



# Proposed Annual General Fund Operating Budget and Capital Outlay Program for Fiscal Year 2018

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*Presented by James McKenna  
Town Manager*



*Photo courtesy of Richard Honan*



Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

General and Enterprise Funds

July 1, 2017 to June 30, 2018

Town Council

Robert L. Driscoll, President

James Letterie, Vice President

Phillip R. Boncore

Richard Boyajian

Paul F. Varone

Nicholas A. DelVento

Heather A. Engman

Russell C. Sanford

Linda J. Calla

Town Manager

James M. McKenna

Chief Financial Officer

Michael Perez

Town of Winthrop  
Fiscal Year 2018  
Table of Contents

- 1) Budget Overview
- 2) General Government
- 3) Public Safety
- 4) Education
- 5) Public Works
- 6) Culture & Human Services
- 7) Shared Expenses
- 8) Revolving Funds
- 9) Enterprise Funds
- 10) Appendix



Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

Chapter  
1

# Budget Overview

[Budget Message](#)

[Summary Budget](#)

[Revenue Estimates & Analysis](#)

[Education](#)

[Financial Management](#)

[Capital Planning](#)

[Winthrop Economy](#)





# TOWN OF WINTHROP

## OFFICE OF THE TOWN MANAGER

Town Hall, 1 Metcalf Square, Winthrop, MA 02152 Telephone: 617-846-1077 Fax: 617-846-5458

**James McKenna**  
Town Manager

### Memorandum

**To: Robert Driscoll, President, Town Council**

**From: James McKenna, Town Manager**

**Date: April 28, 2017**

**RE: Proposed General Operating Budget, Enterprise Budgets and Capital Budgets for Fiscal Year 2018.**

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Pursuant to the Winthrop Town Charter, Article 4-2 and Article 7-7; attached herewith please find the proposed General Operating Budget, Enterprise Budgets, and Capital Budget for Fiscal Year 2018. This year's general operating budget is balanced, with estimated operating revenues of \$45,053,533 with (exempt) indebtedness of \$4,092,805. In the aggregate, our revenues to support operations are projected to increase by 2.7% over last year's levy.

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

- That we remain fiscally conservative in our revenue projections
- That we maintain an effort to ensure favorable "free cash" results at year end;
- That we continue to work cooperatively with the School Department;
- That we continue to fund the town Library at levels that ensures its accreditation;
- That we maintain our commitment to Regional Dispatch E-911
- That we continue to support our Peer Recovery Coaches to adequate levels;
- That we continue to improve our funding of OPEB unfunded liabilities;
- That we provide for the support for a planning consultant to serve the Planning Board

I am pleased to report that we have provided adequate resources to meet all of the fiscal policy objectives of the Council, as well as providing for a number of additional items that have been

deemed critical and/or important for departmental operations as articulated in this budget submission.

The following is a summary of the substantive recommendations proposed in the FY2018 Budget:

1. \$70,000 for Marketing Plan for Town of Winthrop
2. \$5,000 Cell phone reimbursement for Town Council
3. 25% Grant allocation for Energy Manager
4. OPEB Liability Valuation \$15,000
5. \$10,000 Legal Budget Increase
6. \$18,000 for Human Resources Employee Benefit Specialist and Administrative Support (requires School match)
7. New stipend of \$7,000 for Public Records Retention Clerk
8. Town Planning Consultant \$30,000
9. Regional Dispatch E911 \$107,400 to fund fully
10. Public Education increase of 4.9% to the school's operating budget - \$900,000
11. Vocational School Tuition for 58 students
12. Employee benefits reduced by \$155,188, due to actual cost estimate corrections
13. Building Maintenance Custodian (night shift) \$36,902
14. Replacement of 1 DPW fleet vehicle per year \$75,000 – established a line item in the DPW budget that will allow for similar vehicle replacement on an annual basis;
15. Police Cruiser continues to be funded at \$36,000 in the operating budget
16. The Council policy to continue to make annual repairs to sidewalks continues to be funded in the Operating Budget at \$35,000
17. \$10,000 increase to Snow and ice. This continues our annual increase to sustainability for snow and ice budget.
18. Capital funding request for \$150,000 for second phase of compost removal (should be paid through one-time revenue) next year we will build into cemetery budget an annual allowance for compost maintenance (\$40,000)
19. Health Department \$25,000 Feasibility study for opioid/field operations and health department strategy
20. \$10,000 added to local Peer Recovery Coaching, bringing this line item to \$30,000
21. Fuel expense reduced per actuals
22. Debt service increase to reflect obligations
23. Subsidies for Ferry and Pauline Street Gym to continue
24. Snow and Ice Deficit projected \$75,000
25. Salary reserve \$270,000, pending labor negotiations
26. The Pauline Street Gym is funded at \$50,000 subsidy with the intent to have user fees cover one-half of the anticipated expenses to operate this facility;
27. The Ferry continues to be supported by an annual subsidy of \$100,000

28. We have identified several projects as noted on our **Capital Plan** that deserve urgent consideration for which we will seek funding from either certified free cash or contribution from the Capital Stabilization fund or Building Maintenance Stabilization fund.

a. Zoning Ordinance Review and Update	\$50,000
b. IT Improvements – town and schools	\$150,000
c. Continued Digitizing of Town Records	\$25,000
d. Fire Turnout Gear	\$34,000
e. School Department Capital Request	\$102,000
f. Council on Aging Van Replacement	\$65,140
g. Playground Resurfacing	\$70,000
h. Ingleside Gazebo	\$40,000
i. Funding for the construction of a Dog Park	\$40,000

Total requested from certified free cash or other available funds: \$576,140

In regards to the Water/Sewer Enterprise, we are recommending a budget that will result in a rate increase of \$0.50 per 100 cubic feet of water/sewer. As we did not adjust our rates in FY'2017, we feel it is necessary to do so this year to provide sufficient funds for increased MWRA assessments as well as further improvements to the water and sewer services and infrastructure.

In regards to the Pauline Street Gym, we are proposing to continue supplemental funding of \$50,000 from the General Fund, with offset receipts from user charges to cover the overhead expense of operating this facility. The Parks and Recreation Department estimates programming receipts and user charges to cover the hours that they use the gym, and private use charges will cover the balance of expenses. What has become very evident to us all is that the main school building must be decommissioned or otherwise occupied and retrofitted accordingly because we cannot sustain expense for the heat and utilities continuing to operate in these other areas of the facility when these spaces remain unoccupied. Moreover, the heating system is beyond serviceable, and needs to be abandoned.

We have negotiated an entirely new strategy for our ferry service for FY'2018 to include servicing our regional partners of East Boston and Quincy along with residents of Winthrop. We have determined that it is necessary to seek partners in this endeavor to build up a stronger and wider customer base "catchment area" while we grow our business model and improve our operating efficiencies. Please see the projections included in the addendum hereto for further detail.

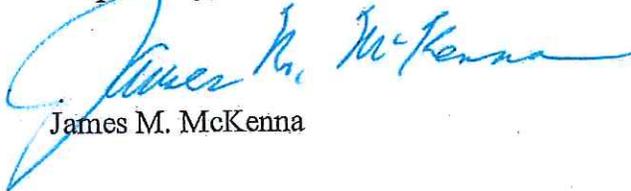
We are proposing hiring a health services consultant to assist the town in understanding and proposing a plan for the management of our Opioid Strategy and related services.

We are proposing the hiring of a Town Planning Consultant who will work principally with the Planning Board to provide advice and support to the Board for review of plans and proposals for redevelopment in the Town that would come under the purview of the Board for permitting.

Finally, I have proposed support for public education at a level of 4.9% above last year's operating levels to adequately respond to identified needs of the School Department as well as to avoid more severe reductions in staffing.

Thank you to all who have contributed to the final presentation of this budget. I wish to thank Michael Perez and other department heads for their efforts in the fine-tuning of this year's budget presentation, as well as providing guidance as to asset allocation and other supplemental data that contributed to achieving this balanced budget.

Respectfully,



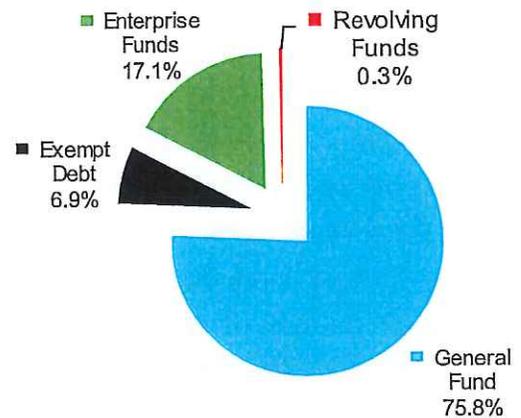
James M. McKenna



## Budget Summary

### FY18 All Funds Overview

The FY18 Budget for the Town of Winthrop totals approximately \$59.47 million. This total 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.



FY2018 Budgeted Expenditures  
by Fund

Figure 1

### 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. Expenditures are categorized by departmental 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 for town buildings and insurance, employee benefits, State Assessments, and debt service.

the revenue generated by the fund is used to cover the expenditures.

The Town of Winthrop has five Enterprise Funds: the Harbormaster, the newly combined Water & Sewer Enterprise Fund, the Parks and Recreation Enterprise, the Larsen Rink, and the newly launched Ferry Enterprise.

### Enterprise Funds

Enterprise funds are special funds that are created, under MGL chapter 44 Section 53 F1/2, for specific business purposes. These funds are designed to be self-sustaining, where

### 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 three Revolving Funds, the EB Newton Revolving Fund, Council On Aging (COA) Revolving Fund, and the newly created Tax Title Revolving Fund.

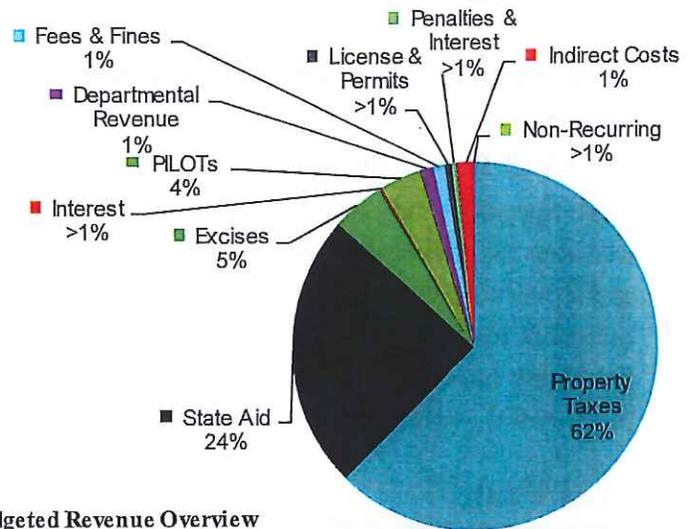


# FY2018 General Fund Budget Overview

The FY2018 Recommended budget for the General Fund includes approximately \$46.65 million in revenues and expenditures.

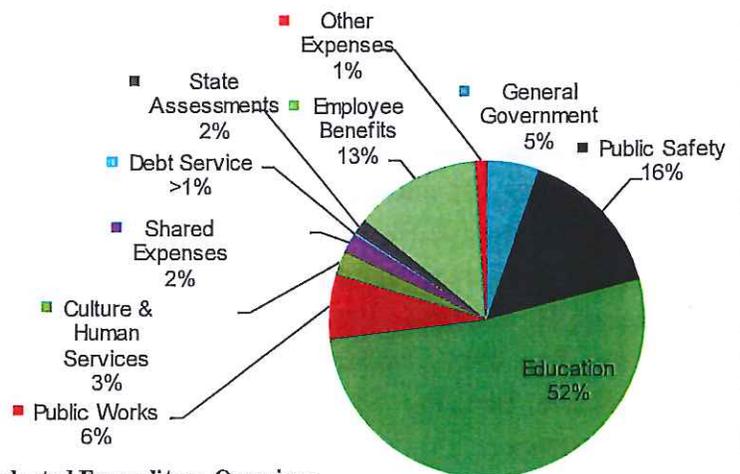
By law, municipalities must submit a balanced budget. The charts to the left show the current distribution of revenues and expenditures by source for the General Fund.

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



**FY2018 Budgeted Revenue Overview**  
Total Budgeted Revenue by Source

Figure 2



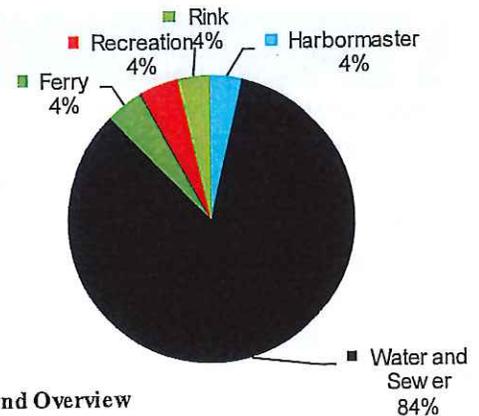
**FY2018 Budgeted Expenditure Overview**  
Total General Fund Expenditures by Functional Category

Figure 3



# FY2018 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 17.4% of the total budget and Revolving Funds are less than 1%.



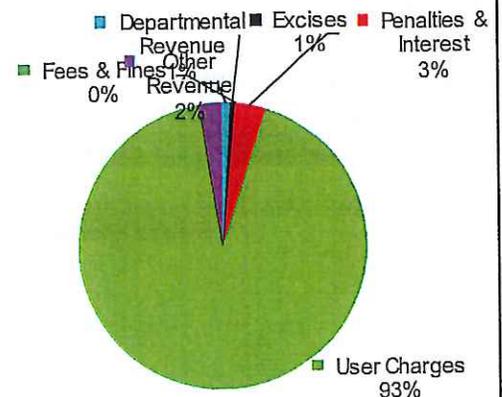
FY2018 Enterprise Fund Overview  
Budgeted Size of Funds

Figure 4

## Enterprise Funds

The Town of Winthrop has five Enterprise Funds, which make up 17.4% of the overall budget for a total of \$9.9 million.

The five Enterprise Funds are the Harbormaster, newly combined 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.



FY2018 Enterprise Fund Revenue  
Total Budgeted Revenue by Source

Figure 5

## 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.

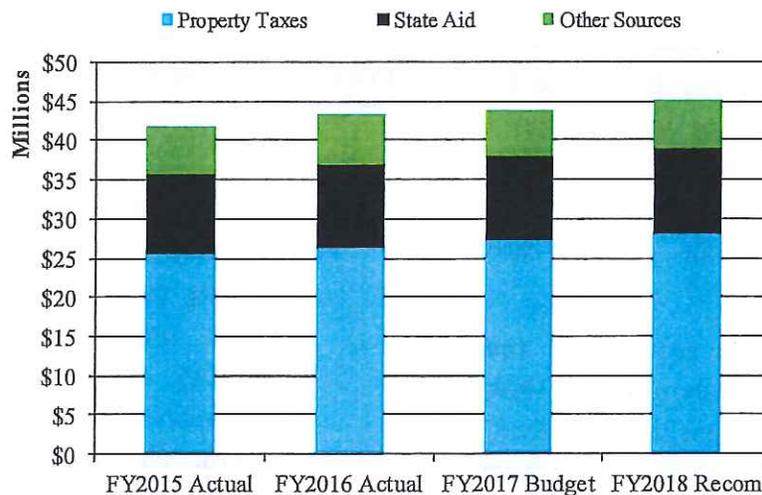
FY2018 will be the second full year of operation for the Winthrop Ferry, Valkyrie. Since the fund is newly established, the General Fund is budgeting a subsidy to support the ferry operations. This subsidy is designed to be phased out over a three year period, as the ferry becomes established.

All Enterprise funds have the option of using their retained earnings, which are operating surpluses from prior years, to support ongoing or capital projects. Currently only the Harbormaster is budgeting using retained earnings in FY2018. The Water & Sewer Enterprise typically uses retained earnings in the event that emergency repairs are needed.



# FY2018 Budgeted Revenue Overview

Revenue	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Property Taxes	25,558,274	28,398,368	27,275,836	28,107,732	28,107,732	3.0%
State Aid	10,209,876	10,448,424	10,859,988	10,897,530	10,930,667	2.5%
Excises	2,056,572	2,372,567	2,005,000	2,110,000	2,112,306	5.4%
Investment Income	197,750	171,915	50,000	65,000	65,000	30.0%
PILOTs	1,665,531	1,660,000	1,889,560	1,677,781	1,677,781	0.5%
Departmental Revenue	787,672	749,275	640,692	515,500	515,500	-19.5%
Fees & Fines	550,359	597,554	491,500	494,500	494,500	0.6%
Licenses & Permits	361,678	434,847	269,000	296,000	296,000	10.0%
Penalties & Interest	390,353	242,012	186,000	186,000	186,000	0.0%
Other Revenue	0	308,643	606,200	614,364	668,048	10.2%
<b>Recurring Revenue Sub-Total</b>	<b>41,788,065</b>	<b>43,381,604</b>	<b>43,853,786</b>	<b>44,964,407</b>	<b>45,053,533</b>	<b>2.7%</b>
<b>Non-Recurring Revenue</b>						
Other Revenue	4,090,523	1,071,162		0	0	
<b>Non-Recurring Revenue Sub-Total</b>	<b>4,090,523</b>	<b>1,071,162</b>		<b>0</b>	<b>0</b>	
<b>Total Revenue</b>	<b>45,878,588</b>	<b>44,452,766</b>	<b>43,853,786</b>	<b>44,964,407</b>	<b>45,053,533</b>	<b>2.7%</b>



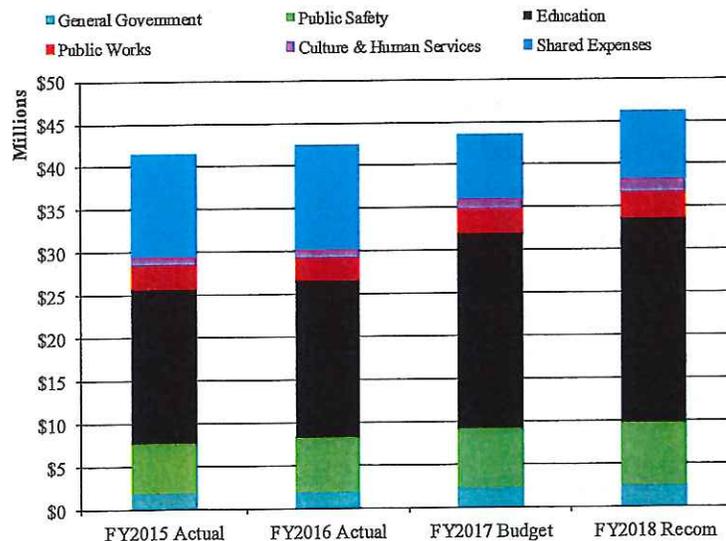
FY2018 General Fund Revenue  
History by Source

Figure 4



# FY2018 Budgeted Expenditure Overview

Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Departmental</b>						
General Government	1,822,832	1,953,429	2,240,142	2,443,707	2,432,389	8.6%
Public Safety	5,822,129	6,214,161	6,885,809	7,273,503	7,111,038	3.3%
Education	17,994,701	18,396,733	22,839,266	24,027,829	23,501,253	2.9%
Public Works	2,771,379	2,628,610	2,696,181	3,082,898	2,909,153	7.9%
Culture & Human Services	903,785	921,927	1,031,360	1,314,063	1,129,757	9.5%
<b>Departmental Sub-Total</b>	<b>29,314,806</b>	<b>30,112,859</b>	<b>35,692,758</b>	<b>38,141,999</b>	<b>37,083,590</b>	<b>3.9%</b>
<b>Shared Expenses</b>						
Shared Expenses	748,233	639,930	876,283	965,404	880,404	0.5%
Debt Service	204,017	56,250	54,000	114,011	114,011	111.1%
State Assessments	650,803	683,783	677,645	683,083	715,799	5.6%
Employee Benefits	8,850,943	9,083,184	6,076,387	5,764,729	5,764,729	-5.1%
Special Articles	801,015	1,351,636	100,000	0	0	-100.0%
Transfers	0	0	100,000	150,000	150,000	50.0%
Other Costs	0	0	0	345,000	345,000	
<b>Shared Expenses Sub-Total</b>	<b>11,055,010</b>	<b>11,814,783</b>	<b>7,884,295</b>	<b>8,022,227</b>	<b>7,969,943</b>	<b>1.1%</b>
<b>Total Expenditure</b>	<b>40,369,816</b>	<b>41,927,641</b>	<b>43,577,053</b>	<b>46,164,226</b>	<b>45,053,533</b>	<b>3.4%</b>
<b>General Fund Surplus (Deficit)</b>	<b>5,508,772</b>	<b>2,525,124</b>	<b>276,733</b>	<b>-1,199,819</b>	<b>0</b>	



FY2018 General Fund Expenditures  
History by Functional Category

Figure 5



# Personnel Expenditure Overview

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.

shift and the benefits for these employees will continue to be managed as they currently are.

## 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 FY2018 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.

## School Department Fringe

This budget includes a major change in that the fringe benefits for school department employees are shifted into the school department budget. This is purely a budgetary



## Three Year Budget Projections

Revenue	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Recom	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast
<b>Recurring Revenue</b>							
Property Taxes	25,558,274	26,306,368	27,275,836	28,107,732	28,885,425	29,687,561	30,509,750
State Aid	10,208,876	10,448,424	10,659,998	10,930,667	11,067,448	11,241,413	11,352,871
Excises	2,056,572	2,372,567	2,005,000	2,112,306	2,070,300	2,132,400	2,196,400
Investment Income	197,750	171,915	50,000	65,000	66,300	67,600	69,000
PILOTS	1,665,531	1,660,000	1,669,560	1,677,781	1,679,928	1,687,727	1,687,728
Departmental Revenue	797,672	749,275	640,692	515,500	729,400	738,000	746,701
Fees & Fines	550,359	597,554	491,500	494,500	512,200	521,100	530,100
Licenses & Permits	361,678	434,847	269,000	296,000	147,500	149,000	150,500
Penalties & Interest	390,353	242,012	186,000	186,000	211,000	211,000	211,000
Other Revenue	0	308,643	606,200	668,048	626,098	638,090	650,321
<b>Recurring Revenue</b>	<b>41,788,065</b>	<b>43,381,604</b>	<b>43,853,786</b>	<b>45,053,533</b>	<b>45,995,599</b>	<b>47,073,891</b>	<b>48,104,371</b>
<b>Non-Recurring Revenue</b>							
Other Revenue	4,090,523	1,071,162		0	0	0	0
<b>Non-Recurring Revenue</b>	<b>4,090,523</b>	<b>1,071,162</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>45,878,588</b>	<b>44,452,766</b>	<b>43,853,786</b>	<b>45,053,533</b>	<b>45,995,599</b>	<b>47,073,891</b>	<b>48,104,371</b>

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 2020.

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.



# Budget Overview

General Fund

Expenditure	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Recom	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast
<b>Departmental</b>							
General Government	1,822,832	1,953,429	2,240,142	2,432,389	2,476,172	2,520,743	2,588,116
Public Safety	5,822,129	6,214,161	6,885,809	7,111,038	7,395,480	7,691,299	7,998,951
Education	17,984,701	18,398,733	22,839,266	23,501,253	24,911,328	26,408,008	27,990,368
Public Works	2,771,379	2,628,610	2,696,181	2,909,153	3,025,519	3,146,540	3,272,402
Culture & Human Services	903,765	921,927	1,031,360	1,129,757	1,173,818	1,219,596	1,267,161
<b>Departmental</b>	<b>29,314,806</b>	<b>30,112,859</b>	<b>35,692,758</b>	<b>37,083,590</b>	<b>38,982,317</b>	<b>40,984,186</b>	<b>43,094,998</b>
<b>Shared Expenses</b>							
Shared Expenses	748,233	639,930	876,283	880,404	952,598	1,030,711	1,115,229
Debt Service	204,017	56,250	54,000	114,011	4,099,675	4,096,350	4,091,250
State Assessments	650,803	683,783	677,645	715,799	733,694	752,038	770,837
Employee Benefits	8,650,943	9,083,184	6,076,367	5,764,729	6,341,202	6,975,322	7,672,855
Special Articles	801,015	1,351,836	100,000	0	0	0	0
Transfers	0	0	100,000	150,000	125,000	0	0
Other Costs	0	0	0	345,000	75,000	85,000	95,000
<b>Shared Expenses</b>	<b>11,055,010</b>	<b>11,814,783</b>	<b>7,884,295</b>	<b>7,969,943</b>	<b>12,327,169</b>	<b>12,939,419</b>	<b>13,745,171</b>
<b>Total Expenditure</b>	<b>40,369,816</b>	<b>41,927,641</b>	<b>43,577,053</b>	<b>45,053,533</b>	<b>51,309,485</b>	<b>53,923,605</b>	<b>56,840,169</b>
<b>Surplus (Deficit)</b>	<b>5,508,772</b>	<b>2,525,124</b>	<b>276,733</b>	<b>0</b>	<b>-5,313,887</b>	<b>-6,849,715</b>	<b>-8,735,797</b>

As referenced earlier, the primary cost for many departments is personnel. The majority of the Town's workforce is unionized and the growth in those wages are set by the union contracts.

Union contracts for most employee unions run through the end of Fiscal Year 2017, with the exception of School Department unions which run through the end of FY2018. Since the new contracts have yet to be negotiated, the salary costs have been approximated.

Projections for Debt Service payments are based on the debt schedules for existing debt. See [Capital Planning](#) for more information and debt schedules.

Other costs are projected using the best information available.

# Budget Overview



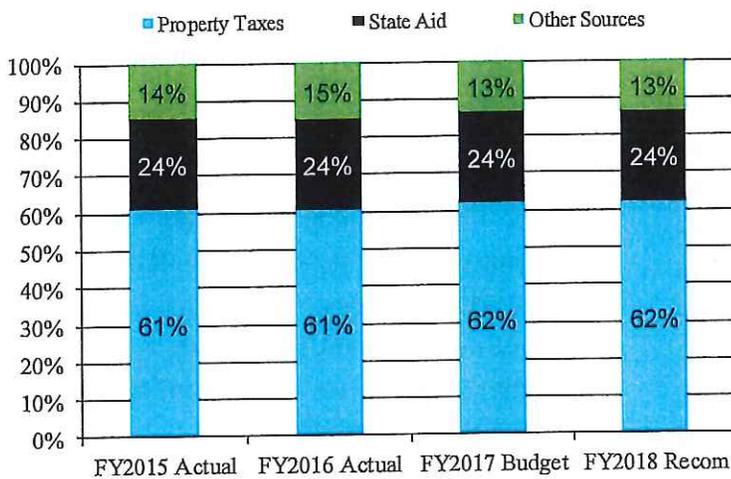
Enterprise Funds	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Recom	FY2019 Forecast	FY2020 Forecast	FY2021 Forecast
<b>Ferry Enterprise</b>							
Total Revenue	50,000	276,539	392,350	419,000	420,000	425,000	430,000
Total Expenditure	285	142,503	392,350	419,000	437,000	445,000	457,000
<b>Surplus (Deficit)</b>	<b>49,715</b>	<b>134,036</b>	<b>0</b>	<b>0</b>	<b>-17,000</b>	<b>-20,000</b>	<b>-27,000</b>
<b>Recreation Enterprise</b>							
Total Revenue	405,463	459,864	440,000	440,000	450,000	455,000	460,000
Total Expenditure	380,392	431,590	440,000	440,000	455,000	465,000	470,000
<b>Surplus (Deficit)</b>	<b>25,070</b>	<b>28,274</b>	<b>0</b>	<b>0</b>	<b>-5,000</b>	<b>-9,000</b>	<b>-10,000</b>
<b>Rink Enterprise Fund</b>							
Total Revenue	314,876	347,157	350,420	381,346	375,000	390,000	41,000
Total Expenditure	308,819	326,138	350,420	381,346	380,750	399,000	415,000
<b>Surplus (Deficit)</b>	<b>8,057</b>	<b>21,019</b>	<b>0</b>	<b>0</b>	<b>-5,750</b>	<b>-9,000</b>	<b>-374,000</b>
<b>Waterways Enterprise</b>							
Total Revenue	354,884	354,435	363,872	371,635	429,880	435,870	440,598
Total Expenditure	351,641	424,925	384,664	371,635	438,550	448,996	456,000
<b>Surplus (Deficit)</b>	<b>3,243</b>	<b>-70,489</b>	<b>-20,792</b>	<b>0</b>	<b>-8,690</b>	<b>-13,126</b>	<b>-15,402</b>
<b>Water/Sewer Enterprise</b>							
Total Revenue	10,411,257	9,085,784	8,339,698	8,522,522	8,799,600	9,040,000	9,510,600
Total Expenditure	7,872,216	10,532,805	8,339,698	8,522,522	8,975,000	9,106,400	9,661,800
<b>Surplus (Deficit)</b>	<b>2,539,041</b>	<b>-1,447,041</b>	<b>0</b>	<b>0</b>	<b>-175,400</b>	<b>-66,400</b>	<b>-151,200</b>

The Table above shows the multi-year forecast for the Enterprise Funds.



# Revenue Estimates & Analysis

## Current Revenue Overview



**FY2018 General Fund Revenue**  
History by Source

Figure 1

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 FY2018 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 FY2018 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 62% of the total FY2018 Budgeted General Fund Revenue.

State aid from the Commonwealth for the upcoming fiscal year has been determined by the House Ways and Means budget submission, which provides Winthrop with growth in its second largest single revenue source. State Aid is projected to be 24% of General Fund Revenues.

The remaining 13% 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.



# Budget Overview

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

## Levy Limit

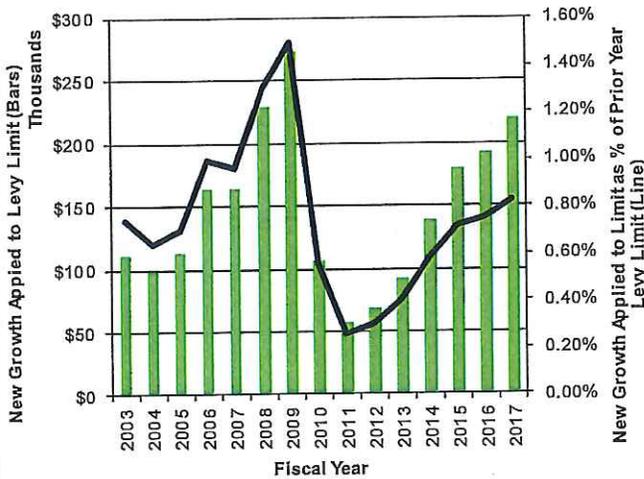
The Levy Limit is calculated annually by the Department of Revenue (DOR) as part of the Tax Rate process. Growth in the levy limit is constrained to no more than a 2.5% increase over the prior year's levy limit plus any growth from new construction.

## 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

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 1



**New Growth History**  
Total amount and as a percent of prior levy Figure 2

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 1 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

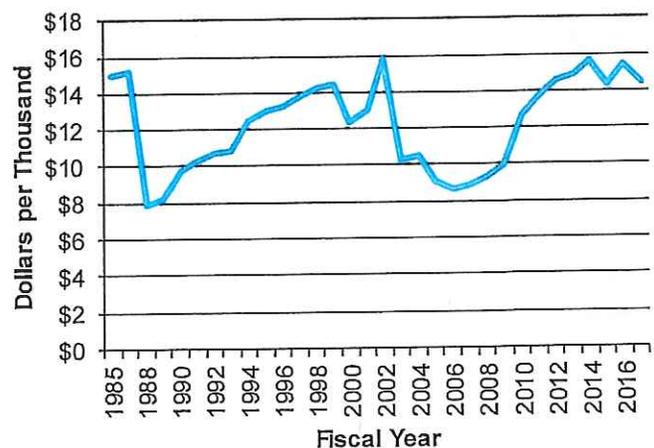
New Growth adds to the Levy Limit and is typically driven by development in the community. There are only a few possible sources of New Growth, primarily: properties that have increased in value since the prior year due to development or other construction,

exempt property that becomes no longer exempt, new personal property, and new subdivision parcels and condominium conversions.

Figure 2 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.

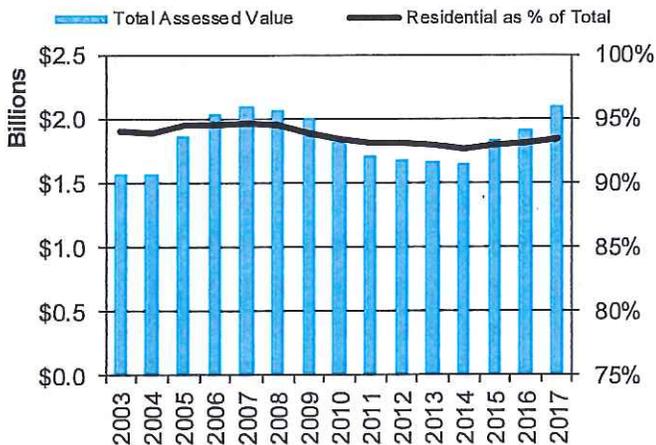


**Winthrop Tax Rate History**  
1985 to present  
Rate includes overrides and debt exclusions

Figure 3



## Budget Overview



**Winthrop Assessed Values** Figure 4  
History of total values and percent of residential

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 and the tax rate is calculated based on the amount needed to be raised under the levy limit, including the amounts needed for any debt exclusion and/or override. The rate is expressed in dollars per thousand of property value. Figure 3 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 1<sup>st</sup>. The total assessed values of all taxable real and personal property in Winthrop is shown in Figure 4 below. As of

the FY2017 Tax Rate, there were 5,483 total parcels in the Town of Winthrop.

### Residential

Winthrop is largely a residential community. Figure 4 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 1<sup>st</sup> with the DOR.



## State Aid

The FY2018 Budget estimates that The Town of Winthrop will receive almost \$10.9 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 2017. The distribution of aid across the individual lines is shown in Figure 4.

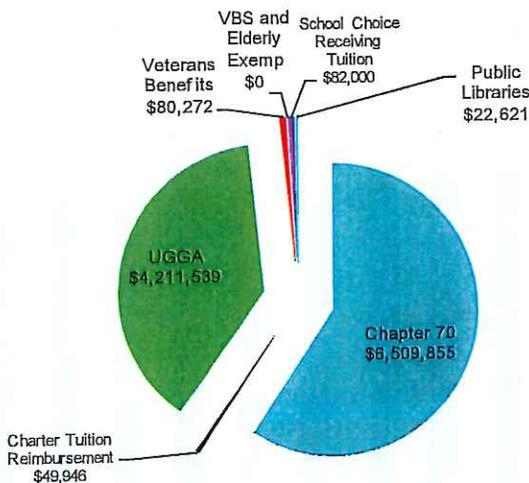
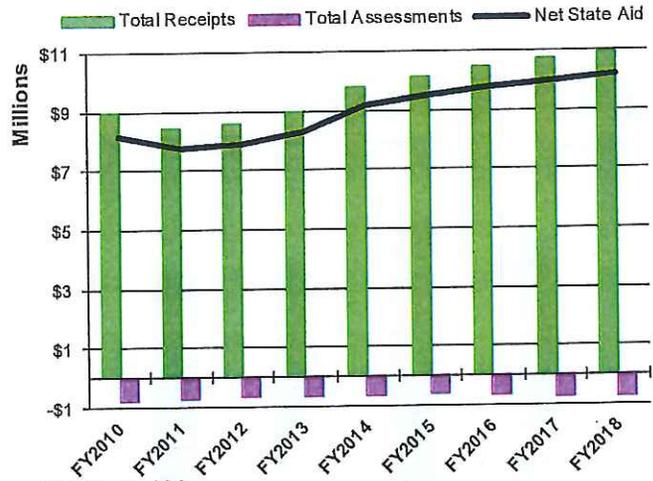


Figure 5

**FY2018 Budgeted State Aid**  
Detail based on House Ways and Means Budget



**Net State Aid**  
FY2010-FY2016 Actual  
FY2017 and FY2018 Budgeted

Figure 6

## 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 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. These items are set by the State Budget

## Net State Aid

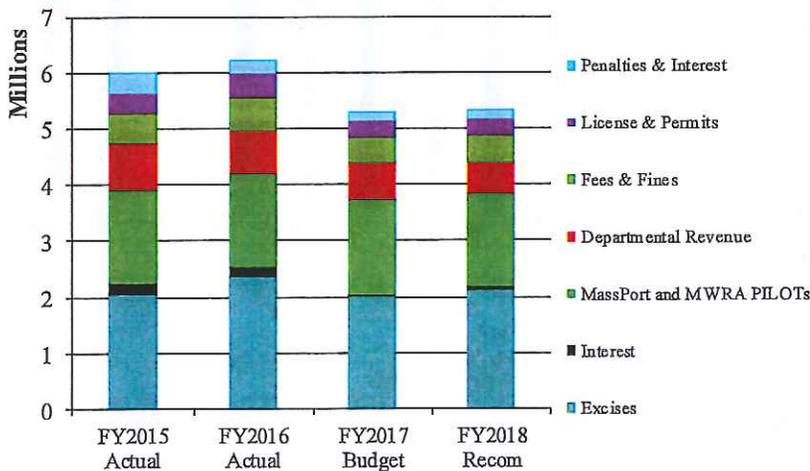
State Aid is partially offset by several assessments. Total State Aid less the State Assessments are known as Net State Aid.

The trends in total State Aid, Assessments, and Net State Aid are shown in Figure 5.



# Budget Overview

## Local Receipts



Local Receipts  
History by type

Figure 6

Revenue other than from Property Taxes and State Aid is known as Local Receipts. The FY2018 Budget projects that the Town of Winthrop will receive almost \$5.3 million in Local Receipts, as shown in Figure 6. These revenue sources are more economically sensitive and have the potential to be impacted by the Town.

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.

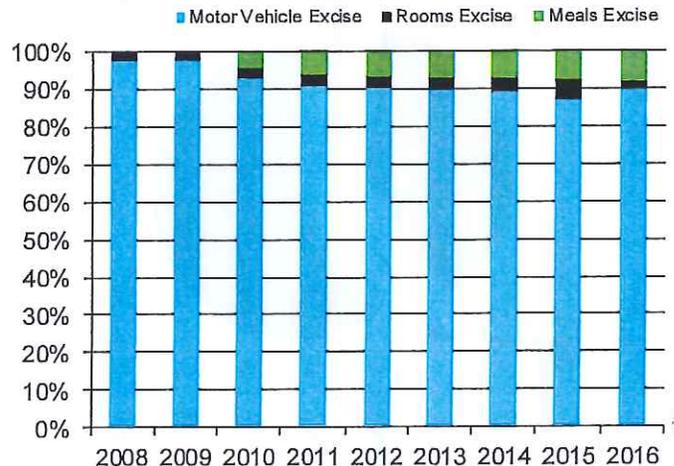
The Town of Winthrop Assessing Department receives information from the Registry of Motor Vehicles, which is used to generate the Motor Vehicle Excise bills. The FY2018 Budget projects that the Town will receive \$1.85 million in Motor Vehicle Excise Tax revenue.

## 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 FY2018 Budget estimates the Town will receive \$100,000 from the Rooms Excise.

## 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 7 shows the share of historical excise tax revenue by each of the three sources.



Excise Tax Share by Source  
FY2008 through FY2016 Actual Revenue

Figure 7

## Motor Vehicle Excise

The Motor Vehicle Excise is the Town's largest source of Excise Tax Revenue. Under

# Budget Overview



The administration of the Rooms Excise is managed by DOR. This tax is 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.

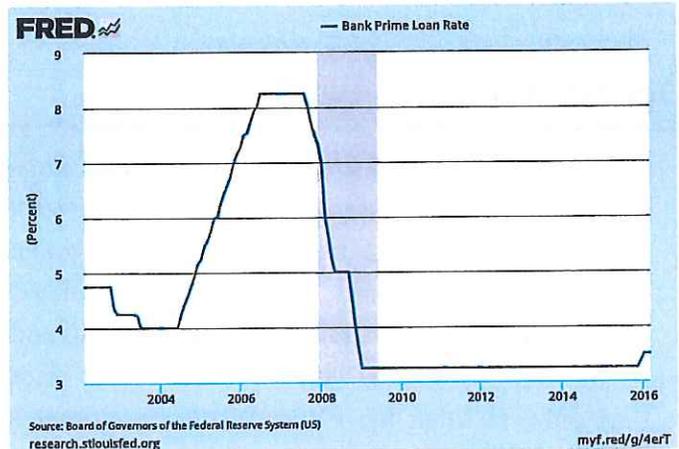
In response to the rise in such bed and breakfast homes, the Town of Winthrop Town Council has created a licensing process for homeowners that are interested in renting rooms as a bed and breakfast.

## 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 \$160,000 in revenue for FY2018.

## 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. Since June 2007, interest rates have been reduced in an effort to stimulate the economy out of recession., as shown in the graph



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 FY2018 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 FY2018 Budget projects almost \$1.7 million in revenue from PILOTs.



# Budget Overview

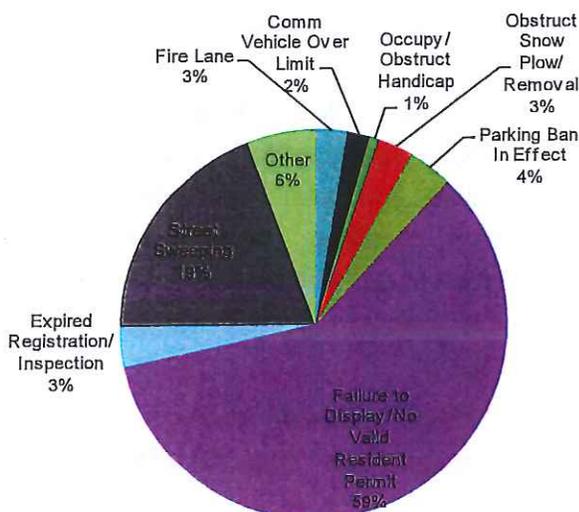
## Departmental Revenue

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 FY2018 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. Figure 8 shows the distribution of parking tickets issued in FY2015 by the listed violation.

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 FY2018 Budget estimates almost \$500,000 in fee revenue.



FY2015 Parking Tickets Issuance by Violation Type

Figure 8

## Licenses & Permits

Revenue from Building Permits and alcoholic beverages makes up a considerable portion of revenue from Licenses & Permits. In total, the FY2018 Budget estimates almost \$269,000 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 FY2018 Budget has a conservative projection of \$186,000 for revenue from Penalties & Interest.

## 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 FY2018 Budget was built without the use of one time or non-recurring revenues.



# Budget Overview

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
<b>Property Taxes</b>						
Prior Year Levy	24,760,131	25,565,279	26,396,543	27,275,836	27,275,836	3.3%
2.5% portion	619,003	638,957	659,914	681,896	681,896	3.3%
New Growth	179,140	192,132	219,379	150,000	150,000	-31.6%
<b>Property Taxes Sub-Total</b>	<b>25,558,274</b>	<b>26,396,368</b>	<b>27,275,836</b>	<b>28,107,732</b>	<b>28,107,732</b>	<b>3.0%</b>
<b>State Aid</b>						
461005 Chapter 70	6,298,325	6,346,975	6,450,815	6,490,175	6,509,855	0.9%
461006 UGGA	3,751,294	3,888,341	4,053,454	4,211,539	4,211,539	3.9%
461011 Charter School Reimbursement	23,816	32,366	13,205	32,953	49,946	278.2%
461020 Elderly Exemption	85,105	78,698	76,740	79,055	79,055	3.0%
461022 Veterans' Benefits	51,336	104,044	65,784	83,808	80,272	22.0%
<b>State Aid Sub-Total</b>	<b>10,209,876</b>	<b>10,448,424</b>	<b>10,659,998</b>	<b>10,897,530</b>	<b>10,930,667</b>	<b>2.5%</b>
<b>Excises</b>						
Boat Excise		25		0	0	
Motor Vehicle	1,812,653	2,126,933	1,750,000	1,850,000	1,852,306	5.8%
461014 Rooms Excise	114,355	57,034	115,000	100,000	100,000	-13.0%
461018 Meals Excise	129,564	188,575	140,000	160,000	160,000	14.3%
<b>Excises Sub-Total</b>	<b>2,056,572</b>	<b>2,372,567</b>	<b>2,005,000</b>	<b>2,110,000</b>	<b>2,112,306</b>	<b>5.4%</b>
<b>Investment Income</b>						
482000 Interest on Investments	197,750	171,915	50,000	65,000	65,000	30.0%
<b>Investment Income Sub-Total</b>	<b>197,750</b>	<b>171,915</b>	<b>50,000</b>	<b>65,000</b>	<b>65,000</b>	<b>30.0%</b>
<b>PILOTS</b>						
418000 Pmts In Lieu Of Taxes	5,629	0	5,000	0	0	-100.0%
480020 MWRA PILOT	759,902	760,000	764,560	777,781	777,781	1.7%
480030 MASSPort PILOT	900,000	900,000	900,000	900,000	900,000	0.0%
<b>PILOTS Sub-Total</b>	<b>1,665,531</b>	<b>1,660,000</b>	<b>1,669,560</b>	<b>1,677,781</b>	<b>1,677,781</b>	<b>0.5%</b>
<b>Departmental Revenue</b>						
Detail	42,910	34,354	50,192	30,000	30,000	-40.2%
Other Departmental	51,340	220,901	82,500	35,500	35,500	-57.0%
414200 Tax Lien - Revenue	394,193	179,814	250,000	200,000	200,000	-20.0%
414300 Deferred Tax c.41A	28,535	23,058	20,000	20,000	20,000	0.0%
423000 Surcharges - Motor Vehicle	31,180	26,770	34,000	25,000	25,000	-26.5%
424005 Street Opening Fee	19,850	18,800	14,000	15,000	15,000	7.1%
436000 Rental - Town Property	38,992	32,437	35,000	30,000	30,000	-14.3%
458000 Medicaid Reimbursement	183,863	175,901	125,000	130,000	130,000	4.0%
491005 Parking Sticker Revenue	16,810	37,240	30,000	30,000	30,000	0.0%
<b>Departmental Revenue Sub-Total</b>	<b>797,672</b>	<b>749,275</b>	<b>640,692</b>	<b>515,500</b>	<b>515,500</b>	<b>-19.5%</b>

# Budget Overview



	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Fees &amp; Fines</b>						
Other Fees & Fines	148	1,366	5,000	0	0	-100.0%
432000 Fees	202,342	172,454	131,000	131,000	131,000	0.0%
432200 Certificate Fees	28,290	28,825	18,000	20,000	20,000	11.1%
450002 Fines - East Boston Court	1,375	4,750	1,500	2,500	2,500	66.7%
450003 Parking Fines	269,038	272,452	275,000	275,000	275,000	0.0%
450005 Library Fines	2,501	3,017	1,000	1,000	1,000	0.0%
450006 Fines - Non Criminal Citations	18,505	45,730	60,000	30,000	30,000	-50.0%
450007 Fines - 40U	28,160	68,960	0	35,000	35,000	
<b>Fees &amp; Fines Sub-Total</b>	<b>550,359</b>	<b>597,554</b>	<b>491,500</b>	<b>494,500</b>	<b>494,500</b>	<b>0.6%</b>
<b>Licenses &amp; Permits</b>						
432010 Building Permits	186,858	271,460	75,000	150,000	150,000	100.0%
432020 Electrical Permits	29,918	36,489	40,000	35,000	35,000	-12.5%
432030 Plumbing Permits	13,883	12,085	10,000	10,000	10,000	0.0%
432040 Gas Inspection Fees	10,208	9,775	10,000	9,000	9,000	-10.0%
432065 Rental Inspection	26,925	10,810	20,000	10,000	10,000	-50.0%
442003 Food Service Permits	1,010	10,025	10,000	10,000	10,000	0.0%
442006 Tobacco Permits	200	3,400	2,000	2,000	2,000	0.0%
445100 Firearm Permits	15,305	6,925	12,000	5,000	5,000	-58.3%
Other Licenses & Permits	77,371	73,869	90,000	65,000	65,000	-27.8%
<b>Licenses &amp; Permits Sub-Total</b>	<b>361,678</b>	<b>434,847</b>	<b>269,000</b>	<b>296,000</b>	<b>296,000</b>	<b>10.0%</b>
<b>Penalties &amp; Interest</b>						
417000 Penalties & Interest Real Estate	112,976	116,932	100,000	100,000	100,000	0.0%
417050 Penalties & Interest 40U	599	202		0	0	
417100 Penalties & Interest Pers Prop	1,022	653	1,000	1,000	1,000	0.0%
417200 Penalties & Interest Boat Exc		23		0	0	
417300 Penalties & Interest MV Exc	45,499	58,077	35,000	35,000	35,000	0.0%
417400 Tax Lien - Interest & Fees	230,258	66,124	50,000	50,000	50,000	0.0%
<b>Penalties &amp; Interest Sub-Total</b>	<b>390,353</b>	<b>242,012</b>	<b>186,000</b>	<b>186,000</b>	<b>186,000</b>	<b>0.0%</b>
<b>Other Revenue</b>						
497100 Indirect Costs	0	308,643	606,200	614,364	668,048	10.2%
<b>Other Revenue Sub-Total</b>	<b>0</b>	<b>308,643</b>	<b>606,200</b>	<b>614,364</b>	<b>668,048</b>	<b>10.2%</b>
<b>Recurring Revenue Sub-Total</b>	<b>41,788,065</b>	<b>43,381,604</b>	<b>43,853,786</b>	<b>44,964,407</b>	<b>45,053,533</b>	<b>2.7%</b>
<b>Non-Recurring Revenue</b>						
<b>Other Revenue</b>						
493000 Premium Refunding Issue	3,066,658			0	0	
497000 Transfer In	1,023,867	1,071,162		0	0	
<b>Other Revenue Sub-Total</b>	<b>4,090,523</b>	<b>1,071,162</b>		<b>0</b>	<b>0</b>	
<b>Non-Recurring Revenue Sub-Total</b>	<b>4,090,523</b>	<b>1,071,162</b>		<b>0</b>	<b>0</b>	



# Net School Spending

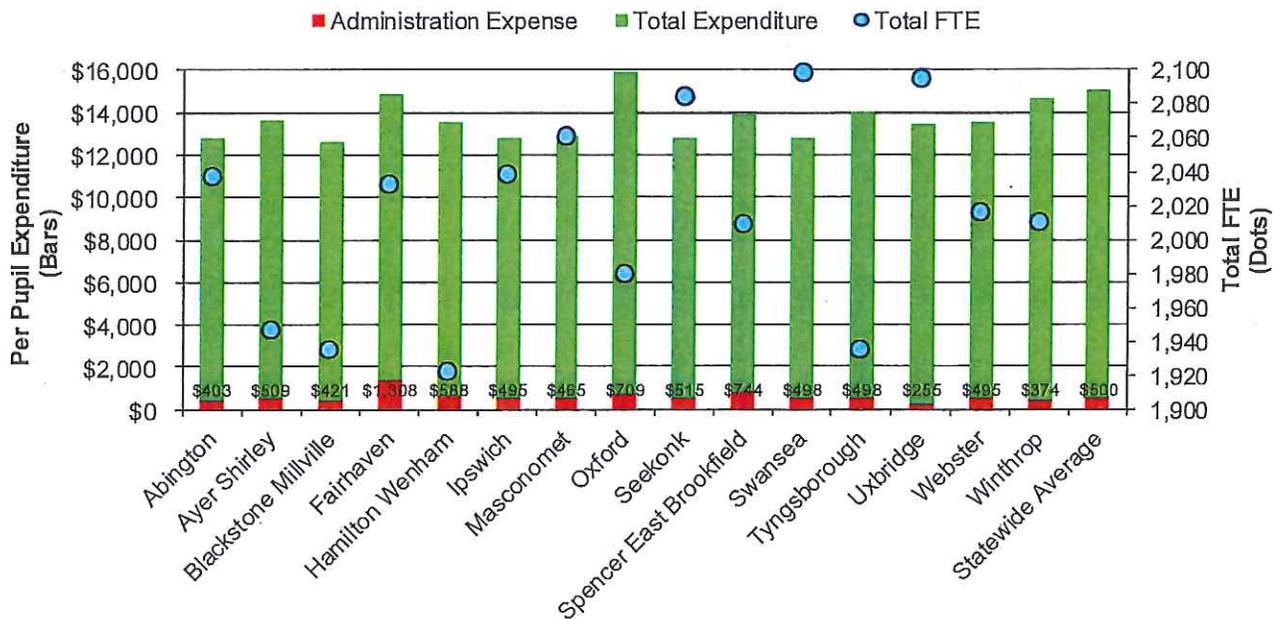
The Department of Elementary and Secondary Education (DESE) uses a figure known as “Per Pupil Expenditure” as a way to reflect school spending data in a way that is comparable across school districts in the State of Massachusetts.

This figure is composed of actual expenditures as reported in End of Year Financial Report. Published 9 - 12 months after the close of a fiscal year, the latest data reflects the year ending June 30, 2015.

DESE uses a standard formula, which includes more than just WPS Operating Budget dollars. It is designed to capture the full cost of student education, recognizing that school districts operate within municipalities and share some services.

The formula does not include school construction/major renovations, debt service, or community services. In addition, enrollment figures are based on an average calculated by the state.

Figure 1 shows how WPS compares to the statewide average in per pupil expenditure for each of the 10 categories. The statewide average is not always the best benchmark for a district, but finding comparable districts is often difficult. Figure 2 shows the Winthrop compared to other districts with foundation enrollment from 1,900 to 2,100 students and compares the total per pupil expenditures along with the amount spent on administration. The \$374 that WPS spends on administration is considerably lower than the statewide average of \$500, and of the comparable districts only one spends less.



School Year 2014 Per Pupil Total and Administrative Expense  
Data From DESE for districts with 1,900 to 2,100 Students

Figure 2



# Budget Overview

## State Education Aid

State Aid is an important component of the school funding. There are four different items of State Education Aid, which are Chapter 70, School Transportation, Charter School Tuition Reimbursement and Smart Growth. Of the four, Winthrop only receives Chapter 70 and Charter Tuition Reimbursement. There is also one offset item for School Choice Receiving Tuition that Winthrop receives.

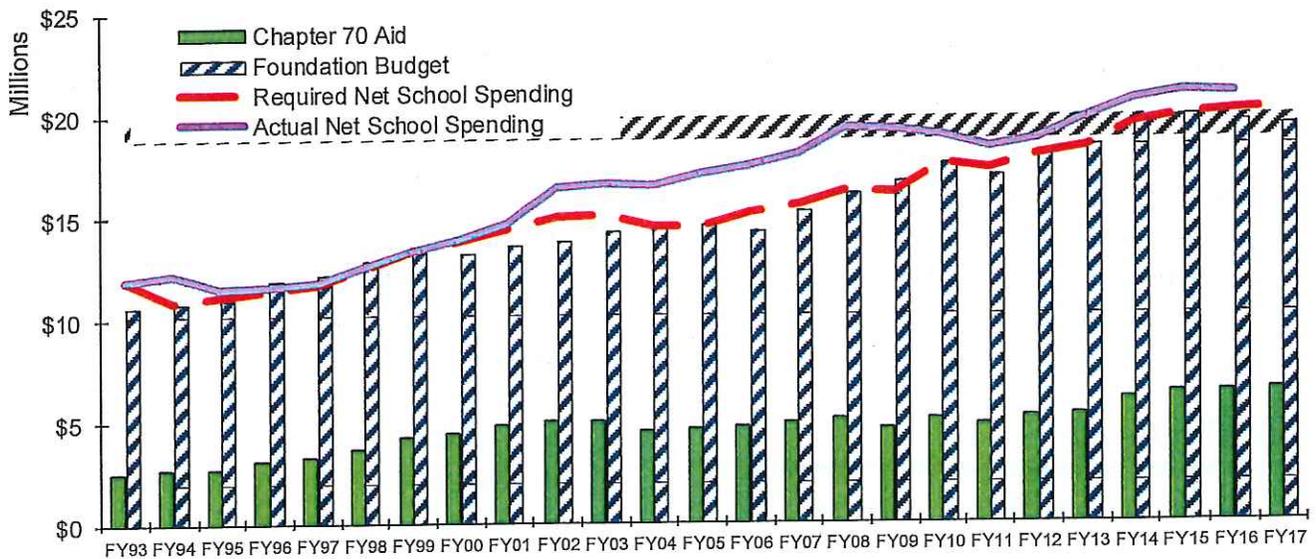
level.

The foundation budget is based on the enrollment figures of the district and changes annually based on figures from October 1. Within the enrollment figures there are several categories of students and there are different costs associated with those categories. This is to control for cost differences between elementary and high school students as well as special-ed and English Language Learner (ELL).

## Chapter 70

Chapter 70 Education Aid is distributed based on a formula, which compares a predetermined spending level, known as the foundation budget, and compares that amount with the district's ability to pay, called the local contribution, and pays the difference. The goal of the Chapter 70 program was to ensure that every district had the resources necessary to meet the foundation spending

Districts that were paying less than the foundation budget at the inception of the Chapter 70 program receive a disproportionate share of the Chapter 70 aid. That is because of the way the formula is designed with the goal of bringing all districts up to a stable level. If a district was contributing more than the required net school spending, then there was no room for growth in the Chapter 70 Aid



Winthrop Chapter 70 Profile  
Department of Elementary and Secondary Education

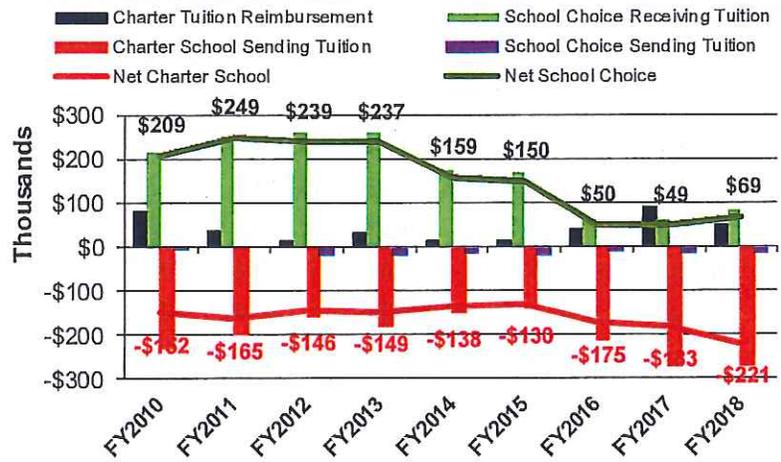
Fiscal Year

Figure 3



formula. To compensate for this a minimum aid component was added. This means that districts will, at minimum, receive an increase in their Chapter 70 Aid of a fixed dollar amount times the foundation enrollment. That dollar amount had previously been \$25, but the recent House Ways and Means budget increased it to \$45.

Figure 3 shows the Chapter 70 profile for Winthrop Public Schools. The actual Net School Spending is over the Foundation Budget amount and the only increases in Chapter 70 that Winthrop receives are based on the minimum aid.



Charter School and School Choice Costs  
Cherry Sheet Data from DOR

Figure 4

## Charter School Tuition Reimbursement

When a WPS student elects to attend a charter school, there is a tuition charge that the district has to pay and the state reimburses the district for a portion of that cost. The Cherry Sheet has both the assessment and the reimbursement. When discussing the Charter School cost, it is often best to discuss the net cost, which is the assessment less the reimbursement. The net charter school cost for Winthrop is shown in Figure 4.

## School Choice

The School Committee recently voted to stop accepting school choice students. This

decision does not impact the current students attending WPS through the school choice program, but means that the district will not accept any new applicants. School Choice is much like the charter school cost in that it is often best to discuss the net cost. Students from Winthrop that use school choice to attend a different school district result in a cost for WPS. The cost may be offset by the revenue that WPS receives from accepting school choice students from other districts. The graph in Figure 4 shows the net costs for school choice and charter schools.

The net school choice cost is not the total cost of taking in school choice students. It shows if the number of students leaving WPS on school choice is offset by the number coming into the district. The actual cost of the school choice students is higher because as students in the district they would receive all the same services that make up the per pupil expenditure.



## Budget Overview

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### Innovations and Programs

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All of the Innovation and programmatic initiatives below are designed to meet the district's mission statement to promote and support student learning Pre K-12 by teaching students in a challenging yet nurturing learning environment, which is inclusive of all students and provides a comprehensive school experience and the diversity of instruction and courses to prepare our students to be productive, well rounded citizens who will contribute to their community and to the global community of the 21st century.

#### Extended day Kindergarten

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The district will increase the school day for Kindergarten students from its current 5:15 hours a day to a 6 Hours a day starting in September. This extended day will allow more academic/classroom time, as well as provide the opportunity for all students to participate in a full offering of specialty classes including Music, Art, Computers, PE and Academic Support.

#### Five Day Rotation Schedule

---

This coming September, as the Arthur T. Cummings school will be returning to its' original grade 3-5 configuration, the school will be adopting a five day schedule which resembles the current scheduling structure at the William P. Gorman/Fort Banks Elementary school.

This will provide a consistent approach to the elementary scheduling and will allow increase in specialist service with one special being

offered twice during a quarter for each class.

#### Preschool Programs

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Our new full day PK classroom will be based at the new Winthrop High School and will open in September. The program will be self-sustaining, based on student tuition. The program will be licensed by the state and will be taught by a Massachusetts DESE certified teacher, and the curriculum will align with all Massachusetts Curriculum Frameworks.

The high school PK lab has been designed specifically for PK students and is totally self-contained environment, which will integrate into the high school facility. The new classroom space includes separate PK restrooms, a separate fenced PK play yard and Student observation area.

The PK program aligns with a full year HS course that integrates and offers the high school student a learn about and observe child development at this age as well as provide them the opportunity to work in a hands-on setting with preschoolers, under the supervision of the PK teacher.



## In House Suspension/Alternative Academic Support

The Winthrop Public Schools is committed to providing appropriate educational opportunities to all of our students. An in-house suspension program has been proposed and is currently being designed and planned, pending funding, to keep students in school for infractions to the student discipline code that the school administrator doesn't determine warrants external school suspension. The district has developed a School-Wide Educational Service Plan to meet the needs of those students that require an alternative temporary setting, which allowed access to all academic programs during these times. The full School-Wide Educational Service Plan is available online or in the student handbook.



# Financial Management

## Overview

Compared to the other municipalities in Suffolk County, Winthrop is small, however, based on the almost \$60 million total FY2018 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.

## Financial Departmental Operations

The Town has several central departments that play important roles in managing the Town's finances. These departments manage financial operations 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

The Treasury/Collector's Office is responsible for processing payments, sending bills, and managing the Town's banking. The Treasurer/Collector 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.

### 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.



## Budget Overview

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# Improving the Town's Financial Standing

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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. Since that time, improvements to the Town's financial operations and internal controls have been a high priority.

## Balanced Responsible Budgets

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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 2 ½ (see [Revenue Estimates and Analysis](#)). 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.

## Financial Policies and Procedures

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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

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The Town of Winthrop's independent auditors provide an annual review of the Town's finances. 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.

## Credit Rating

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As of FY2016, S&P upgraded the credit rating of the Town of Winthrop from AA- to AA. The rating agency cited the Town's very strong economy, strong management with good financial policies and practices, strong budgetary performance, strong budgetary flexibility, very strong liquidity, and strong institutional framework as positive credit factors

## Free Cash

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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

# Budget Overview



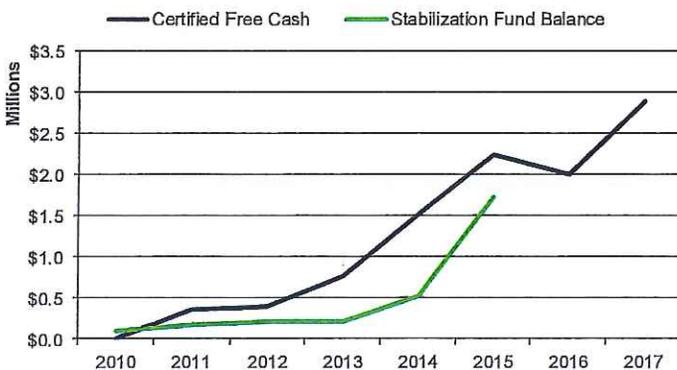
subsequent tax receipts, is used as the basis for subsequent appropriations from available funds, which are not required to be included in the annual tax levy. Subject to certain adjustments, free cash is surplus revenue less uncollected and overdue property taxes from prior years.

Free Cash is often used as a quasi-benchmark for the financial health of the municipality. In 2009 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, 2016, as certified by DOR on November 17<sup>th</sup>, 2016, was \$2,897,377.

## 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 1.

The Town of Winthrop has a commitment to maintaining balances in reserve funds. After Free Cash is certified a written policy



Annual Free Cash and Stabilization Fund Balance  
Source: DOR

Figure 1

General Stabilization Fund	
As of	Balance
7/1/2016	\$1,379,923
12/31/2016	\$2,194,136

Capital Stabilization Fund	
As of	Balance
7/1/2016	\$1,092,381
12/31/2016	\$1,548,173

Building Maintenance Stabilization Fund	
As of	Balance
7/1/2016	\$275,365
12/31/2016	\$249,327

Table 1

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



## Budget Overview

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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. The balance of this fund at June 30, 2014 was \$150,000. The balance of the fund at June 30, 2015 was \$300,530. 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 \$45 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 FY2018 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

In FY2016 there was \$140,000 and \$227,000 in FY2015 budgeted under the Town Manager's budget in the Salary Reserve line. This line is used as a reserve for collective bargaining. When negotiating union contracts, the Town Manager does not know the exact amount that will be agreed upon for wages, or if the contract will go to arbitration and what the arbitrators decision will be. To control for this uncertainty and to protect the financial standing of the Town, this reserve is budgeted. Since all the union contracts expire at the end of FY2017, this budget includes a reserve

### 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 and the general public 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 on 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 will 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. The Town has received a \$50,000 Urban Agenda grant as well as technical assistance from MAPC and Mass Development to assist the town in the creation of a master plan for the

Town Center Area.

## 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 (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.



# Budget Overview

## Labor Relations

Employee Category	Represented by	Number of Employees	Contract Expires
<b>Town Government:</b>			
Police	International Brotherhood of Police	33	6/30/2017
Public Works	Local 1383 State Council 93 American Fed of State	23	6/30/2017
Library Workers	MA and Winthrop Library Staff Assoc.	8	6/30/2017
Firefighters	Local 1070 International Assoc. of Firefighters	32	6/30/2017
Clerical	Teamsters Local 25 Winthrop Clerical employees	14	6/30/2017
<b>School Employees:</b>			
Teachers	Mass Teachers Association	222	6/30/2018
Administrators	Winthrop Administrators Association	6	6/30/2018
Nurses	Mass Teachers Association	4	6/30/2018
Custodians	SEIU	10	6/30/2018
Cafeteria Workers	SBIU	15	6/30/2018
<b>Total</b>		<b>367</b>	

Table 2

City and town employees (other than managerial and confidential employees) are represented by labor unions 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.

## Employee Benefits

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)
1/1/2015	\$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 3

## 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), 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, 2015 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.

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, 2015, the Winthrop Pension system is almost 76% funded, with an Unfunded Actuarial Liability (UAL) of approximately \$16.7 million. This UAL is based on the actuarial value of assets, which is a method that recognizes investment gains and losses over a five year period. As of January 1, 2015, the actuarial value of assets is 96.2% of the market value. On a market value basis, the UAL is \$14.7 million and the funded ratio is 78.9%. Table 2 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, well ahead of the requirement

## Health Insurance

All active employees who work over 20

hours per week and retired members receive health insurance through the Group Insurance Commission of the Commonwealth of Massachusetts (GIC). The Town contributes a percentage of the premium for active employees and retirees.

Retirees who are Medicare eligible are required to transition to a Medicare plan, which results in a savings for both the retiree as well as the town.

## 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.

The FY2017 budget includes an increase in the appropriation to the OPEB trust fund. Once the pension fund has reached full funding, the savings in the pension appropriation can be reallocated to reducing the OPEB liability.



## Capital Planning

### Winthrop Capital Plan Overview

#### Project Highlights

The following is a summary of some of the capital projects planned for Winthrop.

#### Comprehensive Zoning Rewrite

As part of the economic development plan for the Town, a complete review of the zoning laws is proposed. Many of the rules have not been reviewed since their creation and do not reflect the current needs of the community.

#### Kennedy Drive

Phase Two of the Three phased street and parking improvements.

#### Cummings School Playground

The playground is to be recoated with a new, ADA compliant, rubberized surface.

#### Sidewalk Repair

The DPW plans to replace 1,000 square yards of damaged sidewalk town-wide. The DPW operating budget has \$35,000 built in to fund this project.

#### E.B Newton Cultural Center

The historic E.B. Newton building is in need of repairs to the roof and clock tower. The clock is a central focal point of the Center Business District, but does not currently

function. These repairs have been needed for a number of years and the Town has delayed the work while attempting to secure historic preservation grants to fund the project. Since outside funding has not been secured, the Town is seeking to fund this project with internal resources.

#### Ingleside Park Gazebo

The gazebo is in need of considerable repairs. Work will allow for the area to be used.



## Budget Overview

### Major Project Highlights

The following are major projects that may span across several years.

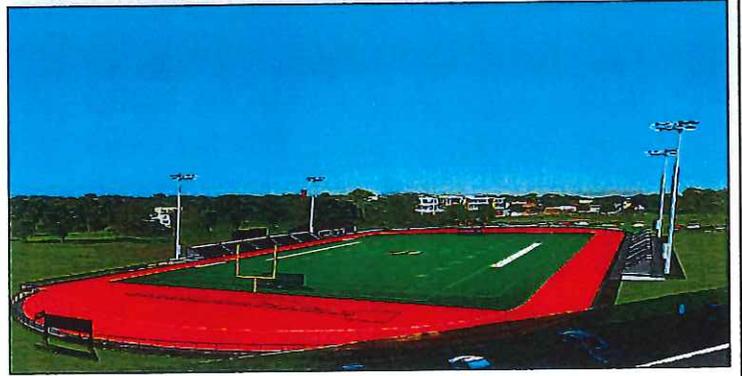
#### Horticultural Survey

Winthrop has a number of trees on public ways. These trees provide shade, are valuable additions to the streetscapes, and have been in the town for a long time. Unfortunately, some may be the wrong species of tree for their current environment and may be causing damage to the sidewalks. After the storms of the past few years, there are also concerns about the health of some trees and potential risks posed by falling limbs or trees. The town is proposing to do a comprehensive horticultural survey of all of the trees on public ways in Winthrop.

This is a large, potentially multi-year project that would involve inspections of the trees for health and damage as well as assessments to determine if any need to be removed. A database of trees would be created and information, including the latitude and longitude coordinates, on each tree would be captured and preserved to aid in future maintenance. The information from this database would be loaded as a base layer into the Town's GIS software.

#### Miller Field/Lewis Lake

These two projects are linked but are separate projects. The overall project is 75% designed and is now moving into the public input stage. The Lewis Lake portion is funded via grants and there are plans to put the Miller Field project before the voters as a debt exclusion



Rendering of potential Miller Field work from Woodard & Curran

vote.

The Lewis Lake project involves drainage work and the Miller Field project involves significant improvements to the field. The plan includes the construction of new bleachers, a new synthetic turf field, competition grade track, scoreboard, and field lighting.

#### New Central Fire Station

The two fire stations in Winthrop are among the oldest buildings in Town. The capital plan does not yet include funding for the creation of a new, consolidated fire station, but does fund a study to find a suitable location.



## Project Funding

The Town of Winthrop has typically funded capital projects out of free cash or other one-time revenues. This has meant that capital project plans have typically been smaller in scope, so as to not involve the issuance of debt. Also, projects have had to wait until free cash is certified. The Capital Improvement Plan includes a priority scale to identify which projects are considered urgent and necessary to be completed this fiscal year, depending on funding availability.

referred to as a Debt Exclusion. This occurs when a community votes to approve a specific capital project that allows for the debt service payments for that project to be 'excluded' from the levy limit calculations for the life of the debt.

### Tax Supported Debt

Capital projects that are paid for out of the general fund without a Debt Exclusion are considered to be tax supported debt, as they are paid for out of the normal taxing authority of the municipality.

## Capital Borrowing

The issuance of bonds is necessary to pay for large capital projects. There are a number of ways of structuring the debt and the administration works to ensure that all debt issued is sustainable and at the lowest possible cost. Figure 1 shows the existing debt service payments for the Town

### Enterprise Fund Borrowing

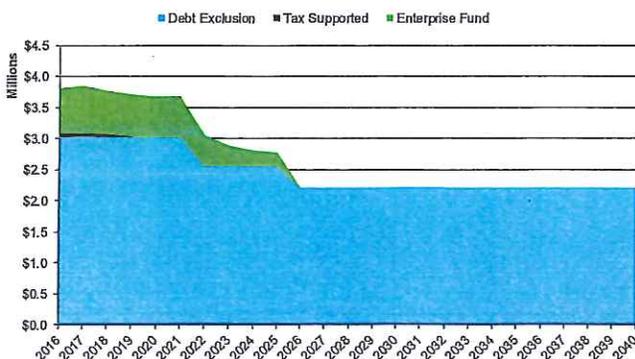
Since Enterprise Funds are designed to function as self-sufficient entities, the funds are responsible for their own debt service payments. Much of the debt for Enterprise Funds is related to the Water & Sewer enterprise and a large percentage of that debt is made up of interest free, or low interest, loans from the Massachusetts Water Resources Authority (MWRA).

### Debt Exclusions

Under Proposition 2½ communities have the option of allowing for a temporary increase to the levy limit, which is often

## MSBA

The Massachusetts School Building Authority (MSBA) voted in October 2013 to approve the Town's plans to build a new Winthrop High/Middle School and on November 5, 2013 the Town residents voted to approve an override related to the project. The new, \$81 million, facility is scheduled to open this fall. The MSBA reimbursement for the project is estimated at \$42.5 million.



Current Debt Service Payments  
Total annual payment by fiscal year by funding source

Figure 1

# Town of Anthrop

## Capital Improvement Plan

### Funded through Capital Plan

Number	Type	Priority	Project Name	Summary	Total Cost	FY18	FY19	FY20	FY21	FY22
FY2018-004	Construction	Urgent	Belle Isle Grant Match	Town match	70,000	70,000	0	0	0	0
FY2017-009	Construction	Urgent	Playground Resurfacing	ADA compliant surfacing	70,000	35,000	35,000			
FY2017-008	Operational Review	Urgent	Records Scanning	Digitization of vital records	125,000	25,000	25,000	25,000	25,000	25,000
FY2018-003	Asset Purchase	Urgent	Replacement Van	COA Van	65,140	65,140	0	0	0	0
FY2018-005	Construction	Urgent	Dog Park	Construction of dog park	40,000	40,000	0	0	0	0
FY2018-006	IT	Urgent	Network Modernization	Modernization of Town and School Network	300,000	150,000	150,000			
FY2018-008	Construction	Urgent	Ingleside Gazebo	Gazebo restoration	40,000	40,000	0	0	0	0
FY2017-005	Asset Purchase	Urgent	Turnout Gear	Replacement of Gear	34,000	34,000	0	0	0	0
FY2017-003	Operational Review	Urgent	Zoning Review	Update of Zoning	50,000	50,000	0	0	0	0
FY2018-018	IT	Urgent	Financial Software Conversion	Replacement of Financial software	663,437	540,910	122,527			
FY2018-012	Asset Purchase	Urgent	iPad	iPad lease payment	38,000	38,000	0	0	0	0
FY2018-015	Asset Purchase	Urgent	Science Textbooks	Update science textbooks	24,832	24,832	0	0	0	0
FY2017-007	Operational Review	High	Horticultural Survey	Survey of Street Trees	25,000	25,000	0	0	0	0
FY2017-017	Construction	High	Security improvements	Security improvements to Library	9,100	9,100	0	0	0	0
FY2017-024	Asset Purchase	High	Surveillance Equipment	to outfit surveillance van	75,000	75,000	0	0	0	0
FY2017-001	Asset Purchase	High	Fire Truck	Engine Truck Replacement	416,500	83,300	83,300	83,300	83,300	83,300
FY2017-033		High	Compost Removal	Removal of compost pile	150,000	150,000				
FY2017-010	Construction	High	Heating Improvements	Replacement of heating system	50,000	50,000	0	0	0	0
FY2017-006	Construction	High	Street Trees	Tree Replacement	20,000	20,000	0	0	0	0
FY2018-010	Asset Purchase	High	Chrombooks Purchase		10,250	10,250	0	0	0	0

FY2018-009	Construction	High	Police Station Stairs		9,500	9,500	0	0	0
FY2018-001		High	Document Scanning	Digitization of building plans	22,000	22,000	0	0	0
FY2017-018	Asset Purchase	High	Library Computers	Update computers for public use	7,500	7,500	0	0	0
FY2018-016	Asset Purchase	High	Math Textbooks	Update math textbooks	20,000	20,000	0	0	0
FY2018-013	Asset Purchase	High	History Textbooks	Update history textbooks	14,875	14,875	0	0	0
FY2018-014	Asset Purchase	High	History Textbooks	Update history textbooks	17,894	17,894	0	0	0
FY2018-019	Construction	High	Winthrop St Phase II	Street and sidewalk restoration	200,000	200,000	0	0	0
FY2017-011	IT	Moderate	Fiber Connectivity	providing redundant connectivity to buildings	80,000	80,000	0	0	0
FY2017-027	Construction	Moderate	Library Windows	Replace Library Windows	291,000		97,000	97,000	97,000
FY2017-013	Construction	Moderate	Clock Tower Restoration	Refurbishment of Clock Tower	25,000	25,000	0	0	0
FY2017-014	Construction	Moderate	Building Envelope	Library Building envelope improvements	25,000	25,000	0	0	0
FY2017-015	Construction	Moderate	Fort Banks Field	Soccer field refurbishment	25,000	25,000	0	0	0
FY2017-032	IT	Moderate	Workstation updates	Update employee workstations	10,000	10,000	0	0	0
FY2017-020	Construction	Moderate	EB Newton Roof	roofing & masonry repairs	125,000	125,000	0	0	0
FY2017-021	Construction	Moderate	Library Roof	Flat Roof Replacement	70,000	70,000	0	0	0
FY2017-022	IT	Moderate	Meeting Tool	To provide online access to meetings	36,000	36,000	0	0	0
FY2017-023	Construction	Moderate	DPW Roof	Roof and overhead door replacement	25,000	25,000	0	0	0
FY2017-025	Construction	Moderate	COA HVAC	Replacement of roof top HVAC	60,000	60,000	0	0	0
FY2017-019	Construction	Moderate	Masonry Restoration	Restoration of exterior masonry	200,000	200,000	0	0	0
FY2018-017	Asset Purchase	Moderate	Town Fleet Vehicle	Shared vehicle for official use	30,000	30,000	0	0	0
FY2018-007	Construction	Moderate	Ingleside Park Guardrail	Guardrail installation	40,000	40,000	0	0	0
FY2018-011	Asset Purchase	Moderate	Smart Boards		10,000	10,000	0	0	0

FY2017-030	Construction	Low	Municipal Lot Accessibility	Ramp for Town Hall Municipal Lot	10,000	10,000	0	0	0	0
FY2017-028	Construction	Low	Library Restoration	Interior Restoration	240,000			80,000	80,000	80,000
FY2017-031	Construction		Police HVAC	Replace roof unit	10,000	10,000	0	0	0	0
<b>Total</b>					<b>\$3,880,028</b>	<b>\$2,608,301</b>	<b>\$415,827</b>	<b>\$285,300</b>	<b>\$285,300</b>	<b>\$285,300</b>

**Funded in Operating Budgets**

Number	Type	Priority	Project Name	Summary	Total Cost	FY18	FY19	FY20	FY21	FY22
FY2017-004	Construction	Urgent	Sidewalk	Sidewalk Replacement Program	35,000	35,000	0	0	0	0
FY2018-002	Asset Purchase	Urgent	Replacement Truck	DPW Fleet Maintenance	75,000	75,000	0	0	0	0
FY2017-002	Asset Purchase	High	Police Cruiser	Maintaining Police Fleet	36,000	36,000	0	0	0	0
<b>Total</b>					<b>\$146,000</b>	<b>\$146,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Needs</b>					<b>\$4,026,028</b>	<b>\$2,754,301</b>	<b>\$415,827</b>	<b>\$285,300</b>	<b>\$285,300</b>	<b>\$285,300</b>

**Town of Winthrop, Massachusetts**  
*Total Long-Term Debt Outstanding as of June 30, 2016*

**Aggregate Debt Service**

DATE	PRINCIPAL	INTEREST	TOTAL P+I
06/30/2016	-	-	-
06/30/2017	2,427,811.00	1,442,070.00	3,869,881.00
06/30/2018	2,400,035.00	1,386,145.00	3,786,180.00
06/30/2019	2,400,035.00	1,330,045.00	3,730,080.00
06/30/2020	2,417,735.00	1,273,895.00	3,691,630.00
06/30/2021	2,482,735.00	1,209,795.00	3,692,530.00
06/30/2022	1,927,335.00	1,143,825.00	3,071,160.00
06/30/2023	1,816,875.00	1,082,675.00	2,899,550.00
06/30/2024	1,806,875.00	1,015,100.00	2,821,975.00
06/30/2025	1,839,375.00	955,350.00	2,794,725.00
06/30/2026	1,345,675.00	881,725.00	2,227,400.00
06/30/2027	1,395,000.00	818,250.00	2,213,250.00
06/30/2028	1,450,000.00	761,925.00	2,211,925.00
06/30/2029	1,495,000.00	717,975.00	2,212,975.00
06/30/2030	1,545,000.00	671,300.00	2,216,300.00
06/30/2031	1,595,000.00	621,781.25	2,216,781.25
06/30/2032	1,645,000.00	570,025.00	2,215,025.00
06/30/2033	1,695,000.00	516,662.51	2,211,662.51
06/30/2034	1,750,000.00	461,693.76	2,211,693.76
06/30/2035	1,810,000.00	402,556.26	2,212,556.26
06/30/2036	1,870,000.00	339,968.76	2,209,968.76
06/30/2037	1,935,000.00	274,487.50	2,209,487.50
06/30/2038	2,005,000.00	206,668.76	2,211,668.76
06/30/2039	2,080,000.00	132,900.00	2,212,900.00
06/30/2040	2,160,000.00	52,687.50	2,212,687.50
<b>Total</b>	<b>\$45,294,486.00</b>	<b>\$18,269,506.30</b>	<b>\$63,563,992.30</b>

**Par Amounts Of Selected Issues**

February 15 2008 -Ice Skating Rink (I).....	270,000.00
February 15 2008 -Cemetery Walls (I).....	100,000.00
February 15 2008 -Pier (I).....	225,000.00
February 15 2008 -Seawalls (I).....	20,000.00
February 26 2009 MWRA Water (O).....	96,900.00
December 15 2011 (IE).....	2,195,000.00
June 11 2012 MWRA Water (O).....	1,022,760.00
June 11 2012 MWRA Sewer (I).....	72,776.00
February 25 2013 MWRA Water (O).....	525,000.00
September 9 2013 MWRA Water (O).....	220,000.00
September 18 2014 (OE).....	23,825,000.00
March 12 2015 -Cur Ref of 3 15 05 - School (IE).....	2,645,000.00
March 12 2015 -Middle/High School (OE).....	11,710,000.00
June 1 2015 MWRA Water (O).....	2,058,300.00
August 31 2015 MWRA Sewer (I).....	202,000.00
June 13 2016 MWRA Sewer (I).....	106,750.00
<b>TOTAL.....</b>	<b>45,294,486.00</b>



## People and 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 1 (right) contains some summary information on the Town.

#### Winthrop, Massachusetts Quick Facts

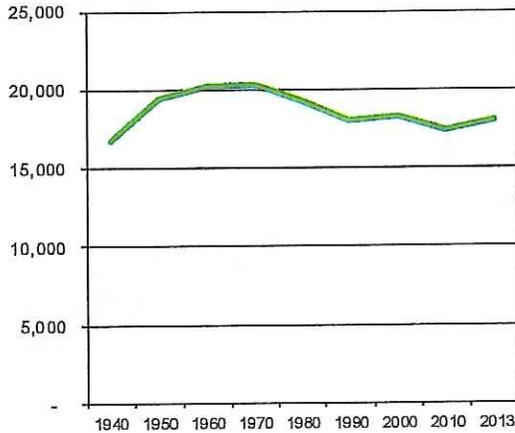
<b>Government</b>	
Settled	1630
Incorporated	1852
State	Massachusetts
County	Suffolk
Government Type	Council-Manager
Council President Term (years)	2
Councilor Term (years)	4
Precinct Councilors	6
At-Large Councilors	2
<b>People</b>	
Population (2010)	17,497
% of State	0.3%
% White/non-Hispanic	94.3%
% Non-white/Hispanic	5.7%
Median age (years)	43.7
<b>Geography</b>	
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
<b>Climate</b>	
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 1



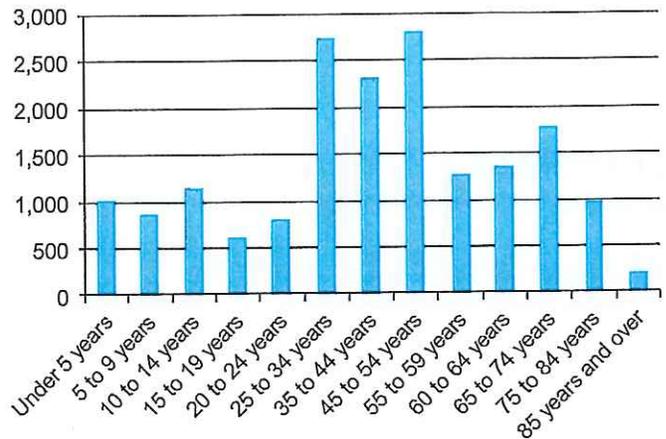
# Budget Overview

## Winthrop's People



**Winthrop's Population**  
1940 to 2010 Census  
2013 Town Census

Figure 1



**Winthrop Population by Age Group**  
Source: 2014 American Community Survey

Figure 2

## 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 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.

## 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 1. 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%.

	Count	Percent
Total Population	17,992	
<b>Race</b>		
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%
<b>Hispanic Or Latino And Race</b>		
Hispanic or Latino (of any race)	1,565	8.7%
Not Hispanic or Latino	16,427	91.3%

Table 2

Source: 2014 American Community Survey



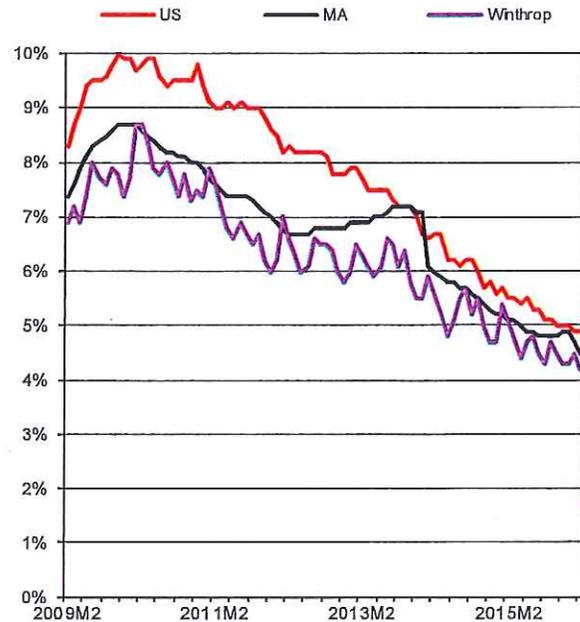
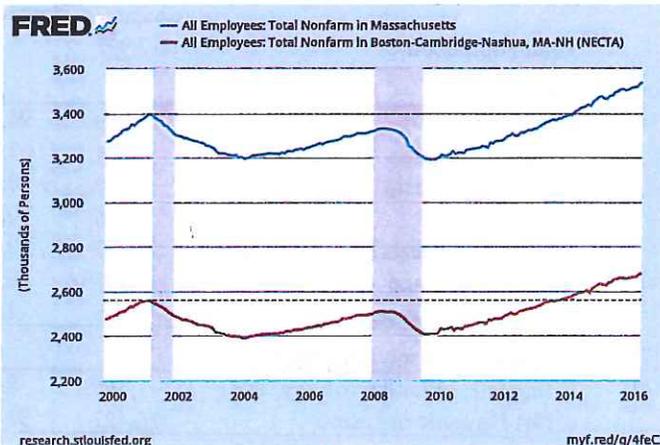
## Economy

### 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 2, 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 2014 data from the Bureau of Economic Analysis (BEA), Massachusetts real GDP per capita ranks 7<sup>th</sup> in the nation and is 126% the national figure.



**Unemployment Rates**  
 Feb 2009 - Feb 2016  
 US and MA Seasonally Adjusted  
 Winthrop rate not Seasonally Adjusted

Figure 3

### Winthrop Economy

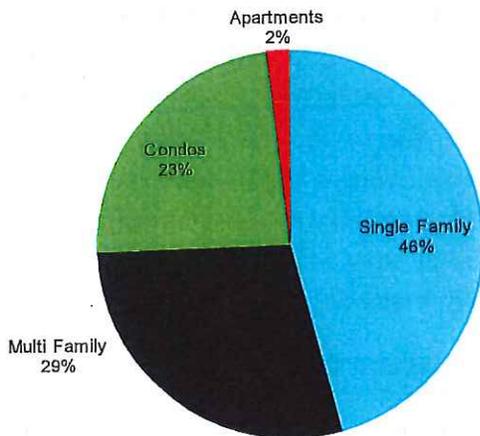
According to a report done by the Edward J. Collins, Jr. Center for Public Management at UMass Boston (Collins Center), Winthrop currently offers less than 0.2 jobs per resident in the labor force, which means that most residents have to seek employment outside of town. This does not appear to have been a barrier to Winthrop residents finding employment. As shown in Figure 2, 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.



## Sectors of Winthrop's Economy

### Housing

As noted earlier, Winthrop is a residential community. Over 91% of the town's 5,473 parcels are residential. The distribution of those parcels by type is shown in Figure 4.



**Winthrop Residential Parcels**  
Distribution by Type in 2015

Figure 4

### Housing Market

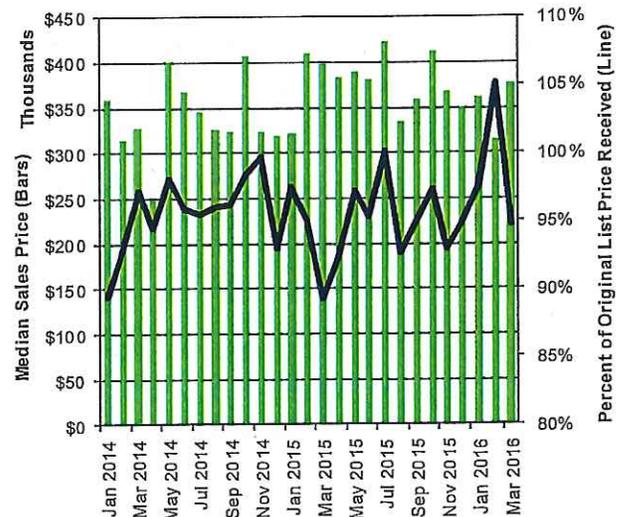
The market crash of 2007 was nearly a decade ago and despite signs of recovery, its impacts are still felt. Like most communities in Massachusetts, Winthrop was not spared the impact on the housing market, but has recovered. According to data from DOR, the average single family home in Winthrop in 2015, the most recent year data is available, was worth \$343,740, placing Winthrop close to the middle of the 337 other communities which this data was available for.

From January 2014 to March 2016 there has been an average of 7 closed sales of single family homes in Winthrop per month,

according to data from the Greater Boston Association of Realtors.

With a small number of closed sales per month, the median sales price has the potential to be skewed, but as shown in Figure 4, 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 4 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 75 days from January 2014 to March 2016.



**Winthrop Single Family Home Sales Data**

Source: Greater Boston Association of Realtors Local Market Update Figure 5



## Retail

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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 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

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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.

## Restaurants, Dining and Hospitality

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Winthrop contains several 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

## Public Transportation

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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

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In April of this year, the Town of Winthrop began providing ferry service. The newly launched ferry will provide high speed service for commuters and tourists to Boston's Rowes Warf as well as service to the Harbor Islands and The Kennedy Library.

Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

Chapter  
4

# Education

Winthrop Public Schools  
Vocational School





# Education Overview

Education	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
Winthrop Public Schools	17,117,588	17,464,759	21,956,909	23,128,112	22,698,721	3.4%
009 Vocational School	877,113	931,974	882,357	899,717	802,532	-9.0%
<b>Education Total</b>	<b>\$17,994,701</b>	<b>\$18,396,733</b>	<b>\$22,839,266</b>	<b>\$24,027,829</b>	<b>\$23,501,253</b>	<b>2.9%</b>



# Vocational School Budget

009 Vocational School	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Purchased Services</b>						
532 Tuition	877,113	931,974	882,357	899,717	802,532	-9.0%
<b>Sub-Total Purchased Services</b>	<b>\$877,113</b>	<b>\$931,974</b>	<b>\$882,357</b>	<b>\$899,717</b>	<b>\$802,532</b>	<b>-9.0%</b>
<b>Vocational School Total</b>	<b>\$877,113</b>	<b>\$931,974</b>	<b>\$882,357</b>	<b>\$899,717</b>	<b>\$802,532</b>	<b>-9.0%</b>

**Budget Highlights:**

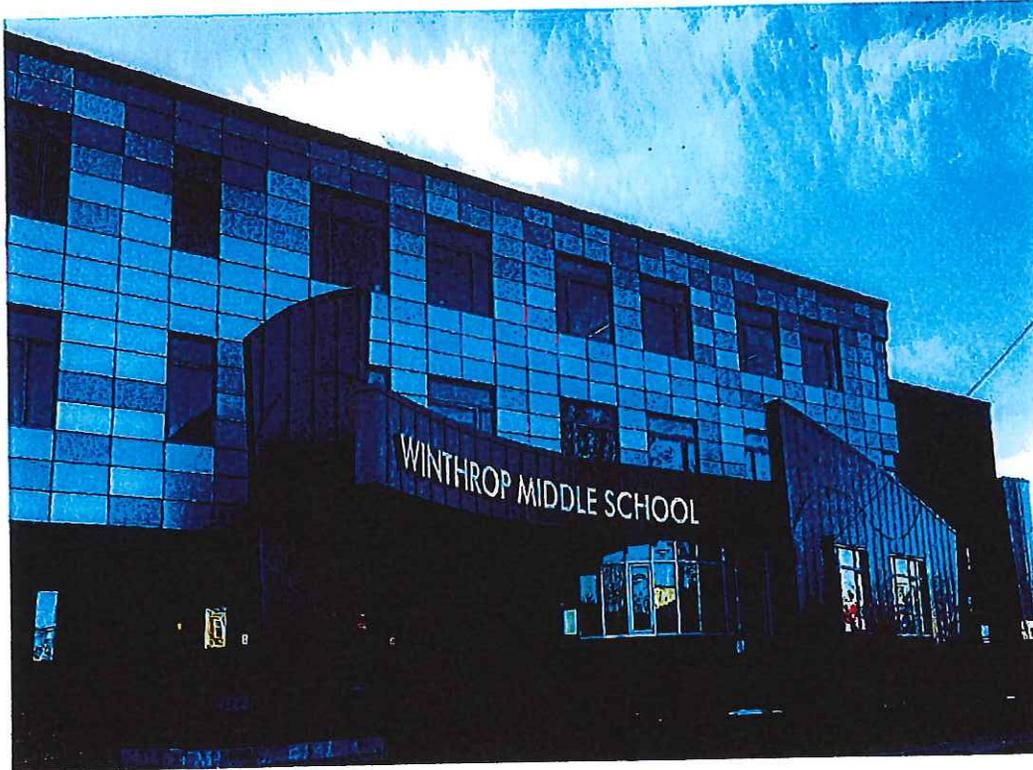
Line 532 Tuition:

For Vocational School Tuition reduced by \$78,537 per letter based on enrollment of 57

# School Department Budget Proposal

Winthrop Public Schools

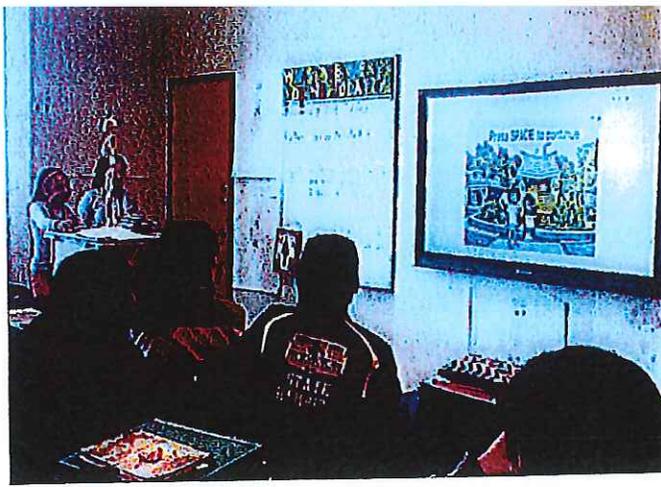
2017-2018



# WPS

Winthrop Public Schools

Budget Guidelines.....
Operating Budget.....
Grants and Other Funds.....
Per Pupil Expenditure.....
Our Students.....
Town of Winthrop Budget.....
Rising to the Challenge.....
Budget Analysis 2017-2018.....



# Rising to the Challenge

## Message from Superintendent of Schools John Macero

Providing quality public education to a diverse student population is exciting work. WPS rises to meet that challenge with resources that include a 4.5% budget increase for fiscal 18.

2016-2017 has thus far been a banner year for Winthrop Public Schools. Our new Middle/High School opened in September. WPS while maintaining its level two status still made significant gains from its previous year by increasing all school's percentile status in the state. Most notable is Arthur T. Cummings movement in the student growth percentile area to as high as 85 %. There's still lots of work to be done to close our achievement gaps but we're moving in the right direction and feel we are closing the gap and are with-in reach of Level One.

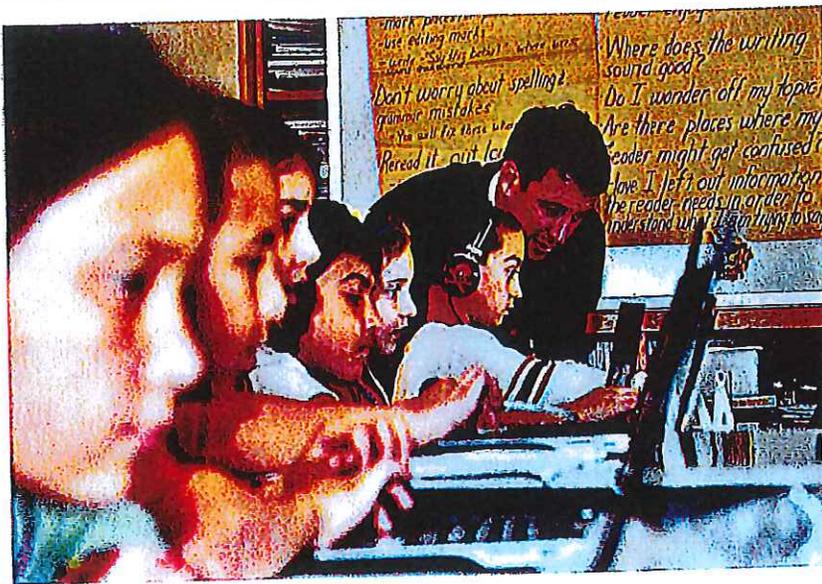
In a sense, growth is what education is all about. WPS challenges our students by creating a rich environment in which to grow--including curricula, technology, athletics, technical training, social supports, fine arts and more. Due to rising fixed costs, our 17-18 budget faces multiple challenges. The increasing financial demands of Special Education tuitions, transportation, revamping curricula needs, upgrades to technology and additional compensation for staff as well as maintaining the integrity of class sizes and established educational programs that have been well invested in by the town and require the continued financial support to allow the district to maintain its current trajectory of growth and avoid multiple reductions, which will set student progress back.

As we embark on a new school year, we will continue to work together to offer the best possible education to all of our students. Given the restraints of the Town's financial picture, it is true that even with the funds we have requested there will still be reductions. This of course is an unfortunate reality. As stated last year it is the Superintendent's responsibility to ensure all dollars allocated by the Town of Winthrop are being well spent for all students at all times and continues to move the Winthrop Public Schools in a forward direction.

I would like to thank the Winthrop School Committee, Finance Committee, Town Manager and Town Council for their continued commitment to the education of Winthrop's children. Your commitment to our students allows us to continue our work, creating a 21<sup>st</sup> century school system that provides a vibrant, innovative learning environment and meets the needs of each and every one of our children.

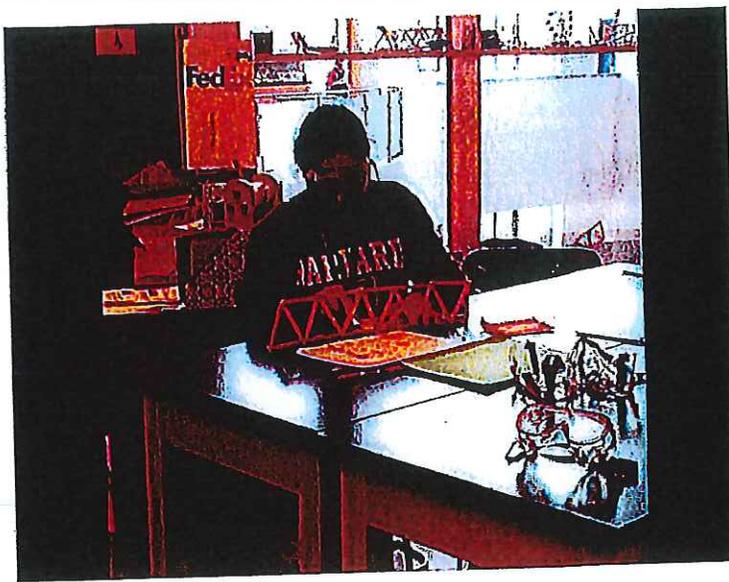
WINTHROP PUBLIC SCHOOLS

BUDGET PROPOSAL



# Budget Guidelines

1. Student Achievement should drive all budget decisions. This budget should promote improvement for all students, including students with disabilities and English Language Learners, as well as appropriate academic challenge for high-achieving students.
2. Elementary School budgets must anticipate increasing enrollments, and support new technology initiatives and intervention programs aimed at increasing the overall academic/social success of all students, as well as keep class sizes fair and equitable.
3. The Middle School budget should provide a superior academic and social experience that prepares all students for success in high school and post-secondary education. Funds should also be directed towards developing a social/emotional learning and support system.
4. High School programs should provide the academic, social and extracurricular excellence we have come to expect, with support, guidance, and favorable class sizes available for all students.
5. Up to date textbooks and assessments for Curriculum will ensure that students receive excellent instruction and coherent, high-quality curriculum.
6. Family Engagement efforts should promote welcoming environments for all families. This budget should also support improved communication about our successes.
7. School Climate should be safe, supportive, nurturing, and inclusive. Student and staff health and safety, as well as faculty diversity, are among our priorities.
8. Operations & Long Range Planning decisions will be based on ongoing review and assessment of needs in the areas of staffing, curriculum, facilities, technology, and sustainability.

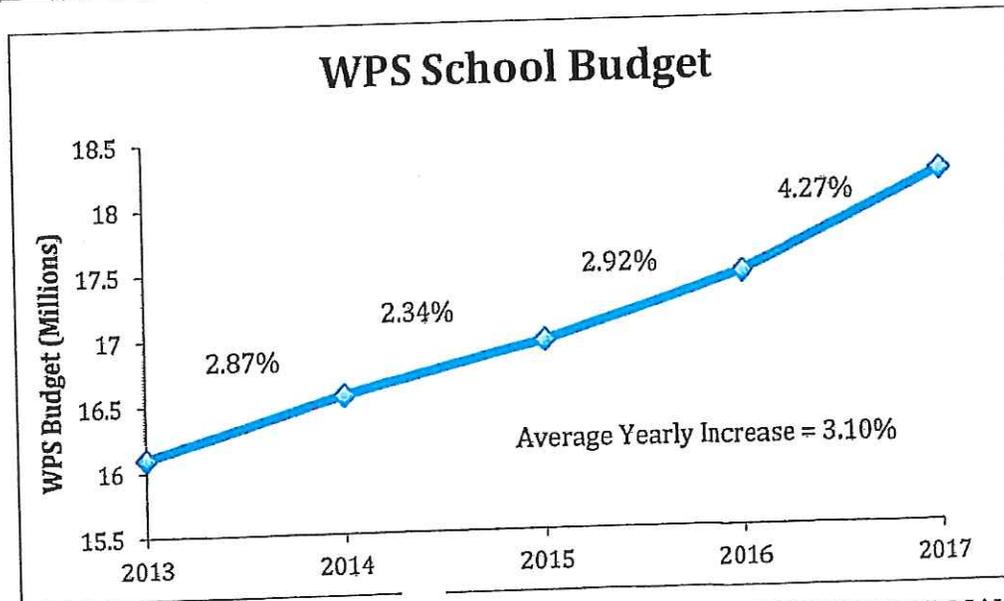


# Operating Budget

The district's operating budget is an allocation from the Town of Winthrop comprised of local property taxes, state and federal aid and miscellaneous Revenue sources.

## Five year WPS General Fund Budget History

	FY 13	FY 14	FY 15	FY 16	FY 17
TOTAL Allocation	\$16,100,423	\$16,563,000	\$16,950,000	\$17,446,000	\$18,191,310

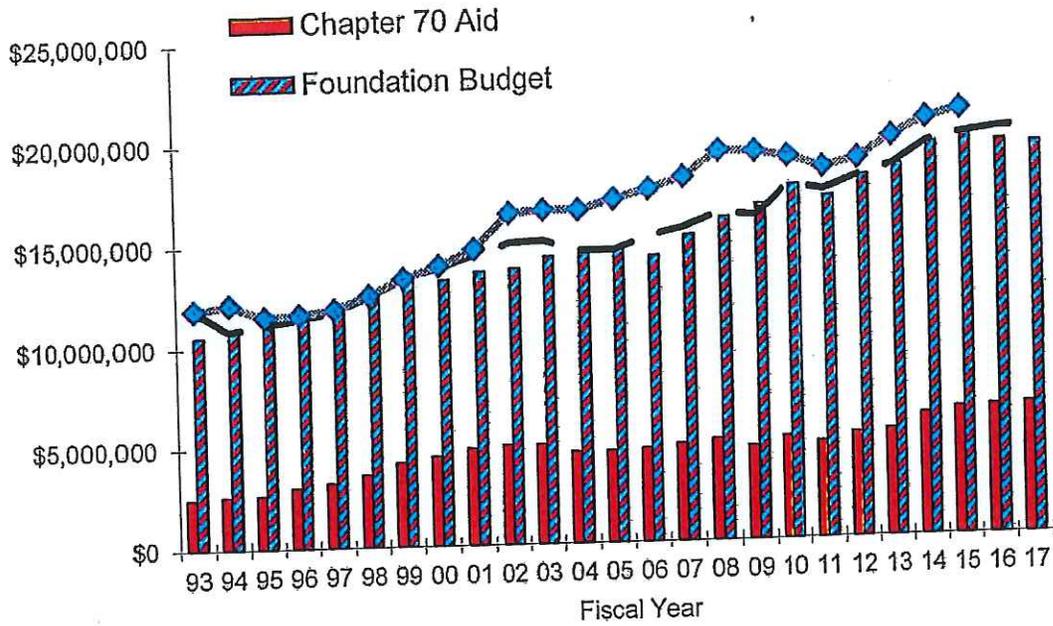


WINTHROP PUBLIC SCHOOLS

BUDGET PROPOSAL

## Chapter 70 Trends, FY93 to FY17

### WINTHROP



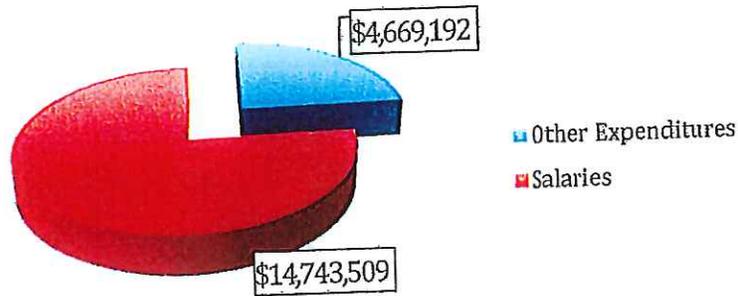
### Mandated Expenditures

	FY13	FY 14	FY 15	FY 16	FY 17*
ELL Services	\$202,116	\$214,714	\$280,704	\$286,249	\$289,920
Out of District Tuitions	\$980,077	\$1,054,323	\$1,031,917	\$1,146,109	\$1,396,835
Transportation (Homeless)	\$0.00	\$47,216	\$83,168	\$23,625	\$ 1520

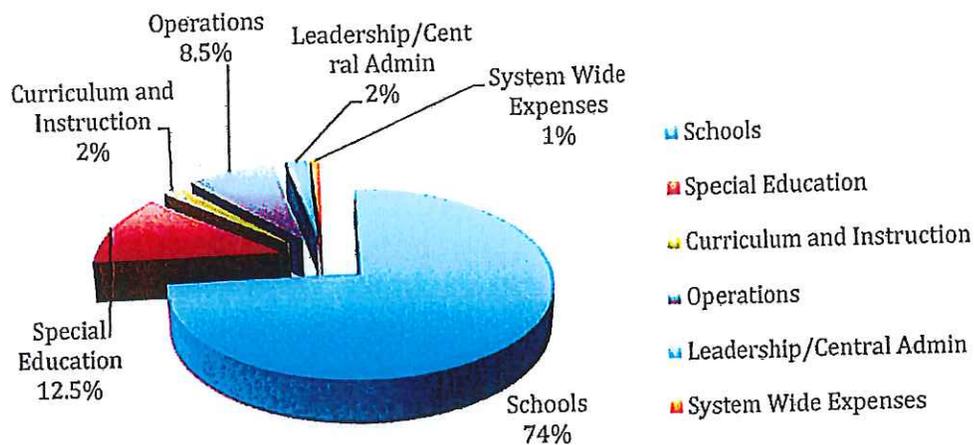
\*Through 2/1/17

FY 18 Operating Budget Request: \$19,412,701 (+\$1,221,391)  
 July 1, 2017 – June 30, 2018

**WPS Expenditures by Category**



	Cost	Change	% of budget
<b>Salaries (Includes % increase in WTA settlement)</b>			
	\$14,743,509	(-\$45,297)	76%
<b>Other Expenditures</b>			
Instructional Materials	\$251,981	(-\$50,546)	1.28%
Technology	\$469,358	(nc)	2.50%
Special Ed Out of District Tuition	\$1,378,748	(+\$506,086)	7.10%
Special Ed Transportation	\$331,749	(nc)	1.71%
Special Ed Services & Expenses	\$347,389	(+\$279,389)	1.79%
Student Transportation	\$59,220	(nc)	0.30%
Utilities	\$769,757	(+\$173,870)	3.96%
Facilities Maintenance	\$266,435	(+\$34,100)	1.37%
Leases, Legal Fees, Professional Development, Course Re-imbursment, Conference Dues/Memberships, Assessments	\$394,600	(+\$225,945)	2.03%
Athletic Expenses	\$202,000	(nc)	1.04%
Extra-Curricular	\$110,310	(+\$10,310)	0.52%
General Supplies, Office Supplies, Printing, Postage etc.	\$87,645	(new)	0.40%
<b>Total</b>			<b>100%</b>



## Expenditure by Program

- **Schools:** Staff salaries, Athletics, extra curricular and other expenses for the WPG/Fort Banks and ATC elementary schools and the newly constructed Winthrop Middle School and Winthrop High School.
- **Special Education (Office of Pupil Personnel Services):** Salaries for district level administrators and tuition costs for students whose disabilities require an out of district placement.
- **Curriculum & Instruction:** Development and oversight of English Language Arts, Math, Science, Social Studies, World Languages, Visual & Performing Arts, Physical Education & Health, and English Language Learner Education.
- **Operations:** Heating, cooling, utilities and building maintenance costs; student transportation; technology services; Safety and Security; school lunch program; and student registration services.
- **Leadership & Central Admin:** Offices of the Superintendent, Legal Counsel; Financial Operations; and Human Resources departments.
- **System Wide Expenses:** Includes substitute teachers, instructional materials, classroom furniture, staff tuition reimbursement, insurance costs, sick leave buyback, reproduction & printing, postage and professional development.

## WPS Staff: Full Time Equivalent (FTE) Positions

(Proposed Budget)

Staff Position	FY 16	FY 17	FY18
Classroom and Other Teachers	180	176	171
Educational Support Personnel	54	55	45
Library Media Specialists	2	1	1
School Administration	10	12.5	11
Clerical Staff	11.5	8	7
Bookkeepers	0	2	2
Custodian, Maintenance	13	16	15
School Bus Drivers	2	1	1
Nurses	3	4	4
Information Technology Support	1	1	1
Support Staff	3	2	2.5
District Administration	5.5	5.5	4.5
<b>Total (All Positions)</b>	<b>285</b>	<b>284</b>	<b>269</b>

### Administration & Support Staff

(Custodial, Secretarial, Librarian, Nurse, Counselors)

Support Staff & Administration	WPG	ATC	WMS	WHS
2015-2016	11	12	0	17
2016-2017	10.5	10.5	12	15.5
2017-2018	10.5	9.5	12	15

# Grant Funds

Beyond the Operating budget, the school district receives grant funding annually from State, Federal, and Private Sources.

## Grants Award by Source

	FY 13	FY 14	FY 15	FY 16	FY 17
Federal Grants	\$1,176,626	\$1,080,549	\$1,073,417	\$1,028,347	\$1,048,744
State Grants	\$362,004	\$345,751	\$350,749	\$285,036	\$393,988
Private Other (est.)	\$92,031	\$79,275	\$82,315	\$16,000	\$56,696
Total	\$1,630,661	\$1,505,575	\$1,506,481	\$1,329,383	\$1,499,428

Following are summaries of our largest grants in each category.

### State Grants

- **Circuit Breaker:** Partial reimbursement to public school districts for special education programs.
- **Coordinated Family and Community Engagement:** Supports the continued work of the Winthrop Community Partnership for Children, which works with childcare and family-based early childhood centers in Winthrop.

### Federal Grants

- **Individuals with Disabilities Act (IDEA) Allocation:** Ensures that eligible students with disabilities receive a free and appropriate public education including special education and related services designed to meet their individual needs.
- **Title I:** Provides additional resources to improve student educational performance in schools.
- **Title IIA: Teacher Quality:** Seeks to increase student achievement by better preparing, training, recruiting and retaining highly qualified educators.

## Private Grants

- **Comcast Grant:** Supports the digital media class at Winthrop High School
- **Viking Pride** funds support many programs for the Winthrop Public Schools

# Other Funds

## **Revolving Funds**

Revenue from school lunch programs, school facilities rentals, athletics & performing arts ticket sales, and other programs with revenue receipts are ongoing and the district foresees revenues near prior years totals for FY16. Revenue generated supports the ongoing operational needs of each program.

	Revolving Fund
FY 13	\$854,766
FY 14	\$1,123,010
FY 15	\$880,214
FY 16	\$919,362
FY 17 (To Date)	\$428,065

# Per Pupil Expenditure: \$12,548 (+\$238)

Source: MA Department of Elementary and Secondary Education (FY 15 Data)

"Per Pupil Expenditure" reflects school spending data in a way that is comparable across school districts in the State of Massachusetts.

This figure is composed of actual expenditures as reported in the Department of Elementary and Secondary Education (DESE) End of Year Financial Report. Published 9 - 12 months after the close of a fiscal year, the latest data reflects the year ending June 30, 2015.

DESE uses a standard formula, which includes more than just WPS Operating Budget dollars:

The formula does not include school construction/major renovations, debt service, or community services. In addition, please note that enrollment figures are based on an average calculated by the state.

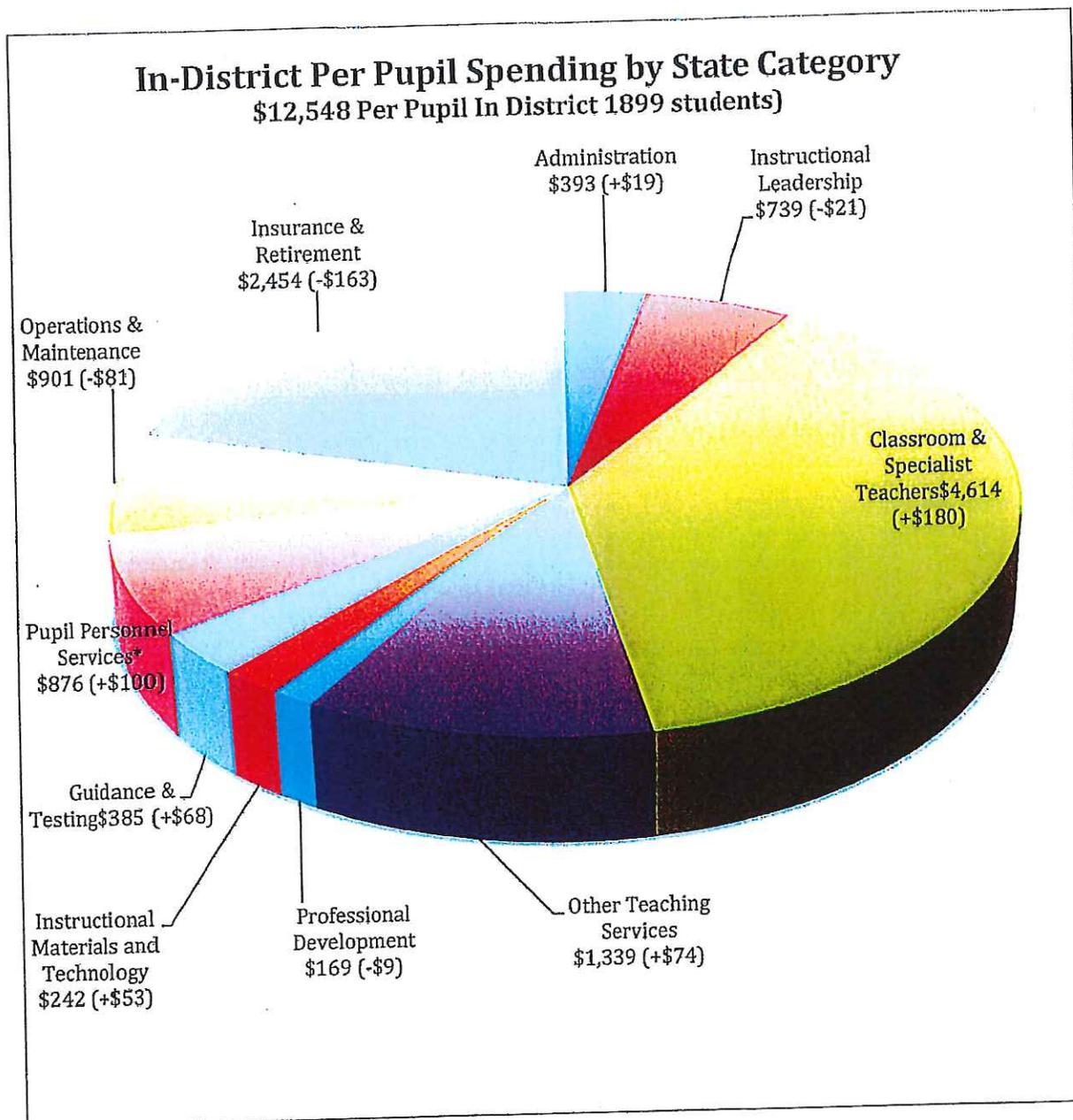
## Historical Trend in per Pupil Expenditure

	11 - 12	12- 13	13 - 14	14 - 15
Winthrop	\$11,569	\$11,622	\$12,310	\$12,548
Statewide Ave.	\$13,637	\$14, 022	\$14,581	\$14,936

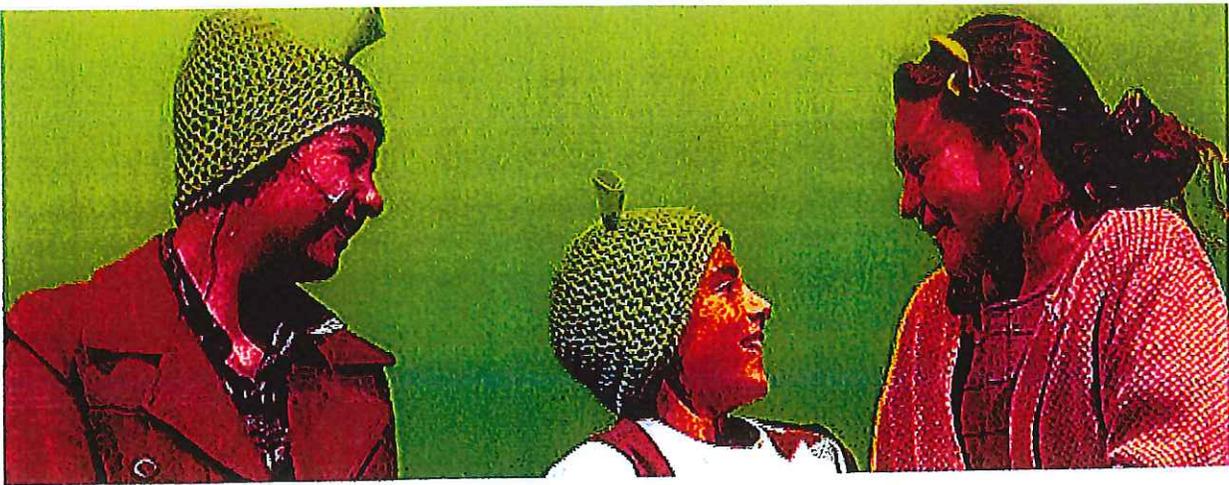
For More information regarding Comparable Net School Spending please see the following

[http://profiles.doe.mass.edu/state\\_report/ppx.aspx](http://profiles.doe.mass.edu/state_report/ppx.aspx)

# Distribution of per Pupil Expenditure



\* Pupil Services includes Family Liaisons, in-district student transportation, security, athletics, school breakfast and lunch programs



# Our Students

## Student Demographics

The diversity of the Town of Winthrop is reflected in our students. More than 18 languages are spoken at home by WPS families. The most frequently spoken non-English languages are Spanish, Portuguese, Arabic, and Albanian.

### Enrollment by Race/Ethnicity (2016/2017)

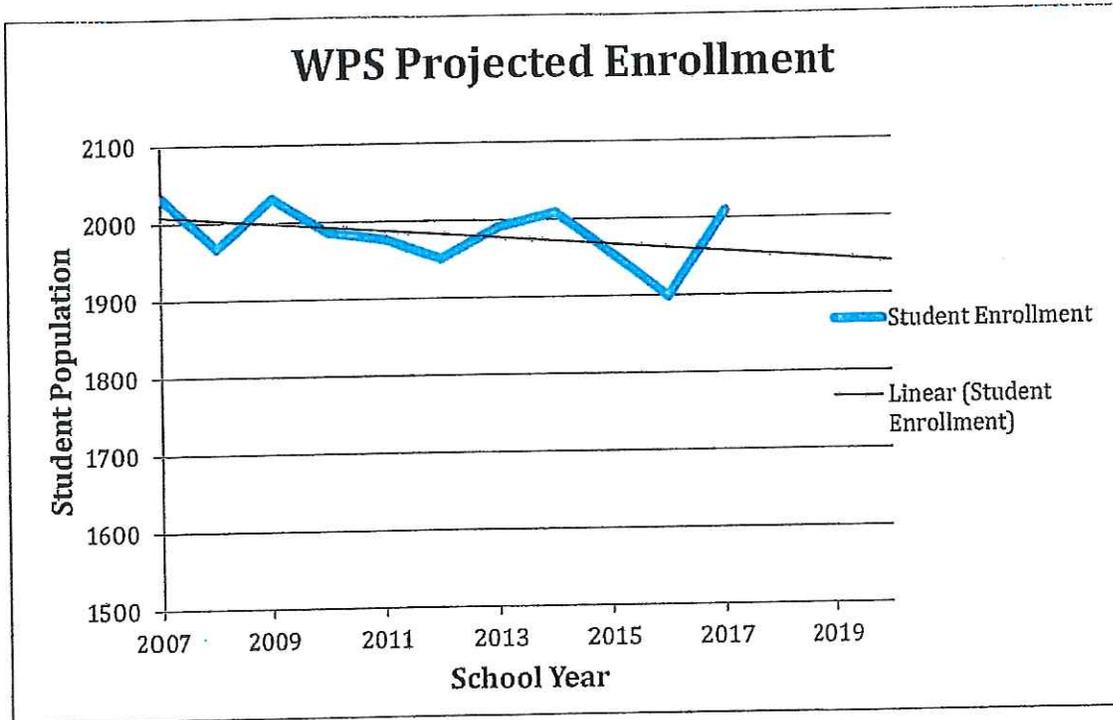
Race	% of District	% of State
African American	1.4%	8.9%
Asian	0.9%	6.7%
Hispanic	13.3%	19.4%
White	82.2%	61.3%
Multi-Race, Non-Hispanic & Other	2.0%	3.4%
Native American	0.2%	0.2%

### Enrollment by Selected Populations (2016/2017)

Group	% of District	% of State
First Language Not English	18.7% (+2.3%)	19.0%
English Language Learner	7.2% (+0.9%)	9.0%
Students with Disabilities	17.0% (nc)	17.2%
High Needs	43.0% (+2.9%)	43.5%
Economically Disadvantaged	26.7% (+3.8%)	27.4%

# Enrollment History

Year	Pre K-5	6-8	9-12	Out of District	Total	Change	% Change
SY 13	979	448	548	16	1,991	40	2.0%
SY 14	963	471	559	16	2,009	20	1.0%
SY 15	907	493	538	17	1955	-54	-2.7%
SY 16	878	459	545	17	1899	-56	-2.8%
SY 17	940	469	577	23	2009	110	5.8%



## FY 16-17 Class Enrollment & Staff Allotment

Grade	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	OD
# of Students	61	144	136	151	155	149	158	146	156	167	164	160	117	123	23
# of Teachers** Core Academics	3	7	7	7	6	6	7	6	8	8	27				
# of ESPs*	27				7			10			11				

\*ESP's are not generally classroom Assigned

\*\*High School Core Academic Subject Teachers (Teach Multiple Grades)

## Projected Class Size (2017-2018)

	7 Sections	6 sections
Kindergarten	21	25
Grades 1-2	21	25
Grades 3-5	23	26

	7 Core Staff	6 Core Staff
Grades 6	23	27

	8 Core Staff	7 Core Staff
Grade 7	19	21
Grade 8	20	23

	27 Core Staff	26 Core Staff
Grades 9-12	22	23

\*# of Students/# core academic Teachers

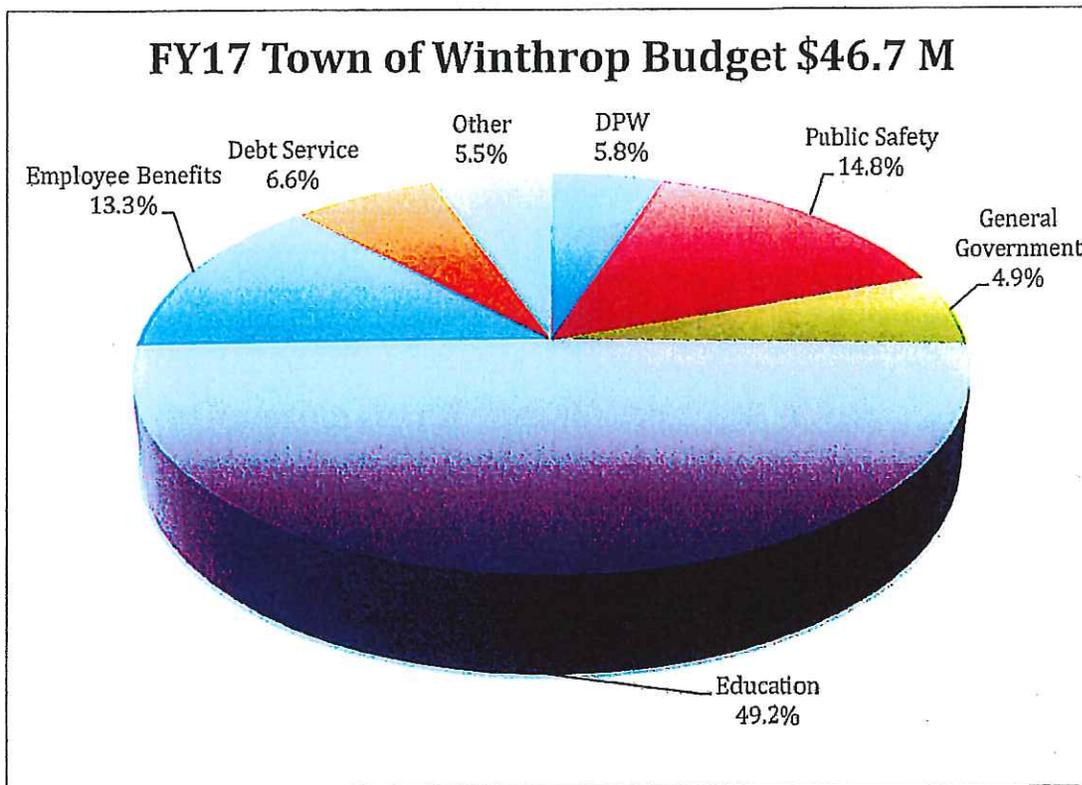
## Misc. Student Data (WPS)

	District Total
# of incoming School Choice students	9 (-4)
# of outgoing School Choice students	3 (+2)
# of Winthrop Students attending Charter Schools	13 (-3.6)
# of International Students	7 (-1)
# of students covered under any 766 funding	340 (+22)
# of Winthrop Special Ed students who attend out of district schools	23 (+6)
# of students considered in "homeless" category	3 (-6)



## FY17 Town of Winthrop Budget: \$46.7M

WPS continues to benefit from the strong financial position of the Town of Winthrop. The Town allocates 49.2%\* of its operating budget to WPS



\* Includes School Department Benefits

A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget
	WINTHROP PUBLIC SCHOOLS							
	FY 2018 BUDGET							
	April 26, 2017							
10111104	573005	Mass Assoc Dues-School Committee Admin				6,000.00	5,306.00	5,007.00
10111104	573006	Awards/Public/Misc-School Committee Admin				1,000.00	700.00	90.00
10111104	573010	Conferences & Meetings-Sch. Committee Admin				10,000.00		
10114304	530400	Attorney Fees-School Committee Admin				150,000.00	153,000.00	155,319.21
10212101	511120	Salary Supt/Asst Supt- Central Office	Superintendent Search OPEN			10,000.00		
10212101	519200	Sick Leave Buyback-Newton Central Office						
10212102	511122	Salary Superintendent's Secretary	HAMES	PATRICIA		65,846.00	63,313.00	63,219.42
10212102	519600	Stipend - School Committee				4,000.00	3,600.00	3,400.00
10212102	514601	Salary Longevity Super. Sec.				1,000.00	1,000.00	699.92
10212102	519600	Stipend-Newton Central Office						
10212104	530600	Legal Advertising-Superintendent Admin				2,500.00	2,362.50	1,448.72
10212104	542000	Office Supplies-Superintendent Admin				5,000.00	5,000.00	5,068.73
10212104	542400	Printing Supplies-Superintendent Admin				1,000.00	1,000.00	954.37
10212104	571000	Travel- Admin				750.00	744.00	637.28
10212104	573002	Subscriptions/Dues-Superintendent Admin						
10212104	573005	Dues-Superintendent Admin				8,000.00	7,000.00	6,130.00
10212104	573010	Conferences & Meetings-Superintendent Admin				5,000.00	3,600.00	5,899.99
10214304	530401	Negotiations-School Committee Admin				24,000.00	24,347.50	69,285.45
10314101	511121	Office Aide	POSITION CUT					
			ABBOTT		Accounts Payable Admin. Step 6	39,271.00		
			BAILEY		Payroll Admin. Step 3	35,404.00		
10314101	511123	Salaries Bookkeeper Business Office				74,675.00	69,744.85	70,768.56
10314101	511126	Salary Business Office Mgr.-Business Office	ECCLES	SUSAN		71,597.00	68,843.00	68,740.92
10314101	519600	Stipend				2,000.00	2,000.00	2,000.00
10314101	514601	Salaries Bookkeeper Business Office Long.				1,600.00	1,946.14	1,100.06
10314101	519200	Sick Leave Buyback-Business Office						
10314101	530500	Business Office (Consolidation)				20,000.00	20,000.00	18,273.68
10314101	554350	Consulting- Cntr Office				10,000.00	10,000.00	11,000.00
10342304	524100	Maintenance-Business Office O&M Exp				210.00		
10433004	527300	Lease Spec. Needs Van-Special Needs				16,000.00	16,000.00	7,797.01







WINTHROP PUBLIC SCHOOLS		FY 2018 BUDGET		April 26, 2017																	
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step																
31924154	Reading Centers Supp.-Fort Banks Reading Centers																				
32024104	Science Textbooks-Fort Banks Science																				
32024204	Science Supplies-Fort Banks Science																				
32124154	Social Studies Supplies-Fort Banks Social Studies																				
32124104	Social Studies Textbooks - Gorman Fort Banks																				
32524104	ESL Textbooks-Fort Banks ESL																				
32524154	ESL Supplies-Fort Banks ESL																				
32824104	Language Arts Textbooks - Gorman Fort Banks Storytown																				
32824154	Language Arts Supplies - Gorman Fort Banks																				
33027101	School Adjustment Counselor	ROSENSTEIN	SARA																		
33027104	Guidance Supplies-Fort Banks Guidance																				
33027204	Guidance Read. Testing-Fort Banks Guidance																				
		PEARSON	ILENE																		
		GRIMES	NORAH																		
33322101	Salary Pricipal/Asst Pricipal-Gorman																				
33322101	Longevity Pricipal/Asst Pricipal-Fort Banks Salaries																				
33322101	Salary Office Aide Gorman Fort Banks (3.5 hrs. per day for 180 days @ \$12.00 hrly)	SPAGNOLI	MARCY																		
		SACCO	ALYSSA		Admin. Step 8																
33322102	Salary Secretary-Fort Banks Salaries																				
33322102	Longevity Clerks-Fort Banks Salaries																				
33322104	Postage - Gorman Fort Banks																				
33322104	Office Supplies-Fort Banks Elementary																				
33322104	Printing - Gorman Fort Banks																				
33322104	Dues-Fort Banks Elementary																				
	NAEYC (PK-K Accrediation)																				
33323002	Writing Program Stipends - Gorman Fort Banks																				







A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget
	WINTHROP PUBLIC SCHOOLS									
	FY 2018 BUDGET									
	April 26, 2017									
50423051	511132 Salary Teachers-Middle School Special Education	CROMBIE	ADAM	Grade 6	Masters Step 10	74,090.00	900.00	318,132.00	353,492.00	
		D'AMICO	MARK	Grade 8	Masters Step 4	81,388.00		900.00	2,200.00	
		HARRINGTON	MICHELLE	Grade 7	Masters Step 4	54,218.00				
		JOHNSON	JUSTINE	Therapeutic/ELA	Masters Step 4	54,218.00				
		ISARRIS	LAURA	PDD		54,218.00				
50423051	511132 Salary Teachers-Middle School Special Education					318,132.00	900.00	318,132.00	353,492.00	
50423051	514600 Longevity Teachers-Middle School Special Education							900.00	2,200.00	
50423101	511135 Salary 766 CET-Middle School	DEGREGORIO	NANCY	Part Time CET				28,000.00		
50423101	514605 Longevity CET-Middle School									
50423101	519600 Stipend CET-Middle School									
50423201	511143 Salaries Therapists-Middle School	O'HALLORAN	KATHLEEN	Speech/Language	Masters+30 Step 7	67,198.00	1,500.00	126,455.00	79,592.00	
		VASIOS	STEPHANIE	Speech/Language	Master +60 Step 10	82,776.00	1,500.00	126,455.00	79,592.00	
		O'HALLORAN	KATHLEEN			(23,519.00)				
50423201	514600 Salaries Longevity Therapists-Middle School					126,455.00	1,500.00	126,455.00	79,592.00	
								1,500.00	1,400.00	
		BAXTER	ELLEN		Associates Step 6	29,324.00	500.00			
		CAPONE	JENNIFER	1:1	Bachelors Step 6	30,498.00				
		DEBONIS	CHRISTINA		Bachelors Step 3	27,250.00				
		GALLAGHER	AMY		Highly Qual. Step 6	22,889.00				
		LANDRIGAN	CHRISTINE		Highly Qual. Step 6	22,889.00	750.00			
		MOORE	ALYSSA	1:1	Bachelors Step 3	27,250.00				
		NAVARRO	MICHELLE		Associates Step 6	28,232.00	500.00			
		VISCONTE	THERESA		Highly Qual. Step 6	22,889.00	750.00			
		VOZELLA	PATRICIA		Highly Qual. Step 6	22,889.00	1,250.00			
		LANDRIGAN	CHRISTINE		Highly Qual. Step 6	(22,889.00)	(750.00)			
		NAVARRO	MICHELLE			(28,232.00)	(500.00)			
		VISCONTE	THERESA			(22,889.00)	(750.00)			
50423302	511136 Salary Special Education ESP-M.S.					160,100.00	1,750.00	160,100.00	97,366.00	
50423302	514604 Longevity Special Education ESP-M.S.							1,750.00	1,750.00	
50424104	551400 Textbooks-Middle School Special Education									
50424304	551000 Supplies-Middle School Special Education									
50424304	552200 Self-Con Supplies-Middle School Special Education									
50424304	570000 Other Expenses-Middle School Special Education									
50428004	550202 Psychological Supplies Middle School Special Education									
50524304	551000 Art Supplies-Middle School Art							1,500.00	1,500.00	
50542304	524000 Maintenance Art-Middle School Arts							100.00	100.00	
50624514	551000 Technology Education-Middle School							2,000.00	1,100.00	



WINTHROP PUBLIC SCHOOLS		FY 2018 BUDGET		April 26, 2017		2017-2018 Budget		2016-2017 Budget Actuals To-Date		2015-2016 Budget	
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget	
53324514	552500	Technical/Instructional Equipment				104,000.00		2,500.00	2,500.00		
			BRIAN			91,104.00					
			JUSTINE			195,104.00		195,104.00	187,000.00		
53422101	511130	Principal & Asst. Prin. Salaries-Middle School									
53422101	514603	Longevity Principal & Asst. Prin-Middle School									
			ROSEANN	Admin. Secretary	Step 8	42,706.00	1,600.00				
53422102	511122	Secretary Salaries-Middle School				42,706.00	1,600.00	42,706.00	41,064.00		
53422102	514801	Longevity Secretaries- Middle School									
			GINA			15,120.00		1,600.00	1,400.00		
53422102	511121	Office Aide - Middle School (3.5 hrs.per day for 180 days @ \$12.00 hrly)						15,120.00	15,120.00		
53422102	513300	Moving On Stipend									
53422104	542000	Office Supplies-Middle School									
53422104	573005	Dues Pricipal-Middle School									
			CHRISTOPHER	Grade 6 SS	Masters Step 6	59,264.00					
		BECKVOLD	MICHAEL	Grade 6 Math/S.S.	Masters+45 Step 10	81,388.00	1,500.00				
		KIRBY	ANDREA	Grade 6 Math/S.S.	Masters+60 Step 10	82,776.00	1,500.00				
		WARMBOLD	APRIL	Grade 6 ELA	Masters+15 Step 9	54,218.00					
		LEAVENWORTH	BERNADETTE	Grade 6 ELA/Science	Masters+30 Step 10	80,025.00	1,800.00				
		CARSLEY	ERICA	Grade 6 Science	Masters+15 Step 9	75,301.00	900.00				
		FOLEY	KEITH	Grade 7 Math	Bachelors Step 4	50,861.00					
		ANDERSON	DANIELA	Grade 7 Math	Masters+15 Step 9	75,301.00	1,200.00				
		FOLEY	BRYNN	Grade 7 Soc. Studies	Masters Step 8	70,995.00					
		DURKEE (Crocket)	JASON	Grade 7 Soc. Studies	Masters+15 Step 8	71,837.00					
		DURKEE	SUSANNE	Grade 7 ELA	Masters Step 5	56,779.00					
		DUNN	MARY KATE	Grade 7 ELA	Bachelors Step 6	55,896.00					
		SIMPSON	STEPHANIE	Grade 7 Science	Masters Step 5	56,779.00					
		PIETAL	ERICA	Grade 7 Science	Bachelors Step 5	53,411.00					
		STOLOFF	VASILII	Grade 8 Math	Bachelors Step 5	55,896.00					
		MALLIOS	MARGARET	Grade 8 Math	Bachelors Step 6	70,995.00					
		NEPTUNE	ANDREW	Grade 8 Soc. Studies	Masters Step 8	59,264.00					
		ROWLEY	NICOLE	Grade 8 ELA	Masters Step 6	70,995.00					
		CIPRIANO (Kadev)	SAMANTHA	Grade 8 ELA	Masters Step 8	67,632.00					
		TAYMORE-DUNN	BRIAN	Grade 8 Science	Masters Step 9	74,090.00	1,200.00				
		BREAU	CHRISTOPHER	Grade 8 Science	Masters Step 9	74,090.00					
		FARNSWORTH	PATRICK	ELL	Masters Step 4	54,218.00					
		BARRY	EDGAR	World Language	Masters Step 4	80,025.00					
		DELEON	PATRICIA	Reading	Masters+30 Step 10	69,009.00					
		CUDDY	ROSEMARY	STEM	Bach +15 Step 8	56,779.00	1,500.00				
		MCCARTHY	BRITTANY	Drama	Masters Step 5	64,955.00					
		DALEY	CHELSEA	Instrumental	Masters Step 7	75,301.00					
		DE PAZ (Lange)	AMY	Music	Masters+15 Step 9	74,090.00	1,200.00				
		LIMINA	TERESA	Art	Masters Step 9	50,861.00					
		DANKER	KRISTIN	Phys. Ed.	Bachelors Step 4						
		DEGOU									
53423051	511132	Teachers Salaries-Middle School				1,923,031.00	10,800.00	1,923,031.00	1,890,455.00		

WINTHROP PUBLIC SCHOOLS										2017-2018	2016-2017	2015-2016
FY 2018 BUDGET										Budget	Budget Actuals To-Date	Budget
April 26, 2017										Budget	Budget Actuals To-Date	Budget
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	2017-2018	2016-2017	2015-2016		
53423051	514600	Longevity Teachers-Middle School				1,735.00		10,800.00	8,800.00			
53423051	519200	Sick Leave Buyback-Middle School				1,735.00			0.00			
			ENGLISH			1,735.00						
			MATH			1,735.00						
			SCIENCE			1,735.00						
			SOCIAL STUDIES			1,735.00						
			Grade 8			1,735.00						
			Grade 8			1,735.00						
53423151	511131	Salary Lead Teachers				10,410.00		10,410.00	10,008.00			
53423151	511131	Team Leaders Salaries-Middle School										
53423252	511333	Substitute Teachers Salary-Middle School						20,000.00	20,000.00			
53423401	511140	Librarian Salary-Middle School							500.00			
53423414	558601	Subscriptions-Library Middle School							500.00			
53423414	558700	Supplies-Library Middle School							755.00			
53423414	558701	Books-Library Middle School							2,500.00			
53423414	558710	Software-Library Middle School						10,600.00	10,600.00			
53424304	540000	General Supplies-Middle School						500.00				
53424154	551602	Instructional Supplies						5,937.50				
53427204	551102	Student Assessment						7,600.00				
		SRI/SMI						250.00				
		Ten Marks						1,000.00				
		Junior Scholastic (Grade 7)										
		Time For Kids (Grade 6)										
53453004	528100	Lease Xerox-Middle School						700.00	385.00			
53732004	550101	Nursing Supplies-Middle School Health										
			JAMES	Sr. Cust	Step 5	21,403.00	200.00					
			JAMES	Stipend		6,000.00						
			FRANK	Jr. Cust.	Step 5	19,146.50	450.00					
			JAMES	Jr. Cust.	Step 5	19,146.50						
			JOHN	Sr. Cust	Step 3	20,363.00	550.00					
			OSCAR	Jr. Cust.	Step 3	18,178.00						
			STEVEN	Jr. Cust.	Step 2	17,430.50						
			APARECIDO	Jr. Cust.	Step 2	17,430.50						
53941102	511150	Custodian Salaries-Middle School				139,099.00	1,200.00	139,099.00	134,845.00			
53941102	514602	Longevity Custodians-Middle School						1,200.00	1,100.00			
53941102	511151	Custodian Night Diff/ Shoe-Middle School						3,070.00	3,070.00			
53941102	511152	Overtime Custodians-Middle School						15,000.00	10,000.00			





WINTHROP PUBLIC SCHOOLS		FY 2018 BUDGET		April 26, 2017		FY 2018 SALARIES		FY 2018 LONG		2017-2018 Budget		2016-2017 Budget Actuals To-Date		2015-2016 Budget	
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step										
60524304	Art Supplies										1,000.00	1,000.00		1,031.73	
60542304	Maintenance Art-Middle School Arts										100.00	100.00		1,556.68	
60644504	Technology Education														
60724154	Drama Supplies										2,000.00	150.00			
60735204	CLUB ACTIVITIES										300.00	300.00		150.00	
60824104	ELA Textbooks/Ebooks										3,000.00	5,000.00		2,498.60	
	AP Lang. Texts														
	Texts for Ell Learners														
60824154	English Supplies										500.00	500.00		646.89	
60924104	World Language Textbooks											3,000.00		66.62	
60924154	World Language Supplies										300.00	300.00		414.30	
61024204	Phys. Ed Supplies										500.00	1,000.00		100.00	
61124154	Health Education Supplies										700.00	700.00			
61124104	Health Education Textbooks/Ebooks											1,500.00			
61224154	Food Supplies - Life Skills										1,000.00	1,000.00		68.52	
61242304	Maint. Home Ec.														
61423414	Library Dues														
61524104	Mathematics Textbook/EBooks											3,000.00		479.00	
61524154	Mathematics Supplies										650.00	650.00		90.00	
61624154	Music Supplies										500.00	500.00		159.00	
62024104	Science Textbooks/Ebooks											3,000.00			
62024154	Science Supplies										1,500.00	1,500.00		1,615.23	
62042304	Maint. Science											500.00			
62124104	Social Studies Textbook/EBooks										1,500.00	3,000.00		1,657.88	
	Turnitin Software/Institutional License														
62124204	Social Studies Sup.										400.00	400.00		226.50	
62423051	Salary Distributive Ed/Medical													37,637.69	
62423051	SALARY TEACHERS LONGEVITY														



WINTHROP PUBLIC SCHOOLS		FY 2018 BUDGET		April 26, 2017		2017-2018		2016-2017		2015-2016	
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	Budget	Budget Actuals To-Date	Budget	Budget
63522104	Office Supplies	ALABAKU	KLODIANA	Math	Masters Step 8	70,995.00		4,500.00	4,500.00		4,105.26
63522104	Dues Principal	ARONSON	RAYNA	Math	Bach+15 Step 8	69,009.00		6,700.00	6,700.00		4,480.00
63522104	Graduation Expenses	BECK	JEFFREY	Math	Masters+15 Step 9	75,301.00	900.00	6,680.00	6,680.00		6,532.32
63523002	Salary Credit Recovery Instructor	BONNEAU	JASON	Math	Masters Step 9	74,090.00	900.00	1,500.00	1,500.00		3,000.00
		DAVIS	BRIAN	Math	Masters+45 Step 10	81,388.00					
		DOMINA	CATHERINE	Math	Bachelors Step 5	53,411.00					
		DIXON	MARK	Soc. Studies	CAGS Step 10	82,082.00	900.00				
		FLANAGAN	MARIA	Soc. Studies	Masters Step 9	74,090.00	900.00				
		ROWLEY (Adams)	JENNIFER	Soc. Studies	Masters Step 9	74,090.00					
		SULLIVAN	ADAM	Soc. Studies	Bachelors Step 8	67,632.00					
		WALTON	MATTHEW	Soc. Studies	Masters Step 9	74,090.00	900.00				
		CURREN	DANIEL	ELA	Bachelors Step 6	55,886.00					
		INDELICATO	JILLIAN	ELA	Masters Step 4	54,218.00					
		JARDON	REGINA	ELA	Masters Step 4	54,218.00					
		PARSONS	JEFFERY	ELA	Masters Step 6	59,264.00					
		TOULOUSE	DANIEL	ELA	Masters Step 9	74,090.00	900.00				
		DAIGNAULT	ALYSSA	Science	Masters+30 Step 10	80,025.00					
		DAVIS	BRETT	Science	Bachelors Step 4	50,861.00					
		DOHLE	THOMAS	Science	Bachelors Step 5	53,411.00					
		DOOLEY	MEGHAN	Science	Bachelors Step 6	55,886.00					
		SULLIVAN	MARYELISE	Science	Bachelors Step 4	50,861.00					
		YURACHENCO	HELEN	Science	Masters Step 6	59,264.00					
		KELLEY	KATE	Spanish	Masters Step 8	70,995.00					
		TILLINGHAST	DANIEL	Spanish	Bachelors Step 5	53,411.00					
		KORN	JULIA	World Lang.	Bachelors Step 4	50,861.00					
		NICKERSON	MICHAEL	World Lang.	Masters+15 Step 9	75,301.00	900.00				
		CADIGAN	JONATHAN	Phys. Ed.	Masters Step 9	74,090.00					
		JASPER	KAILEY	Phys. Ed.	Masters Step 7	64,955.00					
	Retired	DEMARCO	FRANK	Computers	Bachelors Step 8	6,764.00					
		DUNN	JILLIAN	Computers	Masters Step 4	54,218.00					
		MOORE	CONI	ELL	Masters+45 Step 10	81,388.00	900.00				
		DONNELLY	BRIAN	Digital Prod.	Bach+15 Step 8	69,009.00					
		KEARNEY	EVA	Art	Bach+15 Step 8	69,009.00	1,500.00				
		CALINDA	KAREN	Drama	Masters Step 9	74,090.00	900.00				
		CORNLEY	BROOK	Music	Bachelors Step 2	46,296.00					
	(FTE 20%)	SKANE	GEORGE	Viking Long Ships	Masters+30 Step 10	16,005.00					
		WARREN	DANIELLE	Health	Bachelors Step 4	50,861.00					
	Funded By COMCAST Cable Grant	DONNELLY	BRIAN			(69,009.00)					
		School Choice Revenue Offset Voted By School Committee									
63523051	511132 Salary Teachers					2,167,426.00	9,600.00	2,167,426.00	2,009,089.00		2,330,424.14
63523051	514600 SALARY TEACHERS LONGEVITY							9,600.00	5,700.00		4,099.68
63523051	519200 Sick Leave Buy Back										0.00

WINTHROP PUBLIC SCHOOLS		FY 2018 BUDGET		April 26, 2017		2017-2018 Budget		2016-2017 Budget Actuals To-Date		2015-2016 Budget	
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget	
63523151	Salary LEAD Teachers					10,410.00		10,008.00		12,952.00	
63523252	Salary Substitute Teachers					20,000.00		20,000.00		34,817.58	
63523302	Salary ESP										
63523401	Salary Librarian										
63523414	Library Services										
63523414	Library Subscrip.							616.00			
63523414	Library Supplies/Books										
63523414	Library Books							200.00			240.73
63523414	Library Software										
63524154	MMSI Grant Resources										
63524154	OdysseyWare Licenses							8,000.00		8,000.00	
63524304	General Supplies							10,600.00		10,264.32	
63527204	Student Assessment										
	ALEKS Software (Sp. Nds)							5,000.00			
	Building Blocks Pre-School)							187.50			
63553004	Lease Xerox										
63627104	Guidance Postage							500.00		500.00	
63732004	Nurse Uniform Allowance							100.00		100.00	
63732004	Nursing Supplies							540.00		528.02	
63732004	Nurse Liability Insurance							100.00		100.00	
		LEARY	JAMES	Sr. Cust	Step 5	21,403.00	200.00				
		LEARY	JAMES	Stipend		6,000.00					
		ROWE	FRANK	Jr. Cust.	Step 5	19,146.00	450.00				
		GUARINO	JAMES	Jr. Cust.	Step 5	19,146.00					
		MCDUGALL	JOHN	Sr. Cust	Step 3	20,363.00	550.00				
		SUAZO	OSCAR	Jr. Cust.	Step 3	18,179.00					
		BIGLEY	STEVEN	Jr. Cust.	Step 2	17,430.00					
		RIBON	APARECIDO	Jr. Cust.	Step 2	17,430.00					
63941102	Salary Custodian					139,097.00	1,200.00	139,097.00	134,845.00	189,133.10	
63941102	Salary Cust Night Diff/Shoe					3,070.00		3,070.00	3,070.00	2,668.00	









WINTHROP PUBLIC SCHOOLS

FY 2018 BUDGET

April 26, 2017

A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	2017-2018 Budget	2016-2017 Budget	2015-2016 Budget
		DEMPSEY	JILLIAN	Grade 5	Masters Step 5	56,779.00				
		DYKENS (GRIFFITHS)	JENNIFER	Grade 5	Masters+30 Step 10	80,025.00				
		HOUSTLE	KATHERINE	Grade 5	Masters+15 Step 5	57,905.00				
		MASTRANGELO	ROCK	Grade 5	Masters+30 Step 10	80,025.00	1,100.00			
		MAURO (BERG)	KAREN	Grade 5	Masters+15 Step 9	75,301.00	800.00			
		TOOMBS (DZIERZAK)	COURTNEY	Grade 5	Masters Step 9	74,090.00				
		LETTERIE	DAWN	Math Coach	Masters+30 Step 10	80,025.00	1,400.00			
		BERNIE	IVY	ELL	Bach +15 Step 5	54,701.00				
		WETHERBEE	MEGHAN	Reading	Masters+15 Step 9	75,301.00				
		MCGUNIGLE	MARY	Reading	Masters+30 Step 10	80,025.00				
		PREBLE	JAY	Phys.Ed.	Masters Step 9	74,090.00				
		KIRCHER	CHARLES	Music	Masters Step 5	56,779.00				
		WINTERS	DEBORAH	Art	Masters Step 9	74,090.00				
		MCGUNIGLE	MARY			(80,025.00)				
		LETTERIE	DAWN			(80,025.00)				
73323051	Funded by Title I Grant					1,704,805.00	10,200.00	1,704,805.00	1,648,672.00	2,203,275.84
73323051	Funded by Title I Grant									
73323051	Salary Teachers Longevity							10,200.00	10,200.00	14,760.96
73323051	Sick Leave Buy Back							2,000.00	2,000.00	1,215.00
		GRADE 3				1,735.00				
		GRADE 3				1,735.00				
		GRADE 4				1,735.00				
		GRADE 4				1,735.00				
		GRADE 5				1,735.00				
		GRADE 5				1,735.00				
		Literacy Lead				1,735.00				
73323151	Salary Lead Teachers - Cummings					12,145.00		12,145.00	11,676.00	12,952.00
73323252	Salary Substitute							20,000.00	20,000.00	24,904.40
73323401	Librarian Salary	FORINA	ROSE	Comp.Rm/Library	Masters+30 Step 10	80,025.00	1,400.00	81,425.00	78,347.00	75,286.10
73323414	Library Subscriptions - Cummings									167.00
73323414	Library Supplies - Cummings									167.00
73323414	Library Books									333.00
73323414	Library Software - Cummings									833.00
73324154	Instructional Supplies							2,500.00	8,901.00	10,600.00
73324154	Licenses & Subscriptions							18,756.25	2,718.00	2,718.00
	Lexia - additional licenses/Price Increase									
	Ten Marks (485 Licenses)									
	Braih Pop									
	Stern Scopes (485 Licenses)									
	General Supplies									
73324304	540000							10,600.00	15,578.86	16,854.85
								5,000.00		
73327202	551102							4,493.00		4,456.75

WINTHROP PUBLIC SCHOOLS									
FY 2018 BUDGET									
April 26, 2017									
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget	
	SR/SMI/SRC (485 Licenses)					3,024.50			
73334002	511145 Salary Lunch Room Monitor	LOPESTI	RAYMOND	Sr. Custodian	Step 4	11,200.00	11,200.00	10,172.60	
73422102	513300 Moving On Stipend	BRAGA	GILBERTO	Jr. Custodian	Step 3			750.00	
73732004	519300 Nurse Uniform Allowance	MONTENEGRO	EDGAR	Jr. Custodian	Step 5	100.00	100.00	100.00	
73732004	550101 Nursing Supplies					396.00	396.00	388.27	
						404.00			
519300	Nurse Liability Insurance					100.00	100.00	100.00	
73941102	511150 Salary Custodian	LOPESTI	RAYMOND	Sr. Custodian	Step 4	117,000.00	112,654.00	134,302.60	
73941102	511151 Salary Cust Night Differential	BRAGA	GILBERTO	Jr. Custodian	Step 3	3,070.00	3,070.00	2,372.00	
73941102	511152 Salary Custodian Overtime	MONTENEGRO	EDGAR	Jr. Custodian	Step 5	10,000.00	10,000.00	21,162.34	
73941102	513300 Stipends					2,400.00	2,400.00	2,400.00	
73941102	514602 Salary Custodians Longevity					400.00	400.00	796.26	
73941102	519300 Uniform Allowance					1,600.00	1,600.00	2,216.00	
73941104	545500 Custodial Supplies					10,500.00	10,000.00	15,329.10	
73942104	524103 Playground Maintenance - ATC Cummings						2,500.00	1,980.66	
73942204	524001 Custodial Maintenance-ATC Cummings					22,910.00	22,910.00	48,443.46	
73942304	529100 Service Contracts					22,800.00	22,800.00	22,166.42	
73941204	521103 Utilities Gas					60,000.00	60,000.00	38,951.91	
74532001	511144 Salary Nurses	BENSON	CAROL		Step 7	47,325.00	45,505.00	43,741.88	
73941304	521100 Utilities Electric					130,000.00	130,000.00	146,929.37	
79923574	519700 Professional Development					7,500.00	4,000.00	9,059.00	
						(7,500.00)			
	A.T. Cummings Total FY 2018					47,325.00			
	3,550,834.25								
	A.T. Cummings Total FY 2017								
	3,707,915.00								
	A.T.Cummings Total FY 2016								
	4,505,392.19								
DISTRICT WIDE									
80412301	511124 Salary Pupil Personnel Director	O'CONNELL	JENNIFER			118,046.00	113,506.00	109,139.94	
						118,046.00			
						118,046.00			



WINTHROP PUBLIC SCHOOLS

FY 2018 BUDGET

April 26, 2017

A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step	FY 2018 SALARIES	FY 2018 LONG.	2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget
80412301	SALARY ADMINISTRATOR LONGEVITY									
80412301	Sick Leave Buy Back									
80412302	Salary Secretary Per Pupil	GENTILE	MARTA	Admin. Sec.	Step 6	39,271.00		39,271.00	41,296.00	42,691.60
80412302	SALARY CLERKS LONGEVITY								1,600.00	1,100.06
80412302	Special Education Transportation Stipend								1,600.00	1,600.04
80414304	Special Education Legal Fees							25,000.00	25,000.00	22,235.45
80412304	Special Education Supplies							7,374.00	7,374.00	6,221.00
80412304	Travel								2,900.00	
80412304	Dues								200.00	150.00
80423204	OTR	EMERTON	JANIS	OTR	Bachelors Step 8	67,632.00	900.00			
		CHEN	TSAN-HUI	OTR	Masters Step 9	74,090.00	900.00			
		OPEN		OTR		55,337.00				105,987.96
80423204	OTR					252,396.00	1,800.00	252,396.00		699.92
80423204	Longevity - OTR							1,800.00		
80427304	Translation Services							2,000.00	2,000.00	
80428001	Salary School Psychologist							63,562.00	71,920.00	64,012.00
80428001	SCHOOL PSYCHOLOGIST LONGEVITY									
80428001	Sick Time Buy Back									
80428004	Special Education Extended Year Program							74,000.00	74,000.00	43,615.50
80491004	Shore Medicaid reimb program							28,000.00	28,000.00	11,609.87
80433004	Van Maintenance							9,000.00	9,000.00	6,721.15
80433004	Transportation - Out of District							80,000.00	160,000.00	283,950.91
80433004	Transportation - Homeless							80,000.00	40,000.00	17,749.50
80433004	Trans. Tols/Fees							4,600.00	4,600.00	
		SERVIDEO	WAYNE			25,399.00	750.00			
		VARIOUS				80,000.00				
80433002	Salary Bus/Van Drivers					105,399.00	750.00	106,149.00	66,149.00	48,820.02
80433002	Special Education Salary Bus/Van Monitors					52,000.00		52,000.00	52,000.00	52,576.00
80491004	Home/Hospital Tutoring							10,000.00	10,000.00	7,102.50
		Tuitions				1,600,000.00				
		Circuit Breaker Funds				(370,302.00)				
80491004	Tuitions					1,229,698.00		1,229,698.00	672,680.00	885,270.07





WINTHROP PUBLIC SCHOOLS

FY 2018 BUDGET

April 26, 2017

FY 2018 SALARIES  
 15,000.00  
 10,000.00  
 8,069.00

FY 2016 LONG  
 11,000.00  
 33,220.00  
 8,562.00  
 92,241.00  
 10,000.00  
 8,069.00  
 33,437.00  
 27,784.48  
 53,735.00  
 13,000.00  
 19,091,310.00  
 131,291.00  
 200,000.00  
 2,313,000.00  
 758,163.00

2016-2017 Actuals To-Date  
 10,000.00  
 15,000.00  
 11,000.00  
 33,220.00  
 8,562.00  
 63,223.00  
 10,000.00  
 7,759.00  
 33,437.00  
 50,000.00  
 53,735.00  
 13,000.00  
 18,182,310.00  
 125,544.00  
 100,000.00  
 2,558,000.00  
 777,098.00

2015-2016 Budget  
 16,416.60  
 14,999.92  
 21,350.06  
 38,483.64  
 8,361.50  
 112,531.49  
 80,002.82  
 70,116.92  
 4,420.00  
 17,446,000.00

A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step
89923004	Professional Development				
89933001	Trans. Coord.& Inframurals Coord.	RAPONI	NICK		
89933004	School Bus Maintenance				
89933004	Trans. School Bus Contract				
89933004	School Bus Payment				
89933004	Trans. Miscellaneous				
89935202	Extra Curricular Theatre Manager	VIERA	STEVE		
89935202	ELL Coordinator	CREIGHTON	KRISTEN		
89935202	ELL				
89935304	Field Trip Expenses				
89941304	Utilities-School Phones				
89943004	EXTROINARY MAINTENANCE				
89955004	Lease Copy Machines				
89955004	Negotiations				
89955004	Contingency Account				
89935002	Salary Crossong Guards				
	System Wide Total FY2018				
	3,432,468.05				
	System Wide Total FY2017				
	2,668,149.79				
	System Wide Total FY2016				
	2,960,103.67				
	OPERATING BUDGET				
	Worker's Compensation				
517100					
517200	Unemployment				
517520	Group Ins.-School				
517700	Pension Appropriation				

WINTHROP PUBLIC SCHOOLS		FY 2018 BUDGET		April 26, 2017		FY 2018 SALARIES		FY 2018 LONG.		2017-2018 Budget	2016-2017 Budget Actuals To-Date	2015-2016 Budget
A/C #s	DESCRIPTION	LAST NAME	FIRST NAME	POSITION	Lane & Step							
517920	Medicare-School									204,957.00	204,957.00	
	WINTHROP PUBLIC SCHOOLS BUDGET									22,688,721.00	21,947,909.00	
	Proposed Expenses to Capital Expense											
German Fort Banks	Cost of additional Chrome Books		10,250.00									
	21 Smart Boards & Mounts		10,000.00									
	24 Projectors		5,000.00									
Middle School	Grade 6 World History Textbooks		14,875.00									
High School	World History-Student Edition + Digital Courseware (6 year License)		17,894.00									
	AP Chem/AP Biology/AP Physics/AP Env. Science Texts		24,832.38									
	Algebra II		20,000.00									
			102,851.38									

**REDUCTIONS**

**Central Office**

Superintendent Salary	\$	7,000.00
Office Aide	\$	9,000.00
Tech	\$	38,000.00

**Gorman Fort Banks**

Retired Reduction Savings	\$	10,729.00
Chrome Books	\$	10,250.00
Smart Boards	\$	10,000.00
24 Projectors	\$	5,000.00
Reduction salary	\$	68,872.00
Ten Marks	\$	2,240.00
Custodial Retirement - Do not Replace	\$	33,885.00

**Middle School**

World History Textbooks	\$	14,875.00
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**High School**

Retirement savings	\$	12,111.00
World History Text	\$	17,894.00
AP Chemistry/Biology/Physics	\$	24,832.00
Algebra II	\$	20,000.00

**A.T. Cummings**

Retirement Savings

**District Wide**

Transportation Stipend	\$	5,200.00
Staff Savings Reduction	\$	21,611.00
Tuitions Savings	\$	149,050.00
Benefits	\$	71,000.00

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Total Reductions	\$	531,549.00
Total Additions	\$	102,158.00

Total Reductions	<b>\$</b>	<b>429,391.00</b>
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SC Requested Budget	\$	23,128,112.00
Town Manager's Budget	\$	22,698,721.00
	<b>\$</b>	<b>429,391.00</b>

**Additions**

Long Term Substitute	\$	20,000.00
Super Search	\$	10,000.00
HS/MS OT		\$10,000
HR Salary	\$	36,000.00
Para-WPG	\$	26,158.00

**Additions**

	\$	102,158.00
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**Reductions**

- 1 Curriculum Director
- 7 Teacher Positions
- 7 ESP's
- 1 Custodian
- 4 Cota's
- 20 Total**

**People lost**

- One
- Four
- Seven
- Zero - Not Filling
- Four
- 16 Total**

Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

Chapter  
5

**Public Works**

DPW Building Maint  
Department of Public Works  
Snow and Ice  
Cemetery





# Public Works Overview

Public Works	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
192 DPW Building Maint	276,152	306,328	333,452	383,469	372,693	11.8%
420 Department of Public Works	1,908,071	1,851,107	1,993,037	2,153,707	2,155,018	8.1%
423 Snow and Ice	378,056	230,111	125,000	150,000	135,000	8.0%
491 Cemetery	209,100	239,064	244,692	395,722	246,442	0.7%
<b>Public Works Total</b>	<b>\$2,771,379</b>	<b>\$2,626,610</b>	<b>\$2,696,181</b>	<b>\$3,082,898</b>	<b>\$2,909,153</b>	<b>7.9%</b>



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# 192 DPW Building Maint

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## Mission

The Public Facilities division falls under the direct supervision and budgetary control of the Director of Public Works and is managed daily by the Facilities Manager. This division is responsible for the custodial services and maintenance of the Town Hall, the Police Station, the Library, the Public Facilities Building, the Senior Center, the Ferry Terminal, and the EB Newton Cultural Center, as well as, all school buildings. The staff consists of the Facilities Manager, a full time maintenance foreman, a full time building maintenance technician, 2 full time custodians and the full staff (13) of school custodians. The Facilities Manager oversees hired contractors and is also responsible for purchasing of stock and supplies, planning seasonal maintenance, and overseeing work quality.



# DPW Building Maint Budget

192 DPW Building Maint	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	196,840	206,194	217,302	261,419	262,643	20.9%
513 Overtime	3,266	3,554	4,600	5,750	5,750	25.0%
514 Differentials	0	0	650	2,900	2,900	346.2%
519 Other Personnel Services	0	0	8,800	10,200	10,200	15.9%
<b>Sub-Total Personnel Services</b>	<b>\$200,106</b>	<b>\$209,748</b>	<b>\$231,352</b>	<b>\$280,269</b>	<b>\$281,493</b>	<b>21.7%</b>
<b>Purchased Services</b>						
521 Energy	13,425	15,723	39,100	29,200	17,200	-56.0%
524 Repairs and Maintenance	40,980	53,583	31,000	39,000	39,000	25.8%
<b>Sub-Total Purchased Services</b>	<b>\$54,405</b>	<b>\$69,306</b>	<b>\$70,100</b>	<b>\$68,200</b>	<b>\$56,200</b>	<b>-19.8%</b>
<b>Supplies</b>						
543 Repairs and Maintenance Supplies	21,640	27,275	20,000	20,000	20,000	0.0%
545 Custodial Supplies	0	0	12,000	15,000	15,000	25.0%
<b>Sub-Total Supplies</b>	<b>\$21,640</b>	<b>\$27,275</b>	<b>\$32,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>9.4%</b>
<b>DPW Building Maint Total</b>	<b>\$276,152</b>	<b>\$306,328</b>	<b>\$333,452</b>	<b>\$383,469</b>	<b>\$372,693</b>	<b>11.8%</b>

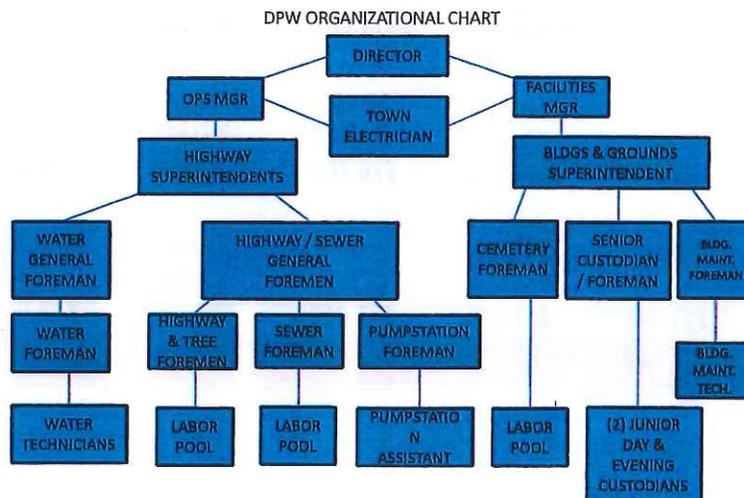
## Budget Highlights:

Line 521 Energy:

For Electricity reduced by \$12,000 to move to shared expenses



## 420 Department of Public Works



### Mission

The Public Works Director is responsible for the overall management of the Highway Department including, licensing, regulatory reporting, staffing, procurement, and public project oversight. As a result of a reorganization initiative, the Highway Department is responsible for all water, sewer, and drainage functions. Financially the water and sewer departments continue to be separated to allow for management of the associated enterprise accounts. The Operations Manager and the Highway Superintendents assist the Director with the daily operations of the department. The Operations Manager prioritizes and oversees the work, administers the permitting program, conducts and monitors department safety training and assesses equipment and material needs. The Highway Superintendents assign the work and oversees the daily progress.



# Department of Public Works Budget

420 Department of Public Works	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	428,339	390,519	484,010	503,416	504,727	4.3%
512 Temporary Employees	5,772	4,906	0	0	0	
513 Overtime	27,796	30,191	29,000	29,000	29,000	0.0%
514 Differentials	0	0	0	9,179	9,179	
519 Other Personnel Services	0	0	34,938	24,500	24,500	-29.9%
<b>Sub-Total Personnel Services</b>	<b>\$461,907</b>	<b>\$425,617</b>	<b>\$547,948</b>	<b>\$566,095</b>	<b>\$567,406</b>	<b>3.6%</b>
<b>Purchased Services</b>						
521 Energy	34,923	36,684	25,000	25,000	25,000	0.0%
523 Non-Energy Utilities	0	0	11,889	0	0	-100.0%
524 Repairs and Maintenance	0	0	70,000	70,000	70,000	0.0%
529 Other Property Related Service	1,196,457	1,132,011	1,156,638	1,182,662	1,182,662	2.2%
530 Professional and Technical	84,694	145,579	4,500	6,000	6,000	33.3%
534 Communication	0	0	3,000	11,000	11,000	266.7%
538 Other Purchased Services	0	0	0	25,000	25,000	
<b>Sub-Total Purchased Services</b>	<b>\$1,316,073</b>	<b>\$1,314,273</b>	<b>\$1,270,827</b>	<b>\$1,319,662</b>	<b>\$1,319,662</b>	<b>3.8%</b>
<b>Supplies</b>						
543 Repairs and Maintenance Supplies	0	0	40,062	58,750	58,750	46.6%
546 Groundskeeping Supplies	0	0	15,000	15,000	15,000	0.0%
553 Public Works Supplies	128,967	107,769	79,200	79,200	79,200	0.0%
<b>Sub-Total Supplies</b>	<b>\$128,967</b>	<b>\$107,769</b>	<b>\$134,262</b>	<b>\$152,950</b>	<b>\$152,950</b>	<b>13.9%</b>
<b>Other Charges and Expenses</b>						
573 Dues and Memberships	1,123	3,448	0	0	0	
<b>Sub-Total Other Charges and Expenses</b>	<b>\$1,123</b>	<b>\$3,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Capital Outlay</b>						
581 Land	0	0	5,000	5,000	5,000	0.0%
584 Site Improvements	0	0	35,000	35,000	35,000	0.0%
587 Replacement Equipment	0	0	0	75,000	75,000	
<b>Sub-Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>187.5%</b>
<b>Department of Public Works Total</b>	<b>\$1,908,071</b>	<b>\$1,851,107</b>	<b>\$1,993,037</b>	<b>\$2,153,707</b>	<b>\$2,155,018</b>	<b>8.1%</b>

**Budget Highlights:**

Line 529 Other Property Related Service:  
 Contains \$1,182,662 for Trash Contract  
 Line 587 Replacement Equipment:  
 Contains \$75,000 for Replacement truck



# Department of Public Works Cont.

## Description of Services

Department responsibilities include: Management of curbside trash collection and the recycling contract, operation of public space trash collection and disposal, operation of periodic household Hazardous Waste (HHW) disposal program, beach cleanup and maintenance, sign installation and replacement, traffic controls, traffic lights, street lighting, sidewalk and street repair, snow plowing and removal, and the maintenance of Town vehicles and equipment. Additionally, the department is responsible for the operation of the Town's fueling station and service garage. A portion of the Highway Department staff maintains the Town's public spaces including 10 parks, 8 miscellaneous parcels of land/rights of way, 6 building grounds, 4 school grounds, as well as, the care and management of approximately 2,550 public shade trees. The overall budget request for the DPW Highway is approximately 5%, or \$90,000 over FY15 primarily due to an annual increase in the trash contract and wage adjustments associated with the union contract. After a vigorous audit of personnel and resources being used throughout the consolidated department, the highway division is also taking on a bigger salary obligation for the rink / fields technician (20%) and two half positions that were once covered entirely by the Sewer Enterprise fund.

## Budgeted Position Detail

Position Information	Union	#	FY18 Salary
Maintenance	DPW AFSCM	3	\$109,366
Environmental Tech.	DPW AFSCM	1	\$38,088
Tree & Grass Foreman	DPW AFSCM	1	\$42,749
Mechanic Foreman	DPW AFSCM	1	\$48,636
Highway Foreman	DPW AFSCM	1	\$48,636
Fields Tech	DPW AFSCM	1	\$48,636
General Foreman	DPW AFSCM	1	\$54,423
Electrician	DPW AFSCM	1	\$54,423
Highway Superintendent	Non-Union	2	\$115,920
	<b>Sub-Total</b>	<b>12</b>	<b>\$560,877</b>
Funding Allocation			Funding Split
Rink share of Fields Tech			1 \$9,727
Ops Manager of Ops Manager			1 \$7,500
Highway Dept split of Facilities Manager			1 \$7,500
DPW Director split of DPW Director			1 \$53,000
	Offset	4	\$77,727
	<b>Total</b>		<b>\$638,604</b>



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# 423 Snow and Ice

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# Snow and Ice Budget

423 Snow and Ice	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
513 Overtime	0	64,045	0	0	0	
<b>Sub-Total Personnel Services</b>	<b>\$0</b>	<b>\$64,045</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Supplies</b>						
553 Public Works Supplies	378,056	166,066	125,000	150,000	135,000	8.0%
<b>Sub-Total Supplies</b>	<b>\$378,056</b>	<b>\$166,066</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$135,000</b>	<b>8.0%</b>
<b>Snow and Ice Total</b>	<b>\$378,056</b>	<b>\$230,111</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$135,000</b>	<b>8.0%</b>



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# 491 Cemetery

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## Mission

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



# Cemetery Budget

491 Cemetery	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	172,393	196,577	197,300	192,381	193,100	-2.1%
513 Overtime	18,974	18,996	19,000	19,000	19,000	0.0%
514 Differentials	0	0	2,642	3,642	3,642	37.8%
519 Other Personnel Services	0	0	2,100	6,800	6,800	223.8%
<b>Sub-Total Personnel Services</b>	<b>\$191,367</b>	<b>\$215,573</b>	<b>\$221,042</b>	<b>\$221,822</b>	<b>\$222,542</b>	<b>0.7%</b>
<b>Purchased Services</b>						
529 Other Property Related Service	0	0	0	150,000	0	
530 Professional and Technical	7,538	10,146	1,750	2,000	2,000	14.3%
<b>Sub-Total Purchased Services</b>	<b>\$7,538</b>	<b>\$10,146</b>	<b>\$1,750</b>	<b>\$152,000</b>	<b>\$2,000</b>	<b>14.3%</b>
<b>Supplies</b>						
546 Groundskeeping Supplies	8,946	12,600	10,500	10,500	10,500	0.0%
558 Other Supplies	0	0	11,400	11,400	11,400	0.0%
<b>Sub-Total Supplies</b>	<b>\$8,946</b>	<b>\$12,600</b>	<b>\$21,900</b>	<b>\$21,900</b>	<b>\$21,900</b>	<b>0.0%</b>
<b>Other Charges and Expenses</b>						
573 Dues and Memberships	1,250	745	0	0	0	
<b>Sub-Total Other Charges and Expenses</b>	<b>\$1,250</b>	<b>\$745</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Cemetery Total</b>	<b>\$209,100</b>	<b>\$239,064</b>	<b>\$244,692</b>	<b>\$395,722</b>	<b>\$246,442</b>	<b>0.7%</b>

**Budget Highlights:**

Line 529 Other Property Related Service:

For Compost removal reduced by \$150,000 to move to Capital Plan



# Cemetery Cont.

## Description of Services

The majority of the department's workload is associated with interments and with their stewardship of over twenty acres of land. This includes the cutting of the lawns, hedge trimming, weeding, tree pruning, and manicuring of the cemetery grounds. Additionally, the Department is responsible for the management and organization of the Town's compost drop off center.

## Budgeted Position Detail

Position Information	Union	#	FY18 Salary
Principal Clerk	Clerical	1	\$45,300
Laborer / Driver	DPW AFSCM	1	\$43,362
Cemetery Foreman	DPW AFSCM	1	\$48,636
Cemetery Superintendent	Non-Union	1	\$66,697
	Sub-Total	4	\$203,994
Funding Allocation			Funding Split
DPW Director of DPW Director		1	\$4,100
	Offset	1	\$4,100
	Total		\$208,094

Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

Chapter  
6

**Culture & Human Services**

Health Department  
Council On Aging  
Veterans Agent  
Library





# Culture & Human Services Overview

Culture & Human Services	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
510 Health Department	38,301	50,715	95,551	250,420	148,560	55.5%
541 Council On Aging	206,748	216,163	196,697	291,112	212,056	7.8%
543 Veterans Agent	177,801	159,388	174,024	188,440	188,050	8.1%
610 Library	480,914	495,660	565,088	584,091	581,091	2.8%
<b>Culture &amp; Human Services Total</b>	<b>\$903,765</b>	<b>\$921,927</b>	<b>\$1,031,360</b>	<b>\$1,314,063</b>	<b>\$1,129,757</b>	<b>9.5%</b>



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# 510 Health Department

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## Mission

The mission of the Winthrop Board of Health is to protect, promote and regulate public health in the Town of Winthrop. The Board of Health assumes a proactive approach in dealing with the challenges of public health.



# Health Department Budget

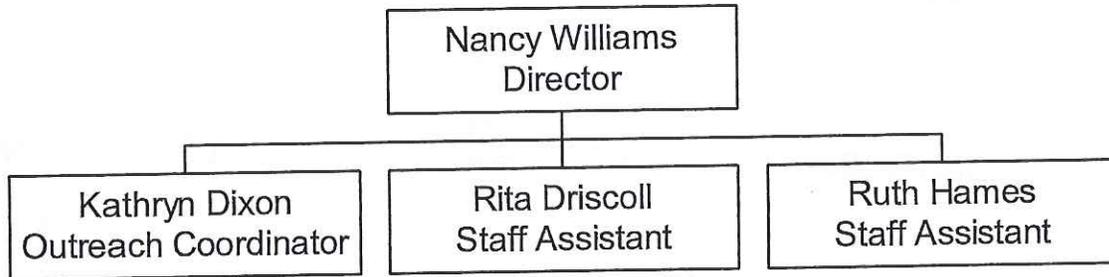
510 Health Department	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	33,442	46,870	69,449	215,120	103,260	48.7%
<b>Sub-Total Personnel Services</b>	<b>\$33,442</b>	<b>\$46,870</b>	<b>\$69,449</b>	<b>\$215,120</b>	<b>\$103,260</b>	<b>48.7%</b>
<b>Purchased Services</b>						
527 Rentals and Leases	0	0	0	2,400	2,400	
530 Professional and Technical	0	0	2,000	2,500	27,500	1275.0%
534 Communication	413	610	1,000	3,600	3,600	260.0%
<b>Sub-Total Purchased Services</b>	<b>\$413</b>	<b>\$610</b>	<b>\$3,000</b>	<b>\$8,500</b>	<b>\$33,500</b>	<b>1016.7%</b>
<b>Supplies</b>						
542 Office Supplies	3,780	2,735	0	3,400	3,400	
550 Medical Supplies	0	0	8,400	8,400	8,400	0.0%
<b>Sub-Total Supplies</b>	<b>\$3,780</b>	<b>\$2,735</b>	<b>\$8,400</b>	<b>\$11,800</b>	<b>\$11,800</b>	<b>40.5%</b>
<b>Intergovernmental</b>						
569 Other Intergovernmental	0	0	14,702	0	0	-100.0%
<b>Sub-Total Intergovernmental</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,702</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Other Charges and Expenses</b>						
573 Dues and Memberships	666	500	0	0	0	
579 Software	0	0	0	15,000		
<b>Sub-Total Other Charges and Expenses</b>	<b>\$666</b>	<b>\$500</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	
<b>Health Department Total</b>	<b>\$38,301</b>	<b>\$50,715</b>	<b>\$95,551</b>	<b>\$250,420</b>	<b>\$148,560</b>	<b>55.5%</b>

## Budget Highlights:

- Line 511 Permanent Employees:
  - Contains \$15,600 for Social Worker
  - Contains \$31,660 for Peer Recovery Coaches
- Line 527 Rentals and Leases:
  - Contains \$2,400 for Copier lease
- Line 530 Professional and Technical:
  - Contains \$25,000 for Study potential restructuring
- Line 534 Communication:
  - Contains \$2,400 for Employee Cellphone Reimbursement
- Line 542 Office Supplies:
  - Contains \$500 for Health Manuals and Reference Materials
  - Contains \$500 for paper shredder
- Line 579 Software:
  - Contains for Software for clinical documentation, reports and management of clinical services



## 541 Council On Aging



### Mission

Through activities, programs, and services, the Council on Aging (COA) encourages and promotes independence to our senior community. It is the mission of the COA to enhance the quality of life and promote the dignity of all of our senior citizens that live within the Town of Winthrop.



# Council On Aging Budget

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>541 Council On Aging</b>						
<b>Personnel Services</b>						
511 Permanent Employees	148,377	150,898	151,976	163,801	163,801	7.8%
514 Differentials	0	0	3,150	4,325	4,325	37.3%
<b>Sub-Total Personnel Services</b>	<b>\$148,377</b>	<b>\$150,898</b>	<b>\$155,126</b>	<b>\$168,126</b>	<b>\$168,126</b>	<b>8.4%</b>
<b>Purchased Services</b>						
521 Energy	17,338	13,718	17,146	24,400	19,000	10.8%
523 Non-Energy Utilities	0	0	0	0	0	
524 Repairs and Maintenance	0	0	0	3,000	3,000	
529 Other Property Related Service	0	0	0	3,920		
530 Professional and Technical	37,440	45,824	15,230	15,230	15,230	0.0%
534 Communication	0	0	1,853	2,700	0	-100.0%
<b>Sub-Total Purchased Services</b>	<b>\$54,778</b>	<b>\$59,542</b>	<b>\$34,229</b>	<b>\$49,250</b>	<b>\$37,230</b>	<b>8.8%</b>
<b>Supplies</b>						
542 Office Supplies	3,593	5,723	5,200	5,200	5,200	0.0%
543 Repairs and Maintenance Supplies	0	0	647	1,463	1,000	54.6%
545 Custodial Supplies	0	0	1,297	1,933	500	-61.4%
548 Vehicular Supplies	0	0	198	0	0	-100.0%
<b>Sub-Total Supplies</b>	<b>\$3,593</b>	<b>\$5,723</b>	<b>\$7,342</b>	<b>\$8,596</b>	<b>\$6,700</b>	<b>-8.7%</b>
<b>Capital Outlay</b>						
587 Replacement Equipment	0	0	0	65,140	0	
<b>Sub-Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,140</b>	<b>\$0</b>	
<b>Council On Aging Total</b>	<b>\$206,748</b>	<b>\$216,163</b>	<b>\$196,697</b>	<b>\$291,112</b>	<b>\$212,056</b>	<b>7.8%</b>

### Budget Highlights:

- Line 529 Other Property Related Service:  
Contains for Additional cleaning services for building and grounds
- Line 530 Professional and Technical:  
For Other Services increased by \$0 targeted reduction
- Line 587 Replacement Equipment:  
For Replacement van reduced by \$65,140 to move to Capital Plan



## 543 Veterans Agent

Roseann Mazzuchelli  
Veterans Agent

### Mission

The Mission of the Town of Winthrop's Veteran Services is to ensure and preserve the rights and maintenance of the services, benefits, and entitlements due to any veteran under the fair and impartial application of the law (Chapter 115) without regard to race, color, creed, sex, age or station in life.



# Veterans Agent Budget

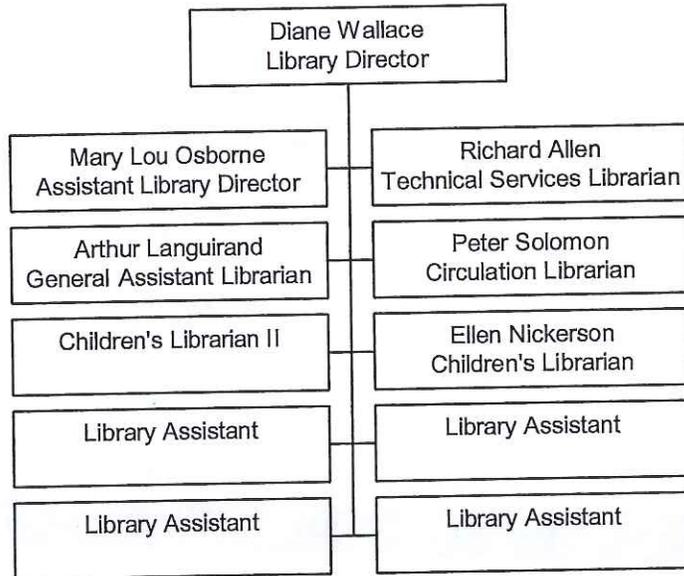
543 Veterans Agent	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	36,042	39,329	38,524	44,390	45,000	16.8%
519 Other Personnel Services	0	0	0	1,500	1,500	
<b>Sub-Total Personnel Services</b>	<b>\$36,042</b>	<b>\$39,329</b>	<b>\$38,524</b>	<b>\$45,890</b>	<b>\$46,500</b>	<b>20.7%</b>
<b>Purchased Services</b>						
530 Professional and Technical	138,596	115,028	2,400	2,400	2,400	0.0%
534 Communication	0	200	600	600	600	0.0%
<b>Sub-Total Purchased Services</b>	<b>\$138,596</b>	<b>\$115,228</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0.0%</b>
<b>Supplies</b>						
542 Office Supplies	2,275	2,343	2,500	2,500	1,500	-40.0%
558 Other Supplies	0	0	0	1,500	1,500	
<b>Sub-Total Supplies</b>	<b>\$2,275</b>	<b>\$2,343</b>	<b>\$2,500</b>	<b>\$4,000</b>	<b>\$3,000</b>	<b>20.0%</b>
<b>Other Charges and Expenses</b>						
573 Dues and Memberships	889	2,489	0	100	100	
577 Veterans Benefits	0	0	130,000	135,000	135,000	3.8%
579 Software	0	0	0	450	450	
<b>Sub-Total Other Charges and Expenses</b>	<b>\$889</b>	<b>\$2,489</b>	<b>\$130,000</b>	<b>\$135,550</b>	<b>\$135,550</b>	<b>4.3%</b>
<b>Veterans Agent Total</b>	<b>\$177,801</b>	<b>\$159,388</b>	<b>\$174,024</b>	<b>\$188,440</b>	<b>\$188,050</b>	<b>8.1%</b>

**Budget Highlights:**

- Line 534 Communication:  
Contains \$600 for Employee Cellphone Reimbursement
- Line 542 Office Supplies:  
For General Office Supplies reduced by \$1,000 targeted reduction
- Line 558 Other Supplies:  
Contains \$1,500 for Flags for graves and town buildings



# 610 Library



## Mission

To provide comprehensive free public library services to all citizens of Winthrop. As an educational institution, the Library supports information literacy, lifelong learning and self-development among citizens of all ages and socioeconomic circumstances. The Library has something for everyone.



Culture & Human Services

General Fund

# Library Budget

610 Library	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	317,053	330,779	380,403	384,600	384,600	1.1%
514 Differentials	0	0	4,575	4,575	4,575	0.0%
<b>Sub-Total Personnel Services</b>	<b>\$317,053</b>	<b>\$330,779</b>	<b>\$384,978</b>	<b>\$389,175</b>	<b>\$389,175</b>	<b>1.1%</b>
<b>Purchased Services</b>						
521 Energy	29,302	22,707	24,000	26,000	24,000	0.0%
523 Non-Energy Utilities	0	0	0	500	500	
524 Repairs and Maintenance	0	0	4,000	5,000	5,000	25.0%
530 Professional and Technical	80	2,039	1,000	600	600	-40.0%
534 Communication	0	0	3,000	800	800	-73.3%
<b>Sub-Total Purchased Services</b>	<b>\$29,382</b>	<b>\$24,746</b>	<b>\$32,000</b>	<b>\$32,900</b>	<b>\$30,900</b>	<b>-3.4%</b>
<b>Supplies</b>						
542 Office Supplies	0	0	16,110	18,000	17,000	5.5%
545 Custodial Supplies	0	0	0	1,200	1,200	
558 Other Supplies	87,548	92,895	83,890	90,000	90,000	7.3%
<b>Sub-Total Supplies</b>	<b>\$87,548</b>	<b>\$92,895</b>	<b>\$100,000</b>	<b>\$109,200</b>	<b>\$108,200</b>	<b>8.2%</b>
<b>Other Charges and Expenses</b>						
571 In-State Travel	0	0	1,000	800	800	-20.0%
573 Dues and Memberships	558	1,100	0	560	560	
579 Software	46,374	46,140	47,110	51,456	51,456	9.2%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$46,932</b>	<b>\$47,240</b>	<b>\$48,110</b>	<b>\$52,816</b>	<b>\$52,816</b>	<b>9.8%</b>
<b>Library Total</b>	<b>\$480,914</b>	<b>\$495,660</b>	<b>\$565,088</b>	<b>\$584,091</b>	<b>\$581,091</b>	<b>2.8%</b>

**Budget Highlights:**

- Line 521 Energy:  
For Heat reduced by \$2,000 to bring in line with actuals
- Line 542 Office Supplies:  
For General Office Supplies reduced by \$1,000 targeted reduction
- Line 558 Other Supplies:  
Contains \$90,000 for Library materials
- Line 579 Software:  
Contains \$51,456 for Noble Computer System

Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

Chapter  
7

# Shared Expenses

Shared Expenses  
Debt Service  
State Assessments  
Employee Benefits  
Special Articles  
Transfers  
Other Costs





## Shared Expenses

General Fund

# Shared Expenses Overview

Shared Expenses	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
425 Shared Expenses	748,233	639,930	876,283	965,404	880,404	0.5%
710 Debt Service	204,017	56,250	54,000	114,011	114,011	111.1%
820 State Assessments	650,803	683,783	677,645	683,083	715,799	5.6%
910 Employee Benefits	8,650,943	9,083,184	6,076,367	5,764,729	5,764,729	-5.1%
960 Special Articles	801,015	1,351,636	100,000	0	0	-100.0%
990 Transfers	0	0	100,000	150,000	150,000	50.0%
999 Other Costs	0	0	0	345,000	345,000	
<b>Shared Expenses Total</b>	<b>\$11,055,010</b>	<b>\$11,814,783</b>	<b>\$7,884,295</b>	<b>\$8,022,227</b>	<b>\$7,969,943</b>	<b>1.1%</b>



Shared Expenses

General Fund

# Shared Expenses Budget

425 Shared Expenses	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Purchased Services</b>						
521100 Electricity	163,307	151,917	178,203	190,000	195,000	9.4%
521200 Heat	0	0	30,000	40,000	25,000	-16.7%
534100 Telecommunications	19,931	12,921	40,000	40,000	25,000	-37.5%
<b>Sub-Total Purchased Services</b>	<b>\$183,237</b>	<b>\$164,839</b>	<b>\$248,203</b>	<b>\$270,000</b>	<b>\$245,000</b>	<b>-1.3%</b>
<b>Supplies</b>						
548100 Vehicular Fuel	172,682	91,775	180,000	190,000	130,000	-27.8%
<b>Sub-Total Supplies</b>	<b>\$172,682</b>	<b>\$91,775</b>	<b>\$180,000</b>	<b>\$190,000</b>	<b>\$130,000</b>	<b>-27.8%</b>
<b>Other Charges and Expenses</b>						
574100 Property Insurance	392,313	383,316	448,080	505,404	505,404	12.8%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$392,313</b>	<b>\$383,316</b>	<b>\$448,080</b>	<b>\$505,404</b>	<b>\$505,404</b>	<b>12.8%</b>
<b>Shared Expenses Total</b>	<b>\$748,233</b>	<b>\$639,930</b>	<b>\$876,283</b>	<b>\$965,404</b>	<b>\$880,404</b>	<b>0.5%</b>

**Budget Highlights:**

Line 521 Energy:

For Heat reduced by \$15,000 to bring in line with actuals

For Town Hall Electricity increased by \$15,000 to moved from DPW building maint budget

Line 534 Communication:

For Telecommunications reduced by \$15,000 to bring in line with actuals

Line 548 Vehicular Supplies:

For Vehicular Fuel reduced by \$60,000 to bring in line with actuals



## Shared Expenses Cont.

### Vehicular Fuel

The gasoline contract is bid annually and the price is generally about twenty cents less than what one would pay at the local gas station. The Town recently purchases a fuel management system that controls and records the amount of gasoline that is put into every town vehicle. This system will also allow the town to accurately monitor gasoline usage, and charge back the appropriate department. We anticipate a significant uptick in fuel pricing (8%).

### Telecommunications

We have converted to a Voice of IP phone system and have switched our primary telecommunication provider from Verizon to EarthLink.

### Street Lights

The Town purchased its streetlights from National Grid. However, the supply of electricity is purchased through Patriot Energy. We are currently exploring a joint purchase solution through MAPC to convert the Town's sodium lights to low energy (LED) lighting.

### Property Insurance

The Town purchases the majority of its insurance through the Massachusetts Interlocal Insurance Association (MIIA). Costs are projected to increase because of the additional building.

### Overview

The shared expenses budget consists of line items that are appropriated for streetlights, heating oil, gasoline, diesel, general insurance and telephone service. All Town departments benefit from the products and services. Departments outside of the general fund (Enterprise funds and revolving accounts) contribute to the funding of these line items, generally referred to as charge backs. The Town Accountant administers these line items throughout the year.

### Heat

The supply of heating fuel is purchased through Patriot Energy.



# Debt Service Budget

710 Debt Service	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Debt Service</b>						
591101 Principal on Tax Supported Deb	160,000	50,000	54,000	75,000	75,000	38.9%
591501 Interest on Tax Supported Debt	14,350	6,250	0	39,011	39,011	
592100 Interest on Bond	29,667		0	0	0	
<b>Sub-Total Debt Service</b>	<b>\$204,017</b>	<b>\$56,250</b>	<b>\$54,000</b>	<b>\$114,011</b>	<b>\$114,011</b>	<b>111.1%</b>
<b>Debt Service Total</b>	<b>\$204,017</b>	<b>\$56,250</b>	<b>\$54,000</b>	<b>\$114,011</b>	<b>\$114,011</b>	<b>111.1%</b>



Shared Expenses

General Fund

# State Assessments Budget

820 State Assessments	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Purchased Services</b>						
532100 School Choice Sending Tuition	0	0	31,800	14,472	20,100	-36.8%
532200 Charter School Sending Tuition	0	0	185,134	199,945	227,033	22.6%
<b>Sub-Total Purchased Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,934</b>	<b>\$214,417</b>	<b>\$247,133</b>	<b>13.9%</b>
<b>Intergovernmental</b>						
563100 Special Education	0	0	5,187	2,637	2,637	-49.2%
563900 Mosquito Control Projects	0	0	14,445	14,806	14,806	2.5%
564000 Air Pollution Districts	0	0	4,881	5,003	5,003	2.5%
564600 RMV Non-Renewal Surcharge	0	0	35,320	35,320	35,320	0.0%
566100 MBTA Assessment	650,803	683,783	391,693	401,485	401,485	2.5%
566200 Metropolitan Area Planning Cou	0	0	9,185	9,415	9,415	2.5%
<b>Sub-Total Intergovernmental</b>	<b>\$650,803</b>	<b>\$683,783</b>	<b>\$460,711</b>	<b>\$468,666</b>	<b>\$468,666</b>	<b>1.7%</b>
<b>State Assessments Total</b>	<b>\$650,803</b>	<b>\$683,783</b>	<b>\$677,645</b>	<b>\$683,083</b>	<b>\$715,799</b>	<b>5.6%</b>



## State Assessments Cont.

### Special Education

The cost that each municipality is charged is the average per pupil cost of education within the school district multiplied by the Full Time Equivalent of resident pupils served by the state. Current year charges are for pupils served in the prior school year.

### School Choice Sending Tuition

See Education

### RMV Non-Renewal Surcharge

The Registry of Motor Vehicles charges each participating municipality \$20 for each "mark" of a license for non-renewal. The upcoming fiscal years actual assessments are based upon non-renewal obligations cleared in the prior fiscal year. The obligations cleared in the current fiscal year may be for "markings" from several fiscal years.

### Mosquito Control Projects

There are eight mosquito control districts whose costs are apportioned to member municipalities on the Cherry Sheet. Each district is also allocated a proportional share of expenses for the State Reclamation Board that administers these programs. Each district relies on a separate formula to apportion its assessment to its member municipalities. All formulas are based on Equalized Valuation; five of the districts' formulas also use land area as a component.

### Metropolitan Area Planning Council (MAPC)

The assessment for MAPC cannot increase by more than 2.5% per year and is assessed to municipalities through a formula.

### MBTA

The assessment for the MBTA cannot increase by more than 2.5% per year and is assessed to municipalities through a formula.

### Charter School Sending Tuition

See Education

### Air Pollution Districts

The assessment for Air Pollution districts cannot increase by more than 2.5% per year and is assessed to municipalities through a formula.



# Employee Benefits Budget

910 Employee Benefits	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
517100 Workers Compensation	127,102	124,275	38,749	45,024	45,024	16.2%
517200 Unemployment	58,422	99,149	50,000	40,000	40,000	-20.0%
517500 Group Ins-Retiree	0	0	0	1,877,000	1,877,000	
517510 Group Ins-Town	2,031,075	2,148,066	3,645,000	1,302,000	1,302,000	-64.3%
517520 Group Ins-School	3,382,361	3,439,803	0	0	0	
517530 Police Fire Medical	25,593	17,829	30,000	31,500	31,500	5.0%
517700 Pension Appropriation	2,685,759	2,741,050	2,087,906	2,193,505	2,193,505	5.1%
517910 Medicare-Town	243,461	326,504	149,712	200,700	200,700	34.1%
517920 Medicare-School	97,169	186,509	0	0	0	
<b>Sub-Total Personnel Services</b>	<b>\$8,650,943</b>	<b>\$9,083,184</b>	<b>\$6,001,367</b>	<b>\$5,689,729</b>	<b>\$5,689,729</b>	<b>-5.2%</b>
<b>Other Financing Uses</b>						
596601 Transfer to OPEB Trust	0	0	75,000	75,000	75,000	0.0%
<b>Sub-Total Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>0.0%</b>
<b>Employee Benefits Total</b>	<b>\$8,650,943</b>	<b>\$9,083,184</b>	<b>\$6,076,367</b>	<b>\$5,764,729</b>	<b>\$5,764,729</b>	<b>-5.1%</b>



# Transfers Budget

990 Transfers	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Other Financing Uses</b>						
596600 Transfer Out	0	0	100,000	150,000	150,000	50.0%
<b>Sub-Total Other Financing Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>50.0%</b>
<b>Transfers Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>50.0%</b>

**Budget Highlights:**

Line 596 Transfers:  
Contains \$100,000 for Ferry Subsidy  
Contains \$50,000 for Old Middle School maintenance



# Other Costs Budget

999 Other Costs	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Other Charges and Expenses</b>						
578100 Reserve Fund Appropriations	0	0	0	345,000	345,000	
<b>Sub-Total Other Charges and Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$345,000</b>	<b>\$345,000</b>	
<b>Other Costs Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$345,000</b>	<b>\$345,000</b>	

**Budget Highlights:**

Line 578 Other Classified Items:  
Contains \$75,000 for Snow & Ice Deficits  
Contains \$270,000 for Salary Reserve

Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

# Chapter

# 8

## Revolving Funds





# 613 Tax Title Revolving

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	0	0	0	30,000	30,000	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	
<b>Expenditure</b>						
Purchased Services	0	0	0	22,000	22,000	
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,000</b>	<b>22,000</b>	
<b>Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,000</b>	<b>8,000</b>	



# Tax Title Revolving Revenue

Tax Title Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Departmental Revenue						
417400 Tax Lien	0	0	0	30,000	30,000	
<b>Departmental Revenue Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	
<b>Sub-Total Recurring Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	
<b>Tax Title Revolving Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	



# Tax Title Revolving Budget

613 Tax Title Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Purchased Services</b>						
530 Professional and Technical	0	0	0	22,000	22,000	
<b>Sub-Total Purchased Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$22,000</b>	
<b>Tax Title Revolving Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000</b>	<b>\$22,000</b>	



# 614 COA Revolving

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	37,226	19,243	0	20,000	20,000	
<b>Total Revenue</b>	<b>37,226</b>	<b>19,243</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>Expenditure</b>						
Personnel Services	9,853	11,350	0	8,000	8,000	
Purchased Services	22,336	4,104	0	21,000	21,000	
Supplies	1,958	2,198	0	0	0	
<b>Total Expenditure</b>	<b>34,147</b>	<b>17,652</b>	<b>0</b>	<b>29,000</b>	<b>29,000</b>	
<b>Surplus (Deficit)</b>	<b>3,079</b>	<b>1,591</b>	<b>0</b>	<b>-9,000</b>	<b>-9,000</b>	



# COA Revolving Revenue

COA Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Departmental Revenue						
437000 Other Fees & Charges	15,826	19,243	0	20,000	20,000	
480000 Miscellaneous Revenue	21,400			0	0	
<b>Departmental Revenue Sub-Total</b>	<b>37,226</b>	<b>19,243</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>Sub-Total Recurring Revenue</b>	<b>\$37,226</b>	<b>\$19,243</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	
<b>COA Revolving Revenue</b>	<b>\$37,226</b>	<b>\$19,243</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	



# COA Revolving Budget

614 COA Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	9,853	11,350	0	8,000	8,000	
<b>Sub-Total Personnel Services</b>	<b>\$9,853</b>	<b>\$11,350</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$8,000</b>	
<b>Purchased Services</b>						
530 Professional and Technical	22,336	4,104	0	0	0	
535 Recreational	0	0	0	21,000	21,000	
<b>Sub-Total Purchased Services</b>	<b>\$22,336</b>	<b>\$4,104</b>	<b>\$0</b>	<b>\$21,000</b>	<b>\$21,000</b>	
<b>Supplies</b>						
542 Office Supplies	1,958	2,198	0	0	0	
<b>Sub-Total Supplies</b>	<b>\$1,958</b>	<b>\$2,198</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>COA Revolving Total</b>	<b>\$34,147</b>	<b>\$17,652</b>	<b>\$0</b>	<b>\$29,000</b>	<b>\$29,000</b>	



# 723 151 Pauline St Revolving

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	0	0	0	50,000	50,000	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Expenditure</b>						
Personnel Services				5,000	5,000	
Purchased Services				30,500	30,500	
Supplies				13,500	13,500	
Capital Outlay				5,000	5,000	
<b>Total Expenditure</b>				<b>54,000</b>	<b>54,000</b>	
<b>Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,000</b>	<b>-4,000</b>	



# 151 Pauline St Revolving Revenue

151 Pauline St Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Departmental Revenue						
436000 Rental - Town Property	0	0	0	50,000	50,000	
<b>Departmental Revenue Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>Sub-Total Recurring Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	
<b>151 Pauline St Revolving Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	



# 151 Pauline St Revolving Budget

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>723 151 Pauline St Revolving</b>						
<b>Personnel Services</b>						
512 Temporary Employees				5,000	5,000	
<b>Sub-Total Personnel Services</b>				<b>\$5,000</b>	<b>\$5,000</b>	
<b>Purchased Services</b>						
521 Energy				22,000	22,000	
523 Non-Energy Utilities				1,000	1,000	
524 Repairs and Maintenance				5,000	5,000	
534 Communication				2,500	2,500	
<b>Sub-Total Purchased Services</b>				<b>\$30,500</b>	<b>\$30,500</b>	
<b>Supplies</b>						
543 Repairs and Maintenance Supplies				10,000	10,000	
545 Custodial Supplies				2,500	2,500	
546 Groundskeeping Supplies				1,000	1,000	
<b>Sub-Total Supplies</b>				<b>\$13,500</b>	<b>\$13,500</b>	
<b>Capital Outlay</b>						
582 Buildings				5,000	5,000	
<b>Sub-Total Capital Outlay</b>				<b>\$5,000</b>	<b>\$5,000</b>	
<b>151 Pauline St Revolving Total</b>				<b>\$54,000</b>	<b>\$54,000</b>	



# 724 EB Newton Revolving

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	94,844	88,000	97,520	86,000	86,000	-11.8%
<b>Total Revenue</b>	<b>94,844</b>	<b>88,000</b>	<b>97,520</b>	<b>86,000</b>	<b>86,000</b>	<b>-11.8%</b>
<b>Expenditure</b>						
Personnel Services	11,800	12,001	0	12,804	12,804	
Purchased Services	64,922	44,176	0	61,572	61,572	
Supplies	4,390	2,319	0	10,848	10,848	
Other Charges and Expenses	8,324	1,755	0	7,056	7,056	
Capital Outlay	0	0	0	5,040	5,040	
<b>Total Expenditure</b>	<b>89,436</b>	<b>60,251</b>	<b>0</b>	<b>97,320</b>	<b>97,320</b>	
<b>Surplus (Deficit)</b>	<b>5,408</b>	<b>27,749</b>	<b>97,520</b>	<b>-11,320</b>	<b>-11,320</b>	



# EB Newton Revolving Revenue

EB Newton Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Departmental Revenue						
437009 Donations	1,785			0	0	
480000 Miscellaneous Revenue				0	0	
<b>Departmental Revenue Sub-Total</b>	<b>1,785</b>			<b>0</b>	<b>0</b>	
User Charges						
437001 1st Floor Rent EB Newton	14,000	12,000	16,170	12,000	12,000	-25.8%
437002 2nd Floor Rent EB Newton	40,700	41,900	43,890	41,000	41,000	-6.6%
437003 3rd Floor Rent EB Newton	20,400	20,400	22,440	20,000	20,000	-10.9%
437004 Other Rent EB Newton	10,500	13,700	15,020	13,000	13,000	-13.4%
<b>User Charges Sub-Total</b>	<b>85,600</b>	<b>88,000</b>	<b>97,520</b>	<b>86,000</b>	<b>86,000</b>	<b>-11.8%</b>
Other Revenue						
497000 Transfer In	7,459			0	0	
<b>Other Revenue Sub-Total</b>	<b>7,459</b>			<b>0</b>	<b>0</b>	
<b>Sub-Total Recurring Revenue</b>	<b>\$94,844</b>	<b>\$88,000</b>	<b>\$97,520</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>-11.8%</b>
<b>EB Newton Revolving Revenue</b>	<b>\$94,844</b>	<b>\$88,000</b>	<b>\$97,520</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>-11.8%</b>



# EB Newton Revolving Budget

724 EB Newton Revolving	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	11,800	12,001	0	6,800	6,800	
519 Other Personnel Services	0	0	0	6,004	6,004	
<b>Sub-Total Personnel Services</b>	<b>\$11,800</b>	<b>\$12,001</b>	<b>\$0</b>	<b>\$12,804</b>	<b>\$12,804</b>	
<b>Purchased Services</b>						
521 Energy	33,015	25,046	0	28,848	28,848	
523 Non-Energy Utilities	1,634	1,116	0	5,340	5,340	
524 Repairs and Maintenance	24,217	12,960	0	23,580	23,580	
530 Professional and Technical	6,057	5,054	0	3,804	3,804	
<b>Sub-Total Purchased Services</b>	<b>\$64,922</b>	<b>\$44,176</b>	<b>\$0</b>	<b>\$61,572</b>	<b>\$61,572</b>	
<b>Supplies</b>						
543 Repairs and Maintenance Supplies	4,390	2,319	0	8,448	8,448	
545 Custodial Supplies	0	0	0	2,400	2,400	
<b>Sub-Total Supplies</b>	<b>\$4,390</b>	<b>\$2,319</b>	<b>\$0</b>	<b>\$10,848</b>	<b>\$10,848</b>	
<b>Other Charges and Expenses</b>						
574 Insurance Premiums	0	0	0	1,560	1,560	
578 Other Classified Items	8,324	1,755	0	5,496	5,496	
<b>Sub-Total Other Charges and Expenses</b>	<b>\$8,324</b>	<b>\$1,755</b>	<b>\$0</b>	<b>\$7,056</b>	<b>\$7,056</b>	
<b>Capital Outlay</b>						
582 Buildings	0	0	0	5,040	5,040	
<b>Sub-Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,040</b>	<b>\$5,040</b>	
<b>EB Newton Total</b>	<b>\$89,436</b>	<b>\$60,251</b>	<b>\$0</b>	<b>\$97,320</b>	<b>\$97,320</b>	

# Chapter 9

## Enterprise Funds





## 660 Ferry Enterprise

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	50,000	276,539	392,350	350,000	419,000	6.8%
<b>Total Revenue</b>	<b>50,000</b>	<b>276,539</b>	<b>392,350</b>	<b>350,000</b>	<b>419,000</b>	<b>6.8%</b>
<b>Expenditure</b>						
Personnel Services	0	65,532	185,000	185,000	182,975	-1.1%
Purchased Services	0	4,999	83,550	28,600	38,600	-53.8%
Supplies	0	17,015	73,400	147,890	146,640	99.8%
Other Charges and Expenses	285	54,956	50,400	82,400	49,785	-1.2%
Capital Outlay	0	0	0	1,000	1,000	
<b>Total Expenditure</b>	<b>285</b>	<b>142,503</b>	<b>392,350</b>	<b>444,890</b>	<b>419,000</b>	<b>6.8%</b>
<b>Surplus (Deficit)</b>	<b>49,715</b>	<b>134,036</b>	<b>0</b>	<b>-94,890</b>	<b>0</b>	



# Ferry Enterprise Revenue

Ferry Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
State Aid						
460000 State Revenue	0	0	0		150,000	
<b>State Aid Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>150,000</b>	
Departmental Revenue						
427100 Advertisement Revenue			9,000	0	6,000	-33.3%
427301 Snack Shop Revenue			9,600	0	8,000	-16.7%
480000 Miscellaneous Revenue	0	36	1,200	0		
<b>Departmental Revenue Sub-Total</b>	<b>0</b>	<b>36</b>	<b>19,800</b>	<b>0</b>	<b>14,000</b>	<b>-29.3%</b>
User Charges						
427000 Charges For Services	0	26,503	272,550	250,000	155,000	-43.1%
<b>User Charges Sub-Total</b>	<b>0</b>	<b>26,503</b>	<b>272,550</b>	<b>250,000</b>	<b>155,000</b>	<b>-43.1%</b>
Other Revenue						
497000 Transfer In	50,000	250,000	100,000	100,000	100,000	0.0%
<b>Other Revenue Sub-Total</b>	<b>50,000</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
<b>Sub-Total Recurring Revenue</b>	<b>\$50,000</b>	<b>\$276,539</b>	<b>\$392,350</b>	<b>\$350,000</b>	<b>\$419,000</b>	<b>6.8%</b>
<b>Ferry Enterprise Revenue</b>	<b>\$50,000</b>	<b>\$276,539</b>	<b>\$392,350</b>	<b>\$350,000</b>	<b>\$419,000</b>	<b>6.8%</b>



# Ferry Enterprise Budget

660 Ferry Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	0	65,532	150,000	17,000	17,000	-88.7%
512 Temporary Employees	0	0	17,000	150,000	150,000	782.4%
517 Fringe Benefits	0	0	18,000	18,000	15,975	-11.3%
<b>Sub-Total Personnel Services</b>	<b>\$0</b>	<b>\$65,532</b>	<b>\$185,000</b>	<b>\$185,000</b>	<b>\$182,975</b>	<b>-1.1%</b>
<b>Purchased Services</b>						
524 Repairs and Maintenance	0	0	20,700	20,000	20,000	-3.4%
530 Professional and Technical	0	4,999	48,000	0	10,000	-79.2%
534 Communication	0	0	3,600	3,600	3,600	0.0%
538 Other Purchased Services	0	0	11,250	5,000	5,000	-55.6%
<b>Sub-Total Purchased Services</b>	<b>\$0</b>	<b>\$4,999</b>	<b>\$83,550</b>	<b>\$28,600</b>	<b>\$38,600</b>	<b>-53.8%</b>
<b>Supplies</b>						
542 Office Supplies	0	8,494	2,250	2,200	2,200	-2.2%
543 Repairs and Maintenance Supplies	0	0	900	3,000	3,000	233.3%
548 Vehicular Supplies	0	8,521	42,000	118,440	118,440	182.0%
549 Food and Food Service Supplies	0	0	2,250	2,250	4,000	77.8%
558 Other Supplies	0	0	26,000	22,000	19,000	-26.9%
<b>Sub-Total Supplies</b>	<b>\$0</b>	<b>\$17,015</b>	<b>\$73,400</b>	<b>\$147,890</b>	<b>\$146,640</b>	<b>99.8%</b>
<b>Other Charges and Expenses</b>						
574 Insurance Premiums	285	54,956	24,000	56,000	26,000	8.3%
578 Other Classified Items	0	0	26,400	26,400	23,785	-9.9%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$285</b>	<b>\$54,956</b>	<b>\$50,400</b>	<b>\$82,400</b>	<b>\$49,785</b>	<b>-1.2%</b>
<b>Capital Outlay</b>						
585 Additional Equipment	0	0	0	1,000	1,000	
<b>Sub-Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	
<b>Ferry Enterprise Total</b>	<b>\$285</b>	<b>\$142,503</b>	<b>\$392,350</b>	<b>\$444,890</b>	<b>\$419,000</b>	<b>6.8%</b>



## 671 Recreation Enterprise

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	405,463	459,864	440,000	450,000	440,000	0.0%
<b>Total Revenue</b>	<b>405,463</b>	<b>459,864</b>	<b>440,000</b>	<b>450,000</b>	<b>440,000</b>	<b>0.0%</b>
<b>Expenditure</b>						
Personnel Services	265,091	280,197	272,773	305,282	303,530	11.3%
Purchased Services	113,393	128,390	122,040	95,850	97,978	-19.7%
Supplies	1,459	5,542	5,100	3,500	3,500	-31.4%
Other Charges and Expenses	450	1,708	6,300	4,950	4,950	-21.4%
Other Financing Uses	0	15,753	33,787	27,921	30,042	-11.1%
<b>Total Expenditure</b>	<b>380,392</b>	<b>431,590</b>	<b>440,000</b>	<b>437,503</b>	<b>440,000</b>	<b>0.0%</b>
<b>Surplus (Deficit)</b>	<b>25,070</b>	<b>28,274</b>	<b>0</b>	<b>12,497</b>	<b>0</b>	



# Recreation Enterprise Revenue

Recreation Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
User Charges						
427000 Charges For Services	405,463	459,864	440,000	450,000	440,000	0.0%
<b>User Charges Sub-Total</b>	<b>405,463</b>	<b>459,864</b>	<b>440,000</b>	<b>450,000</b>	<b>440,000</b>	<b>0.0%</b>
<b>Sub-Total Recurring Revenue</b>	<b>\$405,463</b>	<b>\$459,864</b>	<b>\$440,000</b>	<b>\$450,000</b>	<b>\$440,000</b>	<b>0.0%</b>
<b>Recreation Enterprise Revenue</b>	<b>\$405,463</b>	<b>\$459,864</b>	<b>\$440,000</b>	<b>\$450,000</b>	<b>\$440,000</b>	<b>0.0%</b>



# Recreation Enterprise Budget

671 Recreation Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	151,989	155,530	156,456	158,752	157,000	0.3%
512 Temporary Employees	113,102	124,667	84,252	106,200	106,200	26.1%
514 Differentials	0	0	2,125	1,450	1,450	-31.8%
517 Fringe Benefits	0	0	29,940	38,880	38,880	29.9%
<b>Sub-Total Personnel Services</b>	<b>\$265,091</b>	<b>\$280,197</b>	<b>\$272,773</b>	<b>\$305,282</b>	<b>\$303,530</b>	<b>11.3%</b>
<b>Purchased Services</b>						
521 Energy	5,049	4,504	0	0	0	
524 Repairs and Maintenance	0	0	1,500	850	850	-43.3%
534 Communication	0	0	5,000	4,000	4,000	-20.0%
535 Recreational	108,344	123,886	109,540	85,000	87,128	-20.5%
538 Other Purchased Services	0	0	6,000	6,000	6,000	0.0%
<b>Sub-Total Purchased Services</b>	<b>\$113,393</b>	<b>\$128,390</b>	<b>\$122,040</b>	<b>\$95,850</b>	<b>\$97,978</b>	<b>-19.7%</b>
<b>Supplies</b>						
558 Other Supplies	1,459	5,542	5,100	3,500	3,500	-31.4%
<b>Sub-Total Supplies</b>	<b>\$1,459</b>	<b>\$5,542</b>	<b>\$5,100</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>-31.4%</b>
<b>Other Charges and Expenses</b>						
571 In-State Travel	0	0	1,800	850	850	-52.8%
573 Dues and Memberships	450	1,708	0	250	250	
579 Software	0	0	4,500	3,850	3,850	-14.4%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$450</b>	<b>\$1,708</b>	<b>\$6,300</b>	<b>\$4,950</b>	<b>\$4,950</b>	<b>-21.4%</b>
<b>Other Financing Uses</b>						
596 Transfers	0	15,753	33,787	27,921	30,042	-11.1%
<b>Sub-Total Other Financing Uses</b>	<b>\$0</b>	<b>\$15,753</b>	<b>\$33,787</b>	<b>\$27,921</b>	<b>\$30,042</b>	<b>-11.1%</b>
<b>Recreation Total</b>	<b>\$380,392</b>	<b>\$431,590</b>	<b>\$440,000</b>	<b>\$437,503</b>	<b>\$440,000</b>	<b>0.0%</b>

## Budget Highlights:

Line 579 Software:

Contains \$3,850 for myrecdpt.com software

Line 596 Transfers:

Contains \$30,042 for Indirect Costs



## 672 Rink Enterprise Fund

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	314,876	347,157	350,420	339,000	361,346	3.1%
<b>Total Revenue</b>	<b>314,876</b>	<b>347,157</b>	<b>350,420</b>	<b>339,000</b>	<b>361,346</b>	<b>3.1%</b>
<b>Expenditure</b>						
Personnel Services	104,971	107,273	112,377	124,134	124,134	10.5%
Purchased Services	130,628	115,901	109,600	115,900	115,900	5.7%
Supplies	12,331	31,781	13,550	14,850	14,850	9.6%
Other Charges and Expenses	0	0	2,850	875	875	-69.3%
Capital Outlay	0	0	40,000	0	0	-100.0%
Debt Service	58,890	62,540	60,290	58,040	88,040	46.0%
Other Financing Uses	0	8,643	11,753	16,230	17,547	49.3%
<b>Total Expenditure</b>	<b>306,819</b>	<b>326,138</b>	<b>350,420</b>	<b>330,029</b>	<b>361,346</b>	<b>3.1%</b>
<b>Surplus (Deficit)</b>	<b>8,057</b>	<b>21,019</b>	<b>0</b>	<b>8,971</b>	<b>0</b>	



# Rink Enterprise Fund Revenue

Rink Enterprise Fund	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Departmental Revenue						
427100 Advertisement Revenue	9,400	8,600	10,000	9,000	9,000	-10.0%
427300 Skate Shop Revenue	0	1,000	0	1,000	1,000	
427301 Snack Shop Revenue	2,813	3,000	2,625	3,000	3,000	14.3%
480000 Miscellaneous Revenue	8,692	4,292	12,000	4,000	4,000	-66.7%
485002 Refunds Prior-Fy	121			0	0	
<b>Departmental Revenue Sub-Total</b>	<b>21,026</b>	<b>16,892</b>	<b>24,625</b>	<b>17,000</b>	<b>17,000</b>	<b>-31.0%</b>
User Charges						
427200 Outside Revenue	18,460	38,365	24,795	30,000	30,000	21.0%
427400 Youth Hockey Revenue	114,555	109,420	120,000	109,000	131,346	9.5%
427500 Skating Association	14,600	16,620	16,000	16,000	16,000	0.0%
427501 Wps Revenue	34,040	37,220	40,000	37,000	37,000	-7.5%
427502 League Revenue	10,810	11,960	15,000	10,000	10,000	-33.3%
427503 Pick-Up League Revenue	101,385	116,680	110,000	120,000	120,000	9.1%
427600 Kasabuski Revenue	0			0	0	
<b>User Charges Sub-Total</b>	<b>293,850</b>	<b>330,265</b>	<b>325,795</b>	<b>322,000</b>	<b>344,346</b>	<b>5.7%</b>
<b>Sub-Total Recurring Revenue</b>	<b>\$314,876</b>	<b>\$347,157</b>	<b>\$350,420</b>	<b>\$339,000</b>	<b>\$361,346</b>	<b>3.1%</b>
<b>Rink Enterprise Fund Revenue</b>	<b>\$314,876</b>	<b>\$347,157</b>	<b>\$350,420</b>	<b>\$339,000</b>	<b>\$361,346</b>	<b>3.1%</b>



# Rink Enterprise Fund Budget

672 Rink Enterprise Fund	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	104,971	105,072	107,950	106,000	106,000	-1.8%
513 Overtime	0	2,201	2,800	5,800	5,800	107.1%
517 Fringe Benefits	0	0	1,627	12,334	12,334	657.9%
<b>Sub-Total Personnel Services</b>	<b>\$104,971</b>	<b>\$107,273</b>	<b>\$112,377</b>	<b>\$124,134</b>	<b>\$124,134</b>	<b>10.5%</b>
<b>Purchased Services</b>						
521 Energy	73,459	87,995	82,600	87,000	87,000	5.3%
524 Repairs and Maintenance	57,169	27,906	20,000	20,600	20,600	3.0%
534 Communication	0	0	1,300	1,300	1,300	0.0%
538 Other Purchased Services	0	0	5,700	7,000	7,000	22.8%
<b>Sub-Total Purchased Services</b>	<b>\$130,628</b>	<b>\$115,901</b>	<b>\$109,600</b>	<b>\$115,900</b>	<b>\$115,900</b>	<b>5.7%</b>
<b>Supplies</b>						
542 Office Supplies	12,331	31,781	550	550	550	0.0%
543 Repairs and Maintenance Supplies	0	0	4,300	4,500	4,500	4.7%
545 Custodial Supplies	0	0	1,500	1,500	1,500	0.0%
558 Other Supplies	0	0	7,200	8,300	8,300	15.3%
<b>Sub-Total Supplies</b>	<b>\$12,331</b>	<b>\$31,781</b>	<b>\$13,550</b>	<b>\$14,850</b>	<b>\$14,850</b>	<b>9.6%</b>
<b>Other Charges and Expenses</b>						
578 Other Classified Items	0	0	2,000	0	0	-100.0%
579 Software	0	0	850	875	875	2.9%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,850</b>	<b>\$875</b>	<b>\$875</b>	<b>-69.3%</b>
<b>Capital Outlay</b>						
582 Buildings	0	0	40,000	0	0	-100.0%
<b>Sub-Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Debt Service</b>						
591 Long Term Debt	58,890	62,540	50,000	58,040	58,040	16.1%
592 Short Term Debt	0	0	10,290	0	30,000	191.5%
<b>Sub-Total Debt Service</b>	<b>\$58,890</b>	<b>\$62,540</b>	<b>\$60,290</b>	<b>\$58,040</b>	<b>\$88,040</b>	<b>46.0%</b>
<b>Other Financing Uses</b>						
596 Transfers	0	8,643	11,753	16,230	17,547	49.3%
<b>Sub-Total Other Financing Uses</b>	<b>\$0</b>	<b>\$8,643</b>	<b>\$11,753</b>	<b>\$16,230</b>	<b>\$17,547</b>	<b>49.3%</b>
<b>Rink Total</b>	<b>\$306,819</b>	<b>\$326,138</b>	<b>\$350,420</b>	<b>\$330,029</b>	<b>\$361,346</b>	<b>3.1%</b>

## Budget Highlights:

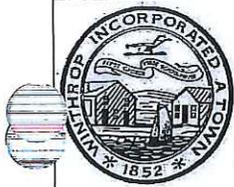
Line 596 Transfers:

Contains \$17,547 for Indirect Costs



## 752 Waterways Enterprise

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	354,884	354,435	363,872	371,635	371,635	2.1%
<b>Total Revenue</b>	<b>354,884</b>	<b>354,435</b>	<b>363,872</b>	<b>371,635</b>	<b>371,635</b>	<b>2.1%</b>
<b>Expenditure</b>						
Personnel Services	147,231	188,686	207,494	206,273	195,903	-5.6%
Purchased Services	80,420	110,108	60,050	48,410	48,410	-19.4%
Supplies	13,970	19,040	12,600	14,500	14,500	15.1%
Other Charges and Expenses	1,475	9,987	26,843	14,028	24,147	-10.0%
Capital Outlay	25,693	14,198	0	2,000	2,000	
Debt Service	63,105	61,605	59,355	62,105	62,105	4.6%
Other Financing Uses	19,747	21,300	18,322	22,637	24,569	34.1%
<b>Total Expenditure</b>	<b>351,641</b>	<b>424,925</b>	<b>384,664</b>	<b>369,953</b>	<b>371,635</b>	<b>-3.4%</b>
<b>Surplus (Deficit)</b>	<b>3,243</b>	<b>-70,489</b>	<b>-20,792</b>	<b>1,682</b>	<b>0</b>	



# Waterways Enterprise Revenue

Waterways Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
State Aid						
460000 State Revenue	11,909	10,834		0	0	
<b>State Aid Sub-Total</b>	<b>11,909</b>	<b>10,834</b>		<b>0</b>	<b>0</b>	
Excises						
Boat Excise	59,230	52,573	52,000	52,000	52,000	0.0%
<b>Excises Sub-Total</b>	<b>59,230</b>	<b>52,573</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>0.0%</b>
Departmental Revenue						
437000 Other Fees And Charges	7,121	560	5,270	5,000	5,000	-5.1%
480000 Miscellaneous Revenue	119	1,276		0	0	
<b>Departmental Revenue Sub-Total</b>	<b>7,240</b>	<b>1,836</b>	<b>5,270</b>	<b>5,000</b>	<b>5,000</b>	<b>-5.1%</b>
User Charges						
416500 Waterway Fee - Revenue	100	100		0	0	
416515 Non-Resident Waterway Fee	117,074	110,975	130,000	130,000	130,000	0.0%
416520 Resident Waterway Fee	68,388	62,875	60,000	60,000	60,000	0.0%
427005 Ramp Rev (Daily)	6,105	6,910	7,700	10,000	10,000	29.9%
427007 Hauler Fees	880	1,400	0	400	400	
427009 Transient Rentals	3,095	2,741	0	2,500	2,500	
427010 Davit Fee	200	100		0	0	
427011 Season Ramp	1,860	2,570	0	500	500	
427012 Slip Rental Summer	67,996	75,833	84,022	86,205	86,205	2.6%
427014 Slip Rental Winter	875	4,545	9,580	9,580	9,580	0.0%
427015 Dingy Fees	8,559	8,350	10,000	10,000	10,000	0.0%
427016 Landing Fees	225	821		0	0	
427017 Parking Permit - Harbor	15	20		0	0	
427018 Ice - Harbormaster	418			0	0	
427019 Mooring Rental Fee	280	140	300	300	300	0.0%
<b>User Charges Sub-Total</b>	<b>276,069</b>	<b>277,379</b>	<b>301,602</b>	<b>309,485</b>	<b>309,485</b>	<b>2.6%</b>
Fees & Fines						
432000 Fees		0		0	0	
450006 Fines - Non Criminal Citations	0	10,975	5,000	5,000	5,000	0.0%
<b>Fees &amp; Fines Sub-Total</b>	<b>0</b>	<b>10,975</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
Penalties & Interest						
417200 Penalties & Interest Boat Exc	435	838	0	150	150	
<b>Penalties &amp; Interest Sub-Total</b>	<b>435</b>	<b>838</b>	<b>0</b>	<b>150</b>	<b>150</b>	
<b>Sub-Total Recurring Revenue</b>	<b>\$354,884</b>	<b>\$354,435</b>	<b>\$363,872</b>	<b>\$371,635</b>	<b>\$371,635</b>	<b>2.1%</b>
<b>Waterways Enterprise Revenue</b>	<b>\$354,884</b>	<b>\$354,435</b>	<b>\$363,872</b>	<b>\$371,635</b>	<b>\$371,635</b>	<b>2.1%</b>



# Waterways Enterprise Budget

752 Waterways Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	134,383	184,696	181,978	181,978	181,978	0.0%
512 Temporary Employees	0	0	10,687	11,057	10,687	0.0%
517 Fringe Benefits	12,848	3,991	14,829	13,238	3,238	-78.2%
<b>Sub-Total Personnel Services</b>	<b>\$147,231</b>	<b>\$188,686</b>	<b>\$207,494</b>	<b>\$206,273</b>	<b>\$195,903</b>	<b>-5.6%</b>
<b>Purchased Services</b>						
521 Energy	18,549	17,404	16,200	12,000	12,000	-25.9%
523 Non-Energy Utilities	6,115	1,104	12,900	6,000	6,000	-53.5%
524 Repairs and Maintenance	0	0	26,900	26,200	26,200	-2.6%
530 Professional and Technical	55,756	91,599	2,150	2,150	2,150	0.0%
534 Communication	0	0	1,900	2,060	2,060	8.4%
<b>Sub-Total Purchased Services</b>	<b>\$80,420</b>	<b>\$110,108</b>	<b>\$60,050</b>	<b>\$48,410</b>	<b>\$48,410</b>	<b>-19.4%</b>
<b>Supplies</b>						
542 Office Supplies	13,970	19,040	800	1,000	1,000	25.0%
543 Repairs and Maintenance Supplies	0	0	4,500	2,500	2,500	-44.4%
548 Vehicular Supplies	0	0	2,500	6,000	6,000	140.0%
558 Other Supplies	0	0	4,800	5,000	5,000	4.2%
<b>Sub-Total Supplies</b>	<b>\$13,970</b>	<b>\$19,040</b>	<b>\$12,600</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>15.1%</b>
<b>Other Charges and Expenses</b>						
573 Dues and Memberships	1,475	1,400	850	850	850	0.0%
574 Insurance Premiums	0	8,587	7,916	3,178	3,178	-59.9%
578 Other Classified Items	0	0	18,077	10,000	20,120	11.3%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$1,475</b>	<b>\$9,987</b>	<b>\$26,843</b>	<b>\$14,028</b>	<b>\$24,147</b>	<b>-10.0%</b>
<b>Capital Outlay</b>						
587 Replacement Equipment	25,693	14,198	0	2,000	2,000	
<b>Sub-Total Capital Outlay</b>	<b>\$25,693</b>	<b>\$14,198</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	
<b>Debt Service</b>						
591 Long Term Debt	63,105	61,605	59,355	62,105	62,105	4.6%
<b>Sub-Total Debt Service</b>	<b>\$63,105</b>	<b>\$61,605</b>	<b>\$59,355</b>	<b>\$62,105</b>	<b>\$62,105</b>	<b>4.6%</b>
<b>Other Financing Uses</b>						
596 Transfers	19,747	21,300	18,322	22,637	24,569	34.1%
<b>Sub-Total Other Financing Uses</b>	<b>\$19,747</b>	<b>\$21,300</b>	<b>\$18,322</b>	<b>\$22,637</b>	<b>\$24,569</b>	<b>34.1%</b>
<b>Harbormaster Total</b>	<b>\$351,641</b>	<b>\$424,925</b>	<b>\$384,664</b>	<b>\$369,953</b>	<b>\$371,635</b>	<b>-3.4%</b>

## Budget Highlights:

Line 524 Repairs and Maintenance:

Contains \$9,500 for Boat Repairs

Line 587 Replacement Equipment:

Contains \$2,000 for purchase and installation of local server and upgrade of 2 desktop computers

Line 596 Transfers:

Contains \$24,569 for Indirect Costs



## 901 Water/Sewer Enterprise

	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Revenue</b>						
Recurring Revenue	8,124,257	8,456,764	8,339,698	8,496,703	8,522,522	2.2%
Non-Recurring Revenue	2,287,000	629,000		0	0	
<b>Total Revenue</b>	<b>10,411,257</b>	<b>9,085,764</b>	<b>8,339,698</b>	<b>8,496,703</b>	<b>8,522,522</b>	<b>2.2%</b>
<b>Expenditure</b>						
Personnel Services	1,278,968	1,342,275	1,437,937	1,458,658	1,460,894	1.6%
Purchased Services	388,526	369,012	342,368	468,350	468,350	36.8%
Supplies	237,017	235,992	239,966	219,095	219,095	-8.7%
Intergovernmental	4,675,640	4,812,889	4,994,972	5,039,929	5,039,929	0.9%
Other Charges and Expenses	7,212	41,429	124,887	124,004	124,004	-0.7%
Capital Outlay	567,370	2,878,047	40,000	40,000	40,000	0.0%
Debt Service	407,186	606,736	1,046,392	574,360	574,360	-45.1%
Other Financing Uses	310,297	246,425	113,176	547,576	595,890	426.5%
<b>Total Expenditure</b>	<b>7,872,216</b>	<b>10,532,805</b>	<b>8,339,698</b>	<b>8,471,972</b>	<b>8,522,522</b>	<b>2.2%</b>
<b>Surplus (Deficit)</b>	<b>2,539,041</b>	<b>-1,447,041</b>	<b>0</b>	<b>24,731</b>	<b>0</b>	



# Water/Sewer Enterprise Revenue

Water/Sewer Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Recurring Revenue</b>						
Investment Income						
482000 Investment - Earnings	1,236	1,236		0	0	
<b>Investment Income Sub-Total</b>	<b>1,236</b>	<b>1,236</b>		<b>0</b>	<b>0</b>	
Departmental Revenue						
414200 Tax Lien - Revenue	87,587	25,335		0	0	
484000 Misc Receipts -Sewer	637	2,035		0	0	
484010 Water Scrap Metal	3,053			0	0	
<b>Departmental Revenue Sub-Total</b>	<b>91,277</b>	<b>27,370</b>		<b>0</b>	<b>0</b>	
User Charges						
421100 Utility Usage	2,541,144	2,698,866	3,277,900	3,343,458	3,343,458	2.0%
424500 Sewer Utility Usage	4,180,155	4,134,100	4,709,064	4,803,245	4,829,064	2.5%
432830 Water On/Off Charge	896	2,329		0	0	
<b>User Charges Sub-Total</b>	<b>6,722,195</b>	<b>6,835,295</b>	<b>7,986,964</b>	<b>8,146,703</b>	<b>8,172,522</b>	<b>2.3%</b>
Penalties & Interest						
417400 Tax Lien - Interest & Fees	54,537	13,459		0	0	
421500 Committed Interest	40,709	34,737		0	0	
422000 Lien Revenue	835,759	769,987	352,734	350,000	350,000	-0.8%
432900 Sewer Interest & Penalties	63,373	59,457		0	0	
432910 U/B Lien Reading Fee	14,920	10,550		0	0	
432920 U/B Backflow Charge		4,350		0	0	
432930 U/B Nsf Check Fee	250	325		0	0	
<b>Penalties &amp; Interest Sub-Total</b>	<b>1,009,549</b>	<b>892,864</b>	<b>352,734</b>	<b>350,000</b>	<b>350,000</b>	<b>-0.8%</b>
Other Revenue						
497000 Transfer In	300,000	700,000		0	0	
<b>Other Revenue Sub-Total</b>	<b>300,000</b>	<b>700,000</b>		<b>0</b>	<b>0</b>	
<b>Sub-Total Recurring Revenue</b>	<b>\$8,124,257</b>	<b>\$8,456,764</b>	<b>\$8,339,698</b>	<b>\$8,496,703</b>	<b>\$8,522,522</b>	<b>2.2%</b>
<b>Non-Recurring Revenue</b>						
Other Revenue						
491000 Proceeds Of Bonds	2,287,000	629,000		0	0	
<b>Other Revenue Sub-Total</b>	<b>2,287,000</b>	<b>629,000</b>		<b>0</b>	<b>0</b>	
<b>Sub-Total Non-Recurring Revenue</b>	<b>\$2,287,000</b>	<b>\$629,000</b>		<b>\$0</b>	<b>\$0</b>	
<b>Water/Sewer Enterprise Revenue</b>	<b>\$10,411,257</b>	<b>\$9,085,764</b>	<b>\$8,339,698</b>	<b>\$8,496,703</b>	<b>\$8,522,522</b>	<b>2.2%</b>



# Water/Sewer Enterprise Budget

901 Water/Sewer Enterprise	FY2015 Actual	FY2016 Actual	FY2017 Budget	FY2018 Request	FY2018 Recom	Percent Change
<b>Personnel Services</b>						
511 Permanent Employees	810,834	836,959	869,584	863,664	857,100	-1.4%
513 Overtime	77,256	75,876	90,000	90,000	90,000	0.0%
514 Differentials	0	0	5,855	6,079	14,879	154.1%
517 Fringe Benefits	390,878	429,440	458,122	472,215	472,215	3.1%
519 Other Personnel Services	0	0	14,376	26,700	26,700	85.7%
<b>Sub-Total Personnel Services</b>	<b>\$1,278,968</b>	<b>\$1,342,275</b>	<b>\$1,437,937</b>	<b>\$1,458,658</b>	<b>\$1,460,894</b>	<b>1.6%</b>
<b>Purchased Services</b>						
521 Energy	82,123	63,834	55,946	47,500	47,500	-15.1%
523 Non-Energy Utilities	0	0	5,000	2,500	2,500	-50.0%
524 Repairs and Maintenance	0	0	255,922	219,850	219,850	-14.1%
530 Professional and Technical	306,403	305,178	9,000	99,000	99,000	1000.0%
534 Communication	0	0	6,500	9,500	9,500	46.2%
538 Other Purchased Services	0	0	10,000	90,000	90,000	800.0%
<b>Sub-Total Purchased Services</b>	<b>\$388,526</b>	<b>\$369,012</b>	<b>\$342,368</b>	<b>\$468,350</b>	<b>\$468,350</b>	<b>36.8%</b>
<b>Supplies</b>						
542 Office Supplies	0	0	5,000	10,000	10,000	100.0%
543 Repairs and Maintenance Supplies	237,017	235,992	204,966	179,095	179,095	-12.6%
548 Vehicular Supplies	0	0	30,000	30,000	30,000	0.0%
<b>Sub-Total Supplies</b>	<b>\$237,017</b>	<b>\$235,992</b>	<b>\$239,966</b>	<b>\$219,095</b>	<b>\$219,095</b>	<b>-8.7%</b>
<b>Intergovernmental</b>						
569 Other Intergovernmental	4,675,640	4,812,889	4,994,972	5,039,929	5,039,929	0.9%
<b>Sub-Total Intergovernmental</b>	<b>\$4,675,640</b>	<b>\$4,812,889</b>	<b>\$4,994,972</b>	<b>\$5,039,929</b>	<b>\$5,039,929</b>	<b>0.9%</b>
<b>Other Charges and Expenses</b>						
571 In-State Travel	0	0	0	500	500	
574 Insurance Premiums	0	32,941	34,836	35,952	35,952	3.2%
578 Other Classified Items	0	0	82,500	80,000	80,000	-3.0%
579 Software	7,212	8,488	7,551	7,552	7,552	0.0%
<b>Sub-Total Other Charges and Expenses</b>	<b>\$7,212</b>	<b>\$41,429</b>	<b>\$124,887</b>	<b>\$124,004</b>	<b>\$124,004</b>	<b>-0.7%</b>
<b>Capital Outlay</b>						
583 Plant	501,763	2,798,492	0	0	0	
585 Additional Equipment	65,607	79,555	40,000	40,000	40,000	0.0%
<b>Sub-Total Capital Outlay</b>	<b>\$567,370</b>	<b>\$2,878,047</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0.0%</b>
<b>Debt Service</b>						
591 Long Term Debt	407,186	606,736	1,046,392	574,360	574,360	-45.1%
<b>Sub-Total Debt Service</b>	<b>\$407,186</b>	<b>\$606,736</b>	<b>\$1,046,392</b>	<b>\$574,360</b>	<b>\$574,360</b>	<b>-45.1%</b>
<b>Other Financing Uses</b>						
596 Transfers	310,297	246,425	113,176	547,576	595,890	426.5%
<b>Sub-Total Other Financing Uses</b>	<b>\$310,297</b>	<b>\$246,425</b>	<b>\$113,176</b>	<b>\$547,576</b>	<b>\$595,890</b>	<b>426.5%</b>
<b>Water Total</b>	<b>\$7,872,216</b>	<b>\$10,532,805</b>	<b>\$8,339,698</b>	<b>\$8,471,972</b>	<b>\$8,522,522</b>	<b>2.2%</b>

**Budget Highlights:**

Line 578 Other Classified Items:

Contains \$80,000 for Reserve Fund Appropriation

Line 596 Transfers:

Contains \$595,890 for Indirect Costs

Town of Winthrop  
Fiscal Year 2018  
Outlook & Operating Budget

Chapter  
10

**Appendix**

Cherry Sheets  
Town Estimated Salary Schedule  
School Budget Details





**2018 Local Aid Estimates**  
**Winthrop**



FY2018  
Conference  
Committee

FY2018 SWM  
Budget Proposal

FY2018 HWM  
Budget Proposal

FY2018  
Governor's Budget  
Proposal

FY2017 Cherry  
Sheet Estimate

	FY2017 Cherry Sheet Estimate	FY2018 Governor's Budget Proposal	FY2018 HWM Budget Proposal	FY2018 SWM Budget Proposal	FY2018 Conference Committee
<b>Education:</b>					
Chapter 70	6,450,815	6,490,175	6,509,855		
School Transportation	0	0	0		
Charter Tuition Reimbursement	12,502	32,953	49,946		
Smart Growth School Reimbursement	0	0	0		
<b>Offset Receipts:</b>					
School Choice Receiving Tuition	87,223	82,000	82,000		
<b>Sub-total, All Education Items:</b>	<b>6,550,540</b>	<b>6,605,128</b>	<b>6,641,801</b>		
<b>General Government:</b>					
Unrestricted Gen Gov't Aid	4,053,454	4,211,539	4,211,539		
Local Sh of Racing Taxes	0	0	0		
Regional Public Libraries	0	0	0		
Urban Revitalization	0	0	0		
Veterans Benefits	69,344	83,808	80,272		
State Owned Land	0	0	0		
Exemp: VBS and Elderly	76,740	79,055	79,055		
<b>Offset Receipts:</b>					
Public Libraries	22,035	21,520	22,621		
<b>Sub-Total, All General Government</b>	<b>4,221,573</b>	<b>4,395,922</b>	<b>4,393,487</b>		
<b>Total Estimated Receipts</b>	<b>10,772,113</b>	<b>11,001,050</b>	<b>11,035,288</b>		



**718 Local Aid Assessments**  
Winthrop



FY2018  
Conference  
Committee

FY2018 HWM  
Budget Proposal

FY2018 SWM  
Budget Proposal

FY2018  
Governor's Budget  
Proposal

FY2017 Cherry  
Sheet Estimate

**County Assessments:**

County Tax 0 0 0 0  
Suffolk County Retirement 0 0 0 0  
Essex County Reg Comm Center 0 0 0 0

**Sub-Total, County Assessments:**

0 0 0 0

**State Assessments and Charges:**

Retired Employees Health Insurance 0 0 0 0  
Retired Teachers Health Insurance 0 0 0 0  
Mosquito Control Projects 14,445 14,184 14,184  
Air Pollution Districts 4,881 5,090 5,090  
Metropolitan Area Planning Council 9,185 9,266 9,266  
Old Colony Planning Council 0 0 0 0  
RMV Non-Renewal Surcharge 35,320 45,040 45,040

**Sub-Total, State Assessments:**

63,831 73,580 73,580

**Transportation Authorities:**

MBTA 391,693 390,771 390,771  
Boston Metro. Transit District 0 0 0  
Regional Transit 0 0 0

**Sub-Total, Transp Authorities:**

391,693 390,771 390,771

**Annual Charges Against Receipts:**

Multi-Year Repayment Program 0 0 0  
Special Education 5,187 2,697 2,697  
STRAP Repayments 0 0 0

**Sub-Total, Annual Charges:**

5,187 2,697 2,697

**Tuition Assessments:**

School Choice Sending Tuition 31,800 20,100 20,100  
Charter School Sending Tuition 185,134 201,839 227,033

**Sub-Total, Tuition Assessments:**

216,934 221,939 247,133

**Total Estimated Charges:**

677,645 688,987 714,181

# Addendums

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# Town Employee List

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Dept. Name	Name	hireDate	FY17	FY18
Town Council	Linda Calla	2/16/2006	\$2,600	\$2,600
Town Council	James Letterie	2/16/2006	\$2,600	\$2,600
Town Council	Nicholas DelVento	2/16/2006	\$2,600	\$2,600
Town Council	Philip Boncore	1/2/2006	\$2,600	\$2,600
Town Council	Russell Sanford	1/1/2006	\$2,600	\$2,600
Town Council	Paul Varone	1/28/2010	\$2,600	\$2,600
Town Council	Richard Boyajian	1/8/2014	\$2,600	\$2,600
Town Council	Robert Driscoll	2/4/2016	\$5,200	\$5,200
Town Council	Heather Engman	1/1/2017	\$2,600	\$2,600
Town Manager	Tanji Cifuni	8/13/2007	\$72,386	\$73,519
Town Manager	James McKenna	6/29/2009	\$151,460	\$153,979
Town Manager	Laurisa Wojcik	1/6/2016	\$52,801	\$53,292
Town Manager	Joeseph Domelowicz	9/5/2012	\$85,500	\$82,259
Town Manager	Frank Nitti	1/25/2016	\$0	\$63,549
Finance	Diane Nalen	9/12/1994	\$77,487	\$78,235
Finance	Kathleen Cerulli-Hickey	1/11/2005	\$45,975	\$53,121
Finance	Elizabeth Zaleski	5/1/2013	\$84,000	\$84,000
Finance	Michael Perez	1/7/2016	\$112,534	\$115,692
Assessing	Carol Douglas	7/11/1988	\$46,075	\$45,300
Assessing	Allen Maruzzi	5/14/2001	\$2,256	\$2,256
Assessing	Paolo Franzese	1/25/2012	\$1,826	\$1,826
Assessing	Stephen Roche	1/5/2015	\$85,336	\$88,442
Assessing	Diane Macken	3/5/2015	\$1,826	\$1,826
Assessing	Jolanta Briffett	10/31/2016	\$0	\$53,858
Treasurer Collector	Michele Balian	9/5/2006	\$45,975	\$45,300
Treasurer Collector	Monica Ford	8/13/2007	\$100,513	\$104,156
Treasurer Collector	Kathleen Rappa	8/7/2012	\$65,762	\$65,751
Treasurer Collector	Jennifer Reeves	11/10/2014	\$41,076	\$44,248
Treasurer Collector	Eric Doyle	4/13/2015	\$44,958	\$44,955
Human Resources	Stacy DiChiara	10/30/2013	\$70,089	\$69,809
MIS	David Lapenson	3/28/2001	\$57,090	\$55,795
MIS	Brian Iraheta-Arenas	8/17/2016	\$0	\$22,921
Town Clerk	Mary Jane Boncore	1/2/2001	\$40,046	\$39,314
Town Clerk	Carla Vitale	8/9/2004	\$77,582	\$86,925
Town Clerk	Joanne DeMato	1/7/2008	\$55,625	\$58,402
Town Clerk	Denise Quist	8/30/2012	\$48,441	\$53,047
Conservation Commission	Kara Campbell	8/11/2016	\$0	\$22,925
Police Department	Giulio Bonavita	1/24/1994	\$77,288	\$54,486
Police Department	David Brown	1/1/2001	\$64,769	\$54,486
Police Department	Wayne Carter	2/25/2002	\$53,112	\$54,486
Police Department	Mary Crisafi	2/17/1998	\$79,568	\$61,865
Police Department	Nancy Dalrymple	12/5/1994	\$78,036	\$61,865
Police Department	Michael Delehanty	1/21/1994	\$53,112	\$54,486
Police Department	Sean Delehanty	1/1/2001	\$53,112	\$54,486
Police Department	Terence Delehanty	4/8/1996	\$140,169	\$160,000
Police Department	Paul Deleo	1/4/1984	\$89,535	\$72,035

Dept. Name	Name	hireDate	FY17	FY18
Police Department	Dawne Armitstead	10/1/1995	\$63,906	\$54,486
Police Department	William Hagemeister	5/11/1993	\$53,112	\$54,486
Police Department	Arthur Hickey Jr.	8/22/1983	\$62,717	\$61,865
Police Department	Dennis Hickey	5/5/1986	\$53,112	\$54,486
Police Department	Robert Jaworski	7/26/1993	\$64,769	\$54,486
Police Department	David Lessard	7/1/1980	\$90,976	\$72,035
Police Department	Shawn McCarthy	3/29/2001	\$53,112	\$54,486
Police Department	Ignacio Oyola	11/16/1998	\$64,985	\$54,486
Police Department	Timothy Callinan	11/1/2001	\$66,604	\$54,486
Police Department	Judy Racow	9/1/1993	\$63,906	\$54,486
Police Department	Stephen Rogers	1/31/1995	\$78,649	\$61,865
Police Department	Frank Scarpa Jr.	7/11/1977	\$87,086	\$0
Police Department	James Feeley	7/3/2003	\$57,612	\$61,865
Police Department	Sean Perrin	1/22/2004	\$67,684	\$54,486
Police Department	James Freeman	10/27/2004	\$53,112	\$54,486
Police Department	Michelle Hall	8/1/2007	\$45,319	\$47,580
Police Department	Robert Carter	3/10/2008	\$56,934	\$54,486
Police Department	Sean Hickey	3/10/2008	\$52,434	\$54,486
Police Department	Robert Defreitas	7/14/2011	\$51,331	\$50,974
Police Department	Sarko Gergerian	7/14/2011	\$55,502	\$61,865
Police Department	Faton Ramadani	12/11/2012	\$52,274	\$50,974
Police Department	Michael Connolly	12/11/2012	\$53,121	\$54,486
Police Department	Carlos Dutra	9/18/2013	\$51,936	\$50,974
Police Department	Anthony Sorrentino	12/12/2014	\$0	\$50,974
Police Department	Nicholas Bettano	12/12/2014	\$0	\$50,974
Fire Department	Daniel Lowney	3/9/1998	\$56,501	\$56,501
Fire Department	Dennis Boudrow	10/28/1985	\$57,714	\$57,714
Fire Department	William Brogan	9/29/1986	\$56,857	\$56,857
Fire Department	William Carabine Jr.	2/2/1989	\$57,607	\$57,607
Fire Department	Thomas Dibenedetto	2/25/1991	\$57,607	\$57,607
Fire Department	Charles Flanagan Jr.	5/29/1986	\$81,101	\$81,101
Fire Department	Paul Flanagan	7/15/1978	\$137,961	\$137,136
Fire Department	Daniel Flynn	10/28/1985	\$68,626	\$68,626
Fire Department	John Hayes	5/9/1993	\$56,719	\$56,719
Fire Department	Edwin Macdonald Jr.	8/8/1983	\$82,303	\$82,303
Fire Department	Thomas Moses	11/4/1985	\$80,878	\$80,878
Fire Department	Jaffrie Perrotti Jr.	10/9/1980	\$57,607	\$57,607
Fire Department	John Rich	9/8/1986	\$64,432	\$64,432
Fire Department	Michael Rich	3/1/1991	\$57,607	\$57,607
Fire Department	Patrick O'Brien	2/11/2002	\$56,283	\$56,283
Fire Department	Richard Swartz	10/21/1980	\$93,092	\$93,092
Fire Department	William Vecchio Jr.	5/1/1986	\$56,857	\$56,857
Fire Department	William Wiley	2/26/1991	\$80,727	\$80,727
Fire Department	Vincent Zappulla	9/15/1986	\$69,009	\$69,009
Fire Department	James Gioiosa	2/7/2005	\$56,283	\$56,283
Fire Department	Paul Montgomery	2/8/2005	\$56,283	\$56,283

Dept. Name	Name	hireDate	FY17	FY18
Fire Department	James Fucillo	9/8/2015	\$40,688	\$40,688
Fire Department	Salvatore Moschitto	8/4/2005	\$56,283	\$56,283
Fire Department	Stephen Calandra	3/2/2006	\$66,936	\$66,936
Fire Department	Christopher Saggese	3/2/2006	\$56,283	\$56,283
Fire Department	Nick Leonard	5/4/2015	\$40,688	\$40,688
Fire Department	Michael Lopez	12/15/2007	\$55,737	\$55,737
Fire Department	Michael O'Keefe	8/11/2010	\$55,665	\$55,665
Fire Department	William Toomey	8/11/2010	\$55,665	\$55,665
Fire Department	Kelly Parker	5/16/2012	\$44,339	\$44,461
Fire Department	Joseph Kaulenas	8/16/2012	\$51,772	\$51,772
Fire Department	Richard Staff	8/16/2012	\$51,772	\$51,772
Fire Department	Eric Cusack	11/17/2014	\$49,785	\$49,785
Inspectional Services	Barbara Matarazzo	3/13/2003	\$37,730	\$37,979
Inspectional Services	Kenneth Streeter	6/2/2003	\$17,465	\$16,799
Inspectional Services	Vincent Gennaco	11/3/2005	\$16,852	\$15,961
Inspectional Services	John Barret	8/8/2012	\$42,873	\$42,820
Inspectional Services	John Ferullo	10/7/2013	\$24,115	\$24,293
Inspectional Services	Albert Legee	5/13/2014	\$79,698	\$78,113
Inspectional Services	Sharon Sicurella	6/11/2014	\$36,720	\$50,215
Health	Deanna Faretra	9/26/2016	\$0	\$55,413
Animal Control	Mark Van Buskirk	4/1/2002	\$58,933	\$57,662
Municipal Hearings	Michael Diluio	12/1/2009	\$0	\$11,320
DPW	Stephen Babcock	8/3/1993	\$49,523	\$48,636
DPW	Sean Farren	6/17/1988	\$67,563	\$128,303
DPW	Kathleen Gutowski	1/25/1991	\$46,075	\$45,300
DPW	Robert Hodgkins	7/11/1983	\$55,383	\$108,846
DPW	Margaret Larity	4/16/1997	\$49,473	\$48,636
DPW	Deborah Madden	10/2/1995	\$40,688	\$39,913
DPW	Stephen Kennedy	12/12/2000	\$44,179	\$43,362
DPW	Paul O'Donnell	8/2/1993	\$68,007	\$76,697
DPW	Jerome Cooper	7/24/2002	\$49,423	\$48,636
DPW	Linda Vatalaro	6/28/1995	\$46,075	\$90,600
DPW	Michael West	1/11/1983	\$46,940	\$46,013
DPW	Anthony Wright	9/17/1997	\$49,475	\$145,908
DPW	Edwin Wright Jr.	11/7/1981	\$64,057	\$54,768
DPW	Aaron Armitstead	4/25/2005	\$86,543	\$93,071
DPW	Frederick Lambert	5/7/2005	\$0	\$36,902
DPW	Jeremy Vasel	10/19/2005	\$55,233	\$54,423
DPW	Steven Calla	3/1/2007	\$115,594	\$130,487
DPW	John Devlin	3/6/2007	\$45,741	\$45,129
DPW	Michael Sax	8/20/2012	\$43,575	\$42,371
DPW	John Nalen	11/14/2012	\$40,800	\$40,625
DPW	Sean Kirby	3/20/2013	\$39,319	\$42,749
DPW	Richard Cifuni	9/18/2013	\$77,889	\$85,577
DPW	Michael Upton	1/13/2014	\$42,336	\$42,173
DPW	David Peppe	1/21/2014	\$39,486	\$39,316

Dept. Name	Name	hireDate	FY17	FY18
DPW	Anthony Ferrara Jr.	2/4/2014	\$0	\$38,384
DPW	Craig Armitstead	5/19/2014	\$37,036	\$39,396
DPW	Sean Robson	5/27/2014	\$11,279	\$37,432
DPW	James DiGregorio	7/7/2014	\$54,633	\$54,423
DPW	Susannah Corona	6/24/2015	\$38,249	\$38,088
DPW	Richard Mosher	10/14/2015	\$37,342	\$37,198
DPW	Lawrence St. George	10/14/2015	\$48,912	\$48,725
DPW	Zachary Fuller	5/2/2016	\$0	\$36,303
DPW	Michael Delehanty	5/16/2016	\$0	\$36,279
DPW	Cody Savoie	6/13/2016	\$0	\$36,230
DPW	Jeremiah Jensen	10/17/2016	\$0	\$39,200
Council On Aging	Rita Driscoll	9/2/1982	\$27,874	\$27,049
Council On Aging	Ruth Hames	7/16/1990	\$17,290	\$36,127
Council On Aging	Kathryn Dixon	7/24/2001	\$43,216	\$42,853
Council On Aging	Nancy Williams	5/6/1985	\$74,746	\$73,991
Council On Aging	Kenneth Brandenburg	12/20/2007	\$0	\$18,817
Council On Aging	Valerie Millar	12/1/2014	\$0	\$11,768
Veterans	Roseann Marie Mazzuchelli	1/1/2001	\$38,524	\$44,603
Library	Richard Allen	9/10/1990	\$41,405	\$40,755
Library	Peter Solomon	12/9/1998	\$35,082	\$34,482
Library	Mary Connolly	4/30/1990	\$15,559	\$15,790
Library	Ellen Nickerson	10/16/1970	\$44,132	\$46,173
Library	Arthur Languirand	8/20/2001	\$30,739	\$30,123
Library	Tammy Cody	10/22/2003	\$15,509	\$14,959
Library	Mary Lou Osborne	12/17/2014	\$50,459	\$50,721
Library	Diane Wallace	4/28/2015	\$74,584	\$74,713
Library	Katrina Donovan	10/12/2016	\$0	\$10,659
Library	Alyssa True	10/21/2016	\$0	\$10,648
Recreation	Jill Caputo	10/29/2001	\$41,992	\$41,538
Recreation	Sean Driscoll	2/24/1999	\$74,646	\$74,169
Recreation	Patricia DiBenedetto	12/19/2016	\$0	\$40,669
Rink	Ronald Hayes Jr.	6/13/2005	\$45,617	\$45,617
Rink	Mark Wallace	2/5/2013	\$49,423	\$48,636
Rink	Robert DiMento	9/17/2014	\$39,973	\$55,933



# Capital Improvement Plan

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# Town of Winthrop

## Capital Improvement Plan

### Funded through Capital Plan

Number	Type	Priority	Project Name	Summary	Total Cost	FY18	FY19	FY20	FY21	FY22
FY2017-009	Construction	Urgent	Playground Resurfacing	ADA compliant surfacing	70,000	35,000	35,000			
FY2018-003	Asset Purchase	Urgent	Replacement Van	COA Van	65,140	65,140	0	0	0	0
FY2018-006	IT	Urgent	Network Modernization	Modernization of Town and School Network	300,000	150,000	150,000			
FY2017-008	Operational Review	Urgent	Records Scanning	Digitization of vital records	125,000	25,000	25,000	25,000	25,000	25,000
FY2017-005	Asset Purchase	Urgent	Turnout Gear	Replacement of Gear	34,000	34,000	0	0	0	0
FY2017-003	Operational Review	Urgent	Zoning Review	Update of Zoning	50,000	50,000	0	0	0	0
FY2018-018	IT	Urgent	Financial Software Conversion	Replacement of Financial software	663,437	540,910	122,527			
FY2018-015	Asset Purchase	Urgent	Science Textbooks	Update science textbooks	24,832	24,832	0	0	0	0
FY2018-013	Asset Purchase	High	History Textbooks	Update history textbooks	14,875	14,875	0	0	0	0
FY2017-017	Construction	High	Security improvements	Security improvements to Library	9,100	9,100	0	0	0	0
FY2017-001	Asset Purchase	High	Fire Truck	Engine Truck Replacement	416,500	83,300	83,300	83,300	83,300	83,300
FY2017-024	Asset Purchase	High	Surveillance Equipment	to outfit surveillance van	75,000	75,000	0	0	0	0
FY2017-033		High	Compost Removal	Removal of compost pile	150,000	150,000				
FY2017-010	Construction	High	Heating Improvements	Replacement of heating system	50,000	50,000	0	0	0	0
FY2017-018	Asset Purchase	High	Library Computers	Update computers for public use	7,500	7,500	0	0	0	0
FY2018-019	Construction	High	Winthrop St Phase II	Street and sidewalk restoration	200,000	200,000	0	0	0	0
FY2018-001		High	Document Scanning	Digitization of building plans	22,000	22,000	0	0	0	0
FY2018-016	Asset Purchase	High	Math Textbooks	Update math textbooks	20,000	20,000	0	0	0	0
FY2017-007	Operational Review	High	Horticultural Survey	Survey of Street Trees	25,000	25,000	0	0	0	0

FY2018-009	Construction	High	Police Station Stairs		9,500	9,500	0	0	0	0	0
FY2018-010	Asset Purchase	High	Chrombooks Purchase		10,250	10,250	0	0	0	0	0
FY2017-006	Construction	High	Street Trees	Tree Replacement	20,000	20,000	0	0	0	0	0
FY2018-014	Asset Purchase	High	History Textbooks	Update history textbooks	17,894	17,894	0	0	0	0	0
FY2017-019	Construction	Moderate	Masonry Restoration	Restoration of exterior masonry	200,000	200,000	0	0	0	0	0
FY2017-015	Construction	Moderate	Fort Banks Field	Soccer field refurbishment	25,000	25,000	0	0	0	0	0
FY2017-014	Construction	Moderate	Building Envelope	Library Building envelope improvements	25,000	25,000	0	0	0	0	0
FY2017-013	Construction	Moderate	Clock Tower Restoration	Refurbishment of Clock Tower	25,000	25,000	0	0	0	0	0
FY2017-020	Construction	Moderate	EB Newton Roof	roofing & masonry repairs	125,000	125,000	0	0	0	0	0
FY2017-027	Construction	Moderate	Library Windows	Replace Library Windows	291,000		97,000	97,000	97,000	97,000	97,000
FY2017-011	IT	Moderate	Fiber Connectivity	providing redundant connectivity to buildings	80,000	80,000	0	0	0	0	0
FY2018-007	Construction	Moderate	Ingleside Park Guardrail		40,000	40,000	0	0	0	0	0
FY2017-022	IT	Moderate	Meeting Tool	To provide online access to meetings	36,000	36,000	0	0	0	0	0
FY2017-023	Construction	Moderate	DPW Roof	Roof and overhead door replacement	25,000	25,000	0	0	0	0	0
FY2017-025	Construction	Moderate	COA HVAC	Replacement of roof top HVAC	60,000	60,000	0	0	0	0	0
FY2018-017	Asset Purchase	Moderate	Town Fleet Vehicle	Shared vehicle for official use	30,000	30,000	0	0	0	0	0
FY2017-032	IT	Moderate	Workstation updates	Update employee workstations	10,000	10,000	0	0	0	0	0
FY2018-012	Asset Purchase	Moderate	iPad		38,000	38,000	0	0	0	0	0
FY2017-021	Construction	Moderate	Library Roof	Flat Roof Replacement	70,000	70,000	0	0	0	0	0
FY2018-011	Asset Purchase	Moderate	Smart Boards		10,000	10,000	0	0	0	0	0
FY2017-030	Construction	Low	Municipal Lot Accessibility	Ramp for Town Hall Municipal Lot	10,000	10,000	0	0	0	0	0
FY2017-028	Construction	Low	Library Restoration	Interior Restoration	240,000		80,000	80,000	80,000	80,000	80,000
FY2018-008	Construction	Low	Ingleside Gazebo		40,000	40,000	0	0	0	0	0

FY2018-004	Construction	Belle Isle Grant Match	Town match	70,000	70,000	0	0	0	0
FY2017-031	Construction	Police HVAC	Replace roof unit	10,000	10,000	0	0	0	0
FY2018-005	Construction	Dog Park	Construction of dog park	40,000	40,000	0	0	0	0
<b>Total</b>				<b>\$3,880,028</b>	<b>\$2,608,301</b>	<b>\$415,827</b>	<b>\$285,300</b>	<b>\$285,300</b>	<b>\$285,300</b>

**Funded in Operating Budgets**

Number	Type	Priority	Project Name	Summary	Total Cost	FY18	FY19	FY20	FY21	FY22
FY2018-002	Asset Purchase	Urgent	Replacement Truck	DPW Fleet Maintenance	75,000	75,000	0	0	0	0
FY2017-004	Construction	Urgent	Sidewalk	Sidewalk Replacement Program	35,000	35,000	0	0	0	0
FY2017-002	Asset Purchase	High	Police Cruiser	Maintaining Police Fleet	36,000	36,000	0	0	0	0
<b>Total</b>					<b>\$146,000</b>	<b>\$146,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Capital Needs</b>					<b>\$4,026,028</b>	<b>\$2,754,301</b>	<b>\$415,827</b>	<b>\$285,300</b>	<b>\$285,300</b>	<b>\$285,300</b>

# Ferry Enterprise Profit and Loss

WINTHROP FERRY ENTERPRISE  
 PROFIT/LOSS STATEMENT

ACCOUNT	FY 17	FY 18	DIFFERENCE	
<b>REVENUE</b>				
Ticket Sales	\$ 95,312.00	\$ 145,000.00	\$ 49,688.00	more stops, longer season and passenger growth to begin this season
Concessions	\$ -	\$ 8,000.00	\$ 8,000.00	to begin this season
Advertising sales	\$ -	\$ 6,000.00	\$ 6,000.00	to begin this season
Town Subsidy	\$ 100,000.00	\$ 100,000.00	\$ -	
Boston Subsidy	\$ -	\$ 150,000.00	\$ 150,000.00	DEP Water Transit Fund
Quincy Subsidy	\$ 75,000.00	\$ -	\$ (75,000.00)	DOT Mitigation Relief
Other	\$ -	\$ 10,000.00	\$ 10,000.00	Charters to begin this season
<b>Total:</b>	<b>\$ 270,312.00</b>	<b>\$ 419,000.00</b>	<b>\$ 148,688.00</b>	
<b>EXPENSES</b>				
PERMANENT EMPLOYEES	\$ 150,000.00	\$ 17,000.00	\$ 133,000.00	
TEMPORARY EMPLOYEES	\$ 17,000.00	\$ 150,000.00	\$ (133,000.00)	
WORKERS COMP	\$ 18,000.00	\$ 15,976.00	\$ 2,024.00	
MV MAINTENANCE	\$ 20,700.00	\$ 20,000.00	\$ 700.00	
CONSULTING/Advertising	\$ 17,000.00	\$ 10,000.00	\$ 7,000.00	
INTERNET ACCESS	\$ 3,600.00	\$ 3,600.00	\$ -	
BANKING SERVICES	\$ 11,250.00	\$ 5,000.00	\$ 6,250.00	
OFFICE SUPPLIES	\$ 2,250.00	\$ 2,200.00	\$ 50.00	
VEHICLE MAINT. SUPPLIES	\$ 981.00	\$ 3,000.00	\$ (2,019.00)	
FUEL (BASED ON 18 GALS/HR)	\$ 42,000.00	\$ 118,440.00	\$ (76,440.00)	
CONCESSIONS	\$ 2,250.00	\$ 4,000.00	\$ (1,750.00)	
UNIFORMS	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00	
MISC. SUPPLIES	\$ 28,000.00	\$ 17,000.00	\$ 11,000.00	
LIABILITY INSURANCE	\$ 26,000.00	\$ 26,000.00	\$ -	
RESERVE FUND APPROP./CONTINGENCY	\$ -	\$ 21,384.00	\$ (21,384.00)	
LICENSES	\$ 2,400.00	\$ 2,400.00	\$ -	
COMMUNICATIONS EQUIP.	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00	
FHWA GRANT MATCH*	\$ -	\$ -	\$ -	
OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -	
<b>TOTAL</b>	<b>\$ 346,431.00</b>	<b>\$ 419,000.00</b>	<b>\$ (72,569.00)</b>	
Surplus/Deficit:	\$ (76,119.00)	\$ -	0%	
BreakEven:	-22%			

WINTHROP FERRY ENTERPRISE  
PROJECTIONS

	FY 17	FY 18	FY 19	FY 20	FY 21
<b>REVENUE</b>					
Ticket Sales	\$ 95,312.00	\$ 145,000.00	\$ 217,500.00	\$ 271,875.00	\$ 339,843.75
Concessions	\$ -	\$ 8,000.00	\$ 12,000.00	\$ 15,000.00	\$ 18,750.00
Advertising sales	\$ -	\$ 6,000.00	\$ 7,500.00	\$ 9,375.00	\$ 11,718.75
Town Subsidy	\$ 100,000.00	\$ 100,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00
Boston Subsidy	\$ -	\$ 150,000.00	\$ 125,000.00	\$ 100,000.00	\$ 100,000.00
Quincy Subsidy	\$ 75,000.00	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Other	\$ -	\$ 10,000.00	\$ 12,000.00	\$ 14,000.00	\$ 16,000.00
<b>Total:</b>	<b>\$ 270,312.00</b>	<b>\$ 419,000.00</b>	<b>\$ 524,000.00</b>	<b>\$ 535,250.00</b>	<b>\$ 611,312.50</b>
<b>EXPENSES</b>					
PERMANENT EMPLOYEES	\$ 150,000.00	\$ 17,000.00	\$ 18,700.00	\$ 17,000.00	\$ 17,000.00
TEMPORARY EMPLOYEES	\$ 17,000.00	\$ 150,000.00	\$ 165,000.00	\$ 181,500.00	\$ 199,650.00
WORKERS COMP	\$ 18,000.00	\$ 15,976.00	\$ 17,573.60	\$ 19,330.96	\$ 21,264.06
MV MAINTENANCE	\$ 20,700.00	\$ 20,000.00	\$ 22,000.00	\$ 24,200.00	\$ 26,620.00
CONSULTING/Advertising	\$ 17,000.00	\$ 10,000.00	\$ 11,000.00	\$ 12,100.00	\$ 13,310.00
INTERNET ACCESS	\$ 3,600.00	\$ 3,600.00	\$ 3,960.00	\$ 4,356.00	\$ 4,791.60
BANKING SERVICES	\$ 11,250.00	\$ 5,000.00	\$ 5,500.00	\$ 6,050.00	\$ 6,655.00
OFFICE SUPPLIES	\$ 2,250.00	\$ 2,200.00	\$ 2,420.00	\$ 2,662.00	\$ 2,928.20
VEHICLE MAINT. SUPPLIES	\$ 981.00	\$ 3,000.00	\$ 3,300.00	\$ 3,630.00	\$ 3,993.00
FUEL (BASED ON 18 GALS/HR)	\$ 42,000.00	\$ 118,440.00	\$ 130,284.00	\$ 143,312.40	\$ 157,643.64
CONCESSIONS	\$ 2,250.00	\$ 4,000.00	\$ 4,400.00	\$ 4,840.00	\$ 5,324.00
UNIFORMS	\$ 3,000.00	\$ 2,000.00	\$ 2,200.00	\$ 2,420.00	\$ 2,662.00
MISC. SUPPLIES	\$ 28,000.00	\$ 17,000.00	\$ 18,700.00	\$ 20,570.00	\$ 22,627.00
LIABILITY INSURANCE	\$ 26,000.00	\$ 26,000.00	\$ 28,600.00	\$ 31,460.00	\$ 34,606.00
RESERVE FUND APPROP./CONTINGI	\$ -	\$ 21,384.00	\$ 23,522.40	\$ 25,874.64	\$ 28,462.10
LICENSES	\$ 2,400.00	\$ 2,400.00	\$ 2,640.00	\$ 2,904.00	\$ 3,194.40
COMMUNICATIONS EQUIP.	\$ 2,000.00	\$ 1,000.00	\$ 1,100.00	\$ 1,210.00	\$ 1,331.00
FHWA GRANT MATCH*	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
RETAINED EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 346,431.00</b>	<b>\$ 419,000.00</b>	<b>\$ 460,900.00</b>	<b>\$ 506,990.00</b>	<b>\$ 557,689.00</b>
Surplus/Deficit:	\$ (76,119.00)	\$ -	\$ 63,100.00	\$ 28,260.00	\$ 53,623.50
BE w/ Declining Subsidy:	78%	100%	114%	106%	110%

Subsidies will continue as pro rata offsets to revenue growth

**ASSUMPTIONS**



Pauline Street Gymnasium  
Profit and Loss

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PAULINE STREET GYMNASIUM  
 PROFIT/LOSS STATEMENT  
 ACCOUNT

	FY 17 Budget	FY17 Actual	FY 18	DIFFERENCE	
<b>REVENUE</b>					
Parks & Rec User Fees	\$ -	\$ 38,100.00	\$ -	50,000.00	\$ 50,000.00 amt collected and paid into Parks & Rec Budget by user fees
Public User Fees	\$ -	\$ 6,802.50	\$ -	12,000.00	\$ 5,197.50
Receivables Outstanding	\$ -	\$ 2,000.00	\$ -	-	(2,000.00)
Vending	\$ -	\$ -	\$ 6,000.00	6,000.00	to begin in FY'18 season
Other/Sponsorships	\$ -	\$ -	\$ -	-	-
Total:	\$ -	\$ 46,902.50	\$ 68,000.00	68,000.00	
<b>EXPENSES</b>					
<b>PERMANENT EMPLOYEES</b>					
TEMPORARY EMPLOYEES	\$ 10,000.00	\$ 8,643.56	\$ -	5,000.00	\$ (5,000.00)
Electricity	\$ 15,000.00	\$ 22,000.00	\$ 22,000.00	7,000.00	\$ 7,000.00
<b>EXPENSES</b>					
Alarm	\$ 5,000.00	\$ 375.00	\$ 1,000.00	1,000.00	\$ (4,000.00)
Repairs & Purchased Services	\$ 10,000.00	\$ 3,634.00	\$ 5,000.00	5,000.00	\$ (5,000.00)
Telecommunications	\$ 5,000.00	\$ 2,300.00	\$ 2,500.00	2,500.00	\$ (2,500.00)
Structural Repair Supplies	\$ 10,000.00	\$ 1,957.50	\$ 5,000.00	5,000.00	\$ (5,000.00)
Utility Repair Supplies	\$ 8,000.00	\$ 1,048.46	\$ 2,500.00	2,500.00	\$ (5,500.00)
Fixtures Supplies	\$ 5,000.00	\$ 6,460.00	\$ 2,500.00	2,500.00	\$ (2,500.00) One time fee of Electrical Contracting for Parks & Rec
Cleaning Supplies	\$ 1,000.00	\$ 1,270.00	\$ 2,500.00	2,500.00	\$ 1,500.00
Groundskeeping	\$ 1,000.00	\$ -	\$ 1,000.00	1,000.00	\$ -
Property Insurance	\$ -	\$ -	\$ -	-	-
Improvements	\$ 15,000.00	\$ 2,971.96	\$ 5,000.00	5,000.00	\$ (10,000.00)
<b>TOTAL</b>	\$ 85,000.00	\$ 50,660.48	\$ 54,000.00	54,000.00	
Surplus/Deficit:	\$ (85,000.00)	\$ (3,757.98)	\$ 14,000.00	14,000.00	
BreakEven:		-8%		21%	
<b>SPECIAL REVENUE ACCOUNT</b>					
Town Subsidy	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	50,000.00	\$ (50,000.00) MGL states we cannot appropriate to a Revolving Account
<b>SPECIAL EXPENSE</b>					
Gas Heat for Bldg	\$ 15,000.00	\$ 48,000.00	\$ 48,000.00	48,000.00	\$ 33,000.00
General Insurance for Bldg		\$			
Paid in Shared Expense Bdgt		\$ 34,062.50			

