,000	90,000	60,000	-20.0 %
	Other Charges and Expenses Subtotal	0	80,729	75,000	90,000	60,000	-20.0 %
Capital Outlay							
	587Replacement Equipment	0	9,535	7,000	14,000	0	-100.0 %
	Capital Outlay Subtotal	0	9,535	7,000	14,000	0	-100.0 %
	MIS Department Total	203,147	167,562	165,497	255,093	178,150	7.6 %

Budget Highlights

Line 534 Communication:

Request contained \$1,920 for Employee Cellphone Reimbursement not included in recommended

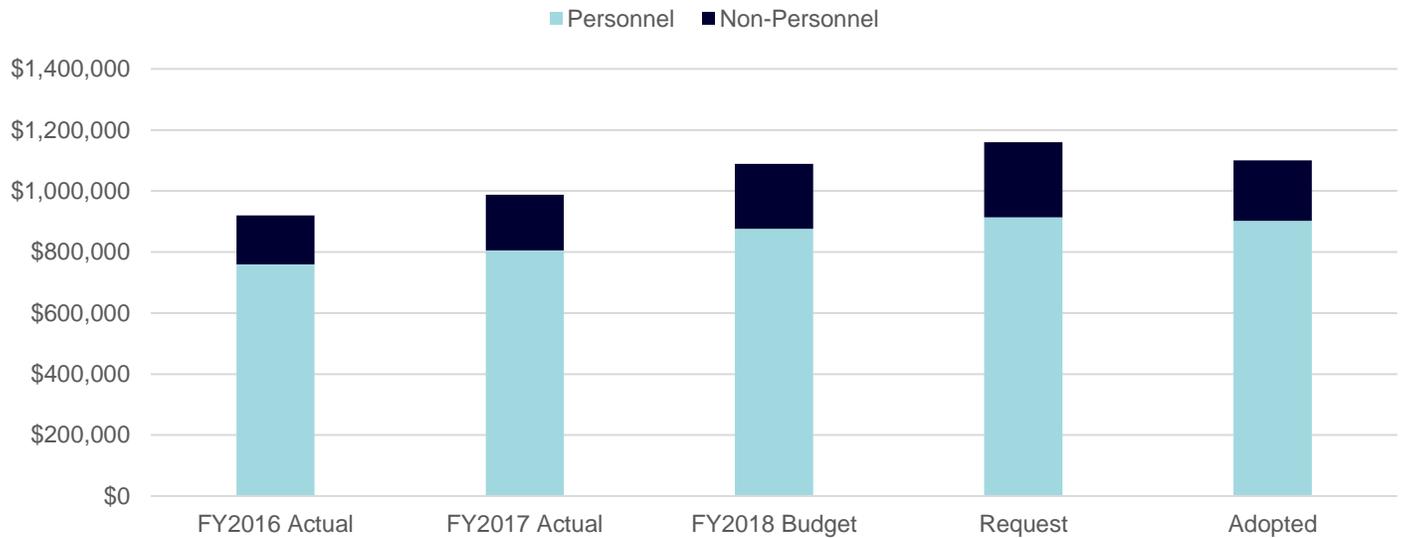
Line 587 Replacement Equipment:

Request contained \$14,000 for Replacement Computer Equipment not included in recommended



Administration & Finance

Budget Overview



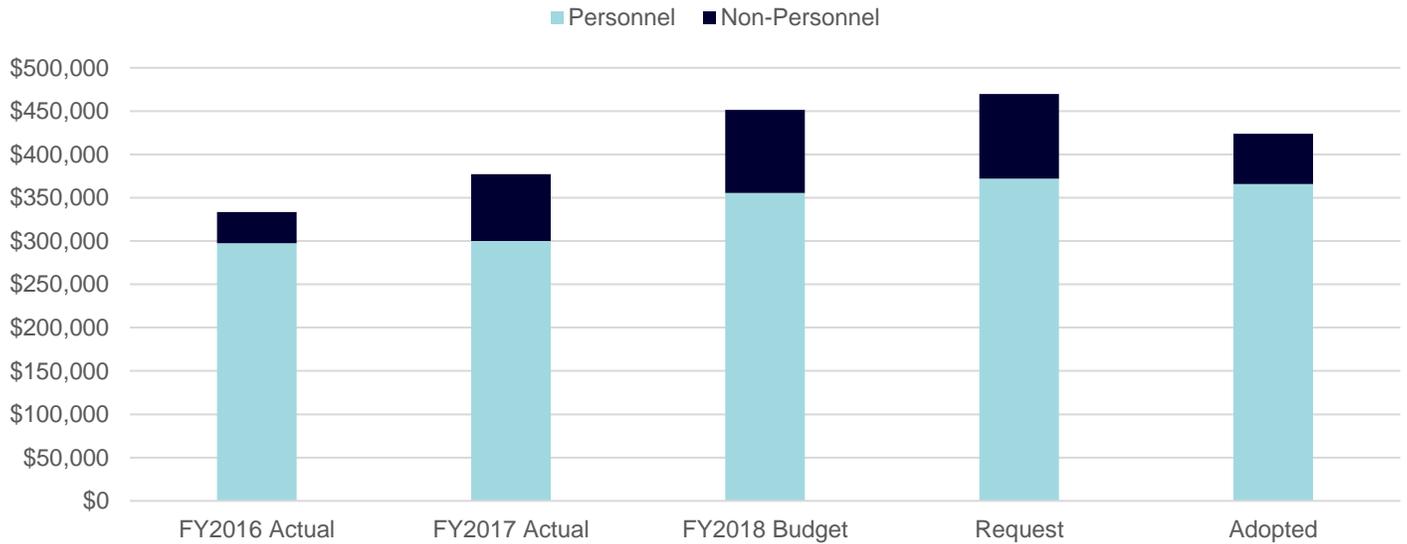
Included Departments

- Finance
- Assessing
- Treasurer/Collector
- Municipal Hearings



Finance

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Senior Clerk	Clerical	36,551	1.00	1.00
Budget & Finance Manager	Non-Union	95,571	1.00	1.00
Chief Financial Officer	Non-Union	123,260	1.00	1.00
Payroll Specialist	Non-Union	53,270	1.00	1.00
Senior Accountant	Non-Union	77,836	1.00	1.00
Position Subtotal		386,489		
School Department Share of Chief Financial Officer		-20,000		
Subtotal Adjustments		-20,000		
Total		366,489		



Finance Budget

135	Finance	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	297,388	298,465	354,000	370,000	367,000	3.7 %
	514Differentials	0	1,450	1,450	1,950	1,950	34.5 %
	Personnel Services Subtotal	297,388	299,915	355,450	371,950	368,950	3.8 %
Purchased Services							
	527Rentals and Leases	0	1,113	2,085	2,085	2,085	0.0 %
	530Professional and Technical	30,992	50,349	44,915	44,915	44,915	0.0 %
	534Communication	0	193	300	250	250	-16.7 %
	Purchased Services Subtotal	30,992	51,655	47,300	47,250	47,250	-0.1 %
Supplies							
	542Office Supplies	2,474	4,395	2,000	2,000	2,000	0.0 %
	Supplies Subtotal	2,474	4,395	2,000	2,000	2,000	0.0 %
Other Charges and Expenses							
	571In-State Travel	0	185	500	500	500	0.0 %
	573Dues and Memberships	2,702	0	0	250	250	0.0 %
	579Software	0	20,908	46,163	48,000	8,000	-82.7 %
	Other Charges and Expenses Subtotal	2,702	21,092	46,663	48,750	8,750	-81.2 %
	Finance Total	333,556	377,058	451,413	469,950	426,950	-5.4 %

Budget Highlights

Line 530 Professional and Technical:

Contains \$28,000 for Annual Audit

Contains \$15,000 for OPEB liability valuation for GASB 75 compliance

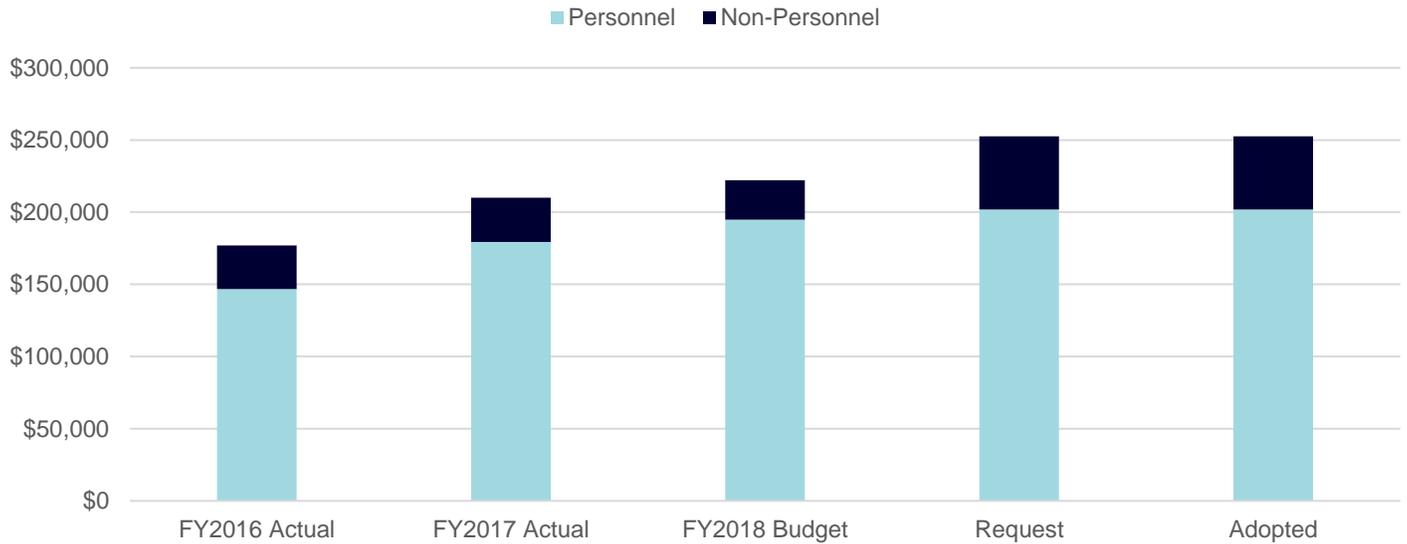
Line 579 Software:

Contains \$8,000 for Software Cost



Assessing

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Principal Clerk	Clerical	45,424	1.00	1.00
Assistant Assessor	Non-Union	54,012	1.00	1.00
Chair Board of Assessors	Non-Union	2,256	1.00	1.00
Deputy Assessor	Non-Union	95,261	1.00	1.00
Member Board of Assessors	Non-Union	3,652	2.00	2.00
Total		200,606		



Assessing Budget

141	Assessing	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	146,735	178,520	194,000	201,000	201,000	3.6 %
	514Differentials	0	775	775	825	825	6.5 %
	Personnel Services Subtotal	146,735	179,295	194,775	201,825	201,825	3.6 %
Purchased Services							
	530Professional and Technical	25,332	14,649	8,000	31,950	32,000	300.0 %
	534Communication	0	53	0	250	250	0.0 %
	Purchased Services Subtotal	25,332	14,701	8,000	32,200	32,250	303.1 %
Supplies							
	542Office Supplies	3,921	3,618	3,000	3,000	3,000	0.0 %
	Supplies Subtotal	3,921	3,618	3,000	3,000	3,000	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	1,014	0	0	0	0	0.0 %
	579Software	0	12,330	16,440	15,450	15,500	-5.7 %
	Other Charges and Expenses Subtotal	1,014	12,330	16,440	15,450	15,500	-5.7 %
	Assessing Total	177,002	209,945	222,215	252,475	252,575	13.7 %

Budget Highlights

Line 530 Professional and Technical:

- Contains \$5,200 for Personal Property Research
- Contains \$9,750 for Data collection for cyclical valuation
- Contains \$7,500 for interim year adjustment

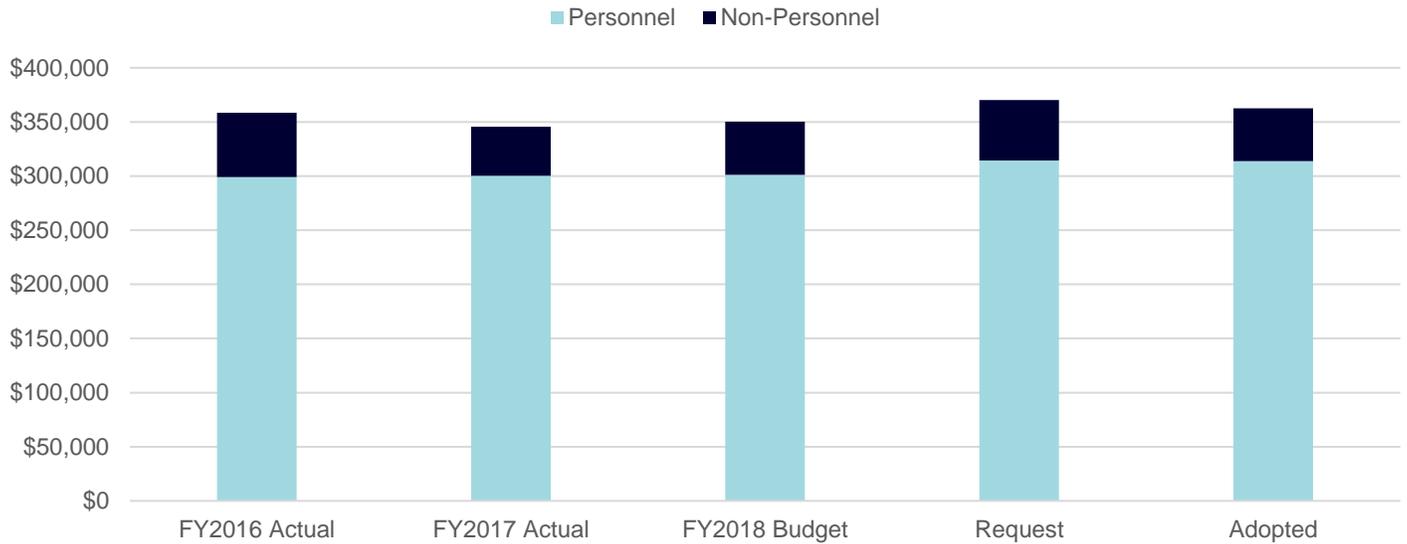
Line 579 Software:

- Contains \$15,500 for software maintenance



Treasurer/Collector

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Part-Time	Clerical	0	0.29	0
Principal Clerk	Clerical	136,114	3.00	3.00
Assistant Treasurer/Collector	Non-Union	66,603	1.00	1.00
Treasurer/Collector	Non-Union	87,639	1.00	1.00
Total		290,357		



Treasurer/Collector Budget

145	Treasurer/Collector	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	298,994	288,385	289,000	301,556	301,000	4.2 %
	514Differentials	0	1,000	1,175	1,850	1,850	57.4 %
	519Other Personal Services	0	11,000	11,000	11,000	11,100	0.9 %
	Personnel Services Subtotal	298,994	300,385	301,175	314,406	313,950	4.2 %
Purchased Services							
	527Rentals and Leases	0	2,721	5,557	5,730	5,800	4.4 %
	530Professional and Technical	23,235	3,106	1,500	2,900	2,900	93.3 %
	534Communication	0	19,797	23,300	28,160	28,160	20.9 %
	538Other Purchased Services	0	7,316	7,300	7,300	7,300	0.0 %
	Purchased Services Subtotal	23,235	32,939	37,657	44,090	44,160	17.3 %
Supplies							
	542Office Supplies	34,195	4,817	3,000	3,000	3,000	0.0 %
	558Other Supplies	0	6,931	7,465	7,965	465	-93.8 %
	Supplies Subtotal	34,195	11,747	10,465	10,965	3,465	-66.9 %
Other Charges and Expenses							
	571In-State Travel	0	227	550	550	550	0.0 %
	573Dues and Memberships	2,098	365	365	365	365	0.0 %
	Other Charges and Expenses Subtotal	2,098	592	915	915	915	0.0 %
	Total	358,521	345,664	350,212	370,376	362,490	3.5 %

Budget Highlights

Line 527 Rentals and Leases:

- Contains \$3,424 for Copier lease
- Contains \$2,303 for Postage Machine lease

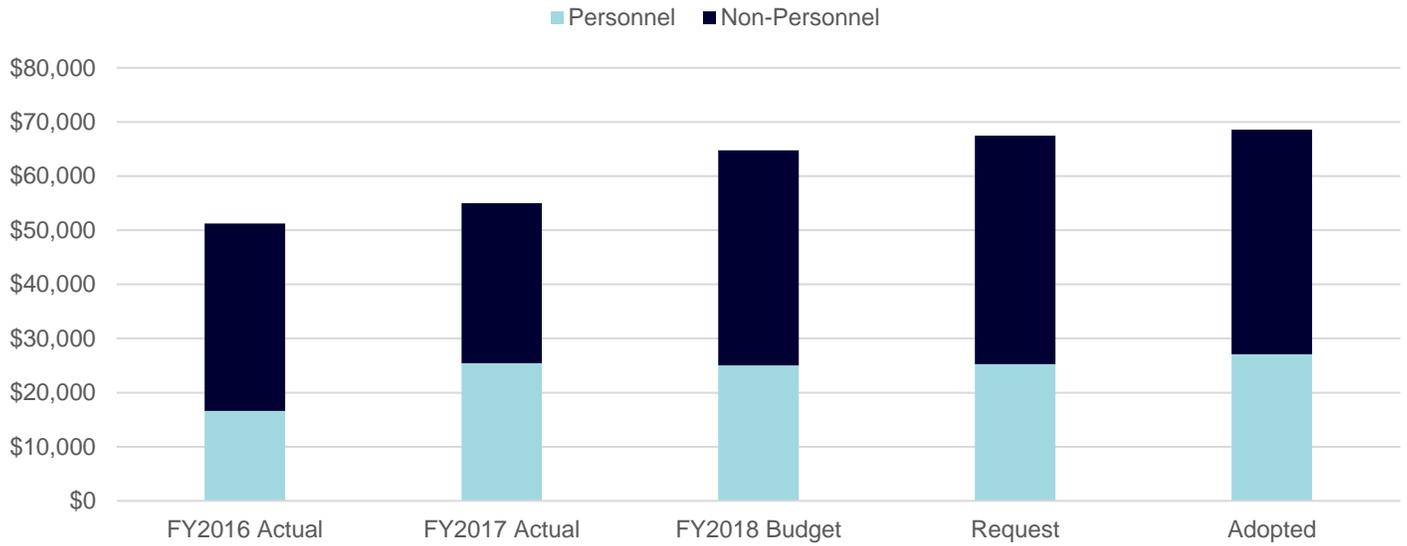
Line 534 Communication:

- Contains \$27,300 for Postage for all bills and Accounts Payable



Municipal Hearing Office

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Hearings Officer	Non-Union	22,000	1.00	1.00
Total		22,000		



Municipal Hearing Office Budget

293	Municipal Hearing Office	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	16,634	20,417	20,000	20,234	22,000	10.0 %
	519Other Personal Services	0	5,000	5,000	5,000	5,100	2.0 %
	Personnel Services Subtotal	16,634	25,417	25,000	25,234	27,100	8.4 %
Purchased Services							
	521Energy	0	-27	0	0	0	0.0 %
	530Professional and Technical	23,116	16,024	21,685	23,573	23,650	9.1 %
	534Communication	419	334	1,450	1,850	1,850	27.6 %
	Purchased Services Subtotal	23,535	16,331	23,135	25,423	25,500	10.2 %
Supplies							
	542Office Supplies	11,085	2,542	1,500	1,500	1,500	0.0 %
	558Other Supplies	0	10,190	15,000	14,400	14,400	-4.0 %
	Supplies Subtotal	11,085	12,732	16,500	15,900	15,900	-3.6 %
Other Charges and Expenses							
	571In-State Travel	0	92	100	100	100	0.0 %
	Other Charges and Expenses Subtotal	0	92	100	100	100	0.0 %
Capital Outlay							
	587Replacement Equipment	0	454	0	800	0	0.0 %
	Capital Outlay Subtotal	0	454	0	800	0	0.0 %
	Municipal Hearing Office Total	51,254	55,026	64,735	67,457	68,600	6.0 %

Budget Highlights

Line 530 Professional and Technical:

Contains \$23,423 for Parking ticket processing

Line 558 Other Supplies:

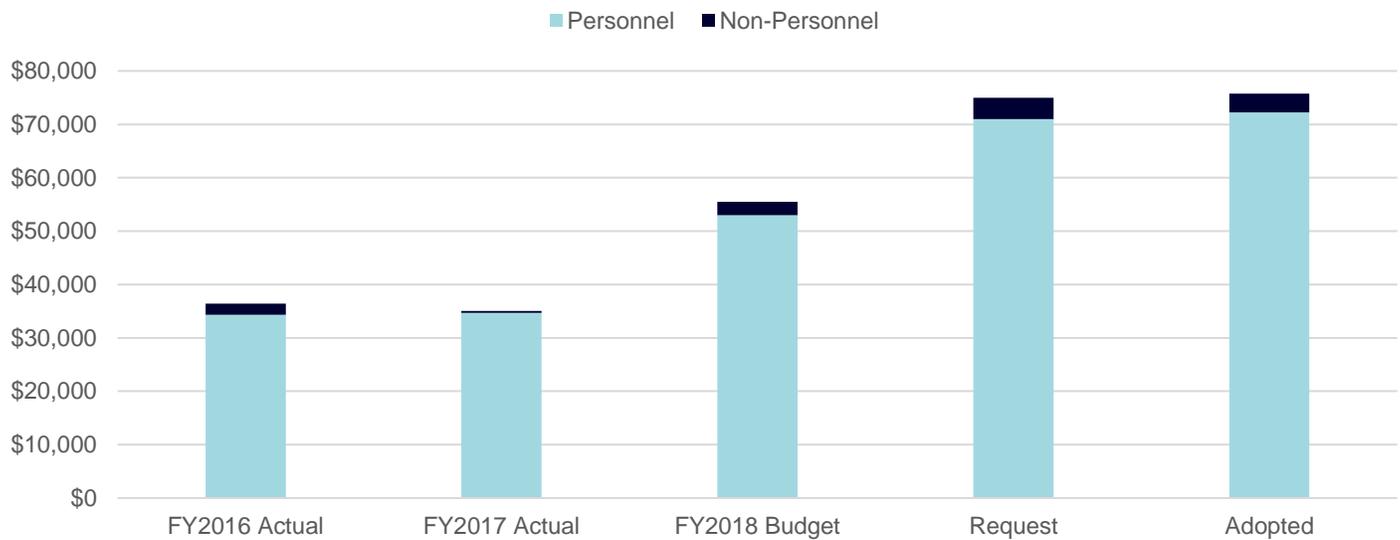
Contains \$5,000 for Parking & Non-Criminal Citations

Contains \$3,400 for Res stickers & visitor placards



Human Resources

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Benefits Coordinator	Non-Union	40,333	1.00	1.00
Director of Human Resources	Non-Union	83,700	1.00	1.00
Position Subtotal		124,033		
School Department Share of Director of Human Resources		-35,000		
School Department Share of Benefits Coordinator		-18,000		
Subtotal Adjustments		-53,000		
Total		71,033		



Human Resources Budget

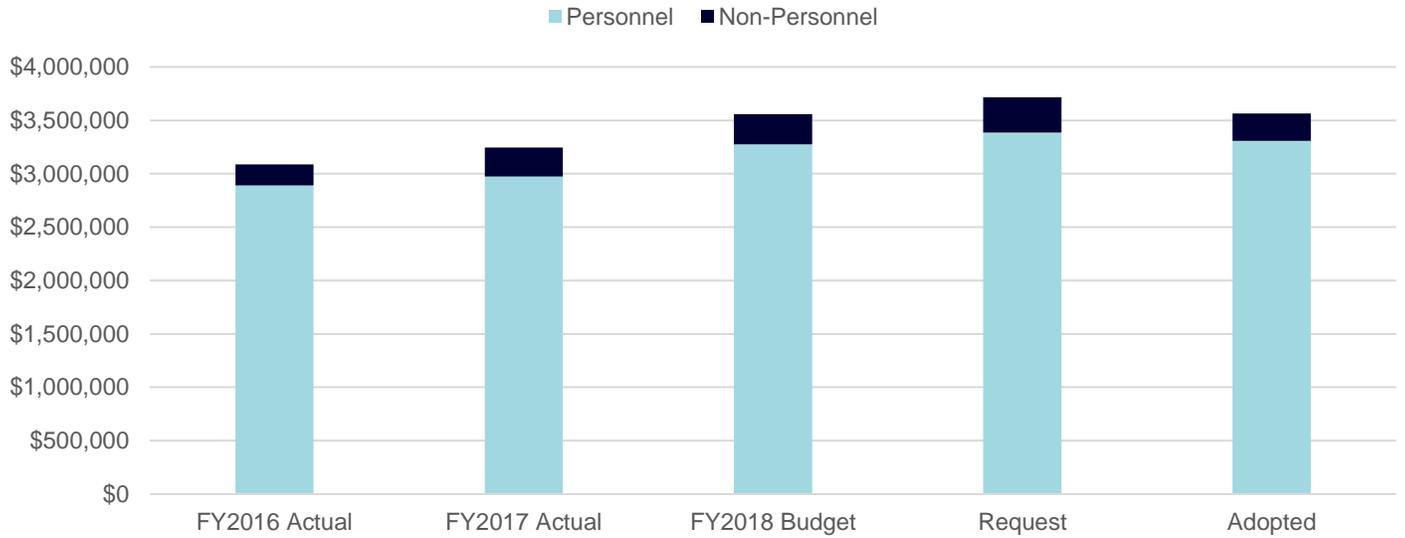
153	Human Resources	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	34,327	34,677	53,000	71,000	72,000	35.8 %
	514Differentials	0	0	0	500	500	0.0 %
	Personnel Services Subtotal	34,327	34,677	53,000	71,500	72,500	36.8 %
Purchased Services							
	530Professional and Technical	0	0	1,000	2,500	2,000	100.0 %
	534Communication	0	63	500	500	500	0.0 %
	Purchased Services Subtotal	0	63	1,500	3,000	2,500	66.7 %
Supplies							
	542Office Supplies	1,108	286	1,000	1,000	1,000	0.0 %
	Supplies Subtotal	1,108	286	1,000	1,000	1,000	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	1,005	0	0	0	0	0.0 %
	Other Charges and Expenses Subtotal	1,005	0	0	0	0	0.0 %
	Human Resources Total	36,440	35,026	55,500	75,500	76,000	36.9 %

Budget Highlights



Police

Budget Overview



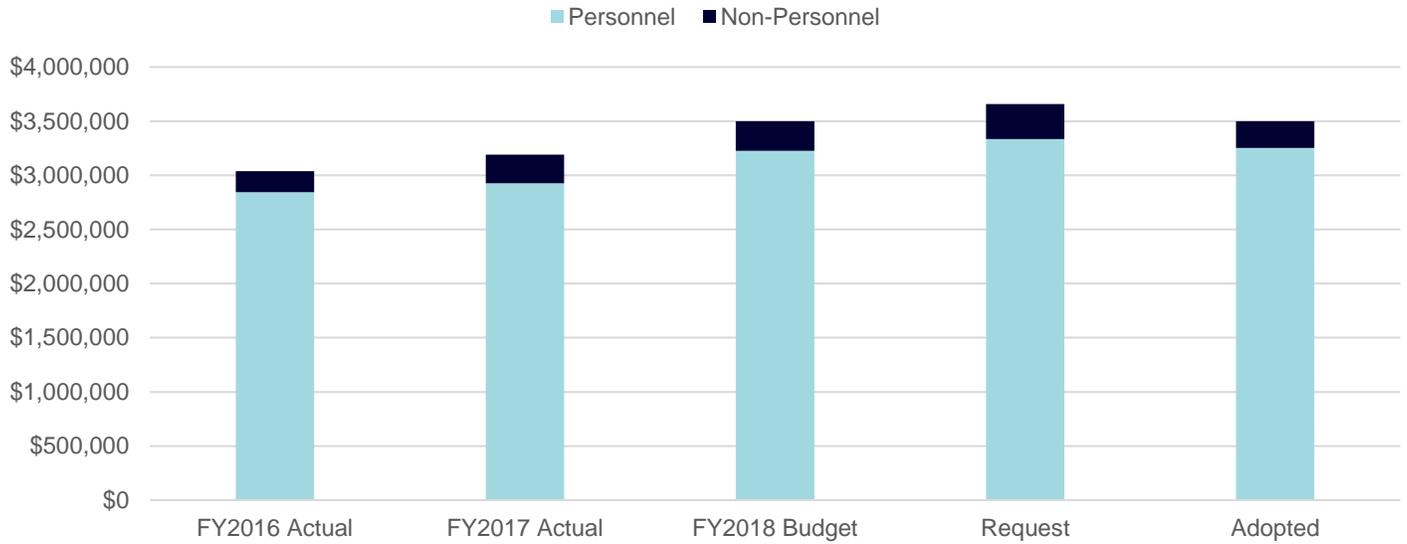
Included Departments

- Police
- Animal Control



Police Department

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Clerk	Clerical	45,424	1.00	1.00
Patrol Officer	MCOP 421	1,373,067	24.00	24.00
Sergeant	MCOP 421	471,224	7.00	7.00
Lieutenant	MCOP 430	232,917	3.00	3.00
Court Officer/POIC/Detective on Call	Non-Union	30,000	1.00	1.00
Day Officer Night Diff.	Non-Union	9,000	1.00	1.00
Deputy Chief	Non-Union	126,629	1.00	1.00
Interns	Non-Union	0	1.00	0.00
Matron	Non-Union	5,000	1.00	1.00
Police Chief	Non-Union	163,200	1.00	1.00
Reserve	Non-Union	56,071	1.00	1.00
Position Subtotal		2,525,587		
Parking Enforcement Personnel		31,874		
Subtotal Adjustments		31,874		
Total		2,557,461		



Police Department Budget

210	Police Department	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	2,261,498	2,189,999	2,530,762	2,593,421	2,556,624	1.0 %
	513Overtime	248,260	376,497	290,000	315,824	290,000	0.0 %
	514Differentials	305,952	331,294	374,523	395,881	382,839	2.2 %
	519Other Personal Services	27,200	29,400	30,600	30,600	30,600	0.0 %
	Personnel Services Subtotal	2,842,909	2,927,191	3,225,884	3,335,726	3,260,064	1.1 %
Purchased Services							
	521Energy	56,955	27,681	39,000	52,908	41,000	5.1 %
	524Repairs and Maintenance	0	40,758	7,000	7,510	7,500	7.1 %
	527Rentals and Leases	0	3,780	3,228	3,228	3,228	0.0 %
	529Other Property Related Services	0	73	10,400	10,433	10,500	1.0 %
	530Professional and Technical	82,212	105,071	102,674	126,593	111,224	8.3 %
	534Communication	0	17,662	19,814	20,510	20,250	2.2 %
	538Other Purchased Services	0	1,287	1,100	1,041	1,100	0.0 %
	Purchased Services Subtotal	139,167	196,311	183,217	222,223	194,802	6.3 %
Supplies							
	542Office Supplies	0	1,098	5,900	7,511	6,000	1.7 %
	548Vehicular Supplies	0	0	3,000	3,843	3,000	0.0 %
	549Food and Food Service Supplies	0	0	205	205	205	0.0 %
	558Other Supplies	28,802	5,053	22,000	25,967	22,000	0.0 %
	Supplies Subtotal	28,802	6,151	31,105	37,527	31,205	0.3 %
Other Charges and Expenses							
	573Dues and Memberships	26,807	8,438	6,634	10,834	7,500	13.1 %
	579Software	0	13,932	14,000	13,500	13,500	-3.6 %
	Other Charges and Expenses Subtotal	26,807	22,370	20,634	24,334	21,000	1.8 %
Capital Outlay							
	587Replacement Equipment	0	39,393	40,000	40,000	0	-100.0 %
	Capital Outlay Subtotal	0	39,393	40,000	40,000	0	-100.0 %
	Police Department Total	3,037,686	3,191,416	3,500,840	3,659,810	3,507,071	0.2 %

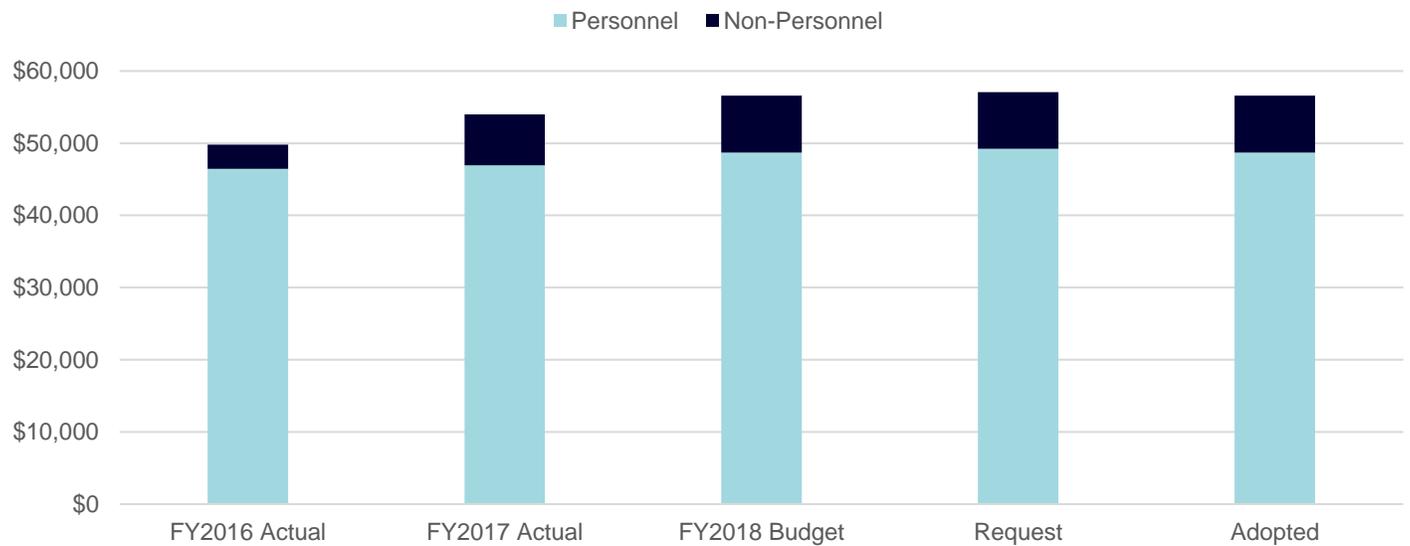
Budget Highlights

- Line 529 Other Property Related Service:
 - Contains \$10,000 for Required cell maintenance
- Line 530 Professional and Technical:
 - Contains \$7,280 for Police Academy
- Line 534 Communication:
 - Contains \$12,146 for Wireless cards for cruisers
- Line 579 Software:
 - Contains \$13,000 for Records Management Software
 - Contains \$3,500 for Video recording software for Cruisers



Animal Control

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Animal Control	Non-Union	47,300	1.00	1.00
Total		47,300		



Animal Control Budget

292	Animal Control	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	46,447	46,926	48,000	48,500	48,000	0.0 %
	514Differentials	0	0	725	725	725	0.0 %
	Personnel Services Subtotal	46,447	46,926	48,725	49,225	48,725	0.0 %
Purchased Services							
	524Repairs and Maintenance	0	3,834	3,000	3,000	3,000	0.0 %
	530Professional and Technical	695	35	2,400	2,400	2,400	0.0 %
	534Communication	767	450	600	600	600	0.0 %
	Purchased Services Subtotal	1,462	4,319	6,000	6,000	6,000	0.0 %
Supplies							
	558Other Supplies	1,910	2,770	1,850	1,850	1,850	0.0 %
	Supplies Subtotal	1,910	2,770	1,850	1,850	1,850	0.0 %
	Animal Control Total	49,820	54,015	56,575	57,075	56,575	0.0 %

Budget Highlights

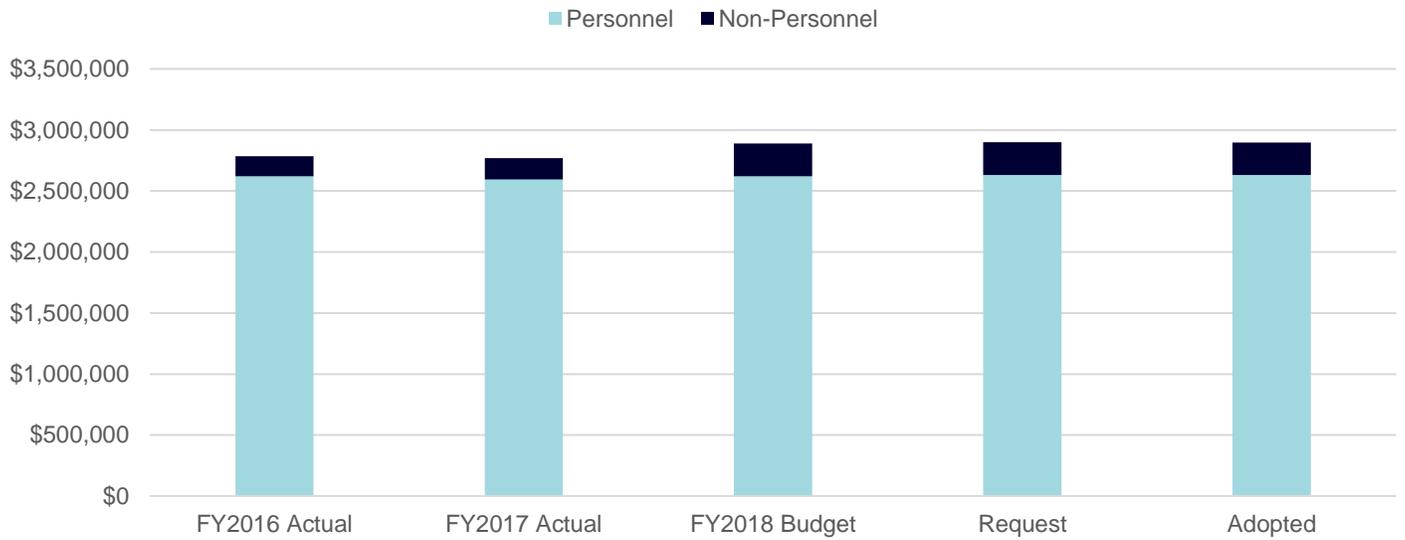
Line 534 Communication:

Contains \$600 for Employee Cellphone Reimbursement



Fire

Budget Overview



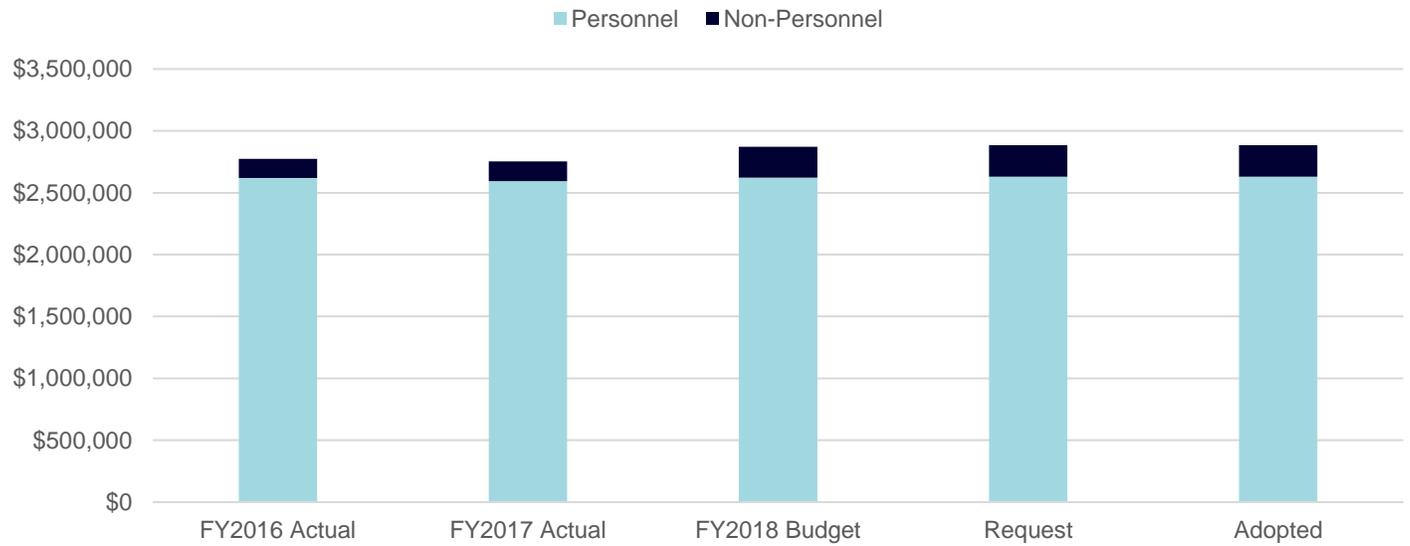
Included Departments

- Fire
- Emergency Management



Fire Department

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Principal Clerk	Clerical	45,942	1.00	1.00
Captain	IAF 1070	398,236	5.00	5.00
Fire Fighter	IAF 1070	1,478,456	27.00	27.00
Fire Lieutenant	IAF 1070	322,831	5.00	5.00
Fire Chief	Non-Union	137,510	1.00	1.00
Total		2,382,975		



Fire Department Budget

220	Fire Department	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	2,164,864	2,229,308	2,263,911	2,272,911	2,272,911	0.4 %
	513Overtime	363,549	272,495	264,000	264,000	264,000	0.0 %
	514Differentials	91,246	92,850	93,680	93,680	94,180	0.5 %
	Personnel Services Subtotal	2,619,658	2,594,653	2,621,591	2,630,591	2,631,091	0.4 %
Purchased Services							
	521Energy	51,576	25,332	30,817	30,817	30,817	0.0 %
	523Non-Energy Utilities	0	160	0	0	0	0.0 %
	524Repairs and Maintenance	0	63,441	51,855	51,905	51,905	0.1 %
	530Professional and Technical	33,937	5,450	10,000	10,000	10,000	0.0 %
	534Communication	0	26,605	22,650	22,650	22,650	0.0 %
	Purchased Services Subtotal	85,513	120,988	115,322	115,372	115,372	0.0 %
Supplies							
	542Office Supplies	0	2,492	2,000	2,000	2,000	0.0 %
	545Custodial Supplies	0	0	2,000	2,000	2,000	0.0 %
	550Medical Supplies	0	3,391	4,000	4,000	4,000	0.0 %
	558Other Supplies	53,492	14,635	23,450	25,950	25,950	10.7 %
	Supplies Subtotal	53,492	20,518	31,450	33,950	33,950	7.9 %
Other Charges and Expenses							
	571In-State Travel	0	367	500	500	500	0.0 %
	573Dues and Memberships	14,507	2,776	2,900	2,900	2,900	0.0 %
	579Software	0	14,569	15,300	15,300	15,300	0.0 %
	Other Charges and Expenses Subtotal	14,507	17,712	18,700	18,700	18,700	0.0 %
Capital Outlay							
	587Replacement Equipment	0	236	85,000	85,000	85,000	0.0 %
	Capital Outlay Subtotal	0	236	85,000	85,000	85,000	0.0 %
	Fire Department Total	2,773,170	2,754,107	2,872,063	2,883,613	2,884,113	0.4 %

Budget Highlights

Line 524 Repairs and Maintenance:

Contains \$40,000 for engine/apparatus repair

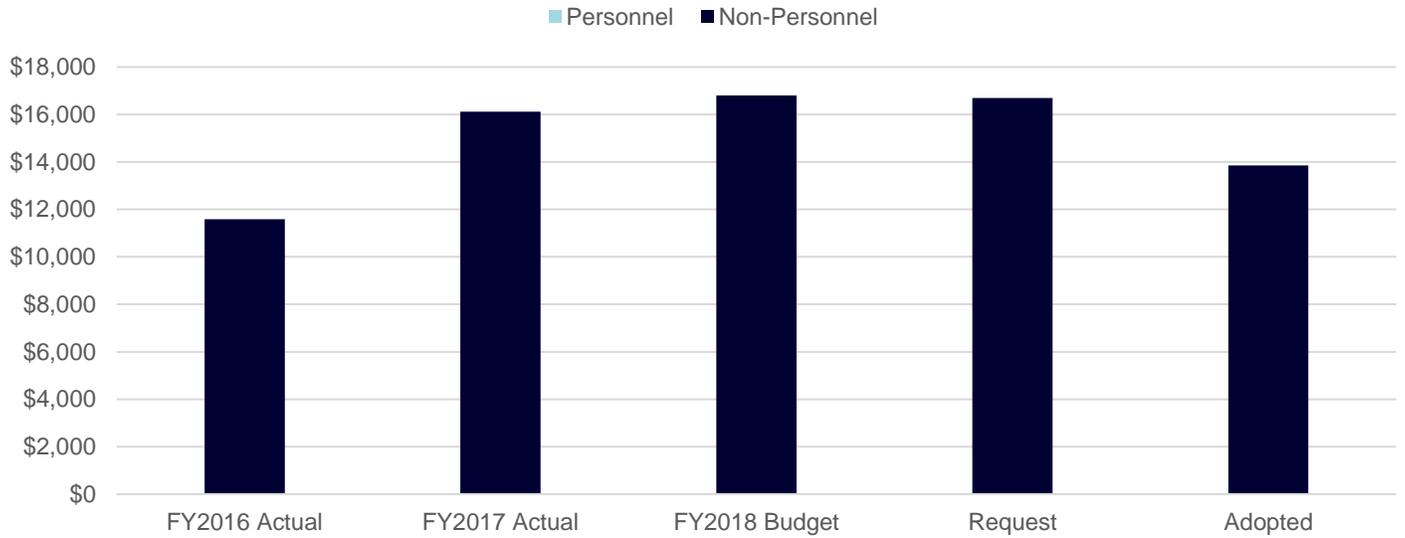
Line 534 Communication:

Contains \$20,650 for Emergency Communication system



Emergency Management

Budget Overview

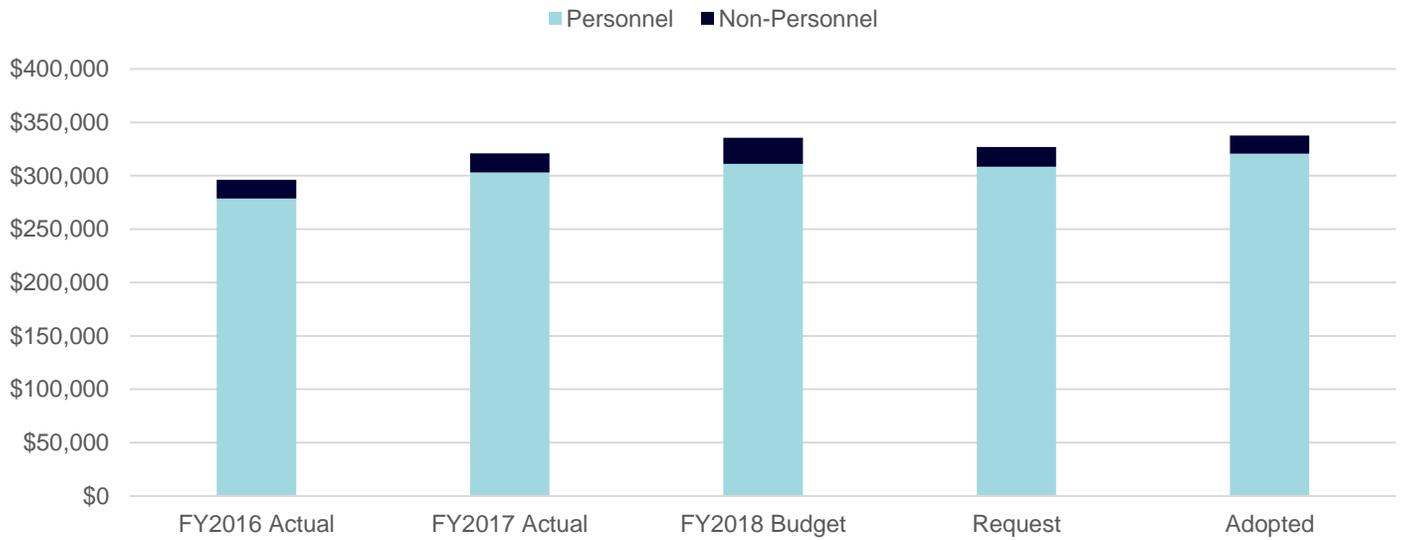


291	Emergency Management	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Purchased Services							
	521 Energy	6,975	6,182	4,960	4,960	4,960	0.0 %
	523 Non-Energy Utilities	0	80	240	240	240	0.0 %
	524 Repairs and Maintenance	0	3,761	2,700	2,600	1,000	-63.0 %
	530 Professional and Technical	673	429	2,000	2,000	1,000	-50.0 %
	534 Communication	0	4,249	4,800	4,800	4,800	0.0 %
	Purchased Services Subtotal	7,647	14,701	14,700	14,600	12,000	-18.4 %
Supplies							
	542 Office Supplies	3,945	465	1,000	1,000	750	-25.0 %
	558 Other Supplies	0	953	600	600	600	0.0 %
	Supplies Subtotal	3,945	1,418	1,600	1,600	1,350	-15.6 %
Other Charges and Expenses							
	579 Software	0	0	500	500	500	0.0 %
	Other Charges and Expenses Subtotal	0	0	500	500	500	0.0 %
Emergency Management Total		11,592	16,119	16,800	16,700	13,850	-17.6 %



Inspectional Services

Budget Overview



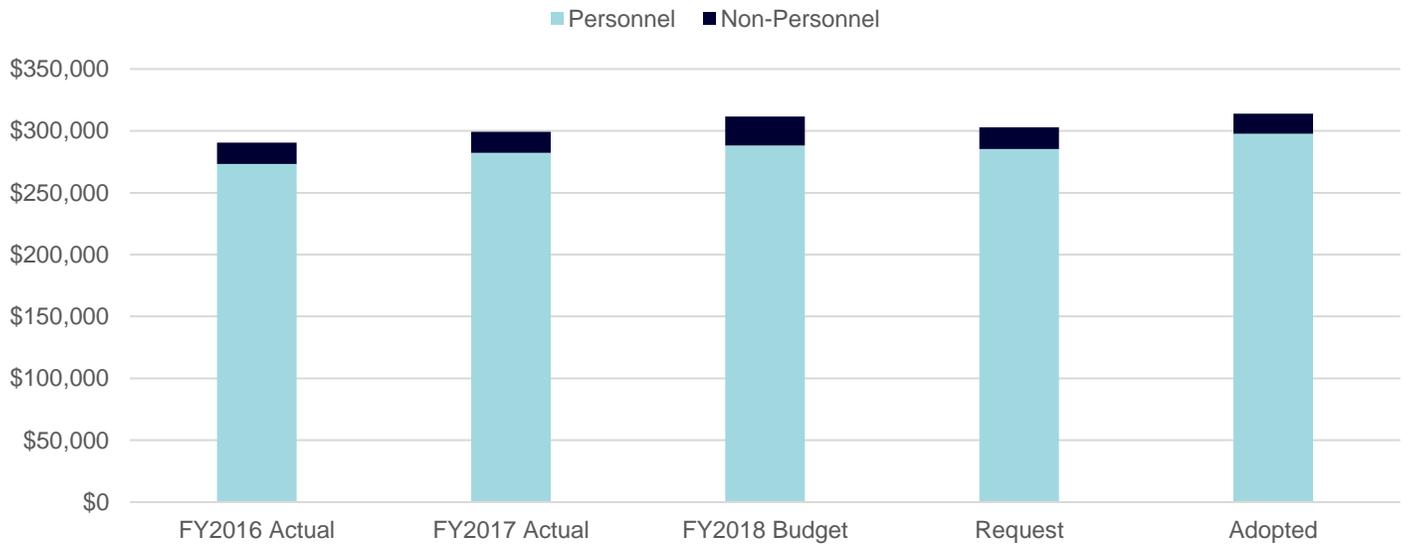
Included Departments

- Inspectional Services
- Conservation Commission



Inspectional Services

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Health Inspector/clerk	Clerical	39,274	1.00	1.00
Senior Clerks	Clerical	38,936	1.00	1.00
Building Inspector	Non-Union	42,527	0.54	0.54
Commissioner of Insp Svcs	Non-Union	82,327	1.00	1.00
Electrical Inspector	Non-Union	16,006	0.43	0.43
Housing Inspector	Non-Union	24,372	0.54	0.54
Plumbing Inspector	Non-Union	16,860	0.43	0.43
Total		260,301		



Inspectional Services Budget

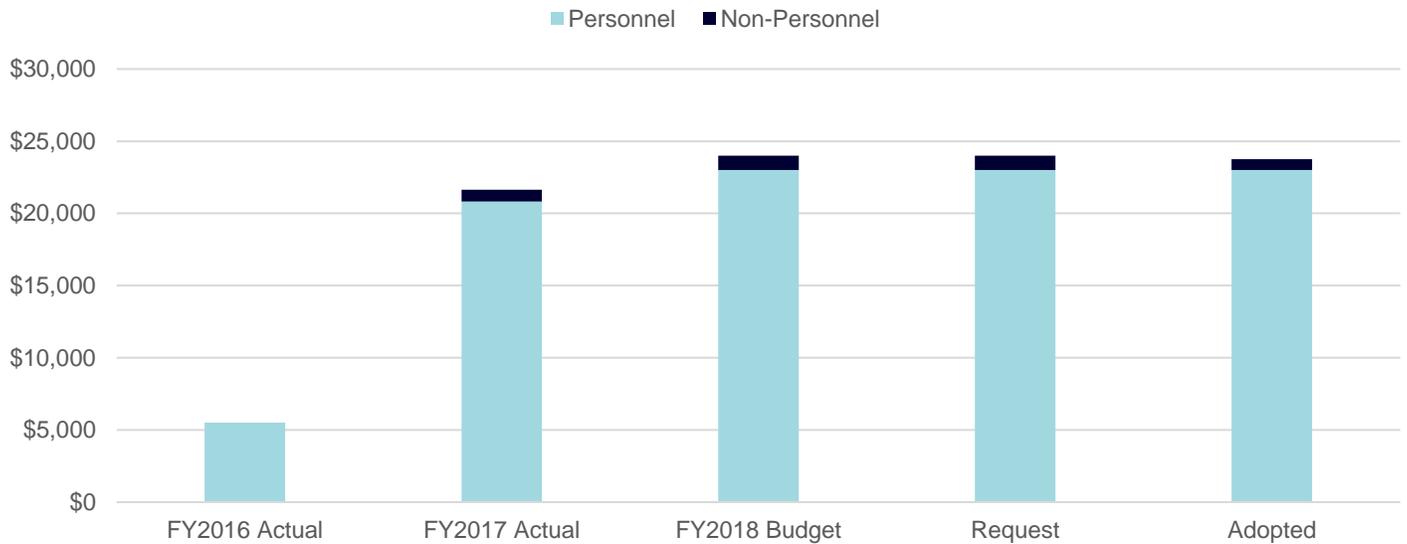
241	Inspectional Services	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	272,278	255,621	254,000	250,000	261,000	2.8 %
	514Differentials	0	0	2,625	500	2,675	1.9 %
	519Other Personal Services	981	26,786	31,600	34,884	34,100	7.9 %
	Personnel Services Subtotal	273,258	282,407	288,225	285,384	297,775	3.3 %
Purchased Services							
	527Rentals and Leases	0	1,069	0	2,000	2,000	0.0 %
	530Professional and Technical	7,992	5,293	14,100	3,600	3,600	-74.5 %
	534Communication	2,491	7,670	4,800	6,100	5,100	6.3 %
	Purchased Services Subtotal	10,483	14,031	18,900	11,700	10,700	-43.4 %
Supplies							
	542Office Supplies	4,798	2,578	3,500	4,000	3,500	0.0 %
	558Other Supplies	0	295	900	900	900	0.0 %
	Supplies Subtotal	4,798	2,873	4,400	4,900	4,400	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	2,099	0	0	0	0	0.0 %
	579Software	0	0	0	1,000	1,000	0.0 %
	Other Charges and Expenses Subtotal	2,099	0	0	1,000	1,000	0.0 %
	Inspectional Services Total	290,639	299,310	311,525	302,984	313,875	0.8 %

Budget Highlights



Conservation Commission

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Conservation Agent	Non-Union	22,989	0.54	0.54
Total		22,989		

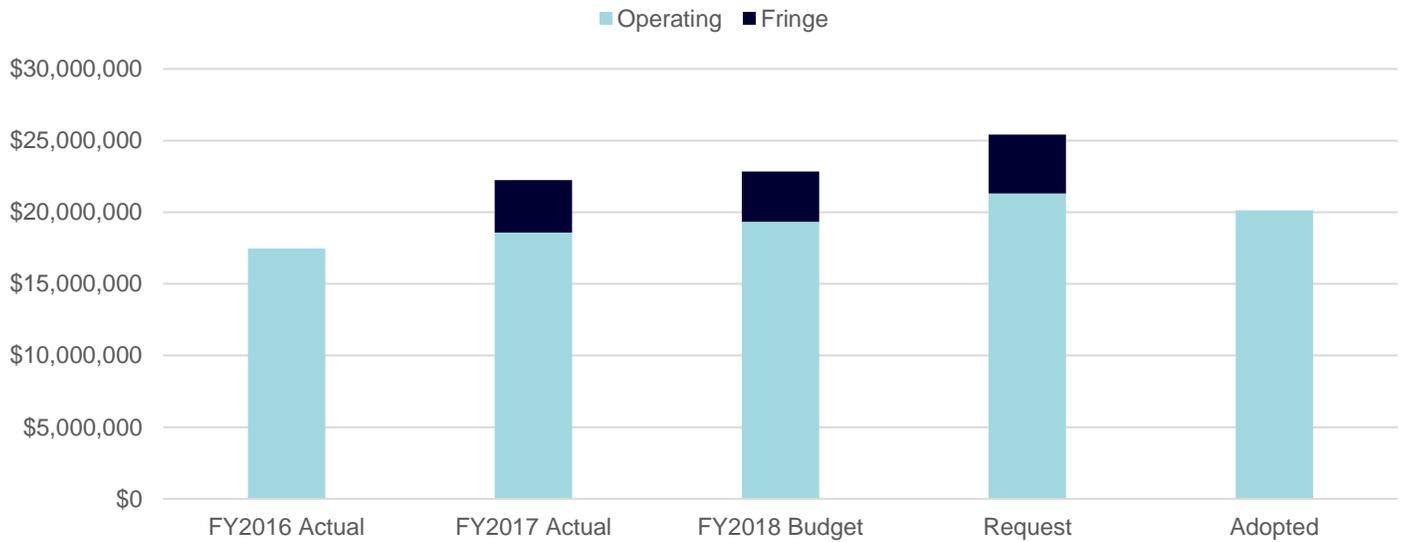
171	Conservation Commission	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511 Permanent Employees	5,500	20,819	23,000	23,000	23,000	0.0 %
	Personnel Services Subtotal	5,500	20,819	23,000	23,000	23,000	0.0 %
Supplies							
	542 Office Supplies	0	825	1,000	1,000	750	-25.0 %
	Supplies Subtotal	0	825	1,000	1,000	750	-25.0 %
Conservation Commission Total		5,500	21,644	24,000	24,000	23,750	-1.0 %

Budget Highlights



Winthrop Public Schools

Budget Overview



020	Winthrop Public Schools	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
	Operating Budget	17,464,759	18,588,506	19,341,310	21,306,870	20,141,310	4.1 %
	Subtotal	17,464,756	18,588,506	19,341,310	21,306,870	20,141,310	4.1 %
Personnel Services							
	517Fringe Benefits	0	3,654,302	3,507,411	4,106,464	0	
	Personnel Services Subtotal	0	3,654,302	3,507,411	4,106,464	0	
	Systemwide Total	17,464,756	22,242,808	22,848,721	25,725,029	20,141,310	-11.8 %

Budget Highlights

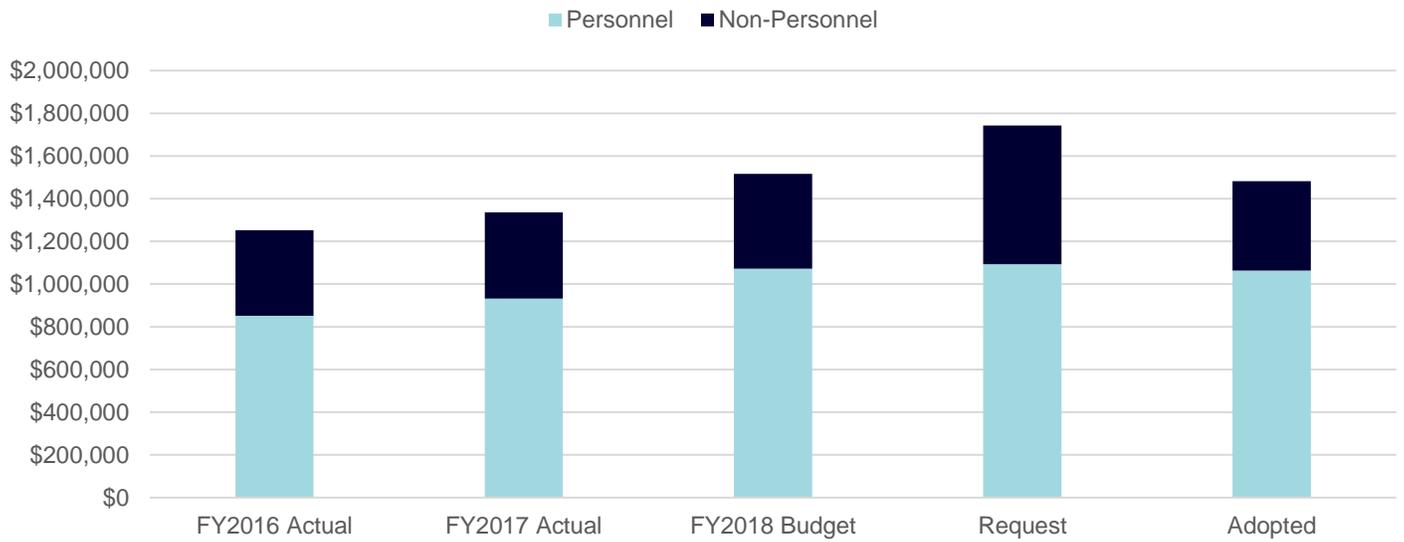
Fringe Benefits

- Moved back to Town Budget



Department of Public Works

Budget Overview



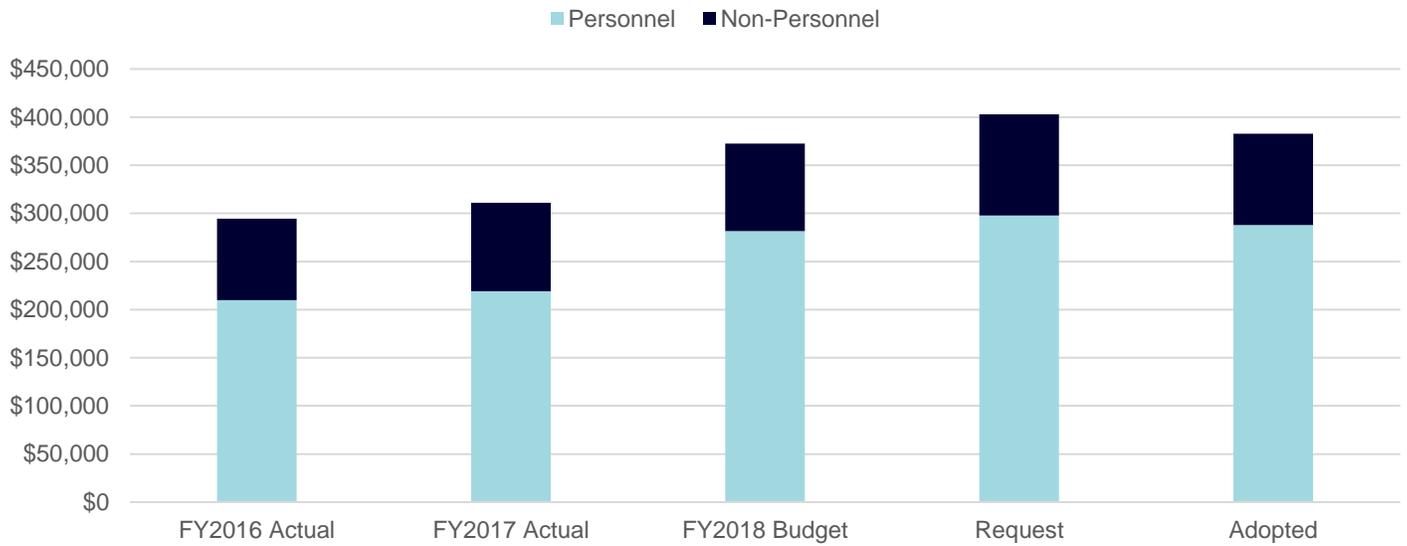
Included Departments

- Building Maintenance
- Highway
- Cemetery



Building Maintenance

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Foreman	DPW	96,004	2.00	2.00
Maintenance Tech	DPW	120,056	3.00	3.00
Manager	Non-Union	86,605	1.00	1.00
Position Subtotal		302,665		
Shared Custodian of Maintenance				
Tech		-29,446		
Subtotal Adjustments		-29,446		
Total		273,219		



Building Maintenance Budget

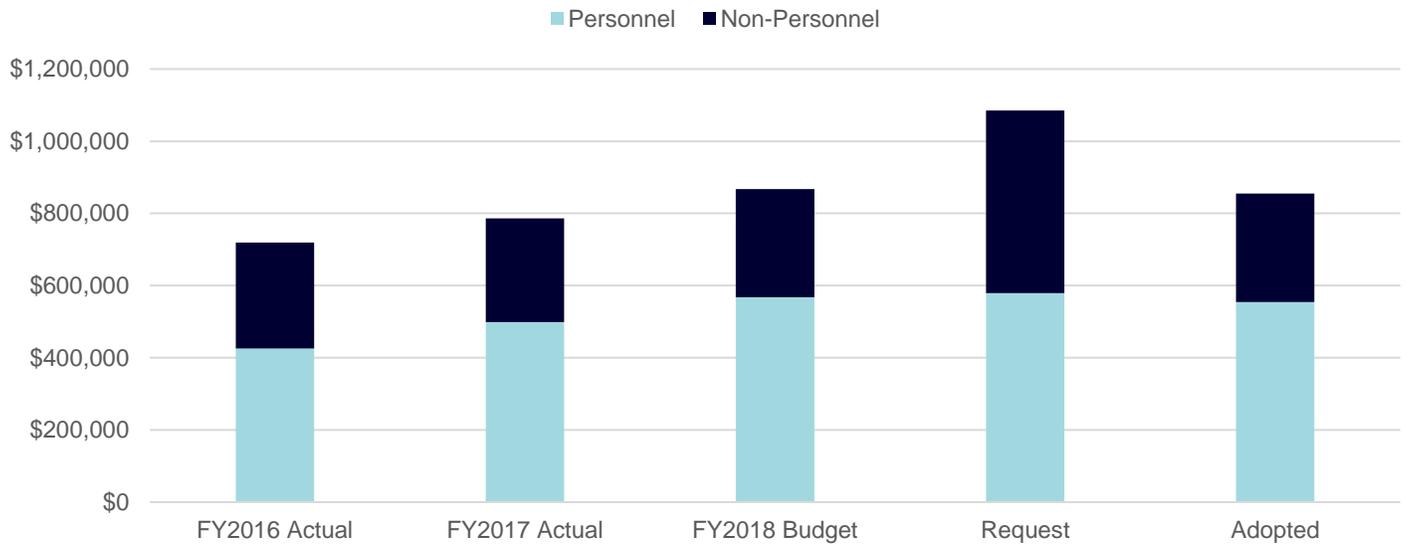
192	Building Maintenance	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	206,194	205,806	262,643	276,827	274,000	4.3 %
	513Overtime	3,554	3,881	5,750	8,000	5,750	0.0 %
	514Differentials	0	650	2,900	2,900	2,900	0.0 %
	519Other Personal Services	0	8,685	10,200	10,200	10,300	1.0 %
	Personnel Services Subtotal	209,748	219,022	281,493	297,927	292,950	4.1 %
Purchased Services							
	521Energy	15,723	18,949	17,200	15,000	15,000	-12.8 %
	524Repairs and Maintenance	53,583	41,056	39,000	45,000	40,000	2.6 %
	Purchased Services Subtotal	69,306	60,006	56,200	60,000	55,000	-2.1 %
Supplies							
	543Repairs and Maintenance Supplies	15,387	20,000	20,000	30,000	25,000	25.0 %
	545Custodial Supplies	0	11,979	15,000	15,100	15,000	0.0 %
	Supplies Subtotal	15,387	31,979	35,000	45,100	40,000	14.3 %
	Building Maintenance Total	294,441	311,006	372,693	403,027	387,950	4.1 %

Budget Highlights



Highway

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Electrician	DPW	55,654	1.00	1.00
Environmental Tech.	DPW	41,990	1.00	1.00
Fields Tech	DPW	9,948	0.20	0.20
Foreman	DPW	112,428	2.33	2.33
General Foreman	DPW	27,827	0.50	0.50
Laborer / Driver	DPW	78,373	2.00	2.00
Maintenance Tech	DPW	38,970	1.00	1.00
Director	Non-Union	43,123	0.34	0.34
Superintendent	Non-Union	87,464	1.50	1.50
Total		495,778		



Highway Budget

420	Highway	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	390,519	447,928	504,727	514,953	496,000	-1.7 %
	512Temporary Employees	4,906	0	0	0	0	0.0 %
	513Overtime	30,191	28,974	29,000	29,000	29,000	0.0 %
	514Differentials	0	2,604	9,179	8,879	8,900	-3.0 %
	519Other Personal Services	0	19,669	24,500	26,500	26,500	8.2 %
	Personnel Services Subtotal	425,617	499,175	567,406	579,332	560,400	-1.2 %
Purchased Services							
	521Energy	36,684	23,991	25,000	25,000	25,000	0.0 %
	524Repairs and Maintenance	0	70,280	70,000	105,000	100,000	42.9 %
	530Professional and Technical	145,579	4,488	6,000	5,000	5,000	-16.7 %
	534Communication	0	5,983	11,000	11,000	11,000	0.0 %
	538Other Purchased Services	0	25,000	25,000	55,000	25,000	0.0 %
	Purchased Services Subtotal	182,263	129,742	137,000	201,000	166,000	21.2 %
Supplies							
	542Office Supplies	0	0	0	5,000	5,000	0.0 %
	543Repairs and Maintenance Supplies	0	28,504	58,750	60,000	30,000	-48.9 %
	546Grounds Keeping Supplies	0	19,958	15,000	15,000	15,000	0.0 %
	553Public Works Supplies	107,769	68,921	79,200	95,000	80,000	1.0 %
	Supplies Subtotal	107,769	117,383	152,950	175,000	130,000	-15.0 %
Other Charges and Expenses							
	573Dues and Memberships	3,448	0	0	0	0	0.0 %
	Other Charges and Expenses Subtotal	3,448	0	0	0	0	0.0 %
Capital Outlay							
	581Land	0	5,000	5,000	5,000	5,000	0.0 %
	584Site Improvements	0	35,238	35,000	50,000	0	-100.0 %
	585Additional Equipment	0	0	0	75,000	0	0.0 %
	Capital Outlay Subtotal	0	40,238	40,000	130,000	5,000	-87.5 %
	Total	719,096	786,538	897,356	1,085,332	861,400	-4.0 %

Budget Highlights

Line 584 Site Improvements:

Request contained \$35,000 for Sidewalks not included in recommended

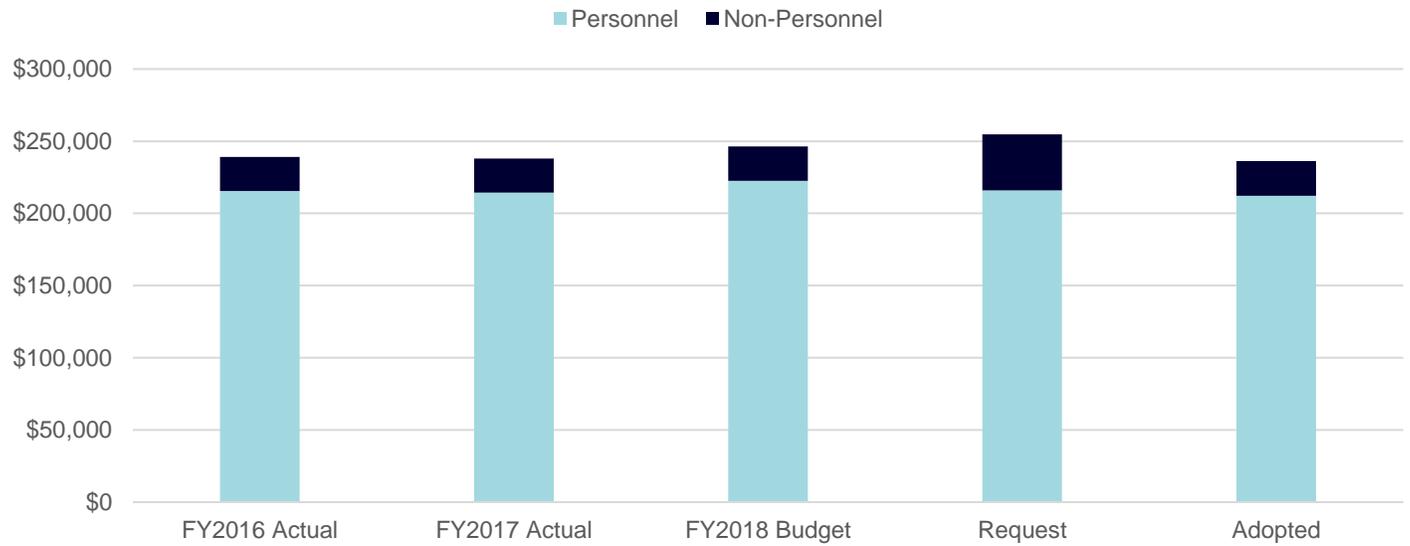
Line 585 Additional Equipment:

Request contained \$75,000 for Replacement truck not included in recommended



Cemetery

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Senior Clerk	Clerical	25,248	0.67	0.67
Foreman	DPW	49,739	1.00	1.00
Laborer / Driver	DPW	39,136	1.00	1.00
Superintendent	Non-Union	66,281	1.00	1.00
Total		180,404		



Cemetery Budget

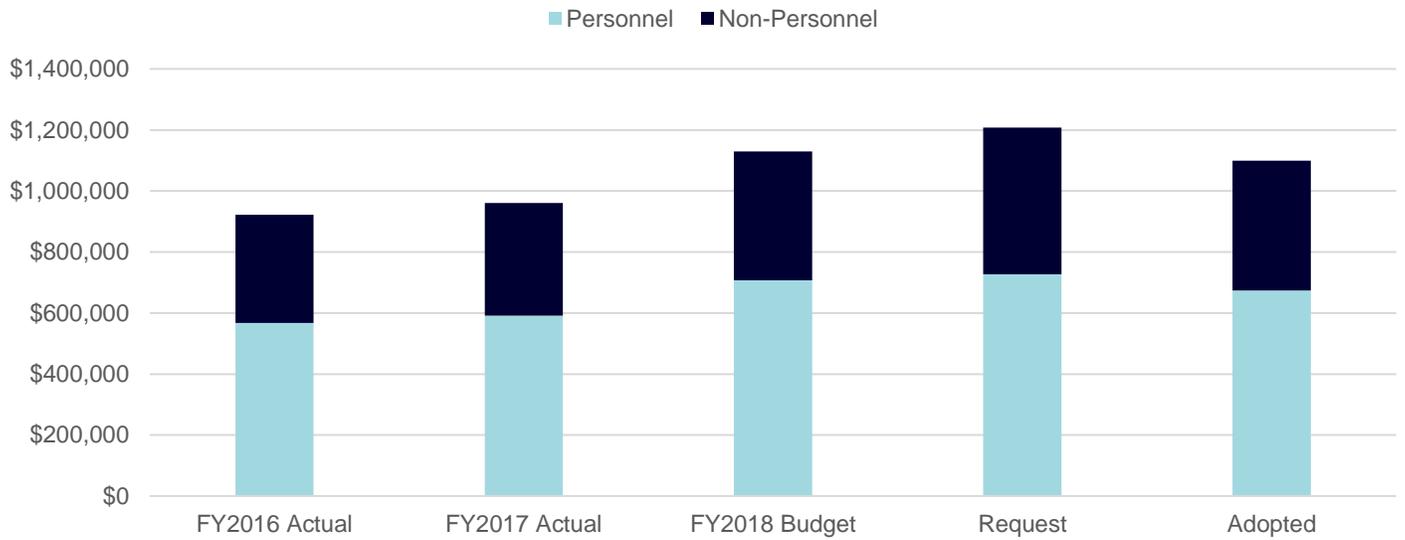
491	Cemetery	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	196,577	187,501	193,100	187,676	181,000	-6.3 %
	513Overtime	18,996	18,198	19,000	19,000	19,000	0.0 %
	514Differentials	0	2,642	3,642	2,475	2,475	-32.0 %
	519Other Personal Services	0	6,023	6,800	6,800	6,800	0.0 %
	Personnel Services Subtotal	215,573	214,363	222,542	215,951	209,275	-6.0 %
Purchased Services							
	530Professional and Technical	10,146	1,750	2,000	2,000	2,000	0.0 %
	Purchased Services Subtotal	10,146	1,750	2,000	2,000	2,000	0.0 %
Supplies							
	546Grounds Keeping Supplies	12,600	10,488	10,500	10,500	10,500	0.0 %
	558Other Supplies	0	11,400	11,400	11,400	11,400	0.0 %
	Supplies Subtotal	12,600	21,888	21,900	21,900	21,900	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	745	0	0	0	0	0.0 %
	Other Charges and Expenses Subtotal	745	0	0	0	0	0.0 %
Capital Outlay							
	585Additional Equipment	0	0	0	15,000	0	0.0 %
	Capital Outlay Subtotal	0	0	0	15,000	0	0.0 %
	Cemetery Total	239,064	238,001	246,442	254,851	233,175	-5.4 %

Budget Highlights



Culture & Human Services

Budget Overview



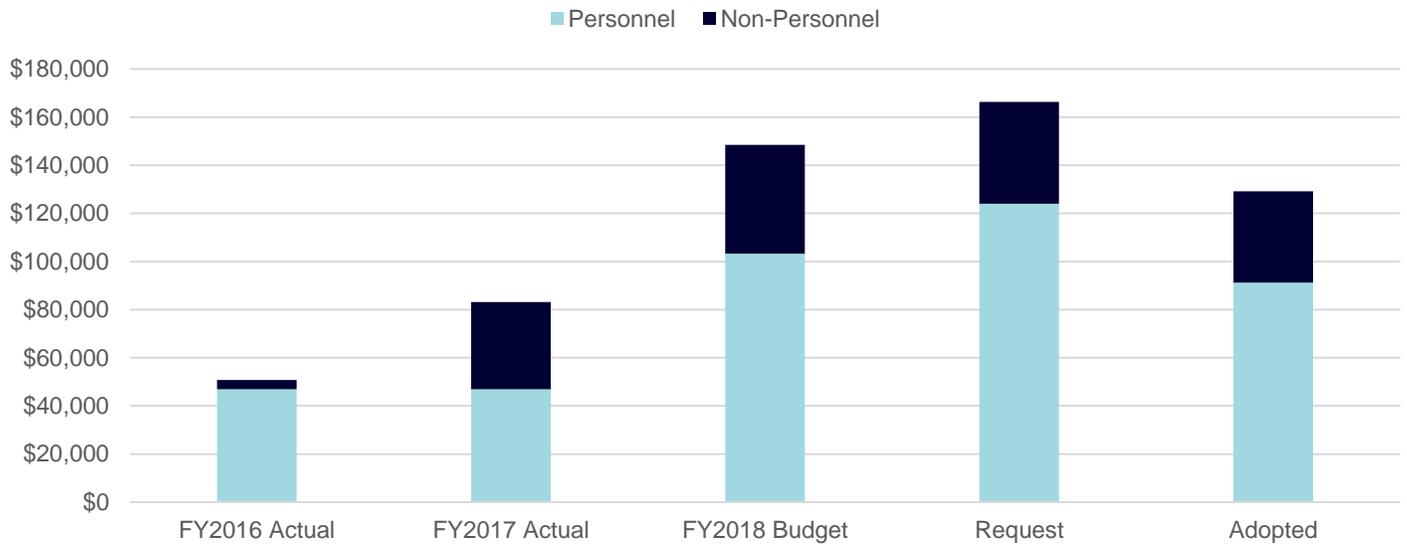
Included Departments

- Health Department
- Council on Aging
- Veterans Agent
- Library



Health Department

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Public Health Nurse	Non-Union	72,748	1.00	1.00
Position Subtotal		72,748		
Peer Recovery Coaches		0		
Subtotal Adjustments		0		
Total		72,748		



Health Department Budget

510	Health Department	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511 Permanent Employees	46,870	46,986	103,260	124,000	73,000	-29.3 %
	Personnel Services Subtotal	46,870	46,986	103,260	124,000	73,000	-29.3 %
Purchased Services							
	527 Rentals and Leases	0	0	2,400	2,400	2,400	0.0 %
	530 Professional and Technical	0	1,619	27,500	3,500	23,200	-15.6 %
	534 Communication	610	0	3,600	3,600	1,200	-66.7 %
	Purchased Services Subtotal	610	1,619	33,500	9,500	26,800	-20.0 %
Supplies							
	542 Office Supplies	2,735	0	3,400	2,400	2,400	-29.4 %
	550 Medical Supplies	0	2,650	8,400	10,500	8,400	0.0 %
	Supplies Subtotal	2,735	2,650	11,800	12,900	10,800	-8.5 %
Intergovernmental							
	569 Other Intergovernmental	0	31,890	0	20,000	18,639	0.0 %
	Intergovernmental Subtotal	0	31,890	0	20,000	18,639	0.0 %
Other Charges and Expenses							
	573 Dues and Memberships	500	0	0	0	0	0.0 %
	Other Charges and Expenses Subtotal	500	0	0	0	0	0.0 %
Health Department Total		50,715	83,145	148,560	166,400	129,239	-13.0 %

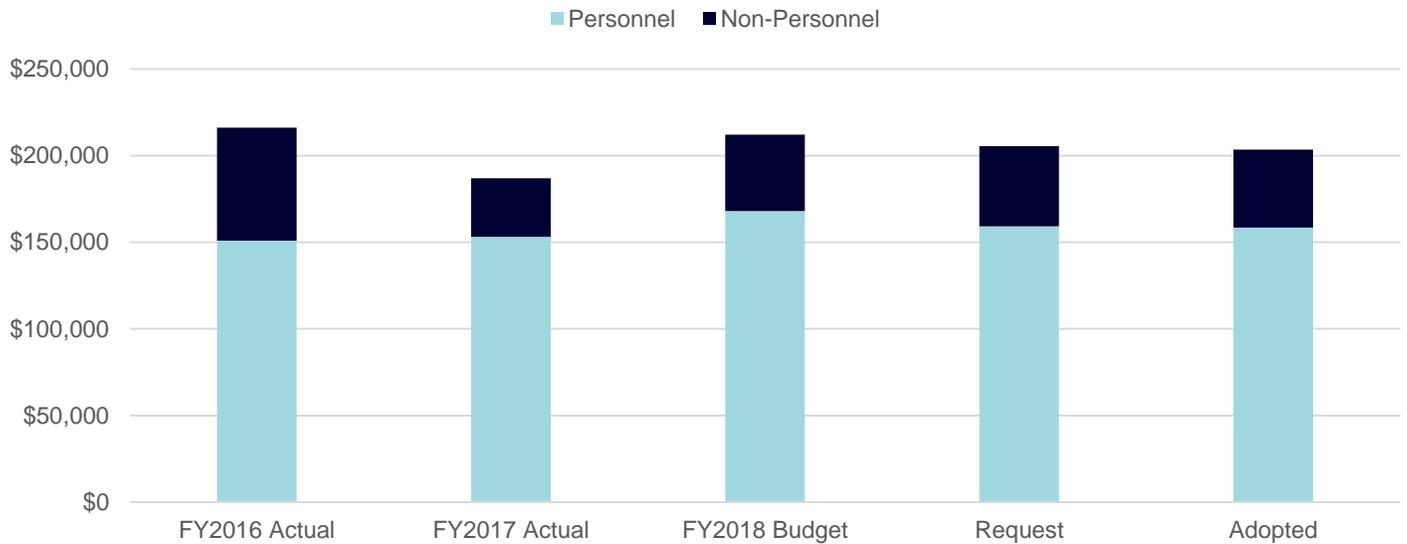
Budget Highlights

- Line 527 Rentals and Leases:
Contains \$2,400 for Copier lease
- Line 530 Professional and Technical:
Contains \$18,200 for Town match of Recovery Coaches
Contains \$2,500 for per diem nurse
- Line 534 Communication:
Request contained \$2,400 for Employee Cellphone Reimbursement not included in recommended
- Line 550 Medical Supplies:
Contains \$8,400 for Flu Clinic Supplies
- Line 569 Other Intergovernmental:
Contains \$18,639 for North Suffolk Public Health Collaborative



Council On Aging

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Staff Assistant	Clerical	39,128	1.23	1.23
COA Driver	Non-Union	0	2.00	2.00
COA Outreach Coordinator	Non-Union	51,532	1.00	1.00
Director COA	Non-Union	74,077	1.00	1.00
Position Subtotal		164,737		
EBCDC Grant of COA Outreach Coordinator		-8,000		
Subtotal Adjustments		-8,000		
Total		156,737		



Council On Aging Budget

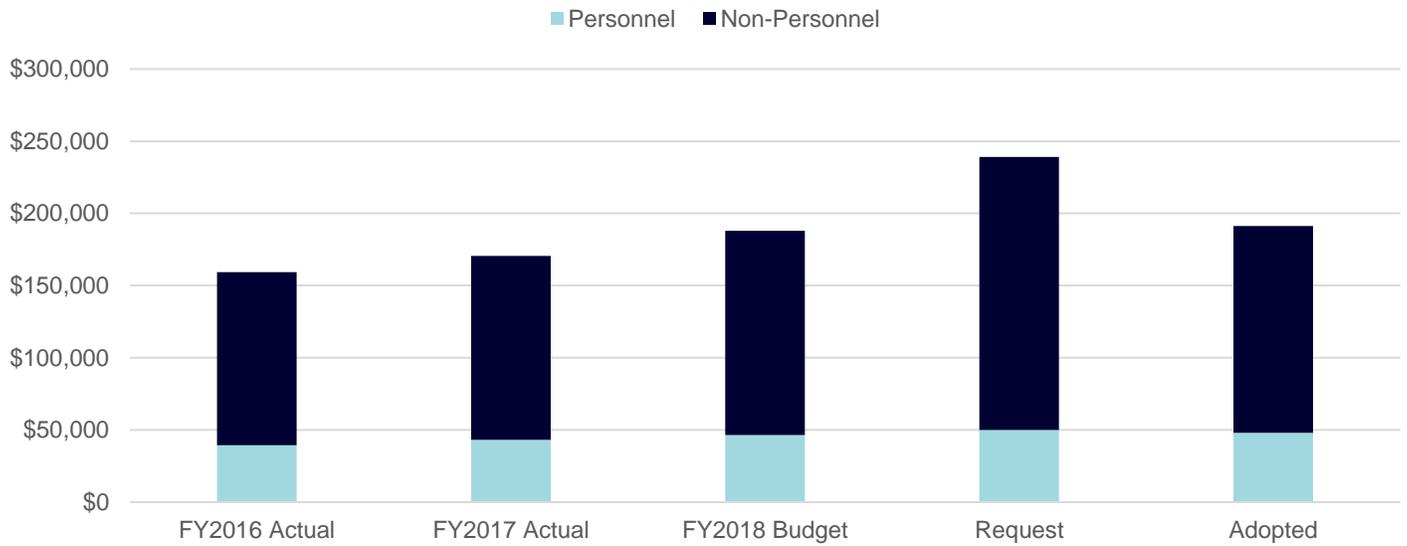
541	Council On Aging	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	150,898	151,580	163,801	158,458	157,000	-4.2 %
	514Differentials	0	1,550	4,325	725	1,400	-67.6 %
	Personnel Services Subtotal	150,898	153,130	168,126	159,183	158,400	-5.8 %
Purchased Services							
	521Energy	13,718	14,359	19,000	22,341	17,000	-10.5 %
	523Non-Energy Utilities	0	60	0	1,620	1,620	0.0 %
	524Repairs and Maintenance	0	1,336	3,000	0	1,500	-50.0 %
	530Professional and Technical	45,824	9,231	15,230	15,500	15,500	1.8 %
	534Communication	0	2,965	0	0	2,650	0.0 %
	Purchased Services Subtotal	59,542	27,950	37,230	39,461	38,270	2.8 %
Supplies							
	542Office Supplies	5,723	4,886	5,200	4,700	4,700	-9.6 %
	543Repairs and Maintenance Supplies	0	0	1,000	0	0	-100.0 %
	545Custodial Supplies	0	201	500	2,200	2,200	340.0 %
	548Vehicular Supplies	0	731	0	0	0	0.0 %
	Supplies Subtotal	5,723	5,818	6,700	6,900	6,900	3.0 %
Council On Aging Total		216,163	186,898	212,056	205,544	203,570	-4.0 %

Budget Highlights



Veterans Agent

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Veterans Agent	Non-Union	44,732	1.00	1.00
Total		44,732		



Veterans Agent Budget

543	Veterans Agent	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	39,329	43,056	45,000	47,700	45,000	0.0 %
	514Differentials	0	0	0	0	725	0.0 %
	519Other Personal Services	0	0	1,500	2,250	2,250	50.0 %
	Personnel Services Subtotal	39,329	43,056	46,500	49,950	47,975	3.2 %
Purchased Services							
	530Professional and Technical	115,028	1,480	2,400	2,450	2,450	2.1 %
	534Communication	200	550	600	1,000	700	16.7 %
	Purchased Services Subtotal	115,228	2,030	3,000	3,450	3,150	5.0 %
Supplies							
	542Office Supplies	2,343	960	1,500	1,500	1,500	0.0 %
	558Other Supplies	0	0	1,500	3,000	3,000	100.0 %
	Supplies Subtotal	2,343	960	3,000	4,500	4,500	50.0 %
Other Charges and Expenses							
	573Dues and Memberships	2,489	0	100	100	100	0.0 %
	577Veterans Benefits	0	124,450	135,000	180,562	135,000	0.0 %
	579Software	0	0	450	450	450	0.0 %
	Other Charges and Expenses Subtotal	2,489	124,450	135,550	181,112	135,550	0.0 %
	Veterans Agent Total	159,388	170,496	188,050	239,012	191,175	1.7 %

Budget Highlights

Line 558 Other Supplies:

Contains \$3,000 for Flags for graves and town buildings

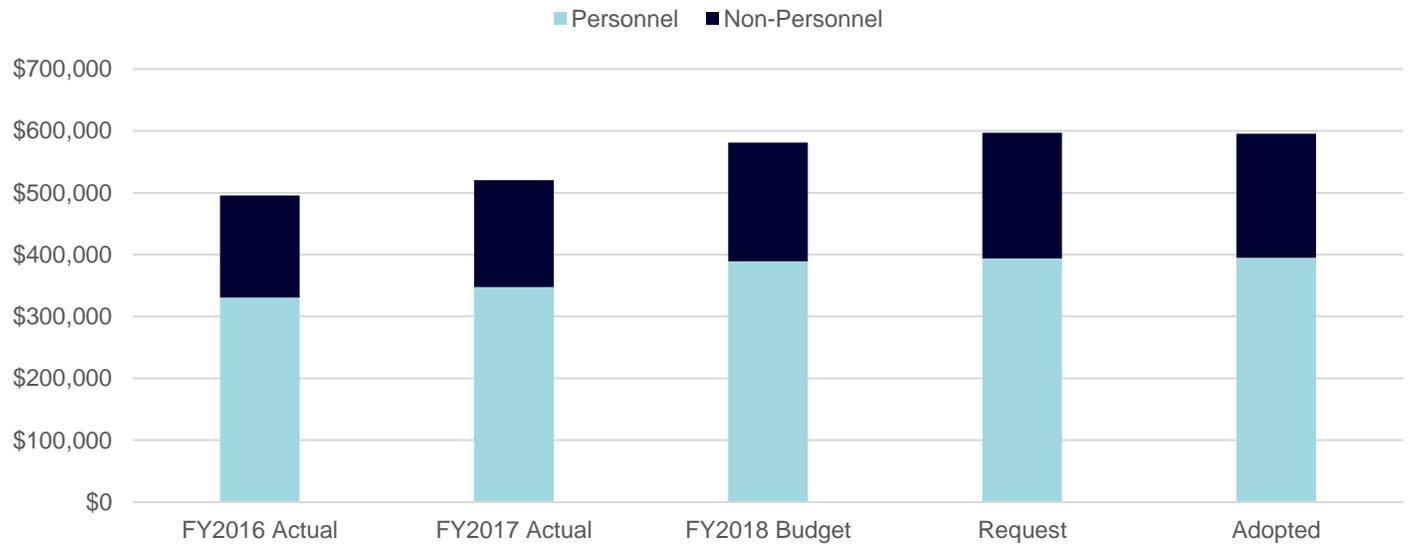
Line 577 Veterans Benefits:

Contains \$135,000 for Payments to Vets



Library

Budget Overview



Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Children's Librarian I	Library	46,300	1.00	1.00
Children's Librarian II	Library	39,873	1.00	1.00
Circulation Supervisor	Library	34,570	1.00	1.00
Gen Circulation Assistant	Library	30,203	1.00	1.00
Librarian	Library	0	1.00	0.00
Library Assistant	Library	58,697	2.16	2.16
Tech Services Supervisor	Library	40,862	1.00	1.00
Assistant Director	Non-Union	50,870	1.00	1.00
Library Director	Non-Union	77,919	1.00	1.00
Position Subtotal		379,295		
Custodial Maintenance Tech		11,323		
Subtotal Adjustments		11,323		
Total		390,617		



Library Budget

610	Library	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	330,779	347,769	384,600	390,105	391,000	1.7 %
	514Differentials	0	0	4,575	3,600	3,850	-15.8 %
	Personnel Services Subtotal	330,779	347,769	389,175	393,705	394,850	1.5 %
Purchased Services							
	521Energy	22,707	18,391	24,000	25,000	25,000	4.2 %
	523Non-Energy Utilities	0	0	500	520	520	4.0 %
	524Repairs and Maintenance	0	8,112	5,000	10,000	7,500	50.0 %
	530Professional and Technical	2,039	390	600	800	800	33.3 %
	534Communication	0	1,403	800	800	800	0.0 %
	Purchased Services Subtotal	24,746	28,296	30,900	37,120	34,620	12.0 %
Supplies							
	542Office Supplies	0	14,225	17,000	18,000	18,000	5.9 %
	545Custodial Supplies	0	0	1,200	2,000	2,000	66.7 %
	558Other Supplies	92,895	82,468	90,000	90,545	70,545	-21.6 %
	Supplies Subtotal	92,895	96,693	108,200	110,545	90,545	-16.3 %
Other Charges and Expenses							
	571In-State Travel	0	693	800	1,000	1,000	25.0 %
	573Dues and Memberships	1,100	0	560	620	620	10.7 %
	579Software	46,140	47,108	51,456	53,890	53,900	4.7 %
	Other Charges and Expenses Subtotal	47,240	47,801	52,816	55,510	55,520	5.1 %
	Library Total	495,660	520,558	581,091	596,880	575,535	-1.0 %

Budget Highlights

Line 558 Other Supplies:

Contains \$70,545 for Library materials

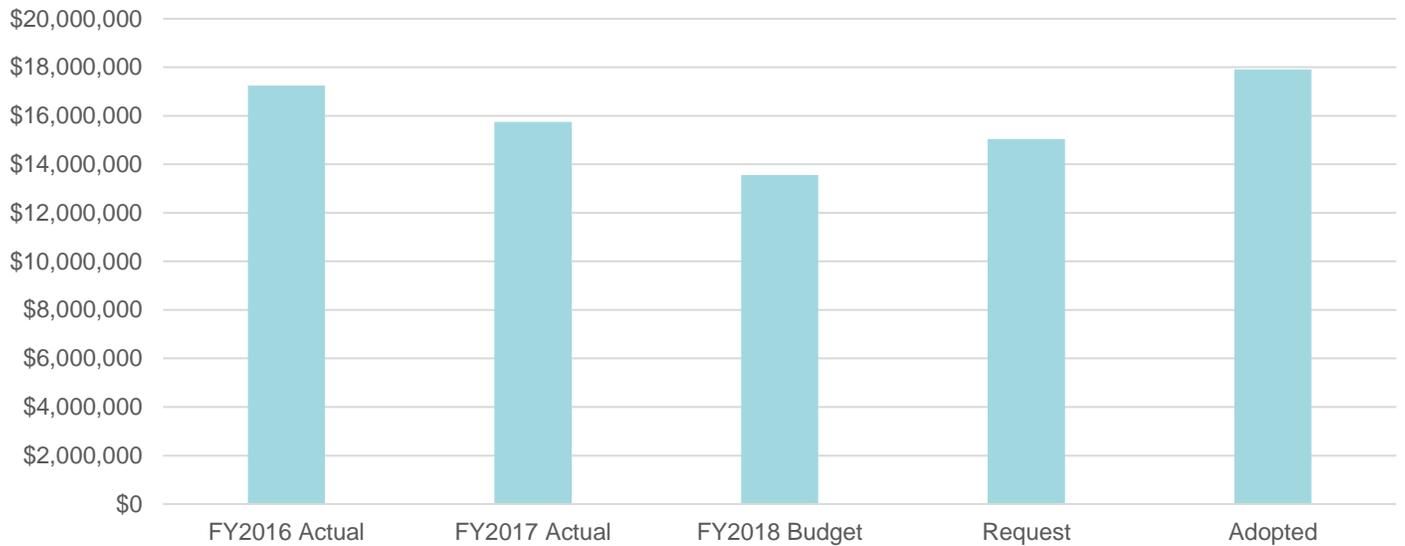
Line 579 Software:

Contains \$53,890 for Noble Computer System



Non-Departmental Expenses

Budget Overview



Included Departments

- Regional Dispatch
- Snow & Ice
- Shared Expenses
- Debt Service
- State Assessments
- Employee Benefits
- Transfers



Regional Dispatch Budget

290	Regional Dispatch	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Intergovernmental							
	569 Other Intergovernmental	0	192,600	290,000	600,000	417,000	43.8 %
	Intergovernmental Subtotal	0	192,600	290,000	600,000	417,000	43.8 %
	Regional Dispatch Total	0	192,600	290,000	600,000	417,000	43.8 %

Budget Highlights

Line 569 Other Intergovernmental:

- Contains projected assessment of \$488,000
- Annual payment from Action Ambulance -\$48,000
- Balance in E911 Account -\$23,000



Non-Departmental Budgets

Non-Departmental	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Vocational School						
532400Essex Agricultural School	60,563	24,826	18,648	60,000	60,000	221.8 %
532500Vocational School Tuition	871,411	817,092	783,884	862,272	658,374	-16.0 %
Vocational School Subtotal	931,974	841,918	802,532	922,272	718,374	-10.5 %
Snow and Ice						
513100Overtime	64,045	29,008	0	0	0	0.0 %
553200Snow Removal Supplies	166,066	259,563	135,000	135,000	135,000	0.0 %
Snow and Ice Subtotal	230,111	288,570	135,000	135,000	135,000	0.0 %
Shared Expenses						
521100Electricity	151,917	202,478	195,000	195,000	195,000	0.0 %
521200Heat	0	8,262	25,000	25,000	10,000	-60.0 %
529200Waste Removal Contracts	1,132,011	1,061,401	1,182,662	1,279,173	1,218,142	3.0 %
534100Telecommunications	12,921	23,684	25,000	25,000	20,000	-20.0 %
548100Vehicular Fuel	91,775	119,403	130,000	130,000	130,000	0.0 %
574100Property Insurance	383,316	471,058	505,404	529,387	494,147	-2.2 %
Shared Expenses Subtotal	1,771,941	1,886,286	2,063,066	2,183,560	2,067,289	0.2 %
Debt Service						
591101Principal on Tax Supported Debt	0	0	0	40,000	40,000	0.0 %
591102Principal on Tax Exempt Debt	1,206,000	1,674,000	2,061,750	2,300,000	2,300,000	11.6 %
591501Interest on Tax Supported Debt	0	0	0	24,000	24,000	0.0 %
591502Interest on Tax Exempt Debt	1,879,840	1,418,425	2,145,065	1,799,675	1,799,675	-16.1 %
Debt Service Subtotal	3,085,840	3,092,425	4,206,815	4,163,675	4,163,675	-1.0 %
State Assessments						
532100School Choice Sending Tuition	0	22,724	26,800	26,800	20,100	-25.0 %
532200Charter School Sending Tuition	0	208,668	251,420	269,019	320,884	27.6 %
563100Special Education	0	2,704	2,813	2,813	22,455	698.3 %
563900Mosquito Control Projects	0	13,151	14,182	14,537	15,174	7.0 %
564000Air Pollution Districts	0	4,881	5,090	5,221	5,221	2.6 %
564600RMV Non-Renewal Surcharge	0	45,040	45,040	45,040	45,040	0.0 %
566100MBTA Assessment	683,783	391,693	390,771	400,282	400,282	2.4 %
566200Metropolitan Area Planning Council	0	9,186	9,266	9,463	9,463	2.1 %
State Assessments Subtotal	683,783	698,047	745,382	773,175	838,619	12.5 %
Employee Benefits						
517100Workers Compensation	124,275	30,633	45,024	25,102	25,200	-44.0 %
517120Workers Compensation School	0	0	0	0	169,522	0.0 %
517200Unemployment	99,149	25,657	40,000	40,000	35,000	-12.5 %
517220Unemployment School	0	0	0	0	125,000	0.0 %
517500Group Ins-Retiree	0	0	1,877,000	2,168,000	1,892,000	0.8 %
517510Group Ins-Town	2,148,066	3,440,277	1,302,000	1,912,000	1,696,000	30.3 %
517520Group Ins-School	3,439,803	0	0	0	2,575,970	0.0 %
517530Police Fire Medical	17,829	34,061	31,500	33,705	35,000	11.1 %
517910Medicare-Town	326,504	192,890	200,700	214,749	175,000	-12.8 %
517920Medicare-School	186,509	0	0	0	220,000	0.0 %
Employee Benefits Subtotal	6,342,134	3,723,517	3,496,224	4,393,556	6,948,692	98.7 %
Retirement						
517700Pension Appropriation	2,741,050	2,087,906	2,193,505	2,281,595	2,232,928	1.8 %
517720Pension Appropriation School	0	0	0	0	848,494	0.0 %
Retirement Subtotal	2,741,050	2,087,906	2,193,505	2,281,595	3,081,422	40.5 %
Transfers						
578100Reserve Fund Appropriations	0	0	345,000	395,000	320,000	-7.2 %
578150Deficits to Be Raised	0	0	0	75,000	75,000	0.0 %
596600Transfer Out	0	2,323,918	150,000	100,000	0	-100.0 %
596601Transfer to OPEB Trust	1,820,822	150,000	75,000	75,000	0	-100.0 %
Transfers Subtotal	1,820,822	2,473,918	570,000	645,000	395,000	-30.7 %
Non-Departmental Total	17,607,654	15,092,588	14,212,525	15,497,834	18,348,071	29.1 %



Enterprise Funds

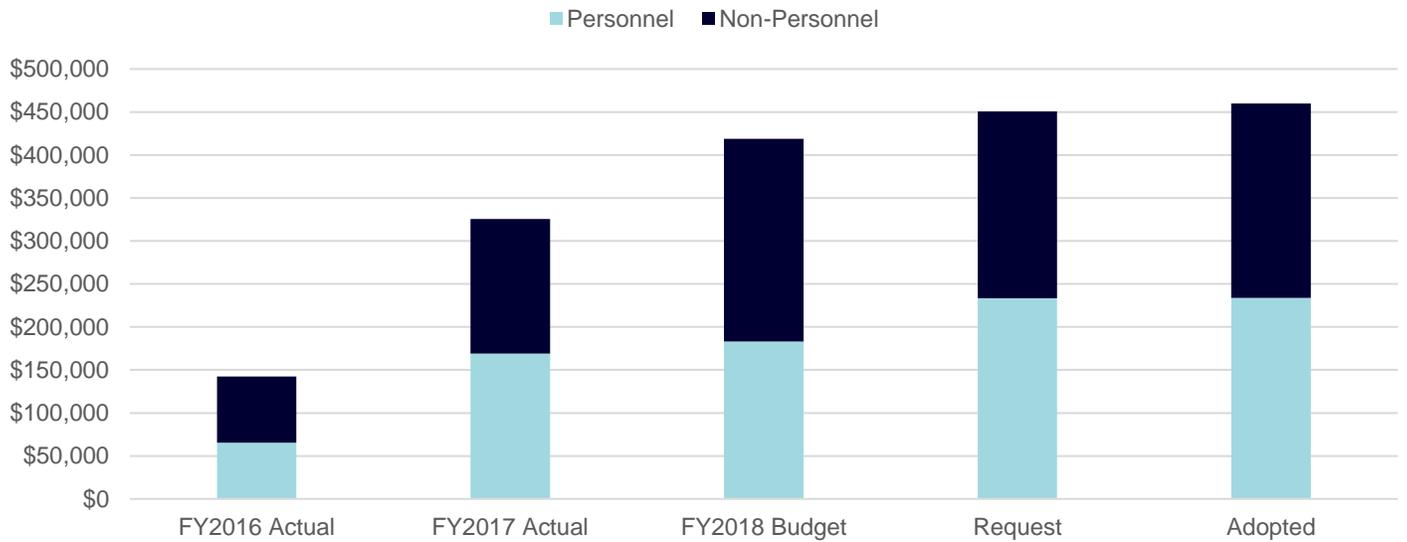
Included Departments

- Ferry Enterprise
- Recreation
- Rink
- Waterways
- Water/Sewer



Ferry Enterprise

Budget Overview



660	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	26,539	116,949	169,000	350,000	460,000	172.2 %
Non-Recurring Revenue	125,000	175,000	250,000	100,000	0	-100.0 %
Total Revenue	151,539	291,949	419,000	450,000	460,000	9.8 %
Expenditure						
Personnel Services	65,532	169,093	182,975	233,573	233,846	27.8 %
Purchased Services	4,999	47,129	38,600	40,600	40,600	5.2 %
Supplies	17,015	74,843	148,640	133,200	133,200	-10.4 %
Other Chares & Expenses	54,956	32,400	47,785	43,376	38,354	-19.7 %
Capital Outlay	0	2,033	1,000	0	0	-100.0 %
Other Financing Uses	0	0	0	0	14,000	0.0 %
Total Expenditure	142,503	325,497	419,000	450,749	460,000	9.8 %
Surplus (Deficit)	9,036	(33,548)	-	(749)	-	



Revenue Budget

660	Ferry Enterprise Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Departmental Revenue							
	Other Departmental	36	8,600	0	0	0	0.0 %
	473000Municipal Distributions	0	0	150,000	0	0	-100.0 %
	Departmental Revenue Subtotal	36	8,600	150,000	0	0	-100.0 %
User Charges							
	427000Charges For Services	26,503	108,349	169,000	200,000	200,000	18.3 %
	User Charges Subtotal	26,503	108,349	169,000	200,000	200,000	18.3 %
Other Revenue							
	473000Intermunicipal Revenue	0	0	0	150,000	260,000	0.0 %
	497000Transfer In	125,000	175,000	100,000	100,000	0	-100.0 %
	Other Revenue Subtotal	125,000	175,000	100,000	250,000	260,000	160.0 %
	Ferry Enterprise Total	151,539	291,949	419,000	450,000	460,000	9.8 %

Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Community Development	Non-Union	33,858	0.50	0.50
Deputy Harbormaster	Non-Union	20,000	0.53	0.53
Position Subtotal		53,858		
Custodial of Maintenance Tech		11,323		
Subtotal Adjustments		11,323		
Total		65,181		



Expenditure Budget

660	Ferry Enterprise	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	65,532	153,117	17,000	66,000	66,000	288.2 %
	512Temporary Employees	0	0	150,000	150,000	150,000	0.0 %
	517Fringe Benefits	0	15,976	15,975	17,573	17,846	11.7 %
	Personnel Services Subtotal	65,532	169,093	182,975	233,573	233,846	27.8 %
Purchased Services							
	524Repairs and Maintenance	0	20,890	20,000	20,000	20,000	0.0 %
	527Rentals and Leases	0	0	0	4,000	4,000	0.0 %
	530Professional and Technical	4,999	20,619	10,000	10,000	10,000	0.0 %
	534Communication	0	3,530	3,600	3,600	3,600	0.0 %
	538Other Purchased Services	0	2,090	5,000	3,000	3,000	-40.0 %
	Purchased Services Subtotal	4,999	47,129	38,600	40,600	40,600	5.2 %
Supplies							
	542Office Supplies	8,494	1,402	2,200	1,000	1,000	-54.5 %
	543Repairs and Maintenance Supplies	0	3,665	3,000	4,000	4,000	33.3 %
	548Vehicular Supplies	8,521	49,409	118,440	112,000	112,000	-5.4 %
	549Food and Food Service Supplies	0	0	4,000	0	0	-100.0 %
	558Other Supplies	0	20,367	21,000	16,200	16,200	-22.9 %
	Supplies Subtotal	17,015	74,843	148,640	133,200	133,200	-10.4 %
Other Charges and Expenses							
	574Insurance Premiums	54,956	32,100	26,000	34,376	29,354	12.9 %
	578Other Classified Items	0	300	21,785	9,000	9,000	-58.7 %
	Other Charges and Expenses Subtotal	54,956	32,400	47,785	43,376	38,354	-19.7 %
Capital Outlay							
	585Additional Equipment	0	2,033	1,000	0	0	-100.0 %
	Capital Outlay Subtotal	0	2,033	1,000	0	0	-100.0 %
Other Financing Uses							
	596Inter-fund Operating Transfers	0	0	0	0	14,000	0.0 %
	Other Financing Uses Subtotal	0	0	0	0	14,000	0.0 %
Ferry Enterprise Total		142,503	325,497	419,000	450,749	460,000	9.8 %

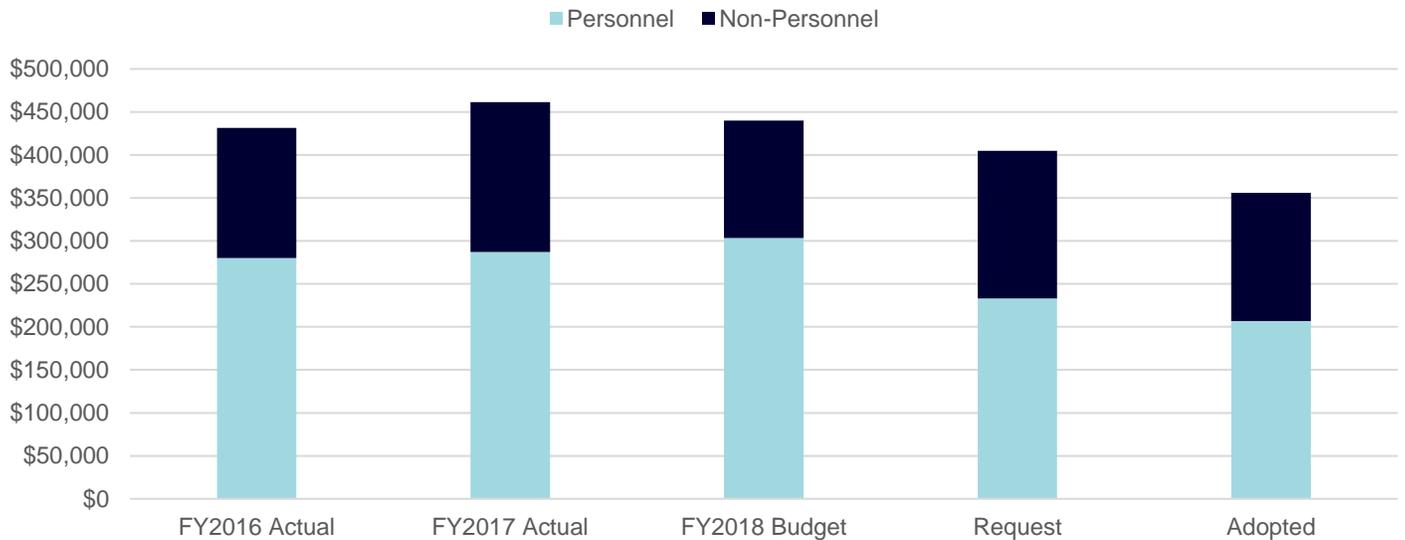
Budget Highlights

Line 596 Inter-fund Operating Transfers:
 Contains \$14,000 for indirect costs



Recreation Enterprise

Budget Overview



671	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	459,864	369,576	440,000	350,000	356,000	-19.1 %
Total Revenue	459,864	369,576	440,000	350,000	356,000	-19.1 %
Expenditure						
Personnel Services	280,197	287,220	303,530	233,053	206,684	-31.9 %
Purchased Services	128,390	129,708	97,978	134,750	111,716	14.0 %
Supplies	5,542	4,937	3,500	4,000	4,000	14.3 %
Other Chares & Expenses	1,708	5,601	4,950	4,600	4,600	-7.1 %
Other Financing Uses	15,753	33,787	30,042	28,232	29,000	-3.5 %
Total Expenditure	431,590	461,252	440,000	404,635	356,000	-19.1 %
Surplus (Deficit)	28,274	(91,676)	-	(54,635)	-	



Revenue Budget

671	Recreation Enterprise Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
User Charges							
	427000Charges For Services	459,864	369,576	440,000	350,000	356,000	-19.1 %
	User Charges Subtotal	459,864	369,576	440,000	350,000	356,000	-19.1 %
	Recreation Enterprise Revenue Total	459,864	369,576	440,000	350,000	356,000	-19.1 %

Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Assistant Director Recreation	Non-Union	41,659	1.00	1.00
Director Recreation	Non-Union	74,374	1.00	1.00
Park & Rec Coordinator	Non-Union	40,785	1.00	1.00
Total		156,818		



Expenditure Budget

671	Recreation	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	155,530	148,111	157,000	158,668	157,000	0.0 %
	512Temporary Employees	124,667	107,044	106,200	34,000	10,000	-90.6 %
	514Differentials	0	2,125	1,450	1,450	1,450	0.0 %
	517Fringe Benefits	0	29,940	38,880	38,935	38,234	-1.7 %
	Personnel Services Subtotal	280,197	287,220	303,530	233,053	206,684	-31.9 %
Purchased Services							
	521Energy	4,504	0	0	0	0	0.0 %
	524Repairs and Maintenance	0	0	850	1,000	1,000	17.6 %
	527Rentals and Leases	0	0	0	7,000	0	0.0 %
	530Professional and Technical	0	613	0	500	0	0.0 %
	534Communication	0	4,237	4,000	4,500	4,000	0.0 %
	535Recreational	123,886	118,726	87,128	115,750	100,716	15.6 %
	538Other Purchased Services	0	6,132	6,000	6,000	6,000	0.0 %
	Purchased Services Subtotal	128,390	129,708	97,978	134,750	111,716	14.0 %
Supplies							
	558Other Supplies	5,542	4,937	3,500	4,000	4,000	14.3 %
	Supplies Subtotal	5,542	4,937	3,500	4,000	4,000	14.3 %
Other Charges and Expenses							
	571In-State Travel	0	1,636	850	500	500	-41.2 %
	573Dues and Memberships	1,708	0	250	250	250	0.0 %
	574Insurance Premiums	0	0	0	0	0	0.0 %
	579Software	0	3,965	3,850	3,850	3,850	0.0 %
	Other Charges and Expenses Subtotal	1,708	5,601	4,950	4,600	4,600	-7.1 %
Other Financing Uses							
	596Transfers	15,753	33,787	30,042	28,232	29,000	-3.5 %
	Other Financing Uses Subtotal	15,753	33,787	30,042	28,232	29,000	-3.5 %
	Recreation Total	431,590	461,252	440,000	404,635	356,000	-19.1 %

Budget Highlights

Line 517 Fringe Benefits:

Contains \$6,059 for Workers Comp Insurance

Contains \$32,173 for Pension Appropriation

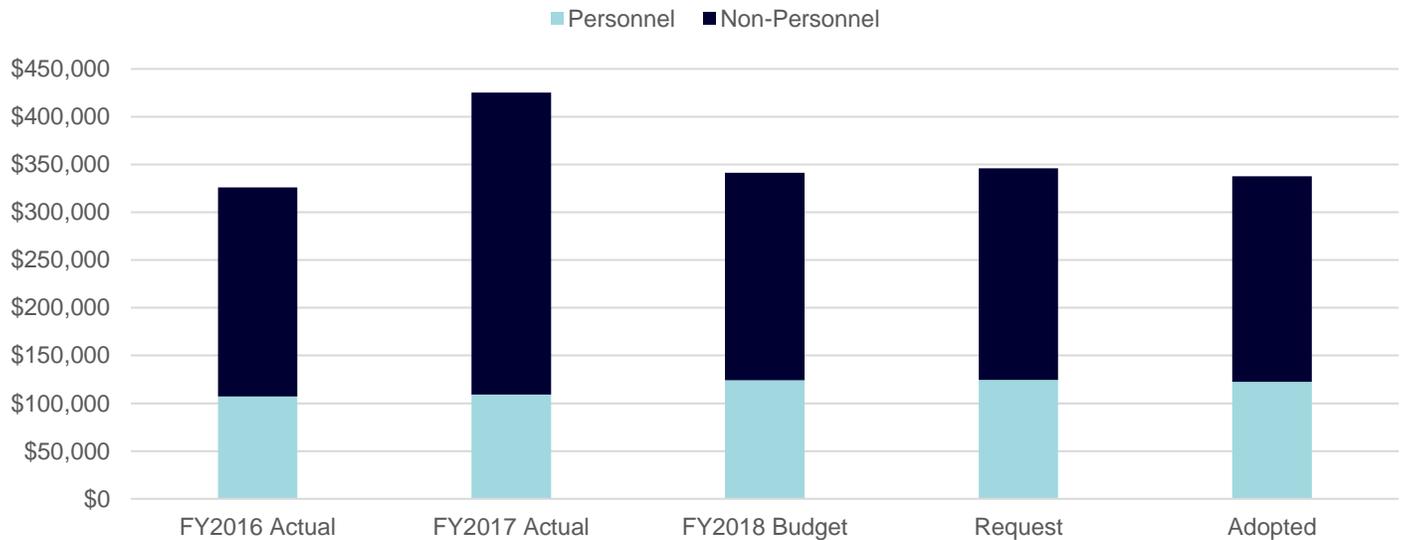
Line 596 Inter-fund Operating Transfers:

Contains \$29,000 for indirect costs



Rink Enterprise

Budget Overview



672	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	347,157	328,514	348,292	345,300	337,700	-3.0 %
Total Revenue	347,157	328,514	348,292	345,300	337,700	-3.0 %
Expenditure						
Personnel Services	107,273	109,324	124,134	124,636	122,402	-1.4 %
Purchased Services	115,901	133,711	125,900	125,700	121,158	-3.8 %
Supplies	31,781	14,355	14,850	14,850	13,850	-6.7 %
Other Chares & Expenses	0	850	875	1,000	1,000	14.3 %
Capital Outlay	0	95,044	0	0	0	0.0 %
Debt Service	62,540	60,290	58,040	61,290	61,290	5.6 %
Other Financing Uses	8,643	11,753	17,547	18,377	18,000	2.6 %
Total Expenditure	326,138	425,327	341,346	345,853	337,700	-1.1 %
Surplus (Deficit)	21,019	(96,813)	6,946	(553)	-	



Revenue Budget

672	Rink Enterprise Fund Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Departmental Revenue							
	Other Departmental	4,292	5,469	12,000	8,675	9,500	-20.8 %
	427100Advertisement Revenue	8,600	10,100	10,000	10,000	10,000	0.0 %
	427300Skate Shop Revenue	1,000	1,000	0	0	0	0.0 %
	427301Snack Shop Revenue	3,000	2,000	2,625	2,625	2,625	0.0 %
	Departmental Revenue Subtotal	16,892	18,569	24,625	21,300	22,125	-10.2 %
User Charges							
	427200Outside Revenue	38,365	28,835	24,667	25,000	21,575	-12.5 %
	427400Youth Hockey Revenue	109,420	100,598	120,000	120,000	120,000	0.0 %
	427500Skating Association	16,620	16,165	16,000	16,000	16,000	0.0 %
	427501WPS Revenue	37,220	38,740	38,000	38,000	38,000	0.0 %
	427502League Revenue	11,960	13,440	15,000	15,000	15,000	0.0 %
	427503Pick-Up League Revenue	116,680	112,167	110,000	110,000	105,000	-4.5 %
	User Charges Subtotal	330,265	309,945	323,667	324,000	315,575	-2.5 %
	Rink Enterprise Total	347,157	328,514	348,292	345,300	337,700	-3.0 %

Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Fields Tech	DPW	39,791	0.80	0.80
Rink Manager	Non-Union	40,069	0.71	0.71
Total		79,860		



Expenditure Budget

672	Rink	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	105,072	102,244	106,000	106,000	104,000	-1.9 %
	513Overtime	2,201	5,635	5,800	6,000	6,000	3.4 %
	517Fringe Benefits	0	1,444	12,334	12,636	12,402	0.6 %
	Personnel Services Subtotal	107,273	109,324	124,134	124,636	122,402	-1.4 %
Purchased Services							
	521Energy	87,995	82,356	97,000	97,000	97,058	0.1 %
	524Repairs and Maintenance	27,906	43,278	20,600	20,600	16,000	-22.3 %
	534Communication	0	1,258	1,300	1,100	1,100	-15.4 %
	538Other Purchased Services	0	6,819	7,000	7,000	7,000	0.0 %
	Purchased Services Subtotal	115,901	133,711	125,900	125,700	121,158	-3.8 %
Supplies							
	542Office Supplies	31,781	286	550	550	550	0.0 %
	543Repairs and Maintenance Supplies	0	4,447	4,500	4,500	4,000	-11.1 %
	545Custodial Supplies	0	814	1,500	1,500	1,000	-33.3 %
	558Other Supplies	0	8,807	8,300	8,300	8,300	0.0 %
	Supplies Subtotal	31,781	14,355	14,850	14,850	13,850	-6.7 %
Other Charges and Expenses							
	579Software	0	850	875	1,000	1,000	14.3 %
	Other Charges and Expenses Subtotal	0	850	875	1,000	1,000	14.3 %
Capital Outlay							
	582Buildings	0	95,044	0	0	0	0.0 %
	Capital Outlay Subtotal	0	95,044	0	0	0	0.0 %
Debt Service							
	591Long Term Debt	62,540	60,290	58,040	61,290	61,290	5.6 %
	Debt Service Subtotal	62,540	60,290	58,040	61,290	61,290	5.6 %
Other Financing Uses							
	596Inter-fund Operating Transfers	8,643	11,753	17,547	18,377	18,000	2.6 %
	Other Financing Uses Subtotal	8,643	11,753	17,547	18,377	18,000	2.6 %
	Rink Enterprise Total	326,138	425,327	341,346	345,853	337,700	-1.1 %

Budget Highlights

Line 517 Fringe Benefits:

Contains \$1,658 for Workers Comp Insurance
Contains \$10,743 for Pension Appropriation

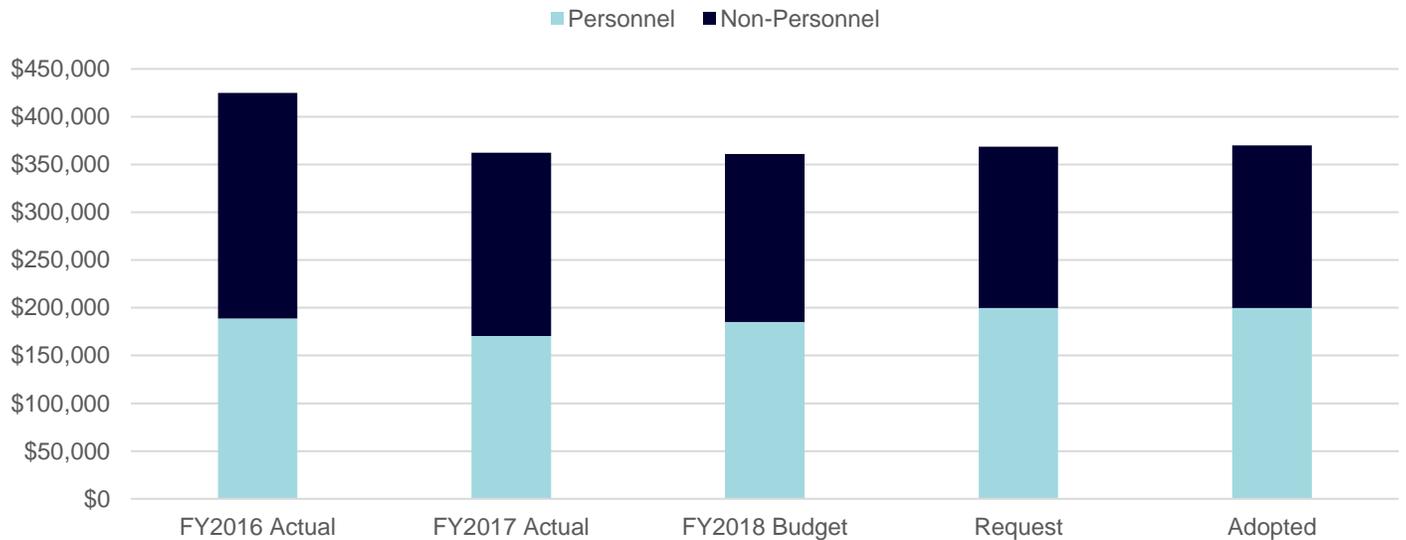
Line 596 Inter-fund Operating Transfers:

Contains \$18,000 for indirect costs



Waterways Enterprise

Budget Overview



752	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	238,572	339,720	371,635	365,600	370,000	-0.4 %
Non-Recurring Revenue	0	19,000	0	0	0	0.0 %
Total Revenue	238,572	358,720	371,635	365,600	370,000	-0.4 %
Expenditure						
Personnel Services	3,991	170,325	195,903	199,674	199,696	1.9 %
Purchased Services	91,599	49,159	48,410	50,875	51,834	7.1 %
Supplies	1,466	11,691	14,500	14,500	14,500	0.0 %
Other Chares & Expenses	9,987	8,029	24,147	24,789	24,790	2.7 %
Capital Outlay	1,928	45,470	2,000	0	0	-100.0 %
Debt Service	61,605	59,355	62,105	50,180	50,180	-19.2 %
Other Financing Uses	21,300	18,322	24,569	28,622	29,000	18.0 %
Total Expenditure	191,877	362,349	371,635	368,641	370,000	-0.4 %
Surplus (Deficit)	46,695	(3,629)	-	(3,041)	-	



Revenue Budget

752	Waterways Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
State Aid							
	460000State Revenue	10,834	12,000	0	0	0	0.0 %
	State Aid Subtotal	10,834	12,000	0	0	0	0.0 %
Excises							
	Boat Excise	52,573	51,078	52,000	52,000	52,000	0.0 %
	Excises Subtotal	52,573	51,078	52,000	52,000	52,000	0.0 %
Departmental Revenue							
	437000Other Fees And Charges	560	2,423	5,000	5,000	2,500	-50.0 %
	480000Miscellaneous Revenue	1,276	175	0	0	0	0.0 %
	Departmental Revenue Subtotal	1,836	2,598	5,000	5,000	2,500	-50.0 %
User Charges							
	416500Waterway Fee - Revenue	100	175	0	0	0	0.0 %
	416515Non-Resident Waterway Fee	110,975	103,250	130,000	130,000	130,000	0.0 %
	416520Resident Waterway Fee	62,875	63,200	60,000	60,000	61,600	2.7 %
	427005Ramp Rev (Daily)	6,910	7,127	10,000	10,000	10,000	0.0 %
	427007Hauler Fees	1,400	700	400	0	0	-100.0 %
	427009Transient Rentals	2,741	2,689	2,500	2,500	2,500	0.0 %
	427010Davit Fee	100	0	0	0	0	0.0 %
	427011Season Ramp	2,570	2,460	500	0	0	-100.0 %
	427012Slip Rental Summer	75,833	77,243	86,205	86,500	86,500	0.3 %
	427014Slip Rental Winter	4,545	4,920	9,580	9,600	9,600	0.2 %
	427015Dingy Fees	8,350	8,050	10,000	10,000	10,000	0.0 %
	427016Landing Fees	821	450	0	0	0	0.0 %
	427017Parking Permit - Harbor	20	0	0	0	0	0.0 %
	427019Mooring Rental Fee	140	575	300	0	300	0.0 %
	User Charges Subtotal	277,379	270,839	309,485	308,600	310,500	0.3 %
Fees & Fines							
	450006Fines - Non Criminal Citations	10,975	2,750	5,000	0	5,000	0.0 %
	Fees & Fines Subtotal	10,975	2,750	5,000	0	5,000	0.0 %
Penalties & Interest							
	417200Penalties & Interest Boat Exc	838	456	150	0	0	-100.0 %
	Penalties & Interest Subtotal	838	456	150	0	0	-100.0 %
Other Revenue							
	497000Transfer In	0	19,000	0	0	0	0.0 %
	Other Revenue Subtotal	0	19,000	0	0	0	0.0 %
Waterways Revenue Total		354,435	358,720	371,635	365,600	370,000	-0.4 %

Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Assistant Harbormaster	Non-Union	45,000	1.06	1.06
Deputy Harbormaster	Non-Union	98,970	10.53	10.53
Harbormaster	Non-Union	38,000	0.53	0.53
Total		181,970		



Expenditure Budget

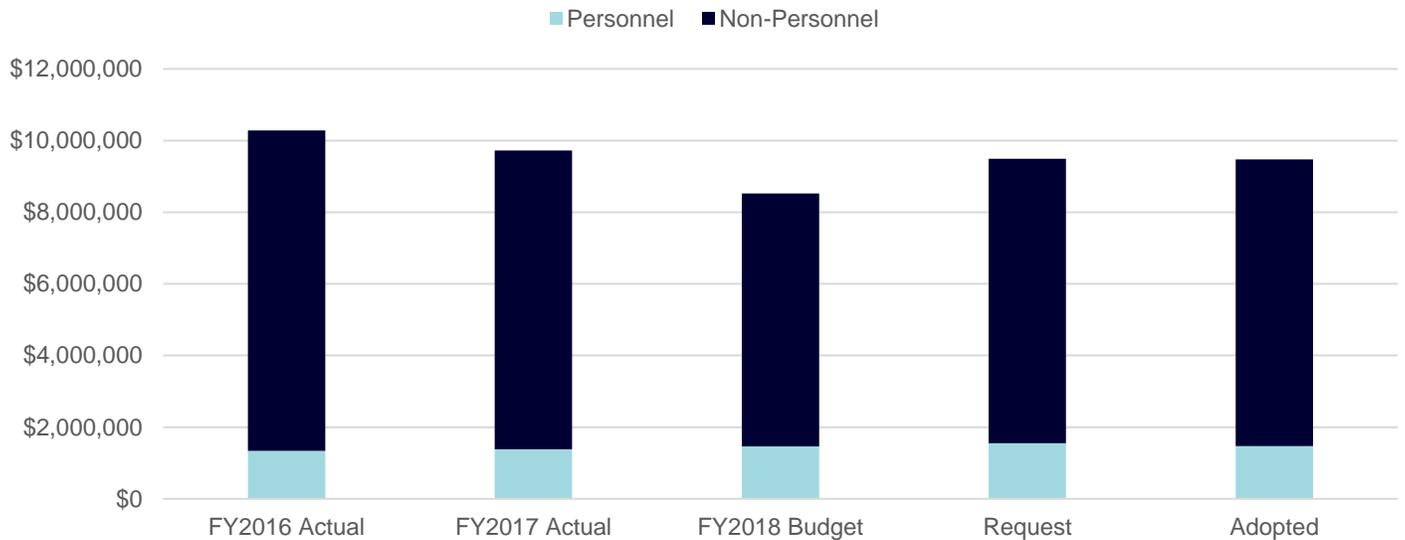
752	Waterways	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	0	161,273	181,978	181,978	182,000	0.0 %
	512Temporary Employees	0	4,766	0	11,323	11,323	0.0 %
	517Fringe Benefits	3,991	4,286	3,238	6,373	6,373	96.8 %
	Personnel Services Subtotal	3,991	170,325	185,216	199,674	199,696	7.8 %
Purchased Services							
	521Energy	0	12,668	12,000	14,200	14,934	24.4 %
	523Non-Energy Utilities	0	5,689	6,000	6,000	6,000	0.0 %
	524Repairs and Maintenance	0	27,849	26,200	26,200	26,200	0.0 %
	530Professional and Technical	91,599	854	2,150	2,150	2,150	0.0 %
	534Communication	0	2,100	2,060	2,125	2,350	14.1 %
	538Other Purchased Services	0	0	0	200	200	0.0 %
	Purchased Services Subtotal	91,599	49,159	48,410	50,875	51,834	7.1 %
Supplies							
	542Office Supplies	1,466	683	1,000	1,000	1,000	0.0 %
	543Repairs and Maintenance Supplies	0	559	2,500	2,500	2,500	0.0 %
	548Vehicular Supplies	0	6,608	6,000	6,000	6,000	0.0 %
	558Other Supplies	0	3,841	5,000	5,000	5,000	0.0 %
	Supplies Subtotal	1,466	11,691	14,500	14,500	14,500	0.0 %
Other Charges and Expenses							
	573Dues and Memberships	1,400	350	850	850	850	0.0 %
	574Insurance Premiums	8,587	7,679	3,178	3,939	3,940	24.0 %
	578Other Classified Items	0	0	20,120	20,000	20,000	-0.6 %
	Other Charges and Expenses Subtotal	9,987	8,029	24,147	24,789	24,790	2.7 %
Capital Outlay							
	582Buildings	78	0	0	0	0	0.0 %
	585Additional Equipment	1,850	45,470	2,000	0	0	-100.0 %
	Capital Outlay Subtotal	1,928	45,470	2,000	0	0	-100.0 %
Debt Service							
	591Long Term Debt	61,605	59,355	62,105	50,180	50,180	-19.2 %
	Debt Service Subtotal	61,605	59,355	62,105	50,180	50,180	-19.2 %
Other Financing Uses							
	596Transfers	21,300	18,322	24,569	28,622	29,000	18.0 %
	Other Financing Uses Subtotal	21,300	18,322	24,569	28,622	29,000	18.0 %
	Waterways Total	191,877	362,349	360,948	368,641	370,000	2.5 %

Budget Highlights



Water/Sewer Enterprise

Budget Overview



901	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	7,756,764	7,824,857	8,522,522	9,200,000	9,478,366	11.2 %
Non-Recurring Revenue	1,079,000	307,350	0	0	0	0.0 %
Total Revenue	8,835,764	8,132,207	8,522,522	9,200,000	9,478,366	11.2 %
Expenditure						
Personnel Services	1,342,275	1,383,887	1,460,894	1,548,907	1,472,330	0.8 %
Purchased Services	369,012	607,092	468,350	520,158	520,158	11.1 %
Supplies	235,992	227,924	219,095	225,000	225,000	2.7 %
Intergovernmental	4,812,889	4,967,655	5,039,929	5,190,976	5,312,211	5.4 %
Other Chares & Expenses	41,429	51,671	113,329	151,479	151,479	33.7 %
Capital Outlay	2,628,047	1,314,494	40,000	161,852	161,852	304.6 %
Debt Service	606,736	657,811	585,035	1,025,335	1,025,335	75.3 %
Other Financing Uses	246,425	512,432	595,890	667,602	610,000	2.4 %
Total Expenditure	10,282,805	9,722,966	8,522,522	9,491,309	9,478,366	11.2 %
Surplus (Deficit)	(1,447,041)	(1,590,759)	-	(291,309)	-	



Revenue Budget

901	Water/Sewer Enterprise Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Investment Income							
	482000Interest on Investments	1,236	1,236	0	0	0	0.0 %
	Investment Income Subtotal	1,236	1,236	0	0	0	0.0 %
Departmental Revenue							
	414200Tax Lien - Revenue	25,335	41,374	0	0	0	0.0 %
	484000Misc Receipts -Sewer	2,035	3,860	0	0	0	0.0 %
	Departmental Revenue Subtotal	27,370	45,234	0	0	0	0.0 %
User Charges							
	421100Utility Usage	2,698,866	2,718,851	3,343,458	3,500,000	4,000,000	19.6 %
	424500Sewer Utility Usage	4,134,100	4,167,198	4,829,064	5,000,000	5,128,366	6.2 %
	432830Water On/Off Charge	2,329	821	0	0	0	0.0 %
	User Charges Subtotal	6,835,295	6,886,870	8,172,522	8,500,000	9,128,366	11.7 %
Penalties & Interest							
	417400Tax Lien - Interest & Fees	13,459	18,179	0	0	0	0.0 %
	421500Committed Interest	34,737	30,648	0	0	0	0.0 %
	422000Lien Revenue	769,987	783,282	350,000	700,000	350,000	0.0 %
	432900Sewer Interest & Penalties	59,457	46,584	0	0	0	0.0 %
	432910U/B Lien Reading Fee	10,550	9,750	0	0	0	0.0 %
	432920U/B Backflow Charge	4,350	2,850	0	0	0	0.0 %
	432930U/B Nsf Check Fee	325	375	0	0	0	0.0 %
	Penalties & Interest Subtotal	892,864	891,668	350,000	700,000	350,000	0.0 %
Other Revenue							
	491000Proceeds Of Bonds	629,000	0	0	0	0	0.0 %
	497000Transfer In	450,000	307,350	0	0	0	0.0 %
	Other Revenue Subtotal	1,079,000	307,350	0	0	0	0.0 %
Water/Sewer Enterprise Revenue Total		8,835,764	8,132,357	8,522,522	9,200,000	9,478,366	11.2 %

Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Principal Clerk	Clerical	45,424	1.00	1.00
Senior Clerk	Clerical	52,627	1.33	1.33
Foreman	DPW	172,875	3.67	3.67
General Foreman	DPW	135,826	2.50	2.50
Jr Mechanic	DPW	40,718	1.00	1.00
Laborer / Driver	DPW	122,086	3.00	3.00
Maintenance Technician	DPW	88,546	2.00	2.00
Director	Non-Union	44,713	1.00	1.00
Manager	Non-Union	83,709	0.66	0.66
Superintendent	Non-Union	86,091	1.00	1.00
		32,539	0.50	0.50
Total		905,155		



Expenditure Budget

901	Water/Sewer	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	836,959	837,962	857,100	895,639	896,000	4.5 %
	513Overtime	75,876	78,794	90,000	90,000	90,000	0.0 %
	514Differentials	0	5,854	14,879	11,329	6,368	-57.2 %
	517Fringe Benefits	429,440	446,990	472,215	534,039	462,062	-2.2 %
	519Other Personnel Services	0	14,288	26,700	17,900	17,900	-33.0 %
	Personnel Services Subtotal	1,342,275	1,383,887	1,460,894	1,548,907	1,472,330	0.8 %
Purchased Services							
	521Energy	63,834	42,393	47,500	47,500	47,500	0.0 %
	523Non-Energy Utilities	0	3,756	2,500	2,500	2,500	0.0 %
	524Repairs and Maintenance	0	201,766	219,850	263,158	263,158	19.7 %
	530Professional and Technical	305,178	267,062	99,000	97,000	97,000	-2.0 %
	534Communication	0	7,251	9,500	10,000	10,000	5.3 %
	538Other Purchased Services	0	84,864	90,000	100,000	100,000	11.1 %
	Purchased Services Subtotal	369,012	607,092	468,350	520,158	520,158	11.1 %
Supplies							
	542Office Supplies	0	6,000	10,000	10,000	10,000	0.0 %
	543Repairs and Maintenance Supplies	235,992	191,924	179,095	185,000	185,000	3.3 %
	548Vehicular Supplies	0	30,000	30,000	30,000	30,000	0.0 %
	Supplies Subtotal	235,992	227,924	219,095	225,000	225,000	2.7 %
Intergovernmental							
	569Other Intergovernmental	4,812,889	4,967,655	5,039,930	5,190,976	5,312,211	5.4 %
	Intergovernmental Subtotal	4,812,889	4,967,655	5,039,930	5,190,976	5,312,211	5.4 %
Other Charges and Expenses							
	571In-State Travel	0	270	500	500	500	0.0 %
	574Insurance Premiums	32,941	33,287	35,952	40,979	40,979	14.0 %
	578Other Classified Items	0	10,083	69,325	80,000	80,000	15.4 %
	579Software	8,488	8,031	7,552	30,000	30,000	297.2 %
	Other Charges and Expenses Subtotal	41,429	51,671	113,329	151,479	151,479	33.7 %
Capital Outlay							
	583Plant	2,548,492	1,314,494	40,000	161,852	161,852	304.6 %
	585Additional Equipment	79,555	0	0	0	0	0.0 %
	Capital Outlay Subtotal	2,628,047	1,314,494	40,000	161,852	161,852	304.6 %
Debt Service							
	591Long Term Debt	606,736	657,811	585,035	1,025,335	1,025,335	75.3 %
	Debt Service Subtotal	606,736	657,811	585,035	1,025,335	1,025,335	75.3 %
Other Financing Uses							
	596Transfers	246,425	512,432	595,890	667,602	610,000	2.4 %
	Other Financing Uses Subtotal	246,425	512,432	595,890	667,602	610,000	2.4 %
	Water/Sewer Total	10,282,805	9,722,966	8,522,523	9,491,309	9,478,366	11.2 %

Budget Highlights



Revolving Funds

Included Departments

- Tax Title Revolving
- COA Revolving
- Pauline Street Revolving
- EB Newton



Tax Title Revolving

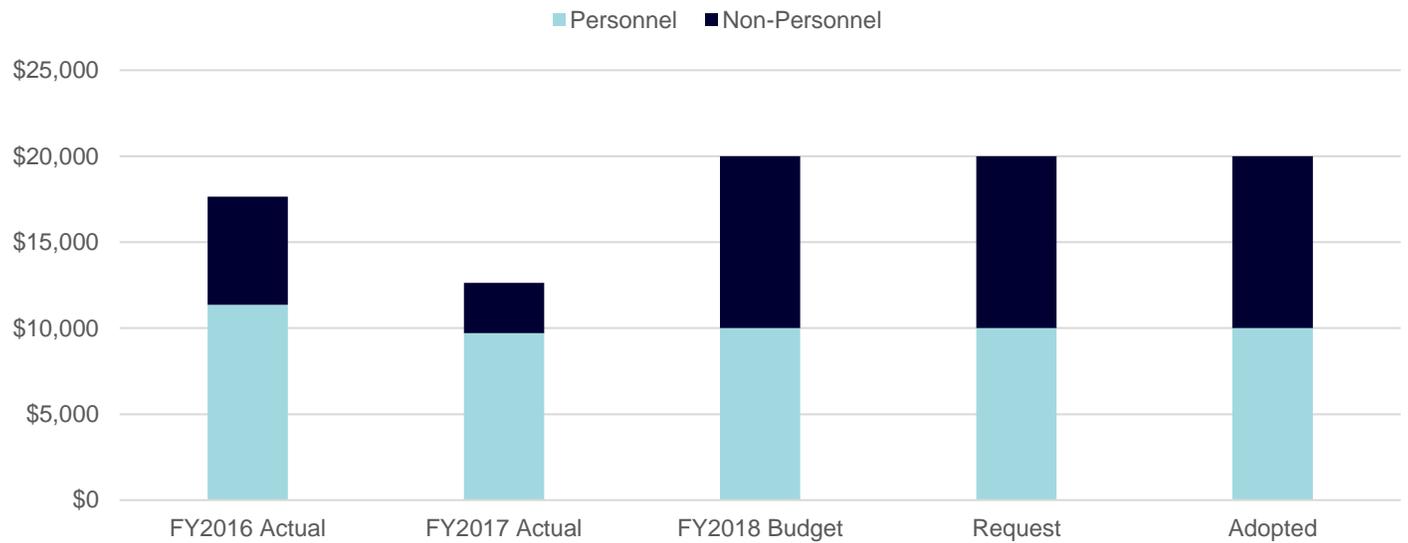
613		FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue							
	Recurring Revenue	0	0	0	30,000	30,000	0.0 %
	Total Revenue	0	0	0	30,000	30,000	0.0 %
Expenditure							
	Purchased Services	0	8,952	30,000	30,000	30,000	0.0 %
	Total Expenditure	0	8,952	30,000	30,000	30,000	0.0 %
	Surplus (Deficit)	(0)	(8,952)	(30,000)	(0)	(0)	100.0 %

613	Tax Title Revolving Fund Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Fees & Fines							
	432102Tax Title Fee	0	0	0	0	30,000	0.0 %
	Fees & Fines Subtotal	0	0	0	0	30,000	0.0 %
	Total Tax Title Revolving Fund Revenue	0	0	0	0	30,000	0.0 %

613	Tax Title	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Purchased Services							
	530Professional and Technical	0	8,952	27,500	27,500	27,500	0.0 %
	534Communication	0	0	2,500	2,500	2,500	0.0 %
	Purchased Services Subtotal	0	8,952	30,000	30,000	30,000	0.0 %
	Tax Title Total	0	8,952	30,000	30,000	30,000	0.0 %



COA Revolving



614	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	19,243	10,389	20,000	20,000	20,000	0.0 %
Total Revenue	19,243	10,389	20,000	20,000	20,000	0.0 %
Expenditure						
Personnel Services	11,350	9,705	10,000	10,000	10,000	0.0 %
Purchased Services	4,104	2,558	9,000	9,000	9,000	0.0 %
Supplies	2,198	363	1,000	1,000	1,000	0.0 %
Total Expenditure	17,652	12,626	20,000	20,000	20,000	0.0 %
Surplus (Deficit)	1,591	(2,237)	-	-	-	



Revenue Budget

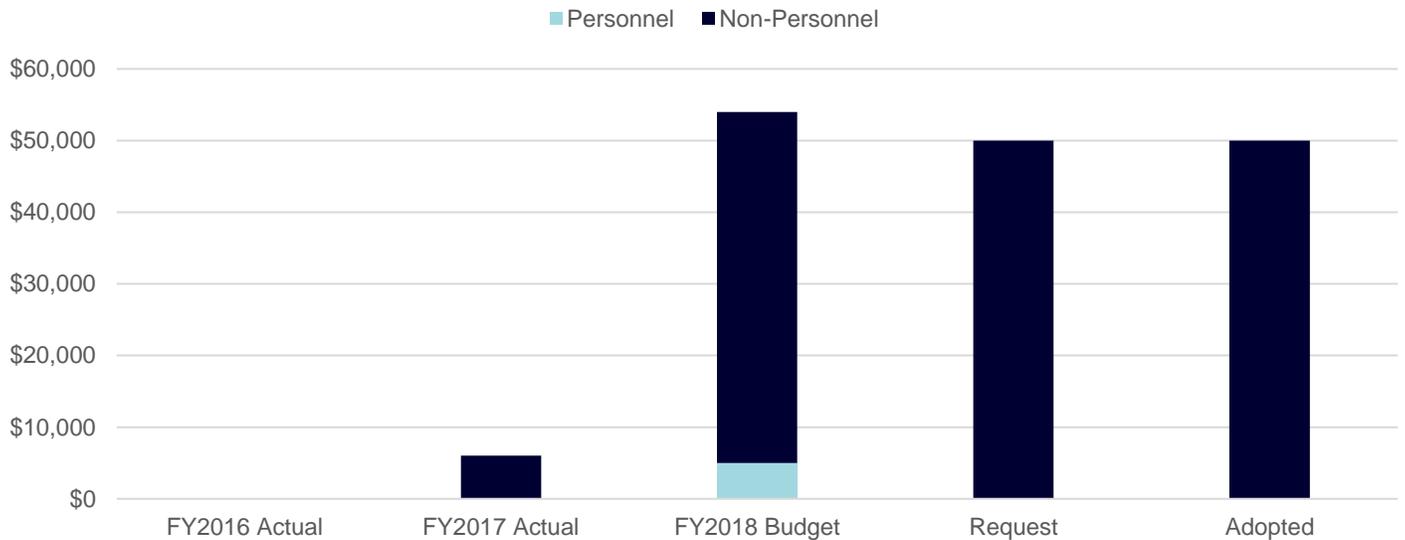
614	COA Revolving Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Departmental Revenue							
	437000Other Fees & Charges	19,243	10,389	20,000	20,000	20,000	0.0 %
	Departmental Revenue Subtotal	19,243	10,389	20,000	20,000	20,000	0.0 %
	COA Revolving Total	19,243	10,389	20,000	20,000	20,000	0.0 %

614	COA Revolving	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	11,350	9,705	10,000	10,000	10,000	0.0 %
	Personnel Services Subtotal	11,350	9,705	10,000	10,000	10,000	0.0 %
Purchased Services							
	530Professional and Technical	4,104	2,558	9,000	9,000	9,000	0.0 %
	Purchased Services Subtotal	4,104	2,558	9,000	9,000	9,000	0.0 %
Supplies							
	542Office Supplies	2,198	363	1,000	1,000	1,000	0.0 %
	Supplies Subtotal	2,198	363	1,000	1,000	1,000	0.0 %
	COA Revolving Total	17,652	12,626	20,000	20,000	20,000	0.0 %



Pauline Street Revolving

Budget Overview



723	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	0	10,603	50,000	50,000	50,000	0.0 %
Total Revenue	0	10,603	50,000	50,000	50,000	0.0 %
Expenditure						
Personnel Services	0	0	5,000	0	0	-100.0 %
Purchased Services	0	6,047	33,000	25,000	25,000	-24.2 %
Supplies	0	0	11,000	0	0	-100.0 %
Other Chares & Expenses	0	0	0	25,000	25,000	0.0 %
Capital Outlay	0	0	5,000	0	0	-100.0 %
Total Expenditure	0	6,047	54,000	50,000	50,000	-7.4 %
Surplus (Deficit)	-	4,555	(4,000)	-	-	



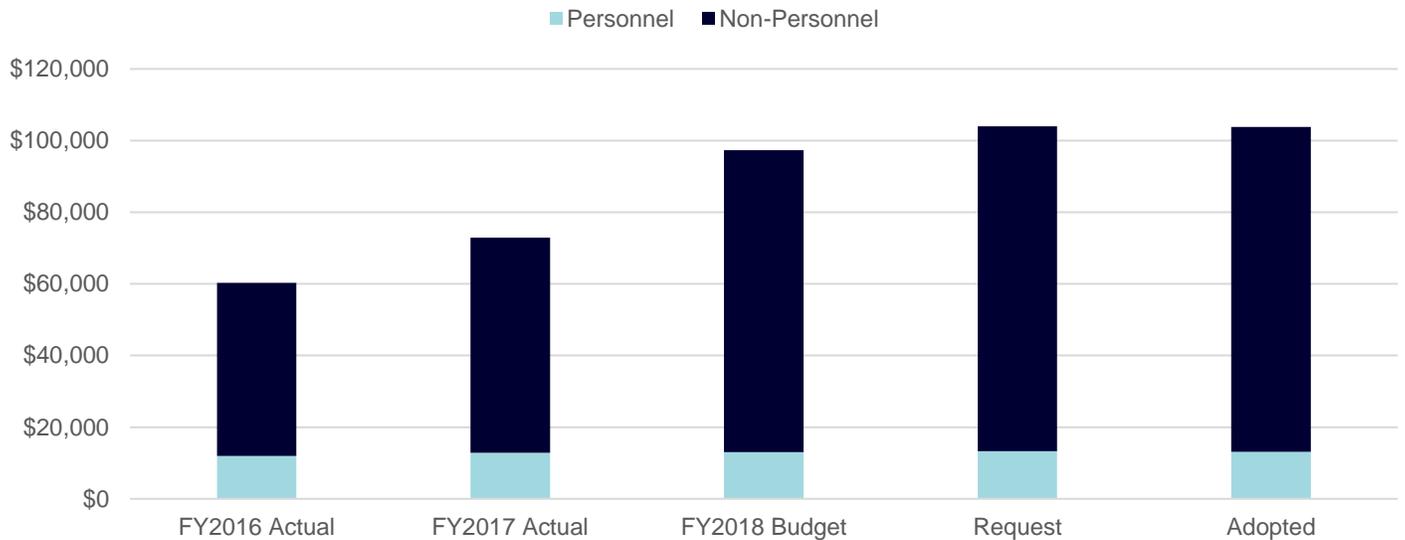
Revenue Budget

723	Pauline Street Revolving Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
User Charges							
	436000Rental - Town Property	0	10,603	50,000	50,000	50,000	0.0 %
	User Charges Subtotal	0	10,603	50,000	50,000	50,000	0.0 %
	Pauline Street Revolving Total	0	10,603	50,000	50,000	50,000	0.0 %
Expenditure Budget							
723	Pauline Street	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	0	0	5,000	0	0	-100.0 %
	Personnel Services Subtotal	0	0	5,000	0	0	-100.0 %
Purchased Services							
	521Energy	0	3,726	22,000	25,000	25,000	13.6 %
	523Non-Energy Utilities	0	71	3,500	0	0	-100.0 %
	524Repairs and Maintenance	0	2,250	5,000	0	0	-100.0 %
	534Communication	0	0	2,500	0	0	-100.0 %
	Purchased Services Subtotal	0	6,047	33,000	25,000	25,000	-24.2 %
Supplies							
	543Repairs and Maintenance Supplies	0	0	7,500	0	0	-100.0 %
	545Custodial Supplies	0	0	2,500	0	0	-100.0 %
	546Grounds Keeping Supplies	0	0	1,000	0	0	-100.0 %
	Supplies Subtotal	0	0	11,000	0	0	-100.0 %
Other Charges and Expenses							
	574Insurance Premiums	0	0	0	25,000	25,000	0.0 %
	Other Charges and Expenses Subtotal	0	0	0	25,000	25,000	0.0 %
Capital Outlay							
	582Buildings	0	0	5,000	0	0	-100.0 %
	Capital Outlay Subtotal	0	0	5,000	0	0	-100.0 %
	Pauline Street Revolving Total	0	6,047	54,000	50,000	50,000	-7.4 %



EB Newton Revolving

Budget Overview



724	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Revenue						
Recurring Revenue	88,000	68,788	86,000	103,850	103,850	20.8 %
Total Revenue	88,000	68,788	86,000	103,850	103,850	20.8 %
Expenditure						
Personnel Services	12,001	12,826	13,004	13,284	13,100	0.7 %
Purchased Services	44,176	56,144	59,400	63,550	63,550	7.0 %
Supplies	2,319	769	11,400	12,400	12,400	8.8 %
Other Chares & Expenses	1,755	1,513	8,476	8,794	8,800	3.8 %
Capital Outlay	0	1,649	5,040	5,966	6,000	19.0 %
Total Expenditure	60,251	72,901	97,320	103,994	103,850	6.7 %
Surplus (Deficit)	27,749	(4,113)	(11,320)	(144)	-	13.3 %



Revenue Budget

724	EB Newton Revolving Revenue	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Departmental Revenue							
	Other Departmental	0	0	0	850	850	0.0 %
	Departmental Revenue Subtotal	0	0	0	850	850	0.0 %
User Charges							
	4370011st Floor Rent EB Newton	12,000	12,000	12,000	15,000	15,000	25.0 %
	4370022nd Floor Rent EB Newton	41,900	33,238	41,000	47,000	47,000	14.6 %
	4370033rd Floor Rent EB Newton	20,400	17,000	20,000	23,000	23,000	15.0 %
	437004Other Rent EB Newton	13,700	6,550	13,000	18,000	18,000	38.5 %
	User Charges Subtotal	88,000	68,788	86,000	103,000	103,000	19.8 %
	EB Newton Revolving Total	88,000	68,788	86,000	103,850	103,850	20.8 %

Staffing

Title	Union Code	Budgeted Salary	Requested Positions	Budgeted Positions
Position Subtotal		0		
Custodial of Maintenance Tech		6,800		
Subtotal Adjustments		6,800		
Total		6,800		



Expenditure Budget

724	EB Newton	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Request	FY2019 Adopted	Percent Change
Personnel Services							
	511Permanent Employees	12,001	6,826	7,000	7,280	7,000	0.0 %
	519Other Personal Services	0	6,000	6,004	6,004	6,100	1.6 %
	Personnel Services Subtotal	12,001	12,826	13,004	13,284	13,100	0.7 %
Purchased Services							
	521Energy	25,046	35,371	37,000	37,000	37,000	0.0 %
	523Non-Energy Utilities	1,116	4,156	3,000	3,000	3,000	0.0 %
	524Repairs and Maintenance	12,960	16,106	18,000	22,000	22,000	22.2 %
	530Professional and Technical	5,054	203	1,000	1,000	1,000	0.0 %
	534Communication	0	309	400	550	550	37.5 %
	Purchased Services Subtotal	44,176	56,144	59,400	63,550	63,550	7.0 %
Supplies							
	542Office Supplies	2,319	0	0	0	0	0.0 %
	543Repairs and Maintenance Supplies	0	0	9,000	10,000	10,000	11.1 %
	545Custodial Supplies	0	769	2,400	2,400	2,400	0.0 %
	Supplies Subtotal	2,319	769	11,400	12,400	12,400	8.8 %
Other Charges and Expenses							
	574Insurance Premiums	0	1,513	1,560	1,794	1,800	15.4 %
	578Other Classified Items	1,755	0	6,916	7,000	7,000	1.2 %
	Other Charges and Expenses Subtotal	1,755	1,513	8,476	8,794	8,800	3.8 %
Capital Outlay							
	582Buildings	0	1,649	5,040	5,966	6,000	19.0 %
	Capital Outlay Subtotal	0	1,649	5,040	5,966	6,000	19.0 %
EB Newton Revolving Total		60,251	72,901	97,320	103,994	103,850	6.7 %

Budget Highlights



Appendix

Cherry Sheet

Revenue

	FY2019 Local Aid Estimates Winthrop				
	FY2018 Cherry Sheet Estimate	FY2019 Governor's Budget Proposal	FY2019 House Budget Proposal	FY2019 Senate Budget Proposal	FY2019 Conference Committee
Education:					
Chapter 70	6,509,855	6,933,491	7,013,294		
School Transportation	0	0	0		
Charter Tuition Reimbursement	41,919	40,584	67,947		
Smart Growth School Reimbursement	0	0	0		
Offset Receipts:					
School Choice Receiving Tuition	68,552	30,000	30,000		
Sub-total, All Education Items:	6,620,326	7,004,075	7,111,241		
General Government:					
Unrestricted Gen Govt Aid	4,211,539	4,358,943	4,358,943		
Local Sh of Racing Taxes	0	0	0		
Regional Public Libraries	0	0	0		
Urban Revitalization	0	0	0		
Veterans Benefits	80,272	62,594	62,594		
State Owned Land	0	0	0		
Exemp: VBS and Elderly	79,055	82,689	82,689		
Offset Receipts:					
Public Libraries	21,520	21,755	21,510		
Sub-Total, All General Government	4,392,386	4,525,981	4,525,736		
Total Estimated Receipts	11,012,712	11,530,056	11,636,977		



Assessments

FY2019 Local Aid Assessments

Winthrop

	FY2018 Cherry Sheet Estimate	FY2019 Governor's Budget Proposal	FY2019 House Budget Proposal	FY2019 Senate Budget Proposal	FY2019 Conference Committee
County Assessments:					
County Tax	0	0	0		
Suffolk County Retirement	0	0	0		
Essex County Reg Comm Center	0	0	0		
Sub-Total, County Assessments:	0	0	0		
State Assessments and Charges:					
Retired Employees Health Insurance	0	0	0		
Retired Teachers Health Insurance	0	0	0		
Mosquito Control Projects	14,182	15,175	15,174		
Air Pollution Districts	5,090	5,221	5,221		
Metropolitan Area Planning Council	9,266	9,463	9,463		
Old Colony Planning Council	0	0	0		
RMV Non-Renewal Surcharge	45,040	45,040	45,040		
Sub-Total, State Assessments:	73,578	74,899	74,898		
Transportation Authorities:					
MBTA	390,771	400,282	400,282		
Boston Metro. Transit District	0	0	0		
Regional Transit	0	0	0		
Sub-Total, Transp Authorities:	390,771	400,282	400,282		
Annual Charges Against Receipts:					
Multi-Year Repayment Program	0	0	0		
Special Education	2,813	22,455	22,455		
STRAP Repayments	0	0	0		
Sub-Total, Annual Charges:	2,813	22,455	22,455		
Tuition Assessments:					
School Choice Sending Tuition	26,800	20,100	20,100		
Charter School Sending Tuition	251,420	289,439	320,884		
Sub-Total, Tuition Assessments:	278,220	309,539	340,984		
Total Estimated Charges:	745,382	807,175	838,619		

Debt

Town of Winthrop

Outstanding Principal as of July 1, 2018



General Fund

Purpose	Issue Date	Retirement Date	Principal Balance	Percent of Total
				Outstanding Debt
Tax Supported				
Sidewalk	11/17/2016	FY2031	\$625,000	1.080%
Tax Supported SubTotal			\$625,000	1.080%
Exempt				
Cur Ref of Nov 1 2001- School	12/15/2011	FY2021	\$1,350,000	2.332%
Middle/High School Constr.	9/18/2014	FY2040	\$22,600,000	39.047%
Middle/High School Constr.	3/12/2015	FY2040	\$11,035,000	19.066%
Cur Ref of 3/15/05 - School	3/12/2015	FY2025	\$2,110,000	3.646%
Middle/High School Construction	11/17/2016	FY2040	\$3,800,000	6.565%
Miller Field Construction	11/17/2016	FY2032	\$8,670,000	14.979%
Exempt SubTotal			\$49,565,000	85.635%
General Fund Total			\$50,190,000	86.715%

Enterprise Fund

Purpose	Issue Date	Retirement Date	Principal Balance	Percent of Total
				Outstanding Debt
Waterways				
Pier	2/15/2008	FY2021	\$140,000	0.242%
Waterways SubTotal			\$140,000	0.242%
Water/Sewer				
MWRA Water	2/26/2009	FY2019	\$32,300	0.056%
MWRA Water	6/11/2012	FY2022	\$681,840	1.178%
MWRA Water	2/25/2013	FY2023	\$375,000	0.648%
MWRA Water	9/9/2013	FY2024	\$165,000	0.285%
MWRA Water	6/1/2015	FY2025	\$1,600,900	2.766%
MWRA Sewer	8/31/2015	FY2021	\$121,200	0.209%
MWRA Lead Line	12/14/2017	FY2028	\$284,000	0.491%
MWRA Water loan	12/14/2017	FY2028	\$1,875,000	3.240%
MWRA Water loan	2/26/2018	FY2028	\$2,244,000	3.877%
Water/Sewer SubTotal			\$7,379,240	12.749%
Rink				
Ice Skating Rink	2/15/2008	FY2021	\$170,000	0.294%
Rink SubTotal			\$170,000	0.294%
Enterprise Fund Total			\$7,689,240	13.285%
Total Debt			\$57,879,240	100.000%



Glossary

Cemetery Lots:	The amount of money collected from the sale of burial plots. The Cemetery Commissioners request and spend these funds to improve and maintain the cemeteries throughout the town.
Cherry Sheet Assessment/Offsets:	The amount the State automatically deducts from local aid to cover town-shared expenses. The primary items that make up this amount are the MBTA assessment and numerous state & educational charges.
Cherry Sheet:	State report that identifies the amount of money received in Local Aid.
Debt Exclusion:	The amount of tax levied above the restrictions of proposition 2 ½ that has been approved by the voters to fund the construction of new schools (or other capital improvements).
Fiscal Year:	The Town of Winthrop's fiscal year runs July 1 through June 30.
Free Cash:	An annual calculation performed by the State that identifies surplus revenue over expenditures for the prior fiscal year.
Harbor/Marine:	The amount of money estimated to be collected from harbor usage fees and boat excise tax. The rate is set annually to recover all costs associated with running the harbor and to plan for future improvements. This revenue completely funds the Harbormaster budget as well as debt associated with dredging the harbor.
Local Receipts:	This amount represents the amount of local taxes and fees from all departmental operations retained directly by the town. The primary revenue items that comprise of local receipts are motor vehicle excise, interest income, permits, licensees, fines and State reimbursements.
Mitigation Money:	Amounts negotiated from the MWRA and Massport to offset the economic impact or cover the cost of land owned by the town. Payments received from these agencies are generally voted to supplement the general budget.
New Growth:	Increases in assessed property values due to new construction and/or property improvements.
Overlay Provisions:	This amount is requested and set aside by the Assessor's to cover any property abatements. Each year any remaining amount(s) may at the discretion of the Assessor's to be used as a source of revenue.



Reserve Fund:

Amount voted by the Town council to provide for extraordinary or unforeseen expenditures that may come up during the year. The town Council controls the Reserve Fund.

Sale of Town Asset:

A fund created when assets of the town are sold. Money from this fund can only be appropriated for the purchase of capital assets or capital improvements.

Sewer Receipts:

The amount of money estimated to be collected from sewer usage from the residents of Winthrop. The rate is set annually to recover all costs associated with running the sewer operations of the town.

Stabilization Fund:

A general reserve. Money from this fund may be appropriated by a two-thirds majority vote of the Town Council.

Tax Levy:

This amount represents the total amount of tax bills the town sends out each year to taxpayers. The levy is monitored by the state and increases by 2.5% each year.

Water Receipts:

The amount of money estimated to be collected from water usage from the residents of Winthrop. The rate is set annually to recover all costs associated with running the water operations of the town.



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