



Town of Winthrop Fiscal Year 2023 Financial Plan



Town of Winthrop, Massachusetts

Financial Plan Fiscal Year 2023

Town Council

James Letterie

Town Council President

Tracey Honan

Councilor-At-Large

Robert DeMarco

Councilor-At-Large

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Councilor, Precinct 1

John Munson

Councilor, Precinct 2

Hannah Belcher

Councilor, Precinct 3

Barbara Flockhart

Councilor, Precinct 4

Joseph Aiello

Councilor, Precinct 5

Stephen Ruggiero

Councilor, Precinct 6

Town Administration

Chief Terence Delehanty

Interim Town Manager

Robert Powers

Assistant Chief Financial Officer



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April 25, 2022

Mr. James Letterie
Town Council President
Town of Winthrop, Massachusetts
Winthrop Town Hall
1 Metcalf Square
Winthrop, MA 02152

Dear Mr. Council President,

Pursuant to the Winthrop Town Charter, Article 4-2 and Article 7-7, please find the Fiscal Year 2023 Financial Plan, including the FY2023 General Fund Budget, Enterprise Fund Budgets, Revolving Fund budgets and the Capital Budget. The submission of this Financial Plan formally begins the Legislative Branches forty-five-day review process, culminating in the authorization of the Financial Plan. It is my goal to have the initial Financial Plan adopted by the Town Council, prior to the appointment of the Town's next Town Manager. This should eliminate any need to have the Town Manager rush to develop, propose and justify a Financial Plan prior to the end of the current fiscal year. The Town Manager would then have the time to make any adjustments to the plan, prior to the setting of the FY 23 tax rate.

The Fiscal Year 2023 Financial Plan attempts to correct structural and service delivery deficits and strengthen the Town's General Fund and Enterprise Funds financial condition in future years.

The goals of the Financial Plan are as follows:

- 1. Eliminate the structural deficits in the General Fund Budget;
2. Build future budgets based upon sustainable revenues;
3. Include budget initiatives to strengthen service delivery in key areas;
4. Implement strategies to address unfunded liabilities;
5. Implement policies to improve General and Enterprise Fund balances (Liquidity);
6. Link Capital Planning between the General Fund (Bonds) and the Capital Stabilization Fund (pay/go).

In aggregate, the Fiscal Year 2023 Financial Plan is as follows:

Table with 4 columns: Revenue, FY 2022, FY 2023, % Change. Rows include General Fund, Enterprise Funds, Capital Stab, Revolving Funds, and Total Revenue.



<u>Appropriations</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>% Change</u>
Town Departments	\$13,448,139	\$13,630,513	1.36%
School Department	22,842,750	23,742,750	3.94%
Non-Departmental	17,689,488	18,498,133	4.57%
Non-Appropriated	<u>879,435</u>	<u>1,057,662</u>	<u>20.27%</u>
Total General Fund	54,859,012	56,929,060	3.77%
Enterprise Funds	13,971,009	13,814,991	(1.12%)
Revolving Funds	198,254	200,334	1.05%
Capital Stab	<u>172,000</u>	<u>704,712</u>	<u>309.72%</u>
Total Appropriations	\$69,201,075	\$71,649,095	3.54%

The General Fund Budget

The FY 2023 General Fund Operating Budget is built upon conservative and realistic revenue estimates. The budget uses the Governor’s proposed FY 2023 State Aid / State Assessments. Further, the budget is based upon recurring revenues matched against recurring appropriations, resulting in the elimination of the structural deficits included in the current fiscal year budget. The FY 2023 General Fund revenue is estimated to be \$56,929,060, which is an increase from the current year of 3.63%.

Included in the General Fund Operating Budget are a number of initiatives to strengthen service delivery in key areas of operation. They major initiatives are:

1. Increase the School Department budget in order to guard against any loss of State or Federal aid;
2. Increase the Town Manager Department budget to provide sufficient salary to attract a qualified Town Manager. Increase salaries of key management positions to keep them competitive;
3. Increase a Building Inspector position from part time to full time in order to respond to increased volume, identifying new growth levy and increasing building permit revenues;
4. Increase a part time clerk position in the Town Clerk Department to full time;
5. Re-establish some Department of Public Works positions temporarily eliminated to balance the current year budget;
6. Create an Energy Reserve Fund to address rapidly changing pricing;
7. Create a Vacation / Sick time Buy Back Reserve;
8. Begin funding OPEB reserves;

Other issues, such as the development of an IT Strategic Plan, a Pay and Class Study for Department Heads and non-union positions, and an Enterprise Fund fee study are being addressed through requests for appropriations from Free Cash.

Enterprise Fund Budgets

The FY 2023 Enterprise Fund budgets are supported primarily through fees for services. While developing the FY 2023 budgets, the challenge was to identify the proper overhead charges for services rendered in the General Fund, and to provide for a sufficient level of liquidity in each fund. The “best practices” liquidity for enterprise fund, due to the relatively small size of each budget, is estimated to be approximately 20% of the budget. Some Enterprise Fund budgets would be phased up to that liquidity target level over a short period of time.



1. The General Fund subsidy to the Solid Waste Enterprise Fund is being phase down. Included in the FY 2023 Solid Waste Enterprise Fund budget is a subsidy of \$970,000, reduced from \$1,264,301 in the current year. The future goal is to phase this subsidy out over the next few years, until the service has established a 100% cost recovery. A new subsidy in the amount of \$50,000 has been created in the Recreation Enterprise Fund;
2. The Ferry Enterprise Fund budget is not sustainable without state funding, as it is apparent that the user fee cannot support the cost of services provided. I recommend that the Town’s State Legislators petition the State to have the MBTA take over this service.
3. Overhead charges back to the General Fund have been reviewed and adjusted to reflect true costs.

The Capital Budget

The Town’s long range capital planning process has been strengthened. Capital projects, equipment and major building upgrades have been identified, prioritized and placed within a schedule of authorization over a five- year period. This process should be considered an annual activity, as priorities change, emergencies occur, and prices escalate. The plan utilizes multiple revenue sources to fund the projects, including general fund non-excluded and excluded debt service, general fund levy, enterprise fund debt service, enterprise fund fee supported, State and Federal grants, and the Capital Stabilization Fund. This strategy attempts to convert the current capital authorization from an emergency authorization to a systematic capital replacement plan. The plan calls for annual appropriations from the Capital Stabilization fund for items such as police vehicle replacement, sidewalk repairs, municipal building improvements, and computer replacements. The proposed

FY 2023 appropriations from the Capital Stabilization Fund are as follows:

Sidewalk Repair and Replacement	\$ 100,000
Fence Replacement	25,000
Police Department Windows	40,000
Town Boiler/HVAC	77,500
DPW Salt Storage Shed	75,000
DPW Equip Lease Purchase	109,102
Town Building Improvements	75,000
Fire Department Generator	39,700
Fire Truck Lease Purchase	90,000
Police Vehicle Replacement	48,410
Town Playground Improvements	10,000
Desk Top Computer Replacements	10,000
Town Zoning Map	<u>5,000</u>
Total	\$ 704,712

Revolving Fund Budgets

The Revolving Fund budgets include the E.B. Newton Fund, the Pauline St Fund, the Council on Aging Fund and the Tax Title fund. With the exception of the Tax Title fund, these budgets are self - supporting. Increases in energy and property insurance pricing are included in these budgets.



Issues Required to be Addressed in Future Budgets

The proposed Financial Plan addresses many of the weaknesses in prior year budgets. There are a few areas that, due to revenue capacity and time, have yet to be addressed. These are:

1. Competitive salaries for departmental managers – The Town is experiencing a drain on management talent, as surrounding communities are luring key management away with higher salaries. The proposed Pay and Class Study, currently before the Town Council, should establish the correct level of compensation. Some salaries have been addressed in the current budget. Other salaries will need to be addressed in future budget discussions;
2. The Information Technology Department – The Town uses outside contracting which is supplemented with low level internal capacity. Issues of security, efficiency, and improved productivity need to be addressed. The proposed IT Study, currently before the Town Council, should create a department organization structure and establish priorities based upon needs. This should be addressed in future budget discussions;
3. Overhead Charges from the Enterprise Funds to the General Fund – Overhead charges are a legitimate action, as services and benefits, consumed by enterprise funds, are provided by the General Fund. The Town needs to establish a consensus on the methodology used to determine the amount due from each enterprise fund back to the General Fund. Upon appointing a new Town Finance Director, this should become a high priority and that methodology should be used in future budget discussions.

There is a possibility that additional funding becomes available for the FY 2023 Financial Plan. This would depend upon receiving actual health insurance costs lower than that anticipated in the current plan. In addition, final state aid, adopted at the end of the fiscal year by the State Legislature, may provide additional funding.

Summary

The development of the Fiscal Year 2023 Financial Plan has been challenging, as we try to gage when the pandemic will subside and how that will change the economic outlook. Local receipts are beginning to recover to some extent. Revenue flow, however, is and will continue to be inconsistent until world health issues are resolved. The vacancy in the Town Manager position has added to the challenges facing the Town. A number of key financial management positions are currently vacant, waiting for the Town Manager position to be filled. Only then can the Town permanently appoint qualified candidates to these important positions.

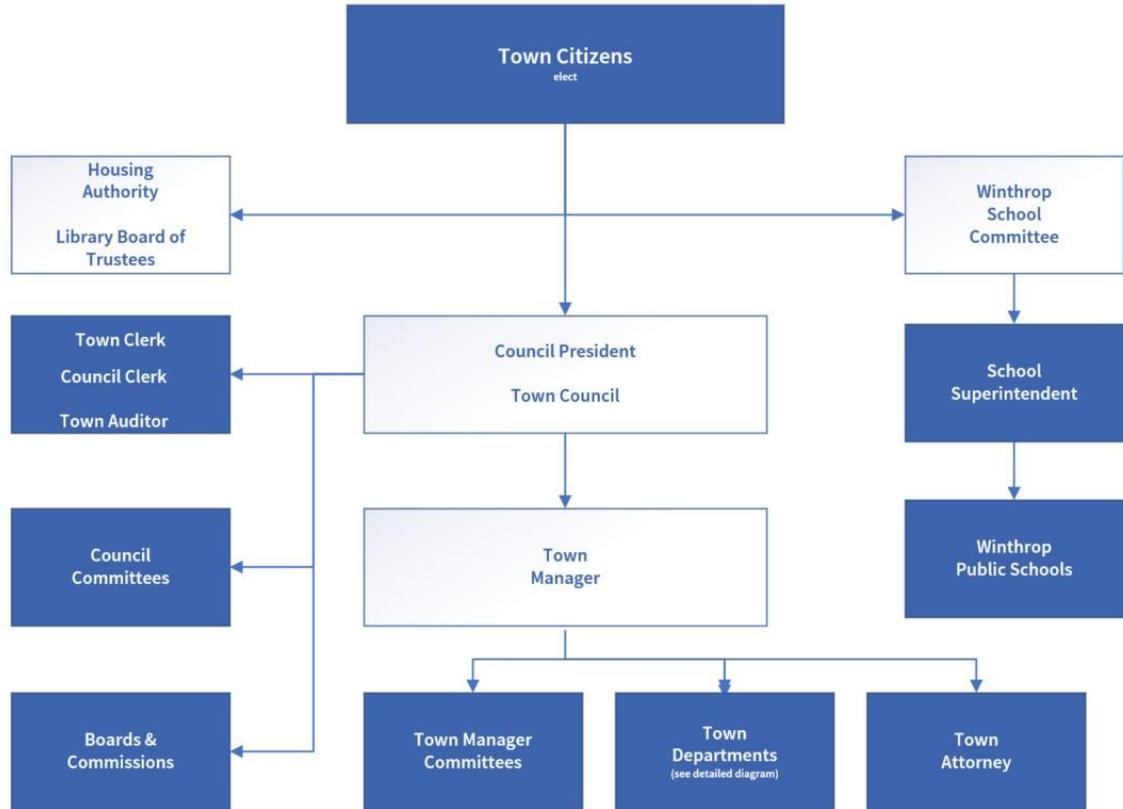
It is my hope that the Fiscal Year 2023 Financial Plan will provide both time and direction to get through this challenging period and improve the financial health of the Town in future years.

Respectfully submitted,

Chief Terence Delehanty
Interim Town Manager



The chart below outlines how Winthrop’s citizens, either through elections or by sitting on boards or committees, influence the operations of their government. The chart below then shows how Town Government is structured to enact the priorities of its citizens.



Within town government, there are several different types of boards and commissions, each performing a different statutory or advisory function. They include:

- | | | |
|---------------------------|-------------------------------------|------------------------------------|
| Board of Appeals | Beautification Committee | Parks Committee |
| Board of Assessors | Economic Development Committee | Scholarship Committee |
| Planning Board | Council on Aging | School Building Assistance* |
| Board of Health | Citizens Advisory Finance Committee | Town Manager Review* |
| Board of Licensing | Energy Committee | Transportation Committee |
| Conservation Commission | Harbor Management Committee | Tree Committee |
| Winthrop Retirement Board | Historical Commission | Winthrop Airport Hazards Committee |
| Board of Registrars | Memorial Commission | Commission on Disability |
| Winthrop Cultural Council | Ordinance Review* | Handicap Parking Committee |

**as needed*



Overview

The final FY23 Budget represents a (3.55%) increase in the General Fund operating appropriation over the FY22 budget. The Town of Winthrop is required by statute to annually submit a balanced budget.

	FY 2022		FY 2023		% Change
EXPENDITURES					
Town Departments	\$ 13,048,519		\$ 13,343,263		2.26%
School Department	\$ 22,842,750		\$ 23,742,750		3.94%
Non-departmental	\$ 18,139,488		\$ 18,927,421		4.34%
Non-approp	\$ 879,435		\$ 973,394		10.68%
Enterprise	\$13,971,008.91		\$ 13,814,989		-1.12%
Revolving	\$ 198,254.00		\$ 200,334		1.05%
Capital	\$ 172,000.00		\$ 704,712		309.72%
TOTAL EXPEDITURES	\$ 69,251,454.91		\$ 71,706,863		3.55%
REVENUES					
Property Tax	\$35,489,883.27		\$ 36,555,781.00		3.00%
State Aid	\$12,197,186.00		\$ 12,953,735.00		6.20%
Local Receipts	\$ 5,926,024.00		\$ 6,126,862.85		3.39%
Other Revenue	\$ 1,297,099.00		\$ 1,350,449.00		4.11%
	\$54,910,192.27		\$ 56,986,827.85		3.78%
Enterprise	\$13,971,008.91		\$ 13,814,989.00		-1.12%
Revolving	\$ 198,254.00		\$ 200,334.00		1.05%
Capital	\$ 172,000.00		\$ 704,712.00		309.72%
TOTAL REVENUES	\$ 69,251,455.18		\$ 71,706,862.85		3.55%



Like most municipalities in Massachusetts, the Town depends largely on the property tax levy for the majority of its General Fund revenues.

Property Tax

The property tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, Proposition 2½ places constraints on the amount of the levy raised by a city or town and on how much the levy can be increased from year to year. A levy limit is a restriction on the amount of property taxes a community can levy. Proposition 2½ established two types of levy limits:

- First, a community cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community.
- Second, a community’s levy is also constrained in that it can only increase by a certain amount from year to year. Proposition 2½ does provide communities with some flexibility.

TOWN OF WINTHROP PROPERTY TAX FORECAST (FY 2023 - FY 2027)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Prior Year	31,043,462	32,058,722	33,092,907	34,130,229	35,193,485	36,283,322
2.5% Increase	776,087	801,468	827,323	853,256	879,837	907,083
New Growth	239,173	232,717	210,000	210,000	210,000	210,000
General Override						
Sub-Total Levy	32,058,722	33,092,907	34,130,229	35,193,485	36,283,322	37,400,405
Minus Allowance for Abatements	(187,980)	(162,825)	(174,781)	(181,161)	(187,700)	(194,402)
Minus Unused Taxing Capacity	(4,508)					
Sub-Total Annual Levy	31,866,233	32,930,081	33,955,448	35,012,324	36,095,622	37,206,003
Debt Exclusion Overrides	3,623,650	3,625,700	3,620,225	3,621,475	3,282,650	3,277,775
Total Annual Levy	35,489,883	36,555,781	37,575,673	38,633,799	39,378,272	40,483,778
		3.00%	2.79%	2.82%	1.93%	2.81%



Local Receipts

TOWN OF WINTHROP LOCAL RECEIPTS FORECAST (FY 2023 - FY 2027)										
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Proposed FY 2022	Est 3/31/22 Actual FY 2022	Proposed FY 2023	Proposed FY 2024	Proposed FY 2025	Proposed FY 2026	Proposed FY 2027
Motor Vehicle Excise Tax	2,279,797	2,236,326	2,154,535	2,035,538	2,284,381.78	2,100,000	2,131,500	2,163,473	2,195,925	2,228,863
Meals Tax	190,384	196,095	196,100	166,000	226,137.39	166,000	190,000	191,900	193,819	195,757
Room Tax	120,530	129,171	27,715	27,000	65,156.94	40,000	100,000	101,000	102,010	103,030
Penalties & Interest	252,034	99,234	147,148	116,017	145,442.67	95,000	186,000	186,000	186,000	186,000
Payment in Lieu of Taxes	2,007,131	2,181,139	2,337,247	2,481,133	2,496,679.46	2,703,401	2,825,986	2,949,136	3,022,864	3,098,436
Fees	268,849	289,196	403,434	305,000	301,228.66	261,000	300,000	300,000	300,000	300,000
Rentals	39,710	39,221	36,534	36,530	39,814.67	35,000	35,000	35,000	35,000	35,000
Other Departmental Revenue	64,236	55,132	64,130	47,118	70,454.47	47,000	70,000	70,000	70,000	70,000
Licenses & Permits	424,496	440,944	470,867	410,000	516,689.68	410,000	410,000	420,000	430,000	440,000
Fines & Forfeits	437,877	267,360	137,880	136,688	197,530.14	136,500	250,000	260,000	270,000	280,000
Investment Income	154,126	205,472	48,570	25,000	19,850.70	15,000	50,000	60,000	70,000	80,000
Medicare Reimbursement	136,434	104,909	151,595	100,000	167,481.57	100,000	90,000	80,000	70,000	60,000
Misc Recurring	-	-	-	-	-	-	-	-	-	-
Misc Non-recurring	82,000	156,533	73,675	40,000	65,390.91	17,962	40,000	40,000	40,000	40,000
	6,457,604	6,400,732	6,249,428	5,926,024	6,596,239	6,126,863	6,678,486	6,856,509	6,985,618	7,117,087
Estimate to Estimate Change				(47,260)	670,215	200,839	551,623	178,023	129,109	131,469
Estimate vs. Actual 2019				(531,580)		(330,741)	220,882	398,904	528,014	659,483
Estimated vs. Actual 2019 Excluding PILOTS				(1,005,582)		(1,027,011)	(597,973)	(543,100)	(487,719)	(431,822)
										-0.79%

Massport PILOT: The Town recently renegotiated its payment in lieu of taxes (PILOT) agreement with Massport. The PILOT Schedule is as follows:

Massport PILOT Schedule

Fiscal Year 2019	\$1,200,000
Fiscal Year 2020	\$1,350,000
Fiscal Year 2021	\$1,500,000
Fiscal Year 2022	\$1,650,000
Fiscal Year 2023	\$1,800,000
Fiscal Year 2024	\$1,900,000
Fiscal Year 2025	\$2,000,000



State Aid

TOWN OF WINTHROP STATE AID FORECAST (FY 2023 - FY 2027)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
EDUCATION						
Chapter 70	7,398,113	8,013,321	8,013,321	8,173,587	8,173,587	8,337,059
Charter School Reimbursement	19,698	75,179	25,000	25,000	25,000	25,000
Sub-Total Education	7,417,811	8,088,500	8,038,321	8,198,587	8,198,587	8,362,059
GENERAL GOVERNMENT						
Unrestricted General Gov Aid	4,633,316	4,758,416	4,806,000	4,806,000	4,854,060	4,854,060
Veterans Benefits	46,140	39,391	50,000	50,000	50,000	50,000
Exempt: VBS & Elderly	65,136	67,428	76,000	76,000	76,000	76,000
Sub-Total Gen Gov	4,744,592	4,865,235	4,932,000	4,932,000	4,980,060	4,980,060
Total State Aid	12,162,403	12,953,735	12,970,321	13,130,588	13,178,648	13,342,119
\$ Change	232,519	791,332	16,586	160,266	48,060	163,472
% Change	1.95%	6.51%	0.13%	1.24%	0.37%	1.24%

FY 2023 Estimated Based Upon House Ways and Means Proposed State Aid

TOWN OF WINTHROP OTHER REVENUE FORECAST (FY 2023 - FY 2027)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Other - Cemetery	39,522	39,522	39,522	39,522	39,522	39,522
Other - Cemetery Perpetual	5,000	5,000	5,000	5,000	5,000	5,000
Other -Regional 911	48,000	48,000	48,000	48,000	48,000	48,000
Other - Maintenance Stabilization	75,000	75,000	75,000	75,000	75,000	75,000
Other- Technology Fund						
General Stabilization Fund	127,605					
Special Articles						
ARPA	450,000	450,000				
Enterprise Fund Indirect Costs	610,013	732,927	747,586	762,537	777,788	793,344
Total Other Revenue	1,355,140	1,350,449	915,108	930,059	945,310	960,866
		-0.35%	-32.24%	1.63%	1.64%	1.65%



FY 2023 GENERAL FUND FORECAST

TOWN OF WINTHROP GENERAL FUND FORECAST (FY 2023 - FY 2027)							
General Government		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Town Council	Personnel	86,753	26,000	26,780	27,583	28,411	29,263
	Other	23,910	23,910	24,149	24,391	24,634	24,881
	Reserve	48,000	50,000	55,000	60,000	65,000	70,000
Town Administrator	Personnel	221,400	278,099	293,556	302,363	311,434	320,777
	Other	136,785	101,785	102,803	103,831	104,869	105,918
Planning & Development	Personnel	100,000	75,000	79,169	81,544	83,990	86,510
	Other	4,694	15,711	15,868	16,027	16,187	16,349
Admin & Finance	Personnel	378,701	447,288	472,149	486,313	500,903	515,930
	Other	90,594	97,707	98,684	99,671	100,668	101,674
Assessing	Personnel	211,825	231,829	244,714	252,056	259,617	267,406
	Other	37,279	74,453	75,198	75,950	76,709	77,476
Treasurer/Collector	Personnel	330,323	330,691	349,071	359,543	370,330	381,440
	Other	69,245	68,895	69,584	70,280	70,983	71,692
Town Attorney	Personnel		80,000	80,000	80,000	80,000	80,000
	Other	80,000	80,000	80,000	80,000	80,000	80,000
Human Resources	Personnel	108,989	112,721	118,986	122,556	126,232	130,019
	Other	5,142	5,208	5,260	5,313	5,366	5,419
Info Technology	Personnel	58,654	66,926	70,646	72,765	74,948	77,197
	Other	149,966	151,442	152,956	154,486	156,031	157,591
Town Clerk	Personnel	235,050	251,519	265,499	273,464	281,668	290,118
	Other	46,957	47,005	47,475	47,950	48,429	48,914
Conservation Commission	Personnel		25,000	26,390	25,000	25,000	25,000
	Other	1,475	1,475	1,475	1,475	1,475	1,475
Planning Board	Personnel		1,050	1,050	1,050	1,050	1,050
	Other	1,050	1,050	1,050	1,050	1,050	1,050
Building Maintenance	Personnel	257,252	287,410	303,385	312,486	321,861	331,517
	Other	189,750	195,080	197,031	199,001	200,991	203,001
Sub-Total Gen Gov Personnel		1,988,947	2,132,483	2,250,344	2,315,673	2,384,394	2,455,175
Sub-Total Gen Gov Other		884,847	913,721	926,533	939,423	952,392	965,441
Total General Government		2,873,794	3,046,204	3,176,877	3,255,096	3,336,786	3,420,616



FY 2023 GENERAL FUND FORECAST

TOWN OF WINTHROP GENERAL FUND FORECAST (FY 2023 - FY 2027)							
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Public Works							
Public Works	Personnel	535,390	567,608	599,156	617,131	635,645	654,714
	Other	388,750	444,225	448,667	453,154	457,685	462,262
	Capital	43,500					
Snow & Ice	Personnel		135,000	135,000	135,000	135,000	135,000
	Other	135,000					
Airport Hazards Committee	Personnel		500	500	500	500	500
	Other	500					
Cemetery	Personnel	190,121	225,306	236,929	244,037	251,358	258,898
	Other	29,251	32,042	32,362	32,686	33,013	33,343
Sub-Total Public Works Personnel		725,511	792,914	836,085	861,168	887,003	913,613
Sub-Total Public Works Other		597,001	611,767	616,530	621,340	626,198	631,105
Total Public Works		1,322,511	1,404,681	1,452,615	1,482,508	1,513,201	1,544,718

TOWN OF WINTHROP GENERAL FUND FORECAST (FY 2023 - FY 2027)							
		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Cultural and Human Services							
Health	Personnel	187,979	173,520	183,164	188,659	194,319	200,149
	Other	20,080	27,630	27,906	28,185	28,467	28,752
Council on Aging	Personnel	164,246	169,533	178,956	184,325	189,854	195,550
	Other	20,080	33,850	34,189	34,530	34,876	35,224
Veterans Services	Personnel	54,283	55,484	58,567	60,324	62,134	63,998
	Other	57,599	58,799	59,387	59,981	60,581	61,187
Library	Personnel	406,309	415,598	438,698	451,858	465,414	479,377
	Other	187,463	193,110	195,041	196,992	198,961	200,951
Sub-Total Human & Cult Personnel		812,817	814,135	859,385	885,167	911,722	939,074
Sub-Total Human & Cult Other		285,222	313,389	316,523	319,689	322,885	326,114
Total Human & Cultural Services		1,098,039	1,127,524	1,175,909	1,204,855	1,234,607	1,265,188
Total Education		22,842,750	23,742,750	24,455,033	25,188,683	25,944,344	26,722,674



FY 2023 GENERAL FUND FORECAST

TOWN OF WINTHROP GENERAL FUND FORECAST (FY 2023 - FY 2027)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Non-Departmental, Other, State Assessment:						
North East Regional Vocational	891,675	958,266	987,014	1,016,624	1,047,123	1,078,537
Volk School Debt	-	82,861	235,000	435,000	435,000	435,000
North Shore Essex Aggi	106,554	149,751	154,244	158,871	163,637	168,546
Shared Expenses						
Electricity	114,250	199,963	203,962	208,042	212,202	216,446
Heating	12,803	13,443	13,712	13,986	14,266	14,551
Energy Reserve	-	-	50,000	50,000	50,000	50,000
Telecommunications	22,800	72,000	73,440	74,909	76,407	77,935
Vehicle Fuel	100,000	120,000	122,400	124,848	127,345	129,892
111F	93,000	102,300	104,346	106,433	108,562	110,733
Property Insurance	600,341	873,534	891,005	908,825	927,001	945,541
DPW/ Shared Expenses	943,194	1,381,240	1,458,865	1,487,042	1,515,783	1,545,099
Debt Service Prin	2,193,000	2,315,000	2,410,000	2,505,000	2,290,000	2,380,000
Debt Service Interest	1,632,756	1,521,800	1,420,025	1,324,775	1,213,950	1,111,675
Employee Benefits (See Schedule)	7,187,031	7,723,647	8,176,549	8,612,331	9,066,880	9,989,328
Retirement	3,470,977	3,500,623	3,501,191	3,491,234	3,133,764	2,218,214
Solid Waste Ent. Subsidy Transfer	1,264,301	970,000	950,000	925,000	900,000	875,000
Recreation Ent. Subsidy Transfer	-	50,000	50,000	50,000	50,000	50,000
Total Non-Departmental	17,689,488	18,653,188	19,342,888	20,005,877	19,816,137	19,851,399
Cost of Living	450,000	274,233				
Capital	-	-				
Pay and Class Study	-	-				
Total Other Costs	450,000	274,233		-	-	-
State Assessments	964,130	973,394	997,729	1,022,672	1,048,239	1,074,445



FY 2023 GENERAL FUND FORECAST

TOWN OF WINTHROP EMPLOYEE BENEFITS FORECAST (FY 2023 - FY 2027)						
Benefits	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Workers Compensation - Town	45,000	30,000	45,000	45,000	45,000	45,000
Workers Compensation - School	140,000	113,522	113,522	113,522	113,522	113,522
Unemployment - Town	47,500	25,000	25,000	25,000	25,000	25,000
Unemployment - School	46,000	25,000	25,000	25,000	25,000	25,000
Retiree Health / OPEB's-Current	2,132,004	2,157,116	2,264,972	2,378,220	2,497,131	2,621,988
Retiree Health / OPEB's-Town Trust		25,000	50,000	75,000	100,000	125,000
Retiree Health / OPEB's-School Trust			25,000	50,000	75,000	100,000
funds from Pension ARC						448,200
Group Insurance - Town	1,663,842	1,762,593	1,850,722	1,943,258	2,040,421	2,142,442
Group Insurance - School	2,634,340	3,126,236	3,282,547	3,446,675	3,619,009	3,799,959
Vac / Sick Buy Back	20,000	-	20,000	20,000	20,000	20,000
Police / Fire Medical (111F)	30,700	35,000	40,000	45,000	50,000	55,000
Medicare - Town	175,634	172,170	176,474	180,886	185,408	190,043
Medicare - School	252,011	252,011	258,311	264,769	271,388	278,173
Total	7,187,031	7,723,647	8,176,549	8,612,331	9,066,880	9,989,328

Health Insurance Est. Increase of 5.7% based Upon GIC Average Increase

TOWN OF WINTHROP PENSION FORECAST (FY 2023 - FY 2027)												
FY	Normal Cost	Transfer From Pension Reserve Fund	Amort. Of UAL	Total Approp.	Town Share	School Share	Total Gen Fund	Water Share	Sewer Share	Rink Share	Total Town/School	Housing Authority
2022	1,898,930	270,000	1,779,395	3,948,325	2,539,285	979,580	3,518,865	94,819	108,796	11,988	3,722,481	225,844
2023	1,984,382	270,000	1,693,943	3,948,325	2,544,339	956,284	3,500,623	98,612	113,148	12,467	3,724,850	223,475
2024	2,073,679	270,000	1,604,646	3,948,325	2,521,612	979,579	3,501,191	103,050	118,240	13,028	3,735,509	212,816
2025	2,166,995	270,000	1,511,330	3,948,325	2,511,654	979,579	3,491,234	107,687	123,561	13,614	3,736,095	212,229
2026	2,264,509	270,000	1,045,696	3,580,205	2,245,515	888,249	3,133,764	112,533	129,121	14,227	3,389,645	190,561
2027	2,366,412	270,000		2,636,412	1,564,121	654,094	2,218,214	117,597	134,931	14,867	2,485,609	150,803

Based Upon PERAC Memorandum, January 13, 2022
Pensions Fully Funded in FY 2027

NOTES:

% based upon PERAC Memorandum of Dec. 1, 2020
Includes 3 (8) © payments



FY 2023 GENERAL FUND FORECAST

	FY 2018	FY 2019	FY 2020	FY 2021	House	House W+M	FY 2024	FY 2025	FY 2026	FY 2027
					Proposed FY 2022	Proposed FY 2023				
County Assessments	-	-	-	-	-					
Mosquito Control Projects	14,182	15,174	15,728	16,686	17,719	18,255	18,711	19,179	19,659	20,150
Air Pollution	5,090	5,221	5,398	5,574	5,831	6,049	6,200	6,355	6,514	6,677
Metro Area Planning Council	9,266	9,463	9,727	10,032	10,216	10,788	11,058	11,334	11,617	11,908
RMV Surcharge	45,040	45,040	40,320	38,720	38,720	27,660	28,352	29,060	29,787	30,531
State Assessment Sub-Total	73,578	74,898	71,173	71,012	72,486	62,752	64,321	65,929	67,577	69,266
Transportation -MBTA	390,771	400,282	411,421	418,581	419,989	446,050	457,201	468,631	480,347	492,356
Special Education Charges	2,813	22,455	20,107	-		-	-	-	-	-
School Choice Sending Tuition	26,800	49,590	78,799	72,939	54,244	36,516	37,429	38,365	39,324	40,307
Charter School Sending Tuition	251,420	321,398	293,909	366,947	332,716	428,076	438,778	449,747	460,991	472,516
Essex County Tech Sending Tuition	-	-	-	-	-					
Tuition Assessment Sub-Total	278,220	370,988	372,708	439,886	386,960	464,592	476,207	488,112	500,315	512,823
Total State Assessments	745,382	868,623	875,409	929,479	879,435	973,394	997,729	1,022,672	1,048,239	1,074,445
\$ Change	67,737	123,241	6,786	54,070	(50,044)	93,959	24,335	24,943	25,567	26,206
% Change	10.00%	16.53%	0.78%	6.18%	-5.38%	10.68%	2.50%	2.50%	2.50%	2.50%



FY 2023 ENTERPRISE FUND FORECAST

TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)						
Water/Sewer	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue:						
Total - User Fee	10,607,802	10,905,586	10,586,977	10,927,727	11,089,728	11,498,672
% Increase		2.81%	-2.92%	3.22%	1.48%	3.69%
Appropriations						
Personnel	1,042,814	1,078,805	1,100,381	1,122,389	1,144,836	1,167,733
Health Insurance	268,400	281,820	295,911	310,707	326,242	342,554
Pensions	203,616	211,760	224,466	237,934	252,210	267,342
Workers Comp	27,998	27,998	27,998	27,998	27,998	27,998
OPEB Cost		7,571	7,798	8,032	8,273	8,521
Contractual Services	544,158	504,715	514,809	525,105	535,608	546,320
Supplies	245,000	249,900	254,898	259,996	265,196	270,500
Property Insurance	34,090	42,613	44,744	46,981	49,330	51,796
Other	178,010	180,000	183,600	187,272	191,017	194,838
Capital		220,000	160,000	160,000	160,000	160,000
Debt Service	1,614,008	1,675,639	1,058,985	1,025,185	795,285	794,085
MWRA Water Assessment	2,083,241	1,918,276	2,041,046	2,171,673	2,310,660	2,458,542
MWRA Sewer Assessment	3,859,283	4,006,489	4,162,341	4,324,257	4,492,470	4,667,227
Reserve						
Transfer Indirect Costs	507,185	500,000	510,000	520,200	530,604	541,216
Total	10,607,802	10,905,586	10,586,977	10,927,727	11,089,728	11,498,672
Surplus / Deficit	(0)	2.81%	-2.92%	3.22%	1.48%	3.69%
Fund Balance	1,649,226	1,649,226	1,649,226	1,649,226	1,649,226	1,649,226
Liquidity %	15.55%	15.12%	15.58%	15.09%	14.87%	14.34%



TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Recreation						
<u>Revenue:</u>						
Total - User Fees	334,668	353,125	361,953	371,002	380,277	389,784
MassPort PILOT						
Town Subsidy		50,000	50,000	50,000	50,000	50,000
Total Revenue	334,668	403,125	411,953	421,002	430,277	439,784
% Increase		5.52%	2.19%	2.20%	2.20%	2.21%
<u>Appropriations</u>						
Personnel	179,652	183,486	187,156	190,899	194,717	198,611
Health Insurance		-	-	-	-	-
Pensions	35,900	37,400	39,644	42,023	44,544	47,217
Workers Comp	6,374	5,174				
OPEB Cost		2,025	2,086	2,148	2,213	2,279
Contractual Services	84,737	84,737	86,432	88,160	89,924	91,722
Supplies	2,350	2,350	2,397	2,445	2,494	2,544
Other	3,750	3,750	3,825	3,902	3,980	4,059
Property Ins	4,667	5,834	6,301	6,805	7,349	7,937
Debt Service						
Transfer Indirect Costs	17,238	78,369	79,936	81,535	83,166	84,829
Total	334,668	403,125	407,776	417,916	428,386	439,198
Surplus / Deficit	0	20.46%	1.15%	2.49%	2.51%	2.52%
Fund Balance	-	-	4,177	3,085	1,891	586
Liquidity %		0.00%	2.23%	3.80%	4.70%	4.90%



TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)						
Rink	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue:						
Total User Fee	300,000	320,684	320,000	330,000	340,000	350,000
% Increase		6.89%	-0.21%	3.13%	3.03%	2.94%
Appropriations						
Personnel	112,000	115,718	119,190	122,765	126,448	130,242
Health Insurance		-	-	-	-	-
Pensions	11,988	12,467	13,215	14,008	14,848	15,739
Workers Comp	2,552	2,552	2,552	2,552	2,552	2,552
Property Insurance	8,037	10,046	10,850	11,718	12,655	13,667
OPEB Cost		1,227	1,264	1,302	1,341	1,381
Contractual Services	95,000	98,300	100,266	102,271	104,317	106,403
Supplies	7,000	7,030	7,171	7,314	7,460	7,609
Other	8,930	8,870	9,047	9,228	9,413	9,601
Capital	40,000					
Debt Service-Locker Rms						
Transfer Indirect Costs	14,493	64,474	65,763	67,079	68,420	69,789
Total	300,000	320,684	329,318	338,237	347,455	356,984
Surplus / Deficit	0	-	(9,318)	(8,237)	(7,455)	(6,984)
Fund Balance	27,271	27,271	17,953	9,717	2,262	(4,722)
Liquidity %	9.09%	8.50%	5.45%	2.87%	0.65%	-1.32%



TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Solid Waste						
Revenue:						
User Fee	944,000	937,067	1,002,662	1,072,848	1,147,947	1,228,304
Less Abatements	(32,000)	(32,000)	(33,600)	(34,440)	(35,301)	(36,184)
Fund Balance		100,000				
Subsidy	1,200,000	970,000	950,000	925,000	900,000	875,000
Housing Authority	2,000	4,000	20,000	25,000	25,625	26,266
Bags	10,000	10,250	10,968	11,735	12,557	13,436
Total	2,124,000	1,989,317	1,950,029	2,000,143	2,050,828	2,106,821
% Increase		-0.73%	7.00%	7.00%	7.00%	7.00%
Appropriations						
Personnel	66,000	71,342	72,769	74,224	75,709	77,223
Health Insurance		-	-	-	-	-
Pensions		-	-	-	-	-
Workers Comp						
Contractual Services	1,810,828	921,584	940,016	958,816	977,992	997,552
Tipping Fee		913,461	931,730	950,365	969,372	988,760
Supplies	8,000	14,500	14,790	14,654	14,947	15,246
OPEB Cost		8,430	8,683	8,943	9,212	9,488
Bags	4,000	10,000	10,200	10,404	10,612	10,824
Capital						
Debt Service						
Transfer Indirect Costs	31,000	50,000	50,000	50,000	50,000	50,000
Total	1,919,828	1,989,317	2,028,188	2,067,406	2,107,844	2,149,093
Balance		-	(78,158)	(67,263)	(57,016)	(42,271)
Surplus / Deficit	\$ 204,172	\$ -	\$ (78,158)	\$ (67,263)	\$ (57,016)	\$ (42,271)
Fund Balance		\$ 104,172	\$ 26,014	\$ (41,249)	\$ (98,265)	\$ (140,536)
Liquidity %	9.61%	5.24%	1.33%	-2.06%	-4.79%	-6.67%



FY 2023 ENTERPRISE FUND FORECAST

TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)						
Waterway Improver	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue						
Boat Excise Tax	205,398	219,848	222,225	224,343	226,453	230,984
User Fees	115,696	118,000	121,540	125,186	128,942	131,521
Departmental	2,500	2,500	2,500	2,500	2,500	2,500
Fines	4,336	4,400	4,336	4,336	4,336	4,336
Misc:	-					
Total	327,930	344,748	350,601	356,365	362,231	369,340
% Increase		5.13%	1.70%	1.64%	1.65%	1.96%
Appropriations						
Personnel	183,545	193,093.00	197,559.79	201,593.58	205,709.39	209,908.67
Health Insurance		-	-	-	-	-
Pensions		-	-	-	-	-
Workers Comp	6,374	6,374	6,374	6,374	6,374	6,374
OPEB		2,500	2,500	2,500	2,500	2,500
Electricity	12,000	12,600	12,726	12,853	12,982	13,112
Heating	2,200	2,310	2,333	2,356	2,380	2,404
Water/Sewer	8,000	8,160	8,242	8,324	8,407	8,491
Bldg Maint	4,200	4,200	4,242	4,284	4,327	4,371
Maint Equip	6,000	6,000	6,060	6,121	6,182	6,244
Vehicle Repair	11,000	11,000	11,110	11,221	11,333	11,447
Infrastructure Repair	15,000	15,000	15,150	15,302	15,455	15,609
Training	2,150	2,150	2,172	2,193	2,215	2,237
Telecommunications	800	800	808	816	824	832
Internet	3,000	3,000	3,030	3,060	3,091	3,122
Postage	750	750	758	765	773	780
Bank Services	200	200	202	204	206	208
Contractual Services						
Gen Office Supplies	1,500	1,500	1,515	1,530	1,545	1,561
Boat Fuel	7,000	7,140	7,211	7,284	7,356	7,430
Uniforms	3,500	3,500	3,535	3,570	3,606	3,642
Licensing Permit Material	1,600	1,616	1,632	1,648	1,665	1,698
Prof Assoc	850	850	859	867	876	885
Property Ins	3,073	3,841	3,879	3,918	3,957	3,997
Reserve Fund	10,000	10,000	10,000	10,000	10,000	10,000
Annual License	8,000	8,080	8,161	8,242	8,325	8,491
Capital	20,000	-				
Debt Service		-				
Transfer Indirect Costs	17,188	40,084	40,685	41,499	42,329	43,176
Total	327,930	344,748	350,743	356,527	362,418	368,519
Surplus / Deficit	-	5.13%	1.74%	1.65%	1.65%	1.68%
Fund Balance	96,129	96,129	95,987	95,826	95,639	96,460
Liquidity %	29.31%	27.88%	27.37%	26.88%	26.39%	26.18%



FY 2023 ENTERPRISE FUND FORECAST

20-Apr-22						
TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)						
Ferry	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue:						
User Fees	131,314	134,597	137,962	141,411	144,946	148,570
Inter-Governmental	311,000					
Total	442,314	134,597	137,962	141,411	144,946	148,570
Appropriations						
Personnel	178,715	182,289	185,935	189,654	193,447	197,316
Health Insurance		-	-	-	-	-
Pensions		-	-	-	-	-
Workers Comp	18,381	18,381	18,381	18,381	18,381	18,381
Contractual Services	28,600	29,172	29,755	30,351	30,958	31,577
Supplies	144,356	147,243	150,188	153,192	156,256	159,381
Other	49,354	50,341	51,348	52,375	53,422	54,491
Debt Service						
Transfer Indirect Costs	22,908					
Total	442,314	427,427	435,608	443,952	452,463	461,145
Surplus / Deficit	(0)	-3.37%	1.91%	1.92%	1.92%	1.92%
Fund Balance	17,320	(292,830)	(297,646)	(302,541)	(307,517)	(312,575)
Liquidity %	3.92%	(275,510)	(573,155)	(875,697)	(1,183,214)	(1,495,789)
		-64.46%	-131.58%	-197.25%	-261.50%	-324.36%



TOWN OF WINTHROP ENTERPRISE FUND FORECAST (FY 2023 - FY 2027)							
Revolving Funds		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Tax Title Fund	Legal Consult	25,000	25,000	25,000	25,000	25,000	25,000
	Legal Advert	2,500	2,500	2,500	2,500	2,500	2,500
	Postage	2,500	2,500	2,500	2,500	2,500	2,500
	Sub-Total	30,000	30,000	30,000	30,000	30,000	30,000
Council on Aging	Personnel	10,000	10,000	10,000	10,000	10,000	10,000
	Purchased Services	6,000	6,000	6,000	6,000	6,000	6,000
	Professional Services	3,000	3,000	3,000	3,000	3,000	3,000
	Gen Office Supplies	1,000	1,000	1,000	1,000	1,000	1,000
Sub-Total	20,000	20,000	20,000	20,000	20,000	20,000	
Pauline St Revolving Fund	Electricity	25,000	26,250	26,775	27,311	27,857	28,414
	Heating	25,000	26,250	26,775	27,311	27,857	28,414
Sub-Total	50,000	52,500	53,550	54,621	55,713	56,828	
EB Newton Revolving Fund	Personnel	6,800	6,800	6,800	6,800	6,800	6,800
	Stipend	6,100	6,100	6,100	6,100	6,100	6,100
	Electricity	12,500	13,125	13,388	13,655	13,928	14,207
	Heating	20,100	21,105	21,527	21,958	22,397	22,845
	Water / Sewer	5,000	5,000	5,000	5,000	5,000	5,000
	Alarm	3,000	3,000	3,000	3,000	3,000	3,000
	Building Maint	10,000	10,000	10,000	10,000	10,000	10,000
	Makint Equip	7,000	7,000	7,000	7,000	7,000	7,000
	Telecommunications	275	275	275	275	275	275
	Internet	279	279	279	279	279	279
	Structural Supplies	10,000	10,000	10,000	10,000	10,000	10,000
	Cleaning Supplies	2,400	2,400	2,400	2,400	2,400	2,400
	Property Insurance	1,800	2,250	2,318	2,387	2,459	2,532
	Reserve Fund	7,000	7,000	7,000	7,000	7,000	7,000
	Improvement to Bldg	6,000	6,000	6,000	6,000	6,000	6,000
	Sub-Total	98,254	100,334	101,086	101,854	102,638	103,438
Total	198,254	202,834	204,636	206,475	208,351	210,266	



TOWN OF WINTHROP LONG RANGE CAPITAL PLAN - FY 23-FY27							
Source	Code	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Public Safety							
Fire Truck Lease	A	85,000					
Fire Truck Lease	I	25,000	90,000	90,000	90,000	90,000	90,000
Police Vehicles	I	-	48,410	49,862	51,358	52,899	54,486
Fire Dep Generator	I		39,700				
Sub-Total Public Safety		110,000	178,110	139,862	141,358	142,899	144,486
Information Technology							
Computer Replacements	I		10,000	10,000	10,000	10,000	10,000
Planning							
Town Zoning Map	I		5,000				
Town Maps	I				10,000		
Down Town Revitalization Store Front Grants	I			10,000	10,000	10,000	
Sub-Total Planning		-	5,000	10,000	20,000	10,000	-
Municipal Buildings							
Police Dep - Windows	I		40,000				
Municipal Bldg Boiler/HVAC	I		77,500	22,500	22,500	22,500	
Public Works - Salt Storage Shed	I		75,000				
EBN Roof Repairs (E.B. Newton Revolving Fund)	G		25,000				
Newton Clock Tower Repairs (E.B. Newton Revolving Fund)	G	80,000	-				
Town Bldg Rehab / Upgrade	I		75,000	75,000	75,000	75,000	75,000
Rink Pay/Go	G	34,630					
Sub-Total Public Buildings		114,630	292,500	97,500	97,500	97,500	75,000
SOURCE							
General Fund Pay/Go	A	Sale of Land Fund	D	Other	G	Bldg Maint	J
General Fund Bond	B	PILOT	E	Retained Earn	H	Free Cash	K
Fed / State Aid	C	Water/Sewer	F	Cap Stab	I		



TOWN OF WINTHROP LONG RANGE CAPITAL PLAN - FY 23-FY27							
Source	Code	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Public Works							
Sidewalk Replacement	I		100,000	100,000	100,000	100,000	100,000
Mill & Overlay Project	C	-	-				
Cemetery Fence Replacement	I		25,000	25,000	25,000	25,000	25,000
Revere St Project Design	I	103,500					
DPW Truck	I	43,500					
DPW Leased Equipment	I	109,102	109,102	109,102			
Pavement & Sidewalk Repair (Chap. 90)	C	280,000	200,000				
Misc. Street & Sidewalk Replacements (Chapter 90)	C		80,000	280,000	280,000	280,000	280,000
Playground Improvements	I		10,000	10,000	10,000	10,000	10,000
Sub-Total Public Works Department		536,102	524,102	524,102	415,000	415,000	415,000
Water / Sewer							
Asset Management Plan	H	65,000					
Sewer Vac Truck Replacement	F		60,000	60,000	60,000	60,000	60,000
Revere St/ Cest Ave/Grovers Ave Water Main Clean/Line	CF		-	3,320,000			
Emergency Generator for Pico Ave Pump Station	F		60,000				
Water Distribution Sys Hydraulics model & PRV Improvements	F		100,000				
Lewis Lake Drainage (ARPA Funding)	C	447,650	-				
Lead Pipe Replacement Sidewalk Restoration (ARPA Funding)	C	200,000					
Lead Pipe Replacement Road Resurfacing (ARPA Funding)	C	400,000					
Bartlett Rd Water Main Replacement (ARPA Funding)	C	1,600,000					
MWRA Sewer Repair Work (Zero Interest Loan)	F		-	100,000	100,000	100,000	100,000
MWRA - Lead Line Replacement #8 (Debt)	F	75,000	75,000	75,000	75,000	75,000	75,000
MWRA - Lead Line Replacement #9 (Debt)	F		75,000	75,000	75,000	75,000	75,000
MWRA - Inflow Infiltration #3 (Debt)	F		50,000	50,000	50,000	50,000	50,000
Sub-Total Water / Sewer		2,787,650	420,000	3,680,000	360,000	360,000	360,000
Grand Total		3,548,382	1,429,712	4,461,464	1,043,858	1,035,399	1,004,486
SOURCE							
General Fund Pay/Go	A	Sale of Land Fund	D	Other	G	Bldg Maint	J
General Fund Bond	B	PILOT	E	Retained Earn	H	Free Cash	K
Fed / State Aid	C	Water/Sewer	F	Cap Stab	I		

TOWN OF WINTHROP LONG RANGE CAPITAL PLAN - FY 23-FY27							
Source	Code	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Fund Pay/Go	A	85,000	-	-	-	-	-
General Fund Bond	B	-	-	-	-	-	-
Fed / State Aid	C	2,927,650	280,000	3,600,000	280,000	280,000	280,000
Sale of Land Fund	D	109,102	-	-	-	-	-
PILOT	E	-	-	-	-	-	-
Water/Sewer	F	75,000	420,000	360,000	360,000	360,000	360,000
Other	G	114,630	25,000	-	-	-	-
Retained Earn	H	65,000	-	-	-	-	-
Cap Stab	I	172,000	704,712	501,464	403,858	395,399	364,486
Bldg Maint	J	-	-	-	-	-	-
Free Cash	K	-	-	-	-	-	-
Total Capital Appropriation		3,548,382	1,429,712	4,461,464	1,043,858	1,035,399	1,004,486



General Government		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
110 - Town Council					
0111051-511100	Personnel	86,753.00		26,000.00	-70.0%
0111053-530200	Internal Audit	20,000.00		20,000.00	0.0%
0111053-530402	LEGAL ADVERTISING	2,000.00		2,000.00	0.0%
0111054-542300	Office Supplies	1,665.00		1,665.00	0.0%
0111057-573100	Professional Associations	245.00		245.00	0.0%
0111057-579100	SOFTWARE ANNUAL LICENSE COST	-		-	0.0%
0111057-578100	Town Council Reserve	48,000.00		50,000.00	4.2%
110 - Town Council Total		158,663.00		99,910.00	-37.0%
112 - Town Manager					
0111251-519690	Auto Stipend	5,000.00		-	-100.0%
0111251-511100	Personnel	215,650.00		277,349.00	28.6%
0111251-514600	Longevity	750.00		750.00	0.0%
0111252-527400	EQUIPMENT LEASES	3,250.00		3,250.00	0.0%
0111253-530400	Legal Services	100,000.00		65,000.00	-35.0%
0111253-530402	Legal Advertising	300.00		300.00	0.0%
0111253-530500	Consulting Services	3,000.00		3,000.00	0.0%
0111253-534400	Postage	500.00		500.00	0.0%
0111253-530702	TRAINING SERVICES	5,000.00		5,000.00	0.0%
0111254-542300	General Office Supplies	5,735.00		5,735.00	0.0%
0111257-573100	Professional Associations	19,000.00		19,000.00	0.0%
112 - Town Manager Total		358,185.00		379,884.00	6.1%
131 - GRANTS OFFICE					
0113151-511100	Personnel	100,000.00		75,000.00	-25.0%
0113154-542300	General Office Supplies	693.75		695.00	0.2%
0113156-569600	Other Governmental	4,000.00		15,016.00	275.4%
131 - GRANTS OFFICE Total		104,693.75		90,711.00	-13.4%



135 - Administration & Finance				
0113551-511100	Personnel	376,701.00	445,288.00	18.2%
0113551-514600	LONGEVITY	2,000.00	2,000.00	0.0%
0113552-527400	Equipment Lease	1,113.00	1,200.00	7.8%
0113553-530200	Audit	52,000.00	55,000.00	5.8%
0113553-530702	TRAINING SERVICES	-	2,000.00	100.0%
0113553-534400	POSTAGE	250.00	250.00	0.0%
0113554-542300	GENERAL OFFICE SUPPLIES	1,498.50	1,500.00	0.1%
0113557-573100	PROFESSIONAL ASSOCIATIONS	250.00	500.00	100.0%
0113557-579100	SOFTWARE ANNUAL LICENSE COST	35,482.00	37,257.00	5.0%
135 - Administration & Finance Total		469,294.50	544,995.00	16.1%
141 - Assessing				
0114151-511100	Personnel	210,000.00	230,754.00	9.9%
0114151-514600	LONGEVITY	1,825.00	1,075.00	-41.1%
0114152-527400	Equipment Lease	-	750.00	100.0%
0114153-530500	CONSULTING	10,230.00	46,600.00	355.5%
0114153-530702	TRAINING SERVICES	3,000.00	3,000.00	0.0%
0114153-534400	Postage		400.00	100.0%
0114154-542300	GENERAL OFFICE SUPPLIES	2,266.25	1,900.00	-16.2%
0114157-573100	Professional Associations	250.00	250.00	0.0%
0114157-579100	SOFTWARE ANNUAL LICENSE COST	21,533.00	21,553.00	0.1%
141 - Assessing Total		249,104.25	306,282.00	23.0%
145 - TREASURER/COLLECTOR				
0114551-511100	Personnel	326,973.34	327,341.00	0.1%
0114551-514600	LONGEVITY	3,350.00	3,350.00	0.0%
0114552-527400	EQUIPMENT LEASES	6,000.00	6,000.00	0.0%
0114553-530402	LEGAL ADVERTISING	900.00	900.00	0.0%
0114553-530702	TRAINING SERVICES	1,400.00	1,400.00	0.0%
0114553-534100	TELECOMMUNICATIONS	860.00	860.00	0.0%
0114553-534104	FAX LINES	360.00	360.00	0.0%
0114553-534400	Postage	30,300.00	30,300.00	0.0%
0114553-538100	BANKING SERVICES	7,300.00	7,300.00	0.0%
0114554-542300	GENERAL OFFICE SUPPLIES	2,960.00	2,960.00	0.0%
0114555-558600	BANKING SUPPLIES	350.00	-	-100.0%
0114555-558700	MATERIALS	18,000.00	18,000.00	0.0%
0114557-571001	IN-STATE MILEAGE	350.00	350.00	0.0%
0114557-573100	PROFESSIONAL ASSOCIATIONS	465.00	465.00	0.0%
145 - TREASURER/COLLECTOR Total		399,568.34	399,586.00	0.0%



151 - TOWN ATTORNEY				
0115153-530400	Legal Services	80,000.00	80,000.00	0.0%
151 - TOWN ATTORNEY Total		80,000.00	80,000.00	0.0%
153 - HUMAN RESOURCES				
0115351-511100	PERSONNEL	108,239.20	111,971.00	3.4%
0115351-514600	LONGEVITY	750.00	750.00	0.0%
0115353-530702	TRAINING SERVICES	4,000.00	4,000.00	0.0%
0115353-534400	Postage	100.00	100.00	0.0%
0115354-542300	GENERAL OFFICE SUPPLIES	832.50	833.00	0.1%
0115357-573100	PROFESSIONAL ASSOCIATIONS	209.00	275.00	31.6%
153 - HUMAN RESOURCES Total		114,130.70	117,929.00	3.3%
155 - MIS DEPARTMENT				
0115551-511100	Personnel	57,904.00	66,176.00	14.3%
0115551-514600	LONGEVITY	750.00	750.00	0.0%
0115552-523200	Alarm	800.00	800.00	0.0%
0115553-530702	TRAINING SERVICES	1,000.00	1,000.00	0.0%
0115554-542300	GENERAL OFFICE SUPPLIES	624.37	624.00	-0.1%
0115557-579100	SOFTWARE ANNUAL LICENSE COST	147,542.00	149,018.00	1.0%
155 - MIS DEPARTMENT Total		208,620.37	218,368.00	4.7%
161 - TOWN CLERK				
0116151-511100	Personnel	208,975.00	227,094.00	8.7%
0116151-512005	Election Personnel	22,500.00	22,500.00	0.0%
0116151-514600	LONGEVITY	1,925.00	1,925.00	0.0%
0116151-519600	STIPEND	1,650.00	-	-100.0%
0116152-524101	Repair/Maint. Equip.	1,800.00	1,800.00	0.0%
0116152-527400	EQUIPMENT LEASES	1,552.00	1,600.00	3.1%
0116153-530402	LEGAL ADVERTISING	1,500.00	1,500.00	0.0%
0116153-530900	IT SERVICES	7,000.00	7,000.00	0.0%
0116153-534400	Postage	10,500.00	10,500.00	0.0%
0116157-573100	PROFESSIONAL ASSOCIATIONS	305.00	305.00	0.0%
0116154-542300	GENERAL OFFICE SUPPLIES	3,800.36	3,800.00	0.0%
0116155-558700	LICENSING/PERMIT MATERIALS	400.00	400.00	0.0%
0116155-558801	TOWN CLERK SUPPLIES	16,600.00	15,880.00	-4.3%
0116155-5588XX	ELECTION SUPPLIES	-	720.00	100.0%
0116157-579100	SOFTWARE ANNUAL LICENSE COST	3,500.00	3,500.00	0.0%
161 - TOWN CLERK Total		282,007.36	298,524.00	5.9%



171 - CONSERVATION COMMISSION				
0117151-511100	Personnel	-	25,000.00	100.0%
0117153-530705	EDUCATION/TRAINING	800.00	800.00	0.0%
0117154-542300	GENERAL OFFICE SUPPLIES	675.00	675.00	0.0%
171 - CONSERVATION COMMISSION Total		1,475.00	26,475.00	1694.9%
175 - PLANNING BOARD				
0117553-530402	Legal Advertising	750.00	750.00	0.0%
0117554-542300	GENERAL OFFICE SUPPLIES	300.00	300.00	0.0%
175 - PLANNING BOARD Total		1,050.00	1,050.00	0.0%
192 - DPW Building Maintenance				
0119251-511100	Personnel	234,501.55	264,660.00	12.9%
0119251-513100	Overtime	8,000.00	8,000.00	0.0%
0119251-514201	LICENSE/CERTIFICATION	2,200.00	2,200.00	0.0%
0119251-514600	LONGEVITY	1,550.00	1,550.00	0.0%
0119251-519300	UNIFORM ALLOWANCE	4,200.00	4,200.00	0.0%
0119251-519600	STIPEND	6,800.00	6,800.00	0.0%
0119252-521200	Natural Gas	16,500.00	16,830.00	2.0%
0119252-524100	Repair/Maint Bldgs Purch Svcs	120,000.00	120,000.00	0.0%
0119254-543900	General Repair/Maint Supplies	35,000.00	40,000.00	14.3%
0119254-545100	CLEANING SUPPLIES	15,000.00	15,000.00	0.0%
0119257-579100	Annual Software License	3,250.00	3,250.00	0.0%
192 - DPW Building Maintenance Total		447,001.55	482,490.00	7.9%
General Government Total		2,873,793.82	3,046,204.00	6.0%



Public Safety		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
210 - POLICE DEPARTMENT					
0121051-511100	Personnel	2,699,615.90		2,623,656.00	-2.8%
0121051-511101	PARKING ENFORCEMENT PERSONNEL	33,161.22		34,361.00	3.6%
0121051-513100	Overtime	327,000.00		360,000.00	10.1%
0121051-514200	Educational Credits	-		-	0.0%
0121051-514500	Holiday	125,003.37		123,180.00	-1.5%
0121051-514600	LONGEVITY	43,679.78		43,033.00	-1.5%
0121051-514700	Quinn Bill	232,887.00		227,434.00	-2.3%
0121051-519300	UNIFORM ALLOWANCE	29,150.00		29,150.00	0.0%
0121052-521100	ELECTRICITY	21,000.00		22,050.00	5.0%
0121052-521200	HEATING FUEL	20,000.00		21,000.00	5.0%
0121052-524106	REPAIR/MAIT OF VEHICLES	10,000.00		15,000.00	50.0%
0121052-527400	EQUIPMENT LEASES	3,228.00		3,228.00	0.0%
0121052-529001	CLEANING SERVICES	10,500.00		10,500.00	0.0%
0121053-530400	Legal Services	20,000.00		20,000.00	0.0%
0121053-530702	TRAINING SERVICES	40,323.00		40,323.00	0.0%
0121053-530900	IT SERVICES	39,000.00		39,000.00	0.0%
0121053-534100	TELECOMMUNICATIONS	9,000.00		9,000.00	0.0%
0121053-534103	CELL PHONES - TOWN OWNED	13,050.00		13,050.00	0.0%
0121053-534104	FAX LINES	2,050.00		2,050.00	0.0%
0121053-534200	INTERNET ACCESS	3,328.00		3,328.00	0.0%
0121053-534400	POSTAGE	1,250.00		1,250.00	0.0%
0121053-538201	SECURE DOCUMENT DESTRUCTION	2,500.00		2,500.00	0.0%
0121054-542300	GENERAL OFFICE SUPPLIES	5,827.50		5,828.00	0.0%
0121054-548200	AUTOMOBILE PARTS	7,000.00		7,000.00	0.0%
0121054-549200	PRISONER MEALS	410.00		410.00	0.0%
0121055-558100	PUBLIC SAFETY SUPPLIES	17,000.00		17,000.00	0.0%
0121055-558401	UNIFORMS	10,000.00		10,000.00	0.0%
0121057-573100	PROFESSIONAL ASSOCIATIONS	8,000.00		8,000.00	0.0%
0121057-579100	SOFTWARE ANNUAL LICENSE COST	13,500.00		13,500.00	0.0%
210 - POLICE DEPARTMENT Total		3,747,463.77		3,704,831.00	-1.1%



220 - FIRE DEPARTMENT				
0122051-511100	Personnel	2,368,633.00	2,525,942.00	6.6%
0122051-511103	Sick Time	16,000.00	18,000.00	12.5%
0122051-513100	Overtime	239,280.00	240,000.00	0.3%
0122051-514200	EDUCATION CREDITS	4,000.00	4,000.00	0.0%
0122051-514300	EDUCATIONAL	33,000.00	33,000.00	0.0%
0122051-514500	Holiday	106,254.00	110,000.00	3.5%
0122052-521100	ELECTRICITY	8,317.00	8,733.00	5.0%
0122052-521200	HEAT	12,200.00	12,810.00	5.0%
0122052-524100	Repair/Maint Buildings	11,565.00	11,565.00	0.0%
0122052-524101	Repair/Mait Equipment	4,840.00	4,840.00	0.0%
0122052-524106	REPAIR/MAIT OF VEHICLES	45,000.00	45,000.00	0.0%
0122052-527400	EQUIPMENT LEASES	-	1,200.00	100.0%
0122053-530702	TRAINING SERVICES	30,000.00	30,000.00	0.0%
0122053-534100	TELECOMMUNICATIONS	13,150.00	13,150.00	0.0%
0122054-542300	GENERAL OFFICE SUPPLIES	1,665.00	1,004.00	-39.7%
0122054-545100	CLEANING SUPPLIES	2,200.00	2,200.00	0.0%
0122055-550200	PREVENTATIVE MEDICAL SUPPLIES	5,500.00	5,500.00	0.0%
0122055-558102	FIRE PREVENTION SUPPLIES	3,450.00	3,450.00	0.0%
0122055-558401	UNIFORMS	36,700.00	37,500.00	2.2%
0122057-571101	In-State Tolls	1,000.00	1,000.00	0.0%
0122057-573100	PROFESSIONAL ASSOCIATIONS	2,900.00	2,900.00	0.0%
0122057-579100	SOFTWARE ANNUAL LICENSE COST	17,600.00	17,600.00	0.0%
0122058-587100	REPLACEMENT AUTOMOBILES	85,000.00	-	-100.0%
220 - FIRE DEPARTMENT Total		3,048,254.00	3,129,394.00	2.7%



241 - INSPECTIONAL SERVICES				
0124152-520000	Purchased Services	11,500.00	11,500.00	0.0%
0124152-529700	W & M Contract Services	2,500.00	2,500.00	0.0%
0124151-511100	Personnel	261,295.43	266,198.00	1.9%
0124151-514600	LONGEVITY	1,500.00	1,500.00	0.0%
0124151-519600	STIPEND	30,500.00	30,500.00	0.0%
0124152-527400	EQUIPMENT LEASES	2,000.00	-	-100.0%
0124153-530400	Legal Services	30,000.00	30,000.00	0.0%
0124153-530500	CONSULTING	3,000.00	3,000.00	0.0%
0124153-530702	TRAINING SERVICES	2,400.00	2,400.00	0.0%
0124153-534105	CELL PHONE REIMBURSEMENT TO EMPLOYE	3,600.00	3,600.00	0.0%
0124153-534400	Postage	700.00	700.00	0.0%
0124153-534500	Printing and Mailing Services	1,000.00	1,000.00	0.0%
0124157-579100	ANNUAL LICENSE COST	28,640.00	28,640.00	0.0%
0124154-542300	GENERAL OFFICE SUPPLIES	2,913.75	2,914.00	0.0%
0124155-558700	LICENSING/PERMIT MATERIALS	900.00	900.00	0.0%
241 - INSPECTIONAL SERVICES Total		382,449.18	385,352.00	0.8%
242 - APPEALS BOARD				
0124251-519600	STIPEND	6,000.00	6,000.00	0.0%
0124253-534400	POSTAGE		50.00	100.0%
0124254-542300	GENERAL OFFICE SUPPLIES	500.00	450.00	-10.0%
242 - APPEALS BOARD Total		6,500.00	6,500.00	0.0%
290 - REGIONAL DISPATCH				
0129056-569500	REGIONAL DISPATCH	412,500.00	412,500.00	0.0%
290 - REGIONAL DISPATCH Total		412,500.00	412,500.00	0.0%



291 - EMERGENCY MANAGEMENT				
0129152-521100	ELECTRICITY	2,160.00	2,160.00	0.0%
0129152-521200	HEATING FUEL	2,800.00	2,800.00	0.0%
0129152-523200	ALARM	240.00	240.00	0.0%
0129152-524106	REPAIR/MAINT OF VEHICLES	1,000.00	1,000.00	0.0%
0129153-530702	TRAINING SERVICES	1,000.00	1,000.00	0.0%
0129153-534100	TELECOMMUNICATIONS	2,400.00	2,400.00	0.0%
0129153-534200	INTERNET ACCESS	2,400.00	2,400.00	0.0%
0129154-542300	GENERAL OFFICE SUPPLIES	750.00	750.00	0.0%
0129155-558401	UNIFORMS	600.00	600.00	0.0%
0129157-579100	SOFTWARE ANNUAL LICENSE COST	500.00	500.00	0.0%
291 - EMERGENCY MANAGEMENT Total		13,850.00	13,850.00	0.0%
292 - ANIMAL CONTROL				
0129251-511100	Personnel	49,435.00	49,944.00	1.0%
0129251-514600	LONGEVITY	725.00	725.00	0.0%
0129252-524101	Repair/Maint Equipment	500.00	500.00	0.0%
0129252-524106	REPAIR/MAINT OF VEHICLES	3,000.00	2,500.00	-16.7%
0129253-530101	MEDICAL SERVICES	500.00	400.00	-20.0%
0129253-530900	IT SERVICES	500.00	400.00	-20.0%
0129255-558401	UNIFORMS	850.00	850.00	0.0%
0129255-558900	MISC. SUPPLIES	1,000.00	720.00	-28.0%
292 - ANIMAL CONTROL Total		56,510.00	56,039.00	-0.8%
293 - MUNICIPAL HEARING OFFICE				
0129351-511100	Personnel	25,250.00	25,755.00	2.0%
0129353-530800	PROCESSING SERVICES	23,500.00	23,500.00	0.0%
0129353-534400	Postage	1,400.00	1,400.00	0.0%
0129354-542300	GENERAL OFFICE SUPPLIES	1,248.75	1,133.00	-9.3%
0129355-558700	LICENSING PERMIT MATERIALS	3,400.00	4,500.00	32.4%
0129357-571001	IN-STATE MILEAGE	100.00	100.00	0.0%
293 - MUNICIPAL HEARING OFFICE Total		54,898.75	56,388.00	2.7%
Public Safety Total		7,722,425.70	7,764,854.00	0.5%



Public Works		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
420 - DEPARTMENT OF PUBLIC WORKS					
0142051-511100	Personnel	461,389.77		487,608.00	5.7%
0142051-513100	Overtime	29,000.00		35,000.00	20.7%
0142051-514600	Longevity	2,000.00		2,000.00	0.0%
0142051-514201	LICENSE/CERTIFICATION	7,500.00		7,500.00	0.0%
0142051-519300	UNIFORM ALLOWANCE	10,500.00		10,500.00	0.0%
0142051-519600	Stipend	25,000.00		25,000.00	0.0%
0142052-521100	Electricity	17,500.00		18,375.00	5.0%
0142052-521104	Street Lights	57,750.00		57,750.00	0.0%
0142052-524107	Repair/Maint of Infrastructure Puch	80,000.00		85,000.00	6.3%
0142052-524200	Electrician Services	56,500.00		56,500.00	0.0%
0142053-530702	TRAINING SERVICES	5,000.00		5,000.00	0.0%
0142053-538300	Police Details	25,000.00		30,000.00	20.0%
0142053-534101	Telecommunications	2,700.00		2,700.00	0.0%
0142053-534103	Cell Phones	7,000.00		6,000.00	-14.3%
0142053-534400	Postage	-		1,000.00	100.0%
0142054-542300	GENERAL OFFICE SUPPLIES	4,050.00		4,050.00	0.0%
0142054-543700	Vehicle Maint Supplies	30,000.00		30,000.00	0.0%
0142054-546300	GROUNDSKEEPING MATERIALS	15,000.00		15,000.00	0.0%
0142054-546301	GROUNDSKEEPING - SCHOOL	-		-	0.0%
0142055-553100	Public Infrastructure Supplies	85,000.00		86,100.00	1.3%
0142057-579100	Annual Software License	3,250.00		3,250.00	0.0%
0142058-581200	Yard Waste Removal	43,500.00		43,500.00	0.0%
420 - DEPARTMENT OF PUBLIC WORKS Total		967,639.77		1,011,833.00	4.6%



423 - Snow & Ice				
0142351-512120	Snow/Ice Manpower	-	-	0.0%
0142355-553201	SNOW REMOVAL SUPPLIES	135,000.00	135,000.00	0.0%
423 - Snow & Ice Total		135,000.00	135,000.00	0.0%
482 - AIRPORT HAZARD				
0148253-530500	CONSULTING	500.00	500.00	0.0%
482 - AIRPORT HAZARD Total		500.00	500.00	0.0%
491 - CEMETERY DEPARTMENT				
0149151-511100	Personnel	161,771.60	194,956.00	20.5%
0149151-513100	Overtime	19,000.00	19,000.00	0.0%
0149151-514201	LICENSE/CERTIFICATION	1,000.00	1,000.00	0.0%
0149151-514600	Longevity	1,550.00	1,550.00	0.0%
0149151-519300	UNIFORM ALLOWANCE	2,800.00	2,800.00	0.0%
0149151-519600	Stipend	4,000.00	6,000.00	50.0%
0149153-530702	TRAINING SERVICES	2,000.00	2,000.00	0.0%
0149154-546300	GROUNDKEEPING MATERIALS	11,500.00	11,500.00	0.0%
0149155-558900	Misc Supplies	12,500.00	15,000.00	20.0%
0149157-579100	Annual Software License	3,250.00	3,542.00	9.0%
491 - CEMETERY DEPARTMENT Total		219,371.60	257,348.00	17.3%
Public Works Total		1,322,511.37	1,404,681.00	6.2%



Cultural and Human Services		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
510 - CLINICAL SERVICES PUBLIC HEALT					
0151051-511100	Personnel	169,259.00		172,770.00	2.1%
0151051-511102	PEER RECOVERY COACHES	18,720.00		-	-100.0%
0151051-514600	Longevity	-		750.00	100.0%
0151052-527400	EQUIPMENT LEASES	2,400.00		2,400.00	0.0%
0151053-530520	CLINICAL CONTRACT SERVICES	1,440.00		1,440.00	0.0%
0151053-530701	CONFERENCE FEES	2,500.00		2,500.00	0.0%
0151054-542300	GENERAL OFFICE SUPPLIES	2,220.00		2,220.00	0.0%
0151055-550200	PREVENTATIVE MEDICAL SUPPLIES	9,400.00		9,400.00	0.0%
0151056-569600	REGIONAL HEALTH COLLABORATIVE	20,080.00		9,000.00	-55.2%
0151057-573100	PROFESSIONAL ASSOCIATIONS	670.00		670.00	0.0%
510 - CLINICAL SERVICES PUBLIC HEALT Total		226,689.00		201,150.00	-11.3%
541 - COUNCIL ON AGING					
0154151-511100	Personnel	163,271.00		168,508.00	3.2%
0154151-514600	LONGEVITY	975.00		1,025.00	5.1%
0154152-521100	ELECTRICITY	6,000.00		6,300.00	5.0%
0154152-521200	HEAT	7,000.00		7,350.00	5.0%
0154152-523200	Alarm	750.00		750.00	0.0%
0154152-524106	REPAIR/MAIT OF VEHICLES	1,000.00		1,000.00	0.0%
0154153-530305	ELDERLY LUNCH PROGRAM	10,000.00		10,000.00	0.0%
0154153-530900	IT SERVICES	900.00		900.00	0.0%
0154153-534100	TELECOMMUNICATIONS	1,300.00		1,300.00	0.0%
0154153-534104	FAX LINES	700.00		700.00	0.0%
0154153-534200	INTERNET ACCESS	1,200.00		1,200.00	0.0%
0154154-542200	PAPER MATERIALS	1,200.00		1,200.00	0.0%
0154154-542300	GENERAL OFFICE SUPPLIES	3,150.00		3,150.00	0.0%
541 - COUNCIL ON AGING Total		197,446.00		203,383.00	3.0%



543 - VETERAN'S AGENT				
0154351-511100	Personnel	51,282.92	52,308.58	2.0%
0154351-514600	LONGEVITY	750.00	925.00	23.3%
0154351-519690	AUTO STIPEND	2,250.00	2,250.00	0.0%
0154353-530702	TRAINING SERVICES	2,300.00	2,300.00	0.0%
0154354-544350	FUNERAL SERVICES	-	-	0.0%
0154353-534400	Postage	100.00	100.00	0.0%
0154354-542300	GENERAL OFFICE SUPPLIES	1,248.75	1,249.42	0.1%
0154355-558201	FLAGS & MEMORIAL SUPPLIES	3,300.00	3,300.00	0.0%
0154357-573100	PROFESSIONAL ASSOCIATIONS	100.00	100.00	0.0%
0154357-577100	PAYMENT TO VETERANS	50,000.00	51,200.00	2.4%
0154357-579100	ANNUAL LICENSE COST	550.00	550.00	0.0%
543 - VETERAN'S AGENT Total		111,881.67	114,283.00	2.1%
610 - LIBRARY				
0161051-511100	Personnel	401,900.00	413,823.00	3.0%
0161051-514600	LONGEVITY	4,409.00	1,775.00	-59.7%
0161052-521100	ELECTRICITY	8,000.00	8,400.00	5.0%
0161052-521200	HEAT	12,000.00	12,600.00	5.0%
0161052-523200	Alarm	600.00	600.00	0.0%
0161052-524100	Building Maintenance	500.00	1,000.00	100.0%
0161053-534400	Postage	350.00	350.00	0.0%
0161053-534100	Telecommunications	1,700.00	2,350.00	38.2%
0161054-542300	GENERAL OFFICE SUPPLIES	16,650.00	16,650.00	0.0%
0161055-558501	LIBRARY MATERIALS	89,903.00	91,400.00	1.7%
0161057-571001	IN-STATE MILEAGE	1,050.00	1,050.00	0.0%
0161057-573100	PROFESSIONAL ASSOCIATIONS	710.00	710.00	0.0%
0161057-579100	SOFTWARE - NOBLE	56,000.00	58,000.00	3.6%
610 - LIBRARY Total		593,772.00	608,708.00	2.5%
Cultural and Human Services Total		1,129,788.67	1,127,524.00	-0.2%



Non-Departmental		FY22	FY23	
Account	Description	Orig Bud	Proposed	% Change
320 - NORTHEAST REGIONAL VOCATIONAL				
0132053-532500	Northeast Regional Voc	891,675.00	958,266.00	7.5%
0132059-5911XX	Northeast Regional Voc Debt Service	-	82,861.00	100.0%
320 - NORTHEAST REGIONAL VOCATIONAL Total		891,675.00	1,041,127.00	16.8%
321 - NORTH SHORE ESSEX AGGI & TECH				
0132153-532400	ESSEX AGRICULTURAL SCHOOL	106,554.00	149,751.00	40.5%
321 - NORTH SHORE ESSEX AGGI & TECH Total		106,554.00	149,751.00	40.5%
425 - SHARED EXPENSES				
0142552-521100	Electricity	114,250.00	199,963.00	75.0%
0142552-521200	HEAT	12,803.00	13,443.00	5.0%
0142553-534100	TELECOMMUNICATIONS	22,800.00	72,000.00	215.8%
0142553-534105	Cell Reimbursement	-	-	0.0%
0142554-548100	FUEL (GASOLINE/DESIEL	100,000.00	120,000.00	20.0%
0142557-574100	PROPERTY INSURANCE	693,341.00	873,534.00	26.0%
0142557-57410X	Public Safety Medical Insurance (111F)	-	102,300.00	100.0%
0142557-578101	Energy Reserve	-	-	0.0%
425 - SHARED EXPENSES Total		943,194.00	1,381,240.00	46.4%
710 - DEBT SERVICE-PRINCIPLE				
0171059-591142	Sidewalk Program	40,000.00	45,000.00	12.5%
0171059-591143	Judgement Bond Principle	83,000.00	110,000.00	32.5%
0171059-591140	School Construction Principle	1,540,000.00	1,605,000.00	4.2%
0171059-591141	Miller Field Principal	530,000.00	555,000.00	4.7%
710 - DEBT SERVICE-PRINCIPLE Total		2,193,000.00	2,315,000.00	5.6%
711 - DEBT SERVICE-INTEREST				
0171159-591542	Sidewalk Prgram Interest	19,400.00	17,700.00	-8.8%
0171159-591543	Judgement Bond Interest	59,706.00	38,400.00	-35.7%
0171159-591540	New School Interest	1,276,450.00	1,210,200.00	-5.2%
0171159-591541	Miller Field Interest	277,200.00	255,500.00	-7.8%
711 - DEBT SERVICE-INTEREST Total		1,632,756.00	1,521,800.00	-6.8%

Education		FY22	FY23	
Account	Description	Orig Bud	Proposed	% Change
300 - SCHOOL DEPARTMENT				
01300	SCHOOL BUDGET PLACEHOLDER	22,842,750.00	23,742,750.00	3.9%
300 - SCHOOL DEPARTMENT Total		22,842,750.00	23,742,750.00	3.9%
Education Total		22,842,750.00	23,742,750.00	3.9%



910 - EMPLOYEE BENEFITS				
0191051-517520	Group Ins-School	2,634,340.00	3,126,235.68	18.7%
0191051-517920	Medicare-School	255,620.00	252,011.00	-1.4%
0191051-517100	Workers Compensation	47,600.00	30,000.00	-37.0%
0191051-517120	WORKERS COMP-SCHOOL	140,000.00	113,522.00	-18.9%
0191051-517200	Unemployment	47,500.00	25,000.00	-47.4%
0191051-517220	UNEMPLOYMENT SCHOOL	46,000.00	25,000.00	-45.7%
0191051-517500	Retiree Health Insurance/OPEB	2,132,004.00	2,157,116.04	1.2%
0191051-5175XX	Retiree Health Insurance/OPEB Trust	-	25,000.00	100.0%
0191051-517510	Group Ins Town	1,663,842.00	1,762,592.64	5.9%
0191051-517530	Police Fire Medical	30,700.00	35,000.00	14.0%
0191051-517910	Medicare-Town	189,425.00	172,170.00	-9.1%
0191051-517XXX	Vacation/Sick Leave Buyout Reserve	-	-	0.0%
910 - EMPLOYEE BENEFITS Total		7,187,031.00	7,723,647.36	7.5%
911 - RETIREMENT				
0191151-517700	Pension Appropriation	2,491,396.88	2,544,339.00	2.1%
0191151-517720	PENSION / SCHOOL	979,580.00	956,284.00	-2.4%
911 - RETIREMENT Total		3,470,976.88	3,500,623.00	0.9%
990 - Transfers				
0199059-596000	TRANSFER OUT	1,264,301.00	1,020,000.00	-19.3%
990 - Transfers Total		1,264,301.00	1,020,000.00	-19.3%
Non-Departmental Total		17,689,487.88	18,653,188.36	5.4%

Other Costs		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
998 - Other Costs					
0199857-578100	RESERVE FUND APPROPRIATIONS	450,000.00		274,232.64	-39.1%
998 - Other Costs Total		450,000.00		274,232.64	-39.1%
Other Costs Total		450,000.00		274,232.64	-39.1%

State Assessments		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
820 - State Assessments					
0182053-532100	SCHOOL CHOICE SENDING TUITION	72,939.00		36,516.00	-49.9%
0182053-532200	CHARTER SCHOOL SPENDING TUITIO	398,715.00		428,076.00	7.4%
0182056-564000	AIR POLLUTION DISTRICTS	5,831.00		6,049.00	3.7%
0182056-564600	RMV NON-RENEWAL SURCHARGE	38,720.00		27,660.00	-28.6%
0182056-566100	MBTA ASSESSMENT	419,989.00		446,050.00	6.2%
0182056-566200	METROPOLITAN AREA PLANNING COU	10,216.00		10,788.00	5.6%
0182056-563900	MOSQUITO CONTROL PROJECTS	17,720.00		18,255.00	3.0%
820 - State Assessments Total		964,130.00		973,394.00	1.0%
State Assessments Total		964,130.00		973,394.00	1.0%



Solid Waste		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
670 - Solid Waste					
6705-511100	Permenant Employees	71,000.00		71,342.00	0.5%
6705-529200	WASTE REMOVAL CONTRACTS	1,810,828.00		921,584.00	-49.1%
TBD	Tipping Fees	-		913,461.00	100.0%
TBD	Bags	-		10,000.00	100.0%
6705-534400	Postage	8,000.00		8,000.00	0.0%
6705-542400	Printing	2,500.00		2,500.00	0.0%
6705-579100	SOFTWARE ANNUAL LICENSE COST	4,000.00		4,000.00	0.0%
TBD	OPEB	-		8,430.00	100.0%
TBD	TRF TO GENERAL INDIRECT COSTS	-		50,000.00	100.0%
670 - Solid Waste Enterprise Fund Total		1,896,328.00		1,989,317.00	4.9%

Parks and Recreation		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
660 - RECREATION DEPARTMENT					
67163051-511100	Permanent Employees	161,101.98		164,936.00	2.4%
67163051-512202	SALARY AFTER SCHOOL PROGRAM	16,500.00		16,500.00	0.0%
67163051-512203	Salary Class Instructors	-		-	0.0%
67163051-514600	LONGEVITY	2,050.00		2,050.00	0.0%
67163051-517100	WORKERS COMPENSATION	6,374.00		5,174.00	-18.8%
67163051-517700	PENSION APPROPRIATION	35,900.00		37,400.00	4.2%
67163052-524001	MAINTENANCE & REPAIRS	2,500.00		2,500.00	0.0%
67163053-535100	RECREATIONAL ACTIVITIES	75,137.00		75,137.00	0.0%
67163053-538400	ATHELETIC FIELD SERVICES	6,000.00		6,000.00	0.0%
67163053-534100	Telecommunications	600.00		600.00	0.0%
67163053-534300	PRINTING AND MAILING	500.00		500.00	0.0%
67163055-558900	MICS. SUPPLIES	2,350.00		2,350.00	0.0%
67163057-573100	PROFESSIONAL ASSOCIATIONS	250.00		250.00	0.0%
67163057-574100	PROPERTY INSURANCE	4,667.00		5,834.00	25.0%
67163057-579100	SOFTWARE ANNUAL LICENSE COST	3,500.00		3,500.00	0.0%
TBD	OPEB	-		2,025.00	100.0%
67163059-596101	TRF TO GENERAL INDIRECT COSTS	17,238.00		78,369.00	354.6%
671 - Recreation Enterprise Total		334,667.98		403,125.00	20.5%



Rink		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
672 - RINK					
67267251-511100	Permenant Employees	104,000.00		107,718.00	3.6%
67267251-513100	Overtime	8,000.00		8,000.00	0.0%
67267251-517100	WORKERS COMPENSATION	2,552.00		2,552.00	0.0%
67267251-517700	PENSION APPROPRIATION	11,987.91		12,467.00	4.0%
TBD	OPEB	-		1,227.00	100.0%
67267252-521100	Electricity	63,000.00		60,900.00	-3.3%
67267252-521200	HEATING FUEL	8,000.00		8,400.00	5.0%
67267252-524106	REPAIR/MAIT OF VEHICLES	4,600.00		4,600.00	0.0%
67267252-524107	REPAIR/MAIT OF INFRASTRUCTURE	15,000.00		15,000.00	0.0%
67267253-534100	Telecommunications	200.00		200.00	0.0%
67267253-534200	INTERNET ACCESS	1,200.00		1,200.00	0.0%
67267253-538400	ATHELETIC FIELD SERVICES	8,000.00		8,000.00	0.0%
67267254-543200	UTILITIES	2,000.00		2,000.00	0.0%
67267254-542300	GENERAL OFFICE SUPPLIES	500.00		500.00	0.0%
67267254-543100	STRUCTURAL	3,000.00		3,000.00	0.0%
67267254-545100	CLEANING SUPPLIES	1,500.00		1,530.00	2.0%
67267255-558900	Misc. Supplies	1,000.00		570.00	-43.0%
67267257-578100	RESERVE FUND APPROPRIATIONS	8,000.00		8,000.00	0.0%
67267255-558102	FIRE PREVENTION SUPPLIES	300.00		300.00	0.0%
67267258-580000	CAPITAL IMPROVEMENTS/PURCHASES	34,630.09		-	-100.0%
67267257-574100	PROPERTY INSURANCE	8,037.00		10,046.00	25.0%
67267259-596101	TRF TO GENERAL INDIRECT COSTS	14,493.00		64,474.00	344.9%
672 - Rink Enterprise Fund Total		300,000.00		320,684.00	6.9%



Harbormaster		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
752 - HARBORMASTER					
75229551-511100	Permanent Employees	172,000.00		180,895.00	5.2%
75229551-511150	Salary Custodian	11,545.00		12,198.00	5.7%
75229551-517100	WORKERS COMPENSATION	6,374.00		6,374.00	0.0%
TBD	OPEB	-		2,500.00	100.0%
75229552-521100	Electricity	12,000.00		12,600.00	5.0%
75229552-521200	HEATING FUEL	2,200.00		2,310.00	5.0%
75229552-523100	Water/Sewer Usage	8,000.00		8,160.00	2.0%
75229552-524100	Repair/Maint Buildings	4,200.00		4,200.00	0.0%
75229552-524101	Repair/Maint Equipment	6,000.00		6,000.00	0.0%
75229552-524106	REPAIR/MAIT OF VEHICLES	11,000.00		11,000.00	0.0%
75229552-524107	REPAIR/MAIT OF INFRASTRUCTURE	15,000.00		15,000.00	0.0%
75229557-579100	SOFTWARE ANNUAL LICENSE COST	8,000.00		8,080.00	1.0%
75229553-538100	BANKING SERVICES	200.00		200.00	0.0%
75229553-530702	TRAINING SERVICES	2,150.00		2,150.00	0.0%
75229553-534100	Telecommunications	800.00		800.00	0.0%
75229553-534103	Harbormaster Cell Phones	-		-	0.0%
75229553-534200	INTERNET ACCESS	3,000.00		3,000.00	0.0%
75229558-580000	CAPITAL IMPROVEMENTS/PURCHASES	20,000.00		-	-100.0%
75229553-534400	Postage	750.00		750.00	0.0%
75229554-542300	GENERAL OFFICE SUPPLIES	1,500.00		1,500.00	0.0%
75229555-558702	LICENSING PERMIT MATERIALS	1,600.00		1,616.00	1.0%
75229555-558401	UNIFORMS	3,500.00		3,500.00	0.0%
75229557-574100	PROPERTY INSURANCE	3,073.00		3,841.00	25.0%
75229557-578100	RESERVE FUND APPROPRIATIONS	10,000.00		10,000.00	0.0%
75229557-573100	PROFESSIONAL ASSOCIATIONS	850.00		850.00	0.0%
75229559-596101	TRF TO GENERAL INDIRECT COSTS	17,188.00		40,084.00	133.2%
75229554-548103	BOAT FUEL	7,000.00		7,140.00	2.0%
752 - Waterways Improvement Total		327,930.00		344,748.00	5.1%



Water/Sewer		FY22		FY23	
Account	Description	Orig Bud		Proposed	% Change
440 - SEWER DEPARTMENT					
90144051-511100	Permanent Employees	485,732.01		500,447.00	3.0%
90144051-513100	Sewer Overtime	44,000.00		47,500.00	8.0%
90144051-514600	Longevity	3,101.00		3,300.00	6.4%
90144051-517100	Workers Compensation	15,516.00		15,516.00	0.0%
90144051-517510	Group Insurance	134,200.00		140,910.00	5.0%
90144051-517700	Pension	108,796.22		113,148.00	4.0%
TBD	OPEB	-		5,309.00	100.0%
90144051-519300	UNIFORM ALLOWANCE	8,400.00		8,400.00	0.0%
90144052-521100	Electricity	40,000.00		42,080.00	5.2%
90144052-523200	Alarm	2,500.00		2,500.00	0.0%
90144052-524106	Repair/Maint of Vehicles Purch S	30,000.00		30,000.00	0.0%
90144052-524108	Repair/Maint Purch Svcs	118,308.00		125,658.00	6.2%
90144053-530500	NPDES Permit Compliance	100,000.00		100,000.00	0.0%
90144053-530702	TRAINING SERVICES	5,000.00		5,000.00	0.0%
90144053-534103	Cell Phones	5,000.00		5,000.00	0.0%
90144053-530200	Audit	2,000.00		2,000.00	0.0%
90144053-538300	Police Details	50,000.00		50,000.00	0.0%
90144054-542300	GENERAL OFFICE SUPPLIES	5,000.00		5,000.00	0.0%
90144054-543900	General Repair/Maint Supplies	95,000.00		99,900.00	5.2%
90144056-569400	MWRA Assessment	3,859,283.00		4,006,489.00	3.8%
90144057-571101	In-State Tolls	750.00		750.00	0.0%
90144057-574100	Property Insurance	8,132.00		8,300.00	2.1%
90144057-578100	Reserve Fund Appropriation	80,000.00		80,000.00	0.0%
90144057-579100	SOFTWARE ANNUAL LICENSE COST	6,625.00		7,381.00	11.4%
TBD	Capital Projects	-		120,000.00	100.0%
90144059-591100	Principal on Long Term Debt	75,274.25		125,275.00	66.4%
90144059-596101	Indirect Cost Allocation	317,180.00		312,000.00	-1.6%
440 - SEWER DEPARTMENT Total		5,599,797.48		5,961,863.00	6.5%



450 - WATER DEPARTMENT				
90145051-511100	Permanent Employees	442,980.76	456,858.00	3.1%
90145051-513100	Water Overtime	46,000.00	49,500.00	7.6%
90145051-514600	Longevity	3,100.00	3,300.00	6.5%
90145051-517100	WORKERS COMPENSATION	12,482.00	12,482.00	0.0%
90145051-517510	Group Insurance	134,200.00	140,910.00	5.0%
90145051-517700	Pension	94,819.30	98,612.00	4.0%
TBD	OPEB	-	2,262.00	100.0%
90145051-519300	UNIFORM ALLOWANCE	7,000.00	7,000.00	0.0%
90145051-519600	Stipend	2,500.00	2,500.00	0.0%
90145052-521100	Electricity	7,500.00	7,875.00	5.0%
90145052-524108	Repair/Maint Purch Svcs	119,850.00	126,850.00	5.8%
90145053-530200	Audit	2,000.00	2,000.00	0.0%
90145053-530702	TRAINING SERVICES	7,000.00	7,000.00	0.0%
90145053-534103	Cell Phones	5,000.00	5,000.00	0.0%
90145053-538300	Police Details	50,000.00	50,000.00	0.0%
90145054-542300	Office Supplies	5,000.00	5,000.00	0.0%
90145054-543900	General Repair/Maint Supplies	100,000.00	100,000.00	0.0%
90145054-548200	Automobile Parts	40,000.00	40,000.00	0.0%
90145056-569400	MWRA Assessment	2,083,241.00	1,918,276.00	-7.9%
90145056-569401	DEP Assessment	5,000.00	5,000.00	0.0%
90145057-574100	PROPERTY INSURANCE	34,090.00	34,313.00	0.7%
90145057-579100	SOFTWARE ANNUAL LICENSE COST	26,625.00	30,620.95	15.0%
TBD	Capital Projects	-	100,000.00	100.0%
90145059-591100	PRINCIPAL ON LONG TERM DEBT	1,380,669.00	1,316,704.00	-4.6%
90145059-591500	INTEREST ON BOND	158,035.00	182,752.05	15.6%
90145059-591570	SRF Fees	50,907.82	50,908.00	0.0%
90145059-596101	TRF TO GENERAL INDIRECT COSTS	190,005.00	188,000.00	-1.1%
450 - WATER DEPARTMENT Total		5,008,004.88	4,943,723.00	-1.3%
901 - Water/Sewer Enterprise Total		10,607,802.36	10,905,586.00	2.8%



MWRA Assessments for the Town of Winthrop

Final FY22 Water Assessment	\$2,074,166
Preliminary FY23 Water Assessment	\$1,918,276
% Change from FY22	-7.5%
Final FY22 Sewer Assessment	\$3,831,735
Preliminary FY23 Sewer Assessment	\$4,006,489
% Change from FY22	4.6%
Final FY22 Combined Assessment	\$5,905,901
Preliminary FY23 Combined Assessment	\$5,924,765
Dollar Change from FY22	\$18,864
% Change from FY22	0.3%



TOTAL EXPENDITURE BREAKDOWN

