



TOWN OF WINTHROP

FY2027

PROPOSED BUDGET



Town Manager
Anthony Marino

Budget and Finance Director
Sarah Johnson

Assistant CFO
Robert Powers

Town Council

Council President Jim Letterie
Vice President Suzanne Swope
Councilor at Large Max Tassinari
Councilor at Large Kurt Millar
Councilor Pat Costigan
Councilor Kim Dimes
Councilor Paul Reardon
Councilor Joseph Romano

Reader's Guide

The purpose of this document is to communicate the Town of Winthrop's fiscal year (FY) 2027 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Message should assist the reader in understanding the major aspects of the budget.

Document Organization

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

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

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

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

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

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

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

How to Read Financial Data

Most data within this document are presented in fiscal year terms. The Town of Winthrop operates on a fiscal year that runs from July 1 through June 30. Therefore, FY2027 is the period from July 1, 2026, through June 30, 2027. All information is presented using a three-year comparison, which includes FY27 actual expenditures and FY26 budgeted revenues and expenditures (thru 3-31-26). Anyone interested in obtaining additional information concerning the Town of Winthrop's Budget is encouraged to contact the Town Manager's Office at (617) 846-1705 or visit the Town's website at winthropma.gov.



Town of Winthrop

FY2027 Annual Budget

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INTRODUCTION





TOWN OF WINTHROP

OFFICE OF THE TOWN MANAGER

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

M

TO:

FROM: Anthony Marino, Town Manager

DATE: April 21, 2026

RE: Fiscal Year 2027 Budget Message

It is with great pleasure that I submit the proposed operating budget for Fiscal Year (FY) 2027 for the Town of Winthrop. It has been my honor, as your Town Manager, to work with the Town Council, Finance Committee, School Committee, School Superintendent, and all the department heads to prepare this budget for the Town of Winthrop's consideration.

According to the Winthrop Charter, the Town Manager shall "Not less than sixty (60) days prior to the start of the town's fiscal year, the Town Manager, after consultation with the Council President, shall submit to the Town Council a proposed operating budget for the ensuing fiscal year with an accompanying budget message and supporting documents."

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

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

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

REVENUES

Fiscal Year 2027's revenues are forecasted responsibly and conservatively; given the rebound in the new and used vehicle market we have increased excise tax receipts by a modest \$50,000 for FY27. We continue to keep our receipts at levels designed to support continuous free cash. Our staff and Department Heads meet annually before the revenue estimates are finalized, review each category and

local receipt individually, and discuss market trends, past performance, and anticipated activity, making each year's revenue projections both a collaborative effort and producing a true and accurate estimate. Decision-makers and the public continue to have a window to review, analyze, and question all categories of revenues and local receipts. This budget is also posted and indexed on the Town's website, providing further access to our projected spending of the people's resources.

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

Overall, property tax revenue is projected to increase by the allowable 2 ½ percent in FY27, with an increase in the estimate for new growth, the tax revenue that comes from new construction. The new growth estimate of \$350,000 is consistent with last year's Certified New Growth and the recent increase in new residential construction that we have experienced.

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

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

Our Revenue Projections are shown below:

Appropriations	FY2026	FY2027	% Change
Town Departments	\$ 18,553,057	\$ 19,105,986	2.98%
School Department	\$ 40,150,842	\$ 41,259,738	2.76%
Non-Departmental	\$ 7,701,483	\$ 7,995,313	3.82%
Non-Appropriated	\$ -	\$ -	0.00%
Total General Fund	66,405,382	68,361,037	2.95%
Enterprise Funds	\$ 14,560,037	\$ 14,930,541	2.54%
Revolving Funds	\$ 209,874	\$ 241,700	15.16%
Capital Stab.	\$ 888,000	\$ 689,269	-22.38%
Total Appropriations	15,657,911	15,861,510	1.30%

EXPENSES

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

non-governmental organizations, and to other factors that may affect our financial well-being. It upholds the core values of supporting education, public safety, and public works while balancing fiscal responsibility and advancing the Town Council's financial goals.

The FY27 budget:

- Continues to work within sustainable revenue sources and is balanced.
- Continues the use of the "Base Budget Document" for the Town of Winthrop. This budget is designed to include all associated expenses for the town and school in each respective budget. By doing this, we establish a percentage of the budget that both the Town and the School have available for use.
- The Town of Winthrop saw a nominal increase in Chapter 70, school state aid funding, for FY27. The continued strain on the school and town budgets due to contractual obligations and rising expenses remains a long-term budgeting problem in Winthrop and across the State. The increases allowed under Proposition 2 ½ and new growth are not sufficient to meet Winthrop's budget needs and will remain a consideration in our FY28 budget process and beyond.
- Includes a six percent (6%) increase for health insurance through GIC, providing funding for the town's 85% share of the health insurance costs.
- Salary increases for most union personnel are calculated at two point seventy five percent (2.75%) for FY27, and non-union personnel receive a two and a half percent (2.5%) cost of living adjustment (COLA).
- This general fund budget includes trash and recycling expenses totaling \$480,000. This is an increase of \$80,000 over the budget number we carried last year, intended to minimize the trash fee increase. However, we will need to increase the trash fee in FY27, and with higher trash costs ahead, we must pay close attention to this enterprise fund to ensure proper funding sources and control expenses.
- Includes a \$60,000 subsidy or budget transfer for the Park and Recreation (\$30,000) and the Rink (\$30,000) enterprise funds. This recognizes the contributions that the Park and Recreation program and the Ice Rink make to the residents of Winthrop.
- Includes a \$20,000 subsidy or budget transfer to the EB Newton Revolving fund to cover maintenance and utility expenses for the building not covered by the rents that we collect.
- Annual increases in our health insurance, charges from Northeast and Essex Technical Schools, union contracts, building and vehicle insurance, and retirement and pension funding take up most of our 2.5% tax increase per year. As a result, it is challenging to honor new staffing requests, new software and upgrades, and other new initiatives.

A summary of the expenses is shown below:

Appropriations	FY2026	FY2027	% Change
Town Departments	\$ 18,553,057	\$ 17,503,518	-5.66%
School Department	\$ 40,150,842	\$ 42,862,206	6.75%
Non-Departmental	\$ 7,701,483	\$ 7,995,313	3.82%
Non-Appropriated	\$ -	\$ -	0.00%
Total General Fund	66,405,382	68,361,037	2.95%
Enterprise Funds	\$ 14,560,037	\$ 14,930,541	2.54%
Revolving Funds	\$ 209,874	\$ 241,700	15.16%
Capital Stab.	\$ 888,000	\$ 689,269	-22.38%
Total Appropriations	15,657,911	15,861,510	1.30%

CAPITAL SPENDING

Included in this proposal are the capital requests for FY27 and a new five-year capital plan. Each capital proposal contains a detailed project sheet outlining the specifics of each proposed purchase. This year's capital items are routine operational items and more considerable vehicle replacement expenses to be funded primarily with Capital Stabilization Funds, Retained Earnings from the Sewer Enterprise fund, and Free Cash. This Capital Plan also takes a holistic approach to the Town and includes larger projects that are on the horizon, including the replacement of the turf on Miller Field, and the engineering monies needed for our next TIP project application for Main Street from McGees Corner to the Belle Isle Bridge, so the residents understand what the long-term Capital needs are for the Town.

This Capital Plan continues to be more comprehensive in FY27, as we utilize our Facilities Needs Assessment from Brightly for all Town and School buildings and our Water System Capital Plan from Woodard & Curran. Lastly, Winthrop is a Green Community; however, due to our non-compliance with the MBTA/3A law, we cannot apply for funding for the upcoming Fiscal Year. The potential missed grant opportunity for the Green Communities Grant is \$200,000.

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

LONG-TERM FINANCIAL PLANNING

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

- Balancing development and costs – With a recent surge of residential housing applications, the pressures of providing roadways, clean water, and other municipal services, including education, will become more acute. It will be essential to have a funding and service delivery program and plan to insulate the Town from rising service delivery costs.
- Infrastructure – With rising populations, the planning and implementation of infrastructure amenities like roadway and sidewalk repairs, walking trails, and other non-traditional methods of transportation will be vital moving forward.

- Transparency – The Town's ambitious effort to open its books and provide detailed, accessible information will soon be available on our website using Civic Plus. We are working with this vendor to present our financial information in a clear, concise format that will allow our residents to review town expenses.
- Health Insurance Costs continue to increase at a national average of 5-10% per year. Winthrop's health insurance increase came in at 6% this year; therefore, we will need to consider more creative, cost-effective plans and engage the GIC and potentially other insurance carriers to ensure we offer health insurance that provides quality coverage through sustainable health plans for our employees. In addition, we have reached out to the unions to reconstitute the insurance subcommittee and review all available health options to make informed decisions as we move forward.
- Flooding in low-lying areas due to storm-related high tides and repairs to our stormwater system will always be a concern in Winthrop. Finding alternative funding sources to address these issues will be paramount in near and long-term budget planning, as we cannot continue to ask our residents and businesses to support debt exclusion initiatives to pay for these projects.

CONCLUSION

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

I look forward to detailed and engaging discussions with the Town Council and Finance Committee over the next few months as we prepare to vote and fund the FY27 Budget at the June 16, 2026, Town Council meeting.

GUIDE TO THE FY2027 BUDGET



Guide to the FY2027 Budget

OVERVIEW OF THE ANNUAL BUDGET PROCESS

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

December	• Operating & Capital Department budgets requested
January February	• Department budgets reviewed by Town Manager • Budget review meetings held by Town Manager with departments. • Town Manager and Chief Financial Officer (CFO) evaluate project requests from the department for the Capital plan. • Debt schedules and financial forecasts are updated to provide context for the five-year capital plan.
March - April	• Town Manager meets with subcommittees about Capital Plan and sends a draft budget to the Finance Commission • Budget & Capital Plan are presented at Spring Forum
May	• Budget and Capital Plan is presented to the Town Council • Town Council and Finance Commission hold public meetings to review the Budget and Capital Plan
June	• Finance Commission submits Budget summary and recommendations to the Town Council for their consideration. • Town Council discusses and votes on FY27 Budget and Capital Plan

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

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

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

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

Guide to the FY2027 Budget

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

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

HOW ARE TAXES CALCULATED?

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

What is a Levy Limit?

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

There are two components to the law:

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

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

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

Guide to the FY2027 Budget

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

What are Exclusions?

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

COMMUNITY PROFILE



GOVERNMENTAL STRUCTURE

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

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

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

The Winthrop public school system services approximately 2004 students across the four schools. There is a 7-member school committee consisting of the Town Council President and 6 voter elected members.

PRIVATE SECTOR

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

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

In 2025 there were 72 business and commercial establishments that submitted a business license to the Town Clerk. The number of recorded business licenses has decreased over the past years. In 2015 there were 120 recorded business licenses. In 2025 there were 72 recorded business licenses.

COMMUNITY STATISTICS

Incorporated: 1852	
Land Area: 1.6 Square miles	County: Suffolk
Population: 18,759 (census.gov)	Public Roads: Approximately 162
FY2025¹ Tax Rate Per Thousand: \$10.32	Private Roads: 59 (Winthrop Parking Clerk)
FY 2025 Average Assessed Single-Family Home Value: \$697,309.00 (2020-2024 Media value of owner-occupied housing units \$649,600)	Workforce: 12,786 (census.gov)
FY2025 Average Single Family Tax Bill: \$7,196.00 (.2% increase from FY 2024)	Form of Government: Town Manager, 9-member Town Council

¹ FY26 Tax Rate Per Thousand \$11.14

GEOGRAPHY AND DEMOGRAPHICS

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

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

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

As of July 1, 2025, the medium household income for Winthrop is \$116,167 and 7.2% of Winthrop residents live below the poverty threshold (census.gov).

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

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

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

WINTHROP WITHIN THE REGION



EMPLOYMENT AND PAYROLLS

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

Industry					Average Number of Employees		
Year					2023	2024	2025 (1st Qtr.)
Total Goods Producing					238	220	190
Selected goods producing employment	Construction				231	212	184
	Specialty trade contractors				155	132	107
Total Service Providing					2,103	2,105	2,108
	Trade, Transportation & Utilities				271	240	233
	Retail Trade				159	164	153
	Nonstore Retailers				6	5	5
	Transportation & Warehousing				69	40	42
Selected Services	Information				25	31	28
Providing Employment	Finance & Insurance				103	114	98
	Real Estate				19	14	20
	Professiona & Technical Services				73	84	92
	Admisitration & Waste Services				45	45	46
	Education & Health				766	807	853
	Leisure & Hospitality				497	493	435
	Other Services				154	143	124
Number of Establishments					402	392	385
Average Weekly Wages					1052	1424	1459
Average Annual Wage*					54,704	74,048	75,868

* Average Weekly Wage multiplied by 52

Source: Mass Employment and Wages (ES-202)

LARGEST EMPLOYERS

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

BUDGET COMPARISON

BUDGET BY FISCAL YEAR	FY2024	FY2025	FY2026	FY25 v FY26
DEPARTMENT TOTALS	Actual	Budget	Town Manager	Inc /(Dec)
TOTAL GENERAL GOVERNMENT	3,005,743.45	3,429,884.31	3,546,687.70	116,803.39
TOTAL PUBLIC SAFETY	8,226,978.79	9,043,657.75	9,404,335.68	360,677.93
TOTAL VOCATIONAL EDUCATION	1,077,713.00	1,313,059.28	1,636,718.32	323,659.05
TOTAL DEPARTMENT OF PUBLIC WORKS	2,320,394.75	2,708,708.93	2,777,505.12	68,796.19
TOTAL CULTURAL & HUMAN SERVICES	1,067,248.08	1,160,847.60	1,187,810.52	26,962.92
TOTAL NON-DEPARTMENTAL	7,121,345.52	7,627,053.13	7,701,482.66	74,429.53
Town Sub-Total	22,819,423.59	25,283,211.00	26,254,540.00	971,329.01
TOTAL SCHOOLS	35,121,803.00	36,141,803.00	40,150,842.00	4,009,039.00
TOTAL OPERATING COSTS	57,941,226.59	61,425,014.00	66,405,382.00	4,980,368.01

REVENUES

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

HISTORY²

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

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

Today, Winthrop continues to be a unique and pleasant place to reside for residents in all walks of life.

² Five Year Strategic Plan for Economic Development plan, November 2014.
https://www.town.winthrop.ma.us/sites/g/files/vyhlf8421/f/pages/winthrop_strategic_plan_final_11-14-14.pdf

TOWN CHARTER



*LINK TO WINTHROP
TOWN CHARTER*

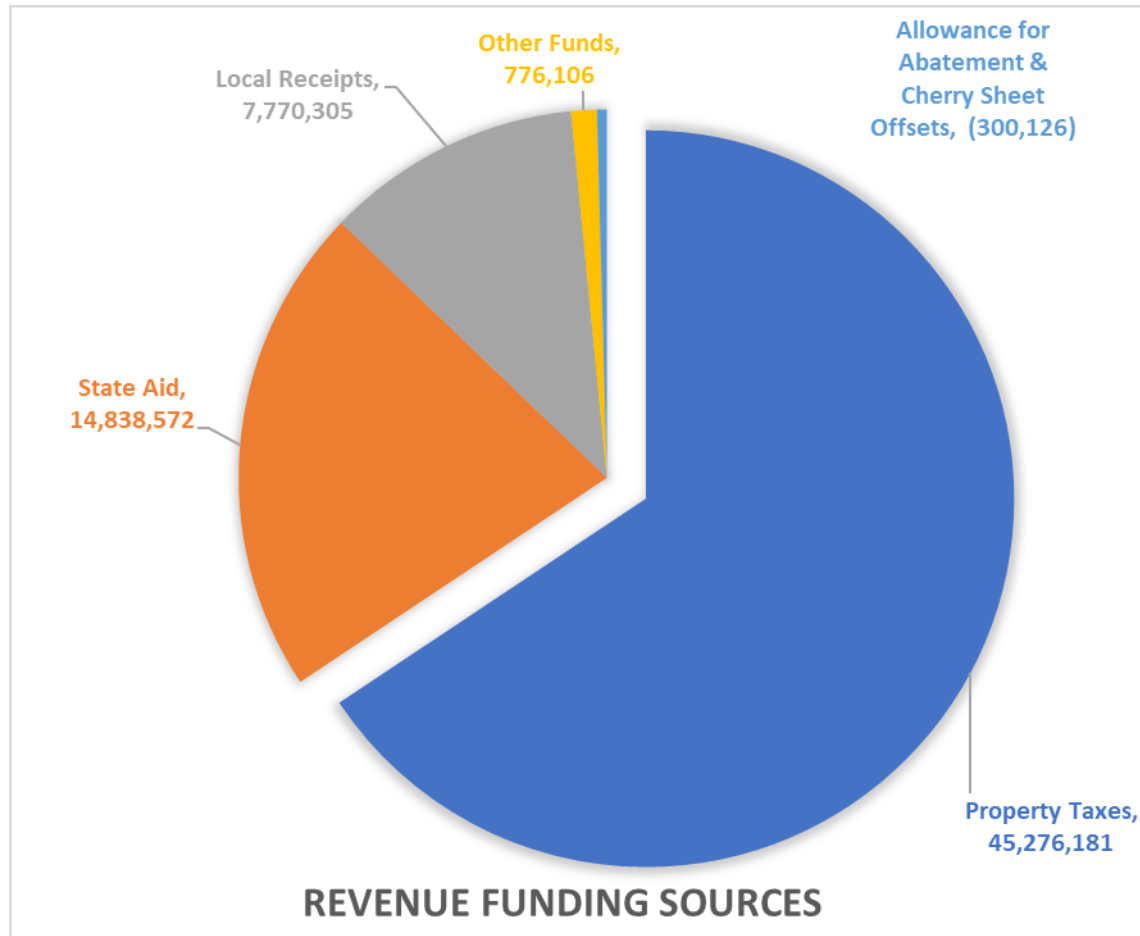
BUDGET SUMMARIES



ESTIMATED REVENUES

REVENUE ESTIMATES FOR FY 2027 OPERATING BUDGETS						
Description			FY 2024 (Actual)	FY 2025 (Budget)	FY 2026 (Budget)	FY 2027 (Budget)
Tax Levy						
Prior Year Levy Limit			33,096,873	34,449,222	35,718,037	40,460,386
Amended Levy Limit						
Add 2.5%			827,422	861,231	892,951	1,011,510
New Growth			511,960	407,585	350,000	350,000
School Override					3,500,000	
Levy Limit			34,436,255	35,718,037	40,460,988	41,821,896
Approved Town Debt Exclusions			807,900	809,400	809,900	985,910
Approved School Debt Exclusions			2,812,325	2,812,075	2,472,750	2,468,375
MAXIMUM LEVY INCLUDING OVERRIDES			38,056,480	39,339,512	43,743,638	45,276,181
Cherry Sheet			15,193,242	14,433,140	14,616,163	14,838,572
Total State Aid			15,193,242	14,433,140	14,616,163	14,838,572
Local Receipts (excludes Water & Sewer)			6,139,319	6,979,477	7,575,305	7,770,305
Other Available Funds			957,756.15	960,560.00	744,008.00	776,105.60
Cemetery Lots			39,522.00	39,522.00	39,522.00	39,522.00
Cemetery Perpetual Care			5,000.00	5,000.00	5,000.00	5,000.00
Maintenance Stabilization Fund			75,000.00	75,000.00	75,000.00	75,000.00
Regional 911			48,000.00	48,000.00	48,000.00	48,000.00
ARPA			225,000.00	-	-	-
Free Cash to Schools				220,000.00		
Indirect Costs to Town			565,234.15	573,038.00	576,486.00	608,583.60
Other - Transfer In			-			
TOTAL RECEIPTS & AVAILABLE FUNDS			22,290,317	22,373,177	22,935,476	23,384,982
Maximum Allowable Levy			38,056,480	39,339,512	43,743,638	45,276,181
Total Receipts & Available Funds			22,290,317	22,373,177	22,935,476	23,384,982
Allowance for Abatement			(200,000)	(225,000)	(225,000)	(250,000)
Cherry Sheet Offsets			(43,104)	(49,384)	(48,732)	(50,126)
TOTAL REVENUE			60,103,693	61,438,305	66,405,382	68,361,037

REVENUE FUNDING SOURCES	
Property Taxes	45,276,181
State Aid	14,838,572
Local Receipts	7,770,305
Other Funds	776,106
Allowance for Abatement & Cherry Sheet Offsets	(300,126)
TOTAL	68,361,037



BASE BUDGET

Town of Winthrop FY27 Base Budget Calculation					
	FY26 School		FY26 Town		FY26 Total
FY26 Base Operating Budgets	\$ 40,150,842	60.46%	\$ 26,254,540	39.54%	\$ 66,405,382
Total = FY26 Operating Budgets Council Vote June 2025	\$ 40,150,842	60.46%	\$ 26,254,540	39.54%	\$ 66,405,382
	FY27 School		FY27 Town		FY27 Total
Base Expenditure Calculation	FY27 School		FY27 Town		FY27 Total
Final FY26 Base Budget Above	\$ 40,150,842	60.46%	\$ 26,254,540	39.54%	\$ 66,405,382
FY26 Base Budget	\$ 40,150,842	60.46%	\$ 26,254,540	39.54%	\$ 66,405,382
<i>Apportion additional FY27 Revenue</i>	<i>\$ 1,025,771</i>	<i>60.46%</i>	<i>\$ 670,749</i>	<i>39.54%</i>	<i>\$ 1,696,520</i>
<i>Offset Revenue to Town Change from FY26 to FY27</i>					\$ -
<i>(Additional Revenue to Town Free Cash FY26)</i>					\$ -
<i>Back out FY26 Debt Exclusions</i>	<i>\$ (2,472,750)</i>		<i>\$ (809,900)</i>		<i>\$ (3,282,650)</i>
<i>Add Back FY27 Debt Exclusions</i>	<i>\$ 2,468,375</i>		<i>\$ 985,910</i>		<i>\$ 3,454,285</i>
<i>April 2025 School Override Vote \$3.5M * 2.5%</i>	<i>\$ 87,500</i>				<i>\$ 87,500</i>
					\$ -
FY27 Base Budget	\$ 41,259,738	60.36%	\$ 27,101,299	39.64%	\$ 68,361,037
					\$ 68,361,037
FY27 Total Revenue Estimate	\$ 68,361,037				
(Over)/Under	\$ 0				

AVAILABLE REVENUE

FY27 Estimated Levy			Actual FY26
FY26 Total Levy	\$ 40,460,386		\$ 35,718,037
2 1/2% of FY26 Levy	\$ 924,010		\$ 892,951
Estimated FY27 New Growth	\$ 350,000		\$ 349,398
Apr. 2025 School Override Vote \$3.5M + 2.5%	\$ 87,500		\$ 3,500,000
Estimated FY27 Levy Limit	\$ 41,821,896		\$ 40,460,386
Estimated Receipts, Other Revenue Sources & Misc. Charges			
State Aid			
Est. FY27 Cherry Sheet - Gov's (Gov)	\$ 16,282,360		
Gross Estimated FY27 Revenue from State	\$ 16,282,360		
State Charges			
Estimated FY27 Cherry Sheet Charges (Gov)	\$ (1,443,788)		
Estimated FY27 Cherry Sheet offsets	\$ (50,126)		
Gross Estimated FY27 Charges from State	\$ (1,493,914)		
Net Estimated FY27 Revenue from State	\$ 14,788,446		
FY27 Estimated Local Receipts	\$ 7,770,305		
Allowance for Abatements	\$ (250,000)		
Total Estimated Receipts to Share	\$ 22,308,751		
Other Revenue Direct To Offset Town Budget			
Cemetery Lots (same amount in 22 - 24)	\$ 39,522		
Cemetery Perpetual Care (same amount in 22 - 24)	\$ 5,000		
Maintenance Stabilization Fund (same amount in 22 - 24)	\$ 75,000		
Regional 911 (same amount in 22 - 24)	\$ 48,000		
Indirect Costs to Town	\$ 608,584		
Other Offset Revenue to Town	\$ 776,106		

SUMMARY OF AVAILABLE REVENUE

Estimated FY27 Levy Limit	\$ 41,821,896
Excluded Debt Service	\$ 3,454,285
Cherry Sheet, Estimated Receipts & Other Revenue	\$ 22,308,751
FY27 Total Revenue to share with Schools	\$ 67,584,932
Other Offset Revenue to Town	\$ 776,106
Total Revenue	\$ 68,361,037

TOWN EXPENDITURE CHART

TOWN MANAGER BUDGET SUMMARY BY DIRECTORATE

	FY2024	FY2025	FY2026	FY2027 Proposed
General Government	3,323,179	3,429,884	3,546,688	3,806,335
Public Works	2,681,835	2,708,709	2,777,505	2,701,849
Public Safety	8,678,979	9,043,658	9,404,336	9,666,584
Cultural and Human Services	1,162,811	1,160,848	1,187,811	1,328,749
Non-Departemental	7,513,293	7,627,053	7,701,483	7,995,313
Vocational Education	1,126,702	1,313,059	1,636,718	1,602,468
Subtotal Town	24,486,799	25,283,211	26,254,540	27,101,299
Total Education	35,121,803	36,141,803	40,150,842	41,259,738
Total General Fund	59,608,602	61,425,014	66,405,382	68,361,037
Solid Waste	2,060,282	2,018,541	1,846,820	1,962,890
Parks & Recreation	403,550	420,000	435,375	410,000
Rink	358,374	368,252	355,126	368,475
Harbormaster	361,433	307,910	297,279	343,661
Water	4,866,624	4,687,410	4,788,764	5,067,791
Sewer	5,944,967	6,550,762	6,693,323	6,777,723
Subtotal FY2027 Budget	73,603,832	75,777,889	80,822,069	83,291,578

CHART OF GENERAL FUND BUDGET

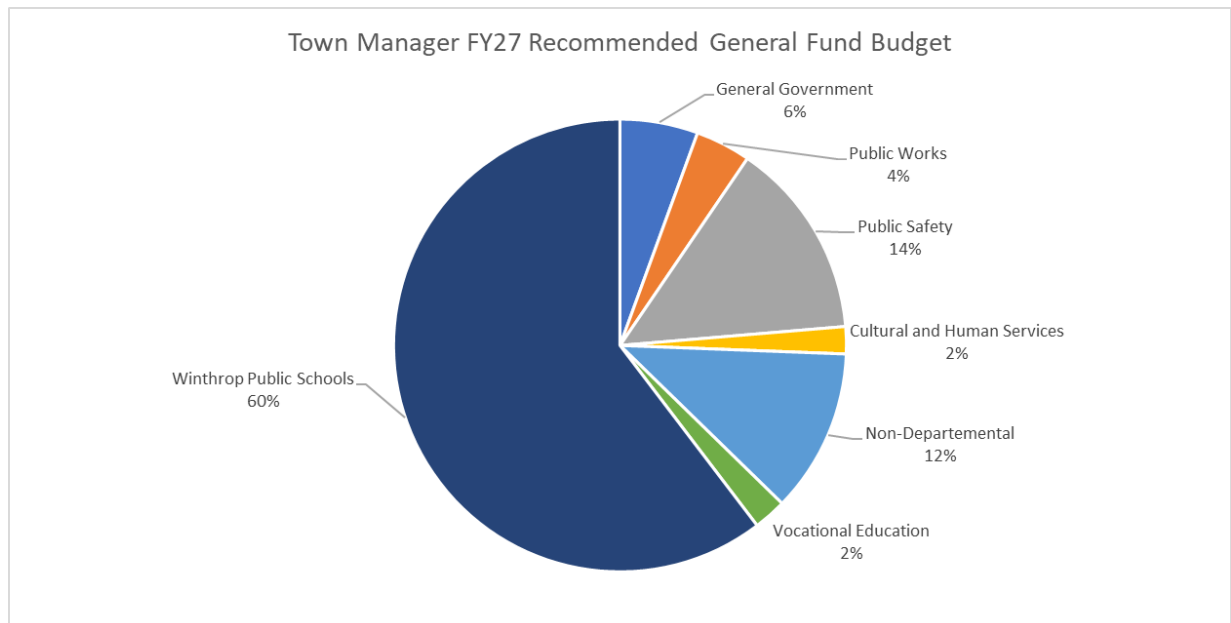
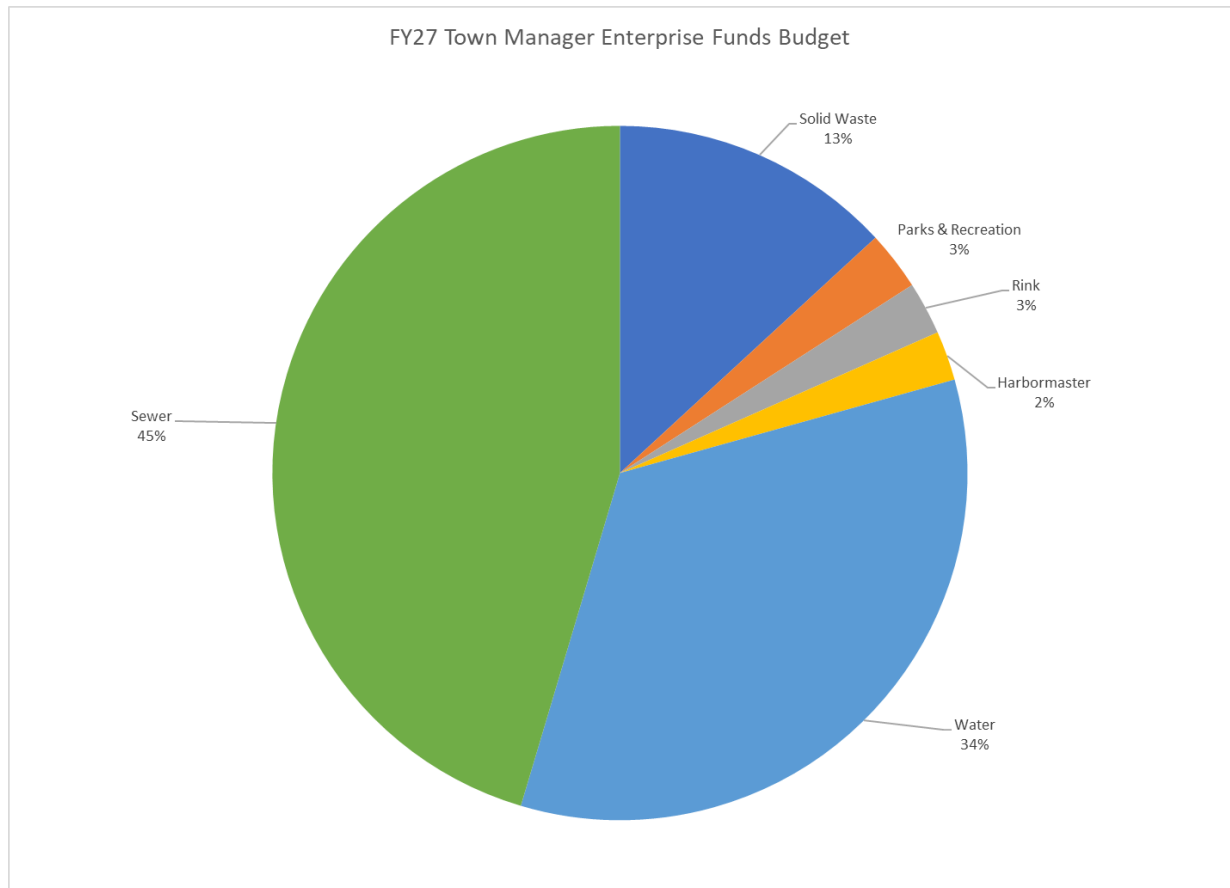


CHART OF ENTERPRISE FUND BUDGETS



REVENUE BUDGET SUMMARIES



REVENUE SUMMARY

There are four major categories of revenue that help fund the General Fund operating budget. They are property taxes, local receipts, state aid and other financing sources. The total revenue increase was \$1.95M or 2.9%. This included a 3.5% increase in the property taxes. The school override is included in that percentage. The remaining revenue made up of state aid, local receipts and other financing sources increased 2.0%.

PROPERTY TAXES

The property tax levy is revenue a community can raise through real and personal property taxes. This is the largest and most reliable source of revenue for a municipality. The estimated tax levy for FY27 represents approximately 66.2% of the revenue used to fund the budget. Property taxes are levied on real property (land and buildings) and personal property (equipment). Statutorily the Town is required to update the property values every five years and obtain certification from the Department of Revenue that such values represent full and fair cash value. The Town completed this process in FY23 and will begin the process again in FY28. Proposition 2 ½ established two types of levy limits. The first is the levy ceiling. This is the amount equal to 2.5% of the Town's full and fair cash value of all taxable real and personal property. The second is the levy limit. This is the amount the Town can levy each year. The levy limit can be equal to or less than the levy ceiling. The levy limit is calculated annually by the Department of Revenue. First, the previous year's levy limit is increased by 2.5%. Then an amount is added to represent new development in the tax base based on the increased value. This is known as new growth. Once the levy limit has been determined, the debt exclusions already voted and approved by the community are added for the current year. The FY27 maximum allowable levy grew by \$1.5M.

REVENUE ESTIMATES FOR FY 2027 OPERATING BUDGETS						
Description			FY 2024 (Actual)	FY 2025 (Actual)	FY 2026 (Budget)	FY 2027 (Budget)
Tax Levy						Actual
Prior Year Levy Limit			33,096,873	34,449,222	35,718,037	40,460,386
Amended Levy Limit						
Add 2.5%			827,422	861,231	892,951	1,011,510
New Growth			511,960	407,585	350,000	350,000
School Override					3,500,000	
Levy Limit			34,436,255	35,718,038	40,460,988	41,821,896
Approved Town Debt Exclusions			807,900	809,400	809,900	985,910
Approved School Debt Exclusions			2,812,325	2,812,075	2,472,750	2,468,375
MAXIMUM LEVY INCLUDING OVERRIDES			38,056,480	39,339,513	43,743,638	45,276,181

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

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

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

MAXIMUM LEVY INCLUDING OVERRIDES	38,056,480	39,339,513	43,743,638	45,276,181
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The Town Council has three options to shift the tax levy between property classes which affect tax rates. They are a classified tax rate which will shift a portion of the tax levy from the residential class to the CIP class (commercial, industrial and personal), a residential exemption which exempts a portion of primary residents assessed value from taxation and a small business exemption. The adoption of these options can affect the tax rates for each class of property. The Town Council has historically voted a factor of one and kept the residential class and the CIP class the same so there is no burden shifted to the commercial, industrial or personal classes.

Fiscal Year	Gross Tax Levy	Net Tax Levy(1)	Collected at FY-End (2)(3)	for the past five years.		
				Commercial	Industrial	Personal Property
2022 (4)	\$ 44,274,641	\$ 43,621,130	97.8 %	11.76	11.76	11.76
2021	42,900,214	42,498,705	99.0	10.70	10.70	10.70
2020	42,931,265	42,546,303	99.1	10.42	10.42	10.42
2019	41,595,267	41,185,370	99.4	10.32	10.32	10.32
2018	39,994,765	39,592,191	99.5	11.14	11.14	11.14
2017	38,692,667	38,290,200	98.9			

LOCAL RECEIPTS

The category of revenue considered for local receipts includes such items as motor vehicle excise, boat excise, departmental fees, rental income, licenses and permits, fines and forfeitures, investment income and miscellaneous income. During the development of the estimated revenue

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for the ensuing year, each of these groupings is reviewed. The next step includes highlighting any receipts that have fluctuated over the years or that appear to be not on target for the current fiscal year. The final step includes a detailed discussion with the Town Manager and all department heads to determine if these estimated are reasonable and attainable.

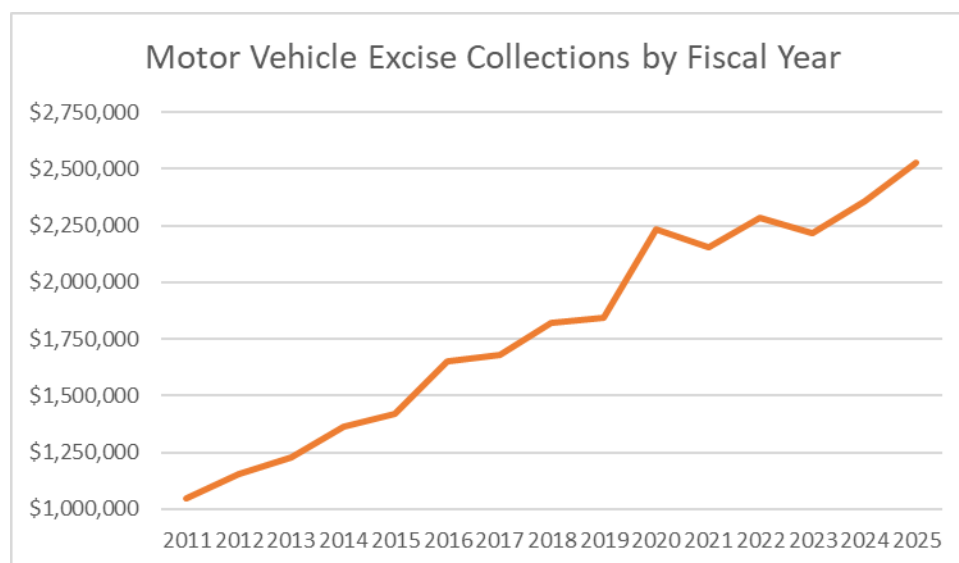
MOTOR VEHICLE EXCISE

Motor vehicle excise tax is authorized by Massachusetts General Law. The excise rate is \$25 per thousand and is assessed on 90% of the vehicle's value in the first year, 60% in the second year, 40% in the third year, 25% in the fourth year and 10% for all remaining years.

The value is determined by the RMV using a formula based on a manufacturer's list price and year of manufacture. The Town in which a vehicle is principally garaged at the time of registration is entitled to the motor vehicle excise tax. The commitments are prepared by the Registry of Motor Vehicles and transmitted to the Town for printing and mailing.

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

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



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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Motor Vehicle Excise	2,359,890	2,528,099	2,250,000	1,881,387	2,320,000

ROOM OCCUPANCY EXCISE

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Room Occupancy Excise	127,292	128,598	90,000	105,508	105,000

MEALS EXCISE

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Meals Excise	263,983	297,138	225,000	223,689	245,000

PENALTIES & INTEREST

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

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

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

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Penalties & Interest	139,142	153,335	128,600	101,528	134,305

PAYMENT IN LIEU OF TAXES (PILOT)

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
PILOTs	2,845,116	2,917,354	3,089,576	3,040,331	3,000,000

DEPARTMENTAL FEES

Departmental fees include a variety of fees, permits, fines and licensing revenue that the Town receives. Fees may include such items as copy fees, accident report fees, administrative fees charged on police and fire details, transfer station fees, municipal lien certificate fees, passport fees, planning board and conservation fees, which has a declining trend. The FY27 budget was decreased slightly.

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Fees	372,058	347,138	355,000	228,632	340,000

RENTAL RECEIPTS

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Rentals	41,119	68,603	40,000	54,873	45,000

DEPARTMENTAL REVENUE

Departmental revenue is primarily from various fees including Parking Sticker payments, towing services and R.M.V. Surcharges. Surcharge R.M.V. - This is the fee that is collected by the deputy

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collector to remove the flag from the Registry of Motor Vehicle system so that an individual may register a car or renew a license once a delinquent motor vehicle tax has been paid in full. The deputy collector turns these funds over to the Town. The state then charges the Town an assessment to recoup the funds.

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

The FY27 budget was decreased due to the decline in FY25 actuals.

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Departmental Revenue	78,117	68,936	70,700	66,834	65,000

LICENSES & PERMITS

License revenue arises from the Town's regulation of certain activities (e.g., selling alcoholic beverages). A person or organization pays a license fee to engage in the activity for a specified period. The primary licensing agency in the Town is the Town Council. Permits are also required when a person or business wants to perform a municipally regulated activity (e.g., building, electrical, or plumbing services). The bulk of the permit revenue is brought in through building permits collected by the Building Department. All construction and development in the Town must be issued a building permit based on the cost of construction. The most common licenses and permits are briefly described on the following pages.

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

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

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

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

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

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

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

measuring devices.

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

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Licenses & Permits	607,574	853,040	666,429	464,736	745,000

FINES AND FORFEITS

District Court Fines – These are fines assessed as a result of civil infractions and criminal offenses. Subject to State law, a portion of motor vehicle violations fines resulting from criminal convictions are collected by the District Court and forwarded to the Town of Winthrop. The fines and forfeits budget was increased in FY27 due to higher collections.

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Fines and Forfeits	270,164	345,401	263,000	316,861	280,000

EARNINGS ON INVESTMENT

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

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

Investment earnings have fluctuated with the economy. The FY27 budget was increased due to the increased collections in FY25 and FY26. Interest rates have oscillated in FY26. The FY26 actual income as of Mar. 31st is still higher than budgeted for FY27.

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Investment Income	352,229	481,118	156,000	387,999	250,000

MEDICAID REVENUE

Revenue from Medicaid reimbursements, which was reduced previously due to changes in Medicare reimbursements, has remained somewhat stable over the past few years.

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Medicaid Reimbursements	285,915	278,689	200,000	100,470	200,000

MISCELLANEOUS REVENUE

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Miscellaneous	109,343	125,331	41,000	63,784	41,000

SUMMARY OF LOCAL RECEIPTS

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Motor Vehicle	2,359,889.86	2,528,098.65	2,250,000.00	1,881,387.04	2,320,000.00
Meals Excise	263,982.70	297,137.78	225,000.00	223,688.74	245,000.00
Room Excise	127,292.38	128,598.34	90,000.00	105,507.84	105,000.00
Penalties and Interest	139,141.90	153,334.96	128,600.00	101,528.07	134,305.00
In Lieu of Taxes	2,845,116.48	2,917,353.65	3,089,576.00	3,040,331.42	3,000,000.00
Other Charges for Services					
Fees	372,058.07	347,137.94	355,000.00	228,631.67	340,000.00
Rentals	41,119.06	68,602.63	40,000.00	54,873.21	45,000.00
Departmental	78,116.80	68,935.87	70,700.00	66,834.00	65,000.00
Licenses & Permits	607,573.50	853,039.50	666,429.00	464,735.50	745,000.00
Fines and Forfeits	270,164.18	345,401.14	263,000.00	316,860.59	280,000.00
Investment Income	352,229.23	481,117.77	156,000.00	387,998.77	250,000.00
Medicaid Reimbursement	285,914.64	278,688.93	200,000.00	100,469.50	200,000.00
Miscellaneous	109,342.60	125,331.17	41,000.00	63,784.27	41,000.00
TOTAL LOCAL RECEIPTS	7,851,941	8,592,778	7,575,305	7,036,631	7,770,305

SUMMARY OF STATE AID

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

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Chapter 70	9,746,984	10,148,796	10,448,196	7,836,138	10,598,121

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
UGGA	5,039,788	5,190,981	5,248,082	3,936,060	5,378,976

Veterans' Benefits – Under M.G.L. Chapter 115 Section 6, municipalities receive a seventy-five (75) percent State reimbursement on the total expenditures made on veterans' benefits. The Ch. 115 benefits that the town expends has reduced in the last few years, so the reimbursement has reduced as well. The Assessors file for reimbursement from the state by April 30th and then the state reimburses us. We hope to receive our reimbursement by June 30th.

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Veterans Benefits	17,760	26,594	15,931	-	15,084

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

	FY2024 Actual	FY2025 Actual	FY26 Budget	FY26 Actual to 3/31	FY27 Budget
Elderly Exemption	64,286	59,280	73,428	55,071	106,332

	FY2024 Final	FY2025 Final	FY2026 Final	FY2027 Gov's
Cherry Sheet				
Chapter 70	9,746,984.00	10,148,796.00	10,448,196.00	10,598,121.00
Charter Tuition Reimbursement	86,208.00	176,523.00	73,871.00	133,721.00
UGGA	5,039,788.00	5,190,981.00	5,248,082.00	5,378,976.00
Veteran's Benefits	17,760.00	26,594.00	15,931.00	15,084.00
Exemptions: VBS & Eldery	64,286.00	59,280.00	73,428.00	106,332.00
Sub-Total Cherry Sheet Receipts	14,955,026.00	15,602,174.00	15,859,508.00	16,232,234.00
Cherry Sheet Offset Receipts				
Public Library	43,104.00	49,384.00	48,732.00	50,126.00
Total Cherry Sheet Receipts	14,998,130.00	15,651,558.00	15,908,240.00	16,282,360.00
Cherry Sheet Charges				
Special Education	6,161.00	0.00	0.00	0.00
School Choice Sending	49,116.00	98,164.00	93,970.00	67,204.00
Charter School Sending Tuition	503,307.00	585,392.00	716,602.00	820,272.00
Mosquito Control	18,351.00	19,038.00	19,342.00	19,899.00
Air Pollution Districts	6,055.00	6,208.00	6,274.00	5,984.00
Metropolitan Area Planning Council	10,724.00	11,001.00	11,110.00	11,375.00
RMV Non-Renewal surcharge	28,800.00	37,320.00	37,320.00	41,000.00
MBTA	448,811.00	461,295.00	468,606.00	478,054.00
Total Cherry Sheet Offsets & Charges	1,071,325.00	1,218,418.00	1,353,224.00	1,443,788.00
Total Net State Aid	13,926,805.00	14,433,140.00	14,555,016.00	14,838,572.00

OTHER FUNDING SOURCES

Capital Project Funds

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

Special Revenue Funds

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

Revolving Funds

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

Receipts Reserved for Appropriation

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

Gifts

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

Grants

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Amount Passed Through to Sub-Recipients</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE:				
CHILD NUTRITION CLUSTER:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Cash Assistance:				
School Breakfast Program.....	10.553	13-346	\$ -	\$ 109,626
Non-Cash Assistance (Commodities):				
National School Lunch Program.....	10.555	13-346	-	86,982
Cash Assistance:				
National School Lunch Program.....	10.555	13-346	-	564,346
Total National School Lunch Program.....			-	651,328
Summer Food Service Program.....	10.559	13-346	-	-
TOTAL CHILD NUTRITION CLUSTER.....			-	760,954
U.S. DEPARTMENT OF THE INTERIOR:				
<u>Passed through the Massachusetts Executive Office of Environmental Affairs:</u>				
Clean Vessel Act.....	15.616	TOWNOFWINTHROPFY2024	-	13,000
U.S. DEPARTMENT OF JUSTICE:				
<u>Passed through the Executive Office of Public Safety:</u>				
Bulletproof Vest Partnership Grant.....	16.607	Not Available	-	17,000
U.S. DEPARTMENT OF TRANSPORTATION:				
HIGHWAY SAFETY CLUSTER:				
<u>U. S. DEPARTMENT OF TRANSPORTATION:</u>				
<u>Passed through Massachusetts Executive Office of Public Safety and Security:</u>				
State and Community Highway Safety.....	20.600	2025MRSPWINTHROPXXXX	-	14,700
U.S. DEPARTMENT OF TREASURY:				
<u>Direct Program:</u>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds.....	21.027	Not Applicable	-	119,079
U.S. DEPARTMENT OF EDUCATION:				
SPECIAL EDUCATION CLUSTER:				
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Grants to States (IDEA, Part B).....	84.027	240-000558-2025-0346	-	450,330
Special Education Grants to States (IDEA, Part B).....	84.027	240-000558-2024-0346	-	150,758
Special Education Grants to States (IDEA, Part B).....	84.027	245-000951-2025-0346	-	3,860
Special Education Grants to States (IDEA, Part B).....	84.027	274-000662-2025-0346	-	3,297
Special Education Grants to States (IDEA, Part B).....	84.027	274-000662-2024-0346	-	17,423
Total Special Education Grants to States (IDEA, Part B).....			-	625,668
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>				
Special Education Preschool Grants (IDEA, Preschool).....	84.173	262-000559-2025-0346	-	4,518
Special Education Preschool Grants (IDEA, Preschool).....	84.173	262-000559-2024-0346	-	22,463
Total Special Education Preschool Grants (IDEA, Preschool).....			-	26,981
TOTAL SPECIAL EDUCATION CLUSTER.....			-	652,649
<u>Passed through the Massachusetts Department of Elementary and Secondary Education:</u>				
Title I Grants to Local Educational Agencies.....	84.010	305-000549-2025-0346	-	311,605
Title I Grants to Local Educational Agencies.....	84.010	305-000549-2024-0346	-	29,727
Total Title I Grants to Local Educational Agencies.....			-	341,332
Twenty-First Century Community Learning Centers.....	84.287	645-000817-2025-0346	-	50,000
Twenty-First Century Community Learning Centers.....	84.287	644-000820-2025-0346	-	6,030
Twenty-First Century Community Learning Centers.....	84.287	644-782434-2024-0346	-	1,984
Total Twenty-First Century Community Learning Centers.....			-	58,014
English Language Acquisition Grants.....	84.365	180-000547-2025-0346	-	39,797
English Language Acquisition Grants.....	84.365	180-000547-2024-0346	-	9,464
Total English Language Acquisition Grants.....			-	49,261
Supporting Effective Instruction State Grants.....	84.367	140-000546-2025-0346	-	35,605
Supporting Effective Instruction State Grants.....	84.367	140-000546-2024-0346	-	17,154
Total Supporting Effective Instruction State Grants.....			-	52,759
Student Support and Academic Enrichment Program.....	84.424	127-000685-2025	-	43,980
Student Support and Academic Enrichment Program.....	84.424	309-000548-2024-0346	-	19,313
Total Student Support and Academic Enrichment Program.....			-	63,293
COVID-19 - Education Stabilization Fund.....	84.425D	115-498771-2021-0346	-	17,461
COVID-19 - Education Stabilization Fund.....	84.425U	119-585346-2022-0346	-	1,068,692
COVID-19 - Education Stabilization Fund.....	84.425C	339-000652-2024-0346	-	20,000
Total COVID-19 - Education Stabilization Fund.....			-	1,106,153
TOTAL U.S. DEPARTMENT OF EDUCATION.....			-	2,323,461

(continued)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2025

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Amount Passed Through to Sub-Recipients</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:				
<u>Passed through the Centers for Disease Control and Prevention:</u>				
Strengthening Public Health Systems and Services.....	93.421	2023-010408	-	1,029
HIV Prevention Activities Health Department Based.....	93.940	INTF4901P01W21005265	-	417
<u>Passed through the Massachusetts Executive Office of Health and Human Services:</u>				
COVID-19 - Family Violence Prevention and Services/State Domestic Violence.....	93.591	INTF3430P01226127039	-	67,185
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES.....			-	68,631
U.S. DEPARTMENT OF HOMELAND SECURITY:				
<u>Passed through Massachusetts Emergency Management Agency:</u>				
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters).....	97.036	CTFEMA4496WINT1800536	-	244,243
Homeland Security Grant Program.....	97.067	BOSTONFFY24UASI	-	105,504
Homeland Security Grant Program.....	97.067	BOSTONFFY23UASI	-	337,074
Homeland Security Grant Program.....	97.067	BOSTONFFY22UASI	-	50,551
Total Homeland Security Grant Program.....			-	493,129
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY.....			-	737,372
TOTAL.....			\$ -	\$ 4,054,197

See notes to schedule of expenditures of federal awards.

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STATE AND REGIONAL GRANTS

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

Grant Name	Grant Provider	Grant Partner	Grant Amount Request	Match Amount	Amount Awarded	Award Date	Project Completion Date	Project Description	
Climate Zoning for Coastal Communities w/ City of Gloucester	Executive Office of Energy and Environmental Affairs	Gloucester, MA	\$50,300	85-100 hours in-kind	\$50,300	9/1/20	May-22	Zoning/policy review and analysis, develop policy recommendations, educational outreach draft climate-smart zoning policy.	
Shared Streets & Spaces Grant Program	MA Department of Transportation	n/a	\$40,000	n/a	\$40,000	4/1/21	Jul-22	Install new bus shelters or benches at Town bus stops.	
Municipal Vulnerability Preparedness Program, Action	Executive Office of Energy and Environmental Affairs	MAPC, CAI Technologies	\$25,000	n/a	TBD	10/1/19	Jul-21	Draft Flood Resilience Checklist and Addendum	
Municipal Vulnerability Preparedness (MVP) program Action Grant	Executive Office of Energy and Environmental Affairs	Mystic River Watershed Association	\$145,307 (FY22: \$57,695; FY23: 87,612)	In-kind	\$145,307 (FY22: \$57,695; FY23: 87,612)	7/1/21	Jul-23	Belle Isle Marsh: Evaluating Nature Based Solutions to Protect Abutting Communities and Critical Shorebird Habitat from Coastal Inundation	
CBD Façade Improvement Program Technical Writing Assistance	Department of Housing and Community Development/ Massachusetts One-Stop for Growth	n/a	\$25,000	n/a	\$25,000	10/1/21	Jul-22	Technical and legal assistance to draft/create a grant program to assist business owners with cost of exterior	
Mary Ellen Welch Greenway Extension	Mass Trails	Civic Space Collaborative	\$87,700	In kind	\$87,700	1/1/21	6/1/2023	Feasibility, soil testing, structure identification to connect Winthrop to So. Boston.	
Green Communities Grant	Department of Energy Resources	n/a	\$191,133		\$191,133	1/22/23	6/1/2024	Weatherization in DPW, Police. Air source heat pump in Police station. New EV.	
Solar Speed Sign Grant	MADOT Shared Streets and Spaces	n/a	\$53,568	n/a	\$53,568	1/1/23	12/1/2023	Purchase and install 8 mobile solar speed radar signs for Route 145.	
Zoning Diagnostic	MAPC Technical Assistance Grants	MAPC	\$20,000	n/a	\$20,000	7/1/22	7/1/2023	MAPC performed an analysis of the current zoning to identify priority areas for updates and areas that may need additional information.	
Municipal Vulnerability Preparedness Program, Action Grant	Executive Office of Energy and Environmental Affairs	Mystic River Watershed Assoc., Boston, Revere	\$150,000	\$20,000 in-kind	145,307	8/1/21	Jun-23	Belle Isle Marsh: Evaluating Nature Based Solutions to Protect Boston's Mass Transit and Critical Shorebird Habitat from Coastal Inundation	
Hazard Mitigation Plan Update	MA Energy Management Agency	NSORS/MAPC	\$27,000	\$3,000 cash	\$27,000	7/1/23	9/1/2025	Update the Town Hazard Mitigation Plan	
3A/MBTA Communities Technical Assistance	Executive Office of Housing and Livable Communities	TBD	\$48,500	n/a	\$48,500	12/1/23	12/1/2024	Provide technical assistance to provide the Town will all necessary data/mapping for MBTA Compliance.	
Municipal Vulnerability Preparedness Program, Action	Executive Office of Energy and Environmental Affairs	Mystic River Watershed Assoc.	\$291,076	In-Kind	\$291,076	Fall 2023	6/30/2024	Morton Street Flood Resilience (Phase 2)	
Grant Name	Grant Provider	Grant Partner	Grant Amount Request	Application Deadline	Match Amount	Amount Awarded	Award Date	Project Completion Date	Project Description
Regional									
Accelerating Climate Resilience	MAPC	NSORS (Chelsea and Revere)	\$50,000		none	\$50,000	6/21/22	22-May	Social vulnerability assessment of the North Suffolk region to ensure that resilience and sustainability projects benefit people most vulnerable to climate impacts.
Zero Carbon Action Plan	Community Compact Cabinet	NSORS, Chelsea, Revere, MAPC	\$160,000		none	\$160,000	6/21/22	Mar-23	The Office is embarking on the creation of a Zero Carbon Action Plan to reduce emissions and enhance air quality.
North Suffolk Mass Saves Program	Mass Save	NSORS (Chelsea, Revere)	\$180,000		none	\$180,000	1/22/22	Dec-24	The Office will lead efforts throughout the three municipalities to sign up residents and small businesses in environmental justice areas for free energy audits and help them to take advantage of the energy conservation measures offered by the Mass Save program.
North Suffolk EV Charging Station Feasibility Study	Community Compact Cabinet	Weston and Sampson	\$110,000		n/a	\$180,000	6/1/23	Jun-24	Examine locations in the region that are best suited for an EV charging station. Analyze utilities, EV ownership, and best practices to ensure sites are fully utilized.
MassDOT's Safe Routes to Schools	Compete Streets Grant Program	11/1/2024	Closed						
Boston Metroplitoian Planning Organizations	Community Connections Program	Open	12/31/2024		Up to \$650K	20% Match identify 3 possible bike rack types (need 3 quotes)			Bike/Pedestrian improvements, complete streets, intersection/transit improvements, bike racks, wayfinding, signage, more
MAPC	Technial Assistance Program (TAP)	12/13/2024							Must identify project practice: looking into Emergency response trainings & exercises. 2. Housing production
FFMA FY24	Assistance to Firefighters Grant Workshop Program	12/20/2024		\$	291,600.00				

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2025 - 2026

Grant Provider	Grant Name	Grant Amount	Application Deadline	Match Amount	Award Date	Project Description
MAPC	Community Compact	Rolling-until funding is exhausted			5/30/2024	Compact website. A community can choose one or two best practice(s) but they must be submitted together! (i.e., can't submit one now and come back later to submit a second one). The community's chosen best practice(s) will be reviewed between the
MA Office on Disability	Winthrop FY2025 Municipal ADA Improvement Grant	\$225K	5/1/2024	N/A	11/21/2024	Library-Repair ramp, inside ramp, elevator platform/lift
Department of Energy Resource	Weatherization Winthrop Public Library Project	\$25K	9/1/2024	N/A	10/15/2024	Weatherize Public Library
Department of Agricultural Resources	FY25 MDAR Legislative Earmark-VETS	\$10K	N/A	N/A	2/10/2025	Food Bank funds for Winthrop's Vets
FY25-Mass Trails Grant	Winthrop Greenway Extension Site Survey +Design	\$500K	2/3/2025	\$100K	Not selected	The proposed Winthrop Greenway will connect the Mary Ellen Welch Greenway to Winthrop, a seaside community with at-present just two entry/exit routes. The
Office of Congresswoman Katherine Clark	FY26 Economic Development Community Project	\$250K	5/15/2025	N/A	2/15/2026	Demolition Funds to remove the old Middle School Building. Once the Middle School is demolished, the Town would like to move the existing Mike Eruzione ice rink to the upper portion of the lot.
FY26 MVP	Morton Street Resilience Grant	\$819,829.00	4/5/2025	\$91,455.00 (\$81,455 in in-kind, \$10K Barr Foundation Cash Match)	N/A	NOT SELECTED DUE TO NON-COMPLIANCE WITH 3A
Mass Dept. Environmental Protection	Reduce, Reuse, Repair Micro-Grant	\$10,000	6/1/2025	N/A	Not selected 8/27/2025	Remove items and asbestos in EB Newton Middle School Site.
Executive Office of Housing and Economic Development	French Square Storefront Program	\$50K	6/4/2025	N/A	Not Selected 10/6/2025	NOT SELECTED DUE TO NON-COMPLIANCE WITH 3A
Healy Driscoll Administration	Municipal Fiber Optics Grant Program	\$237,480	3/16/2025	N/A	7/16/2025	Implementation of fiber optic networks that connect remote municipal assets for the purpose of improving municipal operations and/or improving disaster recovery and resiliency within municipal government. Eligible costs include one-time capital needs, such as fiber optic cabling, hardware, software and implementation services
Division of Conservation Services, Executive Office of Energy & Environmental Affairs	Cool Corridors Grant Program FY25	\$100K	8/2/25 at 4PM	N/A	N/A	SELECTED-HOWEVER, BYPASSED DUE TO NON-COMPLIANCE WITH 3A
Mass Dept. Environmental Protection	Technical Assistance Grant 2026-2027 Grant	\$200,000	8/24/2025	N/A	Not Selected 1/27/2026	Removal of asbestos, hazardous items, technical report, environmental consultant oversight, air monitoring.
Mass Dept. Environmental Protection	MS4 Municipal Assistance FY26	\$75K	10/3/2025	N/A	N/A	NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A
Mass Dept. Environmental Protection	MS4 Municipal Assistance Grant	\$75K	10/3/2025	N/A	N/A	NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A
Mass Dept. Environmental Protection	Water Management Act	\$600,000	10/3/25-deadline	80% local match required (cash or in-kind)	N/A	NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A
FY26 MVP Action Grant	Fisherman's Bend /Pico Ave. Feasibility Study	\$405K	N/A	\$126,500 (\$66,500 in-kind, \$60,000 cash)	N/A	NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A
Department of Fire Services	FY26 Firefighter Safety Equipment Grant	\$15K	12/1/2025	N/A	3/31/2026	Purchase fire hoses for new fire engine
						Shifting Tides: NSORS Strategic Intermunicipal Discussions on Coastal Relocation Feasibility - Building on the partnership between the City of Revere and the Town of Winthrop through the North Suffolk Office of Resilience & Sustainability (NSORS) and the regional collaboration of projects in and around Belle Isle Marsh, the Shifting Tides: NSORS Strategic Intermunicipal Discussions on Coastal Relocation Feasibility begins internal municipal discussions about feasibility and potential opportunities for planning for and implementing "managed retreat" strategies.
MAPC	MAPC TAP-Shifting Tides		12/8/2025			
Department of Agricultural Resources	FY26 MDAR Legislative Earmark-VETS	\$10K	1/14/26 Contract date	N/A	1/13/2026	Food Bank funds for Winthrop's Vets
Executive Office of Energy and Environmental Affairs	FY27 Cooling Corridors	\$75K	3/20/2026	N/A	Jun-26	NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A
Healy Driscoll Administration	FY26 Fiber Optics Municipal Area Network	\$179,643-pending	3/25/2026	5%	Summer 2026	Provide engineering, design, and installation services to enhance the existing town system that include: fiber optic cable capacity increase and the addition of (3) (FOC) links.
Environment and Climate One Stop	FY27 EEA Dam and Sewall Repair or Removal	\$250K	3/27/2026	10%	Summer 2026	Engineering Services Proposal Pico Avenue--Seawall Evaluation, Design, and Permitting
Green Communities	Green Communities Grant Program	Up to \$200,000	Apr-26	N/A	Summer 2026	Projects can be submitted that reduce our energy consumption and our carbon footprint. NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A
MA Office on Disability	Municipal ADA Improvement Grant	Up to \$250,000	12-Jun-26	N/A	Winter 2026	NOT ELIGIBLE DUE TO NON-COMPLIANCE WITH 3A

Approx. Direct Loss of Grant Funding due to non-compliance with 3A	
\$100,000	FY26 Cooling Corridors Grant
\$405,020	Strategic Climate Resilience: Pico/Fisherman's Bend
\$819,829	Morton St.
\$75,000	MS4 Municipal Assistance FY26
\$600,000	Water Management Act
\$200,000	Green Communities Grant
\$250,000	Municipal ADA Improvement Grant
\$75,000	FY27 Cooling Corridors Grant
\$2,324,889	Approx.

Below is the breakdown of grants for the Winthrop Department of Public Health and Clinical Services.

FY26 Grants

Funder	Project	Amount
MA DMH	CIT Component	\$120,000
MA DPH	Equitable Approaches to Public Safety	\$272,844.01
HRIA	Youth Mental Health Improvement Initiative	\$196,435.19
MA DPH	Opioid Municipal Match Grant	\$50,000
MGB	Food Security	\$60,000

FY27 Grants

Funder	Project	Amount
MA DMH (TENTATIVE)	CIT Component	\$120,000
MBG	Food Security	\$60,000

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Revolving Funds

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

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

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

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

Table of Revolving Funds

Account	Description	FY26 Orig Bud	Encumb	Expend		FY27 Budget
61314653-530400	Outside Legal Consult	25,000.00		43,357.92	(18,357.92)	55,000.00
61314653-530402	Legal Advertising	2,500.00			2,500.00	2,500.00
61314653-534400	Postage	2,500.00			2,500.00	2,500.00
613 - TAX TITLE REVOLVING FUND Total		30,000.00		43,357.92	(13,357.92)	60,000.00
6145-520000	PURCHASED SERVICES	6,000.00			6,000.00	12,000.00
6145-530000	PROFESSIONAL & TECHNICAL	3,000.00	300.00	300.00	2,400.00	5,000.00
6145-511000	SALARY PERMANENT	10,000.00		5,813.74	4,186.26	10,000.00
61454-542300	GENERAL OFFICE SUPPLIES	1,000.00	214.53	1,285.68	(500.21)	3,000.00
614 - COA REVOLVING Total		20,000.00	514.53	7,399.42	12,086.05	30,000.00
72372351-513000	SALARY PART-TIME	5,000.00		2,545.86	2,454.14	5,000.00
72372352-521100	ELECTRIC	26,250.00	11,066.54	15,574.42	(390.96)	20,000.00
72372352-521200	HEATING	26,250.00	18,202.67	26,620.09	(18,572.76)	30,000.00
72372352-524100	Building Maint	2,000.00		14,805.34	(12,805.34)	5,000.00
723 - PAULINE STREET REVOLVING 53E1/ Total		59,500.00	29,269.21	59,545.71	(29,314.92)	60,000.00
72472451-511100	Permanent Employees	6,800.00		10,201.12	(3,401.12)	14,471.00
72472451-519600	STIPEND	6,100.00		3,634.47	2,465.53	5,000.00
72472452-521100	ELECTRIC	13,125.00	4,411.27	7,194.51	1,519.22	11,000.00
72472452-521200	HEATING FUEL	21,105.00	9,559.48	34,665.28	(23,119.76)	32,000.00
72472452-523100	Water/Sewer Usage	5,000.00	2,307.94	5,142.82	(2,450.76)	6,000.00
72472452-523200	Alarm	3,000.00	320.45	1,466.94	1,212.61	500.00
72472452-524100	Repair/Building Maint	10,000.00	3,239.56	13,133.00	(6,372.56)	14,000.00
72472452-524101	Repair/Maint. Equipment	7,000.00		10,670.96	(3,670.96)	4,000.00
72472453-534100	Telecommunications	279.00	309.26	220.90	(251.16)	267.00
72472453-534200	Internet Access	315.00	93.74	221.26		301.00
72472454-543100	STRUCTURAL	10,000.00	125.00	9,875.00		-
72472454-545100	CLEANING SUPPLIES	2,400.00		1,260.95	1,139.05	1,661.00
72472457-574100	PROPERTY INSURANCE	2,250.00		2,250.00		2,500.00
72472457-578100	RESERVE FUND APPROPRIATIONS	7,000.00			7,000.00	-
72472458-582200	IMPROVEMENTS TO BUILDINGS	6,000.00		6,504.48	(504.48)	-
724 - EB Newton Revolving Total		100,374.00	20,366.70	106,441.69	(26,434.39)	91,700.00
		209,874.00	50,150.44	216,744.74	(57,021.18)	241,700.00

Stabilization Funds

Stabilization Funds are authorized reserve accounts—often referred to as "rainy day funds"—that municipalities (cities, towns, and districts) establish to set aside money for future spending, unexpected emergencies, or capital projects. These funds are governed by M.G.L. Chapter 40, Section 5B.

These funds are designed to accumulate reserves for capital projects (e.g., machinery, building repairs) or for any other lawful municipal purpose, such as cushioning the impact of significant revenue decreases.

Creating a new stabilization fund requires a two-thirds vote of the city council. A majority vote is required to add money into a stabilization fund. A two-thirds vote is required to appropriate funds from a general stabilization fund. However, a 2023 legislative change allows a simple majority to appropriate funds from a special purpose stabilization fund.

Regular, planned additions to stabilization funds are viewed positively by credit rating agencies. The Town of Winthrop follows this recommendation and has a Free Cash policy where 80% of the Free Cash is transferred to various Stabilization Funds after the Dept. of Revenue certifies Free Cash.

	Certified FY2026 DOR				
FUND	Free Cash 6/30/2025	Stabilization	Bldg Maint Stabil.	Capital Stabil.	Education Stabilization
Balance Certified Date 1.7.26	\$ 2,783,529				
Beginning Balance 7/1/2025		\$ 5,160,373	\$ 230,606	\$ 1,806,414	\$ 1,504,951
Interest Earned thru 02/28/2026		\$ 141,677	\$ 8,235	\$ 65,437	\$ 295
Sub-Total	\$ 2,783,529	\$ 5,302,051	\$ 238,842	\$ 1,871,851	\$ 1,505,246
Free Cash Set Aside	\$ (278,352.90)				
Girdlestone, Tileston & Pico Drainage xfer				\$ (58,000)	
Free Cash & Retained Earnings Transfer	\$ (2,004,141)	\$ 751,553	\$ 64,190	\$ 1,113,243	\$ 75,155
Balances	\$ 501,035	\$ 6,053,604	\$ 303,032	\$ 2,927,094	\$ 1,580,401
	Fund 01	Fund 932	Fund 965	Fund 964	Fund 930

Trust Funds

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

EXPENDITURE BUDGET SUMMARIES



BUDGET SUMMARY TOWN STAFFING SHEETS



Dept	Employee Name	FY26	FY27	Longevity	L Amount	Sick Incentive	License Pay
Finance	Diane Nalen	90,940.12	93,213.63	Y	2,400.00		
	Lori Uminski	72,000.00	73,800.00	Y	1,275.00		
	Christine Ross	51,732.72	55,304.54				
	Robert Powers	138,550.62	142,014.39	Y	1,275.00		
	Sarah Johnson	97,056.18	99,482.58				
	Dylan Cook	41,616.00	42,656.40				
Assessing	Kathy Cerulli-Hickey	90,000.04	97,375.00	Y	2,050.00		
	Marianne Brooks	56,375.00	56,375.00				
	Jillian Kelley	49,809.76	53,675.46				
	Andrea Machado	52,499.98	48,203.35				
	Allan Maruzzi	2,256.00	2,256.00				
	Brian Perrin	1,826.04	1,827.00				
	Diane Macken	1,826.04	1,827.00				
Treasury	Brendan Carritte	116,732.98	119,067.54				
	Michelle Balian	76,500.06	78,030.00	Y	1,700.00		
	Patti DiBenedetto	55,993.34	60,406.37	Y	1,275.00	1,000.00	
	Melissa Shea	53,732.90	57,176.54			1,000.00	
	Maria Coccimiglio	52,295.62	56,448.65			1,000.00	
Planner/Grants	Cheryl Leon-McCormick	140,000.12	143,500.00				
	Barbara Evangelista Surette	13,539.98	17,000.00				
Town Clerk	Denise Quist	100,471.02	102,982.80	Y	1,550.00		
	Marylin Puopolo	59,533.24	61,021.57	Y	1,275.00		
	Jill Petersen	49,035.74	55,331.68				
	Katelyn Zelaya	17,238.00	17,668.95				
Municipal Hearing	Michael Diluso	22,339.98	22,898.48				
Human Resources	Stacy Calla	94,258.84	96,615.31	Y	1,550.00		
	Beth Bailey	24,354.59	27,622.09	Y	1,275.00		
Town Manager	Anthony Marino	221,610.08	227,075.00				
	Laurisa Wojcik	81,599.96	83,639.96	Y	1,550.00		
Town Attorney	James Cippoleta	130,000.00	133,250.00				
	Lauren Tryder	15,000.00					
Building (ISD)	Al Legee	94,184.74	96,539.36	Y	1,550.00	yes	
	Russ Sanford	31,001.88	31,776.93				1690 Auto Allow
	Ilir Papa	51,979.20	65,578.68	Y	1,275.00	yes	1690 Auto Allow
	Cort Blade 72%	34,910.37	39,203.03				1250 ed. Stipend
	Danny Grey	22,276.80	22,833.72				1690 Auto Allow
	Ken Streeter	22,276.80	22,833.72				1690 Auto Allow
	Sharon Sicurella	52,250.12	55,543.31	Y	1,550.00	yes	673.07 bi-weekly stipend
	New Inspector	20,280.00	20,280.00				No auto allow per Tony
Conservation	Cort Blade 28%	13,597.88	15,245.62				
\$500 bi-wkly	Mark VanBuskirk	13,000.00	13,000.00				
Bd of Appeals	Open Position						
Council on Aging	Matt Rodes	85,170.02	87,299.25	Y	1,275.00		
	Nicole Rizzotto	56,099.94	57,502.50				
	21 hrs/wk Sheila Hagan	26,596.96	32,889.04				
	11.5 hrs/wk Patricia Stathopolous	12,560.34	19,079.42				
	16 hrs/wk Tom Larity	13,416.00	16,848.00				
	12 hrs/ wk Rosemary Kaye	10,512.00	11,232.00				
	14 hrs/wk Anthony MacCallister	13,416.00	16,848.00				
	TBD - Position pd by Formula Grant		14,586.00				

Dept	Employee Name	FY26	FY27	Longevity	L Amount	Sick Incentive	License Pay
DPW	Steven Calla	162,763.12	172,675.00	Y	2,000.00		4,500.00
Salary & stipends	Richard Cifuni	108,440.54	115,201.36	Y	1,550.00		500.00
	Stephanie Hayes	54,250.04	59,261.16	Y			
	Wendy Millar-Page	69,532.32	71,270.86				
	Aaron Armitstead	130,310.18	138,305.25	Y	2,050.00		2,000.00
	Craig Armitstead	84,521.58	92,934.10	Y	1,550.00		1,500.00
	Michael Bentivegna	55,012.36	61,739.70				
	Edward Borgatti	58,379.62	67,396.90				2,000.00
	Michael Brown	46,196.80	54,976.38				500.00
	William Carroll	56,112.68	60,239.70		1,275.00		1,500.00
	Christopher Clark	58,379.62	64,396.90				1,500.00
	Susannah Corona	59,547.28	68,196.90	Y	1,550.00	1,000.00	2,000.00
	John Devlin	59,667.14	68,005.79	Y	1,700.00		2,000.00
	Frank DiBiccari	46,196.80	51,094.63				500.00
	Sean Farren	84,521.58	93,034.10	Y	2,400.00		2,000.00
	Hugo Pelico	22,902.70	51,094.63	Y			
	John Lyons	52,876.20	60,900.51				500.00
	Robert Murray	58,379.62	65,448.38			1,000.00	2,000.00
	Tom Derridan	10,000.12	10,000.00				
	Susanna Ross	57,151.96	62,406.36				
	Larry St. George	65,877.50	75,017.79	Y	1,275.00	1,000.00	1,500.00
	Michael Upton	84,521.58	89,884.10				1,500.00
	Nolan Upton		51,094.63				
	Nickolas Woytaszek	46,196.80	51,336.52				500.00
	Anthony Wright	57,721.30	64,301.79	Y	2,050.00	1,000.00	1,000.00
P/T	Stephen Babcock	26,974.02	27,715.81				
P/T	Jerome Cooper	28,217.28	28,993.26				
P/T	Frederick Lambert	5,473.54	5,624.07				
	Barbara Lawlor	55,993.34	60,406.36				
P/T	Carol DeCarlo	23,067.56	30,203.18				1,000.00
	Kristian Cooke	52,876.20	58,265.21				1,500.00
	Jordan Jolliemore	48,836.06	54,976.38				500.00
	Joseph Clemens	45,290.96	51,094.63				1,000.00
	Patrick Feeley	47,878.48	53,927.83				500.00
	Vacant Position Sewer		51,399.83				500.00
	Vacant Position Hghwy		48,622.19				500.00
	Vacant Position Hghwy		51,399.83				
	Vacant Position Hghwy		51,399.83				
	Vacant Position Bldg Maint.		56,765.21				
	Vacant Position Bldg Maint.		22,864.33				
P/T	Vacant Admin Position Water		27,496.58				
Harbormaster	John Goodwin, Harbormaster						
	Kevin Janielis, Asst Hrbmstr	33,670.00	34,511.75				
	Dennis DeCarney, Asst Hrb	24,531.00	-				
	Daniel Stone, Detective		65,000.00				
Health Dept.	Meredith Hurley	117,684.32	120,626.43				330 biwkly stpnd
	Arthur McHugh	51,220.26	52,500.77				
	Dorothy C. Varone	70,328.96	72,087.18				
	Robert Repucci	78,800.02	80,770.02				
	Zoraida Murray	48,284.86	49,491.98				
	Eric Monahan	43,551.04	44,639.82				
PT	Lee Nugent-Rorie	28,131.48	28,834.77				
Library	Greg McClay	93,839.98	96,186.11				192.30 biwkly stpr
	Alana Locke	39,780.00	40,774.50				
	Domenic Demasi	42,204.24	44,448.90				38.46 biwkly stpnc
	Frank Ferrara	46,246.46	48,706.11				
	Christine Cattaneo	37,218.22	39,197.63				
	Tammy Cody	19,790.16	20,842.62				
	Jamie Farrell	17,583.02	18,518.34				
	Joanne Hillman	21,129.16	22,252.91				
18 hrs/wkly	Joseph Heafitz	17,583.02	18,518.34				
25 hrs/wkly	Elizabeth Telmosse	43,091.10	45,383.01				
	Diane Stangle	43,876.82	46,210.63				

Dept	Employee Name	FY26	FY27	Longevity	L Amount	Sick Incentive	License Pay
Parks and Rec	Sean Driscoll	89,997.70	92,247.64				
	Jill Caputo	53,519.44	54,857.43				
	Mikayla Bestford	46,910.76	48,083.53				
	8.5 hrs/wkly Isabella Shannon	-					
	8 hrs/wkly						
	4.5 hrs/wkly						
Rink	Robert DiMento	45,542.90	46,864.22	Y	1,550.00		
	Mark Wallace	56,421.30	57,916.70	Y	1,550.00		
	Ronald Hayes		1,025.00				
	20 hrs/wkly Tim Vargus	23,452.70	13,837.50				
	Allan Brogna	19,044.68	12,300.00				
Retirement	Barbara O'Brien	130,000.00	133,900.00				
Police	Jennifer Adamson	\$65,775.40	\$67,218.33				
	Nicholas Bettano	\$103,635.69	\$99,721.65				
	Giulio Bonavita	\$89,372.92	\$85,855.96				
	David Brown	\$72,798.70	\$69,933.97				
	Timothy Callinan	\$97,068.92	\$100,708.94				
	Robert Carter	\$66,084.46	\$68,562.69				
	Wayne Carter	\$67,406.30	\$69,933.97				
	Christopher Castro-Garcia	\$59,893.60	\$62,861.53				
	Gerald Collaku	\$59,893.60	\$62,861.53				
	Michael Connolly	\$66,084.46	\$68,562.69				
	Robert Defreitas	\$69,971.98	\$68,562.69				
	Sean Delehanty	\$88,437.45	\$100,708.94				
	Nicholas Disciscio	\$60,589.36	\$64,998.35				
	Sean F. Donahue	\$62,648.82	\$67,218.33				
	Carlos Dutra	\$66,084.46	\$68,562.69				
	Samantha Ferrino	\$79,539.46	\$84,172.52				
	Robert Ferullo	\$58,502.86	\$62,139.68				
	Sarko Gergerian	\$95,165.72	\$98,734.37				
	John Goodwin	\$195,000.00	\$200,000.00				
	Joseph Granara	\$59,893.60	\$62,861.53				
	Michelle Hall	\$55,993.34	\$58,997.76				
	Philip Hamilton	\$79,539.46	\$84,172.52				
	Dennis Hickey	\$67,406.30	\$69,933.97				
	Robert Jaworski	\$67,406.30	\$69,933.97				
	Alexis Joyce	\$60,589.36	\$64,998.35				
	Vanessa LaFlemme		\$62,139.68				
	Shawn McCarthy	\$82,752.80	\$85,855.96				
	Ignacio Oyola	\$67,406.30	\$69,933.97				
	Joan Pena	\$59,198.10	\$62,861.53				
	Sean Perrin	\$67,406.30	\$69,933.97				
	Guy Prather	\$60,589.36	\$64,998.35				
	Stephen Rogers	\$135,252.00	\$137,960.16				
	Jorge Roman	\$59,893.60	\$64,998.35				
	Ferruccio Romeo	\$135,252.00	\$137,960.16				
	Jay Silva	\$68,699.81	\$62,139.68				
	Anthony Sorrentino	\$81,130.14	\$84,172.52				
	Daniel Stone	\$62,649.08	\$17,522.06				
	Open Position Patrol Officer		\$62,139.68				
	Open Position Patrol Officer		\$62,139.68				
	Open Position Patrol Officer		\$62,139.68				
	Open Position Patrol Officer		\$62,139.68				
Animal Control	Mark Van Buskirk	\$54,059.98	\$55,411.48				\$500 bi-wkly stipe

Dept	Employee Name	FY26	FY27	Longevity	L. Amount	Sick Incentive	License Pay
Fire	Matthew Amabello	59,286.50	61,461.23				
	Chris Beranger		59,245.38				
	Harry Benson		58,445.51				
	Thomas Berninger	58,303.70	61,461.23				
	Stephen Calandra	154,999.78	159,650.00				
	Christopher Carew	64,997.14	67,320.93				
	Brenton Crusinberry	64,601.68	68,487.29				
	Eric Cusack	80,543.84	81,379.53				
	Patrick Delaney	64,997.14	67,320.93				
	Marc Ferullo	60,799.18	62,406.36				
	Rocco Festa	66,927.90	63,414.16				
	Daniel Flynn	90,911.34	67,320.93				
	Tyler Gillis	66,927.90	67,320.93				
	James Gioiosa	67,517.58	67,320.93				
	Derek Goodwin		56,225.33				
	Kevin Gorman	66,927.90	68,965.70				
	Francis Gunn	66,927.90	67,320.93	Y	306.43		
	Jarrett Herdt	58,303.70	61,461.23				
	David Higginbotham	94,412.50	101,473.89	Y	402.48		
	John Hurley	66,927.90	67,320.93				
	Aileen Kane	59,286.50	66,378.12				
	Michael Lopez	102,583.52	101,473.89				
	Adam Lundberg		55,432.38				
	Philip Lundberg	66,001.00	68,965.70				
	Ryan Mahoney	66,927.90	67,320.93				
	Paul Montgomery	111,942.22	110,606.54				
	Michael Moro	60,799.18	63,414.16				
	Salvatore Moschitto	67,517.32	67,320.93				
	Michael O'Keefe	81,458.52	81,379.53				
	James Pioppi	58,303.44	59,906.94				
	Devin Racow	68,102.58	68,965.70				
	Adnan Ramadani	66,927.90	67,320.93				
	Ardian Ramadani	66,927.90	67,320.93	Y	306.43		
	Jason Rich		58,445.51				
	Aaron Smith	69,566.64	68,965.70				
	Richard Staff	67,255.50	67,320.93				
	Jean Suozo-Diaz		56,225.33				
	Brian Symmes	66,001.00	67,320.93				
	William Toomey	67,386.28	67,320.93				
	Jill Dorr	57,993.26	61,656.36	Y	200		
Veterans	Phillip Ronan	62,500.10	64,062.60				
MIS	David Lapenson	63,930.62	65,528.89	Y	1,225.00		
Paid Town Officials							
Town Council	Jim Letterie, President	5200	5200				
	Suzanne Swope Vice-President	2600	2600				
	Patrick Costigan	2600	2600				
	Kim Dimes	2600	2600				
	Martin Finn	2600	2600				
	Kurt Millar	2600	2600				
	Paul Reardon	2600	2600				
	Joseph Romano	2600	2600				
	Max Tassinari	2600	2600				
Bd. Of Assessor	Allen E. Maruzzi, Chair	2256	2256				
	Peter Gill	1826	1826				
	Brian Perrin	1826	1826				

BUDGET SUMMARY

INDIRECT COSTS



Indirect Departmental Costs		3,24,26							
FY27 V1									
Position	Name	FY27 Salary	Town	W/S	Harbor	Rink	P&R	Trash	School
Town Manager	Anthony Marino	227,075.00	173,712.38	38,602.75	3,406.13	3,406.13	3,406.13	4,541.50	
				17.0%	1.5%	1.5%	1.5%	2.0%	
Town Manager Admin	Laurisa Wojcik	83,640.00	77,785.20	4,182.00	836.40	-	-	836.40	
				5.0%	1.0%	0.0%	0.0%	1.0%	
CFO	Dylan Cook	42,656.40	27,300.10	11,517.23	1,706.26	853.13	853.13	426.56	
				27.0%	4.0%	2.0%	2.0%	1.0%	
Finance Director	Sarah Johnson	99,482.58	70,135.22	19,896.52	2,487.06	994.83	994.83	4,974.13	
				20.0%	2.5%	1.0%	1.0%	5.0%	
Asst CFO	Robert Powers	142,014.39	106,510.79	14,201.44	5,680.58	3,550.36	3,550.36	8,520.86	
				10.0%	4.0%	2.5%	2.5%	6.0%	
Senior Accountant	Diane Nalen	93,213.63	68,045.95	15,846.32	2,796.41	932.14	932.14	4,660.68	
				17.0%	3.0%	1.0%	1.0%	5.0%	
Payroll Specialist	Lori Uminski	73,800.00	56,826.00	7,380.00	2,952.00	2,952.00	2,952.00	738.00	
				10.0%	4.0%	4.0%	4.0%	1.0%	
AP Clerk Finance	Christine Ross	55,304.54	34,288.81	11,060.91	4,424.36	2,212.18	2,212.18	1,106.09	-
				20.0%	8.0%	4.0%	4.0%	2.0%	
Council Auditor	Richard Hingston	20,000.00	17,600.00	direct billed	600.00	600.00	600.00	600.00	
				3.0%	3.0%	3.0%	3.0%	3.0%	
Treasurer	Brenden Carritte	119,067.54	63,105.80	35,720.26	5,953.38	2,381.35	2,381.35	9,525.40	
				30.0%	5.0%	2.0%	2.0%	8.0%	
Asst Treasurer	Michele Balian	78,030.00	55,401.30	15,606.00	3,901.50	1,560.60	1,560.60	-	
				20.0%	5.0%	2.0%	2.0%	0.0%	
Treasury Clerk - Principal	Melissa Shea	57,176.54	39,451.81	11,435.31	2,858.83	1,143.53	1,143.53	1,143.53	
				20.0%	5.0%	2.0%	2.0%	2.0%	
Treasury Clerk - Principal	Maria Coccimiglio	56,448.65	36,691.62	11,289.73	2,822.43	1,128.97	1,128.97	3,386.92	
				20.0%	5.0%	2.0%	2.0%	6.0%	
Treasury Clerk - Senior	Patricia DiBenedetto	60,406.37	39,868.20	11,477.21	3,020.32	1,208.13	1,208.13	3,624.38	
				19.0%	5.0%	2.0%	2.0%	6.0%	
Assessor	Kathleen Hickey	97,375.00	80,821.25	6,816.25	4,868.75	-	-	4,868.75	
				7.0%	5.0%	0.0%	0.0%	5.0%	
Asst Assessor	Marianne Brooks	56,375.00	48,369.75	3,382.50	2,818.75	-	-	1,804.00	
				6.0%	5.0%	0.0%	0.0%	3.2%	
Assessing Clerk	Jillian Kelley	53,675.46	42,135.24	4,830.79	5,367.55	-	-	1,341.89	
				9.0%	10.0%	0.0%	0.0%	2.5%	
Assessing Clerk	Andrea Machado	48,203.35	38,005.01	4,830.79	5,367.55	-	-	-	
				9.0%	10.0%	0.0%	0.0%	0.0%	
Human Resource Director	Stacy Calla	96,615.31	72,461.48	15,458.45	4,830.77	1,932.31	1,932.31	-	
				16.0%	5.0%	2.0%	2.0%	0.0%	
Benefits Coordinator	Beth Bailey	55,244.18	22,497.84	4,971.98	552.44	1,657.33	1,657.33	552.44	23,354.83
				9.0%	1.0%	3.0%	3.0%	1.0%	
Town Atty	James Cipoletta	133,250.00	95,940.00	26,650.00	2,665.00	2,665.00	2,665.00	2,665.00	
				20.0%	2.0%	2.0%	2.0%	2.0%	
MIS	David Lapenson	65,528.89	49,146.66	3,276.44	3,276.44	3,276.44	3,276.44	3,276.44	
				5.0%	5.0%	5.0%	5.0%	5.0%	
Building Maintenance	Richard Cifuni	100,901.36	83,156.33	8,663.91	2,018.03	3,027.04	4,036.05	-	
				9.0%	2.0%	3.0%	4.0%	0.0%	
DPW Director	Steven Calla	172,675.00	172,675.00	direct billed				direct billed	
DPW Admin		1,157,109.91	1,041,398.92	115,710.99					
				10.0%					
Total Indirect Departmental Costs		3,245,269.09	2,613,330.66	402,807.77	75,210.92	35,481.45	36,490.47	58,592.99	23,354.83

TOWN DEPARTMENTS



EXECUTIVE OFFICE



EXECUTIVE OFFICE

EXECUTIVE OFFICE STATEMENT

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

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

ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- Continue to look at regionalization opportunities.
- Increased engagement with our elected Federal and State leadership, to include our local State Senator and Representative, to resolve local issues and try to obtain additional grant funding.
- Continue to create efficiencies in the Town Departments to streamline services.
- Develop and maintain working relationships with our local business owners and business groups, including the Housing Authority and Winthrop Chamber of Commerce.
- Move the Park and Recreation Department into the existing Gymnasium now that the Old Middle School and Auditorium have been demolished. This will require finding the necessary funds to make improvements to the facility, including new windows, an air exchanger, and installing new doorways for breakout rooms.

ACCOMPLISHMENTS

- Successfully negotiated and executed with the Town Council a new ten-year agreement with MWRA. This contract ensures that we continue to receive monies from MWRA for the next ten years. These funds are included in our General Fund Revenue in the Annual Budget.
- Negotiated and executed five union contracts (2 Police, DPW, Clerical, and Library) that will be in effect until June 30, 2028.
- As Town Manager, I interviewed and hired our new Fire Chief, Stephen Calandra, to replace retiring Fire Chief Scott Wiley.
- Working with the Town Council, provided all of the necessary information and support for the new Fire Station Debt Exclusion that was approved by the voters in April 2025.
- Working with our Assistant Town Manager, successfully moved the Harbormaster responsibilities to the Winthrop Police Department and made the Police Chief the Harbormaster starting in FY26. This reorganization has been well-received, as we have seen increased enforcement on our waterways, increased enforcement revenue, and full utilization of existing software (Lynxlog).

TOWN COUNCIL/TOWN MANAGERS OFFICE

The FY27 budget for the Town Council and the Town Manager's office generally remains consistent. The salary for the Town Manager will increase by two and one-half (2.5) percent in accordance with the contract negotiated with the Town Council, and the Executive Assistant's salary will receive a COLA increase, as with other non-union personnel.

LEGAL

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

PROGRAMS AND SERVICES

Town Council

- Policy Making
- Oversight
- Licensing

Town Manager

Collective Bargaining, Benefits & Insurance:

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

Financial Management:

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

Procurement & Economic Development:

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

Administration & Licensing:

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

PERSONNEL SUMMARY

Executive Office				
Position	FY25	FY26	FY27	Change
Town Manager	1	1	1	0
Assistant Town Manager	1	1	1	0
Executive Assistant	1	1	1	0
Total Full-Time Equivalents	2	3	3	0

FY27 PERSONNEL NOTES

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

Town Manager Recommended Budget

FY27 Operating Budget

110 - TOWN COUNCIL		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0111051-511100	Personnel	24,050.37	26,217.07	26,000.00	11,483.51	26,000.00	26,000.00	-	0.00%
0111051-513200	Scheduled Event Overtime	-						-	#DIV/0!
	PERSONNEL SUB-TOTAL:	24,050.37	26,217.07	26,000.00	11,483.51	26,000.00	26,000.00	-	0.00%
0111053-530200	Internal Audit	10,600.00	8,100.00	20,000.00	1,420.00	20,000.00	20,000.00	-	0.00%
0111053-530402	Legal Advertising	2,647.00	3,065.60	2,000.00	1,050.00	2,000.00	2,000.00	-	0.00%
0111053-530701	Conference Fees		2,834.86	1,500.00	175.00	1,500.00	1,500.00	-	0.00%
0111054-542300	Office Supplies	1,687.11	1,474.58	1,665.00	59.94	1,500.00	1,500.00	(165.00)	-9.91%
0111057-573100	Professional Associations	245.00	266.00	275.00	273.00	275.00	275.00	-	0.00%
0111057-578100	Town Council Reserve			50,000.00		50,000.00	50,000.00	-	0.00%
0111057-579100	Annual Software Licenses							-	#DIV/0!
	EXPENSES SUB-TOTAL:	15,179.11	15,741.04	75,440.00	2,977.94	75,275.00	75,275.00	(165.00)	-0.22%
110 - TOWN COUNCIL TOTAL		39,229.48	41,958.11	101,440.00	14,461.45	101,275.00	101,275.00	(165.00)	-0.16%

Town Manager Recommended Budget

FY27 Operating Budget

112 - TOWN MANAGER		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0111251-511100	Personnel	263,303.40	297,513.11	303,219.40	151,871.91	311,715.00	311,715.00	8,495.60	2.80%
0111251-513250	Auto Exp							-	#DIV/0!
0111251-514600	Longevity	950.00	950.00	950.00	1,275.00	1,275.00	1,275.00	325.00	34.21%
	PERSONNEL SUB-TOTAL:	264,253.40	298,463.11	304,169.40	153,146.91	312,990.00	312,990.00	8,820.60	2.90%
0111252-527400	Equipment Leases	4,012.28	4,054.31	4,000.00	1,844.41	4,000.00	4,000.00	-	0.00%
0111253-530400	Legal Services							-	#DIV/0!
0111253-530402	Legal Advertising		625.00		240.00	500.00	500.00	500.00	#DIV/0!
0111253-530500	Consulting Services	2,988.00	4,788.00	6,000.00	8,999.88	6,000.00	6,000.00	-	0.00%
0111253-530701	Conference Fees							-	#DIV/0!
0111253-534105	Cell Reimbursement		842.94			1,000.00	1,000.00	1,000.00	#DIV/0!
0111253-534400	Postage	115.15	138.62	600.00	40.76	600.00	600.00	-	0.00%
0111253-530702	Training Services	2,347.41	6,261.84	5,000.00	2,026.48	5,000.00	5,000.00	-	0.00%
0111254-542000	Employee Recognition	4,175.86	3,098.05	5,000.00	3,850.00	5,000.00	5,000.00	-	0.00%
0111254-542300	General Office Supplies	5,011.47	5,064.70	5,800.00	349.41	5,800.00	5,800.00	-	0.00%
0111257-573100	Professional Associations	23,297.69	18,687.25	20,000.00	15,593.00	20,000.00	20,000.00	-	0.00%
	EXPENSES SUB-TOTAL:	41,947.86	43,560.71	46,400.00	32,943.94	47,900.00	47,900.00	1,500.00	3.23%
112 - TOWN MANAGER TOTAL		306,201.26	342,023.82	350,569.40	186,090.85	360,890.00	360,890.00	10,320.60	2.94%

Town Manager Recommended Budget

FY27 Operating Budget

131 - ASST TOWN MGR, PLANNING & GRANTS OFFICE		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0113151-511100	Personnel	62,676.33	95,178.20	153,000.00	76,684.99	160,500.00	160,500.00	7,500.00	4.90%
0113151-514600	Longevity							-	#DIV/0!
	PERSONNEL SUB-TOTAL:	62,676.33	95,178.20	153,000.00	76,684.99	160,500.00	160,500.00	7,500.00	4.90%
0113153-530402	Legal Advertising	60.00	1,010.00	500.00		500.00	500.00	-	0.00%
0113153-530500	Consulting	3,000.00	7,056.25	-				-	#DIV/0!
0113153-534400	Postage	157.65	356.73	300.00		350.00	350.00	50.00	16.67%
0113154-542300	General Office Supplies	90.68	593.00	500.00		600.00	600.00	100.00	20.00%
0113156-569600	Other Governmental	33,553.00	18,000.00	18,000.00		18,000.00	18,000.00	-	0.00%
	EXPENSES SUB-TOTAL:	36,861.33	27,015.98	19,300.00	-	19,450.00	19,450.00	150.00	0.78%
131 - PLANNING & GRANTS OFFICE TOTAL		99,537.66	122,194.18	172,300.00	76,684.99	179,950.00	179,950.00	7,650.00	4.44%

Town Manager Recommended Budget

FY27 Operating Budget

151 - TOWN ATTORNEY		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0115151-511100	Personnel	112,195.88	120,606.62	135,000.00	65,199.02	143,000.00	143,000.00	8,000.00	5.93%
	PERSONNEL SUB-TOTAL:	112,195.88	120,606.62	135,000.00	65,199.02	143,000.00	143,000.00	8,000.00	5.93%
0115153-530400	Legal Services	102,041.25	51,434.42	100,000.00	13,049.86	100,000.00	100,000.00	-	0.00%
0115153-530700	Training Services			2,000.00		2,000.00	2,000.00	-	0.00%
	EXPENSES SUB-TOTAL:	102,041.25	51,434.42	102,000.00	13,049.86	102,000.00	102,000.00	-	0.00%
151 - TOWN ATTORNEY TOTAL		214,237.13	172,041.04	237,000.00	78,248.88	245,000.00	245,000.00	8,000.00	3.38%

Town Manager Recommended Budget

FY27 Operating Budget

155 - MIS DEPARTMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0115551-511100	Personnel	61,448.14	62,993.44	63,932.58	31,649.03	65,532.00	65,532.00	1,599.42	2.50%
0115551-514600	Longevity	1,225.00	1,225.00	1,225.00	2,050.00	2,050.00	2,050.00	825.00	67.35%
	PERSONNEL SUB-TOTAL:	62,673.14	64,218.44	65,157.58	33,699.03	67,582.00	67,582.00	2,424.42	3.72%
0115552-523200	Alarm	420.00	210.00	840.00	210.00	840.00	840.00	-	0.00%
0115553-530702	Training Services			1,000.00		800.00	800.00	(200.00)	-20.00%
0115554-542300	General Office Supplies	32.84	157.80	600.00		600.00	600.00	-	0.00%
0115557-579100	Software Annual License Cost	198,774.13	195,298.12	214,830.00	164,104.15	220,572.00	220,572.00	5,742.00	2.67%
0115558-587400	Replacement Computer Equipment							-	#DIV/0!
	EXPENSES SUB-TOTAL:	199,226.97	195,665.92	217,270.00	164,314.15	222,812.00	222,812.00	5,542.00	2.55%
155 - MIS DEPARTMENT TOTAL		261,900.11	259,884.36	282,427.58	198,013.18	290,394.00	290,394.00	7,966.42	2.82%

Town Manager Recommended Budget

FY27 Operating Budget

425 - SHARED EXPENSES		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0142552-521100	Electricity	212,384.46	209,207.16	160,000.00	41,926.56	160,000.00	160,000.00	-	0.00%
0142552-521200	Heat	11,379.12	19,508.25	22,000.00	3,702.97	22,000.00	22,000.00	-	0.00%
0142557-578101	Energy Reserve			25,000.00	-	25,000.00	25,000.00	-	0.00%
0142552-529200	Waste Removal Contract							-	#DIV/0!
0142553-534100	Telecommunications	59,476.09	61,873.09	62,000.00	35,434.20	63,000.00	63,000.00	1,000.00	1.61%
0142553-534105	Cell Reimbursement	13,555.31	15,548.95	16,000.00	6,104.27	16,000.00	16,000.00	-	0.00%
0142554-548100	Fuel (Gas/Diesel)	163,920.61	180,885.09	150,000.00	77,192.51	190,000.00	190,000.00	40,000.00	26.67%
0142557-574100	Property Insurance	403,477.48	376,861.87	614,715.00	399,581.14	409,570.67	409,570.67	(205,144.33)	-33.37%
0142557-574101	Public Safety Medical Ins 111F	98,251.00	100,259.00	110,000.00	101,452.00	106,524.60	106,524.60	(3,475.40)	-3.16%
	EXPENSES SUB-TOTAL:	962,444.07	964,143.41	1,159,715.00	665,393.65	992,095.27	992,095.27	(167,619.73)	-14.45%
425 - SHARED EXPENSES TOTAL		962,444.07	964,143.41	1,159,715.00	665,393.65	992,095.27	992,095.27	(167,619.73)	-14.45%

Town Manager Recommended Budget

FY27 Operating Budget

910 - EMPLOYEE BENEFITS		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0191051-517520	Group Ins-School							-	#DIV/0!
0191051-517920	Medicare-School							-	#DIV/0!
0191051-517100	Workers Compensation	43,744.60	58,779.74	53,500.00	55,167.00	53,000.00	53,000.00	(500.00)	-0.93%
0191051-517120	Workers Comp-School							-	#DIV/0!
0191051-517200	Unemployment	41,388.12	16,143.00	30,000.00	4,428.00	20,000.00	20,000.00	(10,000.00)	-33.33%
0191051-517220	Unemployment-School							-	#DIV/0!
0191051-517500	Retiree Health Insurance/OPEB	1,118,994.80	1,258,209.36	1,360,048.73	713,567.30	1,468,521.11	1,468,521.11	108,472.38	7.98%
0191051-517510	Group Ins Town	1,595,809.59	1,798,081.84	2,405,773.93	1,018,178.34	2,418,000.00	2,418,000.00	12,226.07	0.51%
0191051-517530	Police Fire Medical	20,818.00	23,283.42	30,000.00	15,123.54	30,000.00	30,000.00	-	0.00%
0191051-517910	Medicare-Town	171,249.66	157,549.65	200,000.00	125,058.17	260,000.00	260,000.00	60,000.00	30.00%
EXPENSES SUB-TOTAL:		2,992,004.77	3,312,047.01	4,079,322.66	1,931,522.35	4,249,521.11	4,249,521.11	170,198.45	4.17%
910 - EMPLOYEE BENEFITS TOTAL		2,992,004.77	3,312,047.01	4,079,322.66	1,931,522.35	4,249,521.11	4,249,521.11	170,198.45	4.17%

Town Manager Recommended Budget

FY27 Operating Budget

911 - RETIREMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0191151-517700	Pension Appropriation	2,451,640.75	2,285,087.46	2,130,960.00	2,130,360.00	1,985,982.00	1,985,982.00	(144,978.00)	-6.80%
0191151-517720	Pension - School	-						-	#DIV/0!
EXPENSES SUB-TOTAL:		2,451,640.75	2,285,087.46	2,130,960.00	2,130,360.00	1,985,982.00	1,985,982.00	(144,978.00)	-6.80%
911 - RETIREMENT TOTAL		2,451,640.75	2,285,087.46	2,130,960.00	2,130,360.00	1,985,982.00	1,985,982.00	(144,978.00)	-6.80%

FINANCE

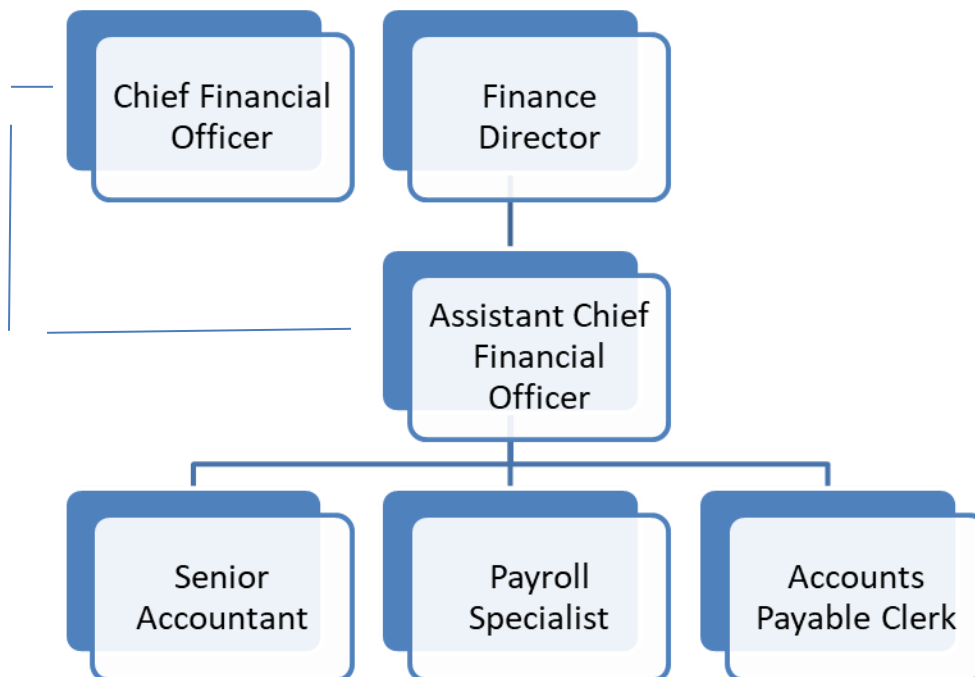


FINANCE DEPARTMENT

MISSION STATEMENT

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

ORGANIZATION CHART



GOALS & OBJECTIVES

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

ACCOMPLISHMENTS

- All Personnel Action Forms (PAF's) scanned into our payroll system by employees. This assists with budgeting and ensuring correct pay can be approved by the Asst. CFO and Finance Director.
- Completed the annual outside audit with no major findings.
- Close to completion on ARPA funds and submitting last reporting period in April 2026
- Hired and trained new Accounts Payable employee and she is a great asset to the team.

SIGNIFICANT CHANGES IN BUDGET FY27

- Succession planning for retirement of Finance Director
- Cross training in procurement
- Managing borrowing for Fire Station and Water & Sewer projects

PROGRAMS AND SERVICES

Payroll

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

Accounts Payable

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

Financial Operations

- Budget and Capital Plan (development and oversight)
- Annual Audit - Fixed Assets, Recons, Balance Sheet, Council Votes
- Accounting - Purchase Orders reviewed & Approved, Journal Entries, Budget Entries & Transfers, Posting of Revenue, AP and Payroll, Cash & Receivable reconciliations, Review of Monthly Account Balances and keeping Department Heads apprised
- Financial Reporting
 - OPEB Valuation and Data requests
 - State reporting - Balance Sheet checklist, Schedule A, Tax Recap & Year End Cash & Receivables
- Legal Compliance
- Insurance Claims/Management
- Grant Management

PERFORMANCE MEASURES

Payroll

- Processed bi-weekly payroll for approximately 418 School employees
- Processed bi-weekly payroll for approximately 210 Town employees
- Sent out W-2's to 308 Town & 609 School employees

Accounts Payable

- Processed bi-weekly A/P for approximately \$4,923,712 for School vendors in FY25, as of 2/28
- Processed bi-weekly A/P for approximately \$15,530,059 for Town vendors in FY25, as of 2/28
- Sent out approximately 155 1099's to vendor who provided services

PERSONNEL SUMMARY

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

Town Manager Recommended Budget

FY27 Operating Budget

135 - ADMINISTRATION & FINANCE		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0113551-511100	Personnel	448,241.30	466,227.56	492,785.00	243,253.26	506,471.54	506,471.54	13,686.54	2.78%
0113551-514600	Longevity	1,225.00	1,225.00	3,175.00	4,950.00	4,950.00	4,950.00	1,775.00	55.91%
	PERSONNEL SUB-TOTAL:	449,466.30	467,452.56	495,960.00	248,203.26	511,421.54	511,421.54	15,461.54	3.12%
0113552-527400	Equipment Lease	1,272.00	1,272.00	1,400.00	530.00	1,400.00	1,400.00	-	0.00%
0113553-530200	Audit	47,000.00	32,000.00	52,250.00	69,250.00	58,000.00	58,000.00	5,750.00	11.00%
0113553-530500	Consulting					23,000.00	23,000.00	23,000.00	#DIV/0!
0113553-530702	Training Services	2,811.38	2,505.06	4,400.00	925.00	4,400.00	4,400.00	-	0.00%
0113553-534400	Postage	145.52	121.56	250.00	11.00	250.00	250.00	-	0.00%
0113554-542300	General Office Supplies	1,847.11	1,330.79	1,500.00	966.52	1,500.00	1,500.00	-	0.00%
0113557-571001	In-State Mileage			250.00	-	250.00	250.00	-	0.00%
0113557-573100	Professional Associations	867.50	652.00	1,000.00	745.00	1,000.00	1,000.00	-	0.00%
0113557-579100	Software Annual License Cost	10,928.58	10,576.62	24,800.00	4,757.20	24,800.00	24,800.00	-	0.00%
	EXPENSES SUB-TOTAL:	64,872.09	48,458.03	85,850.00	77,184.72	114,600.00	114,600.00	28,750.00	33.49%
135 - ADMINISTRATION & FINANCE TOTAL		514,338.39	515,910.59	581,810.00	325,387.98	626,021.54	626,021.54	44,211.54	7.60%

TREASURER/ COLLECTOR

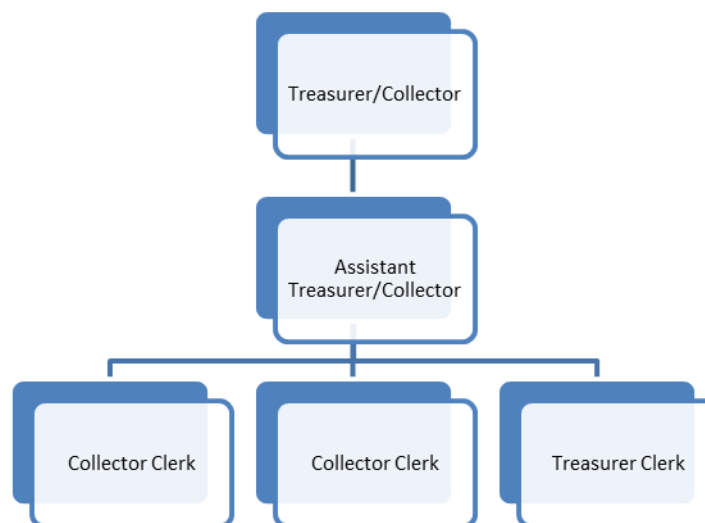


TREASURER/COLLECTOR

MISSION STATEMENT

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

ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- For various fees that are collected in the office, such as parking and water way, the office is looking to streamline the collection and distribution process to make the process easier for residents.
- There are a number of internal financial policies that have been in place for some time. Working with other departments the office is excited to update these policies and make them more current.
- The office will look to diversify investments further. As interest rates continue to stay high, we will look to take advantage of the rates being offered by banks and increase interest revenue for the Town.

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

ACCOMPLISHMENTS

- The office is proud to announce that after some promotions last year, all positions have now been filled, and the office is operating at its maximum efficiency.
- The office worked with the Harbormaster to implement a new collection option for the payment and distribution of waterway fees, increasing the revenue collections by approximately 75%.
- By updating the investment strategy and taking advantage of high interest rates, the office was able to approximately double the **expected investment income for the year**.

SIGNIFICANT BUDGET CHANGES

- While the Post Office has not announced an official increase to regular mail, they have left open the possibility for FY 27.

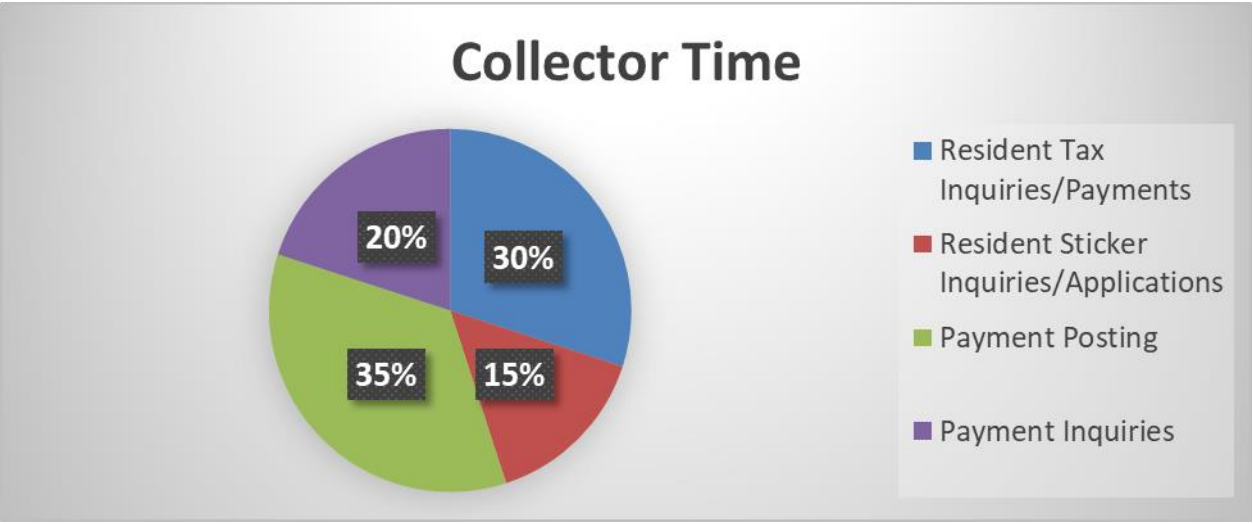
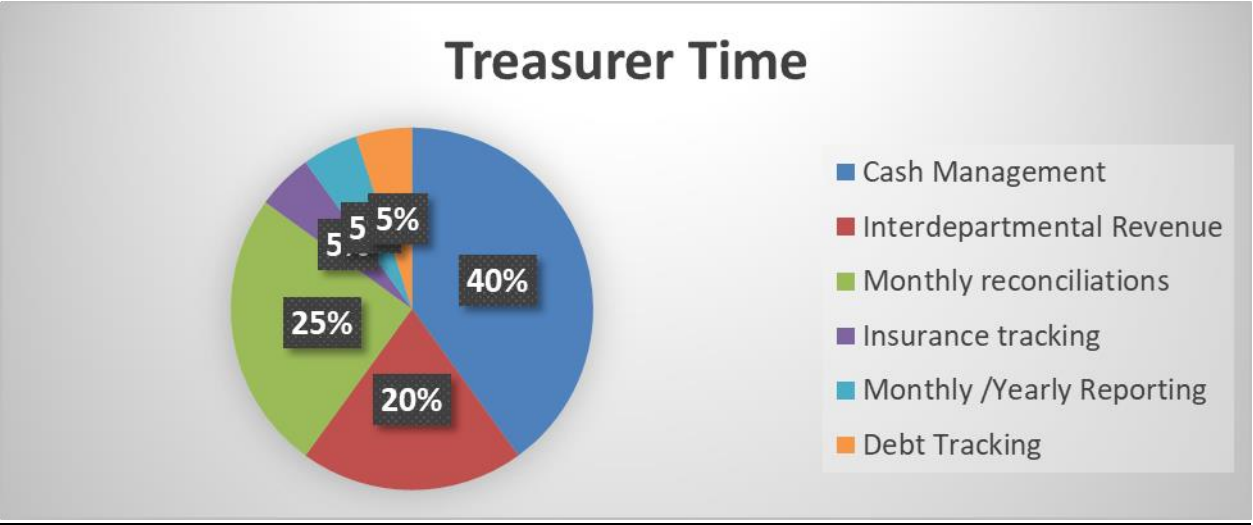
SERVICES

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

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

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

PERFORMANCE MEASUREMENT



PERSONNEL SUMMARY

		FY 25	FY 26	FY 27	Change
145	Treasurer/Collector	1.00	1.00	1.00	0.00
	Assistant Treasurer/Collector	1.00	1.00	1.00	0.00
	Treasurer Clerk	1.00	1.00	1.00	0.00
	Collector Clerk	1.00	1.00	1.00	0.00
	Collector Clerk	1.00	1.00	1.00	0.00
145	Total Full Time Equivalents	5.00	5.00	5.00	0.00

Town Manager Recommended Budget

FY27 Operating Budget

145 - TREASURER/COLLECTOR		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0114551-511100	Personnel	343,671.03	299,757.19	355,674.30	176,265.81	371,129.10	371,129.10	15,454.80	4.35%
0114551-514600	Longevity	3,075.00	2,125.00	2,125.00	2,975.00	2,975.00	2,975.00	850.00	40.00%
0114551-519600	Stipend							-	#DIV/0!
	PERSONNEL SUB-TOTAL:	346,746.03	301,882.19	357,799.30	179,240.81	374,104.10	374,104.10	16,304.80	4.56%
0114552-527400	Equipment Leases	4,370.76	6,395.76	6,000.00	2,649.51	6,400.00	6,400.00	400.00	6.67%
0114553-530402	Legal Advertising	120.00	120.00	1,800.00	75.00	1,800.00	1,800.00	-	0.00%
0114553-530702	Training Services			1,400.00		1,400.00	1,400.00	-	0.00%
0114553-530800	Processing Services	-	-	-	-	57,000.00	57,000.00		
0114553-534100	Telecommunications	559.91	698.58	860.00	258.05	860.00	860.00	-	0.00%
0114553-534104	Fax Lines	288.57	266.05	360.00	111.04	360.00	360.00	-	0.00%
0114553-534400	Postage	25,211.45	30,539.40	34,411.10	17,955.49	35,443.44	35,443.44	1,032.33	3.00%
0114553-538100	Banking Services	5,172.15	4,179.09	6,000.00	1,347.72	6,000.00	6,000.00	-	0.00%
0114554-542200	Paper Materials					6,078.84	6,078.84	6,078.84	#DIV/0!
0114554-542300	General Office Supplies	2,866.58	3,470.64	3,060.00	1,805.32	3,121.20	3,121.20	61.20	2.00%
0114555-558600	Banking Supplies							-	#DIV/0!
0114555-558700	Materials	37,740.90	49,971.25	19,380.00	11,578.50	19,767.60	19,767.60	387.60	2.00%
0114557-571001	In-State Mileage			100.00		100.00	100.00	-	0.00%
0114557-573100	Professional Associations	100.00	500.00	350.00	120.00	350.00	350.00	-	0.00%
	EXPENSES SUB-TOTAL:	76,430.32	96,140.77	73,721.10	35,900.63	138,681.08	138,681.08	64,959.98	88.12%
145 - TREASURER/COLLECTOR TOTAL		423,176.35	398,022.96	431,520.40	215,141.44	512,785.18	512,785.18	81,264.78	18.83%

TOWN CLERK



TOWN CLERK

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

DESCRIPTION OF MAJOR SERVICES:

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

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

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

Elections – Our office conducts every aspect of running local, state and federal elections including processing nomination papers, ballot preparation, training of election staff, preparation of polling locations, election reporting and conducting voter registrations throughout the year, responsible for maintaining voter's list, daily maintenance of state databases and online registration. Our office is now up to date with using Poll Pads during our Early Voting and Election Day process which has saved our office hours of manually submitting each voter in our records.

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

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

Planning Board & Board of Appeals - This office provides the administrative support of each board to locate, list and designate project numbers for every application received.

GOALS AND OBJECTIVES

Cross Training

We believe that all employees in the Town Clerks Office should be able and willing to help any customer with any questions, whether they just listen and point in the right direction or advise what department should be involved. Our training consists of not only helping each other in our office but any office that works within the town that needs a hand.

Education

Comprehension of our Charter, Town Ordinances, Town Council Rules & Procedures. Our employees review and understand our form of government and how this town works. This knowledge helps with so many outside questions, whether from our own residents or outsiders that call for guidance.

Collaboration

Our main goal is understanding each other and each other's needs. We work together for close to 40 hours a week and are often called upon with after work problems. Together we have joined forces to delegate issues, concerns or just questions. There are many occasions when a customer needs assistance on a Friday or later in the evening when our office is closed. Each of us has always been willing to step in and help. We communicate with one another to see who is available, and nearly every time, someone goes out of their way to ensure the need is met.

We are grateful working as close as we do as each one teaches us unique lessons in their own way. This is especially true of our staff. We support one another, learn from one another, and work together as a team.

ACCOMPLISHMENTS

The Clerk's office has had several successful elections with the last presidential being responsible for our ballot machinery to nearly fail and our staff and poll workers working well past midnight. It is not an easy task to make sure all goes well and working with several different personalities can make it difficult, but together we all seem to make it work smoother than expected!

One of our major accomplishments is our office staff. The training of the new Principal Clerk and Assistant Clerk has gone beyond successful. Training is complicated and confusing enough, but when you train people who really want to learn, it can be an easy task.

We accomplished working more within an IT system than with paper systems. Being the main administrators for the Board of Appeals, Board of License and Planning Board, there is a lot of paperwork that needs to be filed and prepared for inquiries. We make sure all information is available on our Towns Network for all to have access too. We've cut down on "old policies" of how things were done and have saved several trees.

We've reorganized our office space to utilize the best fit we can. A good work atmosphere helps with attitude. We have relocated several areas of our office to prepare for the many different actions that could occur within our walls.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

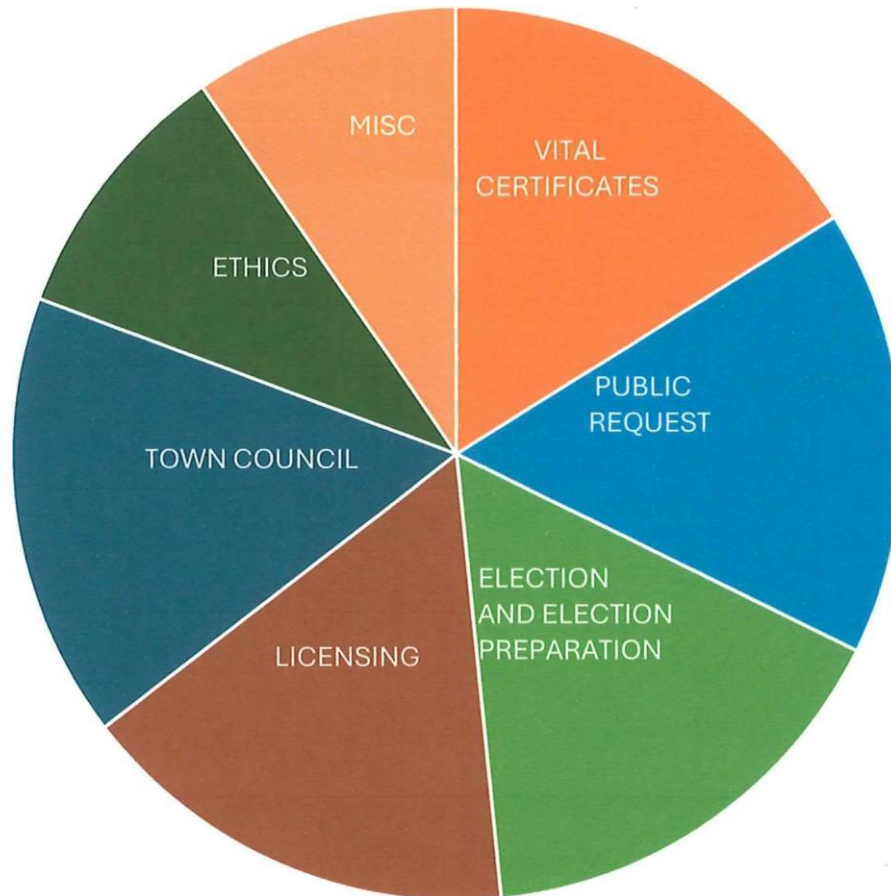
Our office is currently reviewing all Town Fees as they have not been updated. It is unfortunate that some need to be increased but this is not our doing, we do not charge fees for the Town's economic growth, but we need to be able to at least break even with supply and demand.

PERSONNEL SUMMARY

FY2025 FTE	FY2026 FTE	FY2027 FTE	CHANGE
Town Clerk	1	1	
Assistant Town Clerk Principal Clerk	1	1	
Office Clerk	1	1	
Total Full Time Equivalents	3	3	

FTE (full-time employees) are based on 35-hour work weeks and are eligible for Town Benefits

OFFICE DUTIES



PROGRAMS AND SERVICES

Town Clerk

Town Council

Records

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

Licenses

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

Elections

Conduct every
aspect of running
local, state and

Ethics & Open Meeting Compliance

Liaison between the Town of Winthrop and
the State Ethics Commission

Public Records Request

Main depository for requests for
Any public information

Administrative Support

Board of Appeals
Board of License
Planning Board
All Town Committees

Town Council

Clerk to the Town Council

Town Manager Recommended Budget

FY27 Operating Budget

161 - TOWN CLERK		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0116151-511100	Personnel	201,117.79	212,522.93	218,000.00	109,467.96	256,000.00	251,500.00	33,500.00	15.37%
0116151-512005	Election Personnel	26,494.26	38,034.53	25,000.00	15,923.50	36,000.00	36,000.00	11,000.00	44.00%
0116151-514600	Longevity	950.00	1,900.00	2,075.00	2,825.00	2,825.00	2,825.00	750.00	36.14%
0116151-519600	Stipend								
	PERSONNEL SUB-TOTAL:	228,562.05	252,457.46	245,075.00	128,216.46	294,825.00	290,325.00	45,250.00	18.46%
0116152-524101	Repair/Maint. Equip.	237.50	237.50	1,800.00	355.00	1,800.00	1,800.00	-	0.00%
0116152-527400	Equipment Leases	819.13		3,600.00		3,600.00	3,600.00	-	0.00%
0116153-530402	Legal Advertising	592.80	787.80	2,500.00		1,500.00	1,500.00	(1,000.00)	-40.00%
0116153-530900	IT Services	6,991.76	5,630.00	7,000.00	4,723.56	7,000.00	7,000.00	-	0.00%
0116153-534400	Postage	9,069.01	13,666.91	15,000.00	1,220.71	8,000.00	8,000.00	(7,000.00)	-46.67%
0116153-534500	Printing and Mailing Services					10,000.00	10,000.00	10,000.00	#DIV/0!
0116153-538201	Secure Document	960.00	3,250.00					-	#DIV/0!
0116157-573100	Professional Associations	225.00	365.00	500.00	125.00	500.00	500.00	-	0.00%
0116154-542300	General Office Supplies	2,281.68	2,873.19	600.00				(600.00)	-100.00%
0116155-558700	Licensing /Permit Materials	40.00						-	#DIV/0!
0116155-558800	Election Supplies	560.56	12,183.40	13,000.00	9,971.77	16,500.00	16,500.00	3,500.00	26.92%
0116155-558801	Town Clerk Supplies	20,348.99	15,405.40	22,000.00	11,676.34	20,000.00	20,000.00	(2,000.00)	-9.09%
0116157-579100	Software Annual License Cost	2,400.00	3,400.00	3,500.00	1,000.00	7,800.00	7,800.00	4,300.00	122.86%
	EXPENSES SUB-TOTAL:	44,526.43	57,799.20	69,500.00	29,072.38	76,700.00	76,700.00	7,200.00	10.36%
161 - TOWN CLERK TOTAL		273,088.48	310,256.66	314,575.00	157,288.84	371,525.00	367,025.00	52,450.00	16.67%

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ASSESSORS

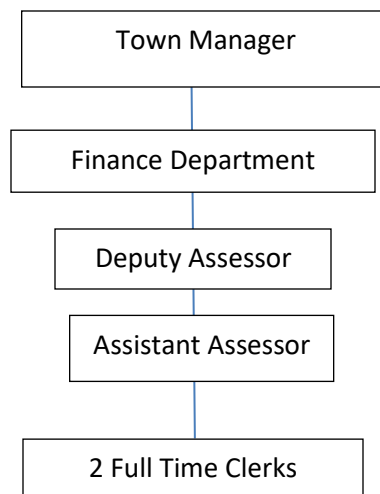


ASSESSORS

MISSION STATEMENT

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

ASSESSORS ORGANIZATIONAL CHART



FY27 GOALS AND OBJECTIVES

- Continue to cross-train staff with the goal being anyone in the office can jump in and help where needed. This will effectively broaden the knowledge of all staff, which in turn helps us communicate better with the taxpayers.
- Continue to find professional training opportunities for staff that are interested in helping them grow professionally and encourage them to succeed, specifically, obtaining the MMA designation from the MAAO.
- Continue to find ways to make the office more user-friendly for all, with a focus on ESL taxpayers.
- Continue to update the website.
- Retain the Near Map GIS layer, which can be used by all city departments but will be helpful to the Assessor's Office due to changing detection technology and aerial flyovers three times per year.
- Review all Exempt Properties to satisfy the DOR requirements.

FY26 SIGNIFICANT ACCOMPLISHMENTS

- Collected \$349,398 in New Growth. Proud of the office as this was the first year there were not a lot of outstanding permits to be entered and valued as compared to the last 2 years.
- Office restructured and hired within an Assessor, Assistant Assessor and Principal Clerk. Hired a Senior Clerk.
- Completed all year end duties include Classification Hearing, DOR reporting, and bill files.
- Over 593 properties were inspected. Inspections were for building permits, sales, taxpayer requests, abatements, and 10-year cyclical inspections.
- Received and processed 1,149 permits into Vision.
- Reviewed, inspected, and processed 27 Real Estate/Personal Property Abatement Applications with 1 ATB case filed. Collaborated with Consultant to resolve ATB before it went to the ATB Board.
- Reviewed and processed 164 Statutory Exemptions. Implemented a new checklist to ensure all qualified veterans and seniors returned forms.
- Continue to use monthly permit reports from Open Gov which assists in maintaining up to date data, eliminating errors of missing permits and possible new growth.
- Updated CAI Mapping and GIS to be consistent with the Commonwealth of Mass Guidelines.
- Continued to cross-train staff that are interested in broadening their knowledge of assessing. Assistant Assessor and Principal Clerk have completed Course 101 with the DLS.

- Continue to cross-reference our Softright database with the Treasurer's Office, Harbormaster, and Environmental Police that resulted in an annual increase in excise boat bills.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

There are no significant budget changes except for contractual increases and increases with our vendors.

This will be the first year in many years that the office is fully staffed to include a full-time Assessor, full-time Assistant Assessor and 2 full-time clerks.

PROGRAMS AND SERVICES

Value Properties

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

Administer Excise

Motor Vehicle Excise
Boat Excise
Commitment Tax List

Issue Exemptions

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

Abatements

Property
Auto
Boat

Department of Revenue Division of Local Services

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

Permits

Permit Inspections
Additions
Condo Conversions
Demolitions
Improvements
Alterations

Customer Service

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

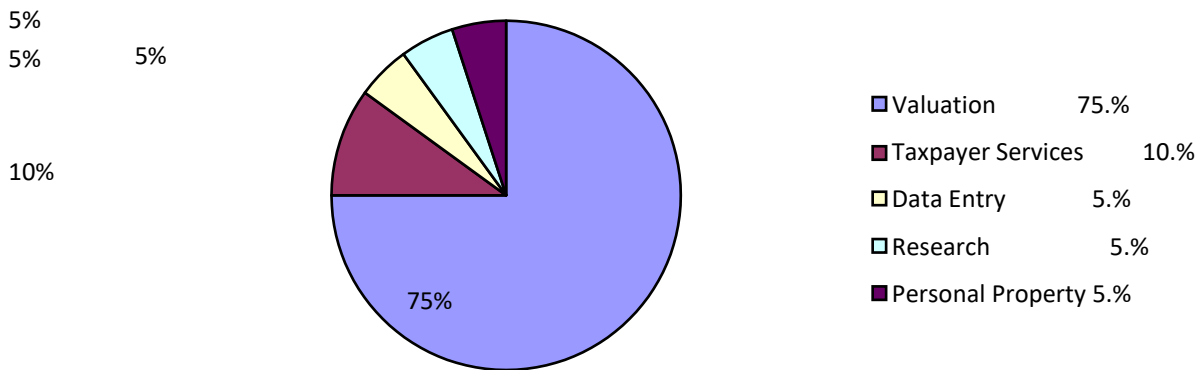
Deeds

Sales Verifications
Property Name Changes
Address Changes

PERFORMANCE MEASURES

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

ASSESSORS OFFICE DUTIES TOWN OF WINTHROP



The Town Manager appoints the Deputy Assessor to oversee the daily operations of the Assessor's Office. The Council appoints the Board of Assessors (3 members). The Assessors are required by Massachusetts Law to list and value all real and personal property, 5800+ accounts. The valuations are subject to ad valorem taxation on the assessment roll each year. Assessed values in Massachusetts are based on "full and fair cash value", or 100 percent of fair market value.

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

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

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

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

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

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

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

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

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

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

PERSONNEL SUMMARY

	FY2026	FY2027	Changes
Assessor	1 part time	1 full time	Full time assessor
Assistant Assessor	1	1	Full-time assistant assessor
Senior Clerk Principal Clerk	2	2	2 full time clerks
Consultant	2	2	No change
Board of Assessors	3	3	No change

PERSONNEL NOTES

FY2027– The following is based on restructuring the Assessor’s Office.

Assessor – (Benefit eligible)

Assistant Assessor – (Benefit eligible)

2 Clerks – Full time (Benefit eligible)

Consultant – Hours vary by need – Not benefit eligible.

Board of Assessor – Not benefit eligible.

Town Manager Recommended Budget

FY27 Operating Budget

141 - ASSESSING		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0114151-511100	Personnel	210,699.76	233,112.48	257,240.60	103,378.86	261,538.81	261,538.81	4,298.21	1.67%
0114151-514600	Longevity	2,450.00	1,175.00	1,225.00	2,050.00	2,050.00	2,050.00	825.00	67.35%
0114151-519690	Auto Stipend					1,300.00	1,300.00		
	PERSONNEL SUB-TOTAL:	213,149.76	234,287.48	258,465.60	105,428.86	264,888.81	264,888.81	6,423.21	2.49%
0114152-527400	Equipment Leases	684.00	518.22	700.00	85.00	700.00	700.00	-	0.00%
0114153-530500	Consulting	39,875.00	24,650.00	72,360.00	24,260.00	63,140.00	63,140.00	(9,220.00)	-12.74%
0114153-530702	Training Services			3,000.00	355.18	3,000.00	3,000.00	-	0.00%
0114153-534400	Postage	544.38	872.16	800.00	357.37	1,842.00	1,842.00	1,042.00	130.25%
0114154-542300	General Office Supplies	1,829.70	1,178.27	2,000.00	418.41	2,000.00	2,000.00	-	0.00%
0114557-571001	In-State Mileage			300.00	390.00	-	-	(300.00)	-100.00%
0114157-573100	Professional Associations	175.00	633.00	1,000.00	507.00	1,000.00	1,000.00	-	0.00%
0114157-579100	Software Annual License Cost	25,583.59	30,970.91	36,522.00	34,572.00	40,029.00	40,029.00	3,507.00	9.60%
	EXPENSES SUB-TOTAL:	68,691.67	58,822.56	116,682.00	60,944.96	111,711.00	111,711.00	(4,971.00)	-4.26%
141 - ASSESSING TOTAL		281,841.43	293,110.04	375,147.60	166,373.82	376,599.81	376,599.81	1,452.21	0.39%

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MUNICIPAL HEARING

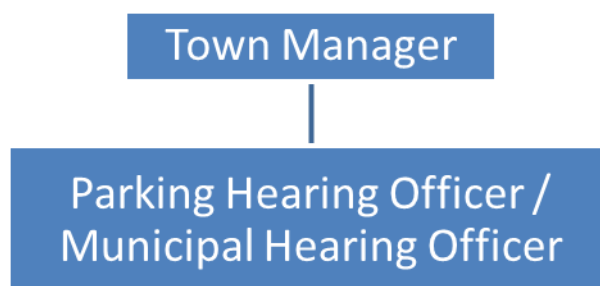


MUNICIPAL HEARING

MUNICIPAL HEARING OFFICE MISSION

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

ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

- Continue to fairly adjudicate disputes and hearings related to parking violations and non-criminal citations
- Continue to revise the appeal process in order to handle an increased number of requests in the same allotment of hours
- Work with other departments to define a process with the courts to follow-up on unpaid citations issued in accordance with MGL Ch. 40, sec. 21D

ACCOMPLISHMENTS

- Continued to identify conflicts between town ordinances and signage or practices so they can be resolved.
- Revised appeal processing to improve response times while handling a nearly 40% increase in workload.
- Continuing to improve internal access to data related to non-criminal citations and associated reports.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

- Requesting an increase of \$7,500 (30.61%) to the processing services line. This line is a shared expense with the Tax Office which covers the cost of data entry and processing for parking tickets, printing and mailing of late notices, automated application of late fees and RMV marks for non-payment, as well as access for both departments to the system used to view and maintain these records. The costs are based on the number of tickets written and entered into the system. Over the first five months of FY26, the cost has averaged nearly \$2,500 per month, leaving us looking at a potential deficit in this line item for FY26 with a projected cost of approximately \$30,000 with only \$24,500 budgeted. This request brings the line item up to projected spending with a small allowance for further increases.
- Requesting level funding of the office supply line. This line was once just over \$2,200 as opposed to where it fell to and where it is today. It is hoped that the requested amount will cover the needs of the office even in the face of continued increases in the cost of supplies. (For example, toner for the printer is nearly 20% more expensive than last year.)

- Requesting \$400 for an Otter AI subscription on the recommendation of the Assistant Town Manager. This service will assist in the transcription of meetings and hearings, cutting down on the time needed to review the recordings manually.
- Requesting \$4570 to the Paper Materials line to pay for parking ticket stock. Even with the addition of the handheld machines, we still need to maintain a stock of traditional tickets. This will pay for a reduced order with a recent quote. This cost is being moved to this line from where it used to reside.
- Requesting a 10% increase in the Licensing Permit Materials line and that this line be removed from this budget and be added to the Treasurer/Collector's budget. This was intended to be used to pay for parking tickets and non-criminal citations to be written, however, it has been used to pay for Resident Parking Permits, leaving this department without the necessary funds for ticket stock. Since the resident parking program is under the purview of the Treasurer/Collector's office by ordinance, this line should be in their budget if it is being used for that expense. This request reflects a 10% increase of what was actually spent in FY26 which was \$5526.22.

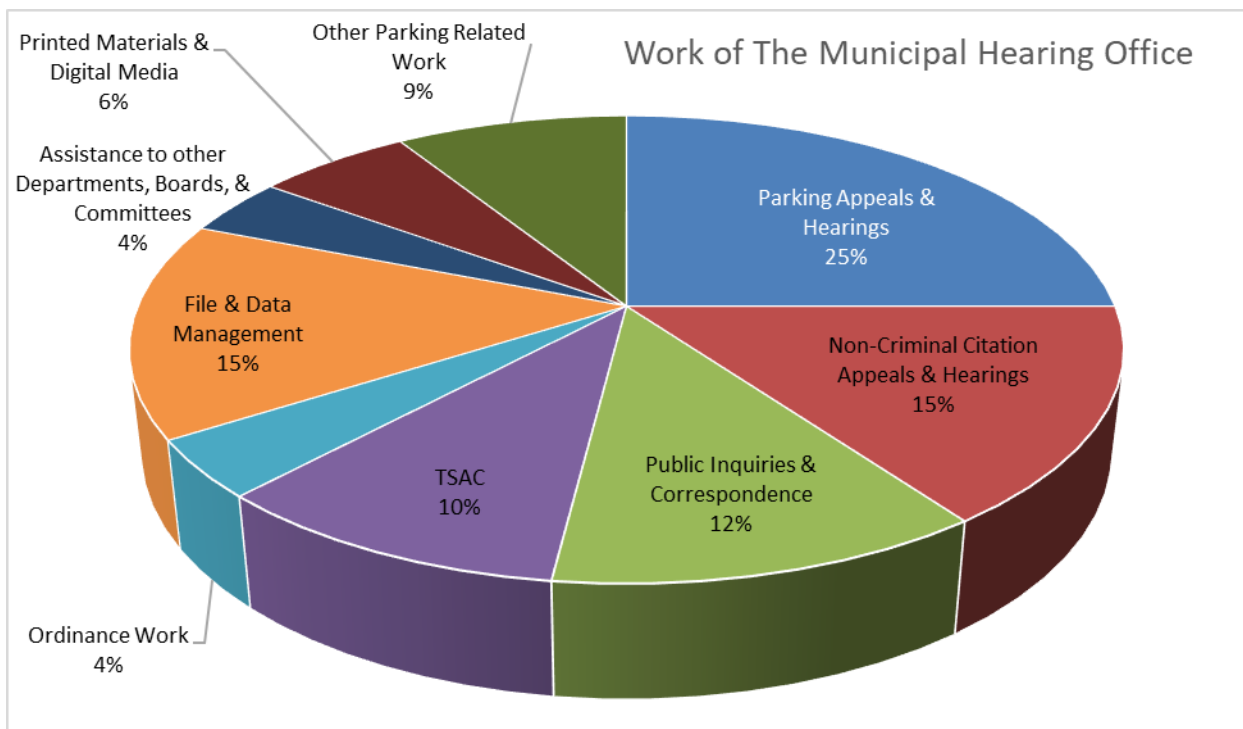
PROGRAMS AND SERVICES

Municipal Hearing Office

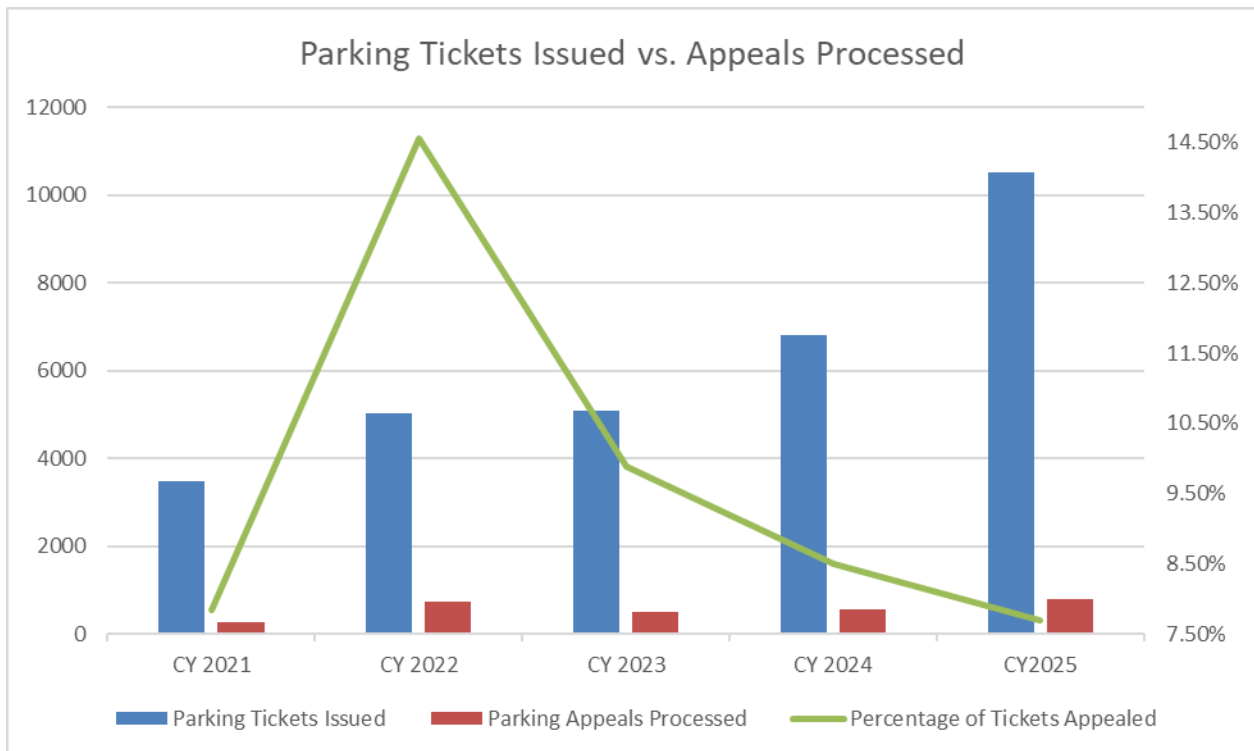
Appeals & Hearings Process administrative (written) appeals of parking tickets Hold hearings upon request, scheduling them monthly Process appeals of non-criminal citations issued under MGL Ch. 40U and Ch. 40, sec. 21D and hold hearings as necessary Draft and send appeal and hearing decisions Enter all appeal and hearing decisions into the appropriate databases Inform the court of issues being appealed to their jurisdiction when necessary	Non-Criminal Late Notices, Fees, & Liens Periodically run report of past due non-criminal citations Add late fees when required Create and send appropriate late notices to violators Annually prepare a list of 40U citations that are more than 30 days past due so the balances can be added as a lien to the properties	File and Data Management Update information in parking and citation databases when errors or omissions are found Ensure non-criminal citations are entered in the database by the issuing departments or enter them if needed Maintain and add functionality to the non-criminal citation database as needed Maintain required file copies of parking tickets and non-criminal citations Maintain files of appeal decisions and other necessary information	Laws & Ordinances Periodically recommend ordinance changes based on issues facing the community related to parking and non-criminal enforcement Periodically review fine amounts and recommend changes if appropriate Notify departments when conflicts are found between ordinances and signage, compliance, or processes and recommend solutions Keep issuing departments informed of updated ordinances and regulations Assist with drafting ordinances & amendments
Parking Review resident complaints about parking issues and pass on to enforcing departments if necessary Review & fulfill requests for parking placards or refer them to the appropriate issuing department	Public Inquiries Respond to inquiries related to parking, enforcement efforts, ordinances and violations	Assistance to Other Departments Work with issuing departments to resolve issues related to parking & non-criminal enforcement Respond to department & board requests for ordinance information and reports on enforcement activity Work with issuing departments to locate violator information when needed Assist the Tax Collector with issues related to the resident parking program	Printed Materials & Digital Media Replenish ticket & citation stock for issuing departments Print necessary placards for Police, Harbormaster, and other departments as authorized by ordinance Periodically redesign placards, permits, tickets, citations, and other printed matter and digital media Update parking, non-criminal enforcement, TSAC, and town web pages as needed
Transportation Safety Advisory Committee (TSAC) Serve as the Parking Department representative on the committee and current chair Inform the Town Manager of requests for agenda items or pass on to the appropriate department if found to be an operational issue Draft agendas based on items approved for committee review by the Town Manager or referred by the Town Council Draft minutes and pass committee recommendations on to the Town Manager, draft motions when necessary			

PERFORMANCE MEASURES

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



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



This chart shows the number of parking tickets issued each year, the number of parking appeals processed in the same time frame, and the percentage of tickets that are appealed. In CY 2021, 3477 tickets were issued and 273 were appealed, for an 7.85% appeal rate. In CY 2022, 5039 tickets were issued and 437 were appealed, for a 14.57% appeal rate. In CY 2023, 5076 tickets were issued and 502 were appealed, for a 9.89% appeal rate. In CY 2024, 6812 tickets were issued and 579 were appealed, for an 8.5% appeal rate.

In March of 2025, the police department started using handheld computing devices and printers for the majority of parking tickets. This has resulted in a dramatic increase in the number of tickets issued due to their speed and ease of use. In CY 2025, 10,514 tickets were issued and 807 were appealed. This is a 7.69% appeal rate, with a **year-to-year increase in appeals of 39.72%**.

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

In addition to parking ticket appeals, this office also handles appeals and late notices for non-criminal citations, the majority of which are issued by Inspectional Services and The Harbormaster’s office. In CY 2025, The Harbormaster’s office significantly increased their enforcement efforts, issuing 584 citations, up from 41in 2024. This effort, while necessary, has led to an increase in appeals processed and late notices sent by this office.

PERSONNEL SUMMARY

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

PERSONNEL NOTES

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

Town Manager Recommended Budget

FY27 Operating Budget

293 - MUNICIPAL HEARING OFFICE		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0129351-511100	Personnel	21,472.62	22,620.25	22,363.50	11,062.59	22,922.59	22,922.59	559.09	2.50%
0129351-514600	Longevity			637.86	922.93	922.93	922.93	285.07	44.69%
0129351-519600	Stipend							-	#DIV/0!
	PERSONNEL SUB-TOTAL:	21,472.62	22,620.25	23,001.36	11,985.52	23,845.52	23,845.52	844.16	3.67%
0129353-530701	Conference Fees	-						-	#DIV/0!
0129353-530800	Processing Services	15,625.00	19,746.50	24,500.00	15,543.00	-	-	(24,500.00)	-100.00%
0129353-534200	Internet Access					400.00	400.00	400.00	#DIV/0!
0129353-534400	Postage	741.61	185.99	1,400.00	225.25	1,400.00	1,400.00	-	0.00%
0129354-542200	Paper Materials					4,570.00	4,570.00	4,570.00	#DIV/0!
0129354-542300	General Office Supplies	1,338.28	1,146.78	1,400.00	265.12	1,400.00	1,400.00	-	0.00%
0129355-558700	Licensing Permit Materials	5,886.50	5,173.78	4,961.00				(4,961.00)	-100.00%
0129357-571001	In-State Mileage			100.00		100.00	100.00	-	0.00%
	EXPENSES SUB-TOTAL:	23,591.39	26,253.05	32,361.00	16,033.37	7,870.00	7,870.00	(24,491.00)	-75.68%
0129358-587400	Replacement Computer Equipment	1,450.00						-	#DIV/0!
	CAPITAL SUB-TOTAL:	1,450.00	-	-	-	-	-	-	#DIV/0!
293 - MUNICIPAL HEARING OFFICE TOTAL		46,514.01	48,873.30	55,362.36	28,018.89	31,715.52	31,715.52	(23,646.84)	-42.71%

HUMAN RESOURCES



HUMAN RESOURCES

DEPARTMENT DESCRIPTION

The Human Resources Department provides leadership, guidance, and support to all Town and School departments. Core responsibilities include administration of employee benefits; coordination of townwide training and workforce development initiatives; maintenance of a market-responsive compensation system; and oversight of the consistent and uniform administration of collective bargaining agreements. The department ensures compliance with employment laws and safety standards, administers drug-free workplace programs, and promotes fair and equitable treatment of all employees and applicants.

DEPARTMENT MISSION

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

GOALS AND OBJECTIVES

Reduce Workers' Compensation Costs

Human Resources will continue targeted efforts to reduce workers' compensation expenses by collaborating with our managed care organization and Town departments. This includes:

- Strengthening injury and accident reporting procedures
- Expanding employee safety training
- Improving transitional duty and return-to-work programs
- Enhancing claims management to ensure appropriate medical care and timely case resolution

Optimize the Onboarding Process

We will continue improving the onboarding experience for all new employees by:

- Collecting structured feedback from new hires
- Tracking retention, productivity, and engagement indicators
- Streamlining onboarding materials, technology access, and benefits enrollment

Implement Additional SMART Goals Across HR Functions

Human Resources will integrate SMART goals (Specific, Measurable, Achievable, Relevant, Time-bound) into departmental planning and employee development programs to increase clarity, accountability, and performance tracking.

Strengthen Employee Feedback Practices

We will reinforce the importance of meaningful and constructive employee feedback. Encouraging supervisors to provide timely, specific, and positive feedback increases job satisfaction, strengthens engagement, and boosts productivity.

Ensure Fair and Equitable Treatment for All Employees

HR will continue its oversight of fair hiring and employment practices consistent with Town policies and Equal Employment Opportunity (EEO) standards. This includes continuous monitoring of compliance and equitable application of HR policies.

Update and Modernize Job Descriptions

The department will continue reviewing and revising all job descriptions to ensure accuracy regarding essential duties, qualifications, physical requirements, and FLSA status. Collaboration with Risk Management remains critical to ensure job duties align with safety standards and to reduce future liability.

Expand Technology Use Within HR

We will continue implementing updated HR technology and policies to improve efficiency, communication, and service delivery across all Town departments. Enhanced systems will support best practices and streamline day-to-day operations.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES**Benefits Coordinator Position – Title Change and 10% Salary Adjustment**

The 10% adjustment is requested to ensure compensation remains competitive with comparable municipal HR support roles and accurately reflects the expanded responsibilities of the position. This role has not received a merit increase since the employee's hire in 2022, despite requests submitted during each budget cycle. The Town's own salary survey classified the position as a Grade B, with an established minimum of \$28.80 per hour and a maximum of \$38.02 per hour. The requested adjustment places the position appropriately within this range, rather than at the bottom of the scale. In addition to managing benefit programs, the Benefits Coordinator now performs higher-level work in onboarding, recruitment support, compliance reporting (GIC, MTRS, ACA), and employee and retiree customer service. The increasing complexity and volume of these responsibilities make retention critical. Without this adjustment, the role is at risk of falling below market, which could result in recruitment challenges and service disruption for both Town and School employees. The requested increase is both market-justified and operationally necessary to maintain continuity in a department serving more than 600 active and retired employees.

ACCOMPLISHMENTS FY2026

- Strengthened rapport and communication with department heads and supervisors regarding employee incidents, disciplinary documentation, and evaluation processes.
- Improved coordination across departments related to accident reporting and injury management.
- Achieved a notable reduction in unemployment costs.
- Successfully transitioned long-term workers' compensation claimants back to active duty.
- Enhanced consistency and compliance in employee relations practices.

PROGRAMS & SERVICES

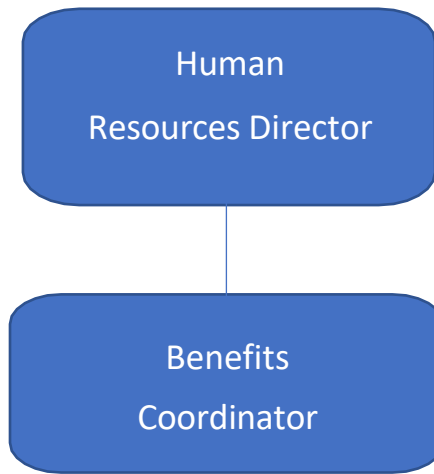
Human Resources oversees all employee benefit programs, including health insurance, dental insurance, life insurance, disability insurance, unemployment, and workers' compensation for both Town and School employees.

The department also supports labor negotiations by preparing data, conducting research, and coordinating communication between departments and bargaining units.

PERSONNEL SUMMARY

FTE	FY2024	FY2025	FY2026	Change
Human Resources Director	1	1	1	0
Benefits Coordinator	1	1	1	0
TOTAL FTE:	2	2	2	0

ORGANIZATIONAL CHART



Town Manager Recommended Budget

FY27 Operating Budget

153 - HUMAN RESOURCES		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0115351-511100	Personnel	114,005.84	116,856.16	119,566.72	58,735.23	124,237.40	124,237.40	4,670.68	3.91%
0115351-514600	Longevity	1,900.00	2,075.00	2,075.00	2,825.00	2,825.00	2,825.00	750.00	36.14%
	PERSONNEL SUB-TOTAL:	115,905.84	118,931.16	121,641.72	61,560.23	127,062.40	127,062.40	5,420.68	4.46%
0115353-530702	Training Services		275.00	3,000.00		3,000.00	3,000.00	-	0.00%
0115353-534400	Postage	1.91	2.71	50.00	109.66	50.00	50.00	-	0.00%
0115354-542300	General Office Supplies	655.50	81.98	850.00		850.00	850.00	-	0.00%
0115357-573100	Professional Associations		-	275.00		300.00	300.00	25.00	9.09%
	EXPENSES SUB-TOTAL:	657.41	359.69	4,175.00	109.66	4,200.00	4,200.00	25.00	0.60%
153 - HUMAN RESOURCES TOTAL		116,563.25	119,290.85	125,816.72	61,669.89	131,262.40	131,262.40	5,445.68	4.33%

WINTHROP POLICE DEPARTMENT



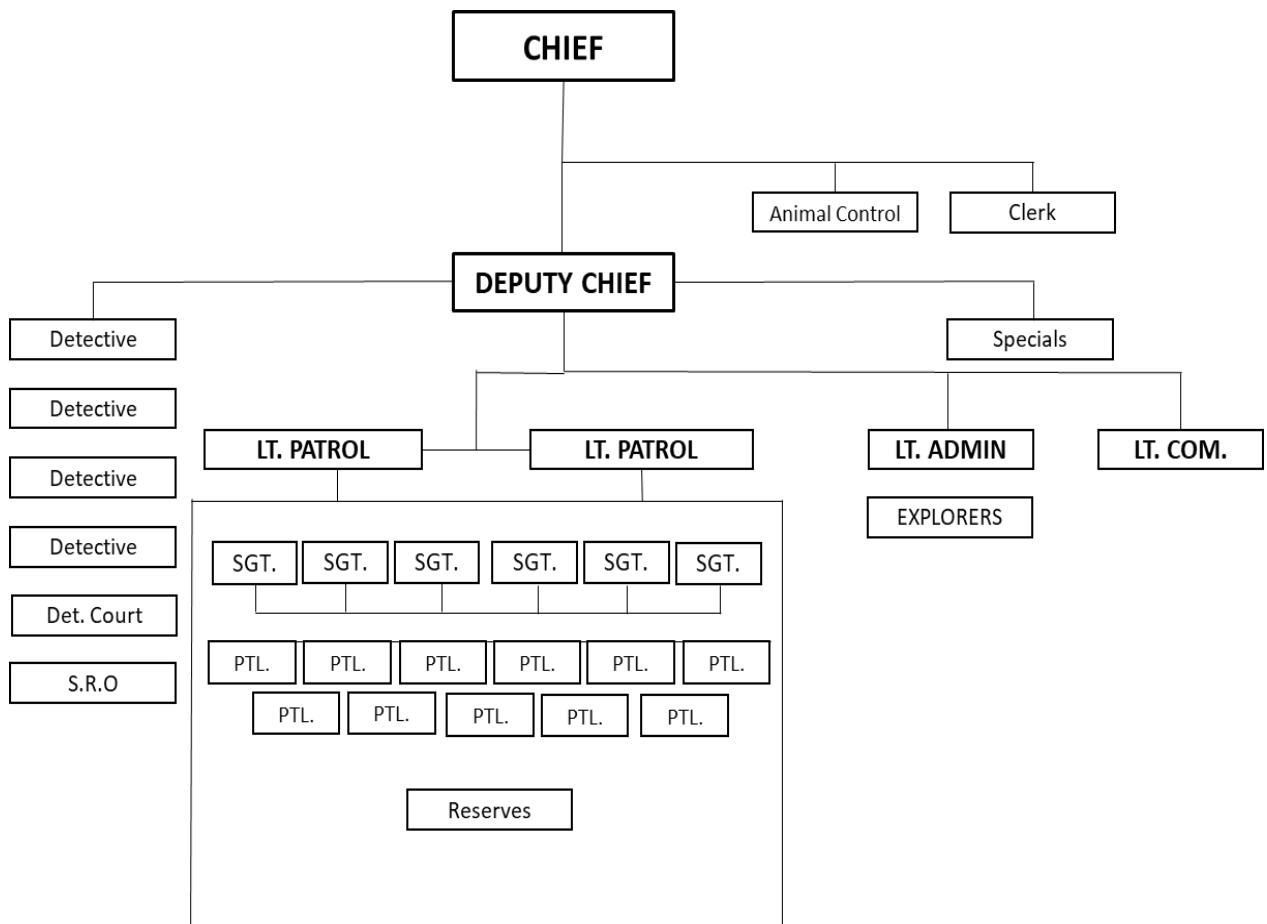
POLICE



DEPARTMENT MISSION STATEMENT

"Dedicated to providing the highest degree of balanced law enforcement service for the Town of Winthrop while maintaining traditions of fairness, professionalism, and integrity."

POLICE ORGANIZATIONAL CHART:



WPD GOALS AND OBJECTIVES

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

WPD ACCOMPLISHMENTS 2025

- In our efforts to establish a self-sustaining training program. Several officers have completed training and are certified to train in firearms, taser, CPR, defensive tactics, and active shooters.
- Purchased Firearms simulator, ballistic shields, both pistol and rifle air soft duplicates for scenario-based training for active shooters.
- Improved the environmental working conditions in the Winthrop Police Station
- Increased confidence within the community through non-enforcement related activities.
- We have regular staffing for traffic enforcement through grant funding.

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

Advocate for capital improvements to repoint the masonry, repair trim on the exterior of the building, and a new roof.

PROGRAM AND SERVICES

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

PERFORMANCE MEASURES

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

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accountable.

Town Manager Recommended Budget

FY27 Operating Budget

210 - POLICE DEPARTMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0121051-511100	Personnel	2,654,560.34	2,866,585.56	2,921,934.06	1,472,676.68	3,040,375.00	3,040,375.00	118,440.94	4.05%
0121051-511101	Parking Enforcement Personnel		27,728.85	42,351.00	16,596.63	42,351.00	40,000.00	(2,351.00)	-5.55%
0121051-513100	Overtime	583,958.79	389,037.55	450,000.00	187,919.95	460,000.00	430,000.00	(20,000.00)	-4.44%
0121051-514200	Educational Credits	43,000.00		-				-	#DIV/0!
	Night Differential			158,210.26	21,675.48	164,500.00	130,000.00	(28,210.26)	-17.83%
	Detective Stipend			40,000.00	7,108.84	40,800.00	40,000.00	-	0.00%
0121051-514500	Holiday	130,037.98	137,526.88	144,624.00	61,801.56	147,517.00	140,000.00	(4,624.00)	-3.20%
0121051-514600	Longevity	98,128.84	103,983.48	107,556.81	94,347.81	107,557.00	107,557.00	0.19	0.00%
0121051-514700	Quinn Bill	191,359.25	394,866.04	388,009.90	213,243.98	475,525.00	445,000.00	56,990.10	14.69%
0121051-519300	Uniform Allowance	27,050.00	29,550.00	33,000.00	56,400.00	55,000.00	55,000.00	22,000.00	66.67%
	PERSONNEL SUB-TOTAL:	3,728,095.20	3,949,278.36	4,285,686.03	2,131,770.93	4,533,625.00	4,427,932.00	142,245.97	3.32%
0121052-521100	Electricity	13,084.71	11,692.65	22,050.00	8,671.59	22,050.00	20,000.00	(2,050.00)	-9.30%
0121052-521200	Heating Fuel	9,086.25	4,774.59	21,000.00	1,168.78	21,000.00	15,000.00	(6,000.00)	-28.57%
0121052-524100	Repair/Maint Bldings							-	#DIV/0!
0121052-524106	Repair/Maintenance of Vehicles	13,399.13	23,564.87	22,000.00	2,731.78	22,000.00	22,000.00	-	0.00%
0121052-527400	Equipment Leases	4,333.96	4,392.44	4,800.00	1,186.96	4,800.00	4,800.00	-	0.00%
0121052-529001	Cleaning Services	7,587.11	15,589.33	10,500.00	9,564.70	26,000.00	22,000.00	11,500.00	109.52%
0121053-530400	Legal Services	25,229.92	11,668.59	20,000.00	3,069.00	20,000.00	20,000.00	-	0.00%
0121053-530702	Training Services	45,709.22	43,361.04	50,000.00	11,683.77	50,000.00	50,000.00	-	0.00%
0121053-530900	IT Services	50,163.24	51,218.85	55,000.00	35,541.75	56,500.00	60,000.00	5,000.00	9.09%
0121053-534100	Telecommunications	8,434.88	5,646.32	10,000.00	2,876.40	10,000.00	8,000.00	(2,000.00)	-20.00%
0121053-534103	Cell Phones - Town Owned	3,015.03	13,935.82	12,000.00	8,215.10	17,500.00	17,000.00	5,000.00	41.67%
0121053-534104	Fax Lines	821.75	1,448.90	2,050.00	722.50	1,600.00	1,600.00	(450.00)	-21.95%
0121053-534200	Internet Access	7,136.27	6,356.81	8,000.00	-	8,000.00	8,000.00	-	0.00%
0121053-534400	Postage	548.85	876.00	1,250.00	335.39	1,250.00	1,250.00	-	0.00%
0121053-538201	Secure Document Destruction	680.94	453.96	2,500.00	340.47	1,500.00	1,500.00	(1,000.00)	-40.00%
0121054-542300	General Office Supplies	8,144.22	8,201.99	9,000.00	4,732.06	9,500.00	9,500.00	500.00	5.56%
0121054-548200	Automobile Parts	8,432.43	7,388.49	11,000.00	3,827.57	10,000.00	10,000.00	(1,000.00)	-9.09%
0121054-549200	Regional Lockup	6,450.00	7,500.00	9,000.00	150.00	7,500.00	7,500.00	(1,500.00)	-16.67%
0121055-558100	Public Safety Supplies	14,981.19	22,300.16	18,500.00	10,960.36	18,500.00	18,500.00	-	0.00%
0121055-558401	Uniforms	5,214.15	8,702.86	12,500.00	3,970.66	10,000.00	10,000.00	(2,500.00)	-20.00%
0121057-573100	Professional Associations	7,906.00	10,037.88	10,000.00	8,007.88	10,000.00	10,000.00	-	0.00%
0121057-579100	Software Annual License Cost	11,638.08	13,285.76	15,500.00	16,514.97	17,500.00	17,500.00	2,000.00	12.90%
	EXPENSES SUB-TOTAL:	251,997.33	272,397.31	326,650.00	134,271.69	345,200.00	334,150.00	7,500.00	2.30%
0121058-58710020	FY20 Replacement Vehicles							-	#DIV/0!
0121058-587100	Replacement Automobiles							-	#DIV/0!
	CAPITAL SUB-TOTAL:	-	-	-				-	#DIV/0!
210 - POLICE DEPARTMENT TOTAL		3,980,092.53	4,221,675.67	4,612,336.03	2,266,042.62	4,878,825.00	4,762,082.00	149,745.97	3.25%

Town Manager Recommended Budget

FY27 Operating Budget

292 - ANIMAL CONTROL		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0129251-511100	Personnel	51,961.52	53,147.32	54,326.00	26,839.77	55,413.00	55,685.00	1,359.00	2.50%
0129251-514600	Longevity	725.00	950.00	950.00	1,275.00	1,300.00	1,300.00	350.00	36.84%
	PERSONNEL SUB-TOTAL:	52,686.52	54,097.32	55,276.00	28,114.77	56,713.00	56,985.00	1,709.00	3.09%
								-	
0129252-524101	Repair/Maint Equipment	40.00	500.00	500.00	122.99	600.00	600.00	100.00	20.00%
0129252-524106	Repair/Maintenance of Vehicles	3,048.46	2,880.92	3,000.00	756.40	3,000.00	3,000.00	-	0.00%
0129253-530101	Medical Services		400.00	400.00	-	600.00	600.00	200.00	50.00%
0129253-530701	Conference Fees					175.00	175.00	175.00	#DIV/0!
0129253-530900	IT Services			400.00	-	400.00	400.00	-	0.00%
0129255-558401	Uniforms	793.39	648.97	850.00	268.98	850.00	850.00	-	0.00%
0129255-558900	Miscellaneous Supplies	584.36	566.74	720.00	117.16	720.00	720.00	-	0.00%
	EXPENSES SUB-TOTAL:	4,466.21	4,996.63	5,870.00	1,265.53	6,345.00	6,345.00	475.00	8.09%
292 - ANIMAL CONTROL TOTAL		57,152.73	59,093.95	61,146.00	29,380.30	63,058.00	63,330.00	2,184.00	3.57%

Town Manager Recommended Budget

FY27 Operating Budget

290 - REGIONAL DISPATCH		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0129056-569500	Regional Dispatch	355,280.08	336,479.57	375,000.00	215,156.48	365,000.00	365,000.00	(10,000.00)	-2.67%
	EXPENSES SUB-TOTAL:	355,280.08	336,479.57	375,000.00	215,156.48	365,000.00	365,000.00	(10,000.00)	-2.67%
290 - REGIONAL DISPATCH TOTAL		355,280.08	336,479.57	375,000.00	215,156.48	365,000.00	365,000.00	(10,000.00)	-2.67%

WINTHROP FIRE DEPARTMENT



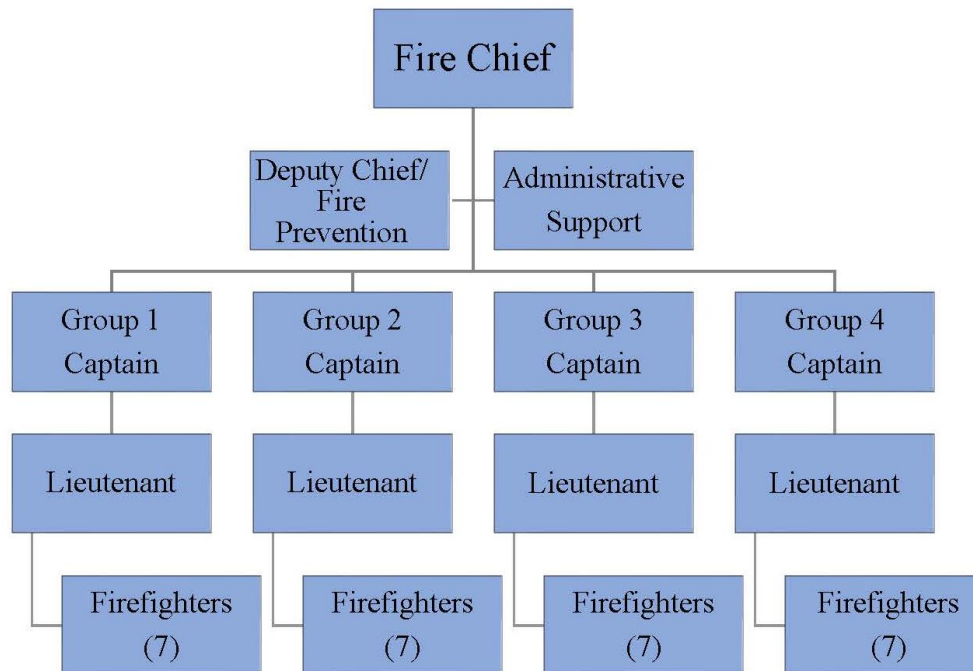
WINTHROP FIRE DEPARTMENT



MISSION STATEMENT

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

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



GOALS AND OBJECTIVES

The Winthrop Fire Department will continue to encourage its firefighters to obtain their paramedic license.

To lay out the groundwork for running our own ambulance service and to seek out funding toward that goal.

To continue to meet weekly with the design team of the new fire house. To ensure that we come up with the best possible state-of-the-art building that the taxpayers of Winthrop deserve.

To increase the level of training in conjunction with law enforcement for active shooters in a school. Homeland Security has awarded us \$10,000.00 to purchase additional ballistic gear for these situations.

ACCOMPLISHMENTS

1. Secured funding for our new E-One Pumper. Delivery is expected late March 2026. It will replace our current Engine 2, which is 15 years old. Our current Engine 2 will be our spare engine. We have had a Boston engine as our spare for the last 5 years (on loan). The last time Winthrop purchased an apparatus was 11 years ago.
2. All Winthrop Firefighters are EMT certified. In the past year we have had 3 Firefighters obtain their paramedic license – bringing the number of paramedics to 4 in our department. This is a big step into our future when we would like to operate our own ambulance.
3. Secured a spot in the production line for a new ladder truck – expected delivery date is September 2028. Currently trying to secure funding – without a spot in the queue line, we would have to wait an additional six years. Our current ladder truck is 21 years old. We took delivery of an air supply trailer (\$165,000) paid for through Homeland Security.

TRAINING

In the past year, the Firefighters of Winthrop have brought their level of training to new heights:

- 12 Firefighters have become pro board Fire Instructors
- 12 Firefighters are now Hazmat Technicians Pro Board Certified
- The Hazmat training required the Firefighters to fly to Alabama for the training – all training, transportation, lodging and meals were paid for through FEMA.
- 3 Firefighters are now Fire Life Safety educator certified.

- 2 Captains are now trained Arson Investigators
- All Firefighters have completed a comprehensive Safe Driver Training Program

Town Manager Recommended Budget

FY27 Operating Budget

220 - FIRE DEPARTMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0122051-511100	Personnel	2,677,134.98	2,882,108.41	3,062,789.52	1,409,612.86	3,209,516.00	\$3,161,134.86	98,345.34	3.21%
0122051-511103	Sick Time	26,500.00	10,700.00	18,000.00	9,160.00	18,000.00	18,000.00	-	0.00%
0122051-513100	Overtime	284,510.63	426,182.55	300,000.00	243,932.37	300,000.00	310,000.00	10,000.00	3.33%
0122051-514200	Education Credits	4,530.00	923.50	6,000.00	-	6,000.00	6,000.00	-	0.00%
0122051-514300	Educational	30,162.00	37,954.00	40,000.00	41,416.00	40,000.00	41,500.00	1,500.00	3.75%
0122051-514500	Holiday	131,173.51	140,472.61	137,000.00	58,731.74	141,000.00	141,000.00	4,000.00	2.92%
0122051-514600	Longevity	950.00	950.00	950.00	1,275.00	1,275.00	1,275.00	325.00	0.342105
	PERSONNEL SUB-TOTAL:	3,154,961.12	3,499,291.07	3,564,739.52	1,764,127.97	3,715,791.00	3,678,909.86	114,170.34	3.20%
0122052-521100	Electricity	6,358.51	7,991.44	9,000.00	3,636.24	9,000.00	8,000.00	(1,000.00)	-11.11%
0122052-521200	Heating Fuel	16,463.85	20,436.56	16,909.20	5,850.97	16,000.00	20,000.00	3,090.80	18.28%
0122052-524100	Repair/Maint Buildings	17,320.47	13,610.71	20,000.00	8,130.19	20,000.00	15,000.00	(5,000.00)	-25.00%
0122052-524101	Repair/Maint Equipment	6,212.62	4,896.46	5,300.00	1,198.92	5,300.00	5,300.00	-	0.00%
0122052-524106	Repair/Maintenance of Vehicles	64,524.31	64,487.43	54,000.00	60,452.58	60,000.00	70,000.00	16,000.00	29.63%
0122052-527400	Equipment Leases	38.83	1,210.00	1,200.00	660.00	1,200.00	1,200.00	-	0.00%
0122053-530701	Conference Fees			2,000.00	-	-	-	(2,000.00)	-100.00%
0122053-530702	Training Services	38,391.16	17,265.65	44,000.00	53,955.50	44,000.00	44,000.00	-	0.00%
0122053-534100	Telecommunications	7,469.71	7,668.74	13,000.00	4,533.92	13,000.00	10,000.00	(3,000.00)	-23.08%
0122053-534103	Cell Phones - Town Owned							-	#DIV/0!
0122054-542300	General Office Supplies	1,112.31	396.76	1,000.00	1,430.36	1,000.00	1,500.00	500.00	50.00%
0122054-545100	Cleaning Supplies	2,273.63	1,926.85	2,640.00	1,614.34	2,640.00	2,640.00	-	0.00%
0122055-550200	Preventative Medical Supplies	5,736.89	4,054.30	5,000.00	4,030.99	6,500.00	6,500.00	1,500.00	30.00%
0122055-558102	Fire Prevention Supplies	1,294.70	1,675.99	3,000.00	156.97	3,000.00	2,000.00	(1,000.00)	-33.33%
0122055-558401	Uniforms	34,671.66	28,120.81	40,000.00	28,300.95	56,000.00	45,000.00	5,000.00	12.50%
0122057-571101	In-State Tolls	852.30	354.55	800.00	148.85	800.00	800.00	-	0.00%
0122057-573100	Professional Associations	5,560.00	6,862.50	7,000.00	7,077.50	7,000.00	7,000.00	-	0.00%
0122057-579100	Software Annual License Cost	22,619.84	22,824.92	23,000.00	22,410.13	23,000.00	23,000.00	-	0.00%
	EXPENSES SUB-TOTAL:	230,900.79	203,783.67	247,849.20	203,588.41	268,440.00	261,940.00	14,090.80	5.69%
0122058-58710020	FY20 Replacement Vehicles							-	#DIV/0!
0122058-587100	Replacement Automobiles						-	-	#DIV/0!
	CAPITAL SUB-TOTAL:	-	-	-	-	-	-	-	#DIV/0!
220 - FIRE DEPARTMENT TOTAL		3,385,861.91	3,703,074.74	3,812,588.72	1,967,716.38	3,984,231.00	3,940,849.86	128,261.14	3.36%

Town Manager Recommended Budget

FY27 Operating Budget

291 - EMERGENCY MANAGEMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0129152-521100	Electricity	656.41	1,992.07	3,000.00	717.94	3,000.00	3,000.00	-	0.00%
0129152-521200	Heating Fuel	3,531.02	4,386.01	4,000.00	457.01	4,000.00	4,000.00	-	0.00%
0129152-523200	Alarm			240.00	-	240.00	240.00	-	0.00%
0129152-524106	Repair/Maintenance of Vehicles	199.93						-	#DIV/0!
0129153-530702	Training Services							-	#DIV/0!
0129153-534100	Telecommunications	2,123.82	2,158.52	2,000.00	836.20	2,000.00	2,000.00	-	0.00%
0129153-534200	Internet Access	2,458.80	2,458.80	3,000.00	1,024.50	3,000.00	3,000.00	-	0.00%
0129154-542300	General Office Supplies							-	#DIV/0!
0129155-558401	Uniforms							-	#DIV/0!
0129157-579100	Software Annual License Cost							-	#DIV/0!
EXPENSES SUB-TOTAL:		8,969.98	10,995.40	12,240.00	3,035.65	12,240.00	12,240.00	-	0.00%
291 - EMERGENCY MANAGEMENT TOTAL		8,969.98	10,995.40	12,240.00	3,035.65	12,240.00	12,240.00	-	0.00%

DEPARTMENT OF PUBLIC WORKS



DEPARTMENT OF PUBLIC WORKS

HIGHWAY DIVISION - CEMETERY DIVISION - BUILDING MAINTENANCE DIVISION

MISSION STATEMENT

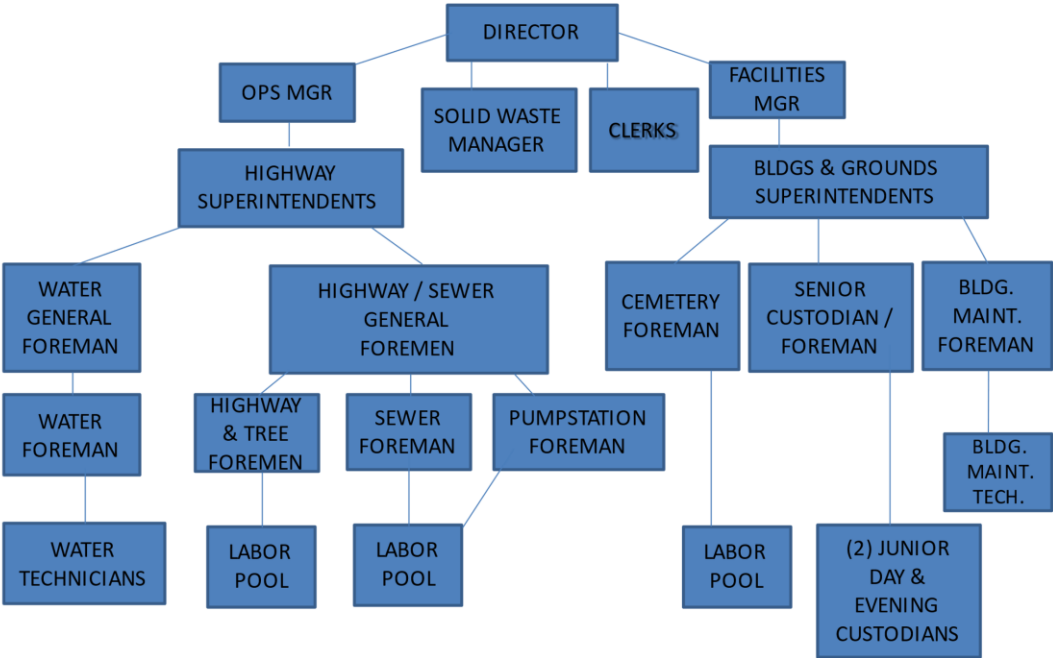
The Department of Public Works conducts a variety of services vital to the community of Winthrop. These services include the maintenance of streets, sidewalks, street signs, streetlights, trees, sewers, water distribution, storm drains, public grounds, beaches, cemeteries, and municipal buildings. Service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

DESCRIPTION OF SERVICES:

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

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

DPW ORGANIZATIONAL CHART



DPW HIGHWAY DIVISION

DESCRIPTION OF SERVICES:

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

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

The overall FY27 budget request for the DPW Highway Division is \$119,323 (10.15%) over the FY26 budget primarily due to contractual pay increases associated with the Labor and Clerical contracts, additional overtime needs, continued material escalation, increased costs associated with contracted services, and a \$50K capital request for a new pick-up truck to replace a 2005 model.

The major increases are outlined below:

	FY26	FY27
<u>Expenditure Line</u>	<u>Adopted</u>	<u>Submitted</u>
Personnel	542,777	585,409
Longevity	3,200	4,692
Overtime	40,000	40,800
Storm Management	42,500	48,500
Contract services	135,000	145,000
Yard Waste Removal	50,000	55,000
Annual software costs 3,250	4,000	
Capital Request (Pick-up Truck)		50,000

DPW CEMETERY DIVISION

DESCRIPTION OF SERVICES:

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

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

The FY27 budget request for the Cemetery Division is \$35,306.38 (11.5%) over the FY26 adopted budget primarily due to contractual pay increases associated with the Labor and Clerical contracts, increases in contract services, and continued material escalation of groundskeeping supplies.

All other line items in the Cemetery budget remain level funded from FY26. All increases are outlined below:

	FY26	FY27
<u>Expenditure line</u>	<u>Adopted</u>	<u>Submitted</u>
Personnel	212,541	236,645
Longevity	2,596	3,600
Purchased services	20,000	25,000
Groundskeeping Materials	15,375	17,500
Misc. Supplies	15,375	17,500
Annual software costs	3,250	4,000

DPW BUILDING MAINTENANCE DIVISION

DESCRIPTION OF SERVICES:

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

The overall budget request for FY27 for the Building Maintenance Division has increased by \$22,801 (3.98%) over FY26. This increase is primarily due to contractual pay increases associated with the Labor and Clerical contracts, continued increases in purchased services, increased utility costs, and material escalation costs.

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

	FY26	FY27
<u>Expenditure line</u>	<u>Adopted</u>	<u>Submitted</u>
Personnel	323,300	337,382
Longevity	3,150	3,600
Uniform Allowance	4,500	5,500
Natural gas	17,330	17,850
Purchased Services	135,000	137,750
General Supplies	46,350	47,300
Cleaning Supplies	16,950	17,250
Annual software costs	3,250	4,000

DEPARTMENT OF PUBLIC WORKS

GOALS & ACCOMPLISHMENTS

FY27 Departmental Goals for the three General Fund Divisions include:

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

Prior year accomplishments:

- Replaced 2,500 square yards of damaged concrete sidewalk
- Re-surfaced 40,000 square yard of deteriorated asphalt roadway
- Installed (8) ADA compliant pedestrian ramps with detection panels at four new crosswalks
- Planted 80 public shade trees
- Restored 250 linear feet of deteriorated seawalls
- Replaced 650 linear feet of deteriorated iron fencing at the Town's Cemetery

Town Manager Recommended Budget

FY27 Operating Budget

420 - DEPARTMENT OF PUBLIC WORKS		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0142051-511100	Personnel	303,409.73	311,456.50	542,777.00	217,008.08	585,408.78	573,408.78	30,631.78	5.64%
0142051-513100	Overtime	34,500.84	47,237.45	40,000.00	28,937.81	40,800.00	50,133.00	10,133.00	25.33%
0142051-514600	Longevity	2,687.50	3,187.50	3,200.00	4,691.67	4,692.00	4,692.00	1,492.00	46.63%
0142051-514201	License/Certification	3,905.38	6,823.35	10,250.00	3,056.60	10,250.00	10,250.00	-	0.00%
0142051-519300	Uniform Allowance	5,407.30	5,655.86	13,000.00	2,160.70	13,000.00	13,000.00	-	0.00%
0142051-519600	Stipend	45,625.77	41,782.37	42,500.00	19,411.59	48,500.00	48,500.00	6,000.00	14.12%
	PERSONNEL SUB-TOTAL:	395,536.52	416,143.03	651,727.00	275,266.45	702,650.78	699,983.78	48,256.78	7.40%
0142052-521100	Electricity	9,454.32	7,863.38	18,375.00	5,389.62	18,375.00	18,375.00	-	0.00%
0142052-521104	Street Lights	39,727.54	54,040.84	47,750.00	20,045.83	47,750.00	47,750.00	-	0.00%
0142052-524107	Repair/Maint of Infrastructure Purchases	278,379.15	218,094.16	135,000.00	105,534.98	145,000.00	145,000.00	10,000.00	7.41%
0142052-524200	Electrician Services	43,762.81	45,894.52	56,000.00	-	56,000.00	56,000.00	-	0.00%
0142053-530702	Training Services	8,325.00	7,063.00	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%
0142053-538300	Police Details	29,932.50	31,000.00	30,000.00	29,800.00	30,000.00	30,000.00	-	0.00%
0142053-534101	Telecommunications	668.63	646.58	2,700.00	256.53	2,700.00	2,700.00	-	0.00%
0142053-534103	Cell Phones	3,979.11	4,080.64	6,000.00	1,587.11	6,000.00	6,000.00	-	0.00%
0142053-534400	Postage	234.28	247.97	1,000.00	250.62	1,200.00	1,200.00	200.00	20.00%
0142054-542300	General Office Supplies	3,826.11	3,187.09	4,050.00	804.30	4,250.00	4,250.00	200.00	4.94%
0142054-543700	Vehicle Maint Supplies	25,914.84	26,239.88	35,000.00	12,262.70	37,250.00	37,250.00	2,250.00	6.43%
0142054-546300	Groundskeeping Materials	12,539.20	16,489.90	20,000.00	2,591.15	20,000.00	20,000.00	-	0.00%
0142054-546301	Groundskeeping- School	(3,950.68)						-	#DIV/0!
0142055-553100	Public Infrastructure Supplies	80,821.55	81,392.98	100,000.00	50,852.62	100,000.00	100,000.00	-	0.00%
0142057-579100	Annual Software License	3,250.00	3,250.00	3,250.00	3,250.00	4,000.00	4,000.00	750.00	23.08%
	EXPENSES SUB-TOTAL:	536,864.36	499,490.94	469,125.00	242,625.46	482,525.00	482,525.00	13,400.00	2.86%
0142058-588178	FY20 Loader - FY27 Pick up Truck request						-	-	#DIV/0!
0142058-588179	FY20 Backhoe							-	#DIV/0!
0142058-588180	FY20 Dump Truck							-	#DIV/0!
0142058-581200	Yard Waste Removal	59,600.00	50,000.00	55,000.00	33,862.77	60,000.00	60,000.00	5,000.00	9.09%
	CAPITAL SUB-TOTAL:	59,600.00	50,000.00	55,000.00	33,862.77	60,000.00	60,000.00	5,000.00	9.09%
420 - DEPARTMENT OF PUBLIC WORKS TOTAL		992,000.88	965,633.97	1,175,852.00	551,754.68	1,245,175.78	1,242,508.78	66,656.78	5.67%

Town Manager Recommended Budget

FY27 Operating Budget

491 - CEMETERY DEPARTMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0149151-511100	Personnel	182,713.97	174,009.34	212,541.46	101,166.84	226,645.00	226,645.00	14,103.54	6.64%
0149151-513100	Overtime	16,708.36	17,393.82	19,000.00	6,772.42	19,000.00	19,000.00	-	0.00%
0149151-514201	License/Certification			1,000.00	-	1,000.00	1,000.00	-	0.00%
0149151-514600	Longevity	1,583.33	2,533.33	2,596.66	3,600.00	3,600.00	3,600.00	1,003.34	38.64%
0149151-519300	Uniform Allowance	2,054.48	1,799.81	2,800.00	1,300.79	3,000.00	3,000.00	200.00	7.14%
0149151-519600	Stipend	7,999.94	6,499.95	10,000.00	4,730.81	10,000.00	10,000.00	-	0.00%
	PERSONNEL SUB-TOTAL:	211,060.08	202,236.25	247,938.12	117,570.86	263,245.00	263,245.00	15,306.88	6.17%
0149151-525200	Purchased Services	-	-	20,000.00	20,000.00	25,000.00	25,000.00	5,000.00	25.00%
0149153-530702	Training Services	4,900.00	356.64	5,000.00	-	5,000.00	5,000.00	-	0.00%
0149154-546300	Groundskeeping Materials	2,710.00	14,965.00	15,375.00	20,913.57	17,500.00	17,500.00	2,125.00	13.82%
0149155-558900	Misc Supplies	14,658.75	14,247.18	15,375.00	12,390.00	17,500.00	17,500.00	2,125.00	13.82%
0149157-579100	Annual Software License	3,250.00	3,249.91	3,250.00	3,111.97	4,000.00	4,000.00	750.00	23.08%
	EXPENSES SUB-TOTAL:	25,518.75	32,818.73	59,000.00	56,415.54	69,000.00	69,000.00	10,000.00	16.95%
491 - CEMETERY DEPARTMENT TOTAL		236,578.83	235,054.98	306,938.12	173,986.40	332,245.00	332,245.00	25,306.88	8.24%

Town Manager Recommended Budget

FY27 Operating Budget

192 - DPW BUILDING MAINTENANCE		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0119251-511100	Personnel	248,372.96	265,367.10	323,300.00	125,397.01	337,382.28	337,382.28	14,082.28	4.36%
0119251-513100	Overtime	4,152.62	6,002.20	8,000.00	2,490.98	8,000.00	8,000.00	-	0.00%
0119251-514201	License/Certification		223.00	5,250.00	50.00	5,250.00	5,250.00	-	0.00%
0119251-514600	Longevity	2,200.00	3,150.00	3,150.00	4,875.00	3,600.00	3,600.00	450.00	14.29%
0119251-519300	Uniform Allowance	3,152.81	4,500.00	4,500.00	1,604.92	5,500.00	5,500.00	1,000.00	22.22%
0119251-519600	Stipend	10,000.38	10,048.46	10,001.00	4,952.11	12,000.00	12,000.00	1,999.00	19.99%
	PERSONNEL SUB-TOTAL:	267,878.77	289,290.76	354,201.00	139,370.02	371,732.28	371,732.28	17,531.28	4.95%
0119252-521200	Natural Gas	21,476.54	23,750.59	17,330.00	6,132.85	17,850.00	17,850.00	520.00	3.00%
0119252-524100	Repair/Maint Bldgs Purch Svcs	117,107.80	97,431.03	135,000.00	37,463.84	137,750.00	137,750.00	2,750.00	2.04%
0119254-543900	General Repair/Maint Supplies	39,092.61	39,779.55	46,350.00	26,379.47	47,300.00	47,300.00	950.00	2.05%
0119254-545100	Cleaning Supplies	13,296.30	10,174.66	16,950.00	4,895.77	17,250.00	17,250.00	300.00	1.77%
0119257-579100	Annual Software License Cost	3,250.00	3,250.00	3,250.00	3,250.00	4,000.00	4,000.00	750.00	23.08%
	EXPENSES SUB-TOTAL:	194,223.25	174,385.83	218,880.00	78,121.93	224,150.00	224,150.00	5,270.00	2.41%
192 - DPW BUILDING MAINTENANCE TOTAL		462,102.02	463,676.59	573,081.00	217,491.95	595,882.28	595,882.28	22,801.28	3.98%

Town Manager Recommended Budget

FY27 Operating Budget

423 - SNOW & ICE		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0142351-512120	Snow/Ice Manpower	28,126.46	89,199.88		4,570.77			-	#DIV/0!
	PERSONNEL SUB-TOTAL:	28,126.46	89,199.88	-	4,570.77	-	-	-	#DIV/0!
								-	#DIV/0!
0142355-553201	Snow Removal Supplies	101,244.51	294,876.90	135,000.00	38,599.26	135,000.00	135,000.00	-	0.00%
	EXPENSES SUB-TOTAL:	101,244.51	294,876.90	135,000.00	38,599.26	135,000.00	135,000.00	-	0.00%
423 - SNOW & ICE TOTAL		129,370.97	384,076.78	135,000.00	43,170.03	135,000.00	135,000.00	-	0.00%

WINTHROP PUBLIC LIBRARY

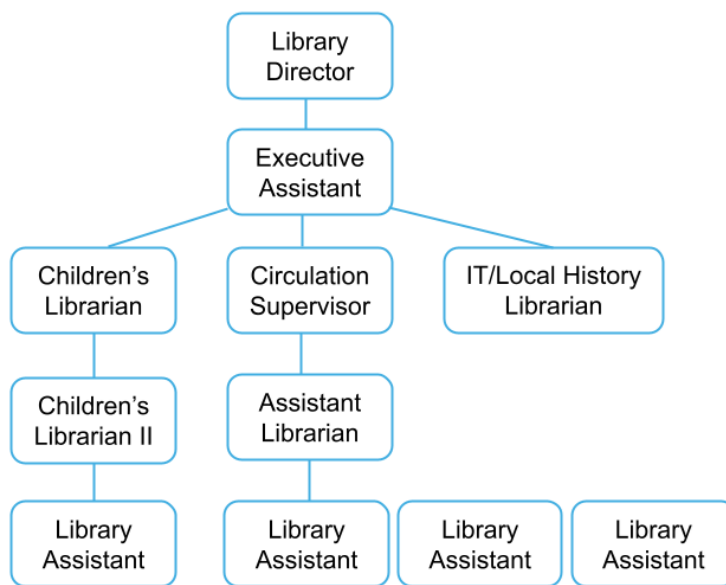


WINTHROP PUBLIC LIBRARY & MUSEUM

MISSION

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

ORGANIZATIONAL CHART

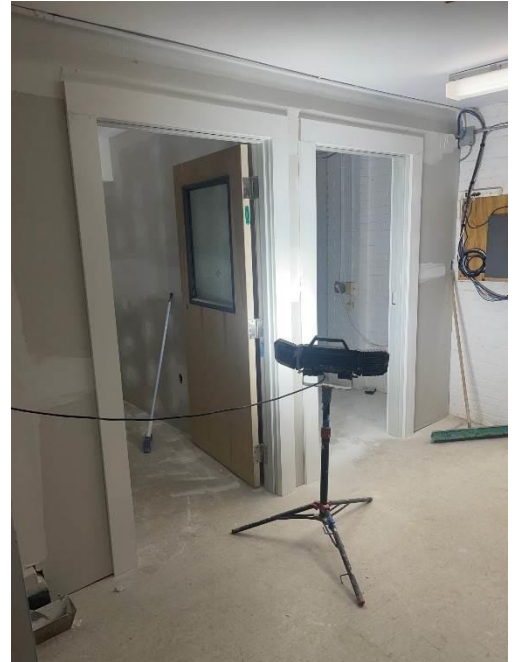


GOALS AND OBJECTIVES

- Now that the study rooms are almost complete, the next step will be to clean up the remaining space and develop a work area for maker space projects and other programming.
- We are receiving a batch of Chromebooks and desktop computers from a grant through the State Broadband Office, under the umbrella of CASA. The Chromebooks will be made available for circulation, and the desktops will be set up for training classes on using computers.
- Continue to maintain an accessible collection, staying on top of purchasing and weeding.
- From the previous year, implement a Hot Titles to boost circulation numbers and better respond to patron needs. A "Hot Title" is normally a book or other material that only go out for a week and is not holdable or requestable and will not travel to other libraries.

ACCOMPLISHMENTS

- At the time of writing this there are three new study rooms being painted, carpeted, and just about ready for public use. Two rooms will seat 1-2 people comfortably and a third handicapped accessible room will seat six. Patrons will be able to book up to four hours at a time, up to a month in advance.
- We filled our new Administrative Assistant position, Alana Locke, as well as an open support position in Children's, Jamie Farrell. They have both worked very hard this past year and we are happy to have them on board.
- Through the hard work and generosity of others we've had some significant changes to the library. This includes the brand-new handicapped walkway in the back of the library, thanks to the work of the Commission on Disabilities in getting the funding; and the beautiful new mural outside the Hazlett Room in honor of Donald Sullivan, funded by the late Paul Sullivan. We appreciate the community support the library has received over the years and will continue working to earn that support in coming years.



SIGNIFICANT BUDGET CHANGES OR INITIATIVES

The Library continues to split its budget between electronic and physical resources. We recently added a new music streaming service called Freegal. We continue working to promote these excellent resources for patrons to maximize their usage.

PROGRAMS AND SERVICES

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

PERFORMANCE MEASURES

Circulation Numbers

Format	Adult	YA	Child	Total
Audio	1,022	9	84	1,115
Books	21,710	3,286	39,841	64,837
Print Serials	235	0	0	245
Video	2,862	16	336	3,214
TOTAL	25,829	3,311	40,261	69,401

Overdrive Circulation (Libby)

Format	Adult	YA	Child	Total
eBook	5,706	866	1627	8,199
Audiobook	4,819	322	716	5,857
Total	10,525	1,188	2,343	14,056

InterLibrary Loans

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

Received 10,046

Provided 22,361

Programming Numbers

Total *number* of LIVE programs: **37**

Total *attendance* at LIVE Adult programs: **355**

Total *number* of LIVE programs for YA: **28**

Total *attendance* at LIVE YA programs: **201**

Total *number* of LIVE programs for School Children Aged 6-11 held: **157**

Total *attendance* at LIVE School Children's Aged 6-11 programs: **3,186**

Total *number* of LIVE programs for Young Children Aged Birth – 5: **195**

Total *attendance* at LIVE Young Children Aged Birth – 5 programs: **2,699**

PERSONNEL SUMMARY

		FY2024	FY2025	FY2026	CHANGE
610	Library Director	1	1	1	0
	Assistant Director	.7	0	0	0
	Executive Assistant	0	.85	.85	0
	Children's Librarian	.95	.85	.85	0
	Young Adult Librarian	.7	0	0	0
	Children's Librarian II	0	1	1	0
	IT/Local History Librarian	1	1	1	0
	Circulation Supervisor	1	1	1	0
	Circulation Assistant	1	1	1	0
	Library Assistants	2.63	2.1	2.1	0
	Total Full Time Equivalents	8.98	8.8	8.8	0

610 - LIBRARY		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%	
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change	Comments
0161051-511100	Personnel	409,965.13	419,017.14	443,998.33	216,070.20	465,654.00	465,654.00	21,655.67	4.88%	Amount includes Step Increases and \$15,754 towards Custodial
0161051-514600	Longevity	2,081.00	1,187.85	527.14	1,277.14	2,552.14	2,552.14	2,025.00	384.15%	
	PERSONNEL SUB-TOTAL:	412,046.13	420,204.99	444,525.47	217,347.34	468,206.14	468,206.14	23,680.67	5.33%	
									#DIV/0!	
0161052-521100	Electricity	4,868.74	5,890.70	7,000.00	4,069.61	7,000.00	7,000.00	-	0.00%	
0161052-521200	Heat	10,368.73	13,050.06	12,000.00	1,283.00	12,000.00	12,000.00	-	0.00%	
0161052-523200	Alarm	420.00	375.00	600.00	-	600.00	600.00	-	0.00%	
0161052-524100	Building Maintenance	1,150.75	4,294.98	1,000.00	-	1,000.00	1,000.00	-	0.00%	
0161053-530701	Conference Fees							-	#DIV/0!	Close line
0161053-534400	Postage							-	#DIV/0!	Close line
0161053-534100	Telecommunications	2,399.52	2,823.54	2,350.00	844.42	2,350.00	2,350.00	-	0.00%	
0161054-542300	General Office Supplies	14,796.38	15,400.93	16,650.00	12,682.20	16,650.00	16,650.00	-	0.00%	
0161054-545100	Cleaning Supplies							-	#DIV/0!	Close line
0161055-558501	Library Materials	87,391.42	89,874.17	90,000.00	36,198.24	90,000.00	90,000.00	-	0.00%	\$96,586 magic number for state certification. Other resources can and will be used to cover the difference.
0161057-571001	In-State Mileage			-				-	#DIV/0!	Close line
0161057-573100	Professional Associations	75.00	275.00	500.00	-	500.00	500.00	-	0.00%	
0161057-579100	Software - Noble	59,632.00	62,313.55	63,544.00	63,055.31	65,824.00	65,824.00	2,280.00	3.59%	
	EXPENSES SUB-TOTAL:	181,102.54	194,297.93	193,644.00	118,132.78	195,924.00	195,924.00	2,280.00	1.18%	
610 - LIBRARY TOTAL		593,148.67	614,502.92	638,169.47	335,480.12	664,130.14	664,130.14	25,960.67	4.07%	The magic number for state certification is

DEPARTMENT OF PUBLIC HEALTH AND CLINICAL SERVICES

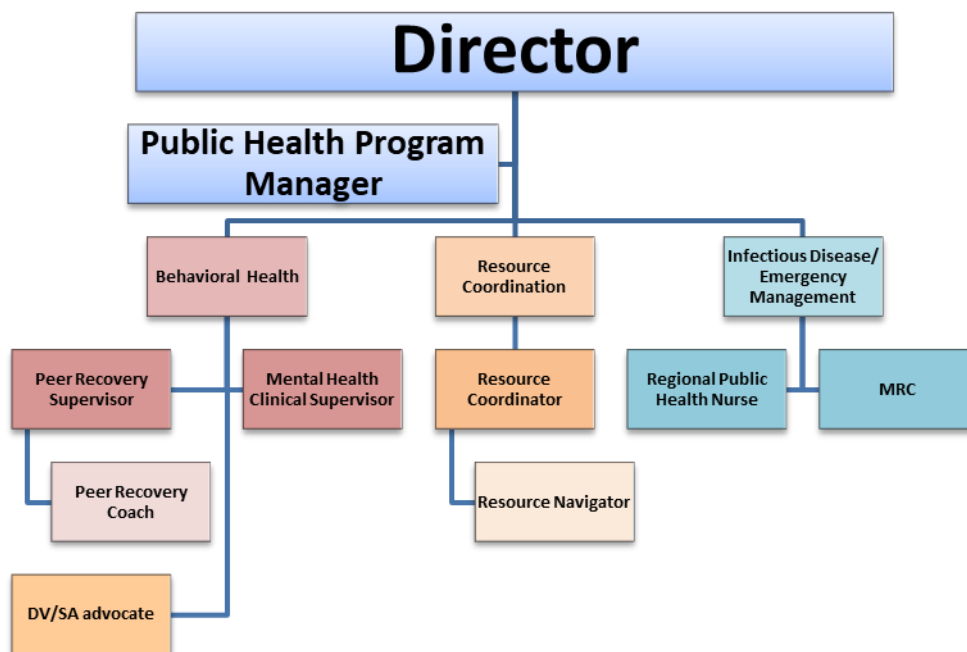


DEPARTMENT OF PUBLIC HEALTH AND CLINICAL SERVICES

MISSION STATEMENT

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

ORGANIZATION CHART



GOALS & OBJECTIVES

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

ACCOMPLISHMENTS

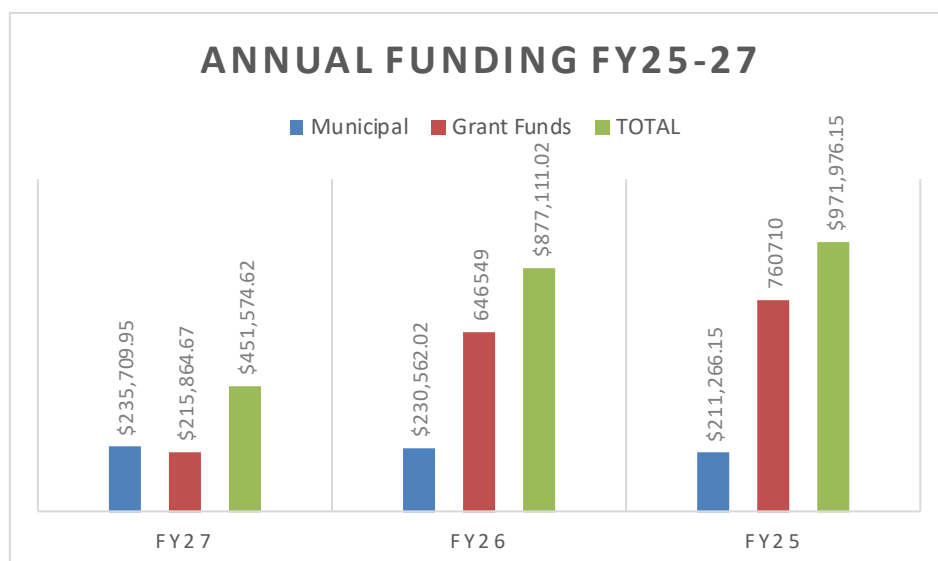
- Led regional food security coordination efforts in partnership with the Cities of Revere and Chelsea, resulting in a two-year funding agreement with Mass General Brigham to support collaborative, cross-municipal strategies addressing food access and related social determinants of health.
- Received a National Leadership Award from the Police Assisted Addiction and Recovery Initiative (PAARI), recognizing Winthrop's leadership in integrating public health, peer recovery, and public safety approaches to substance use disorder and community response.
- Launched the ANCHOR Program (Assistance, Navigation, Community, Healing, Opportunity, Recovery) to align local service delivery with Opioid Mitigation strategies, strengthen recovery-oriented infrastructure, and provide coordinated, person-centered support to individuals impacted by substance use disorder.
- Strengthening academic partnerships with Boston University by hosting interns and practicum students, expanding service capacity, advancing data and evaluation work, and increasing unfunded operational support while contributing to workforce development in public health and social services.
- Launched a new Department website to improve public access to information, streamline referrals, enhance transparency, and increase awareness of programs and services offered by the Winthrop Department of Public Health & Clinical Services.
- Presented the Winthrop public health and public safety partnership model at multiple national conferences and professional meetings, elevating the Town's profile and contributing to the dissemination of effective, evidence-informed practices.

SIGNIFICANT CHANGES IN BUDGET FY27

Over the past several fiscal years, the Winthrop Department of Public Health & Clinical Services (WDPH&CS) has experienced a substantial decline in grant funding, as illustrated in the attached FY25–FY27 funding chart. While municipal funding has remained relatively stable, external grant support has decreased significantly, resulting in increased pressure on core departmental operations and staffing.

The most significant driver of this reduction has been the elimination of the Equitable Approaches to Public Safety Grant, which was removed from the State budget. This grant had served as a foundational funding source supporting cross-sector public health and public safety initiatives, including outreach, diversion, and behavioral

health coordination. Its loss has had a direct and material impact on the Department’s ability to sustain staffing and service levels.



At the beginning of FY26, the Department experienced the resignation of a youth mental health clinician. Given the instability and uncertainty of grant funding at that time, the decision was made not to refill the position in order to avoid overextension of limited resources. While fiscally necessary, this decision reduced internal clinical capacity and shifted additional demand to social work, peer recovery, and external referral partners.

Looking ahead to FY27, the Department is projecting a loss of more than \$400,000 in grant funding compared to prior years. This decline reflects the cumulative impact of expiring grants, state-level funding decisions, and the absence of replacement external funding sources. To partially offset this loss and maintain essential service capacity, the Department is respectfully requesting an additional **\$97,652.82** in municipal funding from the Town of Winthrop.

This request is intended to stabilize core public health functions, preserve critical staff capacity, and ensure continuity of services that address behavioral health needs, substance use disorder, social determinants of health, and non-criminal public safety calls. Without this adjustment, the Department will face difficult tradeoffs that risk increased service gaps, longer wait times, and greater downstream reliance on emergency and public safety systems.

PROGRAMS AND SERVICES

Substance Use
• Winthrop Community & Law Enforcement Assisted Recovery (C.L.E.A.R.) Program • Shared program with WPD • 3 outreach officers Supervised by Lt. Gergerian • Connects individuals & families to recovery services • Distributes Narcan & Fentanyl Test strips • Weekly case management meetings are held with key stakeholders • Host Annual Overdose Prevention Vigil • Offers support to families in loss of a loved one to SUD • Conducts safety planning with individuals and families

Mental Health
• Crisis Intervention Team • Shared program with WPD • LMHC works directly with referrals to address barriers to accessing appropriate mental health care • Advocates for mental health supports • Resources for de-escalation • Maintains connections to area providers • Works cohesively with the C.L.E.A.R. Program and Resource Coordination • Added a 2nd LMHC in FY25 • Our MA DMH grant is in the final year and will end at the end of FY25

Domestic Violence/Sexual Assault
• Dedicated case manager embedded in the WDPH&CS to advocate and respond to situations involving DV & SA • Coordinate emergency needs such as housing, transportation, food & Childcare • Specifically trained in delivering trauma-informed, culturally competent care

Public Health Nursing
• Disease Surveillance • Influenza vaccine clinics • Childhood Immunization program with Revere and Chelsea • In-Home vaccination program

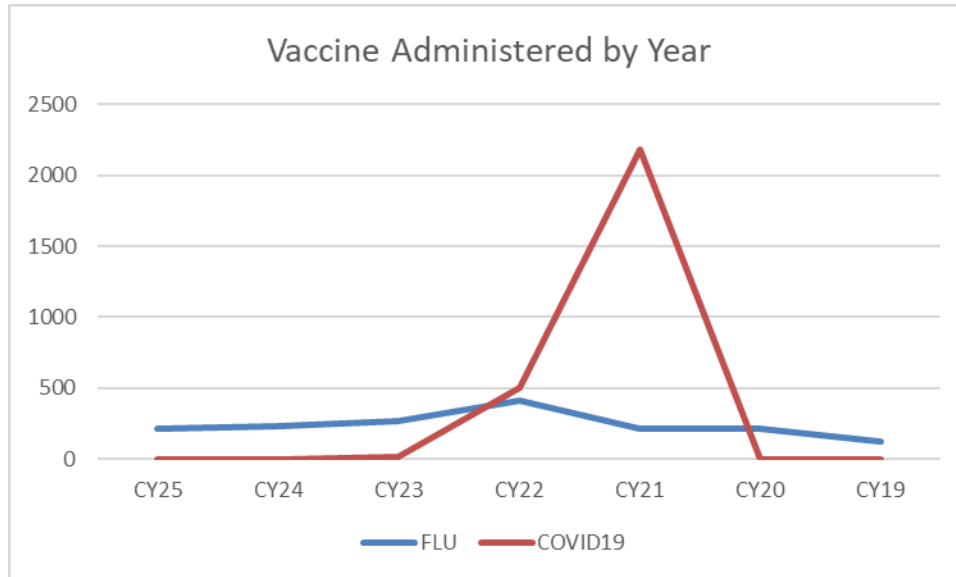
Emergency Preparedness
• Emergency Dispensing Site Plan • Medical Reserve Corp./Volunteers • Health and Homeland Emergency Alert Network • MBHSR/UASI • <u>Trainings:</u> Alice Stop the Bleed

Resource Coordination
• Working with residents facing instability in housing and food access. • Work cohesively with C.L.E.A.R. Program, LMHC and other town departments. • Receive referrals through multiple different pathways.

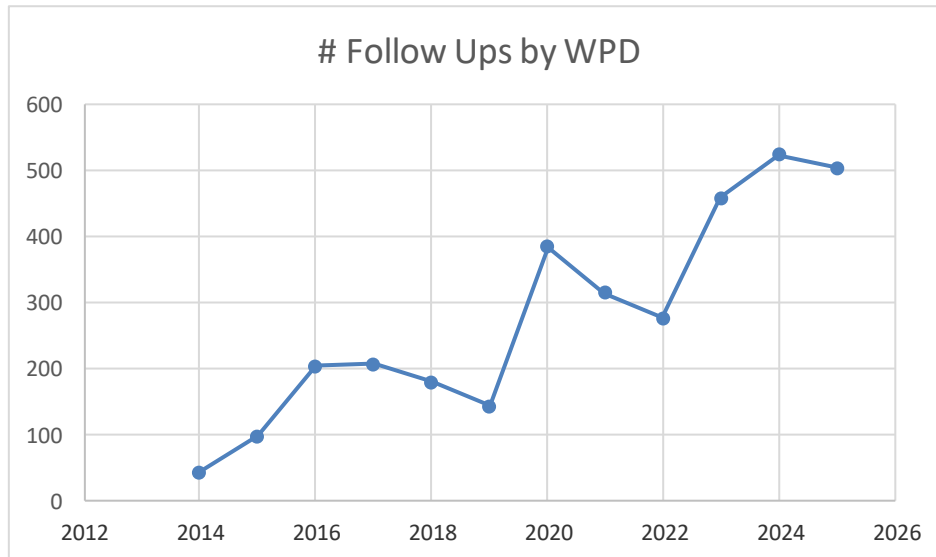
PERFORMANCE MEASURES

Immunizations

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



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



The Winthrop Community and Law Enforcement Assisted Recovery (C.L.E.A.R.) Program continues to serve as a core public health and public safety strategy for addressing non-criminal, behavioral health, and social needs identified through public safety

encounters. While program capacity has fluctuated due to staffing changes, community demand for C.L.E.A.R. services has remained consistently high.

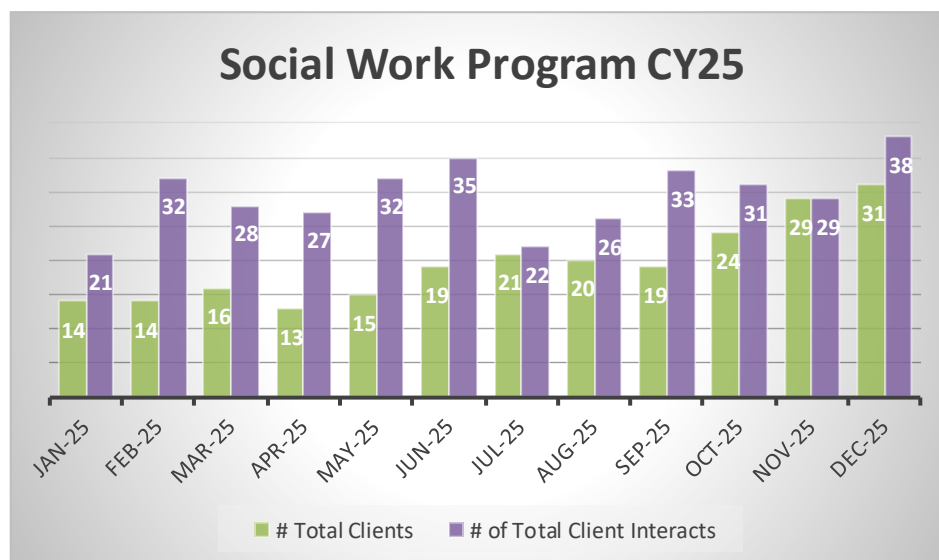
In CY23, the C.L.E.A.R. Outreach Officer flagged 458 non-criminal public safety calls that were appropriate for follow-up and service connection through the C.L.E.A.R. Program. In CY24, this number increased to 523 flagged calls, reflecting both increased need and improved identification of diversion opportunities. In the current calendar year (CY25), Winthrop Police Department outreach follow-ups total 504 to date, demonstrating sustained demand for C.L.E.A.R. interventions despite reduced clinical staffing.

To support outreach capacity, the Winthrop Police Department has trained three additional officers to conduct outreach activities in coordination with the Public Health & Clinical Services team. This cross-trained model enables continuity of follow-up, maximizes limited resources, and ensures that individuals identified through public safety encounters are connected to appropriate health and social services whenever possible.

As the Town prepares for FY27, continued investment in the C.L.E.A.R. Program is essential to maintain current service levels, support coordinated outreach and follow-up, and prevent the escalation of non-criminal incidents into repeated emergency responses. Sustaining this model allows Winthrop to leverage public safety data to deliver targeted, equitable, and cost-effective interventions that reduce system strain while improving outcomes for residents.

Social Work Program

The Social Work Program within the Winthrop Department of Public Health & Clinical Services (WDPH&CS) remains a critical access point for residents experiencing social, behavioral health, and basic needs challenges. Despite reductions in clinical staffing, demand for social work services has increased significantly.



In CY25, the WDPH&CS Social Worker served 235 new clients, representing a substantial increase in demand compared to prior years. Services provided included in-person meetings, phone consultations, care coordination, and ongoing follow-up to address social

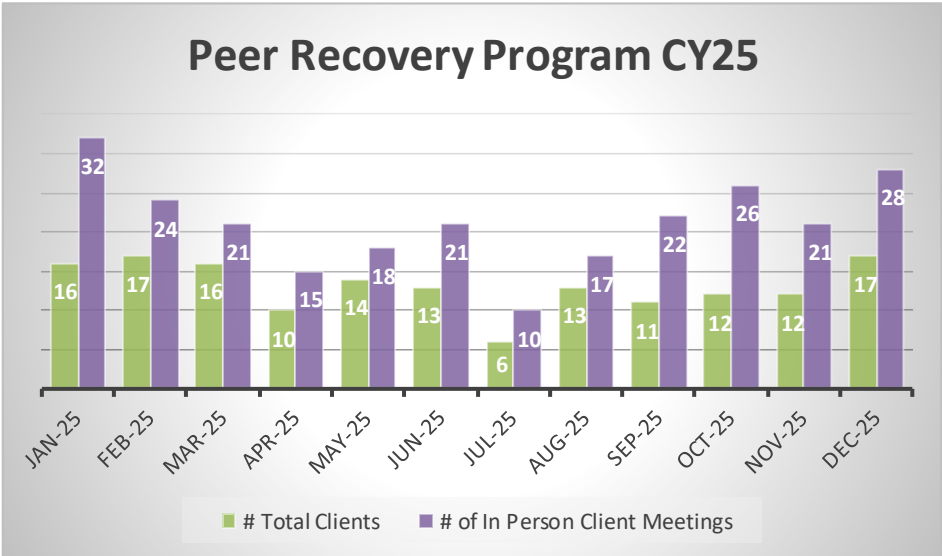
determinants of health, behavioral health needs, housing instability, food insecurity, and access to community-based supports.

The Department no longer has a dedicated youth mental health clinician, which has reduced internal capacity for youth-specific behavioral health interventions and shifted additional demand to the Social Work Program and external referral partners. As the Department plans for FY27, sustained investment in social work capacity is essential to maintain access to services, manage increasing caseloads, and prevent escalation of unmet needs into crisis-level events requiring emergency or public safety intervention.

Peer Recovery Program

The Peer Recovery Program within the Winthrop Department of Public Health & Clinical Services (WDPH&CS) supports individuals experiencing substance use disorder, as well as their family members and support networks. The program uses a person-centered, recovery-oriented

approach that emphasizes trust, engagement, and responsiveness to client-identified needs.



Peer Recovery Coaches (PRCs) facilitate access to treatment, recovery supports, harm reduction services, and community-based resources, recognizing that the path to recovery is rarely linear

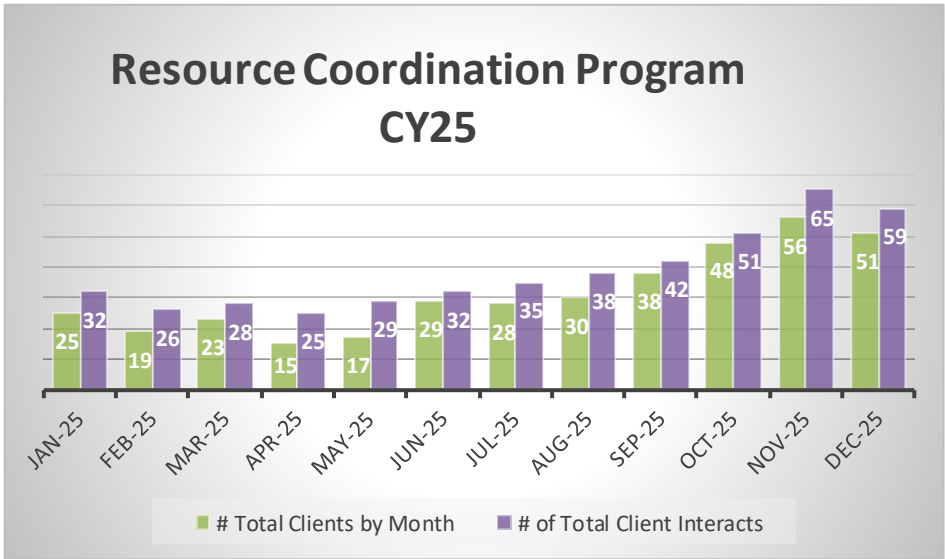
and often requires sustained, intensive engagement over time. This work frequently involves repeated outreach, follow-up, and coordination across multiple systems to support individuals through cycles of stabilization, relapse prevention, and re-engagement.

The WDPH&CS Peer Recovery Program is staffed by one Peer Recovery Supervisor (1.0 FTE) and one additional Peer Recovery Coach. In CY24, the program served over 160 individuals. In CY25, the program served 157 clients.

As the Department plans for FY27, continued investment in peer recovery staffing and flexible funding sources remains critical to sustaining service levels, maintaining engagement with high-need individuals, and reducing overdose risk while strengthening long-term recovery outcomes within the community.

Resource Coordination Program

The Resource Coordination Program within the Winthrop Department of Public Health & Clinical Services (WDPH&CS) addresses social determinants of health (SDOH)—including housing stability, food access, income supports, and other socio-economic factors that directly influence health outcomes and community well-being. The program serves as a primary access point for residents



seeking assistance navigating complex benefit systems and connecting to essential supports.

The Resource Coordination Team is staffed by one Resource Coordinator (1.0 FTE) and one Resource Navigator (1.0 FTE). In CY24, the team worked with

383 residents and completed 426 total client interactions, including benefit screenings, application assistance, referrals, and follow-up support. In CY25, the team served 379 residents with a total of 462 client interactions, reflecting increased intensity and follow-up per client.

The increase in client interactions in CY25 is attributable in part to the shutdown and reduction of Supplemental Nutrition Assistance Program (SNAP) benefits, which generated a significant rise in requests for food access assistance, benefit recertification support, and crisis-level resource navigation. As federal and state benefit landscapes continue to shift, residents increasingly rely on local resource coordination to mitigate gaps in coverage and prevent downstream health and public safety impacts.

As the Department prepares for FY27, sustained investment in resource coordination staffing is essential to maintain timely access to benefits, address growing SDOH-related needs, and ensure residents can stabilize basic necessities before issues escalate into health emergencies or public safety concerns.

Personnel Summary

<u>Position</u>	<u>FTE</u>	<u>Change</u>
Director	1.0 FTE	0
Public Health Program Manager	1.0 FTE	0
Behavioral Health Clinical Supervisor	1.0 FTE (subcontracted through BMC)	0
Peer Recovery Specialist	1.0 FTE	0
Peer Recovery Coach	1.0 FTE	0
Community Resource Navigator	1.0 FTE	0
Community Resource Coordinator	1.0 FTE	0
Domestic Violence Case Manager	0.5 FTE	0

Town Manager Recommended Budget

FY27 Operating Budget

510 - CLINICAL SERVICES PUBLIC HEALTH		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0151051-511100	Personnel	147,848.05	170,512.53	175,917.02	88,870.89	233,180.10	233,180.10	57,263.08	32.55%
0151051-511102	Peer Recovery Coaches	24,778.31	26,066.96	35,000.00	12,750.65	69,639.74	69,639.74	34,639.74	98.97%
0151051-514600	Longevity	950.00	2,075.00	2,075.00	2,825.00	2,825.00	2,825.00	750.00	36.14%
	PERSONNEL SUB-TOTAL:	173,576.36	198,654.49	212,992.02	104,446.54	305,644.84	305,644.84	92,652.82	43.50%
0151052-527400	Equipment Leases	1,740.00	1,740.00	1,600.00	870.00	1,600.00	1,600.00	-	0.00%
0151053-530520	Clinical Contract Service	300.00		1,440.00		1,440.00	1,440.00	-	0.00%
0151053-530701	Conference Fees	1,142.43	500.00	2,400.00	250.00	2,400.00	2,400.00	-	0.00%
0151053-534104	Fax Lines							-	#DIV/0!
0151053-534400	Postage	266.32						-	#DIV/0!
0151054-542300	General Office Supplies	2,105.22	1,891.66	2,200.00	328.52	2,200.00	2,200.00	-	0.00%
0151055-550200	Preventative Maintenance Supplies	7,610.09		9,400.00		9,400.00	9,400.00	-	0.00%
0151056-569600	Regional Health Collaborative	8,000.00	8,480.00	-				-	#DIV/0!
0151057-573100	Professional Associations	400.00		530.00		530.00	530.00	-	0.00%
0151057-576602	Rent (EB Newton)					6,000.00	6,000.00	6,000.00	
	EXPENSES SUB-TOTAL:	21,564.06	12,611.66	17,570.00	1,448.52	23,570.00	23,570.00	6,000.00	#DIV/0!
510 - CLINICAL SERVICES PUBLIC HEALTH TOTAL		195,140.42	211,266.15	230,562.02	105,895.06	329,214.84	329,214.84	98,652.82	42.79%

INSPECTIONAL SERVICES

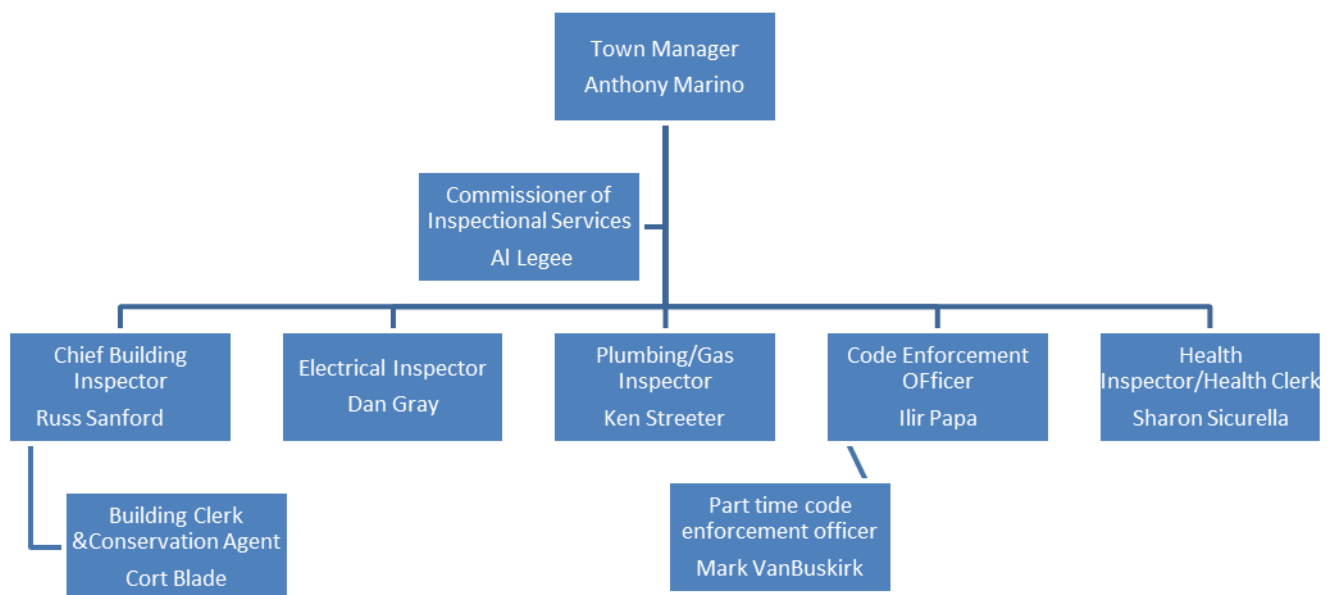


Department of Inspectional Services

MISSION STATEMENT

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

INSPECTIONAL SERVICES ORGANIZATIONAL CHART



GOALS AND OBJECTIVES

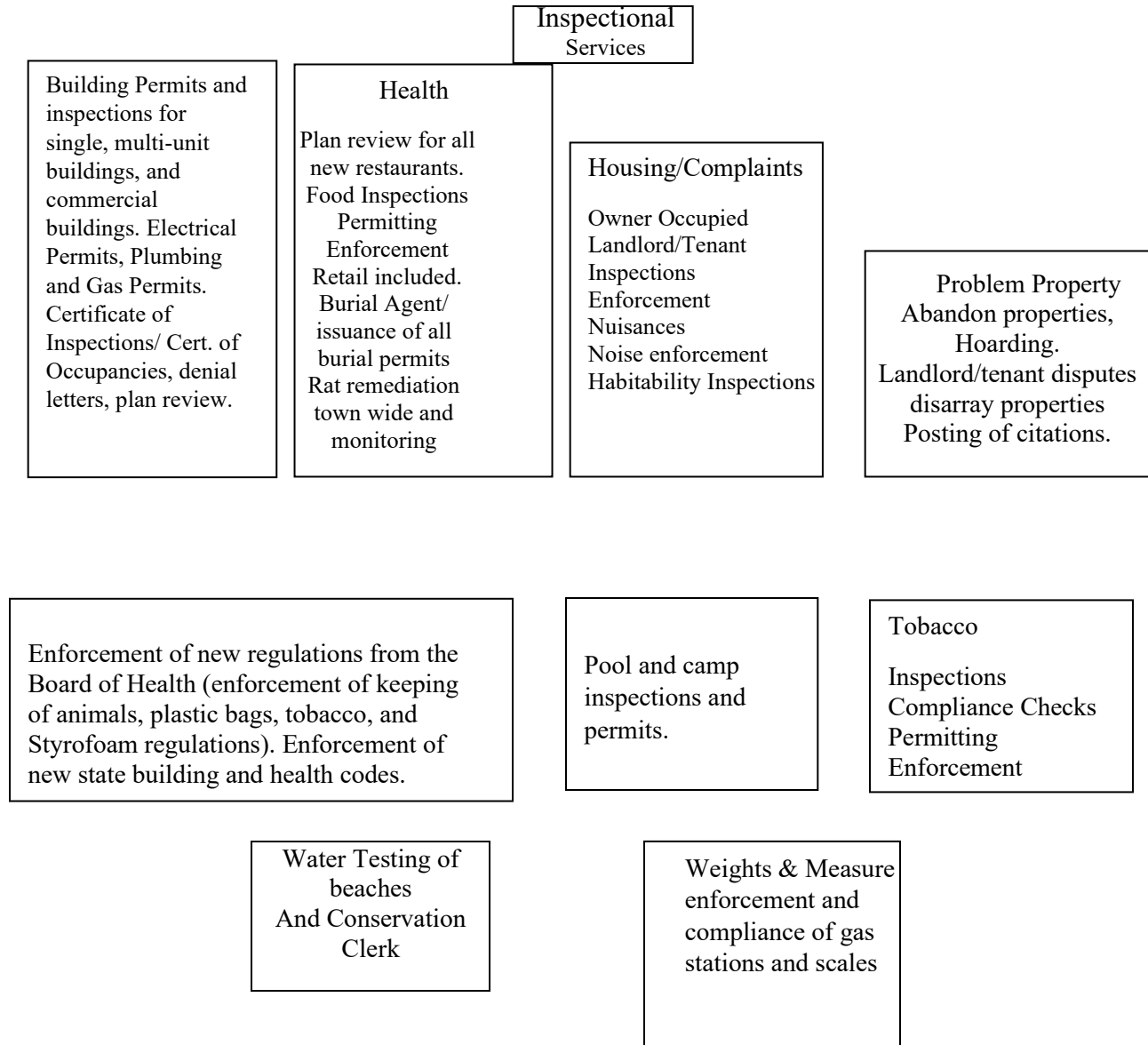
- Educate our customers about the state codes and ordinances to follow.
- Digitize all our property folders/ records.
- To work side by side with the Assessors Department to correct and obtain certificates of occupancies for all existing structures, and the updating of all records to coincide with each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

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

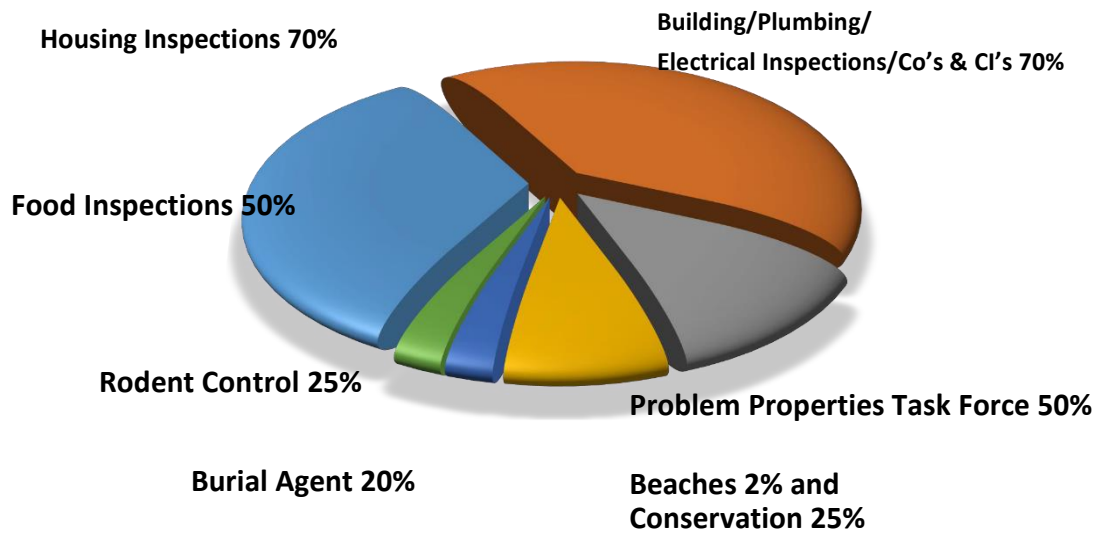
ACCOMPLISHMENTS

- Perfected the building department software
- Working with the public to educate them on the new state sanitary codes and building codes.
- Converted our part-time building official to a full-time permanent position.

PROGRAMS AND SERVICES

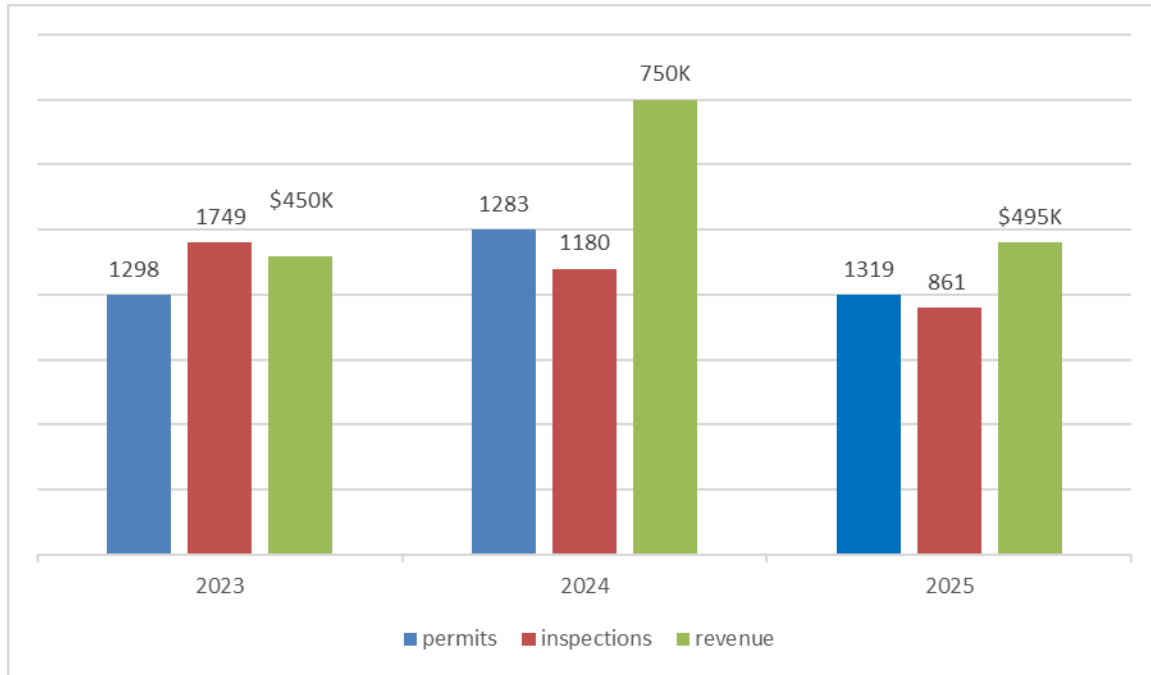


Inspectional Services



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

Below is an illustration for the years 2023, 2024 and 2025. Permits are in blue, inspections in red and money generated in green. We have collected \$85,000 additional revenue for 2025. This is due to growth in the town, new construction, habitability inspections and new restaurants.



PERSONNEL SUMMARY

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

CONSERVATION COMMISSION

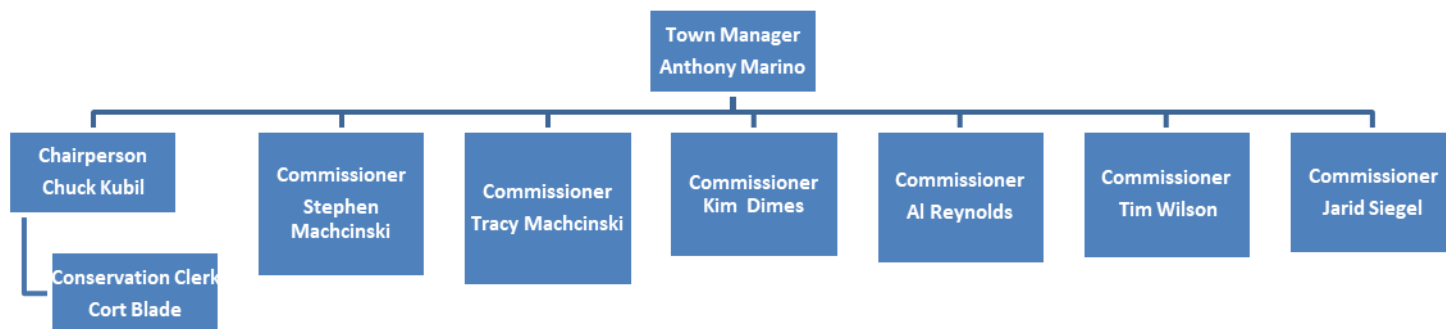
Conservation Commission Mission Statement

The mission of the Conservation Commission is to preserve, protect, develop, and enhance our communities' coastal resources.

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

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

The Commission is responsible for protecting the land, water, and biological resources of the Town of Winthrop.



FY 2027 GOALS & OBJECTIVES

- Additional training for the clerk and commission members.
- Educate the public on conservation issues.
- Reorganization of all conservation files.
- To study and work with the DEP to figure out all areas of concerns and where all proper enforcement in those areas in question should be.

ACCOMPLISHMENTS

- We have heard 17 applications.
- We have tried to centralize all conservation files.
- As of January 1st, we have a new Chairperson and one new Commission member.
- Beach testing from May to August.

PROGRAMS AND SERVICES

Conservation
Commission

Intake of RDA's,
NOI's, Abbreviated
NOI's, Certificate of
Compliances.

Conducts monthly
public hearings, working
meetings and site walks.
Monthly training with NERO
DEP and MACC.
Beach Testing.

PERSONNEL SUMMARY

Conservation Clerk 1 FTE
10 Commission members

PERSONNEL NOTES

We had a few changes with personnel in 2025. Our Conservation Clerk Stacie Marley left for a new position with the MWRA. We have hired a new clerk and welcome Cort Blade to our ISD team.

Town Manager Recommended Budget

FY27 Operating Budget

241 - INSPECTIONAL SERVICES		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0124151-511100	Personnel	275,610.93	295,854.42	353,516.57	156,675.89	368,460.00	368,460.00	14,943.43	4.23%
0124151-514600	Longevity	1,900.00	3,200.00	5,200.00	4,375.00	5,200.00	5,200.00	-	0.00%
0124151-519300	Uniform Allowance	-	964.00	1,000.00	757.00	1,000.00	1,000.00	-	0.00%
0124151-519600	Stipend	30,499.82	30,646.76	34,100.00	15,102.97	34,100.00	34,100.00	-	0.00%
0124151-519690	Auto Stipend	4,420.00	6,760.00	6,760.00	3,380.00	6,760.00	6,760.00	-	0.00%
	PERSONNEL SUB-TOTAL:	312,430.75	337,425.18	400,576.57	180,290.86	415,520.00	415,520.00	14,943.43	3.73%
0124152-520000	Purchased Services	12,991.00	16,666.56	17,960.00	8,492.00	18,000.00	18,000.00	40.00	0.22%
0124152-524106	Repair/Maintenance of Vehicles	6,566.00	918.13	1,000.00	-	1,000.00	1,000.00	-	0.00%
0124152-527400	Equipment Leases							-	#DIV/0!
0124152-529700	W & M Contract Services	2,500.00	2,500.00	2,500.00	1,250.00	2,500.00	2,500.00	-	0.00%
0124152-542005	Supplies & Equipment							-	#DIV/0!
0124153-530400	Legal Services							-	#DIV/0!
0124153-530500	Consulting	156.00	840.00	5,000.00	-	4,000.00	4,000.00	(1,000.00)	-20.00%
0124153-530702	Training Services	484.94	483.86	3,500.00	944.24	3,500.00	3,500.00	-	0.00%
0124153-534105	Cell Phone Reimbursement to Employee							-	#DIV/0!
0124153-534400	Postage	542.00	93.52	700.00	190.71	650.00	650.00	(50.00)	-7.14%
0124153-534500	Printing and Mailing Services	622.46	4,902.42	2,500.00	858.44	2,500.00	2,500.00	-	0.00%
0124154-542300	General Office Supplies	2,928.66	1,641.89	3,000.00	451.98	2,500.00	2,500.00	(500.00)	-16.67%
0124155-558700	Licensing/Permit Materials			900.00		900.00	900.00	-	0.00%
0124157-579100	Software Annual License Cost	34,085.91	35,988.92	38,026.00	38,025.15	40,297.00	40,297.00	2,271.00	5.97%
	EXPENSES SUB-TOTAL:	60,876.97	64,035.30	75,086.00	50,212.52	75,847.00	75,847.00	761.00	1.01%
0124158-585108	Viewpoint Software Implmentation							-	#DIV/0!
	CAPITAL SUB-TOTAL:	-	-	-	-	-	-	-	#DIV/0!
241 - INSPECTIONAL SERVICES TOTAL		373,307.72	401,460.48	475,662.57	230,503.38	491,367.00	491,367.00	15,704.43	3.30%

171 - CONSERVATION COMMISSION		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0117151-511100	Personnel	12,416.40	12,918.04	13,500.00	3,435.86	13,000.00	13,000.00	(500.00)	-3.70%
	PERSONNEL SUB-TOTAL:	12,416.40	12,918.04	13,500.00	3,435.86	13,000.00	13,000.00	(500.00)	-3.70%
0117153-530500	Consulting	-		5,000.00		5,000.00	5,000.00	-	0.00%
0117153-530705	Education/Training	602.00	611.00	1,000.00	625.00	1,000.00	1,000.00	-	0.00%
0117154-542300	General Office Supplies	509.49	331.82	500.00		250.00	250.00	(250.00)	-50.00%
0117157-571001	In-State Mileage							-	#DIV/0!
	EXPENSES SUB-TOTAL:	1,111.49	942.82	6,500.00	625.00	6,250.00	6,250.00	(250.00)	-3.85%

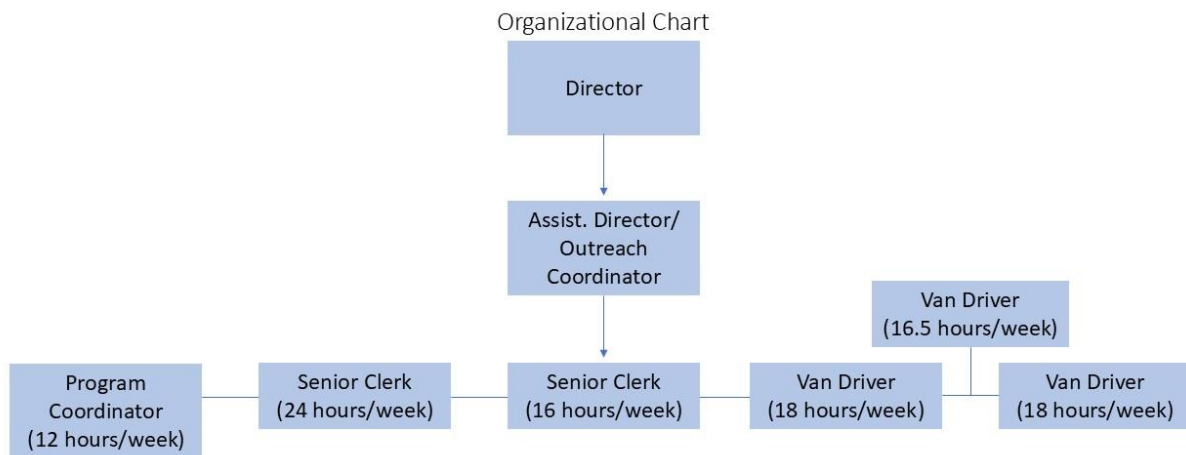
COUNCIL ON AGING



COUNCIL ON AGING

MISSION STATEMENT

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



GOALS AND OBJECTIVES

- Identify opportunities to incorporate intergenerational programming into the activity schedule.
- Actively recruit additional volunteers to support the Senior Center's Friendly Visitor and Medical Escort Programs.
- Explore opportunities to expand the Senior Center's meal program by adding services such as breakfast to better support the health, well-being, and social connection of seniors.

ACCOMPLISHMENTS

- Successfully increased awareness of the Van Transportation program and expanded service operations to five days a week, improving accessibility and convenience for all riders. In CY2025, we provided 3,115 rides on the Senior Van - an increase of 469 rides compared to CY2024.
- Purchased a minivan (scheduled for delivery in early 2026) to support longer-distance medical rides, allowing our larger van to be dedicated to higher-frequency, higher-volume local transportation needs.

- Added two new SHINE (Serving the Health Insurance Needs of Everyone) Counselors who provide appointment-based services at the Senior Center, assisting older adults with Medicare enrollment and plan changes.

SIGNIFICANT BUDGET CHANGES

- Personnel
 - 2.5% COLA for Director and Assistant Director (Note: Assistant Director/Outreach Coordinator salary excludes \$8,000 paid for by Dalrymple School Apartments/EBCDC via Revolving Account. Full salary for position in FY27 is \$57,502.50 (personnel line budgeted at \$49,502.5)).
 - Increases to Clerks' salary per union contract.
 - Includes \$1,500 for Senior Citizen Property Tax Work-Off Program.
- Repair/Maintenance of Vehicles: increased to account for purchase of second vehicle.
- Fax Line: increased usage.
- Heat: rate increases.

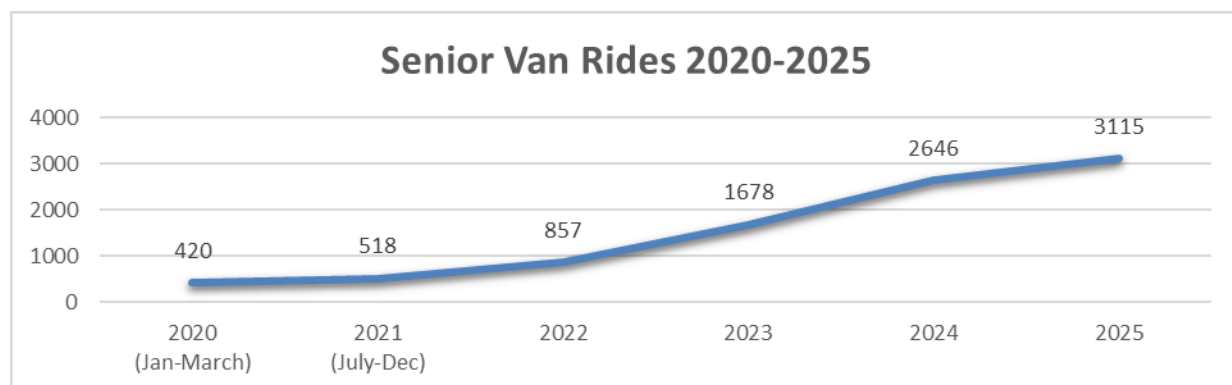
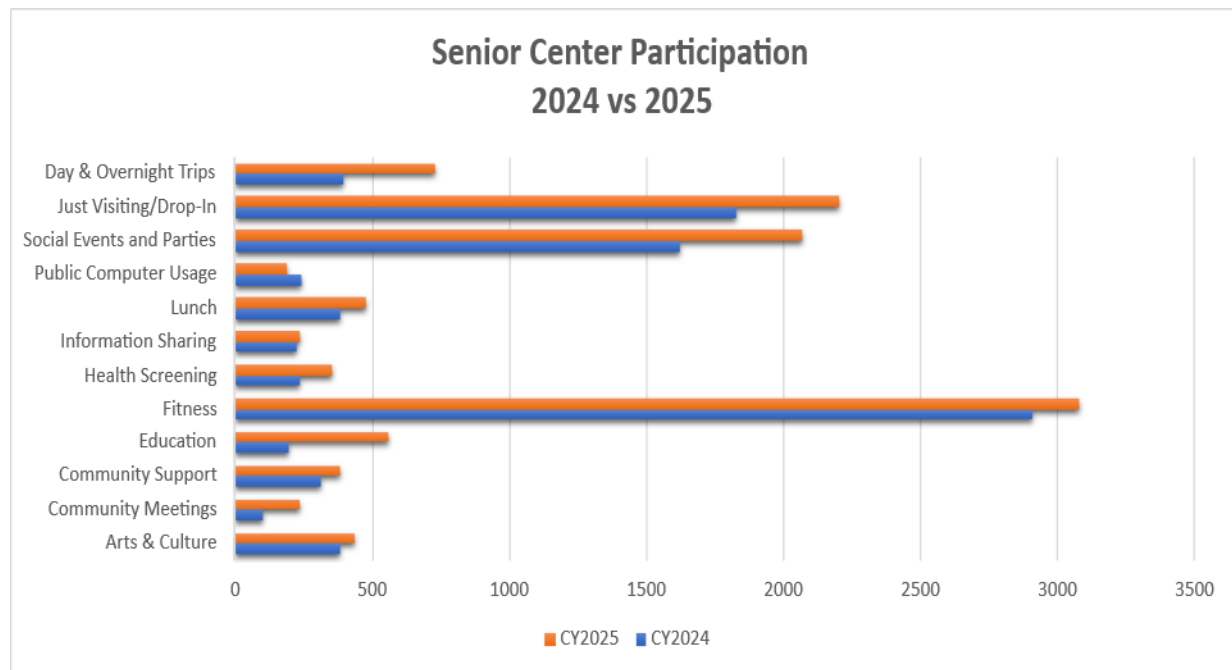
PROGRAMS AND SERVICES

Support Services & Information Referral	Educational & Community Programming	Health & Wellness
• Outreach Program (home visits; referrals to services, etc.) • Medical Appointment Escort & Friendly Visitor Programs • Van transportation • SHINE Counseling • Assistance with food insecurity and signing up for SNAP benefits • Low Vision Support Group • Bereavement Support & Caregiver Support Group • Meals on Wheels • Legal Aid Q&A Sessions • Fuel Assistance (CAPIC)	• Foreign Language Classes • Financial Awareness Workshops • MBTA Senior CharlieCard and The RIDE Workshops • Office Hours with Elected Officials • One-on-One Tech Support and Classes • Winthrop Police-Senior Partnership Meetings • CLEAR Team/Dept. of Public Health and Clinical Services Coffee Hours	• Blood Pressure Screenings • Medical Pedicures • Fall Risk Prevention Workshops • Vaccination Clinics • Health & Wellness Fair
Senior Center Trips	Fitness Programming	Social Events
• Day Trips • Overnight/Extended Stay Trips • Casino Trips • Lunch and Shows	• Chair Yoga • Zumba • Line Dancing • Chair Exercise • Tai Chi/Qi Gong • Tap Dancing • Cardio Drumming	• Congregate Meal Program • Coffee & Conversation Group • Bowling • Bingo • Art Classes

PERFORMANCE MEASURES

Over the past year, we have experienced a notable increase in daily attendance at the Senior Center. Our fitness programs continue to be a highlight, with popular activities such as Chair Yoga, Tai Chi/Qi Gong, Zumba, and Chair Exercise drawing consistent participation. More than 450 meals were served during our weekly in-person lunch, while over 3,000 grab-and-go meals were distributed. Additionally, Mystic Valley Elder Services delivered over 37,000 meals to 218 Winthrop residents enrolled in the Meals on Wheels Program.

The Senior Van continues to provide invaluable round-trip, door-to-door transportation for Winthrop seniors, enabling them to attend medical appointments, shop for groceries, and visit the Senior Center. In the last two years, van ridership has increased over 85%. The van now operates five days a week. We have purchased a minivan that is scheduled for delivery in early 2026 to support longer-distance medical rides, allowing our larger van to be dedicated to higher-frequency, higher-volume local transportation needs.



PERSONNEL SUMMARY

		FY2025	FY2026	FY2027	Change
541	Director	1.00	1.00	1.00	0.00
	Assistant Director/ Outreach Coordinator	1.00	1.00	1.00	0.00
	Senior Clerk	0.60	0.69	0.69	0.00
	Senior Clerk	0.33	0.46	0.46	0.00
541	Total Full Time Equivalents	2.93	3.15	3.15	0.00

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

Position	Hours/Week	FTE
Program Coordinator	12	0.34
Van Driver	18	0.51
Van Driver	18	0.51
Van Driver (to be hired)	16.5	0.47

541 - COUNCIL ON AGING		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0154151-511100	Personnel	166,154.94	160,941.38	178,319.03	86,782.02	188,770.00	188,770.00	10,450.97	5.86%
0154151-514600	Longevity	2,175.00	2,175.00	950.00	1,694.00	1,861.50	1,861.50	911.50	95.95%
	PERSONNEL SUB-TOTAL:	168,329.94	163,116.38	179,269.03	88,476.02	190,631.50	190,631.50	11,362.47	6.34%
0154152-521100	Electricity	3,955.84	3,534.98	6,300.00	2,621.65	6,300.00	6,300.00	-	0.00%
0154152-521200	Heat	5,586.27	6,929.69	7,350.00	2,008.76	9,000.00	9,000.00	1,650.00	22.45%
0154152-523200	Alarm	766.56	610.00	1,190.00	840.00	1,190.00	1,190.00	-	0.00%
0154152-524101	Repair & Maint\Equipment			1,000.00	-	1,000.00	1,000.00	-	0.00%
0154152-524106	Repair/Maintenance of Vehicles		952.95	1,000.00	228.37	2,000.00	2,000.00	1,000.00	100.00%
0154153-530305	Elderly Lunch Program	10,000.00	10,000.00	10,000.00	-	10,000.00	10,000.00	-	0.00%
0154153-530900	IT Services		699.95	900.00	-	900.00	900.00	-	0.00%
0154153-534100	Telecommunications	1,008.31	1,147.15	1,300.00	375.10	1,300.00	1,300.00	-	0.00%
0154153-534104	Fax Lines	728.61	876.77	800.00	339.46	1,000.00	1,000.00	200.00	25.00%
0154153-534200	Internet Access	1,079.40	1,079.40	1,320.00	539.70	1,320.00	1,320.00	-	0.00%
0154154-542200	Paper Materials	236.83	742.07	1,200.00	40.00	1,200.00	1,200.00	-	0.00%
0154154-542300	General Office Supplies	268.80	1,329.80	3,150.00	1,286.18	3,150.00	3,150.00	-	0.00%
0154154-545100	Cleaning Supplies		296.40	600.00	294.50	600.00	600.00	-	0.00%
	EXPENSES SUB-TOTAL:	23,630.62	28,199.16	36,110.00	8,573.72	38,960.00	38,960.00	2,850.00	7.89%
541 - COUNCIL ON AGING TOTAL		191,960.56	191,315.54	215,379.03	97,049.74	229,591.50	229,591.50	14,212.47	6.60%

VETERANS SERVICES



VETERANS SERVICES

MISSION STATEMENT

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

GOALS AND OBJECTIVES

1. To ensure veterans and their families receive any benefits they may be entitled to.
2. To heighten community awareness of the challenges today's veterans face.
3. To champion and recognize their devotion to duty and the sacrifices they made for our great country.

ACCOMPLISHMENTS

1. Dedicated the Coach Bob Defelice sign at Miller Field.
2. Dedicated the Jerry DeFranza walkway
3. Col. Robert Tucker memorial sign
4. Approved the James Evans baseball diamond (opening day)
5. Replaced several damaged or aged veteran signs

SIGNIFICANT BUDGET CHANGES OR INITIATIVES

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

PROGRAMS & SERVICES

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

CHAPTER 115 BENEFIT INFORMATION

Chapter 115 is a local benefit for low-income Veterans/Surviving Spouses living in Winthrop. We presently have three veterans receiving this benefit at a total monthly cost to the Town of Winthrop of \$1,384.33. One is very poor health and may be moving into a VA assisted living facility in the coming months. These benefits are re-evaluated and re-calculated twice a year on January 1 and July 1. They may rise or fall based on a number of factors, such as a veteran's personal situation, employment, disability, housing, etc. and the economy (inflation and cost of living)

Town Manager Recommended Budget

FY27 Operating Budget

543 - VETERAN'S AGENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0154351-511100	Personnel	52,662.14	53,881.02	62,500.00	30,949.57	64,062.50	64,062.50	1,562.50	2.50%
0154351-514600	Longevity	-						-	#DIV/0!
0154351-519690	Auto Stipend	104.63	377.52	750.00	87.22	750.00	750.00	-	0.00%
	PERSONNEL SUB-TOTAL:	52,766.77	54,258.54	63,250.00	31,036.79	64,812.50	64,812.50	1,562.50	2.47%
0154353-530701	Conference Fees	-				200.00	200.00	200.00	#DIV/0!
0154353-530702	Training Services	1,320.26	780.26	2,000.00	-	1,000.00	1,000.00	(1,000.00)	-50.00%
0154354-544350	Funeral Services			4,000.00	-	4,000.00	4,000.00	-	0.00%
0154353-534105	Cell Phone Reimbursement to Employee							-	#DIV/0!
0154353-534400	Postage	84.03	83.67	200.00	45.36	200.00	200.00	-	0.00%
0154354-542300	General Office Supplies	1,142.84	1,123.73	1,500.00	263.57	1,000.00	1,000.00	(500.00)	-33.33%
0154355-558201	Flags & Memorial Supplies	14,108.09	8,007.98	6,500.00	1,217.92	8,000.00	8,000.00	1,500.00	23.08%
0154357-573100	Professional Associations	50.00	75.00	150.00	50.00	150.00	150.00	-	0.00%
0154357-577100	Payment to Veterans	17,077.44	15,930.96	26,000.00	8,544.31	26,000.00	26,000.00	-	0.00%
0154357-579100	Software Annual License Cost	449.00		100.00	450.00	450.00	450.00	350.00	350.00%
	EXPENSES SUB-TOTAL:	34,231.66	26,001.60	40,450.00	10,571.16	41,000.00	41,000.00	550.00	1.36%
543 - VETERAN'S AGENT TOTAL		86,998.43	80,260.14	103,700.00	41,607.95	105,812.50	105,812.50	2,112.50	2.04%

SCHOOLS



GENERAL FUND TOWN TOTAL		22,819,423.59	24,067,950.53	27,723,540.00	16,029,497.81	27,147,114.53	27,101,298.73	(576,425.48)	-2.28%
300 - SCHOOL DEPARTMENT		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
01300	School Budget Placeholder	35,121,803.00	36,141,803.00	40,150,842.00				(40,150,842.00)	-100.00%
	EXPENSES SUB-TOTAL:	35,121,803.00	36,141,803.00	40,150,842.00				(40,150,842.00)	-100.00%
300 - SCHOOL DEPARTMENT TOTAL		35,121,803.00	36,141,803.00	40,150,842.00				(40,150,842.00)	-100.00%
GENERAL FUND TOWN & SCHOOL TOTAL		57,941,226.59	60,209,753.53	67,874,382.00				(67,874,382.00)	-100.00%

320 - NORTHEAST REGIONAL VOCATIONAL		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0132053-532500	Northeast Regional Voc	951,491.00	1,005,801.13	1,156,280.15	491,384.50	1,082,754.00	1,086,454.00	(69,826.15)	-6.04%
0132053-532502	Northeast Regional Voc Debt Service	81,912.00	239,885.87	386,229.37	136,416.50	373,509.79	391,014.00	4,784.63	1.24%
	EXPENSES SUB-TOTAL:	1,033,403.00	1,245,687.00	1,542,509.52	627,801.00	1,456,263.79	1,477,468.00	(65,041.52)	-4.22%
320 - NORTHEAST REGIONAL VOCATIONAL TOTAL		1,033,403.00	1,245,687.00	1,542,509.52	627,801.00	1,456,263.79	1,477,468.00	(65,041.52)	-4.22%
				-					
321 - NORTH SHORE ESSEX AGGI & TECH		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
0132153-532400	Essex Agricultural & Technical School	44,310.00	67,292.00	94,208.80	46,009.00	125,000.00	125,000.00	30,791.20	32.68%
	EXPENSES SUB-TOTAL:	44,310.00	67,292.00	94,208.80	46,009.00	125,000.00	125,000.00	30,791.20	32.68%
321 - NORTH SHORE ESSEX AGGI & TECH TOTAL		44,310.00	67,292.00	94,208.80	46,009.00	125,000.00	125,000.00	30,791.20	32.68%

DEBT SERVICE

DEBT SERVICE

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

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

Bond Rating

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

Long-Term Issue Credit Ratings*

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

The total long-term debt outstanding as of June 30, 2025 is below.

Long Term Debt Inside the Debt Limit	Outstanding July 1, 2024	+ New Debt Issued	- Retirements	Outstanding June 30, 2025	Interest Paid in FY2025
Buildings A	-	-	-	-	-
Departmental Equipment B	-	-	-	-	-
School Buildings C	330,000	-	330,000	-	13,200
School - All Other D	-	-	-	-	-
Sewer E	171,350	-	60,675	110,675	-
Solid Waste F	-	-	-	-	-
Other Inside G	9,894,113	-	1,157,013	8,737,100	252,700
SUB - TOTAL Inside	10,395,463	-	1,547,688	8,847,775	265,900
03/12/15 Building Construction - School REFUNDING	330,000	-	330,000	-	13,200
06/13/16 Sewer	21,350	-	10,675	10,675	-
11/17/16 Sidewalk Construction	375,000	-	45,000	330,000	14,100
11/17/16 Athletic Facility	5,535,000	-	600,000	4,935,000	209,400
04/27/20 Water	414,000	-	69,000	345,000	-
10/08/20 Payment of Final Judgements	790,000	-	120,000	670,000	29,200
03/15/21 Water	525,000	-	75,000	450,000	-
12/13/21 Sewer	150,000	-	50,000	100,000	-
01/31/22 Water	600,000	-	75,000	525,000	-
02/06/23 Water	675,113	-	75,013	600,100	-
02/05/24 Water	980,000	-	98,000	882,000	-
TOTAL	10,395,463	-	1,547,688	8,847,775	265,900
Long Term Debt Outside the Debt Limit	Outstanding July 1, 2024	+ New Debt Issued	- Retirements	Outstanding June 30, 2025	Interest Paid in FY2025
Airport	-	-	-	-	-
Gas/Electric Utility	-	-	-	-	-
Hospital	-	-	-	-	-
School Buildings 1	30,100,000	-	1,410,000	28,690,000	1,058,875
Sewer 2	7,272,057	6,893,853	7,320,853	6,845,057	154,396
Solid Waste 3	-	-	-	-	-
Water 4	2,473,825	5,451,686	747,785	7,177,726	8,400
Other Outside 5	-	-	-	-	-
SUB - TOTAL Outside	39,845,882	12,345,539	9,478,638	42,712,783	1,221,671
09/18/14 School Project	18,255,000	-	850,000	17,405,000	648,575
03/12/15 School Project	8,780,000	-	420,000	8,360,000	293,575
06/01/15 Water	228,700	-	228,700	-	-
11/17/16 School Project	3,065,000	-	140,000	2,925,000	116,725
12/11/17 Water	750,000	-	187,500	562,500	-
12/11/17 Water	113,600	-	28,400	85,200	-
02/12/18 Water	897,600	-	224,400	673,200	-
05/13/19 Water	243,925	-	48,785	195,140	-
03/09/20 Sewer	87,900	-	14,650	73,250	-
04/27/20 Sewer	106,388	-	30,169	76,219	-
10/08/20 Water Mains	240,000	-	30,000	210,000	8,400
02/22/21 Sewer	47,644	-	6,806	40,838	-
12/14/22 Sewer CWP-19-05	7,030,126	-	7,030,126	-	77,331
12/13/24 Sewer CWP-19-05 REFUNDING	-	6,893,853	239,102	6,654,751	77,065
02/03/25 Water	-	735,000	-	735,000	-
02/06/25 Water Pumping Station DWP-22-34	-	1,127,352	-	1,127,352	-
02/06/25 Water Pumping Station DWP-22-35	-	3,589,334	-	3,589,334	-
TOTAL	39,845,882	12,345,539	9,478,638	42,712,783	1,221,671

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

Short Term Debt	Outstanding July 1, 2024	+ New Debt Issued	- Retirements	Outstanding June 30, 2025	Interest Paid in FY2025
RANs - Revenue Anticipation	-	-	-	-	-
BANs - Bond Anticipation:					
Buildings	-	-	-	-	-
School Buildings	-	-	-	-	-
Sewer	-	-	-	-	-
Water	-	1,100,000	-	1,100,000	-
Other BANs	-	-	-	-	-
SANs - State Grant Anticipation	-	-	-	-	-
FANs - Federal Gr. Anticipation	-	-	-	-	-
Other Short Term Debt	7,037,757	-	5,230,592	1,807,165	-
TOTAL Short Term Debt	7,037,757	1,100,000	5,230,592	2,907,165	-
2/15/20 ILN: Winthrop Center District (CW-19-05)	513,906	-	513,906	-	-
8/15/23 ILN: Water Main Reconstruction (DWP-22-35)	4,890,101	-	3,589,334	1,300,767	-
6/1/24 ILN: Water Valve Station Repairs & Equipment (DW)	1,633,750	-	1,127,352	506,398	-
2/14/25 BAN: Water Meter & Valve Replacement	-	1,100,000	-	1,100,000	-
TOTAL	7,037,757	1,100,000	5,230,592	2,907,165	-

Total Debt

GRAND TOTAL All Debt	57,279,102	13,445,539	16,256,917	54,467,723	1,487,571
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Bonds Authorized and Unissued – Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by town meeting or the city council to be removed from community's books.

Purpose	Date of Vote	Article Number	Amount Authorized	- Issued - Retired - Rescinded	= Unissued 6/30/2025
Sewer Mains	3/20/2012		560,000	307,505	252,495
Middle/High School Construction - EXEMPT	1/5/2013 (Q1) & 11/19/2013,		80,918,740	79,973,729	945,011
Water Mains	4/21/2015		2,800,000	2,287,000	513,000
Sewer	7/21/2015		222,920	202,000	20,920
Rink Roof Renovation & Locker Room Construction	11/17/2015		600,000	-	600,000
Winthrop Center District (CW-19-05)	ended 12/18/2018 & amended 11/19/19		5,523,334	2,854,951	2,668,383
FY21 Lead Line Replacement	11/24/2020		750,025	750,000	25
Water Mains	2/1/2022 amended 2/21/2023		4,890,101	4,890,101	-
Water Pump Station & Equipment	1/2022 amended 10/29/2024		2,194,250	1,633,750	560,500
Water Meter & Valve Replacement	10/15/24		1,100,000	1,100,000	-
MWRA Lead Water Line Replacement	10/15/24		980,000	980,000	-
Fire Station - EXEMPT	6/3/2025 & 4/5/2025		38,500,000	-	38,500,000
SUB -TOTAL Additional Sheet(s)					44,060,334

EXEMPT DEBT SERVICE

Debt Exclusion – An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside of the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy

limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy

limit for the life of the debt only and may increase the levy above the levy ceiling.

Town of Winthrop, Massachusetts			
<i>Long-Term General Tax Exempt Debt Outstanding as of June 30, 2025</i>			
Aggregate Debt Service			
Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	2,105,000.00	1,177,650.00	3,282,650.00
06/30/2027	2,195,000.00	1,082,775.00	3,277,775.00
06/30/2028	2,285,000.00	993,750.00	3,278,750.00
06/30/2029	2,365,000.00	915,700.00	3,280,700.00
06/30/2030	2,445,000.00	833,625.00	3,278,625.00
06/30/2031	2,535,000.00	747,306.25	3,282,306.25
06/30/2032	2,620,000.00	657,250.00	3,277,250.00
06/30/2033	1,890,000.00	580,853.14	2,470,853.14
06/30/2034	1,950,000.00	518,725.02	2,468,725.02
06/30/2035	2,020,000.00	452,156.27	2,472,156.27
06/30/2036	2,085,000.00	381,865.64	2,466,865.64
06/30/2037	2,160,000.00	307,987.50	2,467,987.50
06/30/2038	2,240,000.00	230,968.76	2,470,968.76
06/30/2039	2,320,000.00	147,700.00	2,467,700.00
06/30/2040	2,410,000.00	57,687.50	2,467,687.50
Total	\$33,625,000.00	\$9,086,000.08	\$42,711,000.08

Par Amounts Of Selected Issues

September 18 2014 (OE).....	17,405,000.00
March 12 2015 -Middle/High School (OE).....	8,360,000.00
November 17 2016 -Miller Field Construction (IE).....	4,935,000.00
November 17 2016 -Middle/High School Construction (OE).....	2,925,000.00
TOTAL.....	33,625,000.00

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

Town of Winthrop, Massachusetts
Long-Term General Tax Supported Debt Outstanding as of June 30, 2025

Aggregate Debt Service

Date	Principal	Interest	Total P+I
06/30/2025	-	-	-
06/30/2026	185,000.00	36,300.00	221,300.00
06/30/2027	185,000.00	28,900.00	213,900.00
06/30/2028	190,000.00	21,400.00	211,400.00
06/30/2029	190,000.00	13,800.00	203,800.00
06/30/2030	190,000.00	6,200.00	196,200.00
06/30/2031	60,000.00	1,200.00	61,200.00
Total	\$1,000,000.00	\$107,800.00	\$1,107,800.00

Par Amounts Of Selected Issues

November 17 2016 -Sidewalk (I).....	330,000.00
October 8 2020 -Judgement (I).....	670,000.00
TOTAL.....	1,000,000.00

FUND	WATER DEBT																	
	\$1,875,000 MWRA Water Bond	\$284,000 MWRA Water Bond	\$2,244,000 MWRA Water Bond	MWRA Water Bond	MWRA Water Bond	MWRA Water Bond	MWRA Water Bond	MCWT DWP-22-34 (R-1)	MCWT DWP-22-34 (R-1)	MWRA Water Bond	MCWT DWP-22-35 (R-2)	MWRA Water Bond	MWRA Water Lead Replacement Bond	Sub-Total MWRA Water	Water Mains Gen'l Oblig. Bond	BAN Water Valves Replacement & Meters	BAN Water Valves Replacement & Meters	TOTAL WATER DEBT
Debt Service Tax Levy Supported	\$ 1,875,000	\$ 284,000	\$ 2,244,000	\$ 487,850	\$ 690,000	\$ 750,000	\$ 750,000	\$ 1,633,750	\$ 560,500	\$ 750,125	\$ 4,890,101	\$ 980,000	\$ 980,000	\$ 20,187,326	\$ 312,000	\$ 1,100,000	\$ 2,200,000	\$ 20,499,326
Amount Authorized	\$ 1,875,000	\$ 284,000	\$ 2,244,000	\$ 487,850	\$ 690,000	\$ 750,000	\$ 750,000	\$ 1,127,352	\$ -	\$ 750,125	\$ 3,589,334	\$ 980,000	\$ 735,000	\$ 17,574,661	\$ 312,000	\$ 1,100,000	\$ 2,200,000	\$ 17,886,661
Date Voted	8/15/17	8/15/17	8/15/17	4/2/19	2/18/20	2/16/21	11/9/21	-	10/29/24	12/20/22	2/21/23	1/1/24	10/15/24	-	5/31/17	10/15/24	-	-
Date Issued	12/11/17	12/11/17	2/26/18	5/13/19	4/27/20	3/15/21	1/31/22	2/6/25	-	2/6/23	2/6/25	2/5/24	2/6/25	-	10/8/20	2/1/25	2/12/26	-
Perm/Temp	Perm	Perm	Perm	Perm	Perm	Perm	Perm	Perm	Draft 9.3.25	Perm	Perm	Perm	Perm	Perm	Perm	Temp	Temp	-
FY26 Principal	\$ 187,500.00	\$ 28,400.00	\$ 224,400.00	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 45,603.00	\$ -	\$ 75,012.50	\$ 145,192.00	\$ 98,000.00	\$ 73,500.00	\$ 1,145,392.50	\$ 30,000.00	\$ -	\$ -	\$ 1,175,392.50
MCWT Admin Fee								\$ 1,592.38	\$ -	\$ -	\$ 5,069.93	\$ -	\$ -	\$ 6,662.31	\$ -	\$ -	\$ -	\$ 6,662.31
FY26 Interest								\$ 21,231.80	\$ -	\$ -	\$ 67,599.12	\$ -	\$ -	\$ 88,830.92	\$ 7,200.00	\$ 41,020.83	\$ -	\$ 137,051.75
FY26 Total	\$ 187,500.00	\$ 28,400.00	\$ 224,400.00	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 66,427.18	\$ -	\$ 75,012.50	\$ 217,861.05	\$ 98,000.00	\$ 73,500.00	\$ 1,240,885.73	\$ 37,200.00	\$ 41,020.83	\$ -	\$ 1,319,106.56
FY27 Principal	\$ 187,500.00	\$ 28,400.00	\$ 224,400.00	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 46,594.00	\$ 22,673.00	\$ 75,012.50	\$ 148,348.00	\$ 98,000.00	\$ 73,500.00	\$ 1,172,212.50	\$ 30,000.00	\$ -	\$ -	\$ 1,202,212.50
MCWT Admin Fee								\$ 1,622.62	\$ 3,923.51	\$ -	\$ 5,166.22	\$ -	\$ -	\$ 10,712.35	\$ 3,000.00	\$ -	\$ -	\$ 10,712.35
FY27 Interest								\$ 21,634.98	\$ 10,556.08	\$ -	\$ 68,882.84	\$ -	\$ -	\$ 101,073.90	\$ 6,000.00	\$ -	\$ 49,377.78	\$ 156,451.68
FY27 Total	\$ 187,500.00	\$ 28,400.00	\$ 224,400.00	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 69,851.60	\$ 37,152.59	\$ 75,012.50	\$ 222,397.06	\$ 98,000.00	\$ 73,500.00	\$ 1,283,998.75	\$ 36,000.00	\$ -	\$ 49,377.78	\$ 1,369,376.53
FY28 Principal	\$ 187,500.00	\$ 28,400.00	\$ 224,400.00	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 47,606.00	\$ 23,166.00	\$ 75,012.50	\$ 151,572.00	\$ 98,000.00	\$ 73,500.00	\$ 1,176,941.50	\$ 30,000.00	\$ -	\$ -	\$ 1,206,941.50
MCWT Admin Fee								\$ 1,552.74	\$ 806.74	\$ -	\$ 4,943.70	\$ -	\$ -	\$ 7,200.00	\$ 3,000.00	\$ -	\$ -	\$ 10,200.00
FY28 Interest								\$ 20,703.10	\$ 10,756.54	\$ -	\$ 65,915.88	\$ -	\$ -	\$ 97,375.52	\$ 4,800.00	\$ -	\$ -	\$ 102,175.52
FY28 Total	\$ 187,500.00	\$ 28,400.00	\$ 224,400.00	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 69,861.84	\$ 34,729.28	\$ 75,012.50	\$ 222,431.58	\$ 98,000.00	\$ 73,500.00	\$ 1,281,620.20	\$ 34,800.00	\$ -	\$ -	\$ 1,316,420.20
FY29 Principal				\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 48,641.00	\$ 23,669.00	\$ 75,012.50	\$ 154,866.00	\$ 98,000.00	\$ 73,500.00	\$ 741,473.50	\$ 30,000.00	\$ -	\$ -	\$ 771,473.50
MCWT Admin Fee								\$ 1,481.32	\$ 772.00	\$ -	\$ 4,716.34	\$ -	\$ -	\$ 6,970.66	\$ 3,000.00	\$ -	\$ -	\$ 10,670.66
FY29 Interest								\$ 19,750.98	\$ 10,293.22	\$ -	\$ 62,884.44	\$ -	\$ -	\$ 92,928.64	\$ 3,600.00	\$ -	\$ -	\$ 96,528.64
FY29 Total	\$ -	\$ -	\$ -	\$ 48,785.00	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 69,873.30	\$ 34,734.22	\$ 75,012.50	\$ 222,466.78	\$ 98,000.00	\$ 73,500.00	\$ 841,371.80	\$ 33,600.00	\$ -	\$ -	\$ 964,971.80
FY30 Principal					\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 49,698.00	\$ 24,184.00	\$ 75,012.50	\$ 158,232.00	\$ 98,000.00	\$ 73,500.00	\$ 697,626.50	\$ 30,000.00	\$ -	\$ -	\$ 727,626.50
MCWT Admin Fee								\$ 1,404.36	\$ 736.48	\$ -	\$ 4,484.04	\$ -	\$ -	\$ 6,618.88	\$ 3,000.00	\$ -	\$ -	\$ 9,618.88
FY30 Interest								\$ 18,778.16	\$ 9,819.84	\$ -	\$ 59,787.12	\$ -	\$ -	\$ 88,385.12	\$ 2,400.00	\$ -	\$ -	\$ 90,785.12
FY30 Total	\$ -	\$ -	\$ -	\$ -	\$ 69,000.00	\$ 75,000.00	\$ 75,000.00	\$ 69,884.52	\$ 34,740.32	\$ 75,012.50	\$ 222,503.16	\$ 98,000.00	\$ 73,500.00	\$ 792,640.50	\$ 32,400.00	\$ -	\$ -	\$ 825,040.50
FY31 Principal					\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 50,778.00	\$ 24,709.00	\$ 75,012.50	\$ 161,671.00	\$ 98,000.00	\$ 73,500.00	\$ 633,670.50	\$ 30,000.00	\$ -	\$ -	\$ 663,670.50
MCWT Admin Fee								\$ 1,333.82	\$ 700.22	\$ -	\$ 4,246.68	\$ -	\$ -	\$ 5,280.72	\$ 3,000.00	\$ -	\$ -	\$ 8,280.72
FY31 Interest								\$ 17,784.20	\$ 9,336.16	\$ -	\$ 56,622.48	\$ -	\$ -	\$ 83,742.84	\$ 1,350.00	\$ -	\$ -	\$ 85,092.84
FY31 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 69,896.02	\$ 34,745.38	\$ 75,012.50	\$ 222,540.16	\$ 98,000.00	\$ 73,500.00	\$ 723,694.06	\$ 31,350.00	\$ -	\$ -	\$ 755,044.06
FY32 Principal						\$ 75,000.00	\$ 75,000.00	\$ 51,883.00	\$ 25,246.00	\$ 75,012.50	\$ 165,194.00	\$ 98,000.00	\$ 73,500.00	\$ 563,824.50	\$ 30,000.00	\$ -	\$ -	\$ 593,824.50
MCWT Admin Fee								\$ 1,257.64	\$ 663.14	\$ -	\$ 4,004.18	\$ -	\$ -	\$ 5,924.96	\$ 3,000.00	\$ -	\$ -	\$ 8,924.96
FY32 Interest								\$ 16,768.64	\$ 8,841.98	\$ -	\$ 53,389.06	\$ -	\$ -	\$ 78,999.68	\$ 450.00	\$ -	\$ -	\$ 79,449.68
FY32 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 69,908.28	\$ 34,751.12	\$ 75,012.50	\$ 222,577.24	\$ 98,000.00	\$ 73,500.00	\$ 648,749.14	\$ 30,450.00	\$ -	\$ -	\$ 679,199.14
FY33 Principal								\$ 53,009.00	\$ 25,795.00	\$ 75,012.50	\$ 168,774.00	\$ 98,000.00	\$ 73,500.00	\$ 494,090.50	\$ -	\$ -	\$ -	\$ 494,090.50
MCWT Admin Fee								\$ 1,179.82	\$ 625.28	\$ -	\$ 3,756.40	\$ -	\$ -	\$ 5,561.50	\$ 3,000.00	\$ -	\$ -	\$ 8,561.50
FY33 Interest								\$ 15,731.00	\$ 8,337.06	\$ -	\$ 50,085.38	\$ -	\$ -	\$ 74,153.44	\$ -	\$ -	\$ -	\$ 74,153.44
FY33 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,919.82	\$ 34,751.34	\$ 75,012.50	\$ 222,710.34	\$ 98,000.00	\$ 73,500.00	\$ 572,805.44	\$ -	\$ -	\$ -	\$ 573,805.44
FY34 Principal								\$ 54,161.00	\$ 26,355.00	\$ -	\$ 172,443.00	\$ 98,000.00	\$ 73,500.00	\$ 424,459.00	\$ -	\$ -	\$ -	\$ 424,459.00
MCWT Admin Fee								\$ 1,100.32	\$ 586.58	\$ -	\$ 3,503.24	\$ -	\$ -	\$ 5,190.14	\$ 3,000.00	\$ -	\$ -	\$ 8,190.14
FY34 Interest								\$ 14,670.82	\$ 7,821.16	\$ -	\$ 46,709.90	\$ -	\$ -	\$ 69,201.88	\$ -	\$ -	\$ -	\$ 69,201.88
FY34 Total								\$ 69,932.14	\$ 34,762.74	\$ -	\$ 222,656.14	\$ 98,000.00	\$ 73,500.00	\$ 498,851.02	\$ -	\$ -	\$ -	\$ 498,851.02
FY35 Principal								\$ 55,339.00	\$ 26,928.00	\$ -	\$ 176,190.00	\$ -	\$ 73,500.00	\$ 331,957.00	\$ -	\$ -	\$ -	\$ 331,957.00
MCWT Admin Fee								\$ 1,019.08	\$ 547.06	\$ -	\$ 3,244.58	\$ -	\$ -	\$ 4,809.72	\$ 3,000.00	\$ -	\$ -	\$ 7,809.72
FY35 Interest								\$ 13,587.60	\$ 7,294.06	\$ -	\$ 43,261.04	\$ -	\$ -	\$ 64,142.70	\$ -	\$ -	\$ -	\$ 64,142.70
FY35 Total								\$ 69,945.68	\$ 34,769.12	\$ -	\$ 222,695.72	\$ 98,000.00	\$ 73,500.00	\$ 400,910.42	\$ -	\$ -	\$ -	\$ 400,910.42
FY36 Principal								\$ 56,541.00	\$ 27,513.00	\$ -	\$ 180,020.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 936.06	\$ 506.66	\$ -	\$ 2,980.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY36 Interest								\$ 12,480.82	\$ 6,755.50	\$ -	\$ 39,737.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY36 Total								\$ 69,957.88	\$ 34,775.16	\$ -	\$ 222,737.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY37 Principal								\$ 57,770.00	\$ 28,111.00	\$ -	\$ 183,932.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 851.26	\$ 465.40	\$ -	\$ 2,710.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY37 Interest								\$ 11,350.00	\$ 6,205.24	\$ -	\$ 36,136.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY37 Total								\$ 69,971.26	\$ 34,781.64	\$ -	\$ 222,779.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY38 Principal								\$ 59,026.00	\$ 28,722.00	\$ -	\$ 187,930.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 764.60	\$ 423.22	\$ -	\$ 2,434.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY38 Interest								\$ 10,194.60	\$ 5,643.02	\$ -	\$ 32,458.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY38 Total								\$ 69,985.20	\$ 34,788.24	\$ -	\$ 222,822.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY39 Principal								\$ 60,309.00	\$ 29,347.00	\$ -	\$ 192,014.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 676.06	\$ 380.14	\$ -	\$ 2,152.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY39 Interest								\$ 9,014.08	\$ 5,068.58	\$ -	\$ 28,699.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY39 Total								\$ 69,999.14	\$ 34,795.72	\$ -	\$ 222,866.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY40 Principal								\$ 61,619.00	\$ 29,984.00	\$ -	\$ 196,187.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 585.60	\$ 336.12	\$ -	\$ 1,864.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY40 Interest								\$ 7,807.90	\$ 4,481.64	\$ -	\$ 24,859.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY40 Total								\$ 70,012.50	\$ 34,801.76	\$ -	\$ 222,910.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY41 Principal								\$ 62,958.00	\$ 30,636.00	\$ -	\$ 200,451.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 493.16	\$ 291.14	\$ -	\$ 1,570.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY41 Interest								\$ 6,575.52	\$ 3,881.96	\$ -	\$ 20,935.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY41 Total								\$ 70,026.68	\$ 34,809.10	\$ -	\$ 222,956.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY42 Principal								\$ 64,327.00	\$ 31,302.00	\$ -	\$ 204,808.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCWT Admin Fee								\$ 398.72	\$ 245.20	\$ -	\$ 1,269.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FUND	SEWER DEBT						
Debt Service Tax Levy Supported	MWRA Sewer Bond	MWRA Sewer Bond	MWRA Sewer Bond	MWRA Sewer Bond	MWRA Sewer Bond	MCWT Sewer Bonds	TOTAL SEWER DEBT
Amount Authorized	\$ 106,750	\$ 146,500	\$ 227,063	\$ 68,063	\$ 250,000	\$ 7,136,272	\$ 7,999,523
Amount Issued	\$ 106,750	\$ 146,500	\$ 227,063	\$ 68,063	\$ 250,000	\$ 7,136,273	\$ 7,999,524
Date Voted	5/17/16	3/5/19	2/18/20	1/19/21	11/9/21	8/15/17 & 11/13/2018	
Date Issued	6/13/16	3/9/20	4/27/20	2/22/21	12/13/21	12/14/2022 & 12/13/24	
Perm/Temp	Perm	Perm	Perm	Perm	Perm	Perm	
FY26 Principal	\$ 10,675.00	\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ 50,000.00	\$ 239,023.01	\$ 336,398.01
MCWT Admin Fee							
FY26 Interest						\$ 146,404.52	\$ 146,404.52
FY26 Total	\$ 10,675.00	\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ 50,000.00	\$ 385,427.53	\$ 482,802.53
FY27 Principal		\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ 50,000.00	\$ 238,942.26	\$ 325,642.26
MCWT Admin Fee							
FY27 Interest						\$ 141,146.02	\$ 141,146.02
FY27 Total	\$ -	\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ 50,000.00	\$ 380,088.28	\$ 466,788.28
FY28 Principal		\$ 14,650.00	\$ 15,243.75	\$ 6,806.25		\$ 238,859.58	\$ 275,559.58
MCWT Admin Fee							
FY28 Interest						\$ 135,889.28	\$ 135,889.28
FY28 Total	\$ -	\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ -	\$ 374,748.86	\$ 411,448.86
FY29 Principal		\$ 14,650.00	\$ 15,243.75	\$ 6,806.25		\$ 238,773.94	\$ 275,473.94
MCWT Admin Fee							
FY29 Interest						\$ 130,634.38	\$ 130,634.38
FY29 Total	\$ -	\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ -	\$ 369,408.32	\$ 406,108.32
FY30 Principal		\$ 14,650.00	\$ 15,243.75	\$ 6,806.25		\$ 238,687.29	\$ 275,387.29
MCWT Admin Fee							
FY30 Interest						\$ 125,381.36	\$ 125,381.36
FY30 Total	\$ -	\$ 14,650.00	\$ 15,243.75	\$ 6,806.25	\$ -	\$ 364,068.65	\$ 400,768.65
FY31 Principal				\$ 6,806.25		\$ 238,598.58	\$ 245,404.83
MCWT Admin Fee							
FY31 Interest						\$ 120,130.24	\$ 120,130.24
FY31 Total	\$ -	\$ -	\$ -	\$ 6,806.25	\$ -	\$ 358,728.82	\$ 365,535.07
FY32 Principal						\$ 238,507.75	\$ 238,507.75
MCWT Admin Fee							
FY32 Interest						\$ 114,881.06	\$ 114,881.06
FY32 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,388.81	\$ 353,388.81
FY33 Principal						\$ 238,414.77	\$ 238,414.77
MCWT Admin Fee							
FY33 Interest						\$ 109,633.90	\$ 109,633.90
FY33 Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,048.67	\$ 348,048.67
FY34 Principal						\$ 238,319.57	\$ 238,319.57
MCWT Admin Fee							
FY34 Interest						\$ 104,388.76	\$ 104,388.76
FY34 Total						\$ 342,708.33	\$ 342,708.33
FY35 Principal						\$ 238,222.12	\$ 238,222.12
MCWT Admin Fee							
FY35 Interest						\$ 99,145.74	\$ 99,145.74
FY35 Total						\$ 337,367.86	\$ 337,367.86
FY36 Principal						\$ 238,122.34	\$ 238,122.34
MCWT Admin Fee							
FY36 Interest						\$ 93,904.84	\$ 93,904.84
FY36 Total						\$ 332,027.18	\$ 332,027.18
FY37 Principal						\$ 238,020.19	\$ 238,020.19
MCWT Admin Fee							
FY37 Interest						\$ 88,666.16	\$ 88,666.16
FY37 Total						\$ 326,686.35	\$ 326,686.35
FY38 Principal						\$ 237,915.62	\$ 237,915.62
MCWT Admin Fee							
FY38 Interest						\$ 83,429.72	\$ 83,429.72
FY38 Total						\$ 321,345.34	\$ 321,345.34
FY39 Principal						\$ 237,808.55	\$ 237,808.55
MCWT Admin Fee							
FY39 Interest						\$ 78,195.56	\$ 78,195.56
FY39 Total						\$ 316,004.11	\$ 316,004.11
FY40 Principal						\$ 237,698.94	\$ 237,698.94
MCWT Admin Fee							
FY40 Interest						\$ 72,963.78	\$ 72,963.78
FY40 Total						\$ 310,662.72	\$ 310,662.72
FY41 Principal						\$ 237,586.73	\$ 237,586.73
MCWT Admin Fee							
FY41 Interest						\$ 67,734.40	\$ 67,734.40
FY41 Total						\$ 305,321.13	\$ 305,321.13
FY42 Principal						\$ 237,471.84	\$ 237,471.84
MCWT Admin Fee							
FY42 Interest						\$ 62,507.50	\$ 62,507.50
FY42 Total						\$ 299,979.34	\$ 299,979.34
FY43 Principal						\$ 237,354.22	\$ 237,354.22
MCWT Admin Fee							
FY43 Interest						\$ 57,283.12	\$ 57,283.12
FY43 Total						\$ 294,637.34	\$ 294,637.34
FY44 Principal						\$ 237,233.81	\$ 237,233.81
MCWT Admin Fee							
FY44 Interest						\$ 52,061.32	\$ 52,061.32
FY44 Total						\$ 289,295.13	\$ 289,295.13
FY45 Principal						\$ 237,110.53	\$ 237,110.53
MCWT Admin Fee							
FY45 Interest						\$ 46,842.18	\$ 46,842.18
FY45 Total						\$ 283,952.71	\$ 283,952.71
FY46 Principal						\$ 236,984.32	\$ 236,984.32
MCWT Admin Fee							
FY46 Interest						\$ 41,625.74	\$ 41,625.74
FY46 Total						\$ 278,610.06	\$ 278,610.06
FY47 Principal						\$ 236,855.11	\$ 236,855.11
MCWT Admin Fee							
FY47 Interest						\$ 36,412.10	\$ 36,412.10
FY47 Total						\$ 273,267.21	\$ 273,267.21
FY48 Principal						\$ 236,722.83	\$ 236,722.83
MCWT Admin Fee							
FY48 Interest						\$ 31,201.28	\$ 31,201.28
FY48 Total						\$ 267,924.11	\$ 267,924.11
FY49 Principal						\$ 236,587.41	\$ 236,587.41
MCWT Admin Fee							
FY49 Interest						\$ 25,993.38	\$ 25,993.38
FY49 Total						\$ 262,580.79	\$ 262,580.79
FY50 Principal						\$ 236,448.76	\$ 236,448.76
MCWT Admin Fee							
FY50 Interest						\$ 20,788.46	\$ 20,788.46
FY50 Total						\$ 257,237.22	\$ 257,237.22
FY51 Principal						\$ 236,306.81	\$ 236,306.81
MCWT Admin Fee							
FY51 Interest						\$ 15,586.58	\$ 15,586.58
FY51 Total						\$ 251,893.39	\$ 251,893.39
FY52 Principal						\$ 236,161.49	\$ 236,161.49
MCWT Admin Fee							
FY52 Interest						\$ 10,387.84	\$ 10,387.84
FY52 Total						\$ 246,549.33	\$ 246,549.33
FY53 Principal						\$ 236,012.72	\$ 236,012.72
MCWT Admin Fee							
FY53 Interest						\$ 5,192.28	\$ 5,192.28
FY53 Total						\$ 241,205.00	\$ 241,205.00
						\$ 9,582,853.20	\$ 9,579,942.02

FUND	TOWN NON-EXEMPT DEBT			TOWN EXEMPT DEBT	
Debt Service Tax Levy Supported	Non-Exempt Sidewalk	Non-Exempt Judgement	TOTAL Non-Exempt DEBT	Fire Station	Miller Field Construction
Amount Authorized	\$ 650,000	\$ 1,098,000		\$ 38,500,000	\$ 8,959,000
Amount Issued	\$ 650,000	\$ 1,098,000		\$ 6,000,000	\$ 8,959,000
Date Voted	3/3/15	1/21/20		6/3/2025 & 4/5/2025	5/17/2016 & 6/21/16
Date Issued	11/17/16	10/8/20		9/4/25	11/17/16
Perm/Temp	Perm	Perm		BAN	Perm
FY26 Principal	\$ 50,000.00	\$ 135,000.00	\$ 185,000.00		\$ 625,000.00
MCWT Admin Fee					
FY26 Interest	\$ 12,200.00	\$ 24,100.00	\$ 36,300.00		\$ 184,900.00
FY26 Total	\$ 62,200.00	\$ 159,100.00	\$ 221,300.00	\$ -	\$ 809,900.00
FY27 Principal	\$ 50,000.00	\$ 135,000.00	\$ 185,000.00		\$ 650,000.00
MCWT Admin Fee					
FY27 Interest	\$ 10,200.00	\$ 18,700.00	\$ 28,900.00	\$ 176,510.00	\$ 159,400.00
FY27 Total	\$ 60,200.00	\$ 153,700.00	\$ 213,900.00	\$ 176,510.00	\$ 809,400.00
FY28 Principal	\$ 55,000.00	\$ 135,000.00	\$ 190,000.00		\$ 675,000.00
MCWT Admin Fee					
FY28 Interest	\$ 8,100.00	\$ 13,300.00	\$ 21,400.00		\$ 132,900.00
FY28 Total	\$ 63,100.00	\$ 148,300.00	\$ 211,400.00		\$ 807,900.00
FY29 Principal	\$ 55,000.00	\$ 135,000.00	\$ 190,000.00		\$ 705,000.00
MCWT Admin Fee					
FY29 Interest	\$ 5,900.00	\$ 7,900.00	\$ 13,800.00		\$ 105,300.00
FY29 Total	\$ 60,900.00	\$ 142,900.00	\$ 203,800.00		\$ 810,300.00
FY30 Principal	\$ 60,000.00	\$ 130,000.00	\$ 190,000.00		\$ 730,000.00
MCWT Admin Fee					
FY30 Interest	\$ 3,600.00	\$ 2,600.00	\$ 6,200.00		\$ 76,600.00
FY30 Total	\$ 63,600.00	\$ 132,600.00	\$ 196,200.00		\$ 806,600.00
FY31 Principal	\$ 60,000.00		\$ 60,000.00		\$ 760,000.00
MCWT Admin Fee					
FY31 Interest	\$ 1,200.00		\$ 1,200.00		\$ 46,800.00
FY31 Total	\$ 61,200.00	\$ -	\$ 61,200.00		\$ 806,800.00
FY32 Principal			\$ -		\$ 790,000.00
MCWT Admin Fee					
FY32 Interest			\$ -		\$ 15,800.00
FY32 Total		\$ -	\$ -		\$ 805,800.00

FUND	SCHOOL EXEMPT DEBT				
Debt Service Tax Levy Supported	Middle/High School Construction	Middle/High School Construction	Middle/High School Construction	TOTAL SCHOOL EXEMPT DEBT	TOTAL EXEMPT DEBT
Amount Authorized	\$ 24,000,000	\$ 3,836,000	\$ 12,033,000	\$ 42,772,000.00	
Amount Issued	\$ 24,000,000	\$ 3,836,000	\$ 12,033,000	\$ 42,772,000.00	
Date Voted	11/19/13 & 2/18/14	11/19/13 & 2/18/14	11/19/13 & 2/18/14		
Date Issued	9/18/14	11/17/16	3/12/15		
Perm/Temp	Perm	Perm	Perm		
FY26 Principal	\$ 895,000.00	\$ 145,000.00	\$ 440,000.00	\$ 1,480,000.00	\$ 2,105,000.00
MCWT Admin Fee					
FY26 Interest	\$ 604,950.00	\$ 111,025.00	\$ 276,775.00	\$ 992,750.00	\$ 1,177,650.00
FY26 Total	\$ 1,499,950.00	\$ 256,025.00	\$ 716,775.00	\$ 2,472,750.00	\$ 3,282,650.00
FY27 Principal	\$ 940,000.00	\$ 150,000.00	\$ 455,000.00	\$ 1,545,000.00	\$ 2,195,000.00
MCWT Admin Fee					
FY27 Interest	\$ 559,075.00	\$ 105,125.00	\$ 259,175.00	\$ 923,375.00	\$ 1,259,285.00
FY27 Total	\$ 1,499,075.00	\$ 255,125.00	\$ 714,175.00	\$ 2,468,375.00	\$ 3,277,775.00
FY28 Principal	\$ 975,000.00	\$ 160,000.00	\$ 475,000.00	\$ 1,610,000.00	\$ 2,285,000.00
MCWT Admin Fee					
FY28 Interest	\$ 520,950.00	\$ 98,925.00	\$ 240,975.00	\$ 860,850.00	\$ 993,750.00
FY28 Total	\$ 1,495,950.00	\$ 258,925.00	\$ 715,975.00	\$ 2,470,850.00	\$ 3,278,750.00
FY29 Principal	\$ 1,005,000.00	\$ 165,000.00	\$ 490,000.00	\$ 1,660,000.00	\$ 2,365,000.00
MCWT Admin Fee					
FY29 Interest	\$ 491,250.00	\$ 92,425.00	\$ 226,725.00	\$ 810,400.00	\$ 915,700.00
FY29 Total	\$ 1,496,250.00	\$ 257,425.00	\$ 716,725.00	\$ 2,470,400.00	\$ 3,280,700.00
FY30 Principal	\$ 1,040,000.00	\$ 170,000.00	\$ 505,000.00	\$ 1,715,000.00	\$ 2,445,000.00
MCWT Admin Fee					
FY30 Interest	\$ 459,275.00	\$ 85,725.00	\$ 212,025.00	\$ 757,025.00	\$ 833,625.00
FY30 Total	\$ 1,499,275.00	\$ 255,725.00	\$ 717,025.00	\$ 2,472,025.00	\$ 3,278,625.00
FY31 Principal	\$ 1,075,000.00	\$ 180,000.00	\$ 520,000.00	\$ 1,775,000.00	\$ 2,535,000.00
MCWT Admin Fee					
FY31 Interest	\$ 424,906.25	\$ 78,725.00	\$ 196,875.00	\$ 700,506.25	\$ 747,306.25
FY31 Total	\$ 1,499,906.25	\$ 258,725.00	\$ 716,875.00	\$ 2,475,506.25	\$ 3,282,306.25
FY32 Principal	\$ 1,110,000.00	\$ 185,000.00	\$ 535,000.00	\$ 1,830,000.00	\$ 2,620,000.00
MCWT Admin Fee					
FY32 Interest	\$ 389,400.00	\$ 71,425.00	\$ 180,625.00	\$ 641,450.00	\$ 657,250.00
FY32 Total	\$ 1,499,400.00	\$ 256,425.00	\$ 715,625.00	\$ 2,471,450.00	\$ 3,277,250.00
FY33 Principal	\$ 1,145,000.00	\$ 195,000.00	\$ 550,000.00	\$ 1,890,000.00	\$ 1,890,000.00
MCWT Admin Fee					
FY33 Interest	\$ 352,756.25	\$ 64,190.63	\$ 163,906.26	\$ 580,853.14	\$ 580,853.14
FY33 Total	\$ 1,497,756.25	\$ 259,190.63	\$ 713,906.26	\$ 2,470,853.14	\$ 2,470,853.14
FY34 Principal	\$ 1,180,000.00	\$ 200,000.00	\$ 570,000.00	\$ 1,950,000.00	\$ 1,950,000.00
MCWT Admin Fee					
FY34 Interest	\$ 314,975.00	\$ 57,031.26	\$ 146,718.76	\$ 518,725.02	\$ 518,725.02
FY34 Total	\$ 1,494,975.00	\$ 257,031.26	\$ 716,718.76	\$ 2,468,725.02	\$ 2,468,725.02
FY35 Principal	\$ 1,225,000.00	\$ 210,000.00	\$ 585,000.00	\$ 2,020,000.00	\$ 2,020,000.00
MCWT Admin Fee					
FY35 Interest	\$ 274,362.50	\$ 49,600.01	\$ 128,193.76	\$ 452,156.27	\$ 452,156.27
FY35 Total	\$ 1,499,362.50	\$ 259,600.01	\$ 713,193.76	\$ 2,472,156.27	\$ 2,472,156.27
FY36 Principal	\$ 1,265,000.00	\$ 215,000.00	\$ 605,000.00	\$ 2,085,000.00	\$ 2,085,000.00
MCWT Admin Fee					
FY36 Interest	\$ 230,787.50	\$ 41,896.88	\$ 109,181.26	\$ 381,865.64	\$ 381,865.64
FY36 Total	\$ 1,495,787.50	\$ 256,896.88	\$ 714,181.26	\$ 2,466,865.64	\$ 2,466,865.64
FY37 Principal	\$ 1,310,000.00	\$ 225,000.00	\$ 625,000.00	\$ 2,160,000.00	\$ 2,160,000.00
MCWT Admin Fee					
FY37 Interest	\$ 185,725.00	\$ 33,500.00	\$ 88,762.50	\$ 307,987.50	\$ 307,987.50
FY37 Total	\$ 1,495,725.00	\$ 258,500.00	\$ 713,762.50	\$ 2,467,987.50	\$ 2,467,987.50
FY38 Principal	\$ 1,360,000.00	\$ 235,000.00	\$ 645,000.00	\$ 2,240,000.00	\$ 2,240,000.00
MCWT Admin Fee					
FY38 Interest	\$ 139,000.00	\$ 24,300.00	\$ 67,668.76	\$ 230,968.76	\$ 230,968.76
FY38 Total	\$ 1,499,000.00	\$ 259,300.00	\$ 712,668.76	\$ 2,470,968.76	\$ 2,470,968.76
FY39 Principal	\$ 1,410,000.00	\$ 240,000.00	\$ 670,000.00	\$ 2,320,000.00	\$ 2,320,000.00
MCWT Admin Fee					
FY39 Interest	\$ 87,000.00	\$ 14,800.00	\$ 45,900.00	\$ 147,700.00	\$ 147,700.00
FY39 Total	\$ 1,497,000.00	\$ 254,800.00	\$ 715,900.00	\$ 2,467,700.00	\$ 2,467,700.00
FY40 Principal	\$ 1,470,000.00	\$ 250,000.00	\$ 690,000.00	\$ 2,410,000.00	\$ 2,410,000.00
MCWT Admin Fee					
FY40 Interest	\$ 29,400.00	\$ 5,000.00	\$ 23,287.50	\$ 57,687.50	\$ 57,687.50
FY40 Total	\$ 1,499,400.00	\$ 255,000.00	\$ 713,287.50	\$ 2,467,687.50	\$ 2,467,687.50

FREE CASH AND RETAINED EARNINGS



FREE CASH AND RETAINED EARNINGS

Per the MA Dept. of Revenue, Division of Local Services, the description and uses of Free Cash are as follows:

Free cash is an “other available fund” revenue source that may be appropriated after certification for any legal purpose by the legislative body of a city or town. In a city this requires the recommendation of the mayor and city council approval, or a vote of the town council. In a town, this requires approval by a vote of town meeting. It is calculated by the Division of Local Services (DLS) Bureau of Accounts (BOA) after June 30, the end of the fiscal year, based on information submitted by a municipality.

Free cash is created (or reduced) by any variances to budgeted revenues and expenditures, including local estimated receipts, such as motor vehicle excise tax, meals and rooms excise tax, and licenses and permits as well as real and personal property taxes. Certified free cash will also include amounts certified but unexpended from the prior year. Free cash is reduced by deficits existing in other funds, such as capital project deficits, or grant account deficits. It may also be reduced by reconciling variances in cash and receivables.

Free cash is not available for use until after the accountant, auditor, or comptroller submits a June 30 balance sheet and other supporting documents to BOA and the Director of Accounts certifies the free cash. Cities and towns should be conservative in budgeting amounts not yet certified, as only an amount not to exceed the Director’s certification may be appropriated for use.

As a nonrecurring revenue source, free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves. We do not recommend that free cash be budgeted for ongoing operational purposes.

DLS recommends that communities adopt robust free cash policies that address uses of free cash, including what percentage of free cash should be carried forward to the next annual certification, budgeting for the creation of free cash using conservative revenue and expenditure estimates, annual pay-go capital project uses, and reserve funding policies.

Further, DLS recommends that communities understand the role free cash plays in sustaining a strong credit rating and strive to generate free cash in an amount equal to five to seven percent of its annual budget.

The same rules apply to the DLS certification of retained earnings, which is the enterprise fund equivalent of free cash.

The Town of Winthrop's Free Cash Certification for the fiscal year ending June 30, 2025 was on January 7, 2026. The 6 Enterprise Funds Retained Earnings were certified as well. The following pages are the certifications from DOR.

BALANCES OF FREE CASH AND RETAINED EARNINGS BY FUND

	Certified FY2026 DOR	Certified by DOR	Certified by DOR	Certified by DOR	Certified by DOR	Certified by DOR	Certified by DOR
FUND	Free Cash 6/30/2025	Ferry Ent.	Parks & Rec	Rink	Waterways	Water & Sewer	Solid Waste
Balance Certified Date 1.7.26	\$ 2,783,529	\$ 132,837	\$ 3,525	\$ 167,217	\$ 137,979	\$ 1,480,852	\$ 43,042
Beginning Balance 7/1/2025							
Interest Earned thru 02/28/2026							
Sub-Total	\$ 2,783,529	\$ 132,837	\$ 3,525	\$ 167,217	\$ 137,979	\$ 1,480,852	\$ 43,042
Free Cash Set Aside	\$ (278,352.90)						
Girdlestone, Tileston & Pico Drainage xfer							
Rink Mechanical transfer				\$ (20,000)			
Ferry Enterprise Expenses		\$ (20,000)					
Free Cash & Retained Earnings Transfer	\$ (2,004,141)						
Waterways Transfer 4/7/26					\$ (40,000)		
Reclass Fire Chief payout - Comp Abs.							
Balances	\$ 501,035	\$ 112,837	\$ 3,525	\$ 147,217	\$ 97,979	\$ 1,480,852	\$ 43,042
Where applicable balances tie to Softright	Fund 01	Fund 660	Fund 671	Fund 672	Fund 752	Fund 901	Fund 670

Free Cash Certification

Retained Earnings Calculation - Ferry Culture Tourism Enterprise (660) - Fiscal Year 2026

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	Marina
Name of Enterprise Fund/Statutory Reference	Ferry Culture Tourism Enterprise (660)

Part I Cash	132,837.00
Current Liabilities, Designations of Fund Balance:	
Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	0.00
Expenditures	0.00
Continuing Appropriations	0.00
Other Liabilities	
	0.00
Total	0.00
Cash less Current Liabilities	132,837.00
Part II Retained Earnings, Undesignated	132,837.00
Accounts Receivable (net):	
User Fees	0.00
Other Accounts Receivable	
	0.00
Total	0.00
Undesignated Retained Earnings Less Accounts Receivable	132,837.00
Fixed Assets	
Debits:	
	0.00
Total	0.00
Credits:	
	0.00
Total	0.00

Free Cash Certification
Retained Earnings Calculation - Parks & Recreation (671) - Fiscal Year 2026

Enterprise Fund Number	A-2(2ND)
Type of Enterprise Fund	ParksRecreation
Name of Enterprise Fund/Statutory Reference	Parks & Recreation (671)

Part I Cash		42,837.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	8,437.00	
Warrants Payable	0.00	
Encumbrances	0.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
PRPD USER FEES	30,875.00	
Total	39,312.00	
Cash less Current Liabilities		3,525.00
Part II Retained Earnings, Undesignated		3,525.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		3,525.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

	0.00
Total	0.00

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

Winthrop
TOWN

Free Cash Certification
Retained Earnings Calculation - Rink Enterprise (672) - Fiscal Year 2026

Enterprise Fund Number	A-2(3RD)
Type of Enterprise Fund	SkatingRink
Name of Enterprise Fund/Statutory Reference	Rink Enterprise (672)

Part I Cash	176,154.00
Current Liabilities, Designations of Fund Balance:	
Accounts Payable	0.00
Payroll Payable	4,237.00
Warrants Payable	0.00
Encumbrances	4,700.00
Expenditures	0.00
Continuing Appropriations	0.00
Other Liabilities	
	0.00
Total	8,937.00
Cash less Current Liabilities	167,217.00
Part II Retained Earnings, Undesignated	167,217.00
Accounts Receivable (net):	
User Fees	0.00
Other Accounts Receivable	
	0.00
Total	0.00
Undesignated Retained Earnings Less Accounts Receivable	167,217.00
Fixed Assets	
Debits:	
	0.00
Total	0.00
Credits:	
	0.00
Total	0.00

Free Cash Certification
Retained Earnings Calculation - Waterways Fund (752) - Fiscal Year 2026

Enterprise Fund Number	A-2(4TH)
Type of Enterprise Fund	Harbor
Name of Enterprise Fund/Statutory Reference	Waterways Fund (752)

Part I Cash		155,053.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	13,595.00	
Warrants Payable	0.00	
Encumbrances	3,479.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	17,074.00	
Cash less Current Liabilities		137,979.00
Part II Retained Earnings, Undesignated		137,979.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		137,979.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification
Retained Earnings Calculation - Water & Sewer (901) - Fiscal Year 2026

Enterprise Fund Number	A-2(5TH)
Type of Enterprise Fund	WaterSewer
Name of Enterprise Fund/Statutory Reference	Water & Sewer (901)

Part I Cash	2,301,340.00
Current Liabilities, Designations of Fund Balance:	
Accounts Payable	0.00
Payroll Payable	44,568.00
Warrants Payable	0.00
Encumbrances	775,920.00
Expenditures	0.00
Continuing Appropriations	0.00
Other Liabilities	
	0.00
Total	820,488.00
Cash less Current Liabilities	1,480,852.00
Part II Retained Earnings, Undesignated	1,480,852.00
Accounts Receivable (net):	
User Fees	0.00
Other Accounts Receivable	
	0.00
Total	0.00
Undesignated Retained Earnings Less Accounts Receivable	1,480,852.00
Fixed Assets	
Debits:	
	0.00
Total	0.00
Credits:	
	0.00
Total	0.00

Free Cash Certification
Retained Earnings Calculation - Solid Waste (670) - Fiscal Year 2026

Enterprise Fund Number	A-2(6TH)
Type of Enterprise Fund	TrashDisposal
Name of Enterprise Fund/Statutory Reference	Solid Waste (670)

Part I Cash		131,182.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	3,140.00	
Warrants Payable	0.00	
Encumbrances	0.00	
Expenditures	85,000.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	88,140.00	
Cash less Current Liabilities		43,042.00
Part II Retained Earnings, Undesignated		43,042.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		43,042.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

ENTERPRISE FUNDS

WATER & SEWER



ENTERPRISE FUNDS – WATER & SEWER

DPW SEWER DIVISION

MISSION

The Sewer Division of the Winthrop Department of Public Works (DPW) is charged with providing safe and effective collection and discharge of sanitary and storm water flows to continuously meet the needs of the Town. It is our obligation to meet or exceed all State and Federal standards, to be responsive to our customers and to operate a professional, efficient, and financially sound operation.

DESCRIPTION OF SERVICES:

The primary services provided by the sewer division are that of maintaining a reliable collection system for sanitary and storm drains and to ensure a rapid and efficient level of service when responding to blockages, back-ups, and overflows. In Winthrop, the sewer system collects flow from all connections throughout the Town, pumping approximately 65% of the sanitary sewer volume to achieve unobstructed gravity flow to the MWRA Sewer Treatment Facility at Deer Island. The system operates under an annual discharge permit to the MWRA and has 22 connection points to the north-metropolitan trunk line. The Town sewer system consists of approximately 36 miles of gravity main with five interconnected automated pump stations. The system has been estimated to have an average daily flow of about 2.3 MG and an average peak flow of 3.8 MGD. Engineering estimates indicate a daily infiltration (groundwater) of 0.94 MGD and inflow (rainwater) of 0.37 MGD. Collectively these are referred to as system Inflow/Infiltration (I/I) which the department actively seeks to reduce through our commitment to water and sewer infrastructure projects. Of the 22 connection points to the MWRA operated collection system, 18 are simple gravity driven collection and discharge points. Three moderately sized pump stations and two smaller ejector type stations lift effluent to allow the connection points to then flow by gravity to the MWRA facility for final treatment. Flow at the pump stations represents approximately 55% of the daily sewer volume and can accommodate up to 4 MGD.

The division also maintains the Town's Storm Drain System that is made up of over 1000 catch basins and over 80 permitted outfall pipes that discharge collected storm water to surrounding waterways.

When fully staffed, the sewer division employs 9 full time employees, including a general foreman, a working foreman, two skilled laborers, four truck drivers / laborers, and a clerk. In addition, to this core group, 1/3rd of an employee for the positions of DPW director and mechanic foreman, and a ½ position for the Superintendent make up the wage and salary obligation of the department. All foremen are required to be licensed with the State and undertake annual training programs that facilitate the operation of the sewer and storm drain systems and assure compliance with all state and federal regulations. The sewer and stormwater collection systems operate continuously 24 hours per day, 365 days per year.

The responsibility of the Sewer Division lies with the Director of Public Works and by contract the Director maintains a full Grade 5-C Wastewater Treatment Operator's license and remains on record with the state of Massachusetts as the primary operator. The Director is in charge of staffing, budgeting, program development, project planning, and compliance with all applicable rules and regulations. The Operations Manager prioritizes and oversees the work, administers the permitting program, conducts and monitors division safety training and assesses equipment and material needs. The highway / sewer superintendent assigns the work and oversees the daily progress. Clerical staff maintain the records for all accounts and all system modifications.

The overall budget request for FY27 for the Sewer division of the combined Water & Sewer Enterprise fund is approximately \$143,221 (2.13%) more than the adopted FY26 budget. This increase is primarily due to the anticipated increase of the MWRA sewer assessment which accounts for nearly 70% of the entire sewer portion of the Enterprise fund budget. Contractual pay increases, increases in purchased services and supply costs, utility increases, unfunded DEP mandates, and material escalation costs contribute to the remaining increase in the FY27 budget request.

The increases are outlined below:

	FY26	FY27
<u>Expenditure line</u>	<u>Adopted</u>	<u>Submitted</u>
Personnel	541,629	594,094
Longevity	2,500	3,567
Purchased Services	133,250	139,900
Utilities	44,180	45,500
Fleet Maintenance	40,000	45,000
NPDES Permit Compliance	125,000	131,250
General Supplies	123,000	129,150
MWRA Assessment	4,266,660	4,394,660

DPW WATER DIVISION

MISSION

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

DESCRIPTION OF SERVICES:

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

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

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

equipment and material needs.

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

The overall FY27 budget request for the Water portion of the Enterprise fund is approximately \$265,462(5.54%) more than the adopted FY26 budget primarily due to Capital needs and the anticipated increase of the MWRA assessment which remains approximately 40% of the water portion of the budget. Salary and contractual obligations, increases in purchased services, material escalation, and increased software hosting costs make up the remainder of the FY27 budget increase.

The increases are outlined below:

	FY26	FY27
<u>Expenditure line</u>	<u>Adopted</u>	<u>Submitted</u>
Personnel	556,242	601,412
Longevity	4,300	6,417
Purchased Services	133,250	139,900
General Repair /Maint. Supplies	128,125	134,530
Auto repair parts	40,000	42,000
MWRA Assessment	1,968,350	2,027,400
Software Annual License Cost	30,621	40,621
Capital Projects & Equipment	100,000	233,000

GOALS & ACCOMPLISHMENTS

FY27 Departmental Goals for the Water & Sewer Divisions:

Water

- Remove another 100 Full Lead Water Services from the Distribution System
- Construct the first phase of water main replacement along the Winthrop St. corridor
- Continue the valve exercising and replacement project
- Continue the water meter replacement project

Sewer

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

PRIOR YEAR ACCOMPLISHMENTS:

- Replaced 100 Full Lead Water Services
- Completed the PRV and Water Yank Upgrades Project
- Exercised 500 water gate valves and replaced 25 aged or non-functioning valves
- Completed five phases of our town-wide uni-directional flushing program to increase chlorine residuals throughout our water distribution system

Town Manager Recommended Budget

FY27 Operating Budget

901 - SEWER & WATER ENTERPRISE FUNDS		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
440 - SEWER DEPARTMENT									
90144051-511100	Permanent Employees	364,117.71	450,881.64	541,629.00	209,298.03	586,594.00	586,594.00	44,965.00	8.30%
90144051-513100	Sewer Overtime	26,662.36	36,949.43	47,500.00	14,586.03	55,000.00	55,000.00	7,500.00	15.79%
90144051-514600	Longevity	3,362.50	2,387.50	2,500.00	3,566.67	3,567.00	3,567.00	1,067.00	42.68%
90144051-517100	Workers Compensation	6,070.00	4,328.00	6,000.00		6,000.00	6,000.00	-	0.00%
90144051-517200	Unemployment		-	4,000.00		4,000.00	4,000.00	-	0.00%
90144051-517501	OPEB			20,000.00				(20,000.00)	-100.00%
90144051-517510	Group Insurance	72,821.16	89,985.23	154,000.00	32,638.53	120,000.00	120,000.00	(34,000.00)	-22.08%
90144051-517700	Pension	113,148.00	115,410.96	116,730.00	116,730.00	110,000.00	99,884.54	(6,730.00)	-5.77%
90144051-517910	Medicare	5,666.31	7,073.55	8,579.00		8,579.00	9,354.83	-	0.00%
90144051-519300	Uniform Allowance	6,912.70	8,392.25	9,900.00	4,412.12	9,900.00	9,900.00	-	0.00%
	PERSONNEL SUB-TOTAL:	598,760.74	715,408.56	910,838.00	381,231.38	903,640.00	894,300.38	(7,198.00)	-0.79%
90144052-521100	Electricity	43,660.85	42,999.82	44,180.00	7,109.14	44,180.00	44,180.00	-	0.00%
90144052-523200	Alarm	1,327.93	1,348.29	2,500.00	464.04	2,500.00	2,500.00	-	0.00%
90144052-524106	Repair/Maint of Vehicles Purch Svcs	31,609.44	31,637.07	40,000.00	22,517.46	45,000.00	45,000.00	5,000.00	12.50%
90144052-524108	Repair/Maint Purch Svcs	260,530.20	123,847.86	133,250.00	120,794.55	139,900.00	139,900.00	6,650.00	4.99%
90144053-530400	Outside Legal Consult							-	#DIV/0!
90144053-530500	NPDES Permit Compliance	83,942.64	87,351.54	125,000.00	15,378.75	125,000.00	125,000.00	-	0.00%
90144053-530702	Training Services	5,931.50	5,487.00	10,000.00	2,635.00	9,250.00	9,250.00	(750.00)	-7.50%
90144053-534103	Cell Phones	3,979.11	4,080.63	5,000.00	1,285.31	5,000.00	5,000.00	-	0.00%
90144053-534400	Postage					5,400.00	5,400.00	5,400.00	#DIV/0!
90144053-530200	Audit	3,800.00	4,780.00	2,000.00	1,780.00	2,000.00	2,000.00	-	0.00%
90144053-538300	Police Details	39,513.50	57,494.70	50,000.00	28,198.96	55,000.00	55,000.00	5,000.00	10.00%
90144054-542300	General Office Supplies	7,101.11	7,437.17	5,000.00	2,850.91	6,000.00	6,000.00	1,000.00	20.00%
90144054-543900	General Repair/Maint Supplies	108,676.02	117,969.78	123,000.00	69,407.45	129,150.00	129,150.00	6,150.00	5.00%
90144054-548100	Fuel (Gasoline/Diesel)		20,000.00	20,000.00	-	20,000.00	20,000.00	-	0.00%
90144056-569400	MWRA Assessment	3,978,407.00	4,029,198.00	4,266,660.00	2,104,834.00	4,394,660.00	4,394,660.00	128,000.00	3.00%
90144058-580061	Wadsworth - Sewer Main Replacement	200,000.00						-	#DIV/0!
90144058-583100	Water Sewer Plant							-	#DIV/0!
90144057-571101	In-State Tolls	716.30	980.30	1,000.00	238.75	1,200.00	1,200.00	200.00	20.00%
90144057-574100	Property Insurance	14,233.00	5,614.00	6,500.00		6,500.00	6,500.00	-	0.00%
90144057-578100	Reserve Fund Appropriation	6,900.00	78,227.73	80,000.00	19,576.02	80,000.00	80,000.00	-	0.00%
90144057-579100	Software Annual License Cost	7,380.96	7,380.64	7,381.00	7,154.58	7,500.00	7,500.00	119.00	1.61%
90144058-580000	Capital Projects		613,316.48	120,000.00		75,000.00	75,000.00	(45,000.00)	-37.50%
90144059-591100	Principal on Long Term Debt	125,275.00	351,401.89	354,719.00	50,000.00	325,642.26	325,642.26	(29,076.74)	-8.20%
90144059-591500	Interest on Bond		154,396.29	154,662.78	114,866.32	141,146.02	141,146.02	(13,516.76)	-8.74%
90144059-591571	MCWT Admin Fees		10,527.01	10,545.18	4,991.07	10,545.18	10,545.18	-	0.00%
90144059-596000	Transfer Out - OPEB	20,000.00	20,000.00		20,000.00	20,000.00	20,000.00	20,000.00	#DIV/0!
90144059-596101	Indirect Cost Allocation	190,782.00	221,379.53	221,087.25	221,087.25	232,849.63	232,849.63	11,762.38	5.32%
	EXPENSES SUB-TOTAL:	5,133,766.56	5,996,855.73	5,782,485.21	2,815,169.56	5,883,423.09	5,883,423.09	100,937.88	1.75%
440 - SEWER DEPARTMENT Total		5,732,527.30	6,712,264.29	6,693,323.21	3,196,400.94	6,787,063.09	6,777,723.46	93,739.88	1.40%

Town Manager Recommended Budget

FY27 Operating Budget

450 - WATER DEPARTMENT									
90145051-511100	Permanent Employees	444,293.45	475,575.55	556,242.00	196,126.49	601,412.00	601,412.00	45,170.00	8.12%
90145051-513100	Water Overtime	16,540.11	35,263.45	49,500.00	10,596.76	55,000.00	55,000.00	5,500.00	11.11%
90145051-514600	Longevity	5,291.67	4,516.67	4,300.00	6,816.66	6,417.00	6,417.00	2,117.00	49.23%
90145051-517100	Workers Compensation	4,887.00	7,330.00	8,000.00		8,000.00	8,000.00	-	0.00%
90145051-517200	Unemployment		-	4,000.00		4,000.00	4,000.00	-	0.00%
90145051-517501	OPEB		-	20,000.00		20,000.00	20,000.00	-	0.00%
90145051-517510	Group Insurance	72,821.17	89,985.23	154,000.00	32,638.53	120,000.00	120,000.00	(34,000.00)	-22.08%
90145051-517700	Pension	98,612.00	100,584.24	103,760.00	103,760.00	100,000.00	97,714.81	(3,760.00)	-3.62%
90145051-517910	Medicare	6,682.09	7,407.17	8,845.57		9,517.96	9,517.96	672.39	7.60%
90145051-519300	Uniform Allowance	3,600.00	4,319.88	7,200.00	2,717.40	7,500.00	7,500.00	300.00	4.17%
90145051-519600	Stipend	96.16						-	#DIV/0!
	PERSONNEL SUB-TOTAL:	652,823.65	724,982.19	915,847.57	352,655.84	931,846.96	929,561.77	15,999.39	1.75%
90145052-521100	Electricity	9,237.50	9,098.52	9,000.00	1,936.83	9,270.00	9,270.00	270.00	3.00%
90145052-524108	Repair/Maint Purch Svcs	133,764.32	118,380.73	133,250.00	65,366.00	139,900.00	139,900.00	6,650.00	4.99%
90145053-530200	Audit	3,800.00	4,780.00	2,000.00	1,780.00	2,000.00	2,000.00	-	0.00%
90145053-530400	Outside Legal Consult (Bond Counsel)			25,000.00	900.00	10,000.00	12,635.94	(15,000.00)	-60.00%
90145053-530500	Consulting							-	#DIV/0!
90145053-530702	Training Services	6,548.75	6,354.00	12,000.00	3,770.25	11,250.00	11,250.00	(750.00)	-6.25%
90145053-534103	Cell Phones	3,979.10	4,080.71	5,000.00	1,285.33	5,000.00	5,000.00	-	0.00%
90145053-534400	Postage					6,000.00	6,000.00	6,000.00	#DIV/0!
90145053-538300	Police Details	36,603.75	50,143.44	50,000.00	22,677.75	50,000.00	50,000.00	-	0.00%
90145054-542300	Office Supplies	7,020.73	5,899.93	5,000.00	2,696.29	5,500.00	5,500.00	500.00	10.00%
90145054-543900	General Repair/Maint Supplies	118,540.55	114,466.51	128,125.00	52,597.68	134,530.00	134,530.00	6,405.00	5.00%
90145054-548100	Fuel (Gasoline/Diesel)		20,000.00	20,000.00		20,000.00	20,000.00	-	0.00%
90145054-548200	Automobile Parts	24,722.31	31,358.91	40,000.00	13,844.35	42,000.00	42,000.00	2,000.00	5.00%
90145056-569400	MWRA Assessment	1,865,387.00	2,127,216.00	1,968,350.00	1,023,529.50	2,027,400.00	2,027,400.00	59,050.00	3.00%
90145056-569401	DEP Assessment	3,937.57	3,906.70	5,000.00		5,000.00	5,000.00	-	0.00%
90145057-574100	Property Insurance	34,012.00	21,187.00	30,000.00		25,000.00	25,000.00	(5,000.00)	-16.67%
90145057-579100	Software Annual License Cost	30,530.69	30,321.72	30,621.00	14,866.87	40,621.00	40,621.00	10,000.00	32.66%
90145058-580000	Capital Projects		6,900.00	100,000.00	-	-	-	(100,000.00)	-100.00%
90145058-580056	Water Main Master Plam & LT CIP	42,956.25	190,500.00					-	#DIV/0!
90145059-591100	Principal on Long Term Debt	1,316,716.50	1,139,797.50	1,139,797.50	245,900.00	1,275,712.50	1,275,712.50	135,915.00	11.92%
90145059-591500	Interest on Bond	183,473.43	8,400.00	8,400.00	3,900.00	156,451.68	156,451.68	148,051.68	1762.52%
90145059-596000	Transfer Out - Debt Payment							-	#DIV/0!
90145059-591570	SRF Fees							-	#DIV/0!
90145059-591571	MCWT Admin Fees	11,848.19			3,124.80			-	#DIV/0!
90145059-596000	Transfer Out - OPEB	20,000.00	20,000.00		20,000.00			-	#DIV/0!
90145059-596001	Transfer Out	500,000.00	200,000.00					-	#DIV/0!
90145059-596101	Trf to General Indirect Costs	115,522.00	157,644.94	161,372.72	161,372.72	169,958.14	169,958.14	8,585.42	5.32%
	EXPENSES SUB-TOTAL:	4,468,600.64	4,270,436.61	3,872,916.22	1,639,548.37	4,135,593.32	4,138,229.26	262,677.10	6.78%
450 - WATER DEPARTMENT Total		5,121,424.29	4,995,418.80	4,788,763.79	1,992,204.21	5,067,440.29	5,067,791.04	278,676.50	5.82%
450 - SEWER & WATER DEPARTMENT Total									
		10,853,951.59	11,707,683.09	11,482,087.00	5,188,605.15	11,854,503.38	11,845,514.50	372,416.38	3.24%

901 - SEWER & WATER ENTERPRISE FUNDS		FY2025	FY2025	FY2026	FY2026	FY2026	FY2027	FY2027	\$
Account Number	Account Description	Budget	Actual	Budget	Town Manager	Actual 11/30/2025	Budget	Town Mgr.	Change
9014-419001	Water Overpayments - Taxes								0.00
9014-419010	U/B Credit Balance From Conversion								0.00
9014-419011	Water U/B Credit Balance From Cconversion								0.00
9014-466000	MWRA Grant								0.00
9014504-484010	Water Scrap Metal		\$ 454.29			\$ 517.86			0.00
9014-484012	Misc Receipts Water					\$ 63,000.00			0.00
Total 40	REVENUES	0.00	454.29	0.00	0.00	63,517.86	0.00	0.00	0.00
9014-421750	Sewer Betterment Revenue								0.00
9014-432910	U/B Lien Reading Fee								0.00
9014-432911	Water U/B Lien Reading Fee	0.00	\$ 7,400.00			\$ 5,193.80			0.00
9014-432920	U/B Backflow Charge								0.00
9014-432921	Water U/B Backflow Charge								0.00
9014-432930	U/B NSF Check Fee								0.00
9014-432931	Water U/B NSF Check Fee								0.00
9014-432940	U/B Usage Conv. Data/Retcks								0.00
9014-432951	Water W/B Usage COonv/Retcks								0.00
9014-432960	U/B Sewint Converted Data								0.00
9014-484000	Misc Receipts -Sewer		\$ 269.53						0.00
9014-484012	Misc Receipts - Water	0.00	\$ 722.74						0.00
Total 416	Departmental Revenue	0.00	8,392.27	0.00	0.00	5,193.80	0.00	0.00	0.00
9014-421101	Water Utility Usage	0.00							0.00
9014-421300	WTR/SWR Utility Usage	0.00	\$ 9,748,627.74			\$ 3,781,866.27			0.00
9014-424500	Sewer Utility Usage	11,238,172.00		\$ 11,482,087.00	\$ 11,482,087.00		\$ 11,899,026.50	\$ 11,845,514.50	416,939.50
9014-432800	Residential Service								0.00
9014-432801	Water Residential Service								0.00
9014-432810	Commercial Service								0.00
9014-432811	Water Commercial Service								0.00
9014-432820	Equipment Charge								0.00
9014-432821	Water Equipment Charge								0.00
9014-432831	Water On/Off Charge		\$ 400.00						0.00
Total 417	User Charges	11,238,172.00	9,749,027.74	11,482,087.00	11,482,087.00	\$ 3,781,866.27	11,899,026.50	11,845,514.50	416,939.50
9014-414003	WTR/SWR Tax Title Revenue								0.00
9014-414200	Sewer Tax Title								0.00
9014-414201	Water Tax Title Revenue	0.00	\$ 37,756.42			\$ 2,688.72			0.00
9014-417003	WTR/SWR Tax Title Interest		\$ -						0.00
9014-417400	Sewer Tax Title Interest		\$ 120.25						0.00
9014-417401	Water Tax Title Interest	0.00	\$ 4,549.31			\$ 63.33			0.00
9014-421500	Sewer Lien Committed Interest								0.00
9014-421501	Water Lien Committed Interest	0.00	\$ 55,021.63			\$ (8,684.33)			0.00
9014-421503	WTR/SWR Committed Interest								0.00
9014-422000	Sewer Lien Revenue								0.00
9014-422001	Water Lien Revenue	0.00	\$ 1,439,800.09			\$ (74,431.84)			0.00
9014-422300	WTR/SWR Lien Revenue								0.00
9014-432900	Sewer Interest & Penalties	0.00	\$ 101.02						0.00
9014-432901	Water Interest & Penalties	0.00	\$ 19,352.78			\$ 2,859.45			0.00
9014-432903	WTR/SWR Penalties & Interest	0.00	\$ 49,338.90			\$ 27,542.47			0.00
Total 420	Penalties & Interest	0.00	1,606,040.40	0.00	0.00	\$ (49,962.20)	0.00	0.00	0.00
9014-491000	Proceeds of Bonds								0.00
9014-491001	MWRA Water Bond Proceeds								0.00
9014-497000	Transfer In	0.00							0.00
Total 421	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 901	Water/Sewer Enterprise	11,238,172.00	11,363,914.70	11,482,087.00	11,482,087.00	3,800,615.73	11,899,026.50	11,845,514.50	416,939.50

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ENTERPRISE FUNDS



SOLID WASTE

ENTERPRISE FUNDS – SOLID WASTE

MISSION

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

DESCRIPTION OF SERVICES

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

The overall FY27 budget request for the Solid Waste Enterprise fund is approximately \$202,614 (10.96%) more than the adopted FY26 budget primarily due to the annual increase of the curbside removal contract and anticipated increases in the solid waste and recycling tipping fees. Salary obligations, higher supply costs and software hosting fees also contributed to the increase in the FY27 budget. The budget changes are outlined below:

	FY26	FY27
<u>Expenditure line</u>	<u>Adopted</u>	<u>Submitted</u>
Personnel	93,747	96,147
Waste removal Contract	1,037,460	1,089,324
Tipping Fees	600,000	740,000
Postage	5,500	7,500
Printing	1,500	2,500
Supplies	6,650	9,000
Software Annual License	4,000	7,500

GOALS & ACCOMPLISHMENTS

FY27 SOLID WASTE AND RECYCLING DEPARTMENT GOALS

- Create a defined municipal recycling and solid waste reduction plan for all Town buildings
- Work with the WPS to establish “Green Teams” within each school building for increased compliance with state and local recycling regulations and waste reduction
- Determine feasibility of a cardboard drop-off site for our residents
- Determine feasibility of a metal drop-off site for our residents

FY26 SOLID WASTE AND RECYCLING ACCOMPLISHMENTS

- Increased resident compliance with solid waste and recycling regulations which resulted in less overflow trash left behind by our hauler
- Implemented Annual EPCRA Compliance of Tier II required hazardous materials
- Increased presence in social media engagement and cooperation with MassDEP, newspaper ads and articles and Town website
- Continued to meet with local organizations and Town committees to discuss strategies to lower tonnage / tipping fees
- Performed a town-wide replacement of aged / damaged recycle bins

Town Manager Recommended Budget

FY27 Operating Budget

ENTERPRISE FUNDS							Surplus		
670 - SOLID WASTE ENTERPRISE FUND		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
6705-511100	Permenant Employees	74,025.39	78,638.52	93,747.00	30,428.87	71,238.00	71,238.00	(22,509.00)	-24.01%
6705-514600	Longevity			168.36		-	-	(168.36)	-100.00%
6705-517100	Workers Compensation	1,500.00	1,500.00	1,500.00		-	-	(1,500.00)	-100.00%
6705-517200	Unemployment							-	
6705-517501	OPEB			2,000.00		-	-	(2,000.00)	-100.00%
6705-517510	Health Insurance GIC	23,994.48	27,048.93	24,000.00		12,000.00	12,000.00	(12,000.00)	-50.00%
6705-517700	Pension	12467	12,467.00	12,970.00	12,970.00	12,373.00	12,373.00	(597.00)	-4.60%
6705-517910	Medicare	1,073.37	1,140.26	1,362.00		1,362.00	1,362.00	-	0.00%
	PERSONNEL SUB-TOTAL:	113,060.24	120,794.71	135,747.36	43,398.87	96,973.00	96,973.00	(38,774.36)	-28.56%
6705-529200	Waste Removal Contracts	954,876.00	978,744.00	1,037,460.00	345,820.00	1,089,324.00	1,089,324.00	51,864.00	5.00%
6705-529201	Tipping Fees	622,600.22	665,181.16	600,000.00	239,385.25	700,000.00	700,000.00	100,000.00	16.67%
6705-529202	Trash Bins	92,507.44	91,777.44	-				-	#DIV/0!
6705-534400	Postage	5,509.32	5,021.78	5,500.00	245.62	6,000.00	6,000.00	500.00	9.09%
6705-542400	Printing	312.00	1,015.95	1,500.00	915.00	1,500.00	1,500.00	-	0.00%
6705-558900	Supplies - Bags	310.00	32.71	6,650.00	9,554.99	2,000.00	2,000.00	(4,650.00)	-69.92%
6705-579100	Software Annual License Cost	5,191.57	3,999.64	4,000.00	7,712.30	7,500.00	7,500.00	3,500.00	87.50%
6705-596000	Transfer out - OPEB	2,000.00	2,000.00		2,000.00	1,000.00	1,000.00	1,000.00	#DIV/0!
6705-596101	Trf to General Indirect Costs	98,660.00	54,649.00	55,962.64	55,962.64	58,592.99	58,592.99	2,630.35	4.70%
	EXPENSES SUB-TOTAL:	1,781,966.55	1,802,421.68	1,711,072.64	661,595.80	1,865,916.99	1,865,916.99	154,844.35	9.05%
670 - Solid Waste Enterprise Fund Total		1,895,026.79	1,923,216.39	1,846,820.00	704,994.67	1,962,889.99	1,962,889.99	116,069.99	6.28%

670 - SOLID WASTE ENTERPRISE FUND		FY2025	FY2025	FY2026	FY2026	FY2026	FY2027	FY2027	\$
Account Number	Account Description	Budget	Actual	Budget	TwN Mngr Budget	Actual 11/30/2025	Budget	Town Mgr.	Change
6704-417400	Solid Waste Tax Title Interst					69.20			0
6704-417402	Solid Waste Tax Title Interest & Fees					738.65			0
6704-432003	Trash Fee	900,000.00	873,449.92	900,000.00	1,103,267.00	471,459.07	1,238,790.00	1,238,790.00	135,523.00
6704-432004	Housing Authority Fee	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	40,000.00	40,000.00	20,000.00
6704-432009	Bag Fee	30,000.00	18,255.00	20,000.00	20,000.00	3,105.00	12,000.00	12,000.00	-8,000.00
6704-432011	Additional Bin Revenue	8,400.00	1,680.00	2,000.00	2,000.00	840.00	2,000.00	2,000.00	0.00
Total 417	User Charges	958,400.00	913,384.92	942,000.00	1,145,267.00	496,211.92	1,292,790.00	1,292,790.00	147,523.00
6704-417500	Penalties & Interest Trash Fee	10,000.00	14,730.51	17,000.00	17,000.00	2,912.25	7,000.00	7,000.00	-10,000.00
6704-422000	Trash Lien Revenue	180,000.00	204,804.29	125,000.00	125,000.00	9,076.14	115,000.00	115,000.00	-10,000.00
6704-421500	Trash Lien Committeed Interest	44,640.50	490.35	44,640.50	44,553.00		2,000.00	2,000.00	-42,553.00
Total 420	Penalties and Interest	234,640.50	220,025.15	186,640.50	186,553.00	11,988.39	124,000.00	124,000.00	-62,553.00
6704-480000	Miscellaneous Revenue - Bulk Items	25,000.00	24,331.63	25,000.00	25,000.00	10,190.00	20,000.00	20,000.00	-5,000.00
6704-480006	Textile Recycling Revenue	500.00	5,587.96	4,000.00	4,000.00	1,922.48	5,000.00	5,000.00	1,000.00
6704-480007	Hazardous Waste		1,740.00	1,000.00	1,000.00	1,126.50	1,100.00	1,100.00	100.00
6704-497000	Transfer In	600,000.00	600,000.00	500,000.00	400,000.00	400,000.00	480,000.00	480,000.00	80,000.00
	Retained Earnings	200,000.00		200,000.00	85,000.00		40,000.00	40,000.00	-45,000.00
Total 421	Miscellaneous	825,500.00	631,659.59	730,000.00	515,000.00	413,238.98	546,100.00	546,100.00	31,100.00
Fund 670	Solid Waste Revenue Enterprise Fund	2,018,540.50	1,765,069.66	1,858,640.50	1,846,820.00	921,439.29	1,962,890.00	1,962,890.00	116,070.00

RINK

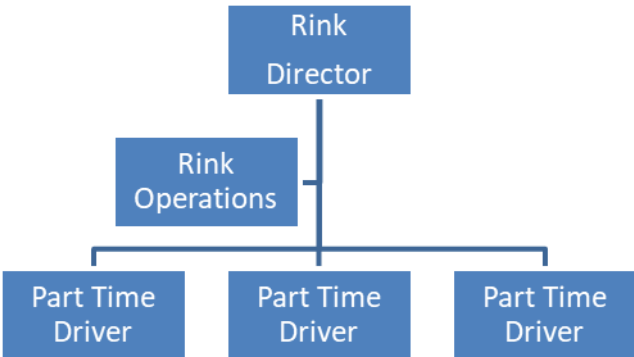


ENTERPRISE FUNDS – LAWRENCE LARSEN RINK

MISSION

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

ORGANIZATIONAL CHART



PERSONNEL SUMMARY

	2025 FTE	2026 FTE	2027 FTE	Change
Rink Director	0.7	0.7	0.7	0.0
Rink Operations	1.0	1.0	1.0	0.0
Part Time Drivers (3)	0.8	0.8	0.8	0.0
672 Total Full Time Equivalents	2.5	2.5	2.5	0.0

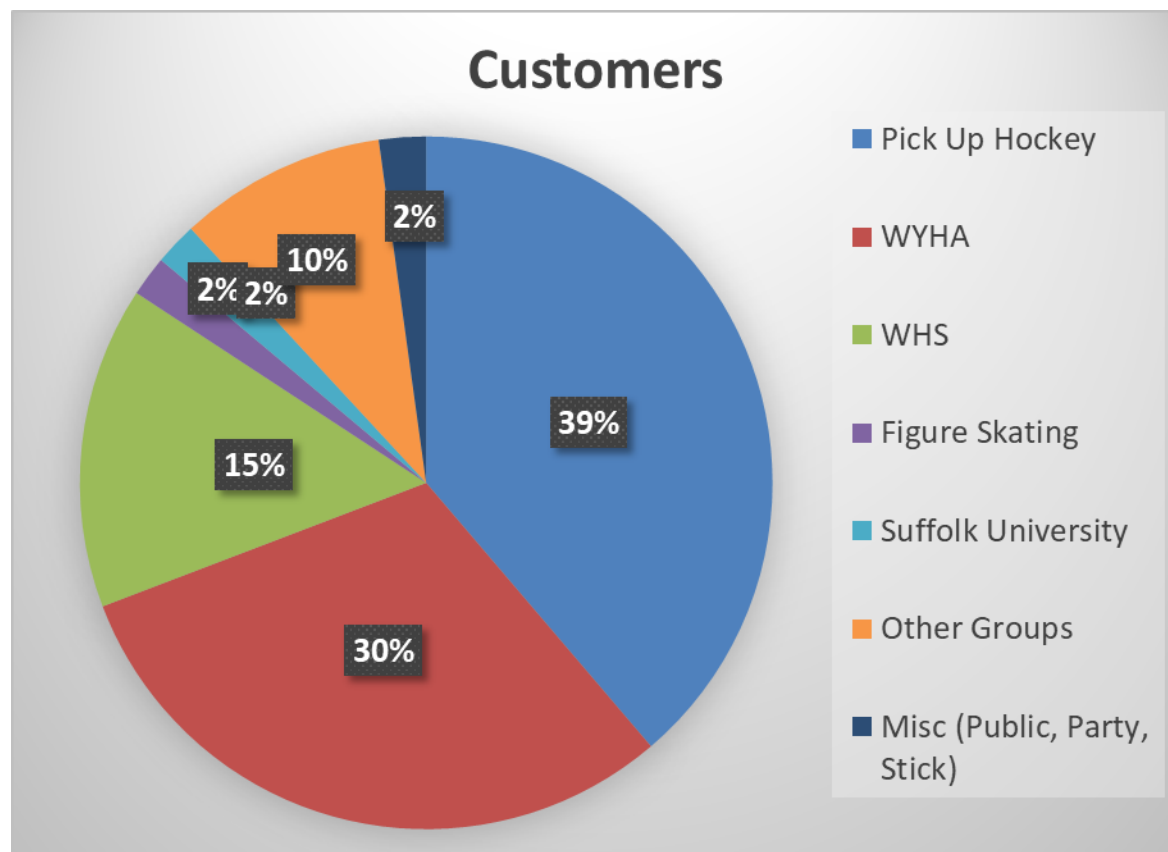
GOALS AND OBJECTIVES

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

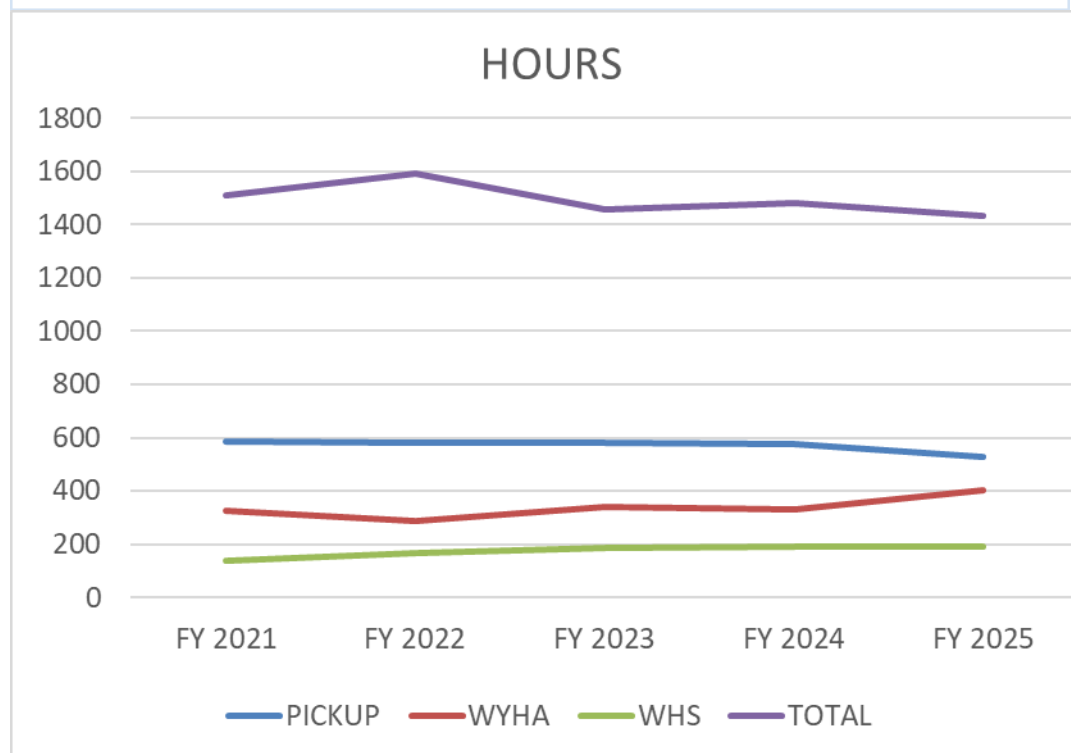
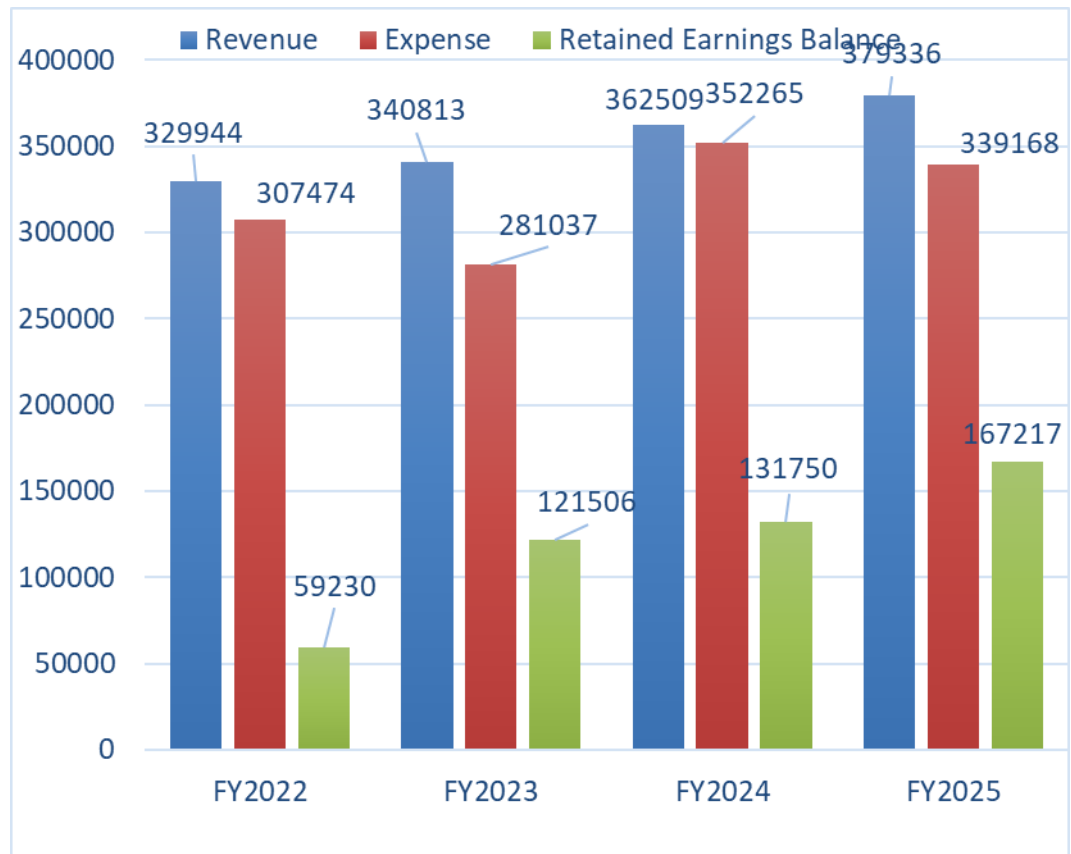
ACCOMPLISHMENTS

- Replaced 2 tires on Zamboni
- Overhauled 120 ton Compressor per maintenance schedule
- Rebuilt motor for 80 ton compressor
- Replaced Glycol motor

PROGRAMS AND SERVICES



PERFORMANCE MEASURES



Town Manager Recommended Budget

FY27 Operating Budget

ENTERPRISE FUNDS							Surplus		
672 - SKATING RINK ENTERPRISE FUND		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
67267251-511100	Permenant Employees	118,972.03	122,497.68	127,500.00	50,578.85	136,000.00	136,000.00	8,500.00	6.67%
67267251-513100	Overtime	8,134.67	9,553.92	9,180.00	1,749.60	9,410.00	9,410.00	230.00	2.51%
67267251-517100	Workers Compensation	1,424.00	1,456.00	1,558.00				(1,558.00)	-100.00%
67267251-517200	Unemployment	5,483.00	4,860.00	4,000.00	178.00			(4,000.00)	-100.00%
67267251-517501	OPEB		-	4,000.00				(4,000.00)	-100.00%
67267251-517510	Health Insurance GIC	41,927.44	35,526.18	39,033.00		35,000.00	35,000.00	(4,033.00)	-10.33%
67267251-517700	Pension Appropriation	12,467.00	12,716.34	12,970.00	12,970.00	12,970.00	21,697.29	-	0.00%
67267251-517910	Medicare	1,843.05	1,914.75	1,981.52		2,108.45	2,108.45	126.93	6.41%
	PERSONNEL SUB-TOTAL:	190,251.19	188,524.87	200,222.52	65,476.45	195,488.45	204,215.73	(4,734.07)	-2.36%
67267252-521100	Electricity	40,775.59	36,437.56	62,000.00	20,063.25	65,000.00	65,000.00	3,000.00	4.84%
67267252-521200	Heating Fuel	8,004.55	8,816.62	9,500.00	1,462.42	10,500.00	10,500.00	1,000.00	10.53%
67267252-524106	Repair/Maint. Of Vehicles	2,476.00	4,396.99	5,000.00	144.00	5,000.00	5,000.00	-	0.00%
67267252-524107	Repair/Maint. of Infrastructure	47,474.85	43,638.13	20,000.00	9,875.42	20,000.00	20,000.00	-	0.00%
67267253-534100	Telecommunications		-	200.00		200.00	200.00	-	0.00%
67267253-534200	Internet Access	1,102.80	1,102.80	1,200.00	459.50	1,200.00	1,200.00	-	0.00%
67267253-538400	Athletic Field Service	8,864.39	8,916.00	9,200.00	8,650.64	10,000.00	10,000.00	800.00	8.70%
67267254-543200	Utilities	2,763.31	-	2,000.00		2,000.00	2,000.00	-	0.00%
67267254-542300	General Office Supplies	398.96	265.00	550.00	265.00	550.00	550.00	-	0.00%
67267254-543100	Structural	2,370.09	5,233.00	3,000.00	3,117.84	3,500.00	3,500.00	500.00	16.67%
67267254-545100	Cleaning Supplies	1,593.77	1,991.08	2,500.00	1,486.79	2,500.00	2,500.00	-	0.00%
67267255-558900	Misc. Supplies		-					-	#DIV/0!
67267257-578100	Reserve Fund Appropriation	7,000.00	368.50	2,000.00				(2,000.00)	-100.00%
67267255-558102	Fire Prevention Supplies	229.67	-	300.00	125.00	300.00	300.00	-	0.00%
67267258-580000	Capital Improvements/Purchases							-	#DIV/0!
67267257-574100	Property Insurance	8,054.00	3,661.00	4,028.00		4,028.00	4,028.00	-	0.00%
67267259-591100	Principa Long Term Debt							-	#DIV/0!
67267259-591500	Interest on Bond							-	#DIV/0!
67267259-596000	Transfer out - OPEB	4,000.00	4,000.00		4,000.00	4,000.00	4,000.00	4,000.00	#DIV/0!
67267259-596101	Trf to General Indirect Costs	26,906.00	31,817.24	33,425.48	33,425.48	35,481.45	35,481.45	2,055.97	6.15%
	EXPENSES SUB-TOTAL:	162,013.98	150,643.92	154,903.48	83,075.34	164,259.45	164,259.45	9,355.97	6.04%
672 - Rink Enterprise Fund Total		352,265.17	339,168.79	355,126.00	148,551.79	359,747.90	368,475.19	4,621.90	1.30%

ENTERPRISE FUNDS										
672 - SKATING RINK ENTERPRISE FUND		FY2025	FY2025	FY2026	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Budget	Actual	Budget	Town Manager	Actual 11/30/2025	Budget	Town Mgr.	Change	Change
6724-427600	Kasabuski Revenue								0	#DIV/0!
6724-480000	Miscellaneous Revenue	10,000.00	16,294.00	10,000.00	10,000.00	2,400.00	11,000.00	10,000.00	1,000.00	10.00%
6724-485002	Prior year refunds								0	#DIV/0!
6724-497000	Transfer In	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
Total 40	REVENUES	40,000.00	46,294.00	40,000.00	40,000.00	32,400.00	41,000.00	40,000.00	1,000.00	2.50%
6724-427100	Advertisement Revenue	8,300.00	8,300.00	7,800.00	7,800.00	6,800.00	6,747.90	7,475.19	-1,052.10	-13.49%
6724-427200	Outside Revenue	39,000.00	39,420.00	31,326.00	31,326.00	8,130.00	30,000.00	30,000.00	-1,326.00	-4.23%
6724-427300	Skate Shop Revenue	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00%
6724-427301	Snack Shop Revenue					0.00			0	#DIV/0!
Total 416	Departmental Revenue	48,300.00	48,720.00	40,126.00	40,126.00	15,930.00	37,747.90	38,475.19	-2,378.10	-5.93%
6724-427400	Youth Hockey Revenue	88,500.00	102,730.00	82,000.00	82,000.00	29,025.00	91,000.00	100,000.00	9,000.00	10.98%
6724-427500	Skating Association	13,000.00		10,000.00	10,000.00				-10,000.00	-100.00%
6724-427501	WPS Revenue	47,000.00	50,770.00	48,000.00	48,000.00		50,000.00	50,000.00	2,000.00	4.17%
6724-427502	League Revenue								0	#DIV/0!
6724-427503	Pick-Up League Revenue	130,000.00	130,822.00	135,000.00	135,000.00	49,330.00	140,000.00	140,000.00	5,000.00	3.70%
Total 417	User Charges	278,500.00	284,322.00	275,000.00	275,000.00	78,355.00	281,000.00	290,000.00	6,000.00	2.18%
Fund 672	Rink Enterprise Fund	366,800.00	379,336.00	355,126.00	355,126.00	126,685.00	359,747.90	368,475.19	4,621.90	1.30%

PARK & RECREATION



ENTERPRISE FUNDS – PARKS & RECREATION

MISSION STATEMENT

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

DESCRIPTION OF SERVICES

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

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

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

GOALS AND OBJECTIVES

- Installation of 2nd set of 2 permanent pickle ball courts at Ingleside Park in the Spring.
- Develop a plan for upgrades to Memorial Gymnasium
- To purchase a new 15 passenger van for transportation for the afterschool program and other community needs.
- Expanded adult programming and events.
- Upgrades to our Website.
- Work with Chamber of Commerce for a Summer concert series 6 Concerts
- Ski Lesson program winter of 2027
- Summer Camp Counselor training program
- Work with Athletic Director Softball/Baseball field maintenance plan for the upcoming Spring and Summer season.
- Replace key system at Ingleside Park Tennis/Pickle courts.
- Adding a 6-week kayak program Summer 2026

- Planning 2 Sunset cruises July/ August

ACCOMPLISHMENTS

- Created a new fee structure for all programming
- Expand fund for families who cannot afford some of our core programs
- Expanded our Robotics/Lego engineering programs
- Partnered with Friends of Winthrop Beach to do movies and events at Winthrop Beach.
- Partnered with the Police Department on Family Fun Nights in the Park and open gym nights for middle schoolers.
- Partnered with Save the Harbor Save the Bay on trips to the Boston Harbor Islands for our camp programs.
- Hired and managed 60 H.S/College Students for our 8-week summer program.
- Expanded our Full day Summer Camp
- Micro Sports games for ages 3-4
- New Swings at Pond St, Pico, Ingleside Parks
- Expand February and April vacation programming
- Transitioned our offices to the EB. Newton School due to the demolition of the old Middle School
- Transitioned our After-school program to the Point Shirley Association building.
- Assisted Winthrop Little league with installing 2 New Dugouts.

SIGNIFICANT BUDGET CHANGES

Increase to Recreational Activities line item which totals \$7,000.00. We need to add money to this line due to the cost of Transportation.

BUDGET CONCERNS

Indirect Costs are a concern.

School Gym expenses for programming.

Transportation costs continue to rise.

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

Town Manager Recommended Budget

FY27 Operating Budget

ENTERPRISE FUNDS							Surplus		
671 - PARKS & RECREATION ENTERPRISE FUND		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
67163051-511100	Permanent Employees	173,087.14	187,612.12	190,429.51	72,325.98	149,088.65	149,088.65	(41,340.86)	-21.71%
67163051-512202	Salary After School Program	33,552.00	33,380.00	24,250.00	16,494.00	30,250.00	31,000.00	6,000.00	24.74%
67163051-512203	Salary Class Instructors					-		-	#DIV/0!
67163051-514600	Longevity	2,450.00	2,450.00	2,450.00	4,100.00	2,050.00	2,050.00	(400.00)	-16.33%
67163051-517100	Workers Compensation	1,207.00	2,297.00	2,458.00		2,458.00	2,458.00	-	0.00%
67163051-517200	Unemployment			2,000.00		2,000.00	2,000.00	-	0.00%
67163051-517501	OPEB			6,000.00				(6,000.00)	-100.00%
67163051-517510	Health Insurance GIC	20,000.00	20,000.00	29,999.00		36,425.00	36,425.00	6,426.00	21.42%
67163051-517700	Pension Appropriation	37,400.00	38,148.00	38,910.00	38,910.00	38,910.00	32,545.93	-	0.00%
67163051-517910	Medicare	-	2,601.00	3,148.61		3,148.61	2,537.50	0.00	0.00%
	PERSONNEL SUB-TOTAL:	267,696.14	286,488.12	299,645.12	131,829.98	264,330.26	258,105.08	(35,314.86)	-11.79%
67163052-524001	Maintenance & Repairs	2,959.00		3,000.00	2,680.00	3,000.00	3,000.00	-	0.00%
67163053-535100	Recreational Activities	75,352.05	61,031.51	73,000.00	40,328.91	80,000.00	80,000.00	7,000.00	9.59%
67163053-538400	Athletic Field Services	1,832.29	2,945.00	3,000.00		3,000.00	3,000.00	-	0.00%
67163053-534100	Telecommunications	739.13	369.51	1,600.00		1,600.00	1,600.00	-	0.00%
67163053-534300	Printing and Mailing		388.75	500.00		750.00	750.00	250.00	50.00%
67163054-548100	Fuel (Gasoline/Diesel)							-	#DIV/0!
67163055-558900	Misc. Supplies	2,995.81	3,479.56	3,600.00	3,090.00	5,000.00	4,799.45	1,400.00	38.89%
67163057-571001	In-State Mileage							-	#DIV/0!
67163057-573100	Professional Associations	625.00	1,020.00	500.00		750.00	750.00	250.00	50.00%
67163057-574100	Property Insurance	8,091.00	9,826.00	10,515.00		9,900.00	9,900.00	(615.00)	-5.85%
67163057-579100	Software Annual License Cost	4,447.50	4,550.00	5,605.00	5,605.00	5,605.00	5,605.00	-	0.00%
67163057-596000	Transfer out - OPEB	6,000.00	6,000.00		6,000.00		6,000.00	-	#DIV/0!
67163059-596101	Trf to General Indirect Costs	31,844.00	37,926.62	34,409.88	34,409.88	36,490.47	36,490.47	2,080.59	6.05%
	EXPENSES SUB-TOTAL:	134,885.78	127,536.95	135,729.88	92,113.79	146,095.47	151,894.92	10,365.59	7.64%
671 - PARKS & RECREATION ENTERPRISE FUND		402,581.92	414,025.07	435,375.00	223,943.77	410,425.73	410,000.00	(24,949.27)	-5.73%

671 - PARKS & RECREATION ENTERPRISE FUND		FY2025	FY2025	FY2026	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Budget	Actual	Budget	Town Manager	Actual 11/30/2025	Budget	Town Mgr.	Change	Change
6714-437000	Other Fees & Charges								0.00	#DIV/0!
6714-451001	Park Permits								0.00	#DIV/0!
6714-480000	Miscellaneous Revenue								0.00	#DIV/0!
6714-485001	Summer Leagues-Revenue								0.00	#DIV/0!
6714-497000	Transfer In	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
Total 40	Revenues	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
6714-427000	Charges for Services	390,000.00	367,197.80	428,875.00	405,375.00	156,197.50	380,425.73	380,000.00	-24,949.27	-6.15%
Total 417	User Charges	390,000.00	367,197.80	428,875.00	405,375.00	156,197.50	380,425.73	380,000.00	-24,949.27	-6.15%
Fund 671	Recreation Enterprise	420,000.00	397,197.80	458,875.00	435,375.00	186,197.50	410,425.73	410,000.00	(24,949.27)	-5.73%

HARBORMASTER



Harbormaster's Mission Statement

The mission of the Harbormaster Department is to provide for Public Safety on the waters of the Town of Winthrop to designate and manage the town's mooring areas to provide assistance to local and visiting boaters in the use of the town's waterways; to enforce the Commonwealth of Massachusetts Boating Regulations and The Town of Winthrop Waterways Rules and Regulations; to work in conjunction with the Winthrop Police and Fire Departments, Massachusetts State Police, Coast Guard and FEMA. The Department will respond to all emergencies as determined by the Harbormaster. The Department manages the Town Pier complex, which consists of a terminal building, Pier, Marina, and public access launch ramp. This facility is located at the Winthrop Town Landing, the center of maritime commerce for the Town of Winthrop. Operating from the Pier Terminal Building, which provides an administrative center for the day-to-day business of managing Winthrop Harbor, the Town Pier, the Marina, and the Ferry Service. The Department manages the facility, which provides a port landing for The Town of Winthrop, and the operating center Harbormaster patrol boats and Winthrop Fireboat. The facility accommodates commercial fishing, charter boats, and recreational berthing. The facility also provides for visitor landings by private and commercial vessels.

Goals and Objectives

- In effort to gain compliance, the Harbormaster department will continue to monitor the waterways utilizing effective and clear communication, education and enforcement.
- Continuing building the relationship with the Yacht Clubs and Private Marinas to improve the boating experience in the town's waterways.
- Through partnerships, we will increase the moorings fields for rentals to increase revenue and increase the boating population.
- Integrate the Police Department into the daily operations.

Accomplishments

- Increased revenues through improved management and technology.
- Increased compliance through better communication, education, and enforcement.
- Increased response to waterway emergencies.

Department Summary

In partnership with the Town Managers office and our public safety partners, the department has significantly raised revenue. Increased Communication education and enforcement have resulted in improved compliance with waterway laws. This proactive approach to rescue response has increased the number of rescues in the harbor. The department in partnership with the Winthrop Fire Department has secured federal funding to purchase a fireboat with firefighting capabilities. The Town Manager's office is aggressively pursuing state and federal funding for much needed repairs to the town pier and improved infrastructure throughout the waterways within the town. We will continue to improve relationships with our public safety partners, other local, state, and federal agencies to improve the quality of the boating experience in the town of Winthrop.

Town Manager Recommended Budget

FY27 Operating Budget

ENTERPRISE FUNDS							Surplus		
752 - WATERWAYS IMPROVEMENT ENTERPRISE FUND		FY2024	FY2025	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Actual	Actual	Budget	Actual 12/31/2025	Dept. Request	Town Mgr.	Change	Change
75229551-511100	Permanent Employees	147,758.69	145,847.05	129,615.48	29,975.06	110,000.00	110,000.00	(19,615.48)	-15.13%
75229551-511150	Salary Custodian	14,773.98	15,164.81	14,286.24	5,345.26	16,000.00	15,000.00	1,713.76	12.00%
75229551-512200	Seasonal Employees				45,706.00	56,750.00	56,750.00	56,750.00	
75229551-517100	Workers Compensation	2,722.00	3,094.00	3,312.00		1,000.00	1,000.00	(2,312.00)	-69.81%
75229551-517200	Unemployment		-	3,000.00		3,000.00	3,000.00	-	0.00%
75229551-517910	Medicare		1,431.40	2,087.00		2,100.00	2,100.00	13.00	0.62%
	PERSONNEL SUB-TOTAL:	165,254.67	165,537.26	152,300.72	81,026.32	188,850.00	187,850.00	36,549.28	24.00%
75229552-521100	Electricity	4,564.44	4,078.83	5,500.00	2,282.52	6,000.00	6,000.00	500.00	9.09%
75229552-521200	Heating Fuel	1,514.52	1,467.30	1,700.00	221.99	2,000.00	2,000.00	300.00	17.65%
75229552-523100	Water/Sewer Usage	12,294.81	15,235.75	14,000.00	3,942.26	14,500.00	14,500.00	500.00	3.57%
75229552-524100	Repair/Maint Buildings	3,718.07	8,853.02	3,500.00	7,096.57	8,500.00	8,500.00	5,000.00	142.86%
75229552-524101	Repair/Maint Equipment	5,325.56	4,572.08	3,000.00	4,255.51	4,500.00	4,500.00	1,500.00	50.00%
75229552-524106	Repair/Maint. Of Vehicles	12,009.30	5,820.56	8,000.00	8,024.73	9,000.00	9,000.00	1,000.00	12.50%
75229552-524107	Repair/Maint. of Infrastructure	6,836.74	5,349.61	10,000.00	443.96	6,000.00	6,000.00	(4,000.00)	-40.00%
75229557-579100	Software Annual License Cost	5,047.00	5,047.00	5,500.00	1,400.00	5,500.00	5,500.00	-	0.00%
75229553-538100	Banking Services			200.00		250.00	250.00	50.00	25.00%
75229553-530702	Training Services			1,500.00		2,500.00	2,500.00	1,000.00	66.67%
75229553-534100	Telecommunications							-	#DIV/0!
75229553-534103	Harbormaster Cell Phones	1,478.92	1,717.56	1,500.00	1,201.84	2,400.00	2,400.00	900.00	60.00%
75229553-534200	Internet Access	2,532.13	2,508.97	2,500.00	993.38	2,500.00	2,500.00	-	0.00%
75229558-580000	Capital Improvements/Purchases							-	#DIV/0!
75229553-534400	Postage	146.25	595.02	800.00	597.16	800.00	800.00	-	0.00%
75229554-542300	General Office Supplies	970.00	2,141.50	1,000.00	920.85	1,200.00	1,200.00	200.00	20.00%
75229554-548100	Fuel (Gasoline/Diesel)			750.00	59.96	750.00	750.00	-	0.00%
75229554-548103	Boat Fuel	2,139.70	2,541.41	3,000.00	1,916.29	3,500.00	3,500.00	500.00	16.67%
75229555-558702	Licensing Permit Materials	1,209.00		1,500.00		1,500.00	1,500.00	-	0.00%
75229555-558401	Uniforms	970.00	1,508.00	2,500.00	823.00	1,500.00	1,500.00	(1,000.00)	-40.00%
75229557-574100	Property Insurance	7,206.00	7,111.00	7,800.00		7,200.00	7,200.00	(600.00)	-7.69%
75229557-578100	Reserve Fund Appropriations							-	#DIV/0!
75229559-591100	Principal Long Term Debt							-	#DIV/0!
75229559-591500	Interest on Bond							-	#DIV/0!
75229557-573100	Professional Associations	425.00	725.00	500.00	300.00	500.00	500.00	-	0.00%
75229559-596101	Trf to General Indirect Costs	57,684.00	69,620.60	70,228.28	70,228.28	75,210.92	75,210.92	4,982.64	7.09%
	EXPENSES SUB-TOTAL:	126,071.44	138,893.21	144,978.28	104,708.30	155,810.92	155,810.92	10,832.64	7.47%
752 - Waterways Imprmnt. Total		291,326.11	304,430.47	297,279.00	185,734.62	344,660.92	343,660.92	47,381.92	15.94%

752 - WATERWAYS IMPROVEMENT ENTERPRISE FUND		FY2025	FY2025	FY2026	FY2026	FY2026	FY2027	FY2027	\$	%
Account Number	Account Description	Budget	Actual	Budget	Town Manager	Actual 11/30/2025	Budget	Town Mgr.	Change	Change
7524-427010	Davit Fee								0	#DIV/0!
7524-427018	Ice - Harbormaster								0	#DIV/0!
7524-451000	Fed Rev Passed Through State								0	#DIV/0!
Total 40	Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
7524-460000	Other State Revenue	13,000.00	13,000.00	13,000.00	13,000.00		13,000.00	13,000.00	0.00	0.00%
Total 412	State Aid	13,000.00	13,000.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.00	0.00%
7524-416010	Boat Excise Revenue - 2010								0.00	#DIV/0!
7524-416011	Boat Excise Revenue - 2011								0.00	#DIV/0!
7524-416012	Boat Excise Revenue - 2012								0.00	#DIV/0!
7524-416013	Boat Excise Revenue 2013								0.00	#DIV/0!
7524-416014	Boat Excise Revenue 2014								0	#DIV/0!
7524-416015	Boat Excise Revenue 2015		400						0	#DIV/0!
7524-416016	Boat Excise Revenue 2016								0	#DIV/0!
7524-416017	Boat Excise Revenue 2017								0	#DIV/0!
7524-416018	Boat Excise Revenue 2018								0	#DIV/0!
7524-416019	Boat Excise Revenue 2019								0	#DIV/0!
7524-416020	Boat Excise Revenue 2020								0	#DIV/0!
7524-416021	Boat Excise Revenue 2021								0.00	#DIV/0!
7524-416022	Boat Excise Revenue 2022		196.51						0.00	#DIV/0!
7524-416023	Boat Excise Revenue 2023		597.65			198.00			0.00	#DIV/0!
7524-416024	Boat Excise Revenue 2024	37,400.00	5,084.14	32,000.00	32,000.00	1,023.71			-32,000.00	-100.00%
7524-416025	Boat Excise Revenue 2025		32,992.98			6,729.89	36,000.00	36,000.00	36,000.00	#DIV/0!
Total 413	Excises	37,400.00	39,271.28	32,000.00	32,000.00	7,951.60	36,000.00	36,000.00	4,000.00	12.50%
7524-480000	Miscellaneous Revenue								0	#DIV/0!
Total 416	Departmental Revenue								0	#DIV/0!
7524-427000	Charges for Services								0	#DIV/0!
7524-427005	Ramp Rev (daily) \$10 & \$100 hauler	23,000.00	15,870.00	18,000.00	18,000.00	10,120.00	18,000.00	18,000.00	0.00	0.00%
7524-427007	Hauler Fees	1,000.00	2,000.00	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00	1,000.00	100.00%
7524-427009	Transient Rentals \$35 up to \$45/day	5,000.00	2,404.00	5,000.00	5,000.00	2,350.00	4,500.00	4,500.00	-500.00	-10.00%
7524-427010	Commercial hauler Season Pass		500.00						0.00	#DIV/0!
7524-427011	Season Ramp	1,500.00	5,400.00	3,000.00	3,000.00	1,590.00	4,000.00	4,000.00	1,000.00	33.33%
7524-427012	Slip Rental Summer	90,000.00	92,852.50	85,000.00	85,000.00	3,387.50	90,000.00	90,000.00	5,000.00	5.88%
7524-427014	Slip Rental Winter	1,300.00	1,387.50	2,000.00	2,000.00	1,387.50	1,300.00	1,300.00	-700.00	-35.00%
7524-427015	Dingy Fees \$400	11,500.00	9,675.00	7,629.00	7,629.00		9,000.00	9,000.00	1,371.00	17.97%
7524-427016	Landing Fees	0		0	0		0.00	0.00	0	#DIV/0!
7524-427017	Parking Permit Fee - Harbor	0		0	0		0.00	0.00	0	#DIV/0!
7524-427019	Mooring Rental Fee	3,500.00	6,500.00			1,225.00	6,000.00	6,000.00	6,000.00	#DIV/0!
Total 417	User Charges	136,800.00	136,589.00	121,629.00	121,629.00	21,060.00	134,800.00	134,800.00	13,171.00	10.83%
7524-432000	Fees								0	#DIV/0!
7524-437000	Other Fees & Charges	1,500.00	1,192.00	3,500.00	3,500.00	135.00	2,000.00	2,000.00	-1,500.00	-42.86%
7524-450006	HM Fines - Non Criminal Citations	300.00	1,040.00	150.00	150.00	7,725.00	2,000.00	2,000.00	1,850.00	1233.33%
Total 418	Fees	1,800.00	2,232.00	3,650.00	3,650.00	7,860.00	4,000.00	4,000.00	350.00	9.59%
7524-416500	Waterway Fee - Revenue								0	#DIV/0!
7524-416515	Non-Resident WaterWay Fee - Revenue (250	64,110.00	91,020.00	74,000.00	74,000.00	19,540.00	74,000.00	90,500.00	0.00	0.00%
7524-416520	Resident WaterWay Fee - Revenue (200)\$250	54,800.00	60,500.00	53,000.00	53,000.00	12,750.00	53,000.00	65,361.09	0.00	0.00%
Total 419	Licenses & Permits	118,910.00	151,520.00	127,000.00	127,000.00	32,290.00	127,000.00	155,861.09	0.00	0.00%
7524-417200	Penalties & Interest Boat Exc	0.00	494.93			319.91	0.00	0.00	0.00	#DIV/0!
Total 420	Penalties & Interest	0.00	494.93	0.00	0.00	319.91	0.00	0.00	0.00	#DIV/0!
7524-497000	Transfer In								0	#DIV/0!
Total 421	Miscellaneous	-	-	-	-				0.00	#DIV/0!
752 - Waterways Enterprise Fund Total		307,910.00	343,107.21	297,279.00	297,279.00	69,481.51	314,800.00	343,661.09	17,521.00	5.89%

CAPITAL PLAN





TOWN OF WINTHROP OFFICE OF THE TOWN MANAGER

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

Anthony Marino
Town Manager

M E M O R A N D U M

TO: Town Council, School Committee, & Finance Commission
FROM: Anthony Marino, Town Manager
DATE: April 21, 2026
RE: FY 2027 - FY 2031 Five-Year Capital Plan

I am pleased to submit the proposed FY2027- 2031 Capital Plan, the first year of which constitutes the requested FY2027 Capital Budget. The Town Council, School Committee, and Finance Commission will review the proposals to improve the town's buildings, equipment, and infrastructure each year. Initiatives that require an exclusion (additional debt) from Proposition 2 ½ also require a ballot vote.

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

A few larger issues to be noted:

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

strategy that will minimize, to the greatest extent possible, the impact on the water and sewer ratepayers.

However, as we have been aware over the past year, we have a few larger-scale capital projects that need to be addressed. We publish these in order not to pick priorities but to provide a sense of scale (eventual costs could be higher or lower) of the challenges ahead. Here are items the Council has been made aware of and rough estimates:

- 1) Completion of the Winthrop Center/Ingleside Park stormwater runoff project- \$15 million
- 2) Design and completion of the Stormwater project on Tilestone, Girdlestone, and Pico Ave neighborhoods - \$ 5 - 8 Million
- 3) Design and construct an Earth Berm along the marsh near Morton and Bank Street and install new Stormwater piping and storage tanks as well as flapper valves to keep the tidal flooding to a minimum. \$11-\$15 million
- 4) Investment needed in the Water system to reduce leakage and service breaks – \$60 million.
- 5) Additional roadwork and stormwater work around town - \$60 million

The town is facing \$160 million in infrastructure repairs over the next two decades, for which we will need to find federal, state, and local funding.

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

Third, the projects proposed for funding in FY27 will be listed in detail to ensure the public can comment on and track the proposed investments. For example, we will list the precise locations of new sidewalks and repaved streets, the location and nature of work on specific buildings and playgrounds, etc.

Funding Sources

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

The Free Cash Benefit

In its most basic sense, Free Cash is the fiscal year-end result of higher-than-estimated revenues and lower-than-budgeted expenditures. After the June 30 close of the fiscal year, the Town's Free Cash is certified by the State Department of Revenue and available for appropriation. For example, Free Cash, which was certified after the close of FY2025 (June 30, 2025), is available for use in the FY26 Capital Budgets (July 1, 2025). **Free cash from FY26 was \$2,783,529, and a portion of it is available for the FY27 Capital Plan.**

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

Individual Project Requests

Each Capital Equipment request for FY27 includes a detailed project request sheet that outlines the need for the item or project, provides a cost estimate, and includes a narrative supporting the purchase. The Department Heads and the Town Manager reviewed each request to decide which fiscal year it would be funded.

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

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

Town of Winthrop
Debt Exclusion Projects
Addendum to Five-Year Capital Plan
FY2027 – FY2031

Project Name	Estimated Cost	Estimated Project Start Date
Pico, Tileston, Girdlestone Storm Water Project	\$5,500,000	FY27 - FY28
French Square – Ingleside Park Storm Water Work	\$5,700,000	FY30 – FY31
Morton & Banks Earth Berm Work	\$10,000,000	FY29
Morton & Banks Storm Water Work	\$4,500,000	FY29
Pico Ave Sea wall	\$2,500,000	FY29

Town of Winthrop									
Capital Requests 5 Year Plan (listed by Department)									
FY 2027 - 2031									
Description	Project Title	5 Yr. Project Request	FY2027	Town Manager Recommended	FY2028	FY2029	FY2030	FY2031	Funding
Facilities - Town									
Town Wide									
Roofing Repairs	Roofing repairs	\$50,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Bdlg Maint
Pauline Street Gymnasium									
EB Newton Building									
Public Library									
Fire & Police Stations									
Winthrop Police Station	Exterior Pointing Work (2 years)	\$35,000	\$15,000	\$15,000	\$20,000				Bdlg Maint
New Fire Station (Phase 1)	Debt Exclusion for new Fire Station (Phase 1)	\$38,500,000			\$38,500,000				Debt Exclusion
DPW & Highway yard									
American Legion Building									
DPW Roadway, Sidewalk, Stormwater, Utility & Tree work									
Revere Street TIP Project	State Funded Project (Town funded approx. \$725,000 out of ARPA funds for cost of required Easements)	\$3,750,000	\$3,750,000						State TIP funding State Grant Funding - TBD
Washington - Pleasant - Winthrop Street Intersection Improvements	Engineering work to design intersection improvements	\$75,000	\$75,000						
Main Street TIP Project Design Costs	Engineering work to begin from Bridge to Magee's Corner	\$375,000	\$125,000	\$100,000	\$125,000	\$125,000			Free Cash
Public Seawall Repair	Seawall Repair around Town (FY26 - Shirley Street)	\$500,000	\$100,000	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	Free Cash
Sidewalk Replacement	Replace Sidewalks in accordance with DPW list	\$1,000,000	\$200,000	\$75,000	\$200,000	\$200,000	\$200,000	\$200,000	Free Cash
Asphalt Resurfacing	Asphalt Resurfacing to maintain replacement of 2.5 Miles per year	\$2,500,000	\$500,000	\$250,000	\$500,000	\$500,000	\$500,000	\$500,000	Free Cash
Pico Seawall	Engineering and Permitting work for new Seawall	\$204,000			\$102,000	\$102,000			GF
Girdlestone & Tilestone Stormwater Work	Replace Existing Stormwater drainage with new	\$3,600,000	\$900,000		\$900,000	\$1,800,000			Debt Exclusion
Pico Stormwater Work	Replace Existing Stormwater drainage with new	\$2,400,000	\$600,000		\$600,000	\$1,200,000			Debt Exclusion
Morton Street & Banks St. Stormwater engineering	Engineering and design work	\$0							GF
Morton St. and Banks St. Stormwater Work	Replace Existing Stormwater drainage with new	\$3,712,500	\$1,237,500		\$1,237,500	\$1,237,500			Debt Exclusion
Tree Plantings - Maintenance	Install new and maintain existing shade trees	\$125,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Free Cash
Cemetery	Cemetery Fence Replacement	\$40,000	\$40,000	\$40,000					GF
Fishermen's Bend Marsh Feasibility Study	Complete a feasibility study on Fishermen's Bend	\$405,220	\$405,220						MVP Grant
Fishermen's Bend Marsh Engineering Work	Design the repairs to this area after Feasibility Study is complete	\$950,000	\$950,000						MVP Grant - FY27
Water & Sewer Work									
Water Main Replacement - Winthrop St. Phase 1 (Magee's to Metcalf)	Replace 1900 Linear feet of aged water main	\$3,000,000	\$600,000		\$600,000	\$600,000	\$600,000	\$600,000	Water & Sewer
Water Main Replacement - Brookfield Rd	Replace 1500 Linear Feet of water main	\$1,000,000	\$200,000		\$200,000	\$200,000	\$200,000	\$200,000	Water & Sewer
Water Main Repl. - Winthrop St. Phase 2 (Metcalf to Washington)	Replace 1900 Linear feet of aged water main	\$4,000,000			\$700,000	\$700,000	\$700,000	\$1,900,000	Water & Sewer
Water Main Replacement on Triton, Siren, Undine and Hale	Replace 2700 Linear feet of aged water main	\$4,625,000				\$925,000	\$925,000	\$2,775,000	Water & Sewer
Water Main Replacement on Main St.	Replace 3200 LF of aged water main	\$4,500,000				\$900,000	\$900,000	\$2,700,000	Water & Sewer
Faun Bar Ave. Water Tank Improvements	Upgrades to Town's \$1M gal Water Tank	\$3,840,000					\$555,000	\$3,285,000	Water & Sewer
Water Main Replacement - Morton St. / Banks / Douglas / Edwards / Russell / Read	Replace 5350 Linear feet of aged water main	\$5,000,000						\$5,000,000	Water & Sewer
Removal of Remaining Lead Lines (relining wtr 40 yrs)	Mandated removal of remaining lead lines	\$5,300,000	\$980,000		\$1,080,000	\$1,080,000	\$1,080,000	\$1,080,000	MWRA
Water Valve Maintenance Program	Exercise 500 Valves	\$1,500,000	\$300,000		\$300,000	\$300,000	\$300,000	\$300,000	Water & Sewer
Water Valve Replacement Program 10 yrs	Replace 25 Failed Gate Valves	\$2,500,000	\$500,000		\$500,000	\$500,000	\$500,000	\$500,000	Water & Sewer
Water Meter Replacement Program - 10 yrs	Five Year Program to replace older water meters	\$1,500,000	\$300,000		\$300,000	\$300,000	\$300,000	\$300,000	Water & Sewer
Sewer Pumpstation Upgrades (Ventilation, Pumps, and Valves)	Ventilation, pump, and valve upgrades at three sewer pump	\$225,000	\$75,000		\$75,000	\$75,000			
Park & Recreation (Town Parks & Playgrounds)									
Miller - Turf Field Maintenance	Monies that will be needed for Turf Maintenance	\$900,000					\$900,000		TBD/CPA
Town Sub Totals		\$96,111,720	\$11,887,720	\$565,000	\$46,074,500	\$10,879,500	\$7,795,000	\$19,475,000	

Town of Winthrop									
Capital Requests 5 Year Plan (listed by Department)									
FY 2027 - 2031									
Description	Project Title	5 Yr. Project Request	FY2027	Town Manager Reccomended	FY2028	FY2029	FY2030	FY2031	Funding
Facilities-School		\$96,111,720							
<u>District</u>									
Ball field Maintenance	Maintenance on existing Sports Fields	\$100,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		GF
<u>Cummings School</u>									
Replace one AC Compressor	Replace one AC Compressor	\$0							GF
Replace Dumpster Enclosure	Replace Existing Dumpster Enclosure	\$8,000	\$8,000						GF
Replace Actuator and BMS Device	Replace Actuator and BMS devices	\$0							GF
Replace Carpet in the Admin Office	Replace carpet in Admin Office	\$42,000			\$42,000				Bdlg Maint
Sealcoat and restripe parking lot	Sealcoat and restripe existing parking lot	\$15,000	\$15,000						GF
Sealcoat the driveway-ATC	Loop, main entr., cafeteria	\$10,000			\$10,000				GF
Roof SeaITop ATC	Roof SeaITop ATC	\$30,000	\$30,000	\$30,000					Bdlg Maint
Replace Stair treads	Replace Stair treads	\$22,000			\$22,000				GF
Replace Actuator and BMS Device	Replace Actuator and BMS devices	\$95,639	\$95,639	\$95,369					GF
Paging System Replacements	Paging System replacements	\$48,000	\$48,000	\$48,000					GF
<u>Ft. Banks</u>									
Patch cracks and sealcoat parking lot	Patch cracks and seal coat parking lot	\$14,000	\$14,000						GF
Make repairs to Asphalt driveway loop	Make repairs to existing asphalt driveway loop	\$20,000	\$20,000						GF
Replace the RTU4 coil	Replace the RTU4 coil	\$26,000	\$26,000						GF
Replace the Fabiano's playground EPDM - WPG	Replace the Fabiano's playground EPDM - WPG	\$75,000	\$75,000						GF
Cafeteria Floor - WPG	Cafeteria Floor - WPG	\$60,000			\$60,000				GF
Remove basketball hoop with piping- WPG	Remove basketball hoop with piping- WPG	\$5,000	\$5,000						GF
Lower roof(extension) drains repair	Lower roof(extension) drains repair	\$4,900	\$4,900	\$4,900					GF
Fire Alarm Main PCB	Fire Alarm Main PCB	\$40,000	\$40,000						GF
Updade BMS software - WPG	Updade BMS software - WPG	\$25,000	\$25,000						GF
gymnasium audio system upgrade	mec electrical tech (	\$9,421			\$9,421				GF
<u>Winthrop Middle-High School Building</u>									
Dugout Extension MSHS Baseball Field	Install a Dugout extension on the baseball field	\$18,000	\$18,000						GF
Vape Detectors Installation	Install Vape detectors in the MSHS	\$35,000	\$35,000						GF
2 RTUs most likely out of refridgerant	2 RTUs most likely out of refridgerant	\$7,000	\$7,000						GF
Fix EPDM on the Pre-K playground	Fix EPDM on the Pre-K playground	\$20,000	\$20,000						GF
Genetec Cameras and servers	Genetec Cameras and servers	\$66,219	\$66,219						GF
Genetec Door Controllers	Genetec Door Controllers	\$82,751	\$82,751	\$82,751					Bdlg Maint
Gymnasium floor	Gymnasium floor	\$30,000	\$30,000						GF
School Sub Totals		\$908,930	\$690,509	\$286,020	\$168,421	\$25,000	\$25,000	\$0	

Town of Winthrop								
Capital Requests 5 Year Plan (listed by Department)								
FY 2027 - 2031								

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APPENDICES



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Table of Abbreviations and Acronyms

Table of Abbreviations and Acronyms

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

Table of Abbreviations and Acronyms

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

Table of Abbreviations and Acronyms

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

Glossary of Terms

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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