

# **CITY OF REVERE**

## **FY 2026 ADOPTED BUDGET**



**PRESENTED BY:**  
**MAYOR PATRICK M. KEEFE, JR**

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#### Public Schools

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## **Section I - General Overview**

## Overview – City of Revere

The City of Revere is located on the eastern coast of Massachusetts and is bordered by Boston, Winthrop, and Chelsea on the south, Everett and Malden on the west, Saugus and Lynn on the north, and the Atlantic Ocean on the east. The City has a population of approximately 53,073 (according to the 2020 U.S. Census) and occupies a land area of 5.95 square miles. Settled in 1626 and originally a part of Chelsea, Revere was established as a separate town in 1871 and incorporated as a city in 1915. It is primarily a residential suburb of Boston.

### Form of Government

The City operates under the Plan B form of government with an elected Mayor and an eleven-member City Council. The Mayor is elected for a four-year term, and Councilors are elected for two-year terms.

### Principal Executive Officers

<u>Title</u>	<u>Name</u>	<u>Manner of Selection</u>	<u>First Took Office</u>	<u>Term Expires</u>
Mayor	Patrick M. Keefe, Jr.	Elected	April 2023	January 2028
Chief Financial Officer	Richard Viscay	Appointed by Mayor	February 2020	January 2028
Treasurer/Collector	Cathy Bowden	Appointed by Mayor	July 2020	N/A
Auditor	Richard Viscay	Appointed by Mayor	November 2017	January 2028
Clerk	Ashley Melnik	Appointed by Council	January 2010	Tenured

### Municipal Services

The City provides general governmental services for the territory within its boundaries, including police and fire protection, disposal of solid waste, public education, street maintenance, parks, and recreational facilities.

The City is located in Suffolk County but is not assessed any of the costs of county operations, the County tax being paid in its entirety by the City of Boston. The principal services provided by the County are a jail, a house of correction and a registry of deeds. Complete sewer and water services are provided by the City via connections to the Massachusetts Water Resources Authority (MWRA).

The City has a service agreement with Refuse Energy Systems Company (RESCO), under which RESCO is required to accept the City's municipal solid waste for disposal at its Saugus incineration facility.

### Coronavirus (COVID-19) Disclosure

COVID-19 is a respiratory disease caused by a novel coronavirus that not previously seen in humans. On March 10, 2020, the Governor of The Commonwealth of Massachusetts declared a state of emergency to support the Commonwealth's response to the outbreak of the virus. On March 11, 2020 the World

Health Organization declared COVID-19 a pandemic. On March 13, 2020, the President declared a national emergency due to the outbreak, which has enabled disaster funds to be made available to states to fight the pandemic. The state of emergency in The Commonwealth expired on July 15, 2021.

The City was awarded a total of \$30 million in Coronavirus state and local fiscal recovery funds in FY2021. Of this amount, \$30 million has been committed to various recovery efforts, investing \$6 million in the public sector workforce, \$9 million in water and sewer infrastructure improvements, \$2 million towards the development of a new health and wellness center for the community, \$1 million in assistance to local affected businesses and nonprofits, \$2 million to respond to the coronavirus public health emergency, \$7 million to respond to the negative economic impacts of the coronavirus, and \$1 million for travel and tourism. In addition, the City has received additional funding from FEMA, a CDBG grant to the Planning and Community Development department, a DPH grant for the Health Department, and ESSER funds for the School Department to address specific Covid-related areas.

Due to the new construction and growth in the City (\$4 million of new growth), the use of one-time revenues was not necessary in setting the FY22 tax rate. This new growth not only alleviated the need for one-time revenues to balance the budget, it also had a significant increase in the amount of building permits issued and the amount of permitting revenue collected in FY2022 (\$6.49 million). Furthermore, the City has rebounded back to pre-pandemic revenues in local options meals and rooms taxes (\$864,000 and \$1.76 million respectively), as well as motor vehicle excise taxes (\$6.35 million). The FY2023 and FY2024 budgets were balanced without the use of one-time revenues, and reasonable estimates on all local property taxes and general fund local receipts. No stimulus funds were used to balance the fiscal 2025 budget.

## **Education**

The Revere Public School system consists of a total of eight schools: six elementary schools, two of which are also K-8, a middle school, and one high school. There are also two parochial schools located in the City. The Northeast Metropolitan Regional Vocational School District has 1,381 students, approximately 276 of whom are from Revere.

## Student Enrollments

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
A. C. Whelan ES	752	740	753	684	658
Abraham Lincoln ES	537	537	572	604	600
Beachmont ES	312	312	295	327	346
Garfield ES	657	657	684	690	639
Paul Revere	464	450	464	467	497
Hill Elementary	639	668	639	652	615
Garfield MS	593	568	536	566	542
Rumney Marsh	551	600	568	579	587
Susan B. Anthony MS	575	575	564	568	545
Revere High	1,996	1,978	1,996	2,098	2,115
CityLab Innovation HS	65	81	70	109	117
	<u>7,141</u>	<u>7,166</u>	<u>7,141</u>	<u>7,344</u>	<u>7,261</u>

Source: Superintendent of Schools.

## Climate Resiliency

The City of Revere constructed a series of planning documents and guides to direct and articulate its vision for the future of Revere. These guides and policies are formulated by its professional and experienced planning team in the Department of Planning & Community Development with input from other municipal, regional, and state officials; nonprofits and local businesses; and community organizations and residents.

The Disaster Mitigation Act of 2000 (DMA 2000) requires that after November 1, 2004, all municipalities that wish to continue to be eligible to for Federal Emergency Management Agency (FEMA) Hazard Mitigation Assistance (HMA) funding to adopt a local multi-hazard mitigation plan, which must be updated in five-year intervals. This planning requirement does not affect post-disaster Public Assistance (PA) funding. Revere completed its Hazard Mitigation Plan (HMP) in 2005, and previously updated it in 2015. A final draft of the 2022 Hazard Mitigation Plan has been accepted by FEMA/EMMA and is updated annually in with various City departments.

A significant revision to the City of Revere Hazard Mitigation Plan (2022 Update) includes the reorganization of natural hazards through the context of climate change to reflect the increasing urgency of climate change. This is consistent with the approach taken in the Massachusetts State Hazard Mitigation and Climate Adaptation Plan – 2018 (2018 SHMCAP). Furthermore, FEMA's National Risk Index (NRI) was leveraged to update the risk analysis and loss

estimation. While there are some limitations with regards to analyzing NRI data at the local scale, it serves as a useful starting point to estimate damages from the following natural hazards for which loss estimates were not provided in the 2015 Update of the City of Revere Hazard Mitigation Plan (2015 Update): drought, landslides, hurricanes (beyond wind), severe winter storms, and tornadoes. The 2022 Update also reflects changes in flood risk from the 2017 update to the FEMA-delineated Special Flood Hazard Area (SFHA). Lastly, the mitigation goals and actions identified in the Hazard Mitigation Strategy were revised in accordance with the needs of the community.

As with previous updates, the 2018 SHMCAP was leveraged as a starting point to identify potential hazards and the risk they present to the Commonwealth. A significant change in the 2018 SHMCAP compared to prior versions is the framing of potential hazards through lens of climate change interactions, which include changes in precipitation, sea level rise, rising temperatures, and extreme weather. The effects of climate change on each hazard, as identified in the 2018 SHMCAP, were incorporated into the Risk Assessment.

The City's climate, geography, and demography significantly determine its risk and vulnerability to impacts from natural hazards. Because risk is at the nexus of natural hazards, human life and critical infrastructure, this Risk Assessment begins with a review of Revere's community profile. The community profile includes a review of the City's social and economic profile, followed by the land use profile and a review of development trends. Finally, the community profile includes a review of the City's climate, which affects many hazards the City may be vulnerable to and summarizes how the City's climate has changed in recent decades.

The Risk Assessment continues with a description of future climate projections in the city followed by a review of all potential natural hazard events that may occur in the City, leveraging work completed as part of the 2018 SHMCAP and the 2019 Revere Municipal Vulnerability Preparedness (Revere MVP, 2019) Summary of Findings Report to identify potential hazards.

Neighboring communities were invited to review and provide comments on the draft update, which was posted on the City's website for public viewing. As previously stated, the City recognizes hazard mitigation planning should not occur independent of other community and resilience planning activities. The City is engaged with the neighboring communities of Chelsea and Winthrop through the North Suffolk Office of Resiliency and Sustainability (NSORS). The regional partnership includes multiple staff members advancing regional efforts and securing grant funding. The City has also been coordinating with the neighboring communities; Lynn, Saugus, Malden, and Everett to progress regional flood mitigation efforts with an established a regional working group—the Saugus/Pines River Advocates for Regional Resiliency (SPRARR)—that is focused on mitigating threats posed to the Saugus/Pines watershed by climate change. Additionally, the City is working with the City of Boston on several items, including plans to improve coastal flood resilience at Suffolk Downs, which encompasses portions of both cities. The cities are collaborating to identify opportunities for flood protection alignments based on existing physical conditions, the location of flood pathways, and the extent of flooding. More recently the Cities have embarked on a focused plan to improve resiliency on Benington Street and adjacent Belle Isle Marsh, a designated Area of Critical Environmental Concern. A 50% design for this project will be completed by the end of the fiscal year, at which point the team will look to partner with MassDOT to further designs and implementation for this project.

The Municipal Vulnerability Preparedness grant program (MVP) provides support for cities and towns in Massachusetts to begin the process of planning for climate change resiliency and implementing priority projects. The State awards communities with funding to complete vulnerability assessments and develop action-oriented resiliency plans. Communities that complete the MVP program become certified as an MVP community and are eligible for MVP Action grant funding and other opportunities. Revere was deemed an MVP community in 2019 and subsequently secured multiple MVP grants, including an Action Grant for a Coastal Resiliency Study for the Point of Pines and Riverside neighborhoods, a Planning grant for Stormwater Storage at Gibson Park, another for shared resiliency planning between Boston and Revere, and grants to examine flooding issues in the Diamond Creek Watershed. In this phase of MVP, the City is working with Boston on the aforementioned Bennington Street project and is undertaking efforts to design a replacement for the Martin Street tide gate, which is critical for the health of the Diamond Creek watershed. In addition, the City is working on implementing some of the MVP-identified issues utilizing other grant resources, including a Coastal Zone Management (CZM) grant focused on protecting Beachmont homes from Belle Isle Marsh. The City employs an environmental planner to make use of the funding and is further supported by the Department of Planning & Community Development and Engineering staff at the City.

Further coordination between resiliency planning and the City's broader community, housing, economic development, and other goals are outlined in the City's Next Stop Revere Master Plan, the City's first comprehensive master plan developed in more than four decades. Among other objectives, the plan aims to promote resiliency of the City in the face of increasing climate challenges through comprehensive climate mitigation and resiliency strategies and energy efficiency programs and to position City government at the forefront of regional collaboration, climate resiliency, and mitigation programs.

In summary, the City has several plans in place to address climate resiliency and will continue to update and revise them as new information becomes available.

### **Cybersecurity**

The City has extensive procedures and processes in place and regular employee training regarding cybersecurity.

### **Industry and Commerce**

The following table lists the major categories of income and employment from 2016 to 2020.

Due to the reclassification the U.S. Department of Labor now uses the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry.

Industry	Calendar Year Average				
	2016	2017	2018	2019	2020
Construction	413	467	735	521	443
Manufacturing	-	-	-	101	91
Trade, Transportation and Utilities	2,945	2,929	2,594	2,665	2,736
Information	285	265	253	223	139
Financial Activities	366	282	279	251	232
Professional and Business Services	740	742	755	815	755
Education and Health Services	2,783	2,781	2,762	2,824	2,556
Leisure and Hospitality	1,507	1,528	1,564	1,080	1,051
Other Services	414	419	405	390	313
Total Employment	<u>9,920</u>	<u>9,880</u>	<u>9,814</u>	<u>9,337</u>	<u>8,783</u>
Number of Establishments	1,033	1,058	1,140	1,201	1,235
Average Weekly Wages	\$ 758	\$ 797	\$ 795	\$ 799	\$ 890
Total Wages	<u>\$ 410,700,467</u>	<u>\$ 428,862,219</u>	<u>\$ 409,654,945</u>	<u>\$ 417,045,989</u>	<u>\$ 408,764,497</u>

## Economic Development

Recognizing that the City of Revere needs commercial development to ensure a solid tax base, the City has taken an aggressive approach in recent years to expand and diversify its commercial tax base. These efforts have yielded significant success and many continuing prospects for further economic growth. In virtually every corner of the City, economic development is moving forward. The City of Revere has cultivated a robust development pipeline in recent years, allowing both the City and developers to benefit from immense regional demand in the residential and commercial sectors. The City of Revere has become a very desirable location with its ideal access to Boston via its 3 MBTA stations and bus lines and 3-mile crescent beach as well as its proximity to Logan Airport and major highways.

One of the largest mixed-use developments in the Commonwealth. was approved by the Revere City Council in 2018 at the 160-acre Suffolk Downs Racetrack, 52 acres of which are located in Revere. The master planned unit development by the HYM Investment Group, LLC will generate over the next 15-20 years approximately 5.8 million gross square feet of commercial, residential, and civic/recreational space across the Revere portion of the site, with residential uses comprising no more than 50%, and commercial uses no less than 50%. This master planned development will be constructed in 4 phases beginning at Beachmont Square adjacent to the Beachmont T Station, with residential uses to be predominant (80/20 ratio) during this first phase. The total mixed-use project will consist of 2.9 million gross square feet of commercial uses including an Innovation Center, hotels, office buildings, restaurants, and retail and 2.9 million gross square feet of residential uses. Construction of the first phase began in 2021. The first development project, Amaya, broke ground in 2022 and opened in the summer of 2024. Amaya features 475 apartments and 24,000 square feet of ground floor retail. This summer, HYM intends to begin construction on the next phase of the project: a full-service hotel and Portico, a 475-unit development. In addition, the team continues to

work on progress along the development's public spaces, including a revamped "Beachmont Square" public space, as well as an outdoor amphitheater, the first major step in developing the Suffolk Downs open space network, which will be 25% of the space in the development.

Also on the horizon is the development of the vacant 34-acre former Wonderland Greyhound Racetrack (the "Wonderland Property"). This site represents a key opportunity for further economic development in the City of Revere given its prime location on Route 1A and ideal access to the adjacent Wonderland T Station and Commuter Rail. The City is currently undertaking a master plan and rezoning of this site to include construction of a new high school to serve approximately 2,450 students. The City acquired the Wonderland Property by eminent domain. CBW Lending, LLC, the former owner of the Wonderland Property filed a lawsuit against the City over the price of the taking of the Wonderland Property by eminent domain. The City is confident that it acquired the Wonderland Property for fair market value. However, there can be no assurance that the City will be successful in any such defense.

The City of Revere is also home to two Amazon delivery stations, one in the City's geographic center, which has been in operation for several years, along with another which opened. In 2018, the closure and sale of the 800,000 sq. ft. former New England Confectionary Company (NECCO) facility paved the way for a now fully operational delivery station that employs over 600 Amazon or third-party delivery staff on site. The 150,000 gsf Squire Road site opened for the holiday season during 2023.

In 2021, the City of Revere advanced planning for the RiverFront District, a long-envisioned opportunity to incorporate significant public waterfront recreational uses into the City's economic development. The City has now completed and adopted a comprehensive Master Plan for this 19-acre site in the most northern sector of Revere's coastline, which calls for the mixed-use residential, recreational, environmental and transportation redevelopment of the public and private properties in this district. This includes a 291- unit mixed-use market-rate residential development as well as public amenities and a Riverwalk. This development opened in late 2024. Public investment to complement this project is well underway. Most importantly, plans for the renovation of Gibson Park, which includes recreational improvements, significant stormwater storage, has been submitted to the state for permitting review, with a goal to begin construction in late 2025. This work is supported by over \$3.3m in local, state and federal dollars, with more dollars expected through various sources in the next year.

Many development projects have been completed or are nearing completion along Revere Beach. Following many years of negotiations with the Commonwealth's Department of Conservation and Recreation and the MBTA and the subsequent designation of Eurovest Development as the master developer of Waterfront Square, the City has largely realized its vision of transforming what had been nearly 9 acres of surface parking lots into a series of dynamic, mixed-use properties. These include the completed projects of Ocean 650 at 650 Ocean Avenue consisting of 230 luxury rental units; The Eliot/Vanguard at 660 Ocean Ave consisting of 194 luxury rental units; a mixed-use development at 500 Ocean Ave consisting of 305 luxury rental units and two restaurants; and the completion of a 172 room Marriott/Spring Hill Suites Hotel with function space and a new restaurant. The latter of these, along with the 172-room Marriott/Spring Hill Suites Hotel at 400 Ocean Ave, include significant commercial components including restaurants, bars, and function facilities adding further to the significant economic activity at this Transit-Oriented Development site.

Both projects have been built adjacent to the pedestrian plaza and bridge that connects the Wonderland T Station to the waterfront. The final two parcels in the Waterfront Square development area are being developed as a 213-unit mixed use residential development at 646 Ocean Ave. and a 230 mixed use residential development at 656 Ocean Ave. 656 Ocean Ave recently obtained occupancy, as did 646 Ocean Ave.

Both the southern and northern ends of Revere Beach are experiencing aggressive development activity as well. Including the completion of a 234-unit luxury apartment project at 540 Revere Beach Boulevard called the "Beach House" by Baystone Development. A 145-unit mixed use development at 320 Revere Beach Boulevard also has completed construction, with occupancy issued in 2021. The approximately 3-acre parcel at 580 Revere Beach Boulevard, just north of the Beach House, has been acquired by Mill Creek Residential, which is currently under construction for 357 residential units, with a goal of a 2026 opening.

On the southerly end of Revere Beach, there are several commercial and residential mixed-use projects in various stages of design, permitting and construction. 90 Ocean Ave, a 75-unit residential project, was completed 2021. Adjacent to this site at 50 Ocean Avenue and 21 Revere Beach Boulevard is The Ryder, a 200-unit residential mixed-use project by Gate Residential featuring a dynamic first floor restaurant/bar space.

In addition to the aforementioned developments, there are a number of additional projects that have been completed since 2020, including: 195 residential units at 205 Revere Beach Parkway by Gate Residential; a 162 room Stay bridge Suites/Holiday Inn by XSS Hotels next door at 245 Revere Beach Parkway; a 35 unit mixed use residential development at 43 Nahant Ave.; a new 15,000 sq. ft. East Boston Neighborhood Health Center located at 10 Garofalo Way; a 110-room Avid Hotel at 405 American Legion Highway; a 6 unit mixed use residential building at 7-9 Dehon St.; a 31-unit condominium at 450 American Legion Highway; a 22 unit mixed use residential development at 14 Yeaman Street; a self-service warehouse storage facility at 320 Charger Street; a 52-unit residential development at 571 Revere Street; a 13- unit residential development at 1064 North Shore Road; a 14-unit residential development at 1540 North Shore Road; a 20-unit residential condominium at 1133 North Shore Road; a 18-unit mixed use residential development at 177 Shirley Ave.; a 45-unit mixed use residential development at 180 Shirley Ave.; and an 18 unit mixed use residential development at 57 Shirley Ave; a 36-unit residential development at 257 Washington Ave.; a 43-unit mixed use residential development at 207 Shirley Ave.; a 16-unit residential development at 1510 North Shore Road. .; a 16-unit residential development at 5 Washington Ave.

Also, a number of development projects are currently under construction including: a 114-unit mixed use residential development at 93 Bennington Street; 791 Broadway (48 units); a 71-unit residential condominium at 133 Salem Street; a 30-unit residential development at 810 Washington Ave; a 30 unit residential development at 344 Salem Street; a 12-unit residential development at 333 Lee Burbank Highway; and a 38-unit residential development at 13 Nahant Ave. Additional projects permitted recently include: 1499 North Shore Road (39 units), 110 Ocean Avenue (48 units), 1176 North Shore Road (160-units); 310 units at the Overlook Ridge Master Plan; and Winthrop Avenue (260 units).

On the commercial development horizon, in addition to the over 500,000 sq. ft. of research and development space currently in design at Suffolk Downs, Link Logistics purchased the Global property at 101 Lee Burbank Highway and completed environmental remediation in preparation for a 367,000 sq. ft. technology warehouse and a separate 267,000 sq. ft. technology warehouse, which started construction in late 2024. Link Logistics has also recently

permitted a 75,500 square foot Logistics Center at 186 Lee Burbank Highway. In addition to the Suffolk Downs hotel, another hotel was approved in 2024: 125 Squire Road (156-room). Finally, a five-story parking garage was approved on Squire Road in the winter of 2025. The project is planned to hold 582 spaces and will operate as a park-and-fly services, generating nearly \$480k in excise, property, and licensing fees per year.

### Largest Employers

<u>Name</u>	<u>Nature of Business</u>	<u>Employment</u>
Amazon	E-Commerce	100-249
Market Basket	Supermarket	100-249
BJ's Wholesale Club	Warehouse	100-249
Mass General Hospital	Medical	100-249
Stop & Shop (2 locations)	Supermarket	100-249
Price Rite	Supermarket	100-249
Lighthouse Nursing	Nursing	100-249
Target	Retail	100-249
Burlington Coat Factory	Retail	100-249
BeDriven North Shore	Livery	100-249
Beverly Coach	Livery	100-249
OceanAir	Shipping/Logistics	100-249

Source: Data gathered by City from individual employers.

### Labor Force, Employment and Unemployment Rate

According to the Massachusetts Executive Office of Labor and Workforce Development, in January 2025, the City had a total labor force of 33,664 of whom 31,970 were employed and 1,694 or 5.0% were unemployed as compared with 4.7% for the Commonwealth.

The following table sets forth the City's average labor force and average annual unemployment rates for calendar years 2019 through 2023 and the unemployment rates for the Commonwealth and the nation as a whole for the same period:

<u>Year</u>	<u>City of Revere</u>			<u>Massachusetts</u>	<u>U.S.</u>
	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment Rate</u>	<u>Unemployment Rate</u>	<u>Unemployment Rate</u>
2023	28,729	27,724	3.5%	3.4%	3.6%
2022	28,680	27,476	4.2%	3.8%	3.8%
2021	28,916	26,826	7.2	5.7	5.7
2020	29,725	25,657	13.7	8.4	6.7
2019	29,727	28,851	2.9	2.8	3.5

Source: Massachusetts Department of Employment and Training. Data based upon place of residence, not place of employment.

## Building Permits

The following table sets forth the estimated dollar value of new construction and alterations of building permits for the shown years. The estimated dollar values are builders' estimates and are generally considered to be conservative. Permits issued and estimated valuations shown are for both private construction and City projects.

<u>Fiscal</u>					
<u>Year</u>	<u>Commercial</u>	<u>%</u>	<u>Residential</u>	<u>%</u>	<u>Total</u>
2024	\$40,286,471	22%	\$144,670,446 (1)	78%	\$184,956,917
2023	\$86,769,016	71%	\$34,779,390	29%	\$121,548,406
2022	142,094,088 (2)	44	183,723,195 (2)	56	325,817,283
2021	27,144,080	48	29,457,830	52	56,601,910
2020	53,655,094	61	34,830,927	39	88,486,021
2019	170,380,086	88	23,277,123	12	193,657,209

Source: City Building Inspector.

(1) Building permits have increased steadily as the City has come out of the COVID-19 pandemic. Many of the larger projects were put on hold during the pandemic and many of the building projects were in full swing during 2024.

(2) Increase attributable to the resumption of building projects that had been deferred during the pandemic along with the first year of construction on the 20-year Suffolk Downs renovation, which will begin with a life science building, a hotel, and other residential and mixed-use buildings.

## Income Levels and Population

	<u>Revere</u>	<u>Massachusetts</u>	<u>United States</u>
<b>Median Family Income</b>			
2020	\$62,568	\$81,215	\$62,843
2010	58,345	81,165	51,144
2000	45,865	61,664	50,046
1990	37,213	44,367	35,225
<b>Per Capita Income</b>			
2020	\$30,587	43,761	\$34,103
2010	25,085	33,966	27,334
2000	19,698	25,952	21,587
1990	14,723	17,224	14,420

## Population Trends

<u>2020</u>	<u>2010</u>	<u>2000</u>	<u>1990</u>	<u>1980</u>
53,073	51,755	47,283	42,786	42,423

Source: U.S. Bureau of the Census.

On the basis of the 2020 Federal Census, the City has a population density of 9,095 people per square mile.

## PROPERTY TAXATION

The principal revenue source of the City is the tax on real and personal property. The amount to be levied in each year is the amount appropriated or required by law to be raised for municipal expenditures less estimated receipts from other sources and less appropriations voted from funds on hand. The total amount levied is subject to certain limits prescribed by law. See "Tax Limitations" herein. As to the mandatory inclusion of debt service and final judgments, see "Security and Remedies," above.

The estimated receipts for a fiscal year from sources other than the property tax may not exceed the actual receipts during the preceding fiscal year from the same sources unless approved by the State Commissioner of Revenue. Excepting special funds, the use of which is otherwise provided for by law, the deduction for appropriations voted from funds on hand for a fiscal year cannot exceed "free cash" as of the beginning of the prior fiscal year as certified by the State Director of Accounts plus up to nine months' collections and receipts on account of earlier years' taxes after that date. Subject to certain adjustments, free cash is surplus revenue less uncollected overdue property taxes from earlier years.

Although an allowance is made in the tax levy for abatements (see "Overlay" below) no reserve is generally provided for uncollectible real property taxes. Since some of the levy is inevitably not collected, this creates a cash deficiency which may or may not be offset by other items (see "Taxation to Meet Deficits" below).

### Tax Levy Computation

The following table illustrates the trend in the manner in which the tax levy was determined in recent years.

	Fiscal 2018	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022
<b>GROSS AMOUNT TO BE RAISED:</b>					
Appropriations (1)	\$ 191,964,207	\$ 198,650,367	\$ 211,584,086	\$ 215,231,343	\$ 228,188,612
Local Expenditures	1,080,928	190,187	364,345	326,356	828,200
State & County Charges	10,466,333	11,954,784	12,817,554	13,021,909	15,013,807
Overlay Reserve	553,493	739,949	742,782	840,733	952,710
<b>Total Gross Amount to be Raised</b>	<b>\$ 204,064,961</b>	<b>\$ 211,535,287</b>	<b>\$ 225,508,767</b>	<b>\$ 229,420,341</b>	<b>\$ 244,983,329</b>
<b>LESS RECEIPTS &amp; OTHER REVENUE:</b>					
Estimated Receipts - State (2)	\$ 72,940,728	\$ 77,864,123	\$ 82,188,178	\$ 83,280,650	\$ 95,128,783
Estimated Receipts - Local	42,685,258	41,347,124	44,664,512	42,939,065	44,594,330
Available Funds Appropriated (3):					
Other Available Funds	1,375,551	4,700,796	5,837,644	2,848,691	1,265,204
Free Cash	4,412,074	1,273,000	2,356,109	4,754,266	1,945,177
Other Revenues to Reduce Tax Rate	-	-	-	-	-
<b>Total Estimated Receipts &amp; Revenue</b>	<b>\$ 121,413,611</b>	<b>\$ 125,185,043</b>	<b>\$ 135,046,443</b>	<b>\$ 133,822,672</b>	<b>\$ 142,933,494</b>
<b>NET AMOUNT TO BE RAISED (TAX LEVY)</b>	<b>\$ 82,651,350</b>	<b>\$ 86,350,244</b>	<b>\$ 90,462,324</b>	<b>\$ 95,597,669</b>	<b>\$ 102,049,835</b>

(1) Includes annual appropriations from taxation voted subsequent to adoption of the annual budget but prior to setting the tax rate.

(2) Estimated by the State Department of Revenue and required by law to be used in setting of the tax rate. Actual state aid payments may vary upward or downward from said estimates, and the State may withhold (generally quarterly) payments pending receipt of State and County assessments.

(3) Transfers from available funds, including "Free Cash" (see "Free Cash"), generally made as an offset to a particular appropriation item.

## Assessed Valuations and Tax Levies

Property is classified for the purpose of taxation according to its use. The legislature has in substance created three classes of taxable property: (1) residential real property, (2) open space land, and (3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the annual levy to be borne by each of the three categories. The share required to be borne by residential real property is at least 50 per cent of its share of the total taxable valuation; the effective rate for open space must be at least 75 per cent of the effective rate for residential real property; and the share of commercial, industrial, and personal property must not exceed 175 percent of their share of the total valuation. A city or town may also exempt up to 20 percent of the valuation of residential real property (where used as the taxpayer's principal residence) and up to 10 percent of the valuation of commercial real property (where occupied by certain small businesses). Property may not be classified in a city or town until the State Commissioner of Revenue certifies that all property in the city or town has been assessed at its fair cash value. Such certification must take place every five years, or pursuant to a revised schedule as may be issued by the Commissioner.

Related statutes provide that certain forest land, agricultural or horticultural land (assessed at the value it has for these purposes) and recreational land (assessed on the basis of its use at a maximum of 25 percent of its fair cash value) are all to be taxed at the rate applicable to commercial property. Land classified as forest land is valued for this purpose at five percent of fair cash value but not less than ten dollars per acre.

Local assessed valuations are determined annually as of January 1 and used for the fiscal year beginning on the next July 1. The City completed professional revaluations of all real and personal property to full value for use in fiscal 1984, and most recently for use in fiscal 2018. The City's local tax rates in said fiscal years are believed to have approximated full value tax rates. (See "Tax limitations," below.)

The City has used multiple tax rates under classification since fiscal 1983 when it revalued all real and personal property in the City to full value.

The following table sets forth the trend in the City's assessed and equalized valuations.

Fiscal Year	Real Property	Personal Property	Total	Equalized Valuation(2)	Local Assessed Valuation as a Percent of Equalized Valuation
2022	\$ 8,539,944,497	\$ 146,981,779	\$ 8,686,926,276	\$ 7,759,126,900	112.0 %
2021	7,544,992,013	119,478,448	7,664,470,461	7,759,126,900	98.8
2020	7,136,951,122	98,884,337	7,235,835,459	6,112,000,400	118.4
2019	6,293,631,753	88,969,147	6,382,600,900	6,112,000,400	104.4
2018 (1)	5,622,705,384	80,577,857	5,703,283,241	4,891,574,500	116.6

(1) Revaluation year.

(2) Valuations are equalized by the State Commissioner of Revenue for purposes of distributions to and assessments upon municipalities.

### Tax Rates per \$1,000 Valuation (Classified)

	<u>Fiscal 2021</u>	<u>Fiscal 2022</u>	<u>Fiscal 2023</u>	<u>Fiscal 2024</u>	<u>Fiscal 2025</u>
Residential	11.06	10.40	9.51	9.11	9.07
Commercial	21.83	20.56	18.98	18.10	18.05
Industrial	21.83	20.56	18.98	18.10	18.05
Personal	21.83	20.56	18.98	18.10	18.05

Source: Massachusetts Department of Revenue.

### Largest Taxpayers

The following is a list of the 10 largest taxpayers in the City based upon assessed valuations for fiscal 2021. All of the taxpayers listed below are current in their tax payments, except as indicated below.

<u>Name</u>	<u>Nature of Business</u>	<u>Total Assessed Valuations for Fiscal 2025</u>
Overlook Ridge Drive Owner LLC	Apartments	\$287,762,800
CLPF Revere LLC Distribution	Warehouse	262,904,812
SD R9 Owner LLC	Apartments	206,411,396
500 Ocean Owner LLC	Apartments	146,784,600
CPR/Robinson LLC	Apartments	116,181,096
Greystar Revere LLC	Apartments	96,871,200
Baystone Revere LLC	Apartments	96,058,200
205 Revere Beach Pkwy	Apartments	89,540,008
Revere Ocean Apartments Owner	Apartments	85,468,300
Gibson Point Owner LLC	Apartments	84,582,900
		<u><u>\$ 1,472,565,312</u></u>

Source: Board of Assessors.

### State Equalized Valuation

In order to determine appropriate relative values for the purposes of certain distributions to and assessments upon cities and towns, the Commissioner of Revenue biennially makes a redetermination of the fair cash value of the taxable property in each municipality as of January 1 of even numbered years. This is known as the "equalized value." The following table sets forth the trend in equalized valuations of the City.

<u>January 1</u>	<u>State Equalized Valuations</u>	<u>Percentage Increase/Decrease</u>
2020	\$ 7,759,126,900	21.23 %
2018	6,112,000,400	19.97
2016	4,891,574,500	15.46
2014	4,135,457,600	2.96
2012	4,012,985,500	(7.75)
2010	4,323,860,400	(28.86)

Source: Massachusetts Department of Revenue.

### Overlay and Abatements

The City is authorized to increase each tax levy by an amount approved by the State Commissioner of Revenue as an "overlay" to provide for tax abatements. If abatements are granted in excess of the applicable overlay reserve, the excess is required to be added to the next tax levy. Abatements are granted where exempt real or personal property has been assessed or where taxable real or personal property has been overvalued or disproportionately valued. They may abate real and personal property taxes on broad grounds (including inability to pay) with the approval of the State Commissioner of Revenue.

The following table sets forth the amount of the overlay reserve for the fiscal years shown.

<u>Fiscal Year</u>	<u>Net Tax Levy(1)</u>	<u>Overlay Reserve</u>	<u>As a % of Net Levy</u>	<u>Balance as of June 30, 2020</u>
2021	\$ 94,756,936	\$ 840,733	0.89 %	N.A.
2020	89,719,542	742,782	0.83	\$ 1,473,475
2019	85,610,295	739,949	0.86	1,516,219
2018	82,097,857	553,493	0.67	91,114
2017	78,465,619	794,822	1.01	404,171

(1) Tax levy prior to addition of overlay reserve.

## Tax Levies and Collections

accrues on delinquent taxes at the rate of 14 percent per annum. Real property (land and buildings) is subject to a lien for the taxes assessed upon it, subject to any paramount federal lien and subject to bankruptcy and insolvency laws. In addition, real property is subject to a lien for certain unpaid municipal charges or fees. If the property has been transferred, an unenforced lien expires on the fourth December 31 after the end of the fiscal year to which the tax relates. If the property has not been transferred by the fourth December 31, an unenforced lien expires upon a later transfer of the property. Provision is made, however, for continuation of the lien where it could not be enforced because of a legal impediment. The persons against whom real or personal property taxes are assessed are personally liable for the tax (subject to bankruptcy and insolvency laws). In the case of real property, this personal liability is effectively extinguished by sale or taking of the property except to the extent described below.

The City has taken several measures to improve its tax collection efforts. In 1991, the City's policies regarding tax collections were changed. The Treasurer was appointed Treasurer and Collector and additional resources were allocated to aggressively collect taxes. The Treasurer and Collector's Office developed a computer software system that has shortened the time necessary to process delinquencies and file liens on property with the Registry of Deeds.

The following table compares the City's net tax collections with its net tax levies (gross tax levy less overlay reserve for abatements):

Fiscal Year	Tax Rates		Gross Tax Levy	Net Tax Levy(1)	Collected During FY Payable (2)		Collections as of June 30, 2021 (3)(4)	
	Residential	Comm. Ind. Pers.			Dollar Amount	% of Net Levy	Dollar Amount	% of Net Levy
2021	\$ 11.06	\$ 21.83	\$ 95,597,669	\$ 94,756,936	\$ 94,762,902	100.0 %	\$ 94,762,902	100.0 %
2020	11.26	21.88	90,462,324	89,719,542	87,537,748	97.6	89,577,767	99.8
2019	12.11	23.68	86,350,244	85,610,295	84,590,410	98.8	84,622,267	98.8
2018	12.96	25.36	82,651,350	82,097,857	81,258,062	99.0	81,258,349	99.0
2017	13.99	27.53	79,260,441	78,465,619	77,897,372	99.3	77,908,069	99.3

(1) Net after deduction of overlay for abatements.

(2) Actual dollar collections. Does not deduct refunds nor include abatements or other non-cash credits.

(3) Before the end of each fiscal year all delinquent taxes are turned over to tax title. Therefore, further collections are made under Tax Title Redemptions and are no longer categorized by fiscal year or credited back to a specific levy when collected.

(4) Collections for the current fiscal year are comparable to previous fiscal years.

## Tax Titles and Possessions

Massachusetts law permits a municipality either to sell by public sale (at which the municipality may become the purchaser) or to take real property for non-payment of taxes. In either case, the property owner can redeem the property by paying the unpaid taxes, with interest and other charges, but if the right of redemption is not exercised within six months (which may be extended an additional two years in the case of certain installment payments) it can be foreclosed by petition to the Land Court. Upon such foreclosure, a tax title purchased or taken by the municipality becomes a "tax possession" and may

be held and disposed of in the same manner as other land held for municipal purposes. If the fair market value of the property at the time of the foreclosure decree is less than the amount of unpaid taxes, interest and other charges related to the property, the delinquent property owner remains personally liable for the unsatisfied balance and the municipality may seek to recover through a civil lawsuit.

Uncollectible real property taxes are ordinarily not written off until they become municipal tax titles (either by purchase at the public sale or by taking), at which time the tax is written off in full by reserving the amount of tax and charging surplus. Tax Title is the actual lien on the deed of the property at the Registry of Deeds. The collections of tax titles follows different status than delinquent taxes.

<u>As of June 30</u>	<u>Total Tax Titles and Possessions</u>	<u>Total Realized Through Sale of Tax Title Property and Tax Title Redemptions (Prior 12 months)</u>
2021	\$ 3,998,815	\$ 2,092,150
2020	2,195,125	1,368,414
2019	2,637,297	371,823
2018	3,141,805	1,575,353
2017	2,969,603	2,840,760

### **Taxation to Meet Deficits**

As noted in “Abatements and Overlay” above, overlay deficits (i.e., tax abatements in excess of the overlay included in the tax levy to cover abatements) are required to be added to the next tax levy. It is generally understood that revenue deficits (i.e., those resulting from non-property tax revenues being less than anticipated) are also required to be added to the next tax levy (at least to the extent not covered by surplus revenue). Amounts lawfully expended since the prior tax levy and not included therein are also required to be included in the annual tax levy. The circumstances under which this can arise are limited since municipal departments are generally prohibited from incurring liabilities in excess of appropriations except for major disasters, mandated items, contracts in aid of housing and renewal projects and certain other limited types of long-term contracts. In addition, utilities must be paid at established rates and certain established salaries, e.g., civil service, must legally be paid for work actually performed, whether or not covered by appropriations.

It has not been the practice of cities and towns to levy taxes to cover deficits arising from other causes, such as "free cash" deficits arising from a failure to collect taxes. Except to the extent that such deficits have been reduced or eliminated by subsequent collections of uncollected taxes (including sales of tax titles and tax possessions), lapsed appropriations, nonproperty tax revenues in excess of estimates, deficit funding loans authorized by special act or other sources, these deficits remain in existence.

### **Tax Limitations**

Chapter 59, Section 21C of the General Laws, also known as Proposition 2½, imposes two separate limits on the annual tax levy of a city or town.

The primary limitation is that the tax levy cannot exceed 2½ percent of the full and fair cash value. If a city or town exceeds the primary limitation, it must reduce its tax levy by at least 15 percent annually until it complies, provided that the reduction can be reduced in any year to not less than 7½ percent by majority vote of the voters, or to less than 7½ percent by two-thirds vote of the voters.

For cities and towns at or below the primary limit, a secondary limitation is that the tax levy cannot exceed the maximum levy limit for the preceding fiscal year as determined by the State Commissioner of Revenue by more than 2½ percent, subject to exceptions for property added to the tax rolls or property which has had an increase, other than as part of a general revaluation, in its assessed valuation over the prior year's valuation.

This "growth" limit on the tax levy may be exceeded in any year by a majority vote of the voters, but an increase in the secondary or growth limit under this procedure does not permit a tax levy more than the primary limitation, since the two limitations apply independently. In addition, if the voters vote to approve taxes in excess of the "growth" limit for the purpose of funding a stabilization fund, such increased amount may only be taken into account for purposes of calculating the maximum levy limit in each subsequent year if the board of selectmen of a town or the city council of a city votes by a two-thirds vote to appropriate such increased amount in such subsequent year to the stabilization fund.

The applicable tax limits may also be reduced in any year by a majority vote of the voters.

The State Commissioner of Revenue may adjust any tax limit "to counterbalance the effects of extraordinary, non-recurring events which occurred during the base year."

The statute further provides that the voters may exclude from the taxes subject to the tax limits and from the calculation of the maximum tax levy (a) the amount required to pay debt service on bonds and notes issued before November 4, 1980, if the exclusion is approved by a majority vote of the voters, and (b) the amount required to pay debt service on any specific subsequent issue for which similar approval is obtained. Even with voter approval, the holders of the obligations for which unlimited taxes may be assessed do not have a statutory priority or security interest in the portion of the tax levy attributable to such obligations. It should be noted that Massachusetts General Laws Chapter 44, Section 20 requires that the taxes excluded from the levy limit to pay debt service on any such bonds and notes be calculated based on the true interest cost of the issue. Accordingly, the Department of Revenue limits the amount of taxes which may be levied in each year to pay debt service on any such bonds and notes to the amount of such debt service, less a pro rata portion of any original issue premium received by the city or town that was not applied to pay costs of issuance.

Voters may also exclude from the Proposition 2½ limits the amount required to pay specified capital outlay expenditures or for the city or town's apportioned share for certain capital outlay expenditures by a regional governmental unit. In addition, the city council of a city, with the approval of the mayor if required, or the board of selectmen or the town council of a town may vote to exclude from the Proposition 2½ limits taxes raised in lieu of sewer or water charges to pay debt service on bonds or notes issued by the municipality (or by an independent authority, commission or district) for water or sewer purposes, provided that the municipality's sewer or water charges are reduced accordingly.

In addition, Proposition 2½ limits the annual increase in the total assessments on cities and towns by any county, district, authority, the Commonwealth or any other governmental entity (except regional school districts, the MWRA and certain districts for which special legislation provides otherwise) to the sum of (a) 2½ percent of the prior year's assessments and (b) "any increases in costs, charges or fees for services customarily provided locally or for services subscribed to at local option". Regional water districts, regional sewerage districts and regional veterans' districts may exceed these limitations under statutory procedures requiring a two-thirds vote of the district's governing body and either approval of the local appropriating authorities (by two-thirds vote in districts with more than two members or by majority vote in two-member districts) or approval of the registered voters in a local election (in the case of two-member districts). Under Proposition 2½ any State law to take effect on or after January 1, 1981, imposing a direct service or cost obligation on a city or town will become effective only if accepted or voluntarily funded by the city or town or if State funding is provided. Similarly, State rules or regulations imposing additional costs on a city or town or laws granting or increasing local tax exemptions are to take effect only if adequate State appropriations are provided. These statutory provisions do not apply to costs resulting from judicial decisions.

The City has been in full compliance with Proposition 2 1/2 since fiscal 1984 following completion of a professional revaluation of all real and personal property in the City to full value.

### Unused Levy Capacity (1)

The following table sets forth the City's tax levy limits and unused levy capacity for the following fiscal years:

	For Fiscal Year				
	2022	2021	2020	2019	2018
Primary Levy Limit(2)	\$ 217,173,157	\$ 191,611,762	\$ 180,895,886	\$ 159,565,023	\$ 142,582,081
Prior Fiscal Year Levy Limit	95,665,289	90,539,665	86,416,685	82,685,765	79,270,646
Amended Prior Fiscal Year Growth	-	-	4,520	-	17,719
2.5% Levy Growth	2,391,632	2,263,492	2,160,530	2,067,144	1,982,209
New Growth(3)	4,016,375	2,862,132	1,957,926	1,663,780	1,415,191
Overrides	-	-	-	-	-
Growth Levy Limit	102,073,296	95,665,289	90,539,661	86,416,689	82,685,765
Debt Exclusions	-	-	-	-	-
Capital Expenditure Exclusions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Tax Levy Limit	102,073,296	95,665,289	90,539,661	86,416,689	82,685,765
Tax Levy	102,049,835	95,597,669	90,462,233	86,350,244	82,651,350
Unused Levy Capacity(4)	\$ 23,461	\$ 67,620	\$ 77,428	\$ 66,445	\$ 34,415
Unused Primary Levy Capacity(5)	\$ 115,123,322	\$ 96,014,093	\$ 90,433,653	\$ 73,214,779	\$ 59,930,731

(1) Source: Massachusetts Department of Revenue.

(2) 2.5% of assessed valuation.

(3) Allowed increase for new valuations - certified by the Department of Revenue.

(4) Tax Levy Limit less Tax Levy.

(5) Primary Levy Limit less Tax Levy.

**Sale of Tax Receivables.**

Cities and towns are authorized to sell delinquent property tax receivables by public sale or auction, either individually or in bulk.

**Pledged Taxes**

Taxes on certain property in designated development districts may be pledged for the payment of costs of economic development projects within such districts and may therefore be unavailable for other municipal purposes.

**Initiative Petitions**

Various proposals have been made in recent years for legislative amendments to the Massachusetts Constitution to impose limits on state and local taxes. To be adopted such amendments must be approved by two successive legislatures and then by the voters at a state election.

## CITY FINANCES

### **Budget and Appropriation Process**

In a city, within 170 days after the annual organization of the city government (which is ordinarily in early January), the Mayor is required to submit a budget of proposed expenditures for the fiscal year beginning on the next July 1. The city council may make appropriations for the recommended purposes and may reduce or reject any item. Without a recommendation from the Mayor, the council may not make any appropriation for a purpose not included in the proposed budget. The council may not increase any item without the recommendation of the Mayor (except as provided by legislation, subject to local acceptance, under which the school budget or regional school district assessment can be increased upon recommendation of the school committee or regional district school committee and by two-thirds vote of the council, provided that such increase does not cause the total annual budget to exceed property tax limitations). If the council fails to act on any item of the proposed budget within 45 days, that item takes effect.

If the Mayor does not make a timely budget submission, provision is made for preparation of a budget by the council. Provision is also made for supplementary appropriations upon recommendation of the Mayor. Water and sewer department expenditures are included in the budget adopted by the city council. Under certain legislation any city or town which accepts the legislation may provide that the appropriations for the operating costs of any department may be offset, in whole or in part, by estimated receipts from fees charged for services provided by the department. It is assumed that this general provision does not alter the pre-existing power of an electric department to appropriate its own receipts. The school budget is limited to the total amount appropriated by the city council, but the school committee retains full power to allocate the funds appropriated.

Under certain circumstances and subject to certain limits and requirements, the city council of a city, upon the recommendation of the mayor, may transfer amounts appropriated for the use of one department (except for a municipal light department or a school department) to another appropriation for the same department or for the use of any other department.

City department heads are generally required to submit their budget requests to the Mayor between December 1 and January 15. This does not apply to the school department, which must submit its requests in time for the Mayor to include them in his submission to the council.

State and county assessments, abatements in excess of overlays, principal and interest not otherwise provided for, and final judgments are included in the tax levy whether or not included in the budget. Revenues are not required to be set forth in the budget but estimated non-tax revenues are taken into account by the assessors in fixing the tax levy.

## Operating Budget Trends

The following table sets forth the trend in general fund budgets. The budgets exclude expenditures for "non-operating" or extraordinary items:

	<u>Fiscal 2021</u>	<u>Fiscal 2022</u>	<u>Fiscal 2023</u>	<u>Fiscal 2024</u>	<u>Fiscal 2025</u>
General Management and Support	52,414,329	54,770,802	58,194,053	62,518,760	66,045,150
Protection of Persons & Property	25,527,942	26,193,860	28,514,535	31,070,560	32,810,322
Human Services	1,952,299	2,142,483	2,322,791	2,523,850	2,433,149
Services to Property	34,364,426	35,946,485	38,094,264	40,296,663	41,433,053
Culture and Recreational	1,349,179	1,402,468	1,556,603	1,720,614	2,128,484
Total General Government	115,608,175	120,456,098	128,682,246	138,130,447	144,850,158
School Department (1)	94,113,447	104,522,133	111,937,077	124,005,564	129,570,276
<b>Total</b>	<b>209,721,622</b>	<b>224,978,231</b>	<b>240,619,323</b>	<b>262,136,011</b>	<b>274,420,434</b>

(1) In fiscal 2022, the school department includes regional vocational assessment, which was previously included in general management and support.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Revere, Massachusetts for its annual budget for the fiscal year beginning July 1, 2015, and every year since. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The award is the highest form of recognition in governmental budgeting.

**Property Taxes:** Property taxes are a major source of revenue for Massachusetts cities and towns. The total amount levied is subject to certain limits prescribed by law. For a description of those limits, see "PROPERTY TAXATION – Tax Limitations" above.

**State Aid:** State aid is also a major source of revenue for Massachusetts cities and towns.. A municipality's state aid entitlement is based upon a number of different formulas, and while said formulas might indicate that a particular amount of state aid is owed, the amount of state aid actually paid is limited to the amount appropriated by the state legislature. The state annually estimates state aid but actual payments may vary from the estimate.

**State School Building Assistance Program:** The Massachusetts School Building Authority (the "Authority") administers the state's school building assistance program for the purpose of providing financial assistance to cities, towns and regional school districts for approved school projects. Cities, towns and regional school districts may submit a statement of interest to the Authority for financial assistance for a proposed school project, and the Authority may, within its discretion, invite any such applicant to apply for a school facilities grant to fund a portion of the cost of the school project. The Authority is required to prioritize certain types of projects, including, but not limited to, projects that replace or renovate structurally unsound school buildings and projects that eliminate severe overcrowding or anticipated overcrowding from increased enrollment. For any project approved by the Authority for a school facilities grant, the amount of the grant is calculated based on a formula that takes into account approved project costs (which may be less than actual project costs), community income, wealth and poverty levels, and certain incentive factors, such as energy efficient and sustainable design and construction. The maximum school facilities grant for an approved school project is 80% of approved project costs. The Authority makes school facilities grant payments to a municipality as project costs are incurred pursuant to a project funding agreement between the Authority and the municipality, and the municipality is responsible for financing its share of the total project costs. For certain school projects approved by the State Board of Education before July 1, 2004 and prior to the

establishment of the Authority, the Authority disburses the grant amounts previously approved in equal installments to pay a portion of the annual debt service on the bonds issued by the municipalities to finance the entire cost of the projects.

**Motor Vehicle Tax:** An excise tax is imposed on the registration of motor vehicles (subject to exemptions) at a rate of \$25 per \$1,000 of valuation. The excise is collected by and for the benefit of the municipality in which the vehicle is customarily kept. Valuations are determined by a statutory formula based on the manufacturer's list price and year of manufacture. Bills not paid when due bear interest at 12% per annum. Provision is also made for the nonrenewal of registration and operating license by the Registrar of Motor Vehicles.

**Meals Tax:** Massachusetts cities and towns have the option of imposing a local sales tax on the sale of restaurant meals originating within the city or town by a vendor at the rate of .75 percent of the gross receipts of the vendor from the sale of restaurant meals. The tax is paid by the vendor (together with its payment of the state sales tax on meals) to the State Commissioner of Revenue, and the state in turn pays the tax to the city or town in which the meal was sold.

**Room Occupancy Tax:** Massachusetts cities and towns have the option of imposing a local excise tax on the provision of bed and breakfast, hotel, lodging house, short-term rental and motel rooms at a rate not to exceed six percent (6%) of the total amount of rent for each such occupancy. The tax is paid by the operator of the establishment (together with its payment of the state room occupancy excise tax) to the State Commissioner of Revenue, and the state in turn pays the local excise tax back to the municipality in which the rooms are located.

**Marijuana Excise Tax:** In November 2016, voters of the Commonwealth approved a law legalizing and regulating the cultivation, manufacture, processing, distribution, sale, possession, testing and use of recreational marijuana, which was amended by the legislature in July 2017. The local adoption statute permits a municipality to impose an excise tax of up to 3% on local sales of marijuana and marijuana products by marijuana retailers operating within the community. The City approved a 3% local option excise on retail marijuana sales on March 19, 2018. The City has approved 1 medical dispensary license which includes retail and a cultivation facility. This facility is not yet open.

## Water and Sewer Enterprise Fund

The City's Water and Sewer Enterprise Fund, created in 2001, is a single, full cost recovery fund. The costs have been transferred into the Enterprise Fund from the General Fund over several fiscal years, and rates have been increased accordingly per 100 cubic feet, most recently as follows:

Fiscal Year	Water Rates		Fiscal Year	Sewer Rates	
	Residential	Commercial		Residential	Commercial
2021	\$ 4.06	\$ 6.73	2021	\$ 12.25	\$ 20.20
2020	3.91	6.48	2020	11.79	19.44
2019	4.01	6.51	2019	11.98	19.48
2018	4.01	6.37	2018	12.49	19.24
2017	3.75	5.93	2017	12.40	18.55

## Annual Audits

The City's accounts are audited annually. The most recent completed audit was conducted by Marcum LLP for fiscal 2024.

## Unassigned Fund Balance and Free Cash

The following table sets forth the trend in Unassigned General Fund balance and free cash as certified by the Bureau of Accounts.

Year	Unassigned General Fund Balance	Free Cash (July 1)
2021	\$ 11,997,789 (1)	\$ 2,000,000 (est.)
2020	16,608,558	1,329,154 (2)
2019	19,362,385	6,303,811
2018	19,560,123	6,127,553
2017	20,165,252	6,273,580
2016	16,854,365	4,412,074

(1) Decrease attributable to minor operational drawdowns in fiscal years 2020 and 2021 as the City worked to address local unemployment conditions and absorbed revenue shortfalls in both local property and local hotel and meal excise taxes.

(2) The decrease in Free Cash is a direct result of the decreased local receipts due to the pandemic.

## Stabilization Fund

The City maintains a Stabilization Fund, which is accounted for in the Trust Funds. Funded by appropriations, the Stabilization Fund plus interest income may be appropriated at any City Council meeting for any municipal purpose.

The trend in Stabilization Fund balance is as follows:

Fiscal Year	Stabilization Fund Balance
2021	8,990,823
2022	9,333,931
2023	9,177,416
2024	10,211,686
2025	11,188,876

The City has adopted a policy whereby 15% of land sale proceeds and 15% of annual certified free cash is annually appropriated into the Stabilization Fund.

## Tax Increment Financing for Development Districts

Under recent legislation, cities and towns are authorized to establish development districts to encourage increased residential, industrial, and commercial activity. All or a portion of the taxes on growth in assessed value in such districts may be pledged and used solely to finance economic development projects pursuant to

the city or town's development program for the district. This includes pledging such "tax increments" for the payment of bonds issued to finance such projects. As a result of any such pledge, tax increments raised from new growth properties in development districts are not available for other municipal purposes. Tax increments are considered in determining the total taxes assessed for the purpose of calculating the maximum permitted tax levy under Proposition 2½.

The City has not created any such districts.

### **Investment of City Funds**

Investments of funds of cities and towns, except for trust funds, are generally restricted by Massachusetts General Laws Chapter 44, §55. That statute permits investments of available revenue funds and bond and note proceeds in term deposits and certificates of deposits of banks and trust companies, in obligations issued or unconditionally guaranteed by the federal government or an agency thereof with a maturity of not more than one year, in repurchase agreements with a maturity of not more than 90 days secured by federal or federal agency securities, in participation units in the Massachusetts Municipal Depository Trust ("MMDT"), or in shares in SEC-registered money market funds with the highest possible rating from at least one nationally recognized rating organization.

MMDT is an investment pool created by the Commonwealth. The State Treasurer is the sole trustee, and the funds are managed under contract by an investment firm under the supervision of the State Treasurer's office. According to the State Treasurer the Trust's investment policy is designed to maintain an average weighted maturity of 90 days or less and is limited to high-quality, readily marketable fixed income instruments, including U.S. Government obligations and highly rated corporate securities with maturities of one year or less.

Trust funds, unless otherwise provided by the donor, may be invested in accordance with §54 of Chapter 44, which permits a broader range of investments than §55, including any bonds or notes that are legal investments for savings banks in the Commonwealth. The restrictions imposed by §54 and §55 do not apply to city and town retirement systems.

## **RETIREMENT SYSTEM**

The Massachusetts General Laws provide for the establishment of contributory retirement systems for state employees, for teachers and for county, city, and town employees other than teachers. Teachers are assigned to a separate statewide teachers' system and not to the city and town systems. For all employees other than teachers, this law is subject to acceptance in each city and town. Substantially all employees of an accepting city or town are covered. If a town has a population of less than 10,000 when it accepts the statute, its non-teacher employees participate through the county system and its share of the county cost is proportionate to the aggregate annual rate of regular compensation of its covered employees. In addition to the contributory systems, cities and towns provide non-contributory pensions to a limited number of employees, primarily persons who entered service prior to July 22, 1937, and their dependents. The Public Employee Retirement Administration Commission ("PERAC") provides oversight and guidance for and regulates all state and local retirement systems.

The obligations of a city or town, whether direct or through a county system, are contractual legal obligations and are required to be included in the annual tax levy. If a city or town, or the county system of which it is a member, has not established a retirement system funding schedule as described below, the city or town is required to provide for the payment of the portion of its current pension obligations which is not otherwise covered by employee contributions and

investment income. "Excess earnings," or earnings on individual employees' retirement accounts more than a predetermined rate, are required to be set aside in a pension reserve fund for future, not current, pension liabilities. Cities and towns may voluntarily appropriate to their system's pension reserve fund in any given year up to five percent of the preceding year's tax levy. The aggregate amount in the fund may not exceed ten percent of the equalized valuation of the city or town.

If a city or town, or each member city and town of a county retirement system, has accepted the applicable law, it is required to annually appropriate an amount sufficient to pay not only its current pension obligations, but also a portion of its future pension liability. The portion of each such annual payment allocable to future pension obligations is required to be deposited in the pension reserve fund. The amount of the annual city or town appropriation for each such system is prescribed by a retirement system funding schedule which is periodically reviewed and approved by PERAC. Each system's retirement funding schedule is designed to reduce the unfunded actuarial pension liability of the system to zero by not later than June 30, 2030, with annual increases in the scheduled payment amounts of not more than 4.5 percent. The funding schedule must provide that payment in any year of the schedule is not less than 95 percent of the amount appropriated in the previous fiscal year. City, town, and county systems which have an approved retirement funding schedule receive annual pension funding grants from the Commonwealth for the first 16 years of such funding schedule. Pursuant to recent legislation, a system (other than the state employees' retirement system and the teachers' retirement system) which conducts an actuarial valuation as of January 1, 2009, or later, may establish a revised schedule which reduces the unfunded actuarial liability to zero by not later than June 30, 2040, subject to certain conditions. If the schedule is so extended under such provisions and a later updated valuation allows for the development of a revised schedule with reduced payments, the revised schedule shall be adjusted to provide that the appropriation for each year shall not be less than that for such year under the prior schedule, thus providing for a shorter schedule rather than reduced payments. The City extended the amortization term to 2032.

City, town and county systems may choose to participate in the Pension Reserves Investment Trust Fund (the "PRIT Fund"), which receives additional state funds to offset future pension costs of participating state and local systems. If a local system participates in the PRIT Fund, it must transfer ownership and control of all assets of its system to the Pension Reserves Investment Management Board, which manages the investment and reinvestment of the PRIT Fund. Cities and towns with systems participating in the PRIT Fund continue to be obligated to fund their pension obligations in the manner described above. The additional state appropriations to offset future pension liabilities of state and local systems participating in the PRIT Fund are required to total at least 1.3 percent of state payroll. Such additional state appropriations are deposited in the PRIT Fund and shared by all participating systems in proportion to their interests in the assets of the PRIT Fund as of July 1 for each fiscal year.

Cost-of-living increases for each local retirement system may be granted and funded only by the local system, and only if it has established a funding schedule. Those statutory provisions are subject to acceptance by the local retirement board and approval by the local legislative body, which acceptance may not be revoked.

The City contributes to the Revere Retirement System ("System"), a single employer, public employee retirement system that acts as the investment and administrative agent for the City. Public school teachers are covered by the Massachusetts Teachers Retirement System (MTRS) to which the City of Revere does not contribute. The System and the MTRS are contributory defined benefit plans covering all City employees and teachers deemed eligible.

Instituted in 1940, the System is a member of the Massachusetts Contributory System and is governed by Chapter 32 of the Massachusetts General Laws, as amended. Membership in the System is mandatory immediately upon the commencement of employment for all permanent, full-time employees. As of January 1, 2019, membership in the System consisted of:

Retired members and survivors	502
Active employees	660
Vested Terminated Members	<u>14</u>
Total	<u><u>1,182</u></u>

The system provides for retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. Benefit payments are based upon a member's age, length of credible service, level of compensation and group classification.

As of January 1, 2023, the unfunded actuarial liability of the City's retirement system was \$98,105,350, assuming a 7.0% discount rate. The System's funding policy is governed by Section 22D of Chapter 32 of the Massachusetts General Laws. Accordingly, the minimum contribution the City is required to fund each year is the actuarially determined normal cost plus an amount to amortize the unfunded liability for retirees and active employees by June 30, 2033.

The Commonwealth of Massachusetts currently reimburses the System on a semiannual basis for the portion of benefit payments owing to cost-of-living increases granted after the implementation of Proposition 2 ½, but prior to local acceptance of Chapter 17 of the Acts of 1997.

### **Other Post-Employment Benefits**

In addition to pension benefits, cities and towns may provide retired employees with health care and life insurance benefits. The Governmental Accounting Standards Board ("GASB") Statement Nos. 43 and 45, require public sector entities to report the future costs of these non-pension, post-employment benefits in their financial statements. These accounting standards do not require pre-funding the payment of these costs as the liability for such costs accrues, but the basis applied by the standards for measurement of costs and liabilities for these benefits is conservative if they continue to be funded on a pay-as-you-go basis and will result in larger yearly cost and liability accruals than if the cost of such benefits were pre-funded in a trust fund in the same manner as traditional pension benefits. Cities and towns that choose to self-insure all or a portion of the cost of the health care benefits they provide to employees and retirees may establish a trust fund for the purpose of paying claims. In addition, cities and towns may establish a trust fund for the purpose of pre-funding other post-employment benefits liability in the same manner as traditional pension benefits.

The City was required to implement the GASB reporting requirements for other post-employment benefits beginning in fiscal year 2008. As of June 30, 2023, the total OPEB liability for benefits was \$315,231,487 and the plan fiduciary net position was \$1,673,859, resulting in a net OPEB liability of \$313,557,628, assuming a discount rate of 4.70%. The actuarial determined contribution (ADC) is an amount determined by the actuary pursuant to GASB Statement No. 74/75 which represents a level of funding that, if paid on an ongoing basis, is projected to cover the service cost each year and amortize any unfunded actuarial liabilities. For the fiscal year ending June 30, 2023, the ADC was \$19,883,854.

The City adopted an OPEB liability trust in fiscal 2019. The City has since deposited money into the trust and the balance in the fund projected as of June 30, 2025, is estimated as \$2,364,989. The City is working on dedicating revenue streams to fund annually as part of the budget and its financial policies within. The City has recently amended its contribution rate to 5% of certified free cash, which in FY2025 equaled \$222,634.

## EMPLOYEE RELATIONS

City and town employees (other than managerial and confidential employees) are entitled to join unions and to bargain collectively on questions of wages, hours and other terms and conditions of employment. Provisions for compulsory arbitration of labor disputes involving fire fighters and police officers were repealed by the initiative law adopted at the November 1980 election.

The following table sets forth the number of full-time employees in the City by major department:

<u>Department</u>	<u>No. of Employees</u>
General Government	300
Public Safety	241
Public Works	46
School	<u>1,138</u>
Total	<u><u>1,725</u></u>

The following table sets forth the collective bargaining units within the City, the number of employees in each and contract expiration date of each:

<u>Collective Bargaining Unit</u>	<u>Number of Employees Covered By Contract</u>	<u>Contract Expiration (1)</u>
Revere (School) Administrators Association	38	6/30/27
Revere Teachers Association	852	6/30/28
Educational Assistants	42	8/9/27
American Federation of State, County, and Municipal Employees, AFL-CIO	105	6/30/27
Police Officers	72	6/30/27
Police Superior Officers	34	6/30/27
Fire Department	118	6/30/27
Department of Public Works	33	6/30/27
Public Employees Local 22 Unit A	20	6/30/25
Public Employees Local 22 Unit B	124	6/30/25

(1) Expired contracts are currently in negotiations.

## LITIGATION

At present there are various cases pending in either Suffolk District, Suffolk Superior, or U.S. District Court, where the City of Revere is a defendant. In the opinion of the City Solicitor, none of the pending litigation is likely to result, either individually or in the aggregate, in final judgments against the City that would materially affect its financial position.

However, the case discussed in the “Economic Development” section herein is noted and referenced hereby.

## City Wide Strategic Goals

### Next Stop Revere: Executive Summary

*Next Stop Revere* is the city's first comprehensive master plan in more than four decades. The planning process comes at a critical point in Revere's history, as it seeks to build on its unique identity, location, and place in the region, in order to ensure that all residents can benefit from its growth and development.

The City of Revere partnered with the Metropolitan Area Planning Council (MAPC) to develop a set of actions for the City to take over the next fifteen to twenty years. The planning process built on several community planning initiatives over the past ten years and leveraged the data and insights gathered through each of those processes. Previous planning processes include:

- The 2009 Shirley Ave. Neighborhood Gateway Initiative
- The 2010 Community Health Assessment (MGH)
- The 2013 Cultural Districts Initiative Application
- The 2016 Revere Technical Assistance Panel Report
- The 2017 Boston Amazon HQ2 Proposal
- The 2018 Revere Open Space and Recreation Plan
- The 2019 Municipal Vulnerability Preparedness (MVP) Program Assessment

Three key elements shape the past, present, and future of Revere. Revere's residents represent a mix of families who have called Revere home for generations as well as recently arrived immigrants from all over the world. Revere's location at the gateway to Greater Boston and the North Shore has increased its regional significance, while also presenting transportation, housing, and economic development opportunities and challenges. Recent interest from developers has provided benefits for Revere but has also presented challenges as the City seeks to provide the highest quality of life for its current and future residents.

### Results of the Master Plan: Strategic Goals Developed

#### HISTORIC AND CULTURAL RESOURCES

The Historic and Cultural Resources section of the Master Plan sets the context for both history and culture in Revere. It describes the history of Revere, the places, objects, and sites that have been recognized for their historic significance, and the organizations active in remembering and preserving Revere's history. It also identifies the arts and cultural events, enterprises, activities, and organizations active in Revere today, documenting the challenges and concerns related to equitable cultural preservation and enhancement. The following strategies are designed to strengthen preservation efforts and ensure the enhancement of cultural resources in Revere.

- Goal 1: Increase cultural equity and inclusion in Revere
- Goal 2: Improve access to historic resources and cultural facilities for all Revere residents
- Goal 3: Expand access to arts education for all Revere residents
- Goal 4: Increase funding for Revere's historic and cultural resources
- Goal 5: Preserve and celebrate Revere's historic legacy as a destination for culture and entertainment
- Goal 6: Improve pedestrian access to cultural resources

## HOUSING

Revere has long been an affordable place to live that welcomes people from all walks of life. The metropolitan region has seen significant increases in housing costs in recent years, and with new investment and development, Revere is beginning to experience similar increases. This will provide new sources of revenue and expand the capacity of the City to serve its residents and address unmet housing need. While market-rate housing development brings many benefits, it also needs to be balanced with the addition of deed-restricted Affordable Housing that will help ensure the overall supply of new housing is affordable to all of Revere's residents and can help mitigate the impacts of an increasingly expensive market. A balanced approach will be important to maintain the diversity that makes Revere so unique and to ensuring that it continues to have a stable workforce as it continues to grow.

Goal 1: Create new deed-restricted Affordable Housing and preserve existing deed-restricted Affordable Housing

Goal 2: Mitigate displacement pressures and create greater housing stability for vulnerable residents

Goal 3: Increase access to a variety of homeownership opportunities for moderate and low-income households (deed-restricted Affordable and market-rate condos, duplexes, and townhomes)

Goal 4: Strengthen and expand the existing naturally affordable housing stock

Goal 5: Help residents afford new market-rate housing

## TRANSPORTATION AND MOBILITY

An affordable, well-connected, and safe transportation network is a critical component of a thriving and vibrant community and the backbone of a strong economy. Ensuring there are strong connections between homes, jobs, and services is fundamental to support residents' livelihood and promoting local job growth.

Revere is fortunate in that the city is served by three MBTA subway stations, twelve MBTA bus lines, and two MBTA commuter rail tracks (though no stations), as well as some pedestrian and cycling facilities, including the Northern Strand Trail and the waterfront side paths on Revere Beach Boulevard. It is also intersected by several heavily trafficked regional roadways and is located within a short distance of Logan International Airport in neighboring East Boston. However, the City is grappling with significant traffic issues, as well as major pedestrian and bicyclist safety concerns.

Goal 1: Continue to prioritize transportation safety improvements at high crash corridors and intersections

Goal 2: Continue to improve and expand on- and off-street walking and biking infrastructure in Revere

Goal 3: Require new residential developments and new large employers to provide activities, incentives, and infrastructure improvements to encourage residents and visitors to travel by public transit, walking, and biking

Goal 4: Consider modifying parking regulations to make sure parking spaces are being used efficiently and effectively in the downtown, on the waterfront, and in residential neighborhoods

Goal 5: Continue to partner with the MBTA to bring improvements to the Blue Line, Commuter Rail, and local bus service

Goal 6: Continue to work closely with MassDOT, DCR, and neighboring communities on highway projects on state-owned roadways in Revere

Goal 7: Continue advocacy for regional transportation improvements to alleviate regional traffic congestion and minimize its local impacts

## ECONOMIC DEVELOPMENT

Planning for Revere's economic future requires an integrated assessment of the city's land-use policies, business composition, transportation infrastructure, social capital, and housing stock to leverage existing assets and find new opportunities. While Revere is planning for its economic future as an independent agent within the Boston metro region, the city also plays a role in the development of the region as a whole and has engaged in collaborative planning efforts with neighboring municipalities. Revere is now planning for its economic future within the Boston metro area, given its key location and role as a gateway city between Boston and the North Shore. Revere is home to two of the biggest transit-oriented development sites in the region, Wonderland and Suffolk Downs, which could bring a large influx of new commercial space to the city, in addition to a host of new residential units.

Goal 1: Improve Revere residents' employment opportunities through workforce development programming and policies

Goal 2: Support small business retention, growth, and expansion in Revere's commercial corridors (Broadway, Beachmont/Donnelly, Revere Beach, Revere Street, Shirley Avenue, Squire Road)

Goal 3: Attract established businesses to Revere in the technology, scientific and innovation industries

Goal 4: Support and expand job dense businesses in the industrial sectors (manufacturing, transportation, warehousing, construction, wholesale trade)

Goal 5: Build local entrepreneurship models for home-based workers, consultants, food entrepreneurs, and local microenterprises

## OPEN SPACE AND RECREATION

Open space and parks are critical to the quality of life in a community and provide a wide range of benefits. The environmental benefits provided by open space include water absorption and filtering, flood control, removal of carbon dioxide and other pollutants from the urban environment, habitat, and food for wildlife, and shade that mitigates the urban heat index. By providing opportunities for outdoor activity for all age groups in Revere, open space promotes healthy lifestyles. Outdoor opportunities include both active recreation, such as structured sports, running, biking, and hiking, as well as passive activities, such as bird watching, picnicking, and strolling. Public recreation areas and open space provide a setting for community life and promote a unique and identifiable community character.

Goal 1: Implement the Master Plan consistent with the current Open Space and Recreation Plan

Goal 2: Provide recreational opportunities for residents of all ages and abilities

Goal 3: Develop facilities and programs that promote fitness and health

Goal 4: Maintain, enhance, and maximize the quality of existing parks, playgrounds, trails, and recreation areas

Goal 5: Coordinate with DCR and other state and regional entities that operate and maintain open spaces. Maintaining these critical partnerships provide a relational vehicle for open space and recreational opportunities to be realized

Goal 6: Promote pocket park development on city-owned land in neighborhoods with limited park access, and where they can best provide climate resilience, social, and health benefits

Goal 7: Encourage ongoing public education and direct sponsorship of pocket park development among civic, neighborhood, and business groups

## PUBLIC HEALTH

Population health is shaped by our collective exposures to healthy and unhealthy environments – it begins in our homes, in our children’s schools, in the natural and built environment, and at our places of employment. Given the connection of our neighborhoods to our health, the Master Plan provides a framework for understanding how community conditions affect the health of Revere residents and identifies strategies to sustain healthy outcomes among residents, from childhood to later in life. Public health is deeply linked to other elements of *Next Stop Revere* by presenting new perspectives on how recommendations in other chapters of the Plan, such as Economic Development, Housing, Open Space, and Transportation, can contribute to healthier outcomes for residents.

- Goal 1: Create indoor and outdoor spaces, linked with programming, to strengthen community connectedness and promote physical activity and healthy eating among residents of all ages
- Goal 2: Use the built environment, policy, and programmatic interventions that improve and sustain the behavioral and mental health of all residents
- Goal 3: Address environmental exposures that affect the physical health of residents
- Goal 4: Prioritize healthy eating and active living investments to reduce the risk of acute, chronic disease, injury and premature mortality
- Goal 5: Assure a high performing municipal public health system that promotes the health and equity of residents in local decision-making, including decisions made by non-health sectors

## ENERGY AND CLIMATE

As a dense, urban, coastal city, Revere faces several challenges in terms of climate change impacts, including sea-level rise, storm surge, and coastal flooding, and the urban heat island effect. These risks put a strain on municipal services, strains wastewater systems, damage public property, and impact the health, safety, and welfare of residents and businesses. The City has already taken steps to plan for the impacts of climate change through the State’s Municipal Vulnerability Preparedness (MVP) program. Through this process, Revere identified climate vulnerabilities and created an action plan to begin to address priority projects. The Plan also summarizes municipal energy usage, energy across the community, and the City’s successes to date related to energy efficiency and renewable energy. The goal of this planning effort is to continue to make Revere a more prepared and resilient place.

- Goal 1: Reduce energy use and GHG emissions across the community
- Goal 2: Increase access for residents, businesses and non-profits to clean energy for electricity and heating/cooling needs
- Goal 3: Ensure that built infrastructure is protected or adapted from natural hazards and climate change impacts
- Goal 4: Implement programs to increase education, awareness, and access to climate resilience for all community members, including those most vulnerable to climate change impacts

## **PUBLIC FACILITIES & SERVICES**

In many ways, the character of our communities can be reflected in the quality and appearance of its civic facilities. The Master Plan helps to guide decisions and develop a plan relevant to public buildings, utilities, and infrastructure in order to meet future needs of the community. Public facilities make it possible for municipal employees and volunteers to provide services for the public good. The City's ability to provide adequate facilities depends on effective capital planning and a commitment to implementation, asset management policies, and the amount of revenue available for local government operations.

Goal 1: Ensure adequate resources for Revere's public services

Goal 2: Strengthen effective communication and collaboration within City government and with the public

Goal 3: Ensure facilities and services meet community and departmental needs

Goal 4: Promote sustainability in municipal operations and facilities

Goal 5: Improve stewardship of public properties

Goal 6: Explore new strategies for creating Public Facilities to gain more land and operational efficiencies

## **CONCLUSION**

The Master Plan enabled the city to solicit feedback regarding areas that employees, citizens, and other stakeholders find important. The implementation of these goals is a multi-year undertaking. With that in mind, actions have already been taken to help achieve several important goals.

The city promotes its many diverse cultures through many kinds of events, from flag raisings at city hall, to cultural celebrations at the senior center, and within the schools. Renovations have occurred at the Historical Society building, with the goal to conduct more events and outreach to residents. Housing affordability continues to be challenging for the city, but the recently created Affordable Housing Trust Fund board has already begun allocating resources towards promoting affordable housing in new developments.

The Affordable Housing Trust Fund Board is using its resources to help address many, if not all, of the housing goals in the strategic plan. The trust is funded primarily through free cash appropriations. Primarily through the Mayor's Office and the Department of Planning and Community Development, transportation and mobility goals are being addressed throughout the city. In FY2023, many speed-calming measures were adopted, including installation of speed bumps in observed high-speed zones, solar-powered speed signs, and increased enforcement.

The city is working on building and improving several municipal buildings to ensure services are delivered in an efficient, modern manner. The new DPW building is slated to open this fall, showcasing a facility that can house the city's equipment, provide a central location for citizens to go to for their DPW-related needs, and provide employees with a safe, updated work area. The city is also working on renovating a former gym to create the Haas Wellness Center, which will provide residents with opportunities to improve upon their health and wellness.

The development of the master plan, and the steps taken to address the various goals, will help the city chart a course for the next several years, and help steer policy decisions that affect the population by prioritizing these areas which have been identified as high-priority to the residents.

## Budget Process Overview

The budget for the City of Revere has been developed based on projected revenue assumptions. The revenue assumptions are based on several factors, one of which is the budget ceiling or levy limit of revenue derived from local property taxes in accordance with Mass. Gen. Laws Ch. 59 § 21C), which is a Massachusetts statute limiting property tax increases of Massachusetts municipalities by 2 ½ %. In 1980, it was passed by ballot measure, specifically called an initiative petition, within Massachusetts state law, and went into effect in 1982. Added to these revenues are projections for state aid and local aid, such as excise tax, fees, permits, interest earned and other available funds which can come from free cash or other special funds.

As you review the budget, you may notice that reporting formats have been streamlined. The intention is to provide the City Council, residents and interested parties with a more user friendly and comprehensive financial reporting tool, which encourages transparency and ownership by city departments.

The Mayor, his staff, and the Budget team, led by the City Auditor/Budget Director, meet with departments at various times during the fiscal year to introduce changes to the process and requesting updated departmental information such as accomplishments and goals. Departments were given the opportunity to align their goals with Mayoral Focus Areas and communicate budgetary needs.

The budget process typically begins early in October, with the goal of creating budget calendars, reviewing the prior fiscal year process, and identifying areas of reporting to be updated. In January, members of the budget team begin creating new budget templates and in February, departments are forwarded budget request forms and are asked to submit their budget requests and final versions of their supplemental data to the Mayor and Budget team by March.

During April, the Mayor, his staff, and City Auditor/Budget Director meet with every department head, including the Superintendent and Business Manager of schools, to discuss their budgets and capital improvement needs. These requests are then consolidated into formal recommendations and presented to the Mayor for inclusion in the budget.

Throughout April and May, the team reviews and evaluates departmental requests and projected state & local aid revenues. All information is reviewed carefully for accuracy and consistency to ensure the proposed budget contains information that was complete and accurate in order for the City Council to make an informed decision regarding the finances of the City of Revere.

As State Aid estimates are made available, the budget is evaluated and amended accordingly, up until the submission to the City Council. State Aid estimates are based on the Senate Final Budget proposal available at the time the budget was submitted for presentation to the City Council.

During the month of June, the City Council Ways and Means subcommittee meets with department heads to review each departmental budget submission and the Mayor's recommendations. Budget hearings are posted per open meeting laws, and broadcast on local television as well as YouTube. Department heads have the opportunity to present their budget as well as any special needs or accomplishments worth highlighting, and

anyone is able to attend and comment on the budgets as presented. Upon completion of this process, the City Council approves the final budget for the forthcoming fiscal year.

Upon adoption of the budget and prior to setting the City tax rate for the fiscal year, the Mayor may submit to the City Council all his/her recommendations for supplemental appropriations, which are deemed necessary, by the Mayor, for the operation of city government for the fiscal year, excluding appropriations requested by the Mayor from time to time by means of transfer. Transfers are provided for by Section 33B of Chapter 44 of the Massachusetts General Laws. These amendment procedures are governed notwithstanding any contrary provisions of the Massachusetts General Laws or Special Acts.

## CITY OF REVERE BUDGET CALENDAR - FY 2026

Mayor & Budget Committee		Start Date	End Date
Budget Team meet to review Budget Calendar.		October	
Budget Team and Mayor meet to approve final Calendar and review Budget format options presented by Audit staff.		January/February	
Forms and instructions are sent to all department heads.		February	
Budget Team meets with individual departments by appointments to provide assistance, if needed.		Mid February to March	
All department budget submissions are forwarded to Audit staff.		March	
Budget submissions and Munis input are reviewed and updated by Budget Team.		March to mid April	
Budget meetings are held with Mayor, Department Heads & Budget Team to review submission.		End of April	
Due date for completion of departmental Goals, Objectives, accomplishments, organizational charts, and mission statements, by department.		Mid May	
Budgets are reviewed by Budget Team and Mayor.		April to May	
Budget Team Prepares Final Budget for City Council.		May	
Mayor & Budget Director presents balanced budget to City Council.		June	
Mayor & School Committee		Start Date	End Date
Budget workshops with Principals and Department Heads as applicable.		January 2025	
Commonwealth publishes Governor's Budget, including preliminary Net School Spending Requirement.		Last week of January	
Schedule 19 Negotiations take place; School Department bottom line established (pending changes in Net School Spending by House or Senate).		April	
School Committee Votes Budget.		Typically early June	
Final School Budget to Mayor and Budget Team.		Typically right after vote	
City Council		Start Date	End Date
Mayor Submits Budget to City Council.		June	
City Council Ways & Means Budget Review process.		June	
City Council Vote on Budget.		before June 30th	

# Organizational Structure

## Departments and Functions

The City's organizational structure for FY 2024 provides the citizenry with a visual of the overall structure of the organization. Organization responsibility codes (see below) are used in the organizational structure and in the organization chart to clearly identify the department, board, or committee (organizational unit) responsible for the management, oversight, and financial controls, (organizational unit cost centers).

## Organizational Unit Responsibility Codes

Organization department codes group departments in a series of numbers as follows:

- 100's (general government)
- 200's (public safety)
- 300's (schools)
- 400's (department of public works)
- 500's (health and human services)
- 600's (library and recreation)
- 700's (debt)
- 800's (intergovernmental – assessments from Commonwealth)
- 900's (unclassified – health insurance, pension and other fixed costs)

## Organizational Unit Funding Sources

Unless otherwise noted, the following organizational units are primarily funded through the General Fund. There are departments that have additional funding sources through other financing sources, such as grants, receipts reserved funds, or other sources. These other sources will be noted throughout the budget document, when applicable.

## Organizational Unit Cost Centers

Cost centers are used to classify revenues and expenditures for external financial reporting. Classification of expenditures by organizational unit is essential to responsible accounting. The classification corresponds with the government unit's organizational structure.

### GENERAL GOVERNMENT (100)

Organization Responsibility codes 100-199 are reserved for general government:

110 Legislative - Expenditures related to the legislative operations of the community. Reporting units in this category include:

- City Council (111)

120 Executive - Expenditures related to the executive operations of the community. Reporting units in this category include:

- Executive Office of Mayor (121)
- Human Resources (125)
- Innovation and Data Management (127)

130 Financial Administration - Expenditures related to the financial administration of the community. Reporting units in this category include:

- Chief Financial Officer, City Auditor and Budget Director (135)
- Purchasing and Procurement (138)
- Information Technology (140)
- Assessing (141)
- Treasurer/Collector (145)

150 Operations Support - Expenditures related to the non-financial administration of the community. Reporting units in this category include:

- Office of the City Solicitor (151)

160 Licensing and Registration - Expenditures related to the licensing and registration operations of the community. Reporting units in this category include:

- Office of the City Clerk (161)
- Office of Elections (162)
- Licensing Commission (165)

170 Land Use - Expenditures related to the management and control of land use within the community. Reporting units in this category include:

- Conservation Commission (171)
- Zoning Board of Appeals (176)

180 Development - Expenditures related to encouraging and managing the physical and economic growth of the community. Reporting units in this category include:

- Strategic Planning and Economic Development (182)
- Engineering (184)

## **PUBLIC SAFETY (200)**

Organization Responsibility codes 200-299 are reserved for public safety:

210 Police - Expenditures for law enforcement.

- Police (210)

220 Fire - Expenditures for preventing and fighting fires.

- Fire (220)

230 Emergency Communications – Expenditures for assessment for operations of emergency communications.

- Metro North Regional Emergency Communication Center (230)

240 Protective Inspection - Expenditures related to the protective inspection operations of the community. Reporting units in this category include:

- Municipal Inspections (241)
- Building Inspections (242)

290 Other - Expenditures related to public safety which does not fall readily into one of the previous categories. Reporting units in this category include:

- Parking Clerk (295)

### **EDUCATION (300)**

Organizational Responsibility codes 300-399 are reserved for education:

300 Education - Expenditures for education of the Revere Public Schools. In developing this area, the Department of Elementary and Secondary Education's End of Year report can be reviewed and provided information for preparation.

- Revere Public Schools (300)
- Northeast Regional Vocational School (322)

### **PUBLIC WORKS (400)**

Organizational Responsibility codes 400-499 are reserved for city services (public works):

420 Department of Public Works - Expenditures related to the construction, maintenance, and repair of highways and streets in the community. Reporting units in this category include:

- Public Works Administration (420)
- Snow and Ice Removal (421)
- Solid Waste/Recycling (425) \*
- Public Works General (426)
- Water/Sewer/Drains (430) \*

*\*Enterprise Funds*

### **HEALTH and HUMAN SERVICES (500)**

Organization Responsibility codes 500-599 are reserved for health and human services:

520 Public Health - Expenditures related to inspection and regulatory activities which contribute to the conservation and improvement of public health. Reporting units in this category include:

- Public Health (522)

540 Public Resources – Expenditures related to activities of veterans, elderly, and disabled: Reporting units in this category include:

- Elder Affairs (541)
- Veteran's Affairs (543)
- Commission on Disabilities (549)

590 Other – Expenditures for human services which do not readily fall into one of the previous categories. Reporting units include:

- Human Rights Commission (595)

### **CULTURE AND RECREATION (600)**

Organization Responsibility codes 600-699 are reserved for culture and recreation:

601 Department of Workforce Development, Labor Relations and Youth Engagement

- Dept of Workforce Development, Labor Relations, and Youth Engagement (601)

610 Library - Expenditures related to the operation of a public library.

- Library (610)

650 Recreation - Expenditures related to the provision of recreational activities or the operation of recreational facilities.

- Parks and Recreation (650)
- Health and Wellness Center (651)
- Historical and Cultural Resources (691)

#### **DEBT SERVICE (700)**

Organization Responsibility codes 700-799 are reserved for debt service:

700 Bonded Debt - Expenditures for periodic payments bonded debt.

- Debt Service (700)

#### **INTERGOVERNMENTAL EXPENDITURES (800)**

Organization Responsibility codes 800-899 are reserved for intergovernmental expenditures (cherry sheet charges):

820 State Assessments and Charges - Expenditures for periodic payments of cherry sheet charges from the Commonwealth.

- State Assessments and Charges (820)

#### **UNCLASSIFIED (900)**

Organizational Responsibility codes 900-999 are reserved for unclassified expenditures:

900 Employee Benefits - Expenditures related to employee benefits not made directly to employee, but which are allocated to specific costs and benefits on behalf of employees. Reporting units in this category include:

- Medicare (FICA) Taxes (901)
- Employee Group Insurance (909)

910 Retirement and Pension Contributions - Expenditures for retirement and pension contributions. Reporting units in this category include:

- Retirement and Pension Contributions (911)

940 Property and Casualty Insurance - Expenditures for property and casualty insurance and related costs. Reporting units in this category include:

- Property and Casualty Insurance (940)

## **Section II - Department Detail**

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**CITY COUNCIL**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011111	510100	PERMANENT SALARIES	199,565	199,241	192,318	192,318	208,500	286,340	286,340
011111	511100	LONGEVITY	25,604	25,970	28,200	28,200	22,175	30,700	30,700
011111	512400	STIPEND	73,916	70,292	72,000	72,000	59,400	79,200	79,200
011117	574100	OUTSIDE LEGAL SERVICES	-	-	10,000	10,000	41,646	10,000	10,000
TOTAL	CITY COUNCIL		299,085	295,504	302,518	302,518	331,721	406,240	406,240

City of Revere - Fiscal Year 2026 Budget

111 - CITY COUNCIL

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Council President	N	ELEC	02/05/17	9.40				28,840	7,700				36,540		36,540
City Councillor	N	ELEC	09/02/80	45.85				25,750	14,000				39,750		39,750
City Councillor	N	ELEC	01/01/22	4.50				25,750	7,200				32,950		32,950
City Councillor	N	ELEC	10/15/89	36.73				25,750	13,000				38,750		38,750
City Councillor	N	ELEC	01/01/24	2.50				25,750	7,200				32,950		32,950
City Councillor	N	ELEC	01/14/21	5.46				25,750	7,200				32,950		32,950
City Councillor	N	ELEC	01/01/24	2.50				25,750	7,200				32,950		32,950
City Councillor	N	ELEC	01/01/24	2.50				25,750	7,200				32,950		32,950
City Councillor	N	ELEC	11/30/82	43.61				25,750	14,000				39,750		39,750
City Councillor	N	ELEC	01/01/70	56.53				25,750	14,000				39,750		39,750
City Councillor	N	ELEC	01/01/97	29.51				25,750	11,200				36,950		36,950
								286,340	109,900	-	-	-	396,240	-	396,240
														OT Per Mayor	- 396,240

City of Revere - Fiscal Year 2026 Budget

111 - CITY COUNCIL

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Outside Legal Services</u>	011117-574100	10,000	10,000	10,000	-
	Total Non Payroll Expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<u>Footnotes:</u>					

Total Department Expenses

	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses	387,000	396,240	396,240	-
Total Non Payroll Expenses	10,000	10,000	10,000	-
Total Department Expenses	<u>397,000</u>	<u>406,240</u>	<u>406,240</u>	<u>-</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**MAYOR'S OFFICE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011211	510100	PERMANENT SALARIES	466,367	493,123	504,662	504,662	395,894	569,229	554,229
011211	511100	LONGEVITY	-	-	-	-	628	1,100	1,100
011211	512301	EDUCATIONAL INCENTIVE	500	-	4,000	4,000	3,808	4,000	4,000
011211	516600	SICK LEAVE BB	3,797	-	-	-	-	-	-
011212	525000	CONTRACTED SERVICES	85,170	100,000	100,000	100,000	45,000	65,000	65,000
011212	529000	RSRVE-CONTRACT NEG.	523,000	500,000	-	-	0	1,000,000	-
011214	540000	OFFICE SUPPLIES	6,346	15,000	15,000	15,000	4,493	12,500	11,500
011217	572200	MAYOR MUNICIPAL	33,749	35,000	35,000	35,000	14,666	35,000	35,000
011218	580021	CAPITAL OUTLAY	49,866	-	-	-	-	-	-
TOTAL	MAYOR'S OFFICE		1,168,795	1,143,123	658,662	658,662	464,489	1,686,829	670,829

City of Revere - Fiscal Year 2026 Budget

121 - MAYOR'S OFFICE

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Mayor	N	ELEC	01/01/16	10.50		39.0	1.00	172,525	-				172,525		172,525
Chief of Staff	N	EXEMPT	01/10/22	4.47		39.0	1.00	140,798	-				140,798		140,798
Executive Secretary	N	EXEMPT	02/17/16	10.37		39.0	1.00	82,837	1,100				83,937		83,937
Communication Associate	N	EXEMPT	01/24/24	2.43		39.0	1.00	66,269	2,000				68,269		68,269
Mayor's Aide	N	EXEMPT	01/08/24	2.48		39.0	1.00	61,800	2,000				63,800		63,800
							5.00	524,229	5,100	-	-	-	529,329	-	529,329
														Other PT Salaries	30,000
														OT	
														Per Mayor	559,329

**City of Revere - Fiscal Year 2026 Budget**

**121 - MAYOR'S OFFICE**

Non-Payroll Expenditures				
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
<u>Contracted Services</u>	011212-525000	65,000	65,000	65,000
Communications.				
<u>Reserve - Contract Negotiations</u>	011212-529000	1,000,000	1,000,000	-
				(1,000,000)
<u>Office Supplies</u>	011214-540000	12,500	12,500	11,500
				(1,000)
<u>Mayor Municipal</u>	011217-572200	35,000	35,000	35,000
				-
	<b>Total Non Payroll Expenditures</b>	<u>1,112,500</u>	<u>1,112,500</u>	<u>111,500</u>
				<u>(1,001,000)</u>
<u>Footnotes:</u>				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
	Total Payroll Expenses	592,936	574,329	559,329
	Total Non Payroll Expenses	1,112,500	1,112,500	111,500
	Total Department Expenses	<u>1,705,436</u>	<u>1,686,829</u>	<u>670,829</u>
				<u>(1,016,000)</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**HUMAN RESOURCES**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011251	510100	PERMANENT SALARIES	163,287	138,947	151,605	151,605	299,520	576,630	385,822
011251	511100	LONGEVITY	-	-	-	-	1,035	2,600	2,600
011251	512301	EDUCATIONAL INCENTIVE	5,127	5,171	14,906	14,906	17,230	26,410	26,410
011251	512400	STIPEND	-	900	1,800	1,800	4,760	13,660	7,360
011251	516600	SICK LEAVE BB	1,202	-	-	-	1,709	-	-
011252	512100	MEDICARE TAXES	-	-	-	-	-	-	-
011252	525000	CONTRACTED SERVICES	-	-	-	-	16879	55,000	35,000
011252	526100	EMPLOYEE TRAINING	41,288	150,000	100,000	100,000	15,963	80,000	55,000
011254	540000	OFFICE SUPPLIES	1,741	1,500	1,500	1,500	1,429	4,000	1,750
011257	570000	OTHER EXPENSES	7,169	7,500	7,500	7,500	2,161	7,500	7,500
011257	570001	EMPLOYEE RECOGNITION	1,533	10,000	35,000	35,000	26,983	35,000	25,000
011257	570100	COMMUNITY SCHOOL	-	-	-	-	-	-	-
011257	574100	OUTSIDE LEGAL SERV	110,000	83,000	110,000	110,000	-	90,000	-
TOTAL	HUMAN RESOURCES		331,347	397,018	422,311	422,311	387,669	890,800	546,442

City of Revere - Fiscal Year 2026 Budget

125 - HUMAN RESOURCES

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
HR Director	N	EXEMPT	03/23/23	3.27		39.0	1.00	105,618	10,562				116,180		116,180
Senior Generalist and Supervisor	N	EXEMPT	05/07/18	8.15		39.0	1.00	85,126	6,199				91,325	18,265	73,060
Health Benefits Administrator	N	EXEMPT	09/26/22	3.76		39.0	1.00	71,167	-				71,167	71,167	-
Director of Diversity, Equity & Inclus	N	A	01/01/14	12.50		39.0	1.00	113,260	6,300		360		119,920		119,920
Asst Director of Diversity Equity & Ir	N	B	03/02/20	6.33		39.0	1.00	70,781	3,000				73,781	73,781	-
Program Manager/Revere Comm Sc	N	A	05/08/13	13.15		39.0	1.00	76,488	8,949				85,437		85,437
Rcs Clerk II	N	B	01/04/22	4.49		39.0	1.00	54,190	1,000				55,190	27,595	27,595
							7.00	576,630	36,010	-	360	-	613,000	190,808	422,192
														<b>Part time other</b>	
														<b>Per Mayor</b>	
														<b>422,192</b>	

City of Revere - Fiscal Year 2026 Budget

125 - HUMAN RESOURCES

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Contracted Services *</u></b>	011252-525000	55,000	55,000	35,000	(20,000)
Initiatives and Programming Support					
Translation Services					
ASL Interpretation					
Interactive Technology Services			-		
<b><u>Employee Training</u></b>	011252-526100	80,000	80,000	55,000	(25,000)
Professional Development, Babson program. certifications, etc					
<b><u>Office Supplies</u></b>	011254-540000	4,000	4,000	1,750	(2,250)
Office supplies					
<b><u>Other Expenses</u></b>	011257-570000	7,500	7,500	7,500	-
Recruitment					
Newspaper advertisements.					
<b><u>Community School **</u></b>	011257-570000	-	-	-	-
<b><u>Employee Recognition &amp; Team Building</u></b>	011257-570001	35,000	35,000	25,000	(10,000)
<b><u>Outside Legal Services</u></b>	011257-574100	90,000	90,000	-	(90,000)
Labor Counsel					
Other legal specialists					
Total Non Payroll Expenditures		271,500	271,500	124,250	(147,250)
<b>Footnotes:</b>					
* Previously budgeted in Talent & Culture budget.					
** Funded through revolving fund in FY2025.					

Total Department Expenses				
	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses	414,159	619,300	422,192	(197,108)
Total Non Payroll Expenses	271,500	271,500	124,250	(147,250)
Total Department Expenses	685,659	890,800	546,442	(344,358)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**CONSTITUENT SERVICES/ REVERE 311**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011271	510100	PERMANENT SALARIES	358,529	353,018	281,417	230,039	162,042	317,826	191,161
011271	510101	OTHER SALARIES	1,440	-	-	-	0	-	-
011271	510900	OVERTIME	3,665	5,000	5,000	12,000	463	5,000	12,000
011271	512301	EDUCATIONAL INCENTIVE	16,500	16,982	10,566	9,125	4,912	9,416	9,416
011272	520900	TELEPHONE/COMMUNICATIONS	-	-	-	-	-	-	-
011272	522400	COMPUTER OPERATIONS	263,676	273,550	273,550	71,500	94,381	103,335	78,925
011272	525000	CONTRACTED SERVICES	27,588	20,000	20,000	10,000	-	10,000	10,000
011274	540000	OFFICE SUPPLIES	6,053	6,280	6,280	11,000	3,641	11,000	9,000
TOTAL	CONSTITUENT SERVICES/ REVERE 311		677,451	674,830	596,813	343,664	265,439	456,577	310,502

City of Revere - Fiscal Year 2026 Budget

127 - CONSTITUENT SERVICES/ REVERE 311

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Director of Constituent Services	N	A	01/03/18	8.49		39	1.00	98,880	7,416				106,296	25,000	81,296
Senior Call Center Representative	N	B	01/27/21	5.42		39	1.00	63,091	-				63,091		63,091
Call Center Representative	N	B	12/01/22	3.58		39	1.00	54,190	2,000				56,190		56,190
Call Center Representative	N	B	09/21/23	2.78		39	1.00	54,190	-				54,190	54,190	-
Consumer Advocate	N	B	09/21/23	2.78		39	1.00	47,475	-				47,475	47,475	-
							5.00	317,826	9,416	-	-	-	327,242	126,665	200,577
														OT Per Mayor	12,000 212,577

City of Revere - Fiscal Year 2026 Budget

127 - CONSTITUENT SERVICES/ REVERE 311

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Computer Operations</b>	011272-522400	71,500	103,335	78,925	(24,410)
Public Input		33,000	45,600	33,000	
Qalert Software for 311 CRM		17,500	17,800	17,500	
Aptuitiv		6,500	6,500	6,500	
Hyperreach		14,500	18,135	14,500	
Piper		-	15,300	7,425	
<b>Contracted Services</b>	011272-525000	10,000	10,000	10,000	-
Collins Center		10,000	10,000	10,000	
<b>Office Supplies</b>	011274-540000	11,000	11,000	9,000	(2,000)
Misc Office supplies/ printing.		6,000	6,000		
Outreach Materials **		5,000	5,000		
<b>Total Non Payroll Expenditures</b>		<b>92,500</b>	<b>124,335</b>	<b>97,925</b>	<b>(26,410)</b>
<b>Footnotes:</b>					
** Consumer affairs budget combined with Constituent Services in FY2025.					
<b>Total Department Expenses</b>					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Total Payroll Expenses</b>		251,164	332,242	212,577	(119,665)
<b>Total Non Payroll Expenses</b>		92,500	124,335	97,925	(26,410)
<b>Total Department Expenses</b>		<b>343,664</b>	<b>456,577</b>	<b>310,502</b>	<b>(146,075)</b>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**CHIEF FINANCIAL OFFICER, AUDITOR & BUDGET DIRECTOR**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011351	510100	PERMANENT SALARIES	409,576	421,985	498,169	508,556	394,326	560,927	540,176
011351	510900	OVERTIME	532	10,000	10,000	5,000	2,655	10,000	5,000
011351	511100	LONGEVITY	7,334	8,500	9,500	9,300	6,904	10,400	10,400
011351	512301	EDUCATIONAL INCENTIVE	34,098	34,886	33,663	45,481	33,942	48,780	48,780
011351	516600	SICK LEAVE BB	6,184	-	-	-	9,026	-	-
011352	520301	TELEPHONE	134,755	-	-	-	-	-	-
011352	522800	AUDIT & ACCOUNTING SERVICES	76,880	88,100	88,100	88,100	105,145	87,000	82,000
011352	523440	PRINTING & MAILING	4,374	3,000	3,000	3,000	4,632	5,000	5,000
011352	525000	CONTRACTED SERVICES	22,338	35,100	35,100	35,100	46,606	35,100	20,000
011354	540000	OFFICE SUPPLIES	9,946	10,000	10,000	10,000	5,221	10,000	10,000
011358	580021	CAPITAL OUTLAY	196,432	-	-	-	54,820	-	-
TOTAL	AUDITING DEPARTMENT		902,448	611,571	687,532	704,537	663,278	767,207	721,356

City of Revere - Fiscal Year 2026 Budget

135 - CHIEF FINANCIAL OFFICER, AUDITOR and BUDGET DIRECTOR

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Chief Financial Officer/ Auditor/ Buc	N	EXEMPT	02/01/99	27.43	X	39.0	1.00	177,793	21,979				199,772	-	199,772
Assistant Budget Director	N	EXEMPT	06/13/11	15.06	X	39.0	1.00	111,299	9,947				121,246	10,000	111,246
Grant Admin/ Internal Auditor	N	EXEMPT	12/20/17	8.53		39.0	1.00	106,045	12,725				118,770	14,252	104,518
Assistant Auditor	N	B	08/02/04	21.92	X	39.0	1.00	86,242	11,168				97,410	-	97,410
Special Assistant	N	B	11/05/12	13.66		39.0	1.00	74,428	8,482				82,910	-	82,910
							5.00	555,807	64,301	-	-	-	620,108	24,252	595,856
														PT Intern Salaries	3,500
														OT	5,000
														Per Mayor	604,356

City of Revere - Fiscal Year 2026 Budget

135 - CHIEF FINANCIAL OFFICER, AUDITOR and BUDGET DIRECTOR

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Audit &amp; Accounting Services</u></b>	011352-522800	88,100	87,000	82,000	(5,000)
Preparation of GAAP Financial Statements.		60,100	56,000	56,000	
Annual Audit services, including completion of CAFR.		13,000	16,000	16,000	
Special Engagements		15,000	15,000	10,000	
<b><u>Printing &amp; Mailing</u></b>	011352-523440	3,000	5,000	5,000	-
Printing Budgets and related supplies.					
<b><u>Contracted Services</u></b>	011352-525000	35,100	35,100	20,000	(15,100)
Fixed Assets/ Munis Consultant as needed					
Risk Assessment					
<b><u>Office Supplies</u></b>	011354-540000	10,000	10,000	10,000	-
Misc Office Expense: Certifications; Alarm services; Software upgrades.					
Staff training; Dues/ memberships.					
	Total Non Payroll Expenditures	136,200	137,100	117,000	(20,100)
<b><u>Footnotes:</u></b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
	Total Payroll Expenses	568,337	630,108	604,356	(25,752)
	Total Non Payroll Expenses	136,200	137,100	117,000	(20,100)
	Total Department Expenses	704,537	767,208	721,356	(45,852)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
PURCHASING**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011381	510100	PERMANENT SALARIES	151,967	156,314	160,958	175,519	127,918	181,769	181,769
011381	510900	OVERTIME	-	5,000	5,000	2,500	428	5,000	2,500
011381	511100	LONGEVITY	1,912	2,400	2,600	2,800	1,808	2,800	2,800
011381	512301	EDUCATIONAL INCENTIVE	3,080	3,168	4,263	4,562	3,333	4,704	4,704
011381	516600	SICK LEAVE BB	1,784	-	-	-	3,484	-	-
011382	522200	POSTAGE	125,661	140,000	152,000	165,000	112,466	165,000	165,000
011382	527010	RENTALS AND LEASES	-	-	-	-	-	60,000	60,000
011384	540000	OFFICE SUPPLIES	6,082	11,000	11,000	11,000	6,445	14,000	11,000
011388	580000	CAPITAL OUTLAY	-	-	-	-	-	11,500	-
TOTAL	PURCHASING DEPARTMENT		290,485	317,882	335,821	361,381	255,881	444,773	427,773

## City of Revere - Fiscal Year 2026 Budget

## 138 - PURCHASING

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Purchasing Agent	N	A	12/05/05	20.58	X	39.0	1.00	105,841	6,504				112,345		112,345
Asst Purchasing Agent	N	B	05/20/19	7.12		39.0	1.00	74,428	2,500				76,928		76,928
							2.00	180,269	9,004	-	-	-	189,273	-	189,273
														OT Per Mayor	2,500 191,773

**City of Revere - Fiscal Year 2026 Budget**

**138 - PURCHASING**

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Postage</b>		011382-522200	165,000	165,000	165,000	-
Postage for City Hall mailings (rate increased by \$.015/ piece), including quarterly tax bills, excise tax bills.						
<b>Rentals and Leases</b>		011382-527010	-	60,000	60,000	-
Centralized payment of leases for all municipal copy machines.						
<b>Office Supplies</b>		011384-540000	11,000	14,000	11,000	(3,000)
Office supplies; including printed forms, toner cartridges, paper, etc						
Equipment maint/repairs: Time stamp, postage machine, printers, etc						
Rental Lease						
<b>Capital Outlay</b>				11,500	-	(11,500)
New postage machine.						
		Total Non Payroll Expenditures	176,000	250,500	236,000	(14,500)
<b>Footnotes:</b>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			185,381	194,273	191,773	(2,500)
Total Non Payroll Expenses			176,000	250,500	236,000	(14,500)
Total Department Expenses			361,381	444,773	427,773	(17,000)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**INFORMATION TECHNOLOGY**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011401	510100	PERMANENT SALARIES	227,372	264,670	293,396	406,264	297,721	469,681	373,561
011401	510900	OVERTIME	-	-	1,200	2,500	-	5,000	2,500
011401	511100	LONGEVITY	-	1,100	8,522	1,200	777.1	-	-
011401	512301	EDUCATIONAL INCENTIVE	7,185	8,540	-	10,769	7,706	6,000	4,000
011401	516600	SICK LEAVE BB	-	-	-	-	2,384	-	-
011402	520900	TELEPHONE/COMMUNIC.	67,237	77,500	77,500	79,000	42,587	79,000	79,000
011402	525000	COMP CONT SERV	1,106,233	1,080,800	986,960	1,316,572	1,103,084	1,348,372	1,316,572
011404	540000	OFFICE SUPPLIES	436	3,500	3,500	3,500	1,360	3,500	3,500
011404	545500	COMPUTER OPERATIONS	-	5,000	5,000	6,500	1,939	6,500	6,500
011407	570500	TRAVEL ALLOWANCE	2,396	-	-	-	-	-	-
011407	587300	CAPITAL IMPROVEMENTS	3,599	-	-	-	35,754	-	-
TOTAL	INFORMATION TECHNOLOGY		1,414,458	1,441,110	1,376,078	1,826,305	1,493,313	1,918,053	1,785,633

City of Revere - Fiscal Year 2026 Budget

140 - INFORMATION TECHNOLOGY

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Director	N	A	03/30/20	6.25		39.0	1.00	124,987	-				124,987		124,987
Assistant Director - Hardware	N	B	05/27/25	1.09		39.0	1.00	83,898	-				83,898		83,898
Assistant Director - Enterprise Apps	N	B	05/01/23	3.17		39.0	1.00	92,960	2,000				94,960		94,960
MIS Support Analyst	N	B	05/28/24	2.09		39.0	1.00	70,716	3,000				73,716		73,716
							4.00	372,561	5,000	-	-	-	377,561	-	377,561
														PT Salary	
														OT	2,500
														Per Mayor	380,061

City of Revere - Fiscal Year 2026 Budget

140 - INFORMATION TECHNOLOGY

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Telephone/Communications</b>	<b>011402-520900</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>-</b>
Telephone Services - Windstream		59,000	59,000	59,000	
Telephone - Licensing(Software-Yearly)		13,000	13,000	13,000	
Telephone Maintenance(Hardware-Yearly)		7,000	7,000	7,000	
<b>Computer Contracted Services</b>	<b>011402-525000</b>	<b>1,316,572</b>	<b>1,348,372</b>	<b>1,316,572</b>	<b>(31,800)</b>
Hardware & Software Support		-			
Annual Licensing Costs					
Munis Modules - Payroll, Purchase Orders, GL, etc.		341,372	341,372	341,372	
Munis HRM Project *		36,200	68,000	36,200	
Munis PACE *		7,300	7,300	7,300	
Patriot Properties Property Database		22,500	22,500	22,500	
Monday.com PM Application		1,200	1,200	1,200	
ESRI G.I.S. Licensing		8,650	8,650	8,650	
Century Security service		1,000	1,000	1,000	
AutoCAD		5,200	5,200	5,200	
Meraki WiFi Subscription Renewal		2,500	2,500	2,500	
Logmein Desktop Support		5,000	5,000	5,000	
CitizenServe for epermitting **		80,000	80,000	80,000	
Laserfiche **		65,000	65,000	65,000	
Tolemi **		20,000	20,000	20,000	
Flourish **		10,500	10,500	10,500	
Reach **		3,200	3,200	3,200	
Zoom **		5,700	5,700	5,700	
OneSpan **		2,750	2,750	2,750	
Support Services					
Thrive		609,000	609,000	609,000	
Verizon Wireless Tablet & Phones (centralized)		40,000	40,000	40,000	
Crown Castle Internet Connection 1GB		28,000	28,000	28,000	
Retrofit Annual Printer Maintenance		9,500	9,500	9,500	
Addition Networks Internet Connection 20MB		12,000	12,000	12,000	
<b>Office supplies</b>	<b>011404-540000</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
Paper for Printer and Plotter; toner and ink.					

City of Revere - Fiscal Year 2026 Budget

140 - INFORMATION TECHNOLOGY (continued)

Non-Payroll Expenditures				
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
<b>Computer Operations</b>	011404-545500	6,500	6,500	6,500
Miscellaneous hardware for PC, printers, and Network		3,500	3,500	
M.G.I.G.A Dues		3,000	3,000	
Total Non Payroll Expenditures		1,405,572	1,437,372	1,405,572
				(31,800)
Footnotes:				
* From Human Resources initiatives.				
** Moved from OI DM budget.				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
Total Payroll Expenses		420,733	480,681	380,061
Total Non Payroll Expenses		1,405,572	1,437,372	1,405,572
Total Department Expenses		1,826,305	1,918,053	1,785,633
				(132,420)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**ASSESSORS**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011411	510100	PERMANENT SALARIES	357,999	399,992	416,064	380,466	281,024	401,164	337,262
011411	510900	OVERTIME	677	1,000	-	-	-	-	-
011411	511100	LONGEVITY	13,617	14,000	14,600	14,400	10,369	15,000	9,200
011411	512210	TRAVEL ALLOWANCE	11,646	14,400	9,600	9,600	7,200	10,500	10,500
011411	512301	EDUCATIONAL INCENTIVE	12,404	11,458	12,582	10,261	7,498	10,586	10,586
011411	516600	SICK LEAVE BB	12,125	-	-	-	1,378	-	-
011412	521700	REVALUATION	40,789	56,500	40,000	42,000	93,900	85,000	85,000
011412	522400	COMPUTER SERVICES	3,584	4,300	4,300	4,300	2,462	4,300	4,300
011412	525000	CONTRACTED SERVICES	4,813	30,000	30,000	30,000	4,515	30,000	30,000
011414	540000	OFFICE SUPPLIES	6,051	5,700	5,700	5,700	840	5,700	5,600
011417	570000	OTHER EXPENSES	458	2,700	2,700	2,700	2,672	2,700	2,700
TOTAL	ASSESSORS		464,163	540,050	535,546	499,427	411,858	564,950	495,148

City of Revere - Fiscal Year 2026 Budget

141 - ASSESSORS

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Assessor / Chairman	N	A	04/14/06	20.22	X	39.0	1.00	114,480	11,186			5,400	131,066		131,066
Assessor/ Field Lister	N	B	06/26/17	9.02		39.0	1.00	77,369	-			5,100	82,469		82,469
Assistant Assessor	N	B	12/31/86	39.52	X	39.0	1.00	81,238	6,600				87,838		87,838
Principal Clerk	N	B	03/04/19	7.33		39.0	1.00	56,175	2,000				58,175		58,175
							4.00	329,262	19,786	-	-	10,500	359,548	-	359,548
														PT	8,000
														Per Mayor	367,548

City of Revere - Fiscal Year 2026 Budget

141 - ASSESSORS

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Revaluation</u>		011412-521700	42,000	85,000	85,000	-
FY2026 Interim Year Adjustment						
<u>Computer Services</u>		011412-522400	4,300	4,300	4,300	-
Supplies & Service Maint. for tax bills.						
<u>Contracted Services</u>		011412-525000	30,000	30,000	30,000	-
Commercial and industrial consulting services.						
<u>Office Supplies</u>		011414-540000	5,700	5,700	5,600	(100)
Office Supplies, Book Binding, Mailings						
<u>Other Expenses</u>		011417-570000	2,700	2,700	2,700	-
Dues, conferences, continuing educational courses.						
Total Non Payroll Expenditures			84,700	127,700	127,600	(100)
<u>Footnotes:</u>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			414,727	437,250	367,548	(69,702)
Total Non Payroll Expenses			84,700	127,700	127,600	(100)
Total Department Expenses			499,427	564,950	495,148	(69,802)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
COLLECTOR/ TREASURER**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011451	510100	PERMANENT SALARIES	665,583	767,641	777,807	789,983	584,436	872,448	843,383
011451	510900	OVERTIME	6,069	10,000	10,000	10,000	12,811	10,000	10,000
011451	511100	LONGEVITY	7,700	10,000	10,400	10,400	7,942	11,700	11,700
011451	512301	EDUCATIONAL INCENTIVE	25,431	26,559	30,382	32,339	22,440	31,455	31,455
011451	516600	SICK LEAVE BB	4,535	-	-	-	4,392	-	-
011452	523440	PRINTING AND MAILING	8,246	20,000	20,000	30,000	17,992	30,000	30,000
011452	525000	CONTRACTED SERVICES	5,613	65,000	65,000	55,000	15,123	55,000	35,000
011454	540000	OFFICE SUPPLIES	58,113	45,000	45,000	45,000	39,882	45,000	40,000
011454	545500	COMPUTER OPERATIONS	-	15,000	15,000	15,000	-	15,000	15,000
011457	572100	BANKING SERVICES	314,024	250,000	250,000	240,000	104,302	240,000	185,000
TOTAL	COLLECTOR/ TREASURER		1,095,312	1,209,200	1,223,589	1,227,722	809,320	1,310,603	1,201,538

## City of Revere - Fiscal Year 2026 Budget

## 145 - COLLECTOR/ TREASURER

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor:																
Collector/ Treasurer	N	EXEMPT	10/09/90	35.75	X	39.0	1.00	128,192	15,414				143,606		143,606	
Assistant Treasurer	N	B	07/16/18	7.96		39.0	1.00	77,369	3,000				80,369		80,369	
Hris/ Payroll	N	B	06/29/20	6.01		39.0	1.00	80,952	-				80,952		80,952	
Asst Hris/ Payroll	N	B	03/15/21	5.30		39.0	1.00	70,780	2,000				72,780		72,780	
Principal Accounting Clerk	N	B	04/11/07	19.23	X	39.0	1.00	62,178	7,063				69,241		69,241	
Clerk I	N	B	04/22/19	7.19		39.0	0.38	47,231	-				47,231	29,065	18,166	
Assistant Collector	N	B	01/15/14	12.46		39.0	1.00	77,369	12,132				89,501		89,501	
Principal Accounting Clerk	N	B	07/19/11	14.96		39.0	1.00	59,218	7,641				66,859		66,859	
Principal Accounting Clerk	N	B	01/29/20	6.42		39.0	1.00	59,218	-				59,218		59,218	
Principal Clerk	N	B	04/11/22	4.22		39.0	1.00	56,175	2,000				58,175		58,175	
Clerk Ii	N	B	12/04/23	2.57		39.0	1.00	54,190	1,000				55,190		55,190	
Clerk Ii	N	B	11/04/24	1.65		39.0	1.00	51,481	1,000				52,481		52,481	
								11.38	824,353	51,250	-	-	-	875,603	29,065	846,538
														PT Salaries	40,000	
														OT	10,000	
														Per Mayor	896,538	

City of Revere - Fiscal Year 2026 Budget

145 - COLLECTOR/TREASURER

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Printing &amp; Mailing</u>	011452-523440	30,000	30,000	30,000	-
<u>Contracted Services</u> Lockbox services; armored car services; legal services.	011452-525000	55,000	55,000	35,000	(20,000)
<u>Office Supplies</u>	011454-540000	45,000	45,000	40,000	(5,000)
<u>Computer Operations/ Equipment</u>	011454-545500	15,000	15,000	15,000	-
<u>Banking Services</u> Monthly Charges for all Treasury bank accounts.	011457-572100	240,000	240,000	185,000	(55,000)
Total Non Payroll Expenditures		385,000	385,000	305,000	(80,000)
Footnotes:					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		842,722	925,603	896,538	(29,065)
Total Non Payroll Expenses		385,000	385,000	305,000	(80,000)
Total Department Expenses		1,227,722	1,310,603	1,201,538	(109,065)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**SOLICITOR'S OFFICE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011511	510100	PERMANENT SALARIES	344,159	459,527	458,260	488,195	355,907	487,145	487,145
011511	511100	LONGEVITY	5,979	10,600	11,200	7,200	6,388	9,400	9,400
011511	512301	EDUCATIONAL INCENTIVE	31,853	44,416	48,317	41,287	30,339	43,394	43,394
011511	516600	SICK LEAVE BB	5,779	-	-	-	5,662	-	-
011512	522410	LEGAL RESEARCH SERV&PUBL	5,873	9,000	9,000	9,000	5,620	9,000	9,000
011514	540000	OFFICE SUPPLIES	3,767	7,500	7,500	7,500	4,455	7,500	4,750
011517	570000	OTHER EXPENSES	671	4,000	4,000	4,000	934	4,000	4,000
011517	571000	LITIGATION	1,137	3,000	3,000	3,000	420	3,000	3,000
011517	571100	JUDGMENTS	-	-	-	-	-	-	-
011517	571300	SETTLEMENT	160,952	25,000	25,000	25,000	187,491	200,000	25,000
011517	574100	OUTSIDE LEGAL SERV	220,038	250,000	250,000	250,000	270,026	325,000	340,000
TOTAL	SOLICITOR'S OFFICE		780,207	813,043	816,277	835,182	867,242	1,088,439	925,689

City of Revere - Fiscal Year 2026 Budget

151 - SOLICITOR'S OFFICE

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Solicitor	N	EXEMPT	05/10/01	25.16	X	39.0	1.00	147,031	18,303				165,334		165,334
Assistant Solicitor	N	EXEMPT	07/09/98	27.99	X	39.0	1.00	127,246	16,725				143,971		143,971
Principal Clerk/ Paralegal	N	EXEMPT	01/04/21	5.49		39.0	1.00	68,595	5,145				73,740		73,740
Administrative Assistant	N	B	09/16/10	15.80		39.0	1.00	66,275	6,771				73,046		73,046
Policy Advisor	N	EXEMPT	10/06/22	3.73		39.0	1.00	77,998	5,850				83,848		83,848
							5.00	487,145	52,794	-	-	-	539,939	-	539,939
														PT Salaries	
														OT	
														Per Mayor	
														539,939	

\* Parking Hearing Officer to be paid from Parking Meter Receipts. 40U Hearing Officer to be paid from 40U Revolving Fund.

City of Revere - Fiscal Year 2026 Budget

151 - SOLICITOR'S OFFICE

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Legal Research Services and Publications</b>	011512-522410	9,000	9,000	9,000	-
Online research, legal/educational books, materials & services					
<b>Office Supplies</b>	011514-540000	7,500	7,500	4,750	(2,750)
Copier lease, equipment maint., office supplies & stationary					
<b>Other Charges &amp; Expenses</b>	011517-570000	4,000	4,000	4,000	-
Bar dues, non litigation travel, music licenses					
<b>Litigation Expenses</b>	011517-570000	3,000	3,000	3,000	-
Depositions (transcripts, stenographer), witness fees, travel, materials, filing fees					
<b>Releases/Settlements</b>	011517-571300	25,000	200,000	25,000	(175,000)
Settlement/Payment of Legal Claims					
<b>Outside Legal Services</b>	011517-574100	250,000	325,000	340,000	15,000
Contracted Legal Services					
<b>Total Non Payroll Expenditures</b>		<u>298,500</u>	<u>548,500</u>	<u>385,750</u>	<u>(162,750)</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		536,682	539,939	539,939	-
Total Non Payroll Expenses		298,500	548,500	385,750	(162,750)
Total Department Expenses		<u>835,182</u>	<u>1,088,439</u>	<u>925,689</u>	<u>(162,750)</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**CITY CLERK**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011611	510100	PERMANENT SALARIES	300,622	315,655	306,115	361,090	263,501	377,495	380,285
011611	510900	OVERTIME	-	-	4,400	-	-	-	-
011611	511100	LONGEVITY	6,685	4,100	14,313	4,400	5,731	8,390	5,600
011611	512301	EDUCATIONAL INCENTIVE	12,212	11,955	-	16,005	11,696	16,758	16,758
011611	516600	SICK LEAVE BB	2,888	-	-	-	3,326	-	-
011612	525000	CONTRACTED SERVICES	20,891	25,950	25,950	25,950	26,736	25,950	25,950
011614	540000	OFFICE SUPPLIES	20,564	25,000	25,000	25,000	17,467	25,000	25,000
TOTAL	CITY CLERK		363,863	382,660	375,778	432,445	328,456	453,593	453,593

City of Revere - Fiscal Year 2026 Budget

161 - CITY CLERK

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
City Clerk	N	EXEMPT	01/07/04	22.49	X	39.0	1.00	117,203	29,028				146,231		146,231
Assistant City Clerk	N	EXEMPT	10/18/06	19.71		39.0	1.00	79,568	20,538				100,106		100,106
Clerk II	N	B	02/28/22	4.34		39.0	1.00	54,190	-				54,190		54,190
Clerk II	N	B	09/22/22	3.77		39.0	1.00	56,966	3,000				59,966		59,966
							4.00	307,927	52,566	-	-	-	360,493	-	360,493
														PT Salaries	42,150
														OT	-
														Per Mayor	402,643

City of Revere - Fiscal Year 2026 Budget

161 - CITY CLERK

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Contracted Services</b>		011612-525000	25,950	25,950	25,950	-
Granicus - Existing software						
Granicus - Boards and Commissions management software						
<b>Office Supplies</b>		011614-540000	25,000	25,000	25,000	-

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
ELECTION COMMISSION**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011621	510100	PERMANENT SALARIES	222,939	242,387	254,273	273,918	190,825	285,039	285,039
011621	510101	OTHER SALARIES	25,034	23,000	35,000	35,000	24,883	35,000	35,000
011621	510102	POLL WORKERS	131,929	67,000	105,000	85,000	94,220	85,000	85,000
011621	510103	CUSTODIANS/ELECTION	11,894	6,000	9,000	9,000	18,082	9,000	9,000
011621	511100	LONGEVITY	3,009	1,400	1,600	1,600	1,169	1,800	1,800
011621	512301	EDUCATIONAL INCENTIVE	12,847	12,273	10,401	11,154	7,930	8,574	8,574
011621	516600	SICK LEAVE BB	12,996	-	-	-	1,540	-	-
011622	522100	RENTALS	10,859	14,200	14,200	14,200	7,670	17,500	10,500
011622	522200	POSTAGE	24,301	17,500	17,500	17,500	20,286	25,000	17,500
011622	522400	COMPUTER SERVICES	15,208	24,000	24,000	24,000	12,097	25,000	24,000
011622	523440	PRINTING & MAILING	45,564	30,500	30,500	30,500	25,286	55,000	30,500
011622	525000	CONTRACTED SERVICES	1,207	3,000	3,000	3,000	1,710	3,000	3,000
011624	540000	OFFICE SUPPLIES	2,266	3,250	3,250	3,250	2,717	3,250	3,250
011624	541620	ELECTION SUPPLIES	5,906	5,750	5,750	5,750	(31,242)	5,750	5,750
011628	580000	CAPITAL OUTLAY	-	-	-	-	-	62,750	-
TOTAL	ELECTION		525,958	450,260	513,474	513,872	377,173	621,663	518,913

City of Revere - Fiscal Year 2026 Budget

162 - ELECTION COMMISSION

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Election Commissioner	N	A	03/10/25	1.31		39.0	1.00	93,730	-	-	-	-	93,730		93,730
Assistant Election Commissioner	N	B	06/15/10	16.05		39.0	1.00	74,319	8,374	-	-	-	82,693		82,693
Principal Accounting Clerk	N	B	08/30/21	4.84		39.0	1.00	56,257	4,000	-	-	-	60,257		60,257
Clerk I	N	B	08/08/22	3.90		39.0	1.00	52,333	-				52,333		52,333
							4.00	276,639	12,374	-			289,013	-	289,013
														Staff OT	9,000
														DPW OT	26,000
														Board Salaries	6,400
														School Custodial OT	9,000
														Per Mayor	339,413

**City of Revere - Fiscal Year 2026 Budget**

**162 - ELECTION COMMISSION**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Poll Workers Salaries</b> FY 2026 has two elections plus additional cost of early voting and vote by mail processing.	011621-510102	85,000	85,000	85,000	-
<b>Rentals</b> Truck rentals for two elections plus storage space.	011622-522100	14,200	17,500	10,500	(7,000)
<b>Postage</b>	011622-522200	17,500	25,000	17,500	(7,500)
<b>Computer Services</b> Code memory packs for (2) Local Elections. Annual Maintenance contract of Unity software and (23) tabulators; repairs.	011622-522400	24,000	25,000	24,000	(1,000)
<b>Printing &amp; Mailing</b> Annual city census, annual street listing, and confirmation cards; signs and envelopes.	011622-523440	30,500	55,000	30,500	(24,500)
<b>Contracted Services</b> Constable services; shredding; alarm monitoring; bind voter registrations; shipping charges.	011622-525000	3,000	3,000	3,000	-
<b>Office Supplies</b>	011624-540000	3,250	3,250	3,250	-
<b>Election Supplies</b> Includes newspaper ads for last day to register. Increase to purchase additional signage for polling locations per request of City Council.	011624-541620	5,750	5,750	5,750	-
<b>Capital Outlay</b> Poll Pads; replacement voting booths for safety.	011628-580000	-	62,750	-	(62,750)
<b>Total Non Payroll Expenditures</b>		<u>183,200</u>	<u>282,250</u>	<u>179,500</u>	<u>(102,750)</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		330,672	339,413	339,413	-
Total Non Payroll Expenses		183,200	282,250	179,500	(102,750)
<b>Total Department Expenses</b>		<u>513,872</u>	<u>621,663</u>	<u>518,913</u>	<u>(102,750)</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**LICENSE COMMISSION**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011651	510100	PERMANENT SALARIES	3,200	6,400	6,400	12,400	9,300	12,400	12,400
011654	540000	OFFICE SUPPLIES	-	3,000	3,000	3,000	-	3,000	3,000
TOTAL	LICENSE COMMISSION		3,200	9,400	9,400	15,400	9,300	15,400	15,400

City of Revere - Fiscal Year 2026 Budget

165 - LICENSE COMMISSION

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Chairman	N						-		3,200				3,200		3,200
Board member	N						-		1,600				1,600		1,600
Board member	N						-		1,600				1,600		1,600
Clerk									6,000				6,000		6,000
							-	-	12,400	-	-	-	12,400	-	12,400
														OT Per Mayor	12,400

City of Revere - Fiscal Year 2026 Budget

165 - LICENSING COMMISSION

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Office Supplies</u>		011654-540000	3,000	3,000	3,000	-
Office Supplies & Stationary						
Total Non Payroll Expenditures			3,000	3,000	3,000	-
<u>Footnotes:</u>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			6,400	12,400	12,400	-
Total Non Payroll Expenses			3,000	3,000	3,000	-
Total Department Expenses			9,400	15,400	15,400	-

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
CONSERVATION COMMISSION**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011711	510100	PERMANENT SALARIES	10,769	37,800	12,800	12,800	13,318	18,800	18,800
011714	540000	OFFICE SUPPLIES	250	600	600	600	74	3,400	600
TOTAL	CONSERVATION COMMISSION		11,019	38,400	13,400	13,400	13,391	22,200	19,400

City of Revere - Fiscal Year 2026 Budget

171 - CONSERVATION COMMISSION

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Chairman	N		06/13/26						3,200				3,200		3,200	
Board member	N		04/04/26						1,600				1,600		1,600	
Board member	N		05/07/26						1,600				1,600		1,600	
Board member	N		07/13/26						1,600				1,600		1,600	
Board member	N		09/25/26						1,600				1,600		1,600	
Board member	N		01/22/27						1,600				1,600		1,600	
Board member	N		02/28/25						1,600				1,600		1,600	
Board member	N		08/24/27						-				-		-	
Clerk									6,000				6,000		6,000	
								-	-	18,800	-	-	-	18,800	-	18,800
														PT Salaries Per Mayor	18,800	

City of Revere - Fiscal Year 2026 Budget

171 - CONSERVATION COMMISSION

Non-Payroll Expenditures				
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
<b>Office Supplies</b>	011714-540000	600	3,400	600
Training, conferences, MACC membership			2800	
Office Supplies			600	
Total Non Payroll Expenditures		600	3,400	600
Footnotes:				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
Total Payroll Expenses		12,800	18,800	18,800
Total Non Payroll Expenses		600	3,400	600
Total Department Expenses		13,400	22,200	19,400

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**ZONING BOARD OF APPEALS**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011761	510100	PERMANENT SALARIES	11,133	22,200	17,200	23,200	14,600	23,200	23,200
011764	540000	OFFICE SUPPLIES	686	720	720	720	-	720	720
TOTAL	ZONING BOARD OF APPEALS		11,819	22,920	17,920	23,920	14,600	23,920	23,920

City of Revere - Fiscal Year 2026 Budget

176 - ZONING BOARD OF APPEALS

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
ZBA Clerk									12,000				12,000		12,000
ZBA Board Chair									3,200				3,200		3,200
ZBA Board Member									1,600				1,600		1,600
ZBA Board Member									1,600				1,600		1,600
ZBA Board Member									1,600				1,600		1,600
ZBA Board Member									1,600				1,600		1,600
ZBA Board Member - Alternate									1,600				1,600		1,600
								-	-	23,200	-	-	-	23,200	-
														PT Salaries Per Mayor	23,200

City of Revere - Fiscal Year 2026 Budget

176 - ZONING BOARD OF APPEALS

Non-Payroll Expenditures				
Account Name	Account Number	Adopted	Dep Req FY 2026	Mayor Req FY 2026
Office Supplies	011764-540000	720	720	720
Office Supplies				
Total Non Payroll Expenditures		720	720	720
Footnotes:				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
Total Payroll Expenses		23,200	23,200	23,200
Total Non Payroll Expenses		720	720	720
Total Department Expenses		23,920	23,920	23,920

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**PLANNING/ COMMUNITY DEVELOPMENT**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011821	510100	PERMANENT SALARIES	271,932	191,826	306,834	335,845	265,777	662,989	308,503
011821	511100	LONGEVITY	-	-	-	-	0	-	-
011821	512301	EDUCATIONAL INCENTIVE	9,640	9,542	13,105	13,599	13,908	14,110	14,110
011821	516600	SICK LEAVE BB	1,719	-	-	-	-	-	-
011822	525000	CONTRACTED SERVICES	-	83,000	206,000	146,000	55,040	146,000	141,000
011824	540000	OFFICE SUPPLIES	3,924	8,400	8,400	13,400	8,059	13,400	12,000
011827	570000	OTHER CHARGES & EXPENDITURES	66,667	-	-	-	26,400	-	-
011828	580023	CAPTOUTL23	-	-	-	-	25,000	-	-
TOTAL	PLANNING/ COMMUNITY DEVELOPMENT		353,882	292,768	534,339	508,844	394,184	836,499	475,613

City of Revere - Fiscal Year 2026 Budget

182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Chief of Planning and Development	N	EXEMPT	07/10/17	8.98		39.0	1.00	141,099	14,110				155,209	23,281	131,928
Administrative Asst	N	B	09/23/19	6.77		39.0	1.00	63,091	2,000				65,091		65,091
Business Liaison	N	B	01/03/06	20.50	X	39.0	1.00	71,921	9,792				81,713	81,713	-
Open Space and Environmental Plar	N	B	09/21/17	6.81		39.0	1.00	80,958	8,096				89,054	-	89,054
Transportation Manager	N	B	07/01/15	11.01		39.0	1.00	80,958	7,172				88,130	79,065	9,065
CDBG Program Manager	N	B				39.0	1.00	73,500	3,000				76,500	65,025	11,475
City / Community Planner	N	B	05/27/25	1.09		39.0	1.00	91,927	3,000				94,927	94,927	-
Grant Writer	N	B	11/04/24	1.65		39.0	1.00	73,500	2,000				75,500	75,500	-
							8.00	676,954	49,170	-	-	-	726,124	419,511	306,613
														<b>Board Salaries</b>	16,000
														<b>Grant Funded PT Salaries</b>	-
														<b>OT</b>	-
														<b>Per Mayor</b>	<b>322,613</b>

**City of Revere - Fiscal Year 2026 Budget**

**182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Contracted Services</b>	<b>011822-525000</b>	<b>146,000</b>	<b>146,000</b>	<b>141,000</b>	<b>(5,000)</b>
Engineering and architectural consulting services.		50,000	50,000	50,000	
Planning consultants.		50,000	50,000	50,000	
North Suffolk Resiliency & Sustainability		36,000	36,000	36,000	
Community Events		5,000	5,000	2,500	
Work Study Undergraduate/Graduate Student Funding		5,000	5,000	2,500	
<b>Office Supplies</b>	<b>011824-540000</b>	<b>13,400</b>	<b>13,400</b>	<b>12,000</b>	<b>(1,400)</b>
Office Supplies, legal ads					
Document Management and Modernization, miscellaneous office supplies					
	<b>Total Non Payroll Expenditures</b>	<b>159,400</b>	<b>159,400</b>	<b>153,000</b>	<b>(6,400)</b>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
	Total Payroll Expenses	349,444	677,099	322,613	(354,486)
	Total Non Payroll Expenses	159,400	159,400	153,000	(6,400)
	Total Department Expenses	508,844	836,499	475,613	(360,886)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**ENGINEERING**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
011841	510100	PERMANENT SALARIES	151,201	340,746	380,346	488,626	266,047	393,362	402,746
011841	511100	LONGEVITY	-	2,900	3,000	1,400	1,721	2,600	2,600
011841	512200	CLOTHING	-	-	300	2,500	300	2,200	2,200
011841	512301	EDUCATIONAL INCENTIVE	7,623	14,703	15,838	9,729	7,532	14,599	14,599
011841	516600	SICK LEAVE BB	2,100	-	-	-	2,757	-	-
011842	520900	TELEPHONE/COMMUNICATIONS	-	-	-	-	-	-	-
011842	524200	AUTOMOTIVE MAINTENANCE	-	-	-	-	-	-	-
011842	525000	CONTRACTED SERVICES	34,723	113,600	93,600	93,800	70,748	93,800	93,800
011844	544000	MATERIALS	11,509	12,000	12,000	12,000	9,062	12,000	12,000
011847	570000	OTHER EXPENSES	2,040	2,250	2,250	3,750	1,479	3,750	3,750
011847	570500	TRAVEL ALLOWANCE	-	-	-	-	-	-	-
TOTAL	ENGINEERING		209,196	486,199	507,334	611,805	359,647	522,311	531,695

City of Revere - Fiscal Year 2026 Budget

184 - ENGINEERING

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
City Engineer	N	EXEMPT	07/19/11	14.96		39.0	1.00	141,317	14,699	-			156,016		156,016
Administrative Assistant	N	B	01/09/17	9.48		39.0	1.00	63,091	1,000	-			64,091		64,091
Staff Engineer	N	B	01/06/25	1.48		39.0	1.00	97,712	2,000	1,100			100,812		100,812
Staff Engineer	N	B		-		39.0	1.00	68,126	2,000	1,100			71,226		71,226
							4.00	370,246	19,699	2,200			392,145	-	392,145
														<b>PT Salaries</b>	30,000
														<b>Per Mayor</b>	<b>422,145</b>

City of Revere - Fiscal Year 2026 Budget

184 - ENGINEERING

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Contracted Services</u></b>	011842-525000	93,800	93,800	93,800	-
On call engineering services		20,000	20,000	20,000	
Outfall sampling and MS4 Compliance		70,000	70,000	70,000	
Stormwater Education Collaborative		3,800	3,800	3,800	
<b><u>Materials &amp; Supplies</u></b>	011844-544000	12,000	12,000	12,000	-
Office Supplies			2,000		
Large Format Printer Lease			10,000		
<b><u>Other Charges &amp; Expenses</u></b>	011847-570000	3,750	3,750	3,750	-
Field Maps Subscription (3)			1,500	1,500	
Other			2,250	2,250	
	Total Non Payroll Expenditures	109,550	109,550	109,550	-
<b><u>Footnotes:</u></b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
	Total Payroll Expenses	502,255	442,761	422,145	(20,616)
	Total Non Payroll Expenses	109,550	109,550	109,550	-
	Total Department Expenses	611,805	552,311	531,695	(20,616)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**POLICE DEPARTMENT**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012101	510100	PERMANENT SALARIES	1,428,339	1,568,533	1,756,263	1,877,813	1,024,357	1,153,656	1,065,641
012101	510101	OTHER SALARIES	735,038	500,000	500,000	500,000	656,064	500,000	425,000
012101	510110	CHIEF SALARY	192,203	186,500	203,794	205,322	163,817	215,712	215,712
012101	510111	EXECUTIVE OFFICER SALARY	117,744	109,588	120,947	121,854	90,313	145,774	145,774
012101	510112	SENIOR CAPT SALARY	52,054	109,588	120,947	121,854	89,047	145,774	145,774
012101	510113	CAPTAIN SALARY	278,385	208,738	230,376	232,104	169,615	278,492	278,492
012101	510114	LIEUTENANT SALARY	1,106,783	1,050,288	1,151,939	1,160,579	849,077	1,413,143	1,413,143
012101	510115	SERGEANT SALARY	1,241,306	1,162,914	1,432,446	1,358,411	842,554	1,681,877	1,681,877
012101	510116	PATROL OFFICER SALARY	4,046,478	4,268,127	4,647,960	4,972,591	3,459,245	5,586,781	5,586,781
012101	510900	SPECIAL EVENTS OVERTIME	-	35,000	35,000	35,000	13,819	35,000	20,000
012101	511100	LONGEVITY	225,570	225,334	230,534	219,612	163,184	238,805	236,005
012101	511300	HOLIDAY PAY	565,782	634,888	764,451	794,594	292,905	869,000	869,000
012101	512000	MEDICAL EXPENSES	22,241	25,000	25,000	25,000	26,661	35,000	25,000
012101	512200	CLOTHING	114,275	128,950	146,075	157,475	72,575	155,490	155,490
012101	512301	EDUCATIONAL INCENTIVE	1,144,876	940,134	1,124,603	1,262,836	1,000,659	1,408,888	1,400,086
012101	516600	SICK LEAVE BB	104,201	-	-	-	78,010	-	-
012111	512200	AUXILIARY POLICE CLOTHING	-	4,500	4,500	4,500	-	4,500	4,500
012102	520300	UTILITIES	128,291	110,000	140,000	140,000	108,652	140,000	140,000
012102	520800	GASOLINE & OIL	133,185	120,000	140,000	140,000	75,020	140,000	140,000
012102	520900	TELEPHONE/COMMUNICATIONS	74,666	45,000	45,000	45,000	27,005	67,950	40,000
012102	521100	RADIO SYSTEM	31,339	30,000	30,000	30,000	4,469	30,000	20,000
012102	521800	TRAFFIC CONTROL	25,153	10,000	10,000	10,000	2,590	10,000	10,000
012102	522100	RENTALS	18,415	30,000	30,000	30,000	22,086	30,000	20,000
012102	522400	COMPUTER SERVICES	65,238	140,000	140,000	140,000	125,531	140,000	140,000
012102	523900	ANIMAL CONTROL	4,023	5,000	5,000	5,000	3,399	15,000	15,000
012102	524200	AUTO MAINTENANCE	59,389	55,000	75,000	75,000	43,657	91,485	65,000
012102	524500	BUILDING MAINT/REPAIR	91,711	75,000	75,000	75,000	60,163	125,000	50,000
012102	524600	MAINT OF EQUIPMENT	23,061	45,000	45,000	45,000	28,184	45,000	45,000
012102	524700	WEAPONS	14,365	25,000	25,000	25,000	14,564	50,000	25,000
012102	525000	CONSULTANT SERVICES	-	100,000	100,000	100,000	62,800	300,000	300,000
012102	526100	EMPLOYEE TRAINING	80,735	100,000	100,000	100,000	22,551	267,500	100,000

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**POLICE DEPARTMENT (continued)**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012102	528400	GRANT WRITER	32,000	32,000	32,000	32,000	35,000	32,000	-
012104	540000	OFFICE SUPPLIES	15,866	15,000	15,000	15,000	9,528	15,000	4,560
012104	545000	I.D.	6,134	10,000	10,000	10,000	5,927	10,000	10,000
012107	570000	OTHER EXPENSES	36,933	35,000	35,000	35,000	29,635	35,000	35,000
012107	571700	DRUG UNIT	5,000	5,000	5,000	5,000	5,000	5,000	5,000
012107	572250	GRANT MATCHING FUNDS	-	-	10,000	10,000	-	10,000	10,000
012108	587100	NEW EQUIPMENT	76,444	-	-	-	200,633	224,375	-
TOTAL	POLICE DEPARTMENT		12,297,220	12,145,082	13,561,835	14,116,545	9,878,295	15,651,202	14,842,835

## 210 - POLICE DEPARTMENT: Uniformed Base

Salaries and Wages								
Title	Step	FY 25 Budgeted		FY 26 Dept Recommendation		FY 26 Mayor Requested		Difference
		FTE	Amount	FTE	Amount	FTE	Amount	
Police Chief	26	1.00	\$ 205,322	1.00	\$ 215,712	1.00	\$ 215,712	\$ -
Executive Officer	26	1.00	121,854	1.00	145,774	1.00	145,774	-
Senior Captain	26	1.00	121,854	1.00	145,774	1.00	145,774	-
Captain	26	2.00	232,104	2.00	278,492	2.00	278,492	-
Captain	16	-	-	-	-	-	-	-
Lieutenant	26	8.00	793,539	8.00	962,240	8.00	962,240	-
Lieutenant	16	3.00	277,952	-	343,656	-	343,656	-
Lieutenant	16	1.00	89,087	4.00	107,247	4.00	107,247	-
Sergeant	26	6.00	508,669	7.00	728,455	7.00	728,455	-
Sergeant	16	4.00	316,750	-	396,436	-	396,436	-
Sergeant	16	7.00	532,993	10.00	556,986	10.00	556,986	-
Patrol Officers (Step 4)	26	9.00	639,594	8.00	576,415	8.00	576,415	-
Patrol Officers (Step 4)	16	6.00	422,177	4.00	486,767	4.00	486,767	-
Patrol Officers (Step 4)	16	37.00	2,456,065	41.00	3,046,160	41.00	3,046,160	-
Patrol Officers (Step 3)	16	9.00	130,157	8.00	591,488	8.00	591,488	-
Patrol Officers (Step 2)	16	8.00	430,379	4.00	290,004	4.00	290,004	-
Patrol Officers (Step 1)	16	11.00	894,219	12.00	595,947	12.00	595,947	-
School Resource Officers (School Funded)	16	3.00	-	1.00	-	1.00	-	-
Sub Total Base Salaries		117.00	\$ 8,172,715	112.00	\$ 9,467,553	112.00	\$ 9,467,553	\$ -
Longevity			\$ 203,600		\$ 217,900		\$ 217,900	\$ -
10 Year Differential			77,588		99,294		99,294	-
Night Differential			404,744		212,671		212,671	-
B-2 Schedule			603,820		87,001		87,001	-
Narcan			88,153		-		-	-
Quinn Bill - Academic Achievement			1,244,465		1,388,861		1,388,861	-
Holiday Pay			794,594		869,000		869,000	-
Matching Funds			6,000		6,000		6,000	-
First Responder			50,000		50,000		50,000	-
Clothing Allowance			156,800		154,515		154,515	-
Sub Total Other Salary			\$ 3,629,764		\$ 3,085,242		\$ 3,085,242	\$ -
Court Time			225,000		225,000		200,000	(25,000)
Special Events OT			35,000		35,000		20,000	(15,000)
Overtime			225,000		225,000		200,000	(25,000)
Election Details			45,000		45,000		20,000	(25,000)
Sub Total Overtime			\$ 530,000		\$ 530,000		\$ 440,000	\$ (90,000)
Total Salaries - Uniformed base			\$ 12,332,479		\$ 13,082,795		\$ 12,992,795	\$ (90,000)

Footnotes:

City of Revere - Fiscal Year 2026 Budget

210 - POLICE DEPARTMENT: Civilian

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Special Assistant	N	B	08/02/21	4.91		39.0	1.00	74,428	-	-			74,428		74,428
Clerk I	N	B	12/16/13	12.55		33.0	0.85	44,282	1,105	-			45,387		45,387
Animal Control Officer	N	B	01/01/93	33.52	X	39.0	1.00	58,983	5,400	375			64,758		64,758
Mechanic	N	B	12/18/03	22.55	X	39.0	1.00	97,607	8,200	600			106,407		106,407
Victim Advocate	N	B	09/26/18	7.76		30.0	0.77	52,689	1,000	-			53,689		53,689
Payroll Clerk	N	B	09/22/08	17.78	X	39.0	1.00	74,326	4,801	-			79,127		79,127
Police Clerk	N	B	03/15/12	14.30		39.0	1.00	59,218	1,400	-			60,618		60,618
Crime Analyst	N	B	01/14/15	11.47		39.0	1.00	86,242	9,824				96,066		96,066
Clerk II	N	B				39.0	1.00	56,900	3,600				60,500		60,500
							8.62	604,675	35,330	975	-	-	640,980	-	640,980
														PT Salaries	
														OT	
														5,000	
														Per Mayor	
														645,980	

City of Revere - Fiscal Year 2026 Budget

210 - POLICE DEPARTMENT

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Medical Expenses</b> Public Safety 111F administration; mandatory drug testing.	012101-512000	25,000	35,000	25,000	(10,000)
<b>Auxiliary Uniform/Clothing Allowance</b> Uniforms and supplies for Auxiliary Police	012102-520000	4,500	4,500	4,500	-
<b>Utilities</b> Natural gas, electricity	012102-520300	140,000	140,000	140,000	-
<b>Gasoline &amp; Oil</b> Gas & Oil for all Police Vehicles	012102-520800	140,000	140,000	140,000	-
<b>Telephone/Communications</b> Comcast, Paetec, Verizon, Verizon Wireless, etc.	012102-520900	45,000	67,950	40,000	(27,950)
<b>Radio System</b> GBPC Maintenance Contract, Regular Maintenance, Membership Dues, Radios	012102-521100	30,000	30,000	20,000	(10,000)
<b>Traffic Control</b> Intoxilyzer Supplies, Traffic Spots and Signs, Printed Materials, Taxi Medallions & Badges	012102-521800	10,000	10,000	10,000	-
<b>Rentals</b> Rent for substations on Shirley Ave	012102-522100	30,000	30,000	20,000	(10,000)
<b>Computer Services &amp; Maintenance</b> Computer Hardware & Software Support, Supplies; IMC/ License support	012102-522400	140,000	140,000	140,000	-
<b>Animal Control</b> Mandated treatment of stray animals: Detention, stay, medical services and/or euthanasia.	012102-523900	5,000	15,000	15,000	-
<b>Automotive Maintenance</b> Maintenance & Repair of all Police Vehicles	012102-524200	75,000	91,485	65,000	(26,485)
<b>Building Maintenance &amp; Repair</b> Bldg Maint. Contracts; Elevator, HVAC, Boiler, Generator, Cleaning, Landscaping and Other R & M	012102-524500	75,000	125,000	50,000	(75,000)
<b>Maintenance Of Equipment</b> Repairs & Services of Equipment; Copiers, fax, printers, etc.	012102-524600	45,000	45,000	45,000	-
<b>Weapons &amp; Support</b> Weapon, Ammunition & Support Items, Replacement of Outdated Weapons	012102-524700	25,000	50,000	25,000	(25,000)
<b>Contracted Services</b> Mental health support Suffolk County prisoner support	012102-525000	100,000 -	300,000	300,000	-

City of Revere - Fiscal Year 2026 Budget

210 - POLICE DEPARTMENT (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Employee Training</u></b>	012102-526100	100,000	267,500	100,000	(167,500)
Command Training, Supplies & Travel Expenses for Training Programs, Police Academy Tuition, Range fees, NE Regional Police Dues					
<b><u>Grant Writer</u></b>	012102-528400	32,000	32,000	-	(32,000)
Grant Writer Services					
<b><u>Office Supplies</u></b>	012104-540000	15,000	15,000	4,560	(10,440)
Office Supplies; copier & supplies; stationary & printing					
<b><u>Identifications</u></b>	012104-545000	10,000	10,000	10,000	-
Fingerprinting & Photograph Supplies and other Related Equipment					
<b><u>Other Charges &amp; Expenses</u></b>	012107-570000	35,000	35,000	35,000	-
Gun Permits, FID Cards, Dues, Alarm Service, Misc. Law Enforcement Supplies, Chief's Expenses, Prisoners' meals. Mandatory Random Drug Testing					
<b><u>Drug Unit</u></b>	012107-571700	5,000	5,000	5,000	-
Investigative Work by Drug Unit					
<b><u>Grant Matching Funds</u></b>	012107-572250	10,000	10,000	10,000	-
Bullet proof vests - grant match		-			
<b><u>New Equipment *</u></b>	012108-587100	-	224,375	-	(224,375)
	<b>Total Non Payroll Expenditures</b>	<b>1,096,500</b>	<b>1,822,810</b>	<b>1,204,060</b>	<b>(618,750)</b>
<b><u>Footnotes:</u></b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
	<b>Total Payroll Expenses</b>	<b>13,020,045</b>	<b>13,828,392</b>	<b>13,638,775</b>	<b>(189,617)</b>
	<b>Total Non Payroll Expenses</b>	<b>1,096,500</b>	<b>1,822,810</b>	<b>1,204,060</b>	<b>(618,750)</b>
	<b>Total Department Expenses</b>	<b>14,116,545</b>	<b>15,651,202</b>	<b>14,842,835</b>	<b>(808,367)</b>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**FIRE DEPARTMENT**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012201	510100	PERMANENT SALARIES	880,870	913,769	1,242,843	1,362,348	1,071,778	3,433,329	1,557,062
012201	510104	FIRE CHIEF	163,505	160,900	175,001	181,557	150,070	149,350	164,285
012201	510105	SR DEPUTY CHIEF	127,201	128,719	135,155	136,168	126,818	133,298	146,628
012201	510106	FIRE DEPUTY CHIEF	595,658	609,384	760,052	765,750	565,891	250,152	694,112
012201	510107	CAPTAIN SALARY	1,253,963	1,353,581	1,400,543	1,416,113	1,147,979	1,160,391	1,637,589
012201	510108	LIEUTENANT REG SALARY	1,708,395	1,921,736	1,969,644	2,084,956	1,506,039	2,010,974	2,212,078
012201	510109	FIREFIGHTERS	4,678,754	5,281,174	5,681,043	5,843,404	4,442,607	5,253,734	6,047,510
012201	510900	OVERTIME	345,986	525,000	525,000	525,000	407,445	525,000	425,000
012201	511100	LONGEVITY	148,725	159,300	154,200	154,497	117,228	156,600	156,600
012201	511300	HOLIDAY PAY	424,417	658,139	767,072	796,380	313,758	842,631	842,631
012201	512000	MEDICAL EXPENSES	9,999	10,000	25,000	25,000	3,824	25,000	25,000
012201	512200	CLOTHING	125,396	138,000	142,800	145,200	73,800	142,800	142,800
012201	512301	EDUCATIONAL INCENTIVE	229,578	262,281	259,257	279,414	281,541	390,395	274,877
012201	516600	SICK LEAVE BB	(1)	-	-	-	171,359	-	-
012202	520300	UTILITIES	109,641	100,000	125,000	125,000	78,052	125,000	125,000
012202	520800	GASOLINE & OIL	49,789	50,000	75,000	75,000	41,342	75,000	75,000
012202	521000	FIRE ALARM	44,557	25,000	25,000	25,000	16,281	25,000	25,000
012202	521100	RADIO SYSTEM	47,198	45,000	45,000	45,000	33,285	45,000	45,000
012202	521900	MEMORIALS	500	1,500	1,500	1,500	915	1,500	1,500
012202	522400	COMPUTER SERVICES	15,233	35,000	35,000	35,000	21,969	35,000	33,000
012202	524200	AUTO MAINTENANCE	144,420	65,000	75,000	75,000	140,017	100,000	75,000
012202	524500	BUILDING MAINT/REPAIR	80,397	50,000	75,000	75,000	36,264	75,000	75,000
012202	524600	MAINT/EQUP	-	15,000	15,000	15,000	12,269	20,000	20,000
012202	526100	EMPLOYEE TRAINING	22,982	35,000	35,000	35,000	19,250	35,000	35,000
012204	540000	OFFICE SUPPLIES	2,958	5,500	5,500	5,500	3,864	5,500	5,500
012204	542500	MEDICAL SUPPLIES	6,412	5,000	10,000	10,000	9,625	10,000	10,000
012207	570000	OTHER EXPENSES	20,320	22,000	22,000	22,000	12,928	22,000	22,000
012207	570029	FIREFIGHTING EQUIPMENT	8,868	15,000	15,000	15,000	855	15,000	15,000
012207	570031	FIREFIGHTER PROTECTIVE EQUIPME	7,731	15,000	15,000	15,000	2,611	15,000	15,000
012207	572250	GRANT MATCHING	-	8,350	8,350	8,350	407	8,350	-
012208	587100	NEW EQUIPMENT	110,555	15,000	-	-	6,925	-	-
012208	587200	PERSONAL EQUIPMENT	127,382	-	-	-	189,911	-	-
TOTAL	FIRE DEPARTMENT		11,491,390	12,629,333	13,819,960	14,298,137	11,006,905	15,086,004	14,903,172

## 220 - FIRE DEPARTMENT

Salaries and Wages								
Title	Dep.	FY 25 Budgeted		FY 26 Dept Recommendation		FY 26 Mayor Requested		Difference
		FTE	Amount	FTE	Amount	FTE	Amount	
Fire Chief	20	1.00	\$ 165,052	1.00	\$ 149,350	1.00	\$ 149,350	\$ -
Senior Deputy Chief	20	1.00	123,790	1.00	133,298	1.00	133,298	-
Deputy Chief	26	-	-	3.00	380,859	3.00	380,859	-
Deputy Chief	20	4.00	471,574	2.00	250,152	2.00	250,152	-
Deputy Chief	16	2.00	224,562	-	-	-	-	-
Captain	26	-	-	3.00	328,325	3.00	328,325	-
Captain	20	6.00	609,808	6.00	646,941	6.00	646,941	-
Captain	16	7.00	677,569	5.00	513,450	5.00	513,450	-
Captain	-	-	-	-	-	-	-	-
Lieutenant	20	-	-	1.00	92,949	1.00	92,949	-
Lieutenant	16	17.00	1,418,568	15.00	1,327,850	15.00	1,327,850	-
Lieutenant	-	6.00	476,842	7.00	590,175	7.00	590,175	-
Firefighters (3)	26	-	-	3.00	243,993	3.00	243,993	-
Firefighters (3)	20	5.00	377,646	7.00	560,909	7.00	560,909	-
Firefighters (3)	16	23.00	1,654,447	16.00	1,221,020	16.00	1,221,020	-
Firefighters (3)	-	32.00	2,192,191	32.00	2,325,690	32.00	2,325,690	-
Firefighters (2)	-	12.00	784,234	12.00	823,967	12.00	823,967	-
Firefighters (1)	-	5.00	303,655	5.00	322,148	5.00	322,148	-
Sub Total Base Salaries		121.00	\$ 9,479,938	119.00	\$ 9,911,076	119.00	\$ 9,911,076	\$ -
Hazardous Duty Pay			\$ 947,994		\$ 991,108		\$ 991,108	-
Longevity			154,497		156,600		156,600	\$ -
Academic Achievement			279,414		274,877		274,877	-
B2 Stipend			112,277		115,518		115,518	-
Narcan			82,885		86,513		86,513	-
Defibrillator Certified			246,837		432,446		432,446	-
EMT Certified			662,025		697,516		697,516	-
Holiday Pay			796,380		842,631		842,631	-
Personal Day			43,403		45,371		45,371	-
Clothing			145,200		142,800		142,800	-
Sub Total Other Salary			\$ 3,470,912		\$ 3,785,380		\$ 3,785,380	\$ -
Overtime			500,000		500,000		400,000	(100,000)
Special Event Overtime			25,000		25,000		25,000	-
Total Salaries			\$ 13,475,850		\$ 14,221,456		\$ 14,121,456	\$ (100,000)

Footnotes:

City of Revere - Fiscal Year 2026 Budget

220 - FIRE DEPARTMENT: Civilian

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<u>Per Mayor</u>															
Special Assistant	N	B	12/04/17	8.58		39.0	1.00	80,633	-	-			80,633		80,633
Fleet Mechanic	N	Fire	03/15/23	3.30		42.0	1.00	99,083	-	-			99,083		99,083
							2.00	179,716	-	-	-	-	179,716	-	179,716
														PT Salaries	
														OT	
														Per Mayor	
														179,716	

City of Revere - Fiscal Year 2026 Budget

220 - FIRE DEPARTMENT

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Medical Expenses</b>	012201-512000	25,000	25,000	25,000	-
Medical expenses for treatment of officers injured on duty Injured on Duty/ Retirement Control Contractor					
<b>Utilities</b>	012202-520300	125,000	125,000	125,000	-
Electricity, natural gas, telephone, Comcast.					
<b>Gasoline &amp; Oil</b>	012202-520800	75,000	75,000	75,000	-
Fuel - gasoline & diesel, motor oil Fuel - Boat					
<b>Fire Alarm</b>	012202-521000	25,000	25,000	25,000	-
Maintenance & repair; supplies. Master boxes.					
<b>Radio System</b>	012202-521100	45,000	45,000	45,000	-
Repair & upkeep of 911 system Maintenance Contract					
<b>Memorials</b>	012202-521900	1,500	1,500	1,500	-
Firefighter memorial services & supplies					
<b>Computer Services</b>	012202-522400	35,000	35,000	33,000	(2,000)
GovConnect Tri Tech Software					
<b>Automotive Maintenance</b>	012202-524200	75,000	100,000	75,000	(25,000)
Equipment maintenance & repairs; tires. Rescue boat - winterize, other other maintenance					
<b>Building Maintenance &amp; Repair</b>	012202-524500	75,000	75,000	75,000	-
Materials & supplies for maintenance and repairs to fire stations Service Heating/Cooling Systems Not including E-2 Service garage doors					
<b>Maintenance of Equipment</b>	012202-524600	15,000	20,000	20,000	-
<b>Employee Training</b>	012202-526100	35,000	35,000	35,000	-
Emergency training book & test					
<b>Office Supplies</b>	012204-540000	5,500	5,500	5,500	-
<b>Medical Supplies</b>	012204-542500	10,000	10,000	10,000	-
Emergency medical services supplies: gloves, oxygen, masks, etc					

City of Revere - Fiscal Year 2026 Budget

220 - FIRE DEPARTMENT (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Other Charges &amp; Expenses</u></b>	012207-570000	22,000	22,000	22,000	-
Metro district dues, misc expenses, REPC Dues					
<b><u>Firefighting Equipment *</u></b>	012207-570029	15,000	15,000	15,000	-
Equipment supplies, replacements, upgrades. Fire hoses, nozzles, masks.					
<b><u>Firefighter Protective Equipment *</u></b>	012207-570031	15,000	15,000	15,000	-
Routinely replaced firefighter protective gear.					
<b><u>Grant Matching Funds</u></b>	012207-572250	8,350	8,350	-	(8,350)
Hazard Mitigation Plan local cost share.					
	Total Non Payroll Expenditures	607,350	637,350	602,000	(35,350)
<b><u>Footnotes:</u></b>					
* Supplemented with CIP appropriations.					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
	Total Payroll Expenses	13,690,787	14,448,654	14,301,172	(147,482)
	Total Non Payroll Expenses	607,350	637,350	602,000	(35,350)
	Total Department Expenses	14,298,137	15,086,004	14,903,172	(182,832)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**REGIONAL EMERGENCY COMMUNICATION CENTER**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012302	525000	CONTRACTED SERVICES	1,181,043	1,565,999	1,560,414	1,629,450	1,180,450	1,574,982	1,574,982
TOTAL	REGIONAL EMERGENCY COMMUNICATION C		1,181,043	1,565,999	1,560,414	1,629,450	1,180,450	1,574,982	1,574,982

**230 - REGIONAL EMERGENCY COMMUNICATIONS CENTER****Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Regional Emergency Comm. Ctr. Allocated Costs</u></b>					
RECC Allocated Costs		1,629,450	1,574,982	1,574,982	-
		<u>1,629,450</u>	<u>1,574,982</u>	<u>1,574,982</u>	<u>-</u>
<b><u>Footnotes:</u></b>					

**Total Department Expenses**

	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	1,629,450	1,574,982	1,574,982	-
Total Department Expenses	<u>1,629,450</u>	<u>1,574,982</u>	<u>1,574,982</u>	<u>-</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**MUNICIPAL INSPECTIONS/ ISD**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012411	510100	PERMANENT SALARIES	1,046,135	1,156,558	393,967	303,538	242,998	761,547	315,634
012411	510101	OTHER SALARIES	-	31,745	45,418	45,480	3,767	45,480	45,480
012411	510900	SALARY - OVERTIME	28,665	15,000	15,000	7,500	-	7,500	-
012411	511100	LONGEVITY	12,098	14,000	6,000	6,400	46	8,400	8,400
012411	512200	CLOTHING	-	3,000	1,200	1,500	750	1,800	1,500
012411	512210	TRAVEL ALLOWANCE	43,475	62,400	24,000	33,600	14,837	36,000	36,000
012411	512215	CELL PHONE ALLOWANCE	3,867	4,320	1,800	2,160	1,340	2,160	2,160
012411	512301	EDUCATIONAL INCENTIVE	22,322	15,265	14,498	16,971	6,143	15,552	15,552
012411	516600	SICK LEAVE BB	13,871	-	-	-	689	-	-
012412	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
012412	526100	EMPLOYEE TRAINING	5,155	5,300	-	-	54	-	-
012412	527010	RENTALS AND LEASES	2,832	2,700	2,700	10,500	3,982	10,500	-
012414	540000	OFFICE SUPPLIES	14,026	12,000	12,000	12,000	6,342	12,000	12,000
012414	545500	COMPUTER OPERATIONS	2,400	27,500	26,400	27,960	13,790	16,455	16,455
012417	570000	OTHER CHARGES & EXPENSES	-	2,000	3,500	3,500	-	3,500	3,500
TOTAL	MUNICIPAL INSPECTIONS/ ISD		1,194,847	1,351,788	546,483	471,109	294,738	920,894	456,681

## City of Revere - Fiscal Year 2026 Budget

## 241 - MUNICIPAL INSPECTIONS/ ISD

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Director - Municipal Inspections	N	A	10/13/16	9.72		39.0	1.00	118,014	8,851	-	-	5,400	132,265	-	132,265
Special Assistant to the Director	N	B	10/12/06	19.73	X	39.0	1.00	78,150	5,335	-	-	-	83,485	83,485	-
Principal Clerk	N	B	08/17/20	5.87		39.0	1.00	56,175	1,000	-	-	-	57,175		57,175
Principal Clerk	N	B	07/01/13	13.01		39.0	1.00	56,175	9,966	-	-	-	66,141	66,141	-
Inspector - Sanitary	N	B	12/11/17	8.56		39.0	1.00	68,496	-		360	5,100	73,956		73,956
Inspector - Food	N	B	09/21/23	2.78		39.0	1.00	68,496	1,000	300	360	5,100	75,256	-	75,256
Inspector - Housing	N	B	11/15/16	9.63		39.0	1.00	74,428	1,000	300	360	5,100	81,188	40,594	40,594
Inspector - Sanitary	N	B	07/15/05	20.97	X	39.0	1.00	71,921	2,800	300	360	5,100	80,481	80,481	-
Inspector - STR/ Housing	N	B	07/20/21	4.95		39.0	1.00	68,496	2,000	300	360	5,100	76,256	76,256	-
Inspector - Sanitary	N	B	06/06/24	2.07		39.0	1.00	68,496	-	300	360	5,100	74,256	74,256	-
							10.00	728,847	31,952	1,500	2,160	36,000	800,459	421,213	379,246
														PT Salaries	45,480
														OT - Weekend Inspections	-
														Per Mayor	424,726

City of Revere - Fiscal Year 2026 Budget

241 - MUNICIPAL INSPECTIONS/ ISD

Non-Payroll Expenditures				
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
<b>Rentals and Leases</b>	012412-527010	10,500	10,500	-
Copier lease				
Kyocera copier maintenance				
<b>Office Supplies</b>	012414-540000	12,000	12,000	12,000
General Office Supplies				
<b>Computer Operations</b>	012414-545500	27,960	16,455	16,455
Food Code Pro			1,980	1,980
Housing Code Pro			1,980	1,980
Iron Mountain			2,500	2,500
Deckard (ST Rentals)			9,995	9,995
<b>Other Charges &amp; Expenses</b>	012417-570000	3,500	3,500	3,500
Weights and measures supplies			2,000	
Short Term Rentals supplies			1,500	
Total Non Payroll Expenditures		53,960	42,455	31,955
Footnotes:				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
Total Payroll Expenses		417,149	878,439	424,726
Total Non Payroll Expenses		53,960	42,455	31,955
Total Department Expenses		471,109	920,894	456,681

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**BUILDING COMMISSIONER**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012421	510100	PERMANENT SALARIES	82,674	88,321	668,700	665,447	560,736	727,480	591,886
012421	510101	OTHER SALARIES	-	31,745	73,838	73,838	2,691	-	-
012421	510900	SALARY - OVERTIME	28,665	15,000	15,000	15,000	1,400	15,000	-
012421	511100	LONGEVITY	-	-	12,400	12,400	8,458	12,200	12,200
012421	512200	CLOTHING	-	3,000	1,200	1,200	1,500	1,350	1,050
012421	512210	TRAVEL ALLOWANCE	43,475	62,400	28,800	28,800	10,636	30,900	25,800
012421	512215	CELL PHONE ALLOWANCE	3,867	4,320	1,800	1,800	704	1,800	1,440
012421	512301	EDUCATIONAL INCENTIVE	22,322	15,265	9,623	10,128	10,624	12,362	10,449
012421	516600	SICK LEAVE BB	-	-	-	-	-	-	-
012424	540000	OFFICE SUPPLIES	592	21,500	-	-	-	-	-
012422	522400	COMPUTER SERVICES	19,992	2,500	-	-	-	-	-
TOTAL	BUILDING COMMISSIONER		201,587	244,051	811,361	808,613	596,748	801,092	642,825

City of Revere - Fiscal Year 2026 Budget

242 - BUILDING COMMISSIONER

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Building Commissioner	N	A	09/15/10	15.80	X	39.0	1.00	112,648	9,849	-	360	5,400	128,257	32,064	96,193
Principal Clerk	N	B	10/06/10	15.74	X	39.0	1.00	58,983	1,800	-	-	-	60,783	-	60,783
Principal Clerk	N	B	07/29/19	6.93		39.0	1.00	56,175	3,000	-	-	-	59,175	-	59,175
Senior Inspector	N	B	01/24/00	26.45	X	39.0	1.00	81,238	4,406	300	360	5,100	91,404	-	91,404
Inspector - Gas/Plumbing/Mechanic	N	B	08/04/04	21.92	X	39.0	1.00	96,523	4,460	300	360	5,100	106,743	-	106,743
Sealer	N	B	07/05/00	26.00	X	39.0	1.00	88,038	8,088	-	-	5,100	101,226	-	101,226
Inspector - Building	N	B	03/01/21	5.33		39.0	1.00	74,428	1,000	300	360	5,100	81,188	-	81,188
							7.00	568,033	32,603	900	1,440	25,800	628,776	32,064	596,712
														PT Salaries	46,113
														Building OT	-
														Per Mayor	642,825

City of Revere - Fiscal Year 2026 Budget

242 - BUILDING COMMISSIONER

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Office Supplies</u>		012424-540000	-	-	-	-
<u>Computer Operations</u>		012424-545500	-	-	-	-
			-	-	-	-
<u>Footnotes:</u>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			808,613	801,092	642,825	(158,267)
Total Non Payroll Expenses			-	-	-	-
Total Department Expenses			808,613	801,092	642,825	(158,267)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**PARKING CONTROL**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
012951	510100	PERMANENT SALARIES	439,337	541,629	614,456	690,390	488,329	888,184	588,731
012951	510101	OTHER SALARIES	-	30,183	10,000	20,000	14,631	-	138,692
012951	510900	OVERTIME	11,406	30,000	15,000	9,750	8,400	20,000	20,000
012951	511100	LONGEVITY	2,508	3,000	3,000	31,250	29,906	9,500	9,500
012951	512200	CLOTHING ALLOWANCE	2,813	6,000	5,625	4,800	3,600	31,250	29,750
012951	512210	TRAVEL ALLOWANCE	3,900	4,800	4,800	3,000	2,192	5,400	5,400
012951	512301	EDUCATIONAL INCENTIVE	3,058	17,401	25,626	-	1,500	3,000	3,000
012951	516600	SICK LEAVE BB	-	5,000	-	-	-	-	-
012951	517100	SCHOOL CROSSING GUARDS	-	-	-	640,278	349,684	640,278	600,000
012952	523440	PRINTING & MAILING	-	-	5,000	5,000	2,547	5,000	5,000
012952	522100	RENTALS AND LEASES	-	-	-	33,000	15,197	33,000	33,000
012952	524600	MAINT OF EQUIPMENT	-	-	-	-	-	-	-
012952	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
012954	540000	OFFICE SUPPLIES	79,209	87,000	87,000	49,000	44,795	80,200	80,200
012958	587100	NEW EQUIPMENT	-	-	-	-	36,385	30,000	30,000
TOTAL	PARKING CONTROL		542,230	725,013	770,507	1,486,468	997,167	1,745,812	1,543,273
	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
TOTAL	TRAFFIC COMMISSION		-	-	-	-	-	-	-

\* Previously paid from non appropriated source; offsetting revenues have been added to revenue schedule.

## City of Revere - Fiscal Year 2026 Budget

## 295 - PARKING CONTROL

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Parking Clerk	N	A	07/30/18	7.92		39.0	1.00	108,392	-	-		5,400	113,792	-	113,792
Assistant Director	N	B	05/07/18	8.15		39.0	1.00	77,368	3,000	-		-	80,368	-	80,368
Administrative Assistant	N	B	10/22/20	5.69		39.0	1.00	54,539	1,000	-		-	55,539	-	55,539
Principal Clerk	N	B	04/17/18	8.21		39.0	1.00	56,176	2,000	-		-	58,176	2,000	56,176
Clerk II	N	B	12/02/21	4.58		39.0	1.00	54,188	1,000	-		-	55,188	-	55,188
Parking Control Supervisor	N	B	08/01/18	7.92		40.0	1.00	60,736	5,644	750		-	67,130	-	67,130
Parking Control Officer	N	B	10/17/24	1.70		40.0	1.00	52,811	3,169	750		-	56,730	-	56,730
Parking Meter Technician	N	B	10/04/21	4.74		40.0	-	57,616	-	750		-	58,366	-	58,366
Parking Control Supervisor	N	B				40.0	1.00	60,736	-	750		-	61,486	61,486	-
Parking Control Officer	N	B	12/27/23	4.28		40.0	1.00	55,578	6,558	750		-	62,886	-	62,886
Parking Meter Technician	N	B	02/01/17	9.41		40.0	1.00	57,616	2,000	750		-	60,366	60,366	-
Parking Control Officer	N	B	10/13/22	3.72		20.0	0.50	27,789	1,667	750		-	30,206	-	30,206
								-	-				-	-	-
							10.50	723,545	26,038	5,250	-	5,400	760,233	123,852	636,381
														Crossing Guards	600,000
														PT Salaries	138,692
														OT	20,000
														Per Mayor	1,395,073

City of Revere - Fiscal Year 2026 Budget

295 - PARKING CONTROL

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Printing &amp; Mailing</b>	012952-523440	5,000	5,000	5,000	-
Printing contracts and various mailings/notifications					
<b>Rentals &amp; Leases *</b>	012952-522100	33,000	33,000	33,000	-
300 Broadway - Suite 2					
<b>Office Supplies</b>	012954-540000	49,000	80,200	80,200	-
Parking Permits - Residential		30,000	33,000	33,000	
Comcast			7,200	7,200	
Misc Auto Repairs and Expenses			6,000	6,000	
License plate readers - all costs		12,000	18,000	18,000	
Misc expenses and utilities		7,000	16,000	16,000	
<b>Capital Expenditures</b>	012952-527010	-	30,000	30,000	-
License Plate Reader					
Total Non Payroll Expenditures		87,000	148,200	148,200	-
<b>Footnotes:</b>					
* Previously funded from Parking Meter Receipts fund.					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		1,399,468	1,597,612	1,395,073	(202,539)
Total Non Payroll Expenses		87,000	148,200	148,200	-
Total Department Expenses		1,486,468	1,745,812	1,543,273	(202,539)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Administration**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
<b>DEPT OF PUBLIC WORKS: Administration</b>									
014201	510100	PERMANENT SALARIES	-	303,915	461,668	542,606	434,777	586,313	531,317
014201	510101	OTHER SALARIES	-	-	-	-	-	-	-
014201	510900	SALARY - OVERTIME	52,401	5,000	5,000	5,000	4,341	5,000	5,000
014201	511100	LONGEVITY	23,682	13,200	13,200	6,600	4,704	7,800	7,800
014201	512200	CLOTHING	15,544	1,100	2,100	600	1,150	1,600	1,600
014201	512210	TRAVEL ALLOWANCE	1,650	-	-	-	-	-	-
014201	512301	EDUCATIONAL INCENTIVE	1,167	-	-	10,744	3,930	11,144	11,144
014201	512400	STIPEND	6,661	19,200	27,200	18,000	-	8,000	8,000
014201	516600	SICK LEAVE BB	3,700	-	-	-	8,115	-	-
014202	520400	STREET LIGHTS	583,421	550,000	550,000	800,000	716,592	800,000	800,000
014202	520500	PUBLIC BUILDING HEAT	72,615	100,000	100,000	100,000	63,259	130,000	100,000
014202	520600	PUBLIC BUILDING LIGHTS	184,805	300,000	300,000	300,000	220,947	380,000	300,000
014202	520800	GASOLINE & OIL	64,618	60,000	80,000	80,000	51,319	80,000	80,000
014202	523500	STREET SIGNS	20,397	20,000	20,000	20,000	1,696	20,000	20,000
014202	523700	SPRAYING & PLANTING	51,780	95,000	95,000	95,000	81,617	95,000	95,000
014202	523800	TREE REMOVAL	63,242	50,000	50,000	50,000	47,636	60,000	50,000
014202	524200	AUTOMOTIVE MAINT	4,077	10,000	10,000	10,000	5,629	10,000	10,000
014202	524500	BUILDING MAINT/REPAIR	74,418	60,000	85,000	85,000	104,965	85,000	85,000
014202	524600	MAINT OF EQUIPMENT	135,313	150,000	150,000	150,000	85,853	150,000	150,000
014202	525003	CONTRACTED SERVICES	121,500	188,230	188,230	188,230	124,656	85,000	85,000
014202	525200	CONTR PAINTING SERV	35,593	50,000	50,000	50,000	11,636	55,000	55,000
014202	527010	RENTALS & LEASES	37,364	41,000	10,000	-	-	-	-
014202	525310	CONTR POTHOLE REPAIR	11,307	20,000	20,000	20,000	5,663	-	-
014202	526201	STREET SWEEPING	145,804	149,000	149,000	149,000	102,990	149,000	149,000
014202	528500	EQUIPMENT LEASE	5,586	11,880	11,880	11,880	13,057	5,000	5,000
014202	529300	TRAFFIC SIGNAL REP	43,768	75,000	75,000	75,000	31,665	75,000	75,000
014202	529400	FIELD MAINTENANCE	170,282	297,365	297,365	297,365	200,776	297,365	147,400
014204	540000	OFFICE SUPPLIES	18,782	17,940	17,940	17,940	9,735	15,000	12,000
014204	541000	MISC TOOLS	2,081	3,000	3,000	3,000	2,932	3,000	-
014204	541500	EQUIPMENT & SUPPLIES	34,016	30,000	30,000	30,000	38,714	30,000	33,000
014204	542000	JANITORIAL SUPPLIES	18,399	20,000	20,000	35,000	22,871	45,000	35,000
014204	544000	MATERIALS	95,050	100,000	100,000	100,000	80,922	140,000	130,000
014204	545500	COMPUTER OPERATIONS	38,828	32,030	32,030	32,030	29,180	32,000	32,000

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Administration (Continued)**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
014207	570150	POLICE DETAILS	12,452	20,000	20,000	10,000	18,450	10,000	10,000
014208	580000	CAPITAL OUTLAY	37,664	217,895	21,530	-	100,315	-	-
014208	587300	CAPITAL IMPROVEMENTS	113,184	69,731	134,528	25,000	42,160	25,000	25,000
014208	587100	NEW EQUIPMENT	11,509	9,790	8,403	10,000	14,650	10,000	10,000
TOTAL	DEPT OF PUBLIC WORKS: Administration		2,312,661	3,090,276	3,138,074	3,327,995	2,686,901	3,406,222	3,058,261

City of Revere - Fiscal Year 2026 Budget

420 - DEPT OF PUBLIC WORKS: Administration

FY2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Reg Hourly	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>																
Superintendent Of DF	N	EXEMPT	11/06/17	8.65		40.0	0.50		148,584	11,144	-		-	159,728	79,864	79,864
Assistant Superintenc	N	EXEMPT	11/05/18	7.65		40.0	1.00		123,948	-	-		-	123,948	-	123,948
General Foreman	N	A	09/28/16	9.76		39.0	0.50		115,836	4,000	-		-	119,836	59,918	59,918
Recycling Coordinator	N	B	03/28/24	2.26		39.0	1.00		70,780	-	-		-	70,780	-	70,780
Construction Oversight	N	B	09/03/19	6.83		39.0	0.50		86,242	-	800		-	87,042	43,521	43,521
Administrative Assistant	N	B	11/01/85	40.69	X	39.0	1.00		66,256	6,800	-		-	73,056	-	73,056
Principal Accounting Clerk	N	B	09/24/18	7.77		39.0	1.00		59,218	5,000	-		-	64,218	-	64,218
Mechanic	N	B	09/26/24	1.76		39.0	0.50		88,312	-	800		-	89,112	44,556	44,556
							6.00		759,176	26,944	1,600		-	787,720	227,859	559,861
															OT	5,000
															Per Mayor	564,861

City of Revere - Fiscal Year 2026 Budget

420 - DEPT OF PUBLIC WORKS: Administration

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b><u>Street Lighting</u></b> Street lighting for most city streets, roads, flood lights and traffic signals	014202-520400	800,000	800,000	800,000	-
<b><u>Public Building Heat</u></b> Heating - Oil; Natural Gas	014202-520500	100,000	130,000	100,000	(30,000)
<b><u>Public Building Lights</u></b> Electricity for Municipal buildings; Stadium; pump stations	014202-520600	300,000	380,000	300,000	(80,000)
<b><u>Gasoline &amp; Oil</u></b> Fuel - unleaded & diesel; pump repairs	014202-520800	80,000	80,000	80,000	-
<b><u>Street Signs</u></b> Sign materials; banner removal/ install	014202-523500	20,000	20,000	20,000	-
<b><u>Spraying and Planting</u></b> Planting/hanging flowers. Tree planting Supplies: fertilizer, mulch, plant maint. Holiday Decorations	014202-523700	95,000	95,000	95,000	-
<b><u>Tree Removal *</u></b> Tree trimming & removal	014202-523800	50,000	60,000	50,000	(10,000)
<b><u>Automotive Maintenance</u></b> Oil changes, inspection stickers, etc.	014202-524200	10,000	10,000	10,000	-
<b><u>Building Maintenance &amp; Repair</u></b> HVAC/ Electric/ Plumbing/ Roofing repair services Contracted Pest control, security Elevator repairs/ inspections Misc services including lock smith, glass replacement, etc	014202-524500	85,000	85,000	85,000	-
<b><u>Maintenance of Equipment</u></b> Maintenance/ repairs of small equipment, landscaping, sprinklers, tanks, etc R&M fleet and small equip. Fleet inspections/registrations. Locksmith services. Materials for equipment R&M, including Hydraulic oil, etc	014202-524600	150,000	150,000	150,000	-
<b><u>Contracted Painting Services</u></b> Painting of city streets, crosswalks, & school crossing zones	014202-525200	50,000	55,000	55,000	-
<b><u>Contracted Pothole &amp; Trench repair</u></b>	014202-525310	20,000	-	-	-
<b><u>Contracted Services</u></b> Dept of Children & Families (DCF - ROCA - 3 days/week)	014202-525003	50,000	85,000	85,000	-

City of Revere - Fiscal Year 2026 Budget

420 - DEPT OF PUBLIC WORKS: Administration (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Street Sweeping</b>	014202-526201	149,000	149,000	149,000	-
Street sweeping services (annual contract)					
Street sweeping additional costs, incl advertisement and mailings					
<b>Rental/ Equipment Lease</b>	014202-528500	5,000	5,000	5,000	-
Garage space and truck/ equipment rentals as needed.					
<b>Traffic Signal Repair</b>	014202-529300	75,000	75,000	75,000	-
Signalization repairs					
<b>Field Maintenance</b>	014202-529400	297,365	297,365	147,400	(149,965)
Landscaping Contracts/ field maintenance					
<b>Office Supplies</b>	014204-540000	15,000	15,000	12,000	(3,000)
Advertisements.					
Office supplies; paper, toner, Maint.; office equipment, etc					
<b>Miscellaneous Tools &amp; Equipment</b>	014204-541000	3,000	3,000	-	(3,000)
Replacement of small equipment: shovels, rakes, etc					
<b>Equipment &amp; Supplies</b>	014204-541500	30,000	30,000	33,000	3,000
Misc hardware/ building supplies					
<b>Janitorial Supplies</b>	014204-542000	35,000	45,000	35,000	(10,000)
Janitorial supplies for all municipal buildings					
<b>Materials</b>	014204-544000	100,000	140,000	130,000	(10,000)
Replacement parts: fencing hand rails, carpentry & plumbing supplies					
Operating supplies; asphalt; gas & propane refills.					
<b>Computer Operations</b>	014204-545500	32,000	32,000	32,000	-
Work order system -Cartegraph			26,000		
GPS Tracking - Samsarra			11,000		
Treekeeper software subscription			2,500		
Answering Service			1,200		

City of Revere - Fiscal Year 2026 Budget

420 - DEPT OF PUBLIC WORKS: Administration (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Police Details</b> For assisted tree removal & road work	014207-570150	10,000	10,000	10,000	-
<b>New Equipment</b> Highway and landscaping small equipment.	014208-587100	10,000	10,000	10,000	-
<b>Capital Maintenance &amp; Repair</b> Contracted HVAC/ electric/ plumbing/ lighting repair services, sprinkler repair, etc Playground repairs Repairs to parks/ turf/ repair & replace park equipment	014208-587300	25,000	25,000	25,000	-
		<u>2,596,365</u>	<u>2,786,365</u>	<u>2,493,400</u>	<u>(292,965)</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		583,550	619,857	564,861	(54,996)
Total Non Payroll Expenses		2,596,365	2,786,365	2,493,400	(292,965)
Total Department Expenses		<u>3,179,915</u>	<u>3,406,222</u>	<u>3,058,261</u>	<u>(347,961)</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Snow & Ice**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
<b>DEPT OF PUBLIC WORKS: Snow &amp; Ice</b>									
014211	511000	SNOW REMOVAL OT	138,734	100,000	100,000	100,000	204,583	100,000	100,000
014212	521600	SNOW REMOVAL PRIVATE CONTRAC	514,090	200,000	200,000	200,000	232,749	200,000	200,000
014212	522400	COMPUTER OPERATIONS	6,364	8,000	8,000	8,000	3,084	8,000	8,000
014212	524600	MAINT OF EQUIPMENT	54,006	12,000	12,000	12,000	43,134	12,000	12,000
014214	544000	MATERIALS	321,763	30,000	30,000	30,000	494,146	30,000	30,000
TOTAL	DEPT OF PUBLIC WORKS: Snow & Ice		1,034,957	350,000	350,000	350,000	977,696	350,000	350,000

**City of Revere - Fiscal Year 2026 Budget**

**421 - DEPT OF PUBLIC WORKS: Snow & Ice**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Snow Removal - Overtime</u>	014211-511000	100,000	100,000	100,000	-
<u>Snow Removal - Private Contractors</u>	014212-521600	200,000	200,000	200,000	-
Private contractors/ ROCA snow angels					
<u>Computer Operations</u>	014212-522400	8,000	8,000	8,000	-
GPS Tracking					
<u>Maintenance of Equipment</u>	014212-524600	12,000	12,000	12,000	-
Repairs of vehicles					
<u>Materials</u>	014214-544000	30,000	30,000	30,000	-
Salt					
		<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
<u>Footnotes:</u>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		100,000	100,000	100,000	-
Total Non Payroll Expenses		250,000	250,000	250,000	-
Total Department Expenses		<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: General Fund**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
<b>DEPT OF PUBLIC WORKS: General Fund</b>									
014261	510100	PERMANENT SALARIES	646,243	907,690	1,056,178	1,058,447	839,208	1,029,255	1,031,855
014261	510101	OTHER SALARIES	28,292	70,160	70,160	70,160	44,778	70,160	-
014261	510900	SALARY - OVERTIME	119,308	70,000	70,000	70,000	151,396	150,000	160,000
014261	511100	LONGEVITY	17,138	20,800	108,700	18,400	9,179	12,400	12,400
014261	511200	SR CITIZENS PARK MAINTENANCE	121,518	89,232	109,042	92,500	71,250	92,500	150,000
014261	512200	CLOTHING	10,450	16,500	17,400	19,200	9,800	21,000	19,600
014261	512400	STIPEND	1,200	1,200	1,200	4,200	4,081	11,000	11,000
<b>TOTAL</b>	<b>DEPT OF PUBLIC WORKS: General</b>		<b>944,150</b>	<b>1,175,582</b>	<b>1,432,680</b>	<b>1,332,907</b>	<b>1,129,692</b>	<b>1,386,315</b>	<b>1,384,855</b>

City of Revere - Fiscal Year 2026 Budget

426 - DEPT OF PUBLIC WORKS: General Fund FY2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Reg Hourly	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>																
Lead Supervisor	N	DPW	11/03/86	39.68	X	40.0	1.00	46.12	99,050	9,400	1,400		-	109,850		109,850
Municipal Building Su	N	DPW	11/16/06	19.63	X	40.0	1.00	46.12	99,050	4,600	1,400		-	105,050		105,050
Highway Supervisor	N	DPW	04/01/02	24.26	X	40.0	1.00	37.47	83,138	6,400	1,400		-	90,938		90,938
Supervisor	N	DPW	11/13/17	8.63	0	40.0	1.00	35.69	77,355	-	1,400		-	78,755		78,755
Signs Foreman	N	DPW	09/09/19	6.81	0	40.0	1.00	31.89	69,451	-	1,400		-	70,851		70,851
Working Foreman	N	DPW	07/31/23	2.92	0	40.0	1.00	31.89	69,451	-	1,400		-	70,851		70,851
Working Foreman (Ca	N	DPW	11/05/18	7.65	0	40.0	1.00	31.89	69,451	-	1,400		-	70,851		70,851
Working Foreman	N	DPW	12/02/21	4.58	0	40.0	1.00	31.89	69,451	-	1,400		-	70,851		70,851
Foreman	N	DPW	11/05/18	7.65	0	40.0	1.00	31.89	69,451	3,000	1,400		-	73,851		73,851
Craftsman	N	DPW	09/27/21	4.76	0	40.0	1.00	30.52	66,602	-	1,400		-	68,002		68,002
Craftsman	N	DPW	03/25/24	2.27	0	40.0	1.00	32.06	66,693	-	1,400		-	68,093		68,093
Laborer	N	DPW	07/01/23	3.00	0	40.0	1.00	28.66	57,886	-	1,400		-	59,286		59,286
Laborer	N	DPW	08/09/21	4.89	0	40.0	1.00	28.66	59,613	-	1,400		-	61,013		61,013
Laborer	N	DPW	08/02/23	2.91	0	40.0	1.00	28.66	59,613	-	1,400		-	61,013		61,013
							14.00									
									1,016,255	23,400	19,600	-	-	1,059,255	-	1,059,255
															<b>Senior Workers</b>	150,000
															On Call Stipend	15,600
															<b>DPW Overtime</b>	160,000
															<b>Per Mayor</b>	<b>1,384,855</b>

**City of Revere - Fiscal Year 2026 Budget**

**426 - DEPT OF PUBLIC WORKS: General Fund**

Non-Payroll Expenditures				
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
		-	-	-
<u>Footnotes:</u>				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
Total Payroll Expenses		1,416,138	1,386,315	1,384,855
Total Non Payroll Expenses		-	-	-
Total Department Expenses		<u>1,416,138</u>	<u>1,386,315</u>	<u>1,384,855</u>
				(1,460)
				-
				(1,460)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**PUBLIC HEALTH INITIATIVES**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
015221	510100	PERMANENT SALARIES	615,150	835,944	993,528	917,044	683,189	1,027,695	759,042
015221	510900	SALARY - OVERTIME	-	10,000	5,000	5,000	3,346	5,000	5,000
015221	511100	LONGEVITY	2,400	2,800	2,800	1,400	481	3,148	3,148
015221	512301	EDUCATIONAL INCENTIVE	41,975	26,451	57,329	54,064	35,524	51,879	51,879
015221	516600	SICK LEAVE BB	4,330	-	-	-	4,242	-	-
015222	524000	PEST/ RODENT CONTROL	-	-	35,000	35,000	24,104	35,000	35,000
015227	525000	CONTRACTED SERVICES	24,914	50,000	55,000	55,000	52,030	55,000	55,000
015224	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
015227	570000	OTHER CHARGES & EXPENDITURES	6,544	7,700	17,000	17,000	12,469	20,000	15,000
TOTAL	PUBLIC HEALTH INITIATIVES		695,313	932,895	1,165,657	1,084,508	815,385	1,197,722	924,069

## City of Revere - Fiscal Year 2026 Budget

## 522 - HEALTH AND HUMAN SERVICES: Public Health

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>															
Chief - Health And Human Services	N	EXEMPT	10/26/20	5.68		39.0	1.00	133,141	13,314				146,455	-	146,455
Emergency Preparedness Manager	N	B	07/01/03	23.01		25.0	0.64	65,730	2,048		-	-	67,778	67,778	-
Social Worker	N	B	11/15/21	4.62		39.0	1.00	86,242	3,000				89,242	44,621	44,621
Regional Nurse	N	NONU	12/02/21	4.58		39.0	1.00	86,229	2,000				88,229	88,229	-
Deputy Director Of Ph	N	B	10/26/20	5.68		39.0	1.00	80,952	1,000				81,952		81,952
Clerk Ii	N	B	12/06/21	4.57		39.0	1.00	54,190	1,000				55,190		55,190
Nurse	N	B	09/16/19	6.79		35.0	1.00	86,362	6,182				92,544		92,544
Nurse	N	B	10/22/14	11.70		35.0	1.00	83,847	7,389				91,236		91,236
Nurse	N	B	03/31/22	1.25		35.0	1.00	79,661	5,780				85,441		85,441
Nurse	N	B	08/28/23	2.84		35.0	1.00	71,385	5,283				76,668		76,668
Nurse	N	B	03/30/23	3.25		35.0	1.00	83,847	5,031				88,878		88,878
Mass in Motion Regional Manager	N	B	09/22/22	4.73		39.0	1.00	70,781	3,000				73,781	73,781	-
Healthy Living Program Manager	N	NONU	09/22/22	3.77		39.0	1.00	70,781	3,000				73,781	73,781	-
Substance Use And Housing Prograr	N	B	07/01/17	9.00		39.0	1.00	77,368	-				77,368	38,684	38,684
Community Liaison Coordinator	N	B	10/05/20	5.74		39.0	1.00	63,091	1,000				64,091	64,091	-
Grant Program Coordinator	N	NONU	03/30/21	5.25		39.0	1.00	73,495	3,000				76,495	76,495	-
Grant Manager/ Public Safety	N	NONU	08/08/22	3.90		39.0	1.00	70,108	-				70,108	70,108	-
							16.64	1,337,210	62,027	-	-	-	1,399,237	597,568	801,669
														<b>Board Salaries</b>	12,400
														<b>PT Salaries</b>	
														<b>OT</b>	5,000
														<b>Per Mayor</b>	<b>819,069</b>

**City of Revere - Fiscal Year 2026 Budget**

**522 - HEALTH AND HUMAN SERVICES: Public Health**

Non-Payroll Expenditures				
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
<u>Pest/ Rodent Control</u>	015222-524000	35,000	35,000	35,000
<u>Contracted Services</u>	015222-525000	55,000	55,000	55,000
MAPC - regional health collaborative			30,000	30,000
Warming center			25,000	25,000
<u>Office Supplies</u>	015227-570000	17,000	20,000	15,000
General office supplies; copier lease and maintenance.			10,000	5,000
AED Maintenance (annual service and maintenance for AED in city buildings)			5,000	5,000
Community Garden Maintenance Costs			5,000	5,000
<b>Total Non Payroll Expenditures</b>		<b>107,000</b>	<b>110,000</b>	<b>105,000</b>
<u>Footnotes:</u>				
Total Department Expenses				
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026
<b>Total Payroll Expenses</b>		<b>977,508</b>	<b>1,087,722</b>	<b>819,069</b>
<b>Total Non Payroll Expenses</b>		<b>107,000</b>	<b>110,000</b>	<b>105,000</b>
<b>Total Department Expenses</b>		<b>1,084,508</b>	<b>1,197,722</b>	<b>924,069</b>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**ELDER AFFAIRS**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
015411	510100	PERMANENT SALARIES	180,860	248,923	292,057	309,313	219,886	367,795	314,679
015411	510101	OTHER SALARIES	-	26,820	-	-	-	-	-
015411	511100	LONGEVITY	-	-	-	-	212	1,100	1,100
015411	512200	CLOTHING	-	-	-	-	-	-	-
015411	512301	EDUCATIONAL INCENTIVE	5,976	6,385	7,412	7,654	7,093	7,931	7,931
015411	516600	SICK LEAVE BB	1,121	-	-	-	-	-	-
015412	520300	UTILITIES	-	22,000	22,000	22,000	12,797	22,000	22,000
015412	522100	RENTALS	45,000	45,000	45,000	45,000	45,000	45,000	45,000
015412	524500	BUILDING MAINTENANCE	-	5,250	5,250	5,250	2,063	5,250	5,250
015414	540000	OFFICE SUPPLIES	7,087	5,000	5,000	5,000	697	5,000	3,500
015418	587100	NEW EQUIP.				-	-		
TOTAL	ELDER AFFAIRS		240,044	359,378	376,719	394,217	287,749	454,076	399,460

City of Revere - Fiscal Year 2026 Budget

541 - HEALTH AND HUMAN SERVICES: Elder Affairs

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor																
Director	N	A	01/05/16	10.49		39.0	1.00	92,410	10,031	-			102,441	-	102,441	
Assistant Director	N	B	10/20/22	3.70		39.0	1.00	61,086	1,000	-			62,086	-	62,086	
Senior Center Caretaker/ Van Driver	N	B	10/31/24	1.66		39.0	1.00	49,971	-	-			49,971	49,971	-	
Senior Center Van Driver	N	B	10/14/21	4.71		39.0	1.00	49,971	-	-			49,971	-	49,971	
Clerk II	N	B	08/03/23	2.91		39.0	1.00	51,481	1,000	-			52,481		52,481	
Clerk II	N	B	03/25/24	2.27		39.0	1.00	51,481	-	-			51,481		51,481	
							6.00	356,400	12,031	-	-	-	368,431	49,971	318,460	
														Board Members		5,250
														Other PT Salaries		-
														OT		-
														Per Mayor		323,710

City of Revere - Fiscal Year 2026 Budget

541 - HEALTH AND HUMAN SERVICES: Elder Affairs

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Assessments</b>	015412-522100	45,000	45,000	45,000	-
North Shore Elder Services FY2024 Assessment					
<b>Office Supplies</b>	015414-540000	5,000	5,000	3,500	(1,500)
Copier maint, cartridges, paper, other supplies.					
<b>Utilities</b>	015412-520300	22,000	22,000	22,000	-
National Grid - Gas and Electric Delivery; Direct Energy - gas supply					
<b>Building Maintenance</b>	015412-524500	5,250	5,250	5,250	-
General Fire Extinguisher					
Century Security					
Embree Elevator					
VAZ Electric					
		77,250	77,250	75,750	(1,500)
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		316,967	376,826	323,710	(53,116)
Total Non Payroll Expenses		77,250	77,250	75,750	(1,500)
Total Department Expenses		394,217	454,076	399,460	(54,616)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**VETERANS SERVICE OFFICE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
015431	510100	PERMANENT SALARIES	152,678	191,457	188,416	201,574	127,580	137,947	137,947
015431	510900	OVERTIME	2,127	2,000	2,000	2,000	2,253	2,000	2,000
015431	511100	LONGEVITY	2,804	3,200	3,400	1,400	2,484	3,600	3,600
015431	512210	TRAVEL ALLOWANCE	2,400	1,800	1,800	4,800	438	-	-
015431	512215	CELL PHONE ALLOWANCE	2,400	1,800	1,800	-	-	-	-
015431	512301	EDUCATIONAL INCENTIVE	5,595	5,755	7,928	2,000	1,461	-	-
015431	516600	SICK LEAVE BB	2,658	-	-	-	1,321	-	-
015432	525600	SPECIAL EVENTS	9,169	10,000	10,000	10,000	2,821	10,000	10,000
015434	540000	OFFICE SUPPLIES	9,077	9,750	9,750	9,750	7,084	9,750	9,750
015437	571500	VETERANS BENEFITS	421,598	705,000	705,000	705,000	329,969	705,000	705,000
TOTAL	VETERANS AFFAIRS		610,506	930,762	930,094	936,524	475,412	868,297	868,297

City of Revere - Fiscal Year 2026 Budget

543 - HEALTH AND HUMAN SERVICES: Veterans Service Office

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Veterans Service Officer	N	B	01/00/00	126.58	0	39.0	1.00	67,167	-				67,167		67,167
Assistance to the Veterans Service C	N	B	09/01/11	14.84	0	39.0	1.00	70,780	3,600				74,380		74,380
							2.00	137,947	3,600	-	-	-	141,547	-	141,547
														OT	2,000
														Per Mayor	143,547

**City of Revere - Fiscal Year 2026 Budget**

**543 - HEALTH AND HUMAN SERVICES: Veterans Service Office**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Special Events</b> Veterans' memorial services, activities	015432-525600	10,000	10,000	10,000	-
<b>Office Expense</b> Toner cartridges, paper, office supplies Advertising Vetraspec	015434-540000	9,750	9,750	9,750	-
<b>Veterans' Benefits</b> Veterans payroll, health insurance, burial fees, etc	015437-571500	705,000	705,000	705,000	-
		<u>724,750</u>	<u>724,750</u>	<u>724,750</u>	<u>-</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		211,774	143,547	143,547	-
Total Non Payroll Expenses		724,750	724,750	724,750	-
Total Department Expenses		<u>936,524</u>	<u>868,297</u>	<u>868,297</u>	<u>-</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**COMMISSION ON DISABILITIES**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
015491	510100	PERMANENT SALARIES	13,382	23,984	9,100	13,900	8,850	13,900	13,900
015497	570000	OTHER EXPENSES	225	3,000	3,000	3,000	-	3,000	3,000
TOTAL	COMMISSION ON DISABILITIES		13,607	26,984	12,100	16,900	8,850	16,900	16,900

City of Revere - Fiscal Year 2026 Budget

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Chairman	N		11/14/16	9.63				-	4,300				4,300		4,300
Member	N							-	1,600				1,600		1,600
Vice Chair	N		11/19/18	7.62				-	1,600				1,600		1,600
Member	N		02/01/21	5.41				-	1,600				1,600		1,600
Member	N		07/13/21	4.97				-	1,600				1,600		1,600
Member	N							-	1,600				1,600		1,600
Member	N							-	1,600				1,600		1,600
								-	13,900	-	-	-	13,900	-	13,900
														<b>Per Mayor</b>	<b>13,900</b>

City of Revere - Fiscal Year 2026 Budget

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Other Charges &amp; Expenses</u>		015497-570000	3,000	3,000	3,000	-
			<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<u>Footnotes:</u>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			13,900	13,900	13,900	-
Total Non Payroll Expenses			3,000	3,000	3,000	-
Total Department Expenses			<u>16,900</u>	<u>16,900</u>	<u>16,900</u>	<u>-</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**HUMAN RIGHTS COMMISSION**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
015951	510100	PERMANENT SALARIES	55,872	-	-	-	-	-	-
015951	512301	EDUCATIONAL INCENTIVE	5,587	-	-	-	-	-	-
015951	540000	OFFICE SUPPLIES	2,138	1,000	1,000	1,000	860	1,000	1,000
TOTAL	HUMAN RIGHTS COMMISSION		63,597	1,000	1,000	1,000	860	1,000	1,000

City of Revere - Fiscal Year 2026 Budget															
595 - HEALTH AND HUMAN SERVICES: Human Rights Commission FY 2026															
Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<u>Per Mayor</u>															
							-	-	-	-			-		-
							-	-	-	-			-	-	-
													Other PT Salaries		
													OT		-
													Per Mayor		-

City of Revere - Fiscal Year 2026 Budget

595 - HEALTH AND HUMAN SERVICES: Human Rights Commission

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Office Supplies</u>		015904-540000	1,000	1,000	1,000	-
			1,000	1,000	1,000	-
<u>Footnotes:</u>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			-	-	-	-
Total Non Payroll Expenses			1,000	1,000	1,000	-
Total Department Expenses			1,000	1,000	1,000	-

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS & YOUTH ENGAGEMENT**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
016011	510100	PERMANENT SALARIES	-	-	-	65,376	46,518	67,853	-
016011	510900	OVERTIME	-	-	-	-	-	-	-
016011	511100	LONGEVITY	-	-	-	-	-	-	-
016011	512210	TRAVEL ALLOWANCE	-	-	-	-	-	-	-
016011	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-	-
016012	527010	RENTALS AND LEASES	-	-	-	4,000	-	4,000	4,000
016014	540000	OFFICE SUPPLIES	-	-	-	7,500	3,681	7,500	7,500
016017	570000	OTHER CHARGES	-	-	-	5,500	582	5,500	5,500
TOTAL	DEPT OF WORKFORCE DEVELOPMENT, LABOR		-	-	-	82,376	50,781	84,853	17,000

City of Revere - Fiscal Year 2026 Budget

601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YOUTH ENGAGEMENT

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Director Of Workforce Developmen	N	EXEMPT	01/29/24	2.42		39.0	1.00	135,706	-				135,706	135,706	-
Youth Works Assistant Coordinator	N	NONU	11/28/22	3.59		39.0	1.00	59,218	2,000				61,218	61,218	-
							2.00	194,924	2,000	-	-	-	196,924	196,924	-
														<b>Part time other Per Mayor</b>	
														-	

City of Revere - Fiscal Year 2026 Budget

601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YOUTH ENGAGEMENT

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Rentals &amp; Leases</u>		4,000	4,000	4,000	
<u>Office Supplies</u>		7,500	7,500	7,500	
<u>Computer Operations</u>		-	-	-	-
<u>Other Charges &amp; Expenses</u>		5,500	5,500	5,500	-
Seminars, Events, Job Fairs, apparel					
		<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
<u>Footnotes:</u>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		65,376	67,853	-	(67,853)
Total Non Payroll Expenses		17,000	17,000	17,000	-
Total Department Expenses		<u>82,376</u>	<u>84,853</u>	<u>17,000</u>	<u>(67,853)</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**LIBRARY**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
016101	510100	PERMANENT SALARIES	439,658	475,755	559,459	616,775	439,419	637,200	626,764
016101	510101	OTHER SALARIES	-	16,380	4,680	-	-	-	21,250
016101	510900	OVERTIME	-	5,000	-	-	2,003	-	-
016101	511100	LONGEVITY	692	1,100	1,300	1,300	917	2,400	2,400
016101	512301	EDUCATIONAL INCENTIVE	14,649	15,652	24,941	30,394	18,765	28,855	29,543
016101	516600	SICK LEAVE BB	-	-	-	-	621.93	-	-
016102	520300	UTILITIES	-	-	-	20,000	9481.84	20,000	20,000
016102	525300	NOBLE	56,233	57,000	57,000	70,000	60,501	70,000	70,000
016104	540000	OFFICE SUPPLIES	-	6,000	6,000	6,000	3,156	6,000	6,000
016104	542200	LIBRARY SUPPLIES	94,928	14,500	135,000	135,000	105,985	135,000	135,000
016107	573500	LOCAL MATCHING FUNDS	-	-	14,500	14,500	-	14,500	14,500
016108	587300	CAPITAL IMPROVEMENTS	-	40,000	40,000	-	23,144	-	-
TOTAL	LIBRARY		606,160	631,387	842,880	893,969	663,995	913,955	925,457

## City of Revere - Fiscal Year 2026 Budget

## 610 - LIBRARY

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Library Director	N	A	03/14/13	13.30		39	1.00	104,055	11,806				115,861		115,861
Special Assistant	N	B	03/28/22	4.26		39	1.00	65,215	2,000				67,215		67,215
Administrative Assistant	N	B	11/04/24	1.65		39	1.00	54,951	-				54,951		54,951
Childrens' Librarian	N	B	02/27/20	6.34		39	1.00	68,496	2,000				70,496		70,496
Library Technical Services	N	B	11/20/17	8.61		39	1.00	70,780	3,000				73,780		73,780
Library Collection Development	N	B	11/15/16	9.63		39	1.00	68,496	6,137				74,633		74,633
Childrens' Librarian	N	B	09/07/21	4.81		39	1.00	68,496	-				68,496		68,496
Library Assistant Ii	N	B	08/02/21	4.91		39	1.00	49,971	2,000				51,971	51,971	-
Young Adult Librarian	N	B	09/17/20	5.79		39	1.00	59,218	2,000				61,218		61,218
Adult Services Librarian	N	B		1.96		39	1.00	56,257	3,000				59,257		59,257
Clerk I	N	B	04/22/19	7.19		39	0.62	29,283	-				29,283	29,283	-
							10.62	695,219	31,943	-	-	-	727,162	81,254	645,907
														<b>Board Members</b>	12,800
														<b>Other PT Salaries</b>	21,250
														<b>OT</b>	
														<b>Per Mayor</b>	<b>679,957</b>

**City of Revere - Fiscal Year 2026 Budget**

**610 - LIBRARY**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Utilities</b> Natural Gas, Electricity	016102-520300	20,000	20,000	20,000	-
<b>Other Services - NOBLE</b> Contracted library service with North of Boston Library Exchange.	016102-525300	70,000	70,000	70,000	-
<b>Library Supplies</b> Books, Online databases and services, book jackets	016104-542200	135,000	135,000	135,000	-
<b>Other Expenses</b> Discretionary spending on library services, travel reimbursement, computer equipment	016107-570000	14,500	14,500	14,500	-
<b>Office Supplies</b> Office Supplies	016104-542200	6,000	6,000	6,000	-
		<u>245,500</u>	<u>245,500</u>	<u>245,500</u>	<u>-</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		648,469	668,455	679,957	11,502
Total Non Payroll Expenses		245,500	245,500	245,500	-
Total Department Expenses		<u>893,969</u>	<u>913,955</u>	<u>925,457</u>	<u>11,502</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
PARKS & RECREATION SERVICES**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
016501	510100	PERMANENT SALARIES	410,405	398,120	462,590	463,273	334,864	455,834	455,834
016501	510103	CUSTODIAN SALARIES	54,311	70,000	70,000	80,000	65,796	80,000	80,000
016501	510800	SEASONAL SALARIES	153,541	155,000	155,000	150,000	106,885	160,000	150,000
016501	510900	OVERTIME	14,791	15,000	23,000	23,000	10,145	30,000	23,000
016501	511100	LONGEVITY	2,819	4,100	6,100	2,300	3,415	4,900	4,900
016501	512210	TRAVEL ALLOWANCE	4,800	4,800	4,800	4,800	6,500	5,400	5,400
016501	512301	EDUCATIONAL INCENTIVE	11,139	3,196	16,244	8,766	6,720	10,879	10,879
016501	516600	SICK LEAVE BB	8,622	-	-	-	3,447	-	-
016502	520900	TELEPHONE	-	-	-	-	-	-	-
016502	525600	REC. PROGRAMS	114,124	100,000	100,000	100,000	91,363	100,000	100,000
016502	529400	FIELD MAINTENANCE	-	-	-	-	-	122,600	122,600
016504	541500	EQUIPMENT & SUPPLIES	29,719	30,000	30,000	50,000	37,638	50,000	44,000
016507	570000	OTHER CHARGES & EXPENSES	30,000	-	-	-	3,376	-	-
TOTAL	PARKS & RECREATION		834,271	780,216	867,734	882,139	670,150	1,019,613	996,613

## City of Revere - Fiscal Year 2026 Budget

## 650 - PARKS &amp; RECREATION SERVICES

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
Recreation Services Director	N	A	06/11/13	13.06		39.0	1.00	110,836	5,079			5,400	121,315	-	121,315
Sports & Fitness Corordinator	N	B	10/02/17	8.75		39.0	1.00	80,952	-			-	80,952	80,952	-
Special Assistant	N	B	09/15/16	9.79		39.0	1.00	70,707	2,400			-	73,107	-	73,107
Admin Assistant	N	B	07/01/19	7.00		39.0	1.00	59,950	2,000			-	61,950	-	61,950
Activity/Program Coordinator	N	B	08/28/13	12.85		39.0	1.00	52,333	1,300			-	53,633	-	53,633
Athletic Facilities Coordinator	N	B	04/25/22	4.18		39.0	1.00	63,101	3,000			-	66,101	-	66,101
Activity/Program Coordinator	N	B	11/14/24	1.62		39.0	1.00	49,717	-			-	49,717	-	49,717
Wellness Shift Supervisor	N	B	09/03/19	6.83		32.0	0.82	49,190	2,000			-	51,190	-	51,190
							7.82	536,786	15,779	-	-	5,400	557,965	80,952	477,013
														<b>Seasonal Salaries</b>	150,000
														<b>PT Salaries</b>	
														<b>Custodial OT</b>	80,000
														<b>OT</b>	23,000
														<b>Per Mayor</b>	<b>730,013</b>

City of Revere - Fiscal Year 2026 Budget

650 - PARKS & RECREATION SERVICES

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Recreational Programs</b> Concerts, Holiday Activities & Summer Programs	016502-525600	100,000	100,000	100,000	-
<b>Field Maintenance</b>	016502-529400	-	122,600	122,600	-
<b>Equipment &amp; Supplies</b> Office supplies, equipment lease, field supplies Software for programming	016504-541500	50,000	50,000  30,000 20,000	44,000	(6,000)
		150,000	272,600	266,600	(6,000)
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		732,139	747,013	730,013	(17,000)
Total Non Payroll Expenses		150,000	272,600	266,600	(6,000)
Total Department Expenses		882,139	1,019,613	996,613	(23,000)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
HEALTH & WELLNESS CENTER**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
016511	510100	PERMANENT SALARIES	-	-	-	-	-	270,947	-
016511	510101	OTHER SALARIES	-	-	-	175,000	82,387	200,720	175,000
016511	510900	OVERTIME	-	-	-	-	-	-	-
016511	511100	LONGEVITY	-	-	-	-	-	-	-
016511	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-	-
016512	525600	UTILITIES	-	-	-	-	-	-	-
016512	527010	RENTALS AND LEASES	-	-	-	85,000	85,000	444,560	85,000
016514	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
016517	570000	OTHER CHARGES	-	-	-	-	-	-	-
TOTAL	HEALTH & WELLNESS CENTER		-	-	-	260,000	167,387	916,227	260,000

## 651 - HEALTH AND WELLNESS CENTER

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>															
WELLNESS CENTER MANAGER	N	A	12/04/23	2.57	0	39.0	1.00	90,853	-	-	-	-	90,853	90,853	-
SPECIAL ASSISTANT	N	B	06/21/22	4.03	0	39.0	1.00	74,428	-	-	-	-	74,428	74,428	-
CLERK II	N	B	07/01/22	4.00	0	39.0	1.00	52,333	1,000	-	-	-	53,333	53,333	-
CLERK II	N	B	07/01/22	4.00	0	39.0	1.00	52,333	-	-	-	-	52,333	52,333	-
							4.00	269,947	1,000	-	-	-	270,947	270,947	-
														<b>Other PT Salaries</b>	175,000
														<b>OT</b>	-
														<b>Per Mayor</b>	<b>175,000</b>

City of Revere - Fiscal Year 2026 Budget

651 - HEALTH & WELLNESS CENTER

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Utilities *</u>		016502-525600		-	-	-
<u>Rentals &amp; Leases</u>		016512-522100	85,000	444,560	85,000	(359,560)
Rent				372,560	85,000	
Property Taxes (37%)				58,000	-	
Insurance				14,000	-	
<u>Other Expenses **</u>				-	-	-
Equipment maintenance						
Utilities						
Misc. Supplies						
<u>Capital Expenses</u>				-	-	-
			85,000	444,560	85,000	(359,560)
<u>Footnotes:</u>						
* Paid through DPW utilities appropriation.						
* * Paid through Rec Revolving account.						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			175,000	471,667	175,000	(296,667)
Total Non Payroll Expenses			85,000	444,560	85,000	(359,560)
Total Department Expenses			260,000	916,227	260,000	(656,227)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
HISTORICAL AND CULTURAL RESOURCES**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
016917	570000	OTHER CHARGES & EXPENDITURES	-	10,000	10,000	10,000	-	10,000	10,000
TOTAL		HISTORICAL AND CULTURAL RESOURCES	-	10,000	10,000	10,000	-	10,000	10,000

City of Revere - Fiscal Year 2026 Budget

691 - HISTORICAL AND CULTURAL RESOURCES

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Other Charges & Expenditures	016917-570000	10,000	10,000	10,000	-
		10,000	10,000	10,000	-
Footnotes:					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		-	-	-	-
Total Non Payroll Expenses		10,000	10,000	10,000	-
Total Department Expenses		10,000	10,000	10,000	-

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**DEBT SERVICE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
017009	591100	BONDED DEBT	3,344,542	4,504,743	4,604,543	5,147,043	1,072,043	5,727,043	5,477,043
017009	591210	INTEREST ON ST DEBT	14,958	34,000	94,161	104,691	104,690	170,450	170,450
017009	591500	INTEREST ON LT DEBT	3,250,317	2,955,279	4,405,369	3,966,937	3,446,895	4,165,528	4,165,528
TOTAL	DEBT SERVICE		6,609,817	7,494,022	9,104,073	9,218,671	4,623,628	10,063,021	9,813,021

**City of Revere - Fiscal Year 2026 Budget**

**700 - DEBT SERVICE**

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Bonded Debt</b>		<b>017009-591100</b>	<b>5,147,043</b>	<b>5,727,043</b>	<b>5,477,043</b>	<b>(250,000)</b>
Principal Payments on O/S Bonded indebtedness (Tax levy)			5,634,543	6,029,543	6,029,543	
Paydown of BANS			-	-	-	
Less: Lease Rental Car Subsidy			-	-	(150,000)	
Less: School Bldg Debt Serv. Premiums			(200,000)	-	(100,000)	
Less: W/S Enterprise offset of DPW Building			(272,500)	(287,500)	(287,500)	
Less: W/S Enterprise offset of DPW Building (2)			(15,000)	(15,000)	(15,000)	
<b>Interest on Short Term Debt</b>		<b>017009-591210</b>	<b>104,691</b>	<b>170,450</b>	<b>170,450</b>	<b>-</b>
Interest pymts on Temporary Borrowing (Tax Levy)						
<b>Interest on Long Term Debt</b>		<b>017009-591500</b>	<b>3,966,937</b>	<b>4,165,528</b>	<b>4,165,528</b>	<b>-</b>
Interest pymts on O/S Bonded Indebtedness			4,270,343	4,454,184	4,454,184	
Less: W/S Enterprise offset of DPW Building			(277,406)	(263,407)	(263,407)	
Less: W/S Enterprise offset of DPW Building (2)			(26,000)	(25,250)	(25,250)	
			<u>9,218,671</u>	<u>10,063,021</u>	<u>9,813,021</u>	<u>(250,000)</u>
<b>Footnotes:</b>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			-	-	-	-
Total Non Payroll Expenses			9,218,671	10,063,021	9,813,021	(250,000)
Total Department Expenses			<u>9,218,671</u>	<u>10,063,021</u>	<u>9,813,021</u>	<u>(250,000)</u>

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**EMPLOYEE BENEFITS AND PROPERTY & CASUALTY INSURANCE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
019001	511900	GROUP HEALTH	22,763,932	23,582,337	25,300,000	26,329,384	17,969,410	31,147,084	30,750,948
019001	512100	MEDICARE TAXES	1,728,083	1,650,000	1,750,000	1,801,482	1,383,683	1,891,556	1,853,409
019407	570900	INSURANCE	998,457	1,150,000	1,250,000	1,312,500	1,159,888	1,522,500	1,522,500
TOTAL	UNCLASSIFIED		25,490,472	26,382,337	28,300,000	29,443,366	20,512,982	34,561,140	34,126,857

City of Revere - Fiscal Year 2026 Budget

900 - EMPLOYEE BENEFITS AND PROPERTY & CASUALTY INSURANCE

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Health Insurance</b>	019001-511900	26,329,384	31,147,084	30,750,948	(396,136)
Net Health Insurance/ EAP					
Employee Dental/ Vision					
<b>Medicare Taxes</b>	019001-512100	1,801,482	1,891,556	1,853,409	(38,147)
Employer Medicare tax @ 1.45%					
<b>Insurance Premiums</b>	019407-570900	1,312,500	1,522,500	1,522,500	-
Insurance premiums (Property, vehicles, casualty, legal/officers liability)				-	
Insurance environmental (3 year 2024)				-	
Deductibles					
Insurance advisory service					
		29,443,366	34,561,140	34,126,857	(434,283)
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		-	-	-	-
Total Non Payroll Expenses		29,443,366	34,561,140	34,126,857	(434,283)
Total Department Expenses		29,443,366	34,561,140	34,126,857	(434,283)

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
RETIREMENT & PENSION OFFICE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
019111	511800	CONTRIBUTORY PENSION	14,051,278	14,902,828	15,874,306	16,677,115	16,772,584	17,739,823	17,517,206
TOTAL	PENSION & RETIREMENT		14,051,278	14,902,828	15,874,306	16,677,115	16,772,584	17,739,823	17,517,206

City of Revere - Fiscal Year 2026 Budget

911 - RETIREMENT & PENSION

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Retirement Expenses	019111-511800	16,677,115	17,739,823	17,517,206	(222,617)
	Total Non Payroll Expenditures	<u>16,677,115</u>	<u>17,739,823</u>	<u>17,517,206</u>	<u>(222,617)</u>
Footnotes:					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
	Total Payroll Expenses	-	-	-	-
	Total Non Payroll Expenses	16,677,115	17,739,823	17,517,206	(222,617)
	Total Department Expenses	<u>16,677,115</u>	<u>17,739,823</u>	<u>17,517,206</u>	<u>(222,617)</u>

## **Section III - Revere Public Schools**

**FY26 SCHEDULE 19 AGREEMENT**

Revere Public Schools and City of Revere

	FY25 FINAL	FY26 Estimated	CHANGE	%CH
<b><i>Net School Spending Requirement</i></b>				
Chapter 70 (Commonwealth of Massachusetts)	102,193,765	107,214,598	5,020,833	4.9%
Net Minimum Contribution (City of Revere)	48,521,069	52,200,934	3,679,865	7.6%
<b>NET SCHOOL SPENDING REQUIREMENT</b>	<b>150,714,834</b>	<b>159,415,532</b>	<b>8,700,698</b>	<b>5.8%</b>
<b><i>Less: Qualifying City Costs</i></b>				
Administration (1000) - per DESE calculation on qualifying administrative costs to the city for administration functions performed by the city on behalf of RPS.	1,120,839	1,156,003	35,163	3.1%
Support Staff (3200) - School Nurses on City Budget - This represents the costs of all school nurses that are budgeted in the city's Public Health budget.	736,622	556,192	-180,430	-24.5%
Support Staff (3200) - School Resource Officer on City Budget - This represents the cost to RPS for one School Resource Officer, prorated, that is part of the Police Dept budget.	0	107,497	107,497	
Operations/Maintenance (4210) - This represents 2% of all DPW operating costs, excluding debt service and assessments from MWRA for water/sewer operations.	213,409	260,275	46,866	22.0%
Employee Retirement Contributions (5100) - This represents the apportioned costs of pension obligation of retired RPS employees as calculated by our actuaries at PERAC.	3,609,825	3,895,186	285,361	7.9%
Active Employee Insurance (5200) - This represents the estimated costs of active employee's insurance costs for school personnel per the Superintendent and School Business Manager.	15,875,167	16,971,561	1,096,394	6.9%
Retired Employee Insurance (5250) - This represents 90% of the costs of retired teachers health insurance as assessed on the Department of Revenue's Cherry Sheet Assessments for FY2026.	2,722,161	3,053,379	331,218	12.2%
Property/Casualty and Liability Insurance (5260) - This is the apportioned costs of providing property/casualty and liability insurance to RPS bases upon recommendations from our Insurance Advisor and Agent.	427,800	683,303	255,503	59.7%
Tuitions (incl. School Choice) (9100) - from State Cherry Sheet	11,527,372	13,513,558	1,986,186	17.2%
Tuitions (Cherry Sheet Reimbursement) - from State Cherry Sheet	-1,810,626	-2,432,391	-621,765	34.3%
<b>TOTAL QUALIFYING CITY COSTS</b>	<b>34,422,569</b>	<b>37,764,563</b>	<b>3,341,994</b>	<b>9.7%</b>

**FY26 SCHEDULE 19 AGREEMENT**

Revere Public Schools and City of Revere

	FY25 FINAL	FY26 Estimated	CHANGE	%CH
<b>Net School Spending Requirement</b>				
<b>Add: Excludable School Committee Costs</b>				
Finance & Technology (1000) - city's contribution to school for applicable finance and technology costs performed by schools.	52,000	52,000	0	0.0%
Pupil Transportation (3300) - for costs appropriated by the City to the School Dept for the transportation of regular day, special education, and homeless students. For FY2026, the city will use the circuit breaker transportation reimbursement from the Commonwealth to supplement this appropriation.	9,275,302	9,739,067	463,765	5.0%
School Security (3600) - for FY2026, the city will fund three student resource officers (SRO) and the schools will fund one SRO within their respective budgets. There is no need to use Schedule 19 for these costs for FY2026.	300,877	0	-300,877	-100.0%
Custodial (4110) - for FY2026, the city will no longer pay for night differential pay for 31 custodians (@ \$5,200 per). Use of school facilities for city purposes and all related costs of such will be a topic for further discussion during FY2026 between the Mayor and Superintendent of Schools	240,176	0	-240,176	-100.0%
Civic Activities & Community Service (6200) - shared employee costs	23,996	25,000	1,004	4.2%
Asset Acquisition & Improvement (7300) - city's contribution to RPS for small capital expenses not otherwise calculated on the city's capital improvement plan.	100,000	100,000	0	0.0%
<b>TOTAL EXCLUDABLE SC COSTS</b>	<b>9,992,351</b>	<b>9,916,067</b>	<b>-76,284</b>	<b>-0.8%</b>
<b>SCHOOL COMMITTEE APPROPRIATION</b>	<b>126,284,616</b>	<b>131,567,036</b>	<b>5,282,420</b>	<b>4.2%</b>

**FY2026 final  
budget**



NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL  
FY 2026 BUDGET

Approved by School Committee  
April 10, 2025

The FY26 budget proposal includes the following highlights and assumptions:

Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$16,193,577 in aid for FY25. This amount is \$910,894 higher than our budgeted aid in FY25.

We anticipate FY25 transportation revenue of \$1,400,000, which is \$100,000 more than the revenue we received in FY24.

	FY24 Budget	FY25 Budget	FY26 Appropriation	Change	% Change
Chapter 70 Aid	\$ 14,072,974	\$ 15,282,683	\$ 16,193,577	\$ 910,894	5.96%
Transportation Aid (Reimbursement Fund)	\$ 1,200,000	\$ 1,300,000	\$ 1,400,000	\$ 100,000	7.69%
Total State Revenue	\$ 15,272,974	\$ 16,565,631	\$ 17,593,577	\$ 1,010,894	6.10%

#### Expenses

Northeast Metropolitan Regional Vocational School's total operating expense before debt service for FY26 is projected to be \$36,864,783; 7.97% or \$2,720,320 over the FY25 total operating budget of \$34,144,463.

	FY24 Budget	FY25 Budget	FY26 Request	Change	% Change
Northeast Metro Tech	\$ 31,650,800	\$ 34,144,463	\$ 36,864,783	\$ 2,720,320	7.97%
with debt service	\$ 33,513,000	\$ 39,355,813	\$ 43,361,038	\$ 4,005,225	10.18%

This total request can be attributed to increases in Salary, Contracted Services, Supplies, and Equipment over the FY25 budget amount.

Northeast Metropolitan Regional Vocational School's salary request for FY26 is \$22,017,285; \$1,465,568 or 7.13% over the FY25 budget of \$20,551,718. The increase in the salary request can be attributed to the following conditions:

	FY24 Actual	FY25 Budget	FY26 Request	Change	% Change
Total Salary	\$ 17,817,663	\$ 20,551,718	\$ 22,017,285	\$ 1,465,568	7.13%

FY26 Budget Summary-Highlights

Highlighted Salary Expenses	Notes	FTE	Change
Steps and Lanes/Salary Increases			\$ 906,493
Addition of New Dean	enrollment driven	1.0	\$ 165,559
Move .5 Dean to Budget from Federal Funding	Uncertainty of Federal Availability	0.5	\$ 73,791
Move HR to Full Time		0.5	\$ 57,560
Addition of New Social Studies Teacher		1.0	\$ 88,904
Special Education Position added in FY25	Due to student need	1.0	\$ 70,949
Increase In Funding For Student Fellows			\$ 63,000
Addition of LT Sub			\$ 50,000
Increase in Column Moves Funding	Educational Advancement		\$ 17,000
Addition of Track and Wrestling Coach			\$ 11,495
Increased Funding For Custodial Subs			\$ 18,117
Increase In Funding For Early College			\$ 10,000
Salary Savings			\$ (67,300)

Total Increase of Highlighted Expenses 4.0 \$ 1,465,568

**Northeast Metropolitan Regional Vocational School's FY26 Contractual Services budget is \$13,062,549 ; 8.27% or \$998,308 more than the FY25 budget of \$12,064,241 .** The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

	FY24 Actual	FY25 Budget	FY26 Request	Change	% Change
Total Contracted Services	\$ 11,227,085	\$ 12,064,241	\$ 13,062,549	\$ 998,308	8.27%

FY26 Budget Summary-Highlights

Highlighted Contracted Service Expenses	Notes	Increase in Funding
Contractual Increase to Transportation, Added 22nd bus		\$ 272,950
Increases in Health Insurance Cost		\$ 155,131
Increase in Insurance Cost		\$ 122,276
Increase to FICA match		\$ 48,470
Increase to Cover Final Year of Modular Rental	Grant Funded in FY25	\$ 80,000
Increase to NTA Professional Development	Per Contract Language	\$ 20,000
Increase in Pool Rental/Course Rental		\$ 22,850
Increase for Game Officials/Police Detail		\$ 4,821
Increase In Funding For Shop Dues		\$ 4,511
Increase in Maintenance Service Contract		\$ 70,000
Move Funding to Guidance Supply		\$ (2,700)
Increase In Compensated Absences Fund	Funded by E&D	\$ 300,000
Savings From New Waste Contract		\$ (100,000)

Total Increase of Highlighted Expenses \$ 998,308

**Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY26 is \$1,538,376 ;10.64% or \$148,004 more than the FY25 amount of \$1,390,372 .** The increase in supplies is due to the consumable supplies budget requested by department heads during the budget process.

	FY24 Actual	FY25 Budget	FY26 Request	Change	% Change
Total Supplies	\$ 1,664,261	\$ 1,390,372	\$ 1,538,376	\$ 148,004	10.64%

Highlighted Supply Expenses	Notes	Increase in Funding
Increase in Funding for Technology Supplies		\$ 43,715
Increase in Funding to Offset Rise in Supply Costs		\$ 101,589
Move Funding From Guidance Service to Supply		\$ 2,700

Total Increase of Highlighted Expenses \$ 148,004

**Northeast Metropolitan Regional Vocational School's FY26 equipment/technology budget is \$246,573 ; 78.51% or \$108,441 higher than the FY25 budget amount.** The increase in equipment is attributed to:

FY26 Budget Summary-Highlights

	FY24 Actual	FY25 Budget	FY26 Request	Change	% Change
Total Equipment	\$ 68,701	\$ 138,132	\$ 246,573	\$ 108,441	78.51%

Highlighted Equipment Expenses	Increase in Funding				
Non Federal Share For Security Upgrade/Tech Equip	100K funded from E&D		\$ 108,441		

Total Increase of Highlighted Expenses \$ 108,441

**Regionalization exists as a measure to offer services at a reduced cost to its member districts. Knowing the financial constraints faced by each member City and Town, Northeast aims to limit the annual operating assessment increase. We are able to attain that goal by using \$900,000 from our other funding sources to offset total expenditures, therefore reducing the assessment.**

Funding Summary	FY24 Actual	FY25 Budget	FY26 Request	Change	% Change
Northeast Metro Tech Total Operating Expense	\$ 32,185,546	\$ 34,144,463	\$ 36,864,783	\$ 2,720,320	7.97%
Total Chapter 70 Revenue Applied to Budget	\$ 14,072,974	\$ 15,265,631	\$ 16,193,577	\$ 927,946	6.08%
Total Transportation Applied	\$ 1,600,000	\$ 1,300,000	\$ 1,400,000	\$ 100,000	7.69%
Total Other Funds (E&D)	\$ 300,000	\$ 400,000	\$ 900,000	\$ 500,000	125.00%
Total Assessment Requested Before Debt Service	\$ 16,212,572	\$ 17,195,884	\$ 18,371,206	\$ 1,192,374	6.93%
Total Debt Service	\$ 1,737,600	\$ 5,211,350	\$ 6,496,255	\$ 1,284,905	24.66%
			\$ 24,867,461	\$ 2,477,279	cross check
Northeast Metro Tech Requested Assessment	\$ 17,950,172	\$ 22,390,182	\$ 24,867,461	\$ 2,477,279	11.06%

**Before the capital assessment, the total assessment increase results in an increase of 6.93% . After application of the debt service payment, which has been reduced by \$2.7 million from our reserves, the total assessment increase to the member communities is 11.06% .**

FY26 Budget Summary-Highlights

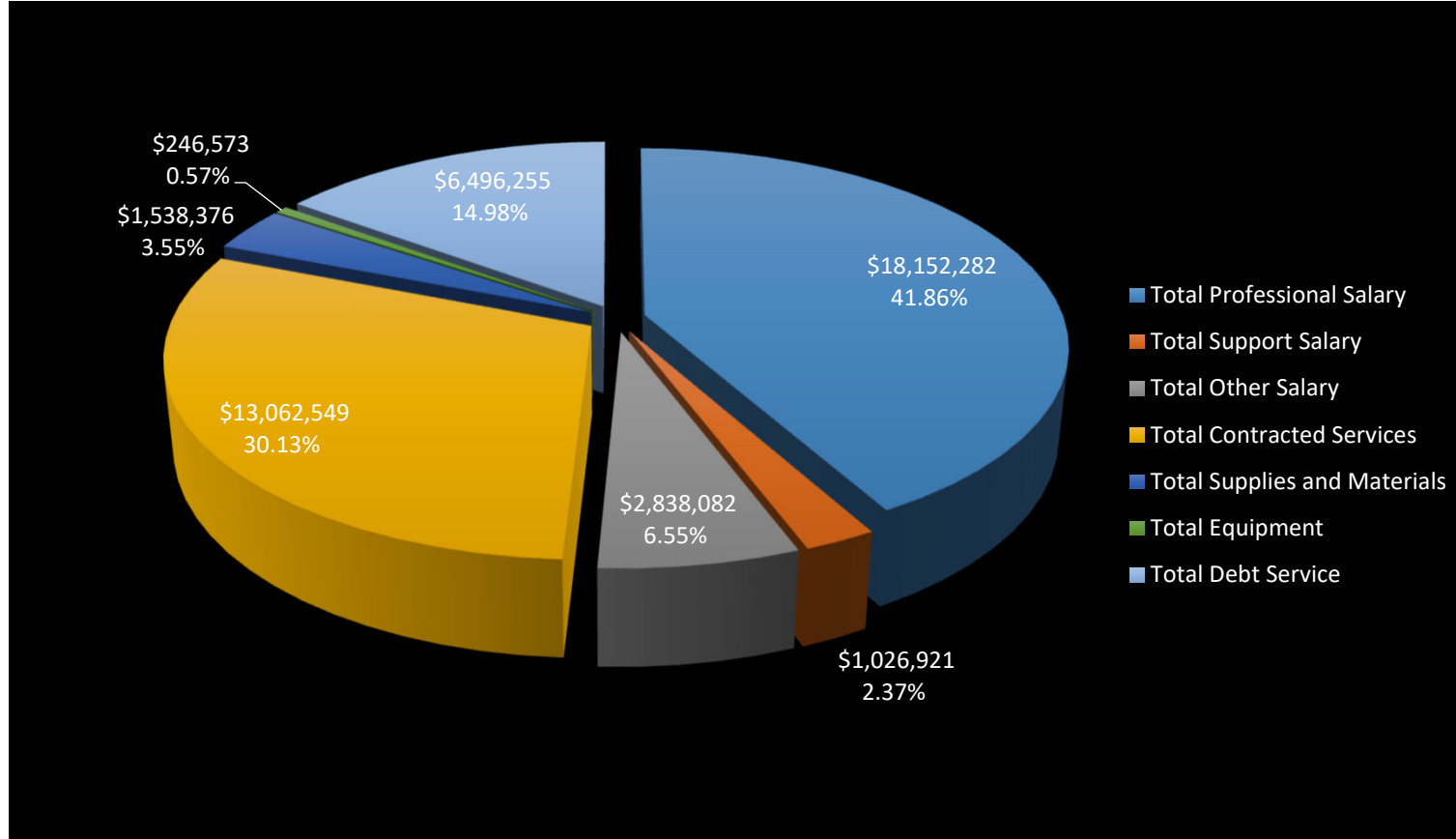
District	FY24 Actual	FY25 Budget	FY26 Request	Change	% Change
Chelsea	\$ 1,253,752	\$ 2,039,983	\$ 2,273,334	1	\$ 233,350
Malden	\$ 1,969,812	\$ 2,778,419	\$ 3,251,977	18	\$ 473,558
Melrose	\$ 1,270,738	\$ 1,619,030	\$ 1,951,636	7	\$ 332,606
North Reading	\$ 798,333	\$ 939,751	\$ 1,042,462	2	\$ 102,711
Reading	\$ 631,268	\$ 858,300	\$ 1,295,702	15	\$ 437,402
Revere	\$ 2,281,918	\$ 3,285,660	\$ 3,616,676	0	\$ 331,016
Saugus	\$ 2,620,058	\$ 2,621,975	\$ 2,557,570	-9	\$ (64,405)
Stoneham	\$ 1,368,936	\$ 1,650,461	\$ 1,653,036	-4	\$ 2,575
Wakefield	\$ 2,038,570	\$ 2,370,610	\$ 2,445,557	-3	\$ 74,947
Winchester	\$ 266,832	\$ 143,050	\$ 275,451	5	\$ 132,401
Winthrop	\$ 1,033,403	\$ 1,245,687	\$ 1,255,602	-4	\$ 9,916
Woburn	\$ 2,416,552	\$ 2,837,256	\$ 3,248,457	8	\$ 411,201
Funding from Cities/Towns	\$ 17,950,172	\$ 22,390,182	\$ 24,867,461	36	\$ 2,477,279

Total Budget

Description	FY25						
	FY24 Expended	Budgeted Staff	FY25 Budget	FY26 Staff Request	FY26 Request	Change	% Change
School Committee	\$ 203,114	2.0	\$ 215,575	2.0	\$ 216,090	\$ 515	0.24%
Superintendents Office	\$ 1,135,877	4.0	\$ 1,314,879	3.0	\$ 1,333,817	\$ 18,938	1.44%
Principals Office	\$ 1,981,102	14.5	\$ 1,999,282	17.0	\$ 2,622,644	\$ 623,362	31.18%
Business Office	\$ 443,749	5.5	\$ 506,583	6.0	\$ 603,508	\$ 96,925	19.13%
Guidance Office	\$ 993,760	12.0	\$ 1,125,303	12.0	\$ 1,185,160	\$ 59,856	5.32%
Library Media	\$ 198,753	3.0	\$ 181,670	3.0	\$ 190,695	\$ 9,026	4.97%
Nurses Office	\$ 102,310	2.0	\$ 201,056	2.0	\$ 210,703	\$ 9,647	4.80%
NE Athletics	\$ 624,308		\$ 633,669		\$ 707,994	\$ 74,324	11.73%
Student Body	\$ 171,448		\$ 190,324		\$ 194,620	\$ 4,296	2.26%
Fixed Charges	\$ 7,112,032		\$ 7,576,661		\$ 8,216,538	\$ 639,876	8.45%
Maintenance	\$ 2,346,376	12.0	\$ 2,538,140	12.0	\$ 2,554,189	\$ 16,049	0.63%
Chapter 74 Vocational Programs	\$ 6,642,411	67.5	\$ 7,636,014	67.5	\$ 8,033,983	\$ 397,969	5.21%
Technology	\$ 552,471	5.0	\$ 830,914	5.0	\$ 955,256	\$ 124,342	14.96%
Academic	\$ 4,196,114	45.5	\$ 4,671,742	44.5	\$ 4,696,654	\$ 24,912	0.53%
Safety Program	\$ 21,980		\$ 21,148		\$ 21,148	\$ -	
Special Ed	\$ 1,410,396	14.0	\$ 1,458,211	16.0	\$ 1,688,381	\$ 230,170	15.78%
Foreign Language ELL	\$ 579,712	6.0	\$ 642,820	7.0	\$ 749,824	\$ 107,003	16.65%
CVTE	\$ 66,258		\$ 82,363		\$ 84,689	\$ 2,326	2.82%
STEM	\$ 232,084	2.0	\$ 247,407	2.0	\$ 255,239	\$ 7,833	3.17%
Transportation	\$ 1,763,455		\$ 2,070,700		\$ 2,343,650	\$ 272,950	13.18%
Capital Projects			\$ -		\$ -	\$ -	
Debt Service	\$ 1,737,600		\$ 5,211,350		\$ 6,496,255	\$ 1,284,905	24.66%
Total Budget	\$ 32,515,310	195.0	\$ 39,355,813	199.0	\$ 43,361,038	\$ 4,005,225	10.18%

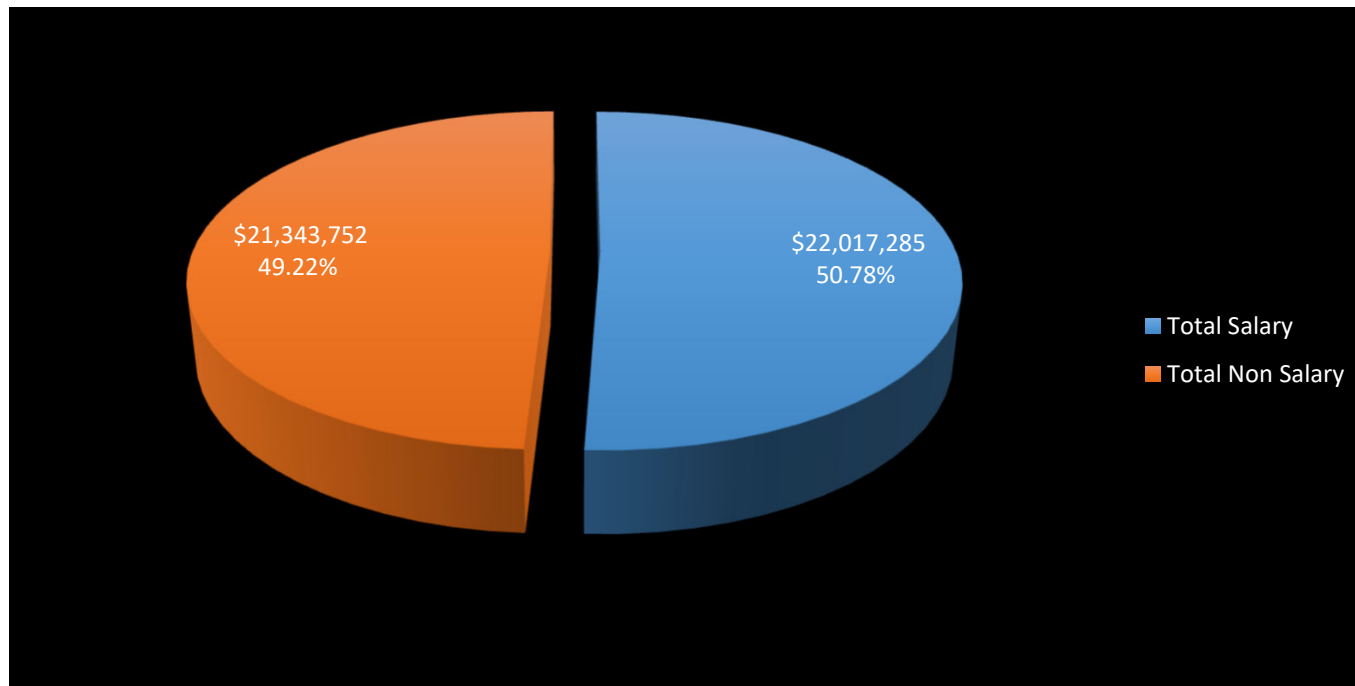
Total Expense Summary

Description	FY24 Expended	FY25 Budgeted Staff	FY25 Budget	FY26 Staff Request	FY26 Request	Change	% Change
Total Professional Salary	\$ 14,727,004	153.5	\$ 17,040,180	157.0	\$ 18,152,282	\$ 1,112,102	6.53%
Total Support Salary	\$ 816,941	12.5	\$ 872,704	13.0	\$ 1,026,921	\$ 154,217	17.67%
Total Other Salary	\$ 2,273,718	29.0	\$ 2,638,833	29.0	\$ 2,838,082	\$ 199,249	7.55%
Total Contracted Services	\$ 11,227,085		\$ 12,064,241		\$ 13,062,549	\$ 998,308	8.27%
Total Supplies and Materials	\$ 1,664,261		\$ 1,390,372		\$ 1,538,376	\$ 148,004	10.64%
Total Equipment	\$ 68,701		\$ 138,132		\$ 246,573	\$ 108,441	78.51%
Total Debt Service	\$ 1,737,600		\$ 5,211,350		\$ 6,496,255	\$ 1,284,905	24.66%
Total Budget	\$ 32,515,310	195.0	\$ 39,355,813	199.0	\$ 43,361,038	\$ 4,005,225	10.18%



Total Summary

Description	FY24 Expended	FY25 Budgeted Staff	FY25 Budget	FY26 Staff Request	FY26 Request	Change	% Change
Total Salary	\$ 17,817,663	195.0	\$ 20,551,718	199.0	\$ 22,017,285	\$ 1,465,568	7.13%
Total Non Salary	\$ 14,697,647		\$ 18,804,095		\$ 21,343,752	\$ 2,539,657	13.51%
Total Budget	\$ 32,515,310	195.0	\$ 39,355,813	199.0	\$ 43,361,038	\$ 4,005,225	10.18%



**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**REGIONAL SCHOOLS**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
013221	510100	PERMANENT SALARIES	7,000	6,000	6,000	-	-	-	-
013221	511100	LONGEVITY	-	-	-	-	-	-	-
013221	512400	STIPEND	5,000	6,000	6,000	-	-	-	-
013222	524800	NE REG SCH	1,818,956	2,202,229	2,281,918	3,285,660	2,464,245	3,616,676	3,616,676
TOTAL	REGIONAL SCHOOLS		1,830,956	2,214,229	2,293,918	3,285,660	2,464,245	3,616,676	3,616,676

City of Revere - Fiscal Year 2026 Budget

322 - REGIONAL SCHOOLS

FY 2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Vocational School Representative	N		01/15/21	5.46				-	-				-	-	-
								-	-	-	-	-	-	-	-
OT Per Mayor															-

City of Revere - Fiscal Year 2026 Budget

322 - REGIONAL SCHOOLS

Non-Payroll Expenditures						
Account Name		Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<u>Northeast Regional School</u>		013222-524800	3,285,660	3,616,676	3,616,676	-
Operating Assessment			2,216,268	2,318,366		
Debt Assessment			1,069,392	1,298,310		
		Total Non Payroll Expenditures	<u>3,285,660</u>	<u>3,616,676</u>	<u>3,616,676</u>	<u>-</u>
<u>Footnotes:</u>						
Total Department Expenses						
			Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses			12,000	-	-	-
Total Non Payroll Expenses			3,285,660	3,616,676	3,616,676	-
Total Department Expenses			<u>3,297,660</u>	<u>3,616,676</u>	<u>3,616,676</u>	<u>-</u>

## **Section IV- Enterprise Funds**

## FY 2026 Budget Summary

### Water & Sewer Enterprise Fund

#### A. Direct Costs Appropriated in Enterprise Fund

Salaries and Wages	\$	1,736,427
Expenses		1,238,552
Assessments - Sewer		12,963,103
Assessments - Water		6,847,418
Debt & Interest		10,025,375
<b>Total W/S Enterprise Appropriated Costs:</b>	<b>\$</b>	<b>32,810,875</b>

#### B. Costs Appropriated in General Fund Transferred to W/S Enterprise Fund

Health & Dental Insurance		350,842
Medicare		22,946
Pensions		452,261
Shared Employees		1,277,854
Shared Facilities		603,385
<b>Total Costs Appropriated in General Fund &amp; Transferred to W/S Enterprise Fund:</b>	<b>\$</b>	<b>2,707,288</b>

#### Total W/S Enterprise Fund Costs:

#### C. Allowance for abatements and discounts

Allowance for abatements and discounts	\$	350,000	\$	35,868,163
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#### D. General Fund Subsidy

Gross Revenue - from Rate	\$	35,868,163
Less: Allowance for abatements and discounts		
Net Revenue - from Rate	\$	35,868,163
Less Total Costs		35,868,163
<b>Total General Fund Subsidy:</b>	<b>\$</b>	<b>-</b>

#### E. Source of Funding for Costs Appropriated in W/S Enterprise Fund

Revenue	\$	35,868,163
From Retained Earnings		-
Free Cash/ Stabilization		

#### Total Source of Funding for Costs

Appropriated in W/S Enterprise Fund: \$ 35,868,163

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**WATER & SEWER ENTERPRISE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
604301	510100	PERMANENT SALARIES	1,551,510	1,537,103	1,610,261	1,557,971	1,003,478	1,658,878	1,454,305
604301	510900	SALARY - OVERTIME	288,441	129,196	129,196	201,000	179,567	200,000	202,000
604301	511100	LONGEVITY	13,688	17,300	11,400	6,700	4,781	10,400	10,400
604301	512200	CLOTHING ALLOWANCE	14,300	18,700	16,200	16,200	6,500	20,600	19,200
604301	512301	EDUCATIONAL INCENTIVE	13,032	10,897	16,216	25,006	16,004	29,022	28,022
604301	512400	STIPEND	29,140	42,591	25,500	15,500	6,000	22,500	22,500
604301	516600	SALARY - SICK LEAVE BUY BACK	13,893	-	-	-	3,104	-	-
604302	520800	GASOLINE & OIL	77,258	66,500	66,500	75,000	44,488	75,000	75,000
604302	520900	TELEPHONE/COMMUNICATIONS	5,132	3,620	3,620	-	-	-	-
604302	521200	MWRA ASSESSMENT - SEWER	11,066,469	12,420,922	12,736,382	12,743,041	8,856,112	12,963,103	12,963,103
604302	521300	MWRA ASSESSMENT - WATER	5,756,009	6,348,919	6,408,428	6,568,958	4,588,625	6,847,418	6,847,418
604302	522400	COMPUTER SERVICES	88,512	97,897	97,897	97,897	61,009	97,897	97,897
604302	522800	AUDIT & ACCOUNTING SERVICES	13,000	12,000	13,000	13,000	-	13,000	13,000
604302	523440	PRINTING & MAILING	59,435	40,000	40,000	40,000	29,736	50,000	50,000
604302	524000	PEST/ RODENT CONTROL	16,722	5,000	5,000	5,000	-	-	-
604302	524500	BUILDING MAINTENANCE & REPAIR	54,441	50,000	50,000	50,000	27,144	50,000	50,000
604302	524600	MAINTENANCE OF EQUIPMENT	49,249	50,000	50,000	50,000	59,061	50,000	50,000
604302	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
604302	525100	MEDICAL EXPENSES	610	2,000	2,000	2,000	650	-	-
604302	526500	PREVENTATIVE MAINTENANCE	7,408	30,000	30,000	40,000	28,554	40,000	40,000
604302	526600	EMERGENCY REPAIRS	28,976	100,000	100,000	100,000	66,895	100,000	100,000
604302	527010	RENTALS & LEASES	40,775	55,000	55,000	-	-	-	-
604302	528200	DRAINAGE AND SEWER MAINTENAN	354,717	275,000	275,000	275,000	133,558	275,000	275,000
604302	528300	LEAK DETECTION	-	16,000	16,000	16,000	16,632	17,655	17,655
604302	528600	SAFE WATER DRINKING ASSESSMEN	12,295	15,400	15,400	15,400	13,428	15,000	15,000
604302	528800	CULVERT CLEANING	15,705	25,000	25,000	25,000	-	25,000	25,000
604302	528900	CATCH BASIN/LATERAL LINE	140,160	125,000	125,000	125,000	71,490	125,000	125,000
604304	540000	OFFICE SUPPLIES	4,269	15,000	15,000	15,000	12,962	10,000	10,000
604304	541000	MISCELLANEOUS TOOLS & EQUIP.	36,855	35,000	35,000	45,000	15,059	45,000	45,000
604304	541500	WATER METERS	23,767	30,000	30,000	10,000	19,375	-	-

**CITY OF REVERE: FY 2026 BUDGET SUMMARY  
WATER & SEWER ENTERPRISE (continued)**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
604304	544000	MATERIALS	142,647	100,000	100,000	125,000	132,654	150,000	150,000
604304	544500	SEWER & WATER SERVICES	23,736	25,000	25,000	25,000	16,309	25,000	25,000
604307	570150	POLICE DETAILS	27,975	25,000	25,000	30,000	58,317	50,000	50,000
604308	574100	OUTSIDE LEGAL SERVICES	34,114	25,000	25,000	-	73,571	25,000	25,000
604308	580000	CAPITAL OUTLAY	3,930	-	-	-	-	-	-
604308	587100	NEW EQUIPMENT	78,478	-	-	-	-	-	-
604308	587300	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-
604309	591100	BONDED DEBT	4,828,822	5,326,121	6,188,557	6,576,398	6,065,519	6,871,751	6,871,751
604309	591200	NOTES AND BONDS	7,486	-	-	-	92,990	-	-
604309	591210	SRF BOND ADMIN FEES	116,271	114,467	144,495	144,158	143,785	144,581	144,581
604309	591215	INTEREST ON ST DEBT	-	-	-	120,000	120,000	-	-
604309	591500	INTEREST ON LT DEBT	1,771,336	2,180,130	2,598,480	2,563,302	2,397,860	3,009,043	3,009,043
604308	596000	TRANSFERS OUT	2,342,969	-	-	-	-	-	-
TOTAL	WATER & SEWER ENTERPRISE		29,153,530	29,369,763	31,109,532	31,742,531	24,365,493	33,015,847	32,810,875

City of Revere - Fiscal Year 2026 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise FY2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Reg Hourly	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>																
Water Technician	N	DPW	02/05/96	30.42	X	40.0	1.00	38.14	82,451	4,400	1,400		-	88,251	-	88,251
Lead Supervisor	N	DPW	11/06/17	8.65		40.0	1.00	43.92	96,554	-	1,400		-	97,954	-	97,954
Supervisor - Drain	N	DPW	09/09/19	6.81		40.0	1.00	35.69	77,355	6,000	1,400		-	84,755	-	84,755
Supervisor - Sewer	N	DPW	11/05/18	7.65		40.0	1.00	35.69	77,355	9,000	1,400		-	87,755	-	87,755
Working Foreman	N	DPW	08/02/21	4.91		40.0	1.00	31.89	71,531	1,500	1,400		-	74,431	-	74,431
Working Foreman	N	DPW	07/18/23	2.95		40.0	1.00	31.89	69,451	1,500	1,400		-	72,351	-	72,351
Working Foreman	N	DPW	08/12/13	12.89		40.0	1.00	31.89	69,451	1,200	1,400		-	72,051	-	72,051
Craftsman	N	DPW	07/18/23	2.95		40.0	1.00	30.52	66,602	-	1,400		-	68,002	-	68,002
Laborer	N	DPW	10/10/24	1.72		40.0	1.00	28.66	59,613	-	1,400		-	61,013	-	61,013
Laborer	N	DPW	10/24/24	1.68		40.0	1.00	28.66	59,613	1,500	1,400		-	62,513	-	62,513
Laborer	N	DPW	10/17/24	1.70		40.0	1.00	28.66	59,613	-	1,400		-	61,013	-	61,013
Laborer	N	DPW	01/00/00	126.58		40.0	1.00	28.66	59,613	-	1,400		-	61,013	-	61,013
							<u>12.00</u>									
									<u>849,202</u>	<u>25,100</u>	<u>16,800</u>	<u>-</u>	<u>-</u>	<u>891,102</u>	<u>-</u>	<u>891,102</u>
																<b>Part Time Other Salaries</b>
																-
																<b>On Call</b>
																52,000
																<b>Emergency OT</b>
																150,000
																<u>1,093,102</u>

City of Revere - Fiscal Year 2026 Budget

470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administration FY2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Reg Hourly	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor																	
Superintendent	NO	EXEMPT	11/06/17	8.65		40.0	0.50	71.43	148,584	11,144				159,728	79,864	79,864	
Assistant Superintenc	NO	EXEMPT	08/30/21	4.84		40.0	1.00	57.85	123,948	9,296				133,244	-	133,244	
General Foreman	NO	A	09/28/16	9.76		40.0	0.50	55.69	115,836	4,000				119,836	59,918	59,918	
Special Assistant W&S	NO	B	01/15/14	12.46		39.0	1.00	36.70	74,428	6,782				81,210	-	81,210	
AMI ANALYST	NO	B	08/26/24	1.84		39.0	1.00	32.66	66,231	2,000				68,231	-	68,231	
Const Oversight Mgr	NO	B	09/03/19	6.83		40.0	0.50	42.53	86,242	-	800			87,042	43,521	43,521	
Mechanic	NO	B	09/26/24	1.76		40.0	0.50	43.55	88,312	-	800			89,112	44,556	44,556	
Clerk of the Works	N	B	11/16/06	19.63		40.0	1.00	52.11	108,381	2,600	800			111,781		111,781	
							6.00			811,962	35,822	2,400	-	-	850,184	227,859	622,325
															PT Employees		21,000
															DPW Overtime		
															Per Mayor		643,325

City of Revere - Fiscal Year 2026 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise

Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Gasoline &amp; Oil</b>	604302-520800	75,000	75,000	75,000	-
Fuel for vehicles					
<b>MWRA Assessment - Sewer</b>	604302-521200	12,743,041	12,963,103	12,963,103	-
<b>MWRA Assessment - Water</b>	604302-521300	6,568,958	6,847,418	6,847,418	-
<b>Computer Services</b>	604302-522400	97,897	97,897	97,897	-
Sensus Analytics Software		33,347	33,347	33,347	
Asset tracking		11,500	11,500	11,500	
Cartegraph		11,750	11,750	11,750	
GPS Tracking		12,500	12,500	12,500	
Computer Hardware/Meter Handheld Devices		12,000	12,000	12,000	
Computer Software		10,000	10,000	10,000	
Citizen Serve		6,800	6,800	6,800	
<b>Audit &amp; Accounting Services</b>	604302-522800	13,000	13,000	13,000	-
<b>Printing &amp; Mailing</b>	604302-523440	40,000	50,000	50,000	-
<b>Pest/ Rodent Control</b>	604302-524000	5,000	-	-	-
<b>Building Maintenance &amp; Repair</b>	604302-524500	50,000	50,000	50,000	-
Building alarm; general repairs; pump station repairs.					
<b>Maintenance of Equipment</b>	604302-524600	50,000	50,000	50,000	-
Repairs of vehicles.					
<b>Medical Expenses</b>	604302-525100	2,000	-	-	-
<b>Preventative Maintenance</b>	604302-526500	40,000	40,000	40,000	-
Generator Preventive Maintenance & Repairs					
Pump Preventive Maintenance & Repairs					
<b>Emergency Repairs</b>	604302-526600	100,000	100,000	100,000	-
Emergency Water Main Repair					

City of Revere - Fiscal Year 2026 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise (continued)

Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Drainage &amp; Sewer Maintenance</b>	604302-528200	275,000	275,000	275,000	-
Removal of excavation materials		120,000	120,000	120,000	
Wet well cleaning of pump stations		150,000	150,000	150,000	
Soil testing		5,000	5,000	5,000	
<b>Leak Detection</b>	604302-528300	16,000	17,655	17,655	-
<b>Safe Water Drinking Assessment</b>	604302-528600	15,400	15,000	15,000	-
<b>Culvert Cleaning</b>	604302-528800	25,000	25,000	25,000	-
Phragmites/invasive species - fire prevention					
<b>Catch Basin/ Lateral Line</b>	604302-528900	125,000	125,000	125,000	-
Contracted cleaning of sewer lines.					
<b>Office Supplies</b>	604304-540000	15,000	10,000	10,000	-
Office Supplies.					
<b>Tools &amp; Equipment</b>	604304-541000	45,000	45,000	45,000	-
Small tools, clothing, equipment.					
<b>Water Meters</b>	604304-541500	10,000	-	-	-
Hydrant meters					
<b>Materials &amp; Supplies</b>	604304-544000	125,000	150,000	150,000	-
Processed Gravel, concrete, pavement work.					
Materials for emergency water projects; replenish supplies.					
Infrastructure materials - manhole covers/hydrants/piping/couplings/ etc.					
<b>Sewer &amp; Water Services</b>	604304-544500	25,000	25,000	25,000	-
Dig Safe		5,000	5,000	5,000	
EZpass		5,000	5,000	5,000	
MBTA Utility Fees		13,000	13,000	13,000	
Educational Membership Fees (NEWEA etc..)		2,000	2,000	2,000	
<b>Sewer &amp; Water Police Details</b>	604307-570150	30,000	50,000	50,000	-
<b>Outside Legal Services</b>	604308-574100	25,000	25,000	25,000	-
<b>Total Non Payroll Expenditures</b>		<b>20,516,296</b>	<b>21,049,073</b>	<b>21,049,073</b>	<b>-</b>
<b>Footnotes:</b>					

**City of Revere - Fiscal Year 2026 Budget**

**DEBT SERVICE: Water and Sewer Enterprise Fund**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Bonded Debt</b>	<b>604309-591100</b>	<b>6,576,398</b>	<b>6,871,751</b>	<b>6,871,751</b>	<b>-</b>
Principal Payments on O/S Bonded indebtedness (Enterprise Fund)		6,288,898	6,569,251		
W/S Enterprise offset of DPW Building		272,500	287,500		
W/S Enterprise offset of DPW Building (2)		15,000	15,000		
<b>SRF Bond Administrative Fees *</b>	<b>604309-591210</b>	<b>144,158</b>	<b>144,581</b>	<b>144,581</b>	<b>-</b>
<b>Interest on Short Term Debt</b>	<b>604309-591215</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest on Long Term Debt</b>	<b>604309-591500</b>	<b>2,563,302</b>	<b>3,009,043</b>	<b>3,009,043</b>	<b>-</b>
Interest pymts on O/S Bonded Indebtedness & Temporary Borrowing (Enterprise Fund)		2,259,896	2,720,386		
W/S Enterprise offset of DPW Building		277,406	263,407		
W/S Enterprise offset of DPW Building (2)		26,000	25,250		
		<u>9,403,858</u>	<u>10,025,375</u>	<u>10,025,375</u>	<u>-</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		1,822,377	1,941,400	1,736,427	(204,973)
Total Non Payroll Expenses		1,204,297	1,238,552	1,238,552	-
MWRA Assessments		19,311,999	19,810,521	19,810,521	-
Total Debt Expense		9,403,858	10,025,375	10,025,375	-
Total Department Expenses		<u>31,742,531</u>	<u>33,015,848</u>	<u>32,810,875</u>	<u>(204,973)</u>

## FY 2026 Budget Summary

### Solid Waste/ Recycling Enterprise Fund

#### A. Direct Costs Appropriated in Enterprise Fund

Salaries and Wages	\$	358,614
Expenses		4,279,260
Capital Expenditures		-

Total Enterprise Appropriated Costs: \$ 4,637,874

#### B. Costs Appropriated in General Fund Transferred to Solid Waste/ Recycling Enterprise Fund

Total Costs Appropriated in General Fund & Transferred to Enterprise Fund: \$ -

Total Solid Waste/ Recycling Enterprise Fund Costs: \$ 4,637,874

#### C. General Fund Subsidy

Revenue - from charges, fines, textiles, etc	\$	390,000
Less Total Costs		4,637,874

Total General Fund Subsidy: \$ (4,247,874)

#### D. Source of Funding for Costs Appropriated in Solid Waste/ Recycling Enterprise Fund

Revenue	\$	390,000
Taxation		4,247,874
From Retained Earnings		-
Free Cash		-

Total Source of Funding for Costs  
Appropriated in Solid Waste/ Recycling Enterprise Fund: \$ 4,637,874

**CITY OF REVERE: FY 2026 BUDGET SUMMARY**  
**SOLID WASTE/ RECYCLING ENTERPRISE**

Org	Object	DESCRIPTION	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget	FY 2025 Q3 YTD	FY2026 Dept Req	FY 2026 Mayor's Rec
624231	510100	PERMANENT SALARIES	411,166	361,779	405,786	438,712	267,559	398,965	329,514
624231	510900	SALARY - OVERTIME	70,198	19,921	20,000	22,000	11,321	15,000	15,000
624231	511100	LONGEVITY	18,571	18,622	19,500	17,200	4,651	7,500	1,100
624231	512200	CLOTHING	6,050	5,500	6,000	7,200	2,800	8,400	7,000
624231	512210	TRAVEL ALLOWANCE	2,000	1,566	2,000	-	-	-	-
624231	512400	STIPEND	3,392	3,266	10,700	-	-	6,000	6,000
624231	516600	SALARY - SICK LEAVE BUY BACK	-	-	-	-	-	-	-
624232	521400	RUBBISH REMOVAL	2,296,073	2,588,594	2,244,436	2,322,991	1,906,099	2,272,860	2,272,860
624232	521450	RECYCLING DISPOSAL	77,724	7,791	200,000	360,000	299,963	360,000	360,000
624232	521500	RUBBISH DISPOSAL	1,745,557	1,307,850	1,551,558	1,639,997	1,039,272	1,626,100	1,626,100
624232	522400	COMPUTER SERVICES	13,183	15,585	19,600	19,600	18,060	20,300	20,300
624232	524000	PEST/ RODENT CONTROL	-	9,977	5,000	-	838	-	-
624232	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
624238	580000	CAPITAL OUTLAY	197,339	-	-	-	-	-	-
624238	587100	NEW EQUIPMENT	54,530	22,732	15,000	15,000	-	-	-
TOTAL	SOLID WASTE/RECYLCING ENTERPRISE		4,895,783	4,363,183	4,499,580	4,842,700	3,550,564	4,715,125	4,637,874

City of Revere - Fiscal Year 2026 Budget

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise FY2026

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/26	15 Yr Step	FTE # of Hours	FTE	Reg Hourly	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>																
Supervisor	N	DPW	09/28/15	10.76	0	40.0	1.00	35.69	74,235	4,100	1,400		-	79,735		79,735
Foreman	N	DPW	03/25/24	2.27	0	40.0	1.00	31.89	69,451	-	1,400		-	70,851		70,851
Craftsman	N	DPW	11/05/18	7.65	0	40.0	1.00	30.52	66,602	3,000	1,400		-	71,002		71,002
Laborer	N	DPW	08/03/23	2.91	0	40.0	1.00	28.66	59,613	-	1,400		-	61,013		61,013
Laborer	N	DPW	10/03/24	1.74	0	40.0	1.00	28.66	59,613	-	1,400		-	61,013		61,013
							5.00									
									329,514	7,100	7,000	-	-	343,614	-	343,614
															DPW Overtime	
															Per Mayor	
															15,000	
															358,614	

City of Revere - Fiscal Year 2026 Budget

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise

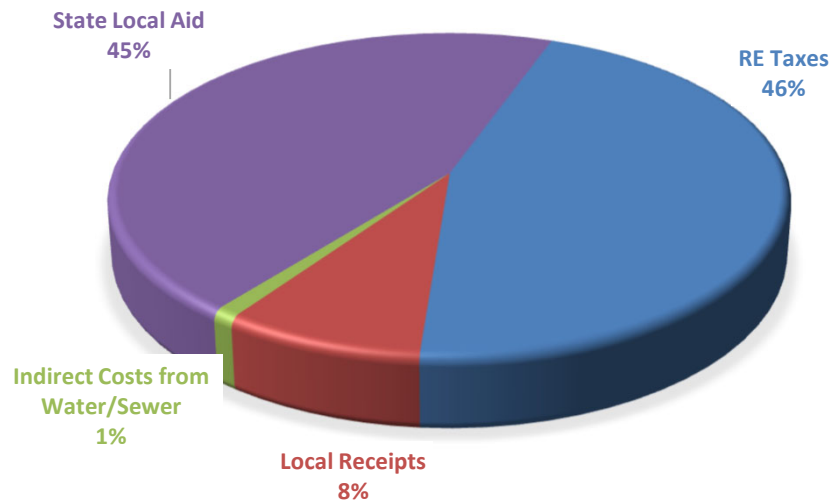
Account Name	Account Number	Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
<b>Rubbish Removal</b> Monthly waste collection/ disposal, ie. recyclable & white goods, yard waste	624232-521400	2,322,991	2,272,860	2,272,860	-
<b>Recycling Disposal</b>	624232-521450	360,000	360,000	360,000	-
<b>Rubbish Disposal</b> Waste Disposal Fees Composting Disposal of Hazardous Materials, waste oil, etc.	624232-521500	1,639,997	1,626,100 1,587,600 26,000 12,500	1,626,100	-
<b>Computer Services</b> Trash app Trash cart tracking software	624232-522400	19,600	20,300 14,000 6,300	20,300	-
Total Non Payroll Expenditures		4,342,588	4,279,260	4,279,260	-
Footnotes:					
Total Department Expenses					
		Adopted FY 2025	Dep Req FY 2026	Mayor Req FY 2026	Difference
Total Payroll Expenses		485,112	435,865	358,614	(77,251)
Total Non Payroll Expenses		4,342,588	4,279,260	4,279,260	-
Total Department Expenses		4,827,700	4,715,125	4,637,874	(77,251)

## **Section V - Revenue Detail**

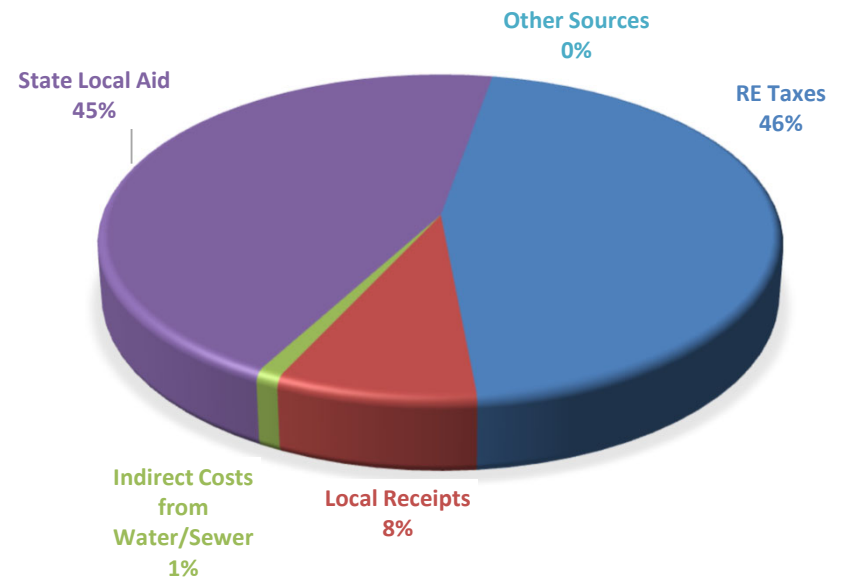
## TOTAL GENERAL FUND REVENUES

The City of Revere receives revenues from a variety of sources, including real estate taxes, local receipts, and state aid. In order to project future revenues, the City uses a conservative historical analysis. The financial team also incorporates any major outside factors which may affect the overall environment of the coming fiscal year, such as changes in state laws or city policies, or general economic growth or contraction. By analyzing historical trends and foreseeable future changes, the financial team tries to ensure stability in City finances, and avoid either budgetary shortfalls or excess collections.

**FY 2026 ESTIMATED REVENUES  
GENERAL FUND**

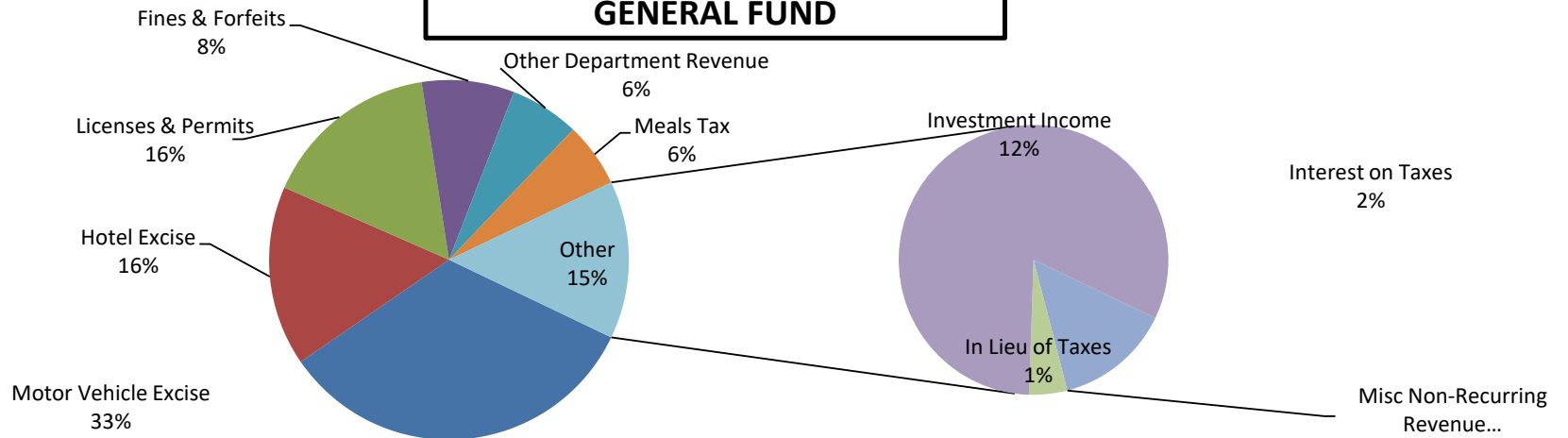


**FY 2025 ESTIMATED REVENUES  
GENERAL FUND**

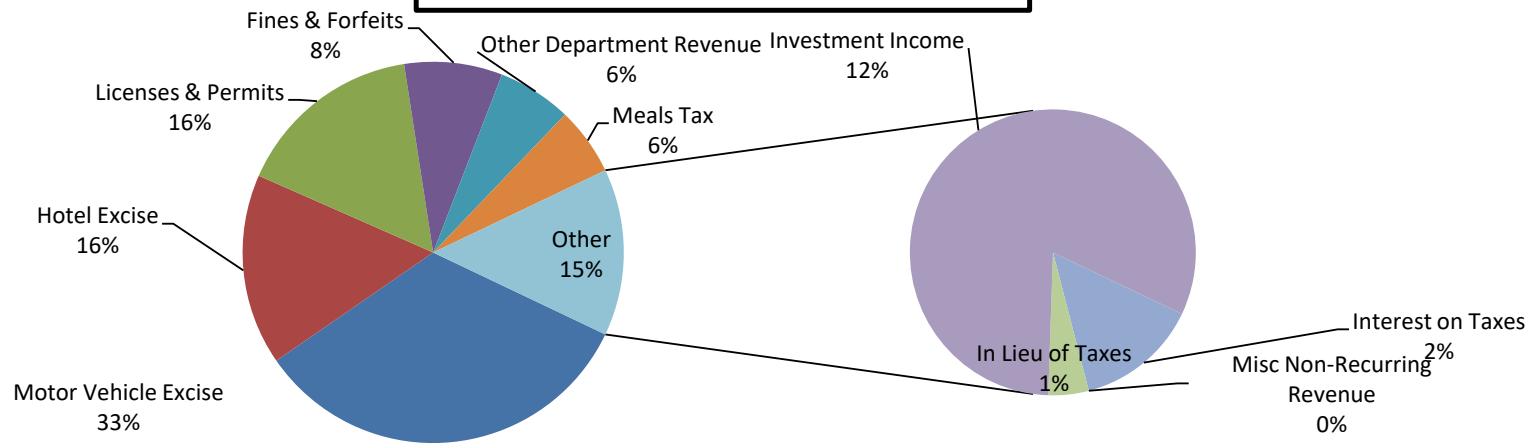


## LOCAL RECEIPTS - GENERAL FUND

### FY 2026 ESTIMATED LOCAL RECEIPTS GENERAL FUND

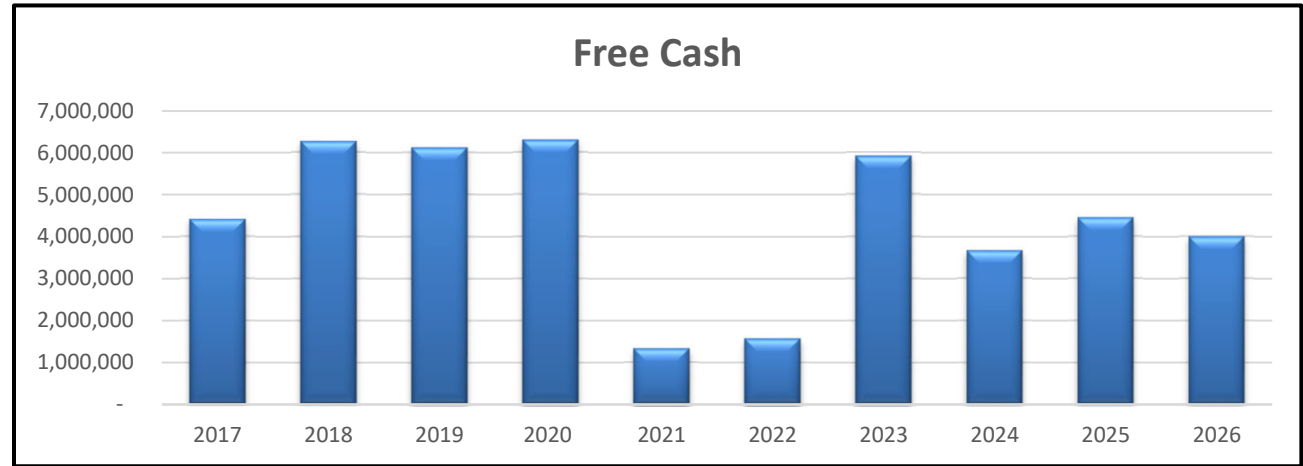


### FY 2025 ESTIMATED LOCAL RECEIPTS GENERAL FUND



## City of Revere - Free Cash - 10 Year Analysis

<b>FREE CASH</b>		
<b>2017</b>	4,412,174	15,16FC *
<b>2018</b>	6,273,580	17 FC
<b>2019</b>	6,127,553	18 FC
<b>2020</b>	6,303,811	19 FC
<b>2021</b>	1,329,154	20 FC
<b>2022</b>	1,573,554	21 FC
<b>2023</b>	5,924,275	22 FC
<b>2024</b>	3,665,974	23 FC
<b>2025</b>	4,452,682	24 FC
<b>2026</b>	4,000,000	est



Free cash is the remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the prior year, excess of actual receipts and budgeted line item funds unused. The amount certified is reduced by unpaid taxes and certain deficits as of June 30th.

The chart above and narrative below present information about Free Cash, the undesignated Fund Balance available to be appropriated. In 2003, the City of Revere adopted a policy whereby a minimum of 15% of annual certified free cash is appropriated into the Stabilization Fund. Beginning in FY2018, the City has been growing the Capital Improvement Stabilization Fund by appropriating 15% of Free Cash.

All municipal governments should maintain reserves which can be used for special purposes or in case of emergencies. Credit rating agencies look at the reserves as a measure to determine whether a city or town is being managed well. These reserves are officially the Undesignated General Fund Balance, commonly referred to as Free Cash. They represent the amount of fund balance which the City has not currently designated for any specific purpose.

Each year, the State examines the City's books and certifies the amount that the City has in available reserves or Free Cash. City ordinances state that within ninety days of the certification of Free Cash by the Department of Revenue, the mayor and city council shall approve a transfer to the Stabilization Fund of at least 15% of the total certified free cash.

At June 30, 2024, the most recent year that has been certified by the state, Free Cash totaled \$4,452,682.

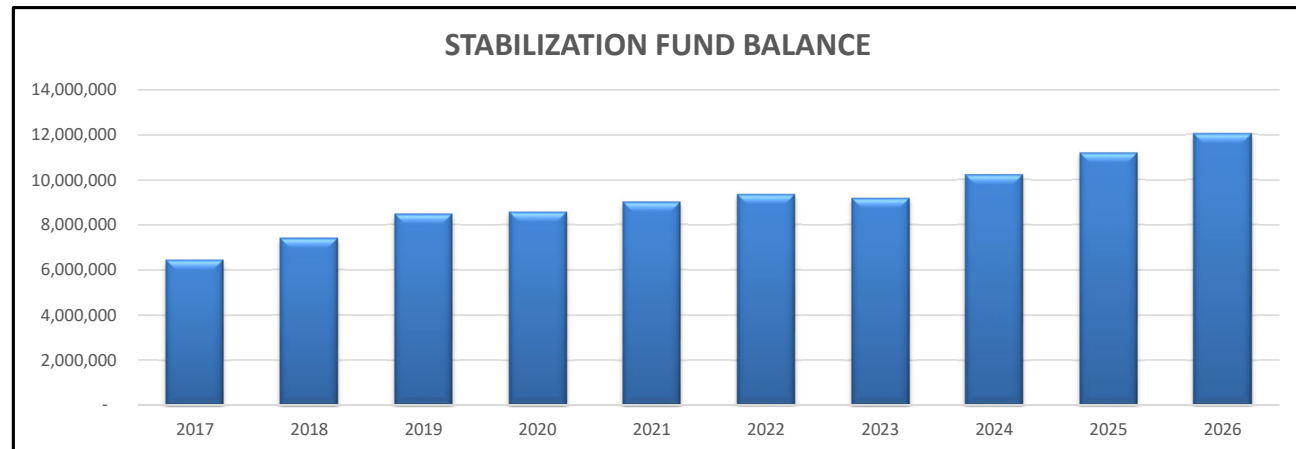
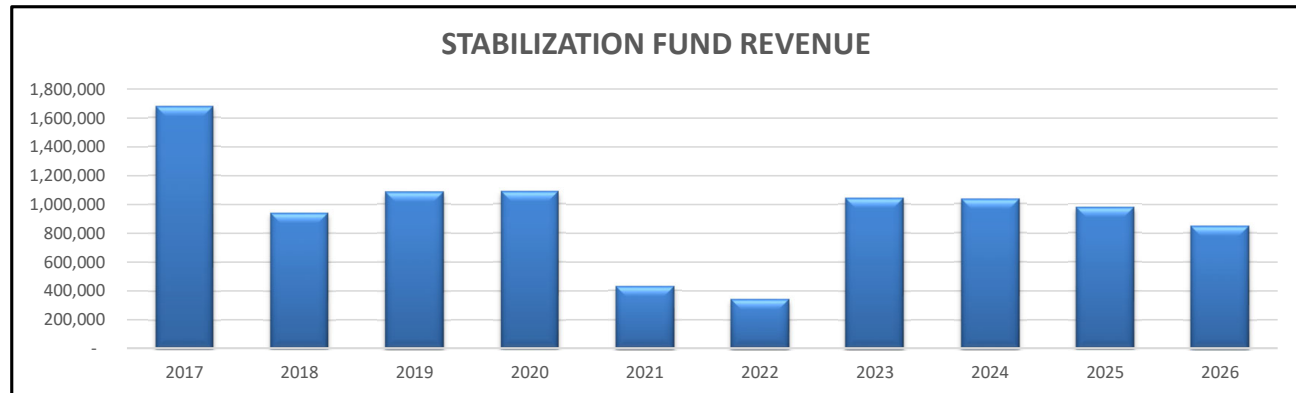
\* FY2015 and FY2016 Free Cash were combined due to a timing issue in FY2016.

## City of Revere - Stabilization Fund - 10 Year Analysis

STABILIZATION FUND		
FY	REVENUE	FUND BALANCE
2017	1,678,683	6,445,276
2018	941,037	7,386,313
2019	1,086,140	8,472,453
2020	1,087,917	8,560,370
2021	430,553	8,990,923
2022	343,008	9,333,931
2023	1,043,485	9,177,416
2024	1,034,270	10,211,686
2025	977,190	11,188,876
2026	850,000	12,038,876

A stabilization fund is a fund designed to accumulate amounts for capital and other future spending purchases. A stabilization fund was created by the City pursuant to M.G.L. c.40 §5B, in which the city treasurer is the custodian of the fund.

The fund can be used for any lawful purpose, including any purpose for which the city may borrow money lawfully. Any appropriation or transfer of funds into or out of this stabilization fund must be approved by two thirds of the city council.



Revenue sources for the stabilization fund are as follows:

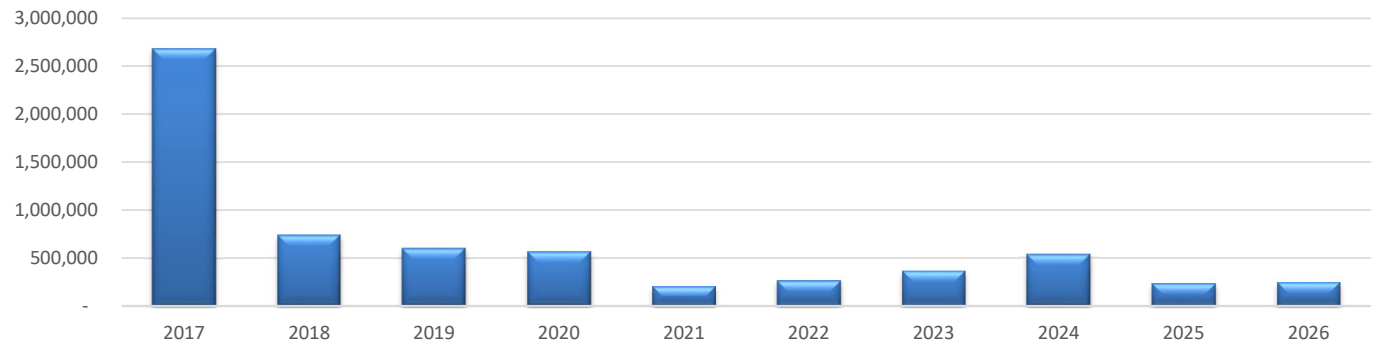
- Free cash:** Per city ordinance, within ninety days of the certification of free cash by the department of revenue, the mayor shall present to the city council, a transfer of a sum at a minimum of fifteen percent from the total free cash amount certified by the Department of Revenue to the Stabilization Fund.
- Sale of Property:** Per city ordinance, within ninety days of the receipt of any funds from the sale of city owned property, the mayor shall present to the city council, a transfer to the Stabilization Fund from a sum at least fifteen percent of the total sale price as certified by the treasurer. Funds from this source shall be separately accounted for and utilized only for purposes allowed by M.G.L. c. 44, § 63.
- Host Community Fees:** Per city ordinance, within ninety days of the receipt of any proceed from any host community fee or fund established pursuant to legislation providing for racinos, class III casinos or any other expanding game, the Mayor shall present to the city council, a transfer to the stabilization fund a sum of at least fifty percent of such proceeds. Funds in the stabilization fund from this source shall be separately accounted for and utilized only for capital projects for which the city is authorized by statute to incur debt for a period of five years or more.
- Other:** The mayor and city council may agree to make transfers to the stabilization fund from any other source, provided that any such transfers are approved by a two thirds vote of the city council.

## City of Revere - Water/ Sewer Stabilization Fund - 10 Year Analysis

### WS ENTERPRISE STABILIZATION FUND

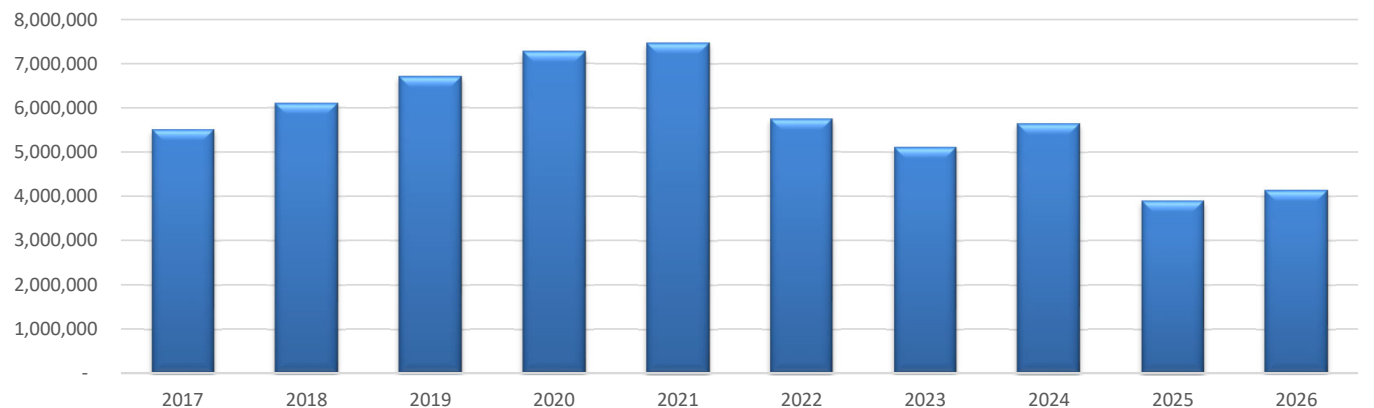
FY	REVENUE	FUND BALANCE
2017	2,685,593	5,513,378
2018	741,023	6,101,401
2019	605,767	6,707,168
2020	566,251	7,273,419
2021	206,011	7,479,430
2022	264,745	5,744,175
2023	371,484	5,115,660
2024	538,147	5,653,807
2025	239,406	3,893,213
2026	250,000	4,143,213

### WATER SEWER ENTERPRISE STABILIZATION FUND REVENUE



A stabilization fund is a fund designed to accumulate amounts for capital and other future spending purchases. A stabilization fund was created by the City pursuant to M.G.L. c.40 §5B, in which the city treasurer is the custodian of the fund. The fund can be used for any lawful purpose, including any purpose for which the city may borrow money lawfully. Any appropriation or transfer of funds into or out of this stabilization fund must be approved by two thirds of the city council.

### WATER SEWER ENTERPRISE STABILIZATION FUND BALANCE



Revenue sources for the stabilization fund are as follows:

- Free cash: Per city ordinance, within ninety days of the certification of free cash by the department of revenue, the mayor shall present to the city council, a transfer of a sum at a minimum of fifteen percent from the total free cash amount certified by the Department of Revenue to the Stabilization Fund.
- Other: The mayor and city council may agree to make transfers to the stabilization fund from any other source, provided that any such transfers are approved by a two-thirds vote of the city council.

## CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

### GENERAL FUND - 01

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	22,291,324	26,761,888	4,470,564	17%
FY 2018	26,761,888	23,129,749	(3,632,139)	-16%
FY 2019	23,129,749	23,237,152	107,403	0%
FY 2020	23,237,152	20,530,761	(2,706,391)	-13%
FY 2021	20,530,761	19,153,521	(1,377,240)	-7%
FY 2022	19,153,521	32,930,909	13,777,388	42%
FY 2023	32,930,909	32,595,622	(335,287)	-1%
FY 2024	32,595,622	35,866,234	3,270,612	9%
FY 2025 Est	35,866,234	35,000,000	(866,234)	-2%
FY 2026 Est	35,000,000	36,000,000	1,000,000	3%

### WATER/SEWER ENTERPRISE FUND - 60

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	5,057,610	6,010,681	953,071	16%
FY 2018	6,010,681	5,836,229	(174,452)	-3%
FY 2019	5,836,229	5,879,403	43,174	1%
FY 2020	5,879,403	3,243,902	(2,635,501)	-81%
FY 2021	3,243,902	3,100,332	(143,570)	-5%
FY 2022	3,100,332	4,036,833	936,501	23%
FY 2023	4,036,833	2,744,050	(1,292,783)	-47%
FY 2024	2,744,050	944,272	(1,799,778)	-191%
FY 2025 Est	944,272	480,000	(464,272)	-97%
FY 2026 Est	480,000	510,000	30,000	6%

### STABILIZATION FUND - GENERAL FUND - 8415

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	5,766,592	6,445,276	678,684	11%
FY 2018	6,445,276	7,386,313	941,037	13%
FY 2019	7,386,313	8,472,453	1,086,140	13%
FY 2020	8,472,453	8,560,371	87,918	1%
FY 2021	8,560,371	8,990,923	430,552	5%
FY 2022	8,990,923	9,333,931	343,008	4%
FY 2023	9,333,931	9,177,416	(156,515)	-2%
FY 2024	9,177,416	10,211,686	1,034,270	10%
FY 2025 Est	10,211,686	11,188,876	977,190	9%
FY 2026 Est	11,188,876	12,038,876	850,000	7%

### STABILIZATION FUND - WATER/SEWER ENTERPRISE - 8440

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	2,827,785	5,513,378	2,685,593	49%
FY 2018	5,513,378	6,101,401	588,023	10%
FY 2019	6,101,401	6,707,168	605,767	9%
FY 2020	6,707,168	7,273,419	566,251	8%
FY 2021	7,273,419	7,479,430	206,011	3%
FY 2022	7,479,430	5,744,175	(1,735,255)	-30%
FY 2023 *	5,744,175	5,115,660	(628,516)	-12%
FY 2024	5,115,660	5,653,807	538,147	10%
FY 2025 Est	5,653,807	3,893,213	(1,760,594)	-45%
FY 2026 Est	3,893,213	4,143,213	250,000	6%

\* The City voted to use \$1 million from the stabilization fund to help stabilize rates for FY2023.

## CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

### HEALTH INSURANCE TRUST FUND - 8402

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	4,508,000	4,394,660	(113,340)	-3%
FY 2018	4,394,660	3,147,190	(1,247,470)	-40%
FY 2019	3,147,190	4,888,655	1,741,466	36%
FY 2020	4,888,655	9,354,544	4,465,889	48%
FY 2021	9,354,544	12,222,582	2,868,037	23%
FY 2022	12,222,582	11,151,771	(1,070,811)	-10%
FY 2023	11,151,771	8,803,620	(2,348,151)	-27%
FY 2024	8,803,620	7,163,914	(1,639,706)	-23%
FY 2025 Est	7,163,914	4,363,914	(2,800,000)	-64%
FY 2026 Est	4,363,914	4,663,914	300,000	6%

### WORKERS COMP INS FUND - 8404

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-	-	-	0%
FY 2018	-	386,924	386,924	100%
FY 2019	386,924	293,327	(93,597)	-32%
FY 2020	293,327	267,842	(25,485)	-10%
FY 2021	267,842	(93,701)	(361,543)	386%
FY 2022	(93,701)	16,668	110,369	662%
FY 2023	16,668	113,010	96,342	85%
FY 2024	113,010	(497,516)	(610,526)	123%
FY 2025 Est	(497,516)	60,000	557,516	929%
FY 2026 Est	60,000	55,000	(5,000)	-9%

### COMMUNITY IMPROVEMENT TRUST FUND - 8405

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	367,705	806,128	438,423	54%
FY 2018	806,128	755,805	(50,323)	-7%
FY 2019	755,805	505,106	(250,699)	-50%
FY 2020	505,106	748,368	243,262	33%
FY 2021	748,368	391,925	(356,443)	-91%
FY 2022	391,925	692,245	300,320	43%
FY 2023	692,245	891,498	199,253	22%
FY 2024	891,498	943,419	51,921	6%
FY 2025 Est	943,419	1,600,000	656,581	41%
FY 2026 Est	1,600,000	1,750,000	150,000	9%

### STABILIZATION FUND - CAPITAL IMPROVEMENT - 8411

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-	1,000,000	1,000,000	100%
FY 2018	1,000,000	981,716	(18,284)	-2%
FY 2019	981,716	1,082,526	100,810	9%
FY 2020	1,082,526	1,311,839	229,313	17%
FY 2021	1,311,839	358,316	(953,523)	-266%
FY 2022	358,316	117,004	(241,312)	-206%
FY 2023	117,004	441,411	324,407	73%
FY 2024	441,411	1,101,880	660,469	60%
FY 2025 Est	1,101,880	790,000	(311,880)	-39%
FY 2026 Est	790,000	850,000	60,000	7%

## CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

### COMMUNITY SCHOLARSHIP FUND - 8407

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	75,552	76,089	536	1%
FY 2018	76,089	56,592	(19,496)	-34%
FY 2019	56,592	44,068	(12,524)	-28%
FY 2020	44,068	34,160	(9,908)	-29%
FY 2021	34,160	37,907	3,747	10%
FY 2022	37,907	29,693	(8,214)	-28%
FY 2023	29,693	29,120	(573)	-2%
FY 2024	29,120	21,780	(7,340)	-34%
FY 2025 Est	21,780	13,000	(8,780)	-68%
FY 2026 Est	13,000	12,000	(1,000)	-8%

### POST EMPL BENE STABILIZATION - 8413

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-	-	-	0%
FY 2018	-	250,000	250,000	100%
FY 2019	250,000	504,144	254,144	50%
FY 2020	504,144	749,670	245,526	33%
FY 2021	749,670	1,144,274	394,604	34%
FY 2022	1,144,274	1,432,729	288,455	20%
FY 2023	1,432,729	1,673,859	241,130	14%
FY 2024	1,673,859	2,088,766	414,907	20%
FY 2025 Est	2,088,766	2,365,000	276,234	12%
FY 2026 Est	2,365,000	2,615,000	250,000	10%

Beginning in FY2025, the City set a policy of contributing 5% of Free Cash to OPEB.

### SICK LEAVE BUY BACK STABILIZATION - 8414

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-	-	-	0%
FY 2018	-	425,000	425,000	100%
FY 2019	425,000	70,370	(354,630)	-504%
FY 2020	70,370	19,570	(50,800)	-260%
FY 2021	19,570	19,814	244	1%
FY 2022	19,814	19,878	63	0%
FY 2023	19,878	20,684	807	4%
FY 2024	20,684	21,865	1,181	5%
FY 2025 Est	21,865	22,775	910	4%
FY 2026 Est	22,775	24,000	1,225	5%

### SOLID WASTE ENTERPRISE FUND - 62

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-	-	-	0%
FY 2018	-	524	524	100%
FY 2019	524	15,260	14,736	97%
FY 2020	15,260	158,180	142,920	90%
FY 2021	158,180	366,874	208,694	57%
FY 2022	366,874	341,698	(25,176)	-7%
FY 2023	341,698	180,511	(161,187)	-89%
FY 2024	180,511	600,723	420,212	70%
FY 2025 Est	600,723	500,000	(100,723)	-20%
FY 2026 Est	500,000	475,000	(25,000)	-5%

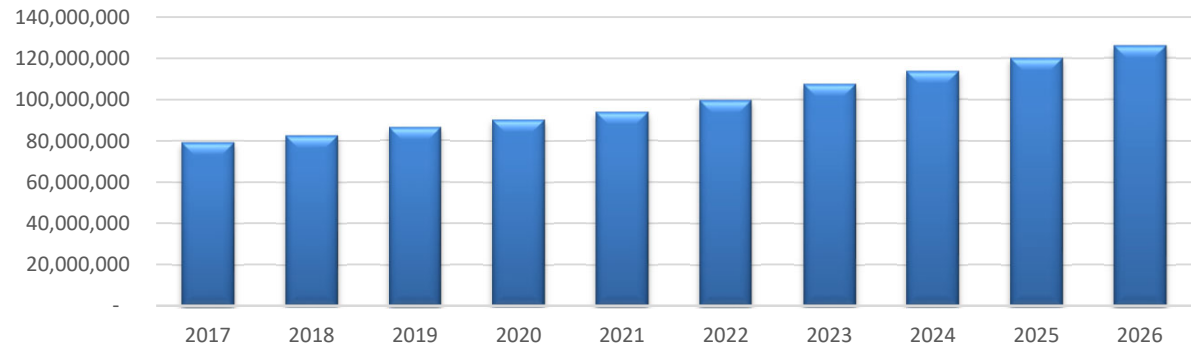
## City of Revere - Local Revenue - 10 Year Analysis

### Real & Personal Property Taxes

#### Actual

2017	79,270,645	
2018	82,651,350	
2019	86,350,243	
2020	90,462,324	
2021	93,769,513	
2022	99,747,952	
2023	107,656,370	
2024	113,715,482	
2025	120,249,280	Projected
2026	126,161,090	Projected

### Real & Personal Property Taxes



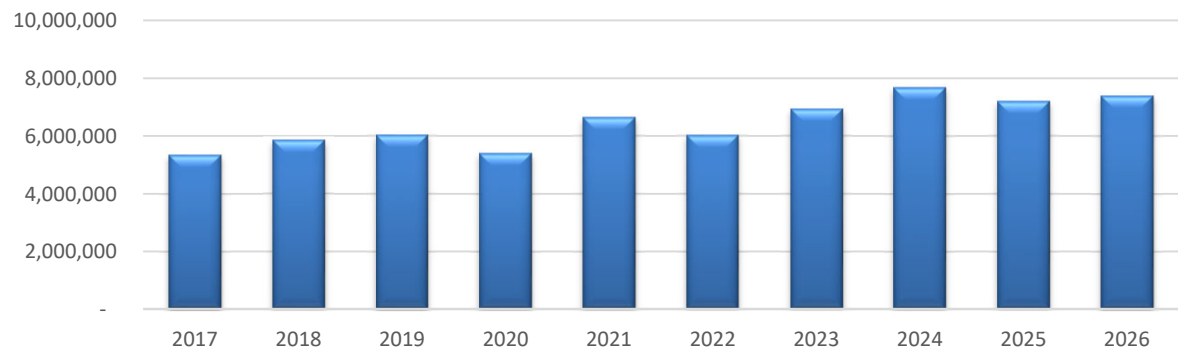
**Real Estate & Personal Property Taxes:** Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due quarterly in each fiscal year, and are subject to penalties and interest if they are not paid by the due date. Real estate and personal property taxes levied are recorded as receivables in the fiscal year of the levy.

### Motor Vehicle Excise

#### Actual

2017	5,350,845	
2018	5,844,249	
2019	6,040,326	
2020	5,402,654	
2021	6,640,706	
2022	6,030,338	
2023	6,932,313	
2024	7,691,791	
2025	7,200,000	Projected
2026	7,400,000	Projected

### Motor Vehicle Excise



**Motor Vehicle Excise:** The Motor Vehicle Excise rate is \$25 per \$1000 valuation, per MGL Chapter 60A, Section 1. This revenue is collected by the City based on data provided by the Mass. Registry of Motor Vehicles. The Registry determines valuation based on manufacturer's list price and year of manufacture. The motor vehicle excise tax is collected by the City or Town in which a vehicle is principally garaged at the time of registration. The City of Revere notifies the Registry of delinquent taxpayers, through an excise delinquent file prepared for the RMV by the deputy collector. Through a 'marking' process of the RMV, residents who do not pay their excise taxes in a timely manner are not allowed to renew registrations or licenses.

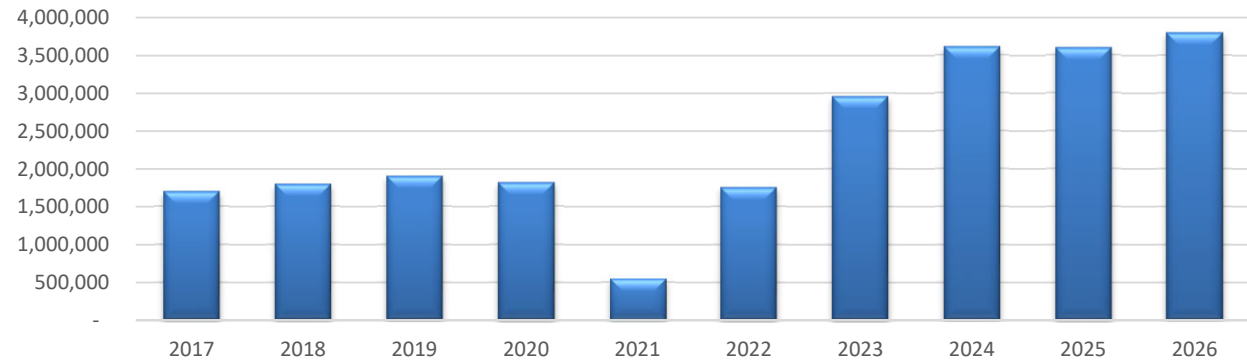
## City of Revere - Local Revenue - 10 Year Analysis

### Hotel Excise

#### **Actual**

2017	1,699,684	
2018	1,796,177	
2019	1,903,018	
2020	1,816,373	
2021	548,001	
2022	1,757,032	
2023	2,961,891	
2024	3,610,657	
2025	3,600,000	Projected
2026	3,800,000	Projected

### **Hotel Excise Taxes**



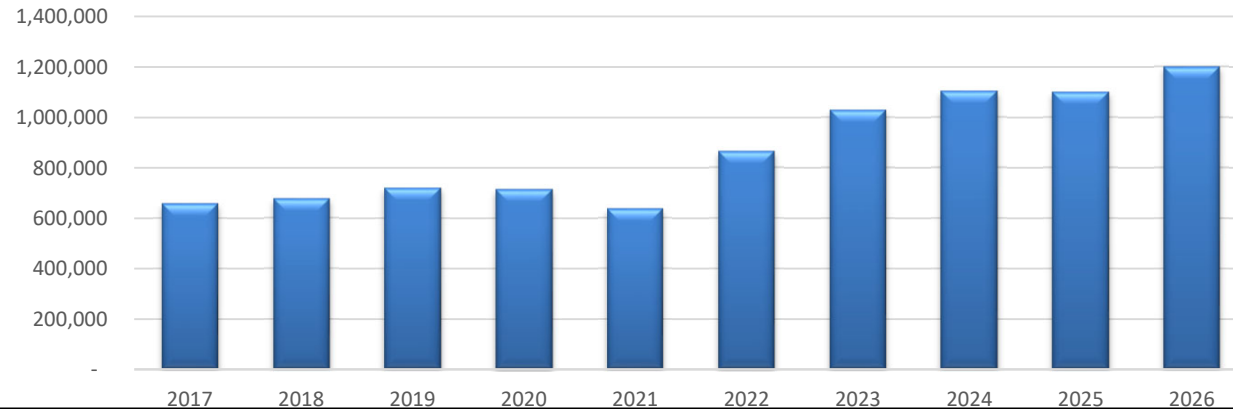
**Hotel Excise Taxes:** (Room Occupancy Excise-MGL Chapter 64G) Hotel Excise taxes are taxes received through the state that are collected from all hotels, motels, and other lodging houses within the City up to a maximum rate of 6% of the total amount of rent for each such occupancy.

### Meals Tax

#### **Actual**

2017	657,244	
2018	675,481	
2019	720,250	
2020	715,005	
2021	635,412	
2022	864,367	
2023	1,028,621	
2024	1,103,456	
2025	1,100,000	Projected
2026	1,200,000	Projected

### **Meals Tax**



**Meals Tax:** (MGL Chapter 27 §60 and 156 of the Acts of 2009). This category was new for FY 2011 as allowed by the Commonwealth of Massachusetts in FY 2010.

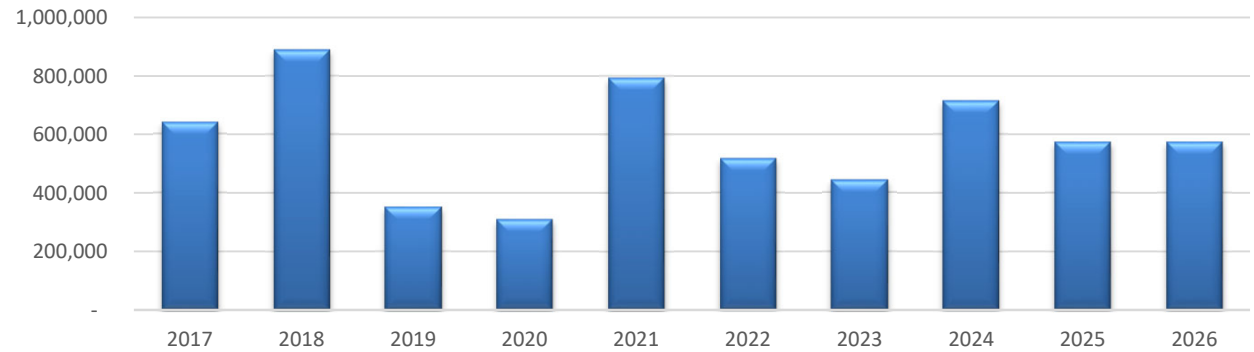
## City of Revere - Local Revenue - 10 Year Analysis

### Interest on Taxes

#### Actual

2017	641,505	
2018	889,791	
2019	351,221	
2020	309,592	
2021	794,419	
2022	518,003	
2023	442,889	
2024	715,777	
2025	575,000	Projected
2026	575,000	Projected

### Interest on Taxes



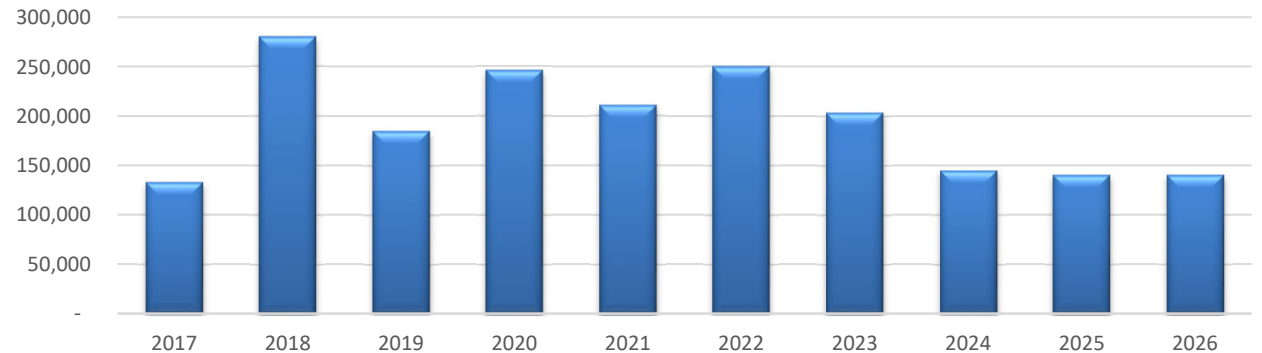
**Interest on Taxes:** This category includes interest and penalties on all delinquent taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes and boat excise taxes.

### Payment In Lieu of Taxes

#### Actual

2017	132,506	
2018	279,961	
2019	185,119	
2020	245,982	
2021	210,693	
2022	250,234	
2023	203,653	
2024	144,985	
2025	140,000	Projected
2026	140,000	Projected

### Payment in Lieu of Taxes



**Payment in Lieu of Taxes:** Many communities, including Revere, are incapable of putting all property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches, and colleges are examples of uses that are typically exempt from local property tax payments. The City has this type of agreement with several entities, including the Revere Housing Authority.

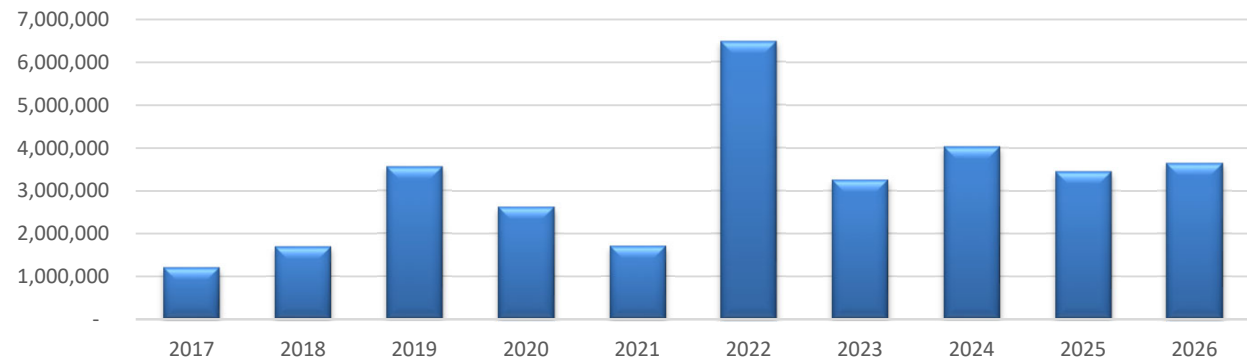
## City of Revere - Local Revenue - 10 Year Analysis

### Licenses and Permits

#### Actual

2017	1,215,769
2018	1,699,345
2019	3,560,639
2020	2,631,700
2021	1,712,972
2022	6,490,307
2023	3,258,647
2024	4,037,396
2025	3,450,000 Projected
2026	3,650,000 Projected

### Licenses and Permits



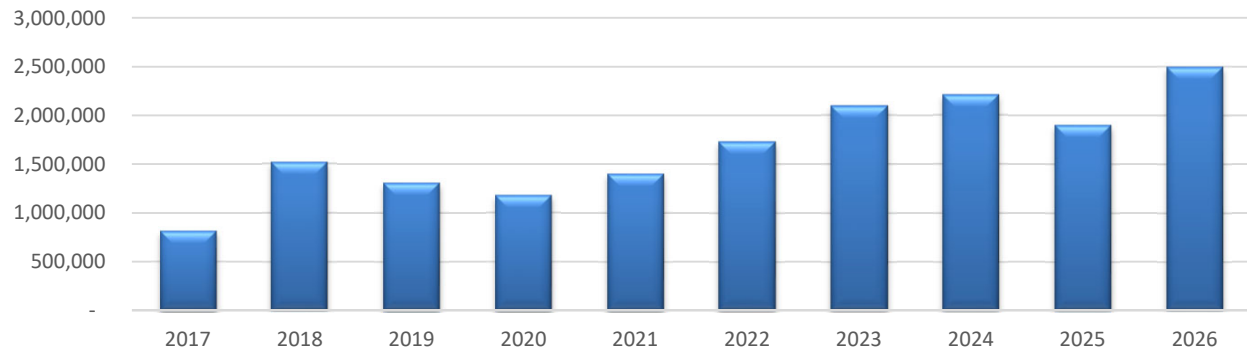
**Licenses and Permits:** License and Permit revenues arise from the City's regulation of certain activities (e.g., selling alcoholic beverages). Engagement in these activities for a specific period requires a person or organization to pay a license fee. All fees are set either by: State law, City By-Law or Licensing Body.

### Fines and Forfeits

#### Actual

2017	812,165
2018	1,516,913
2019	1,305,851
2020	1,176,545
2021	1,399,289
2022	1,730,859
2023	2,099,865
2024	2,210,426
2025	1,900,000 Projected
2026	2,500,000 Projected

### Fines and Forfeits



**Fines and Forfeits:** *Court Fines* - Non parking offenses result in fines for moving violations. The police department has been focused on enforcing speed limits in local neighborhoods, due to the community's desire for public safety. Other moving violations that are included in this category are driving while intoxicated, passing in the wrong lane, and failing to stop at a traffic signal. These fines, collected by the District Court, are distributed to the City on a monthly basis

*Parking Fines* - The collection of outstanding parking fines continues to be an important source of revenue to the City. The timely collection of fines has been aided by automation, and violators are prohibited from renewing their driver's licenses and registrations until all outstanding tickets are paid in full under State law. Like Motor Vehicle Excise, those individuals who do not pay their parking tickets in a timely manner are not allowed to renew registrations and licenses through a 'marking process' at the RMV. The City of Revere notifies the Registry of delinquent fine payers, through its deputy collector, who prepares parking ticket delinquent files for the Registry of Motor Vehicles.

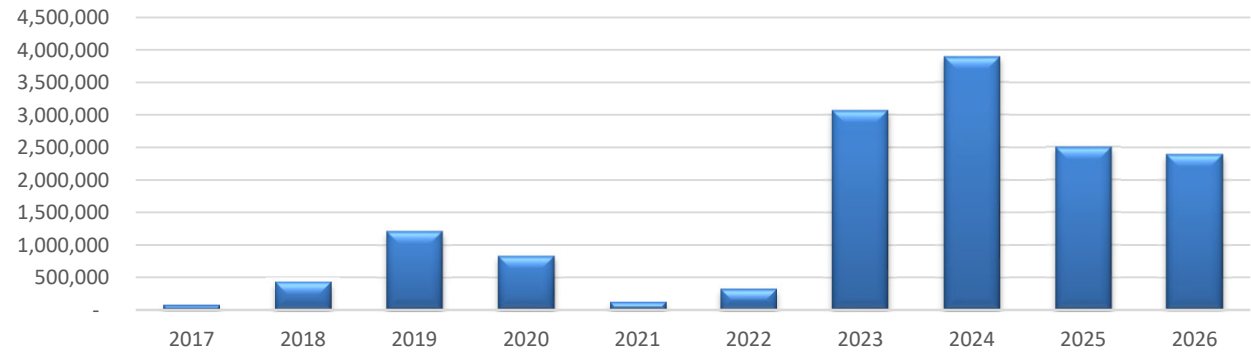
## City of Revere - Local Revenue - 10 Year Analysis

### Investment Income

#### Actual

2017	80,000	
2018	425,818	
2019	1,214,506	
2020	833,972	
2021	124,118	
2022	326,041	
2023	3,071,601	
2024	3,895,677	Projected
2025	2,500,000	Projected
2026	2,400,000	Projected

### Investment Income



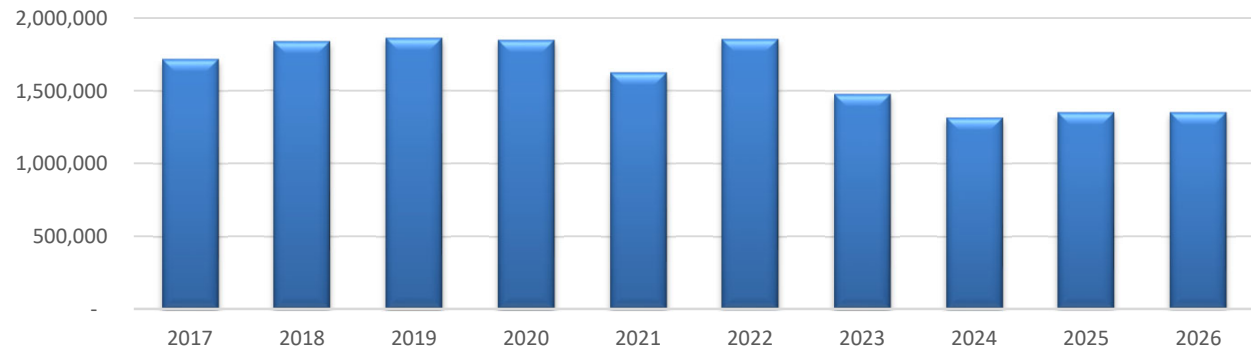
**Interest Income:** Under Chapter 44 Section 55 B of the Massachusetts General Laws, all monies held in the name of the City, which are not required to be kept liquid for purposes of distribution, shall be invested in order to receive payment of interest on the money at the highest possible rate reasonably available. The investment decision must take into account safety, liquidity and yield. The City Treasurer is looking to maximize our earning potential by evaluating investing options.

### Other Department Revenue

#### Actual

2017	1,719,515	
2018	1,835,193	
2019	1,863,198	
2020	1,850,000	
2021	1,624,400	
2022	1,854,610	
2023	1,479,750	
2024	1,317,013	
2025	1,350,000	Projected
2026	1,350,000	Projected

### Other Departmental Revenue



**Other Departmental Revenue:** Other departmental revenues include revenues collected by the City Clerk, Department of Public Works, Assessors, Health Department, Municipal Inspections, Collector/Treasurer, and other departments.

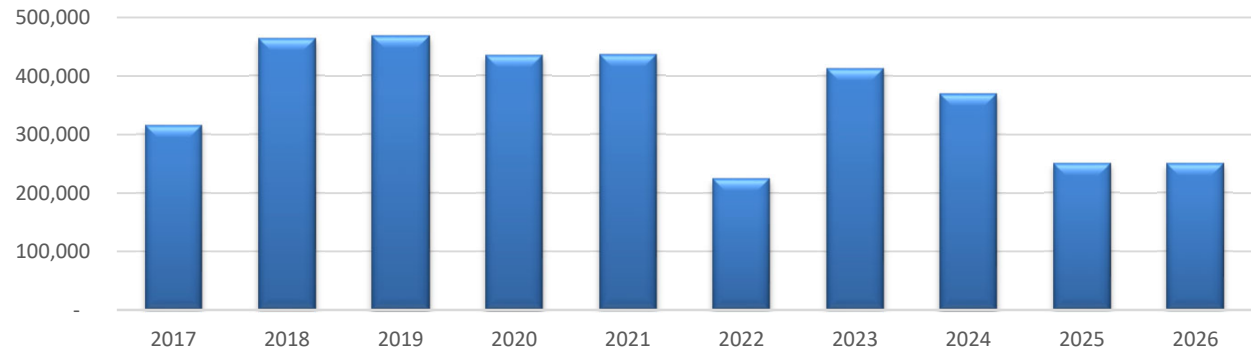
## City of Revere - Local Revenue - 10 Year Analysis

### Miscellaneous Recurring

#### Actual

2017	315,691
2018	463,922
2019	467,802
2020	435,192
2021	436,251
2022	224,997
2023	413,400
2024	369,756
2025	250,000 Projected
2026	250,000 Projected

### Miscellaneous Recurring



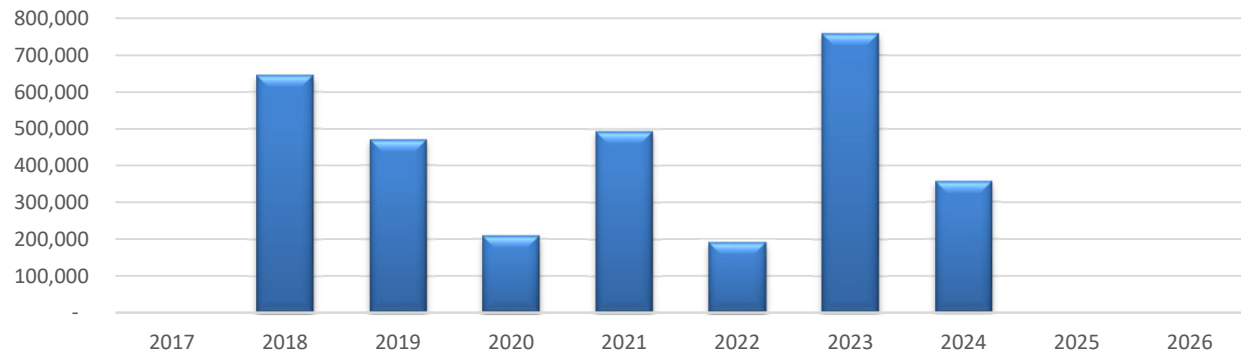
**Miscellaneous Recurring Revenue:** This category is used for all 'other' non-categorized income such as revenue from sale of copies of reports generated by a department, sale of data from tax files, collector fees, refunds, bad checks, etc.

### Miscellaneous Non-Recurring Revenue

#### Actual

2017	-
2018	645,525
2019	468,952
2020	208,806
2021	493,168
2022	190,103
2023	758,568
2024	355,739
2025	- Projected
2026	- Projected

### Miscellaneous Non-Recurring Revenue

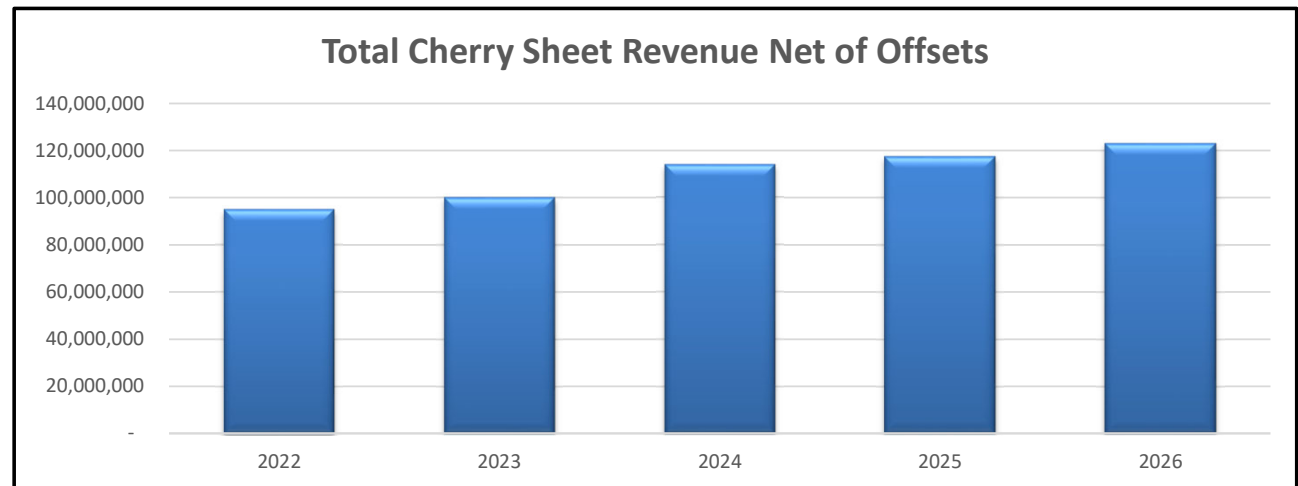


**Miscellaneous Non-Recurring Revenue:** This category is used for all one time income sources.

## Revenue Detail: Summary Charts

**State Local Aid Receipts ("Cherry Sheet")** - The Cherry Sheet is the official notification by the Commissioner of Revenue to municipalities and school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Cherry Sheets are issued once the state budget is enacted by the Legislature and approved by the Governor. Funds received under programs designated as "Offset Items" may be spent without appropriation in the local budget. All other receipt items on the Cherry Sheet are considered revenues of the municipality or regional school district's general fund and may be spent for any purpose, subject to appropriation.

<b>Total Cherry Sheet Revenue (Net of Offsets)</b>	
	<b><u>Actual</u></b>
2022	95,038,719
2023	100,281,391
2024	113,913,498
2025	117,573,433
2026	123,177,456 Projected



Total Cherry Sheet Revenue (Net of Offsets) - The total of all cherry sheet revenue is shown above.

<b>Library Offset Receipts</b>	
	<b><u>Actual</u></b>
2022	90,064
2023	136,628
2024	138,915
2025	157,494
2026	153,217 Projected

### Cherry Sheet Offsets -

The state provides receipts that are paid directly to departments through state granting agencies and are not part of the City's General Fund Cherry Sheet Revenue.

Although the School Lunch program is funded in both the FY2016 final budget and the Governor's budget proposal, the state has removed the estimate from the cherry sheet as this program is an education offset that has no impact on the tax rate setting.

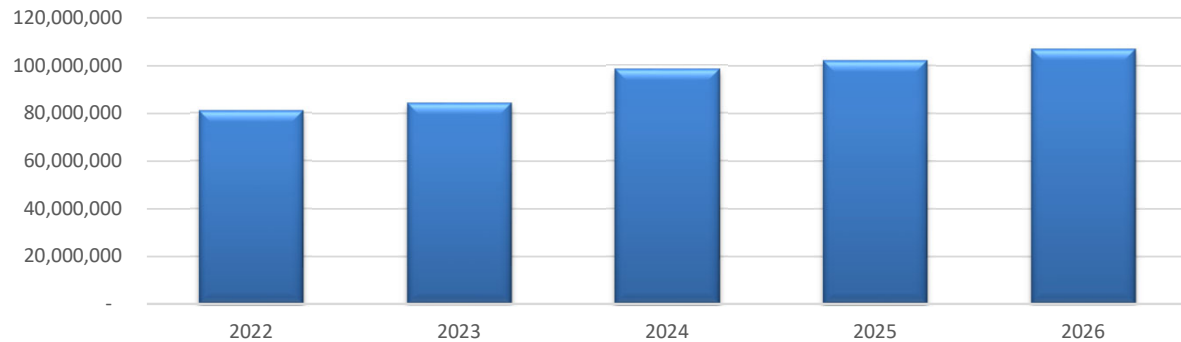
## Revenue Detail: Summary Charts

### Chapter 70 Reimbursement

#### Actual

2022	80,950,866
2023	84,453,160
2024	98,418,182
2025	102,193,765
2026	107,214,598 Projected

### Cherry Sheet - Chapter 70



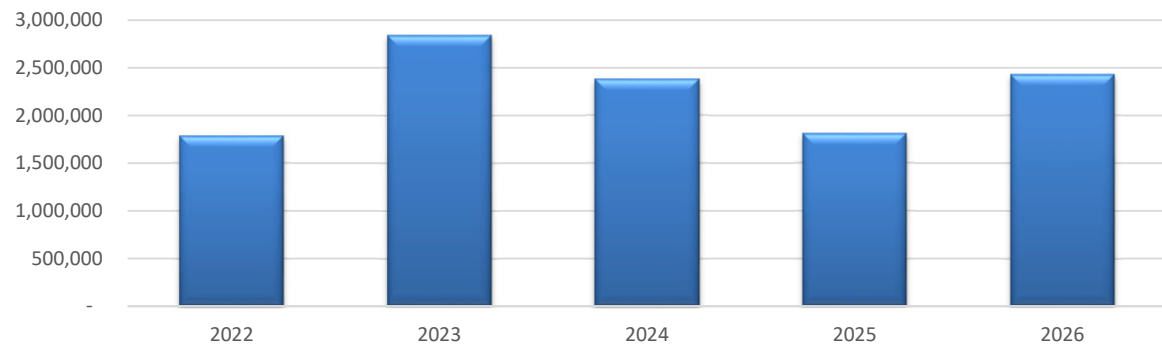
**Chapter 70** - Education Reform was undertaken in an effort to ensure both adequate funding of the Commonwealth's public schools and to bring equity to local taxation effort based on a community's ability to pay. Before receiving any educational aid, all districts are required to submit End of Year Pupil and Financial Reports to the Department of Elementary and Secondary Education.

### Charter School Reimbursement

#### Actual

2022	1,786,780
2023	2,843,629
2024	2,382,115
2025	1,810,626
2026	2,432,391 Projected

### Cherry Sheet - Charter School



**Charter School Reimbursement** - The purpose of this revenue is to reimburse sending districts for the student tuition and the capital facilities tuition component they pay to Commonwealth charter schools. Sending districts are reimbursed a portion of the costs associated with pupils attending charter schools beginning with the second quarterly distribution.

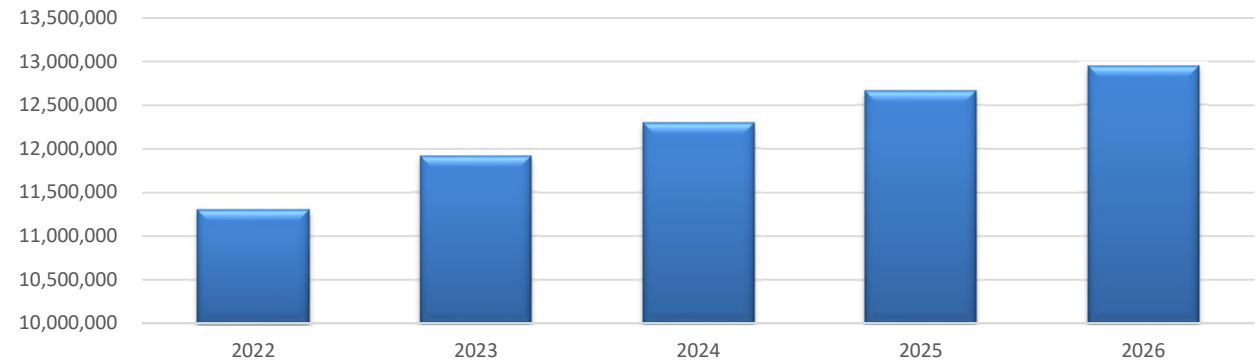
## Revenue Detail: Summary Charts

### Unrestricted General Government Aid

#### Actual

2022	11,305,667
2023	11,916,173
2024	12,297,491
2025	12,666,415
2026	12,945,076 Projected

### Cherry Sheet - Unrestricted General Government Aid



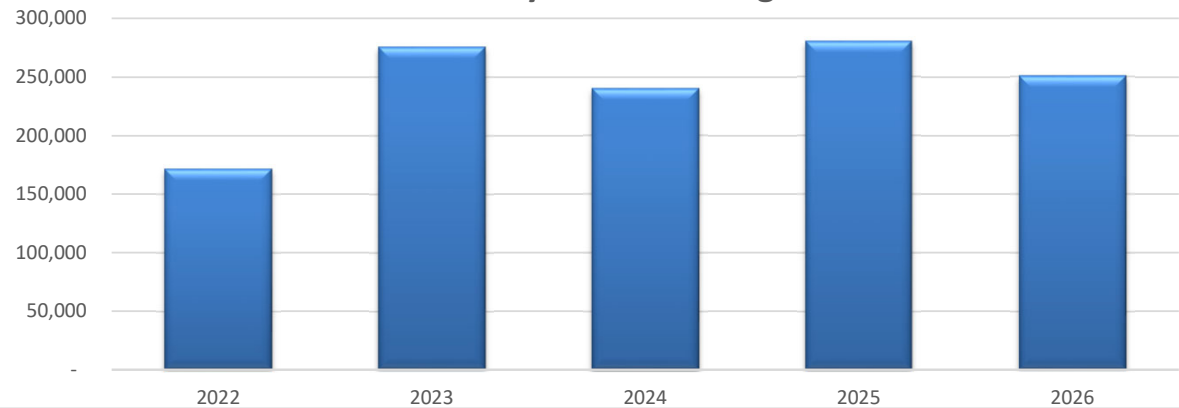
**Unrestricted General Government Aid** - The purpose of this aid is to provide general purpose financial assistance to municipalities. The Lottery formula is equalizing, with municipalities with lower property values receiving proportionately more aid than those with greater property values.

### Local Share of Racing Taxes

#### Actual

2022	171,750
2023	276,000
2024	240,000
2025	280,350
2026	250,915 Projected

### Cherry Sheet - Racing Taxes



**Local Share of Racing Taxes** - To return a portion of the taxes collected from race tracks to those municipalities where the tracks are located. The Racing Commission certifies to the Treasurer the amounts to be distributed.

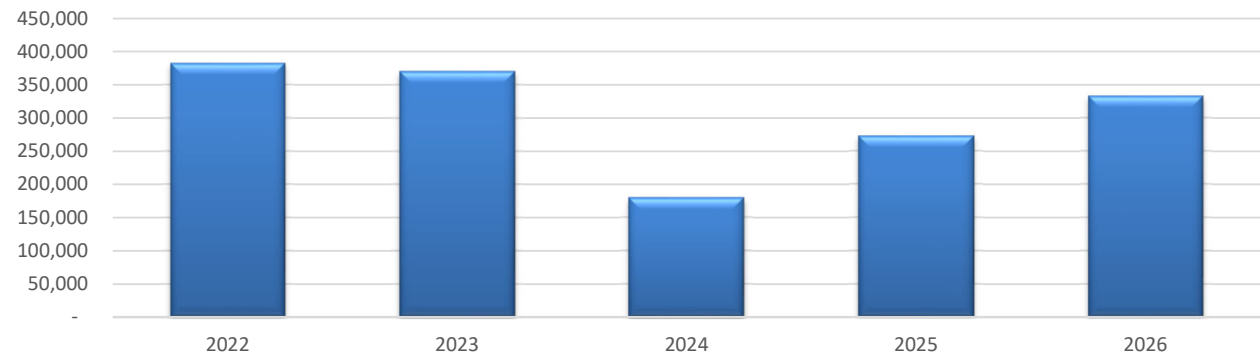
## Revenue Detail: Summary Charts

### Veterans' Benefits

#### Actual

2022	383,169
2023	371,076
2024	180,004
2025	272,964 Projected
2026	333,506 Projected

### Cherry Sheet - Veterans' Benefits



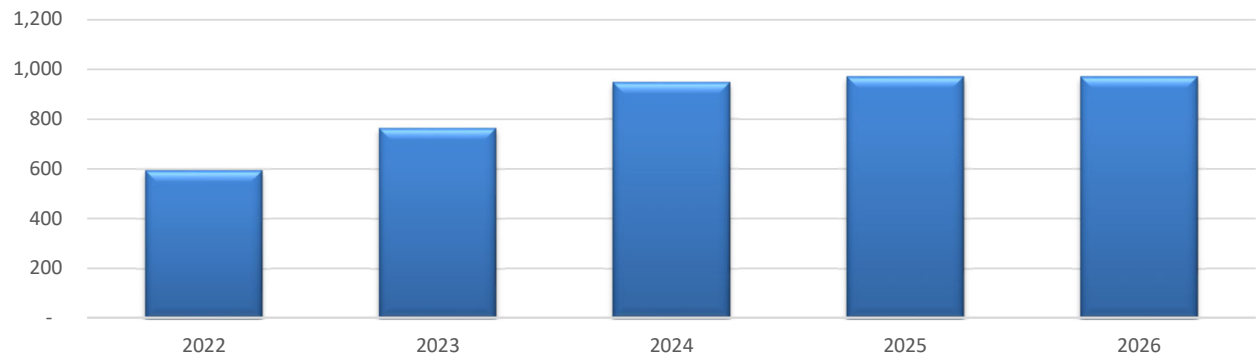
Veterans Benefits - To reimburse municipalities for a portion of authorized amounts spent for veterans' financial, medical, and burial benefits. The veterans' agent and the treasurer of each municipality shall certify the names and other information required within 30 days after the end of the month in which the expenditures were made.

### State Owned Land

#### Actual

2022	595
2023	765
2024	947
2025	970
2026	970 Projected

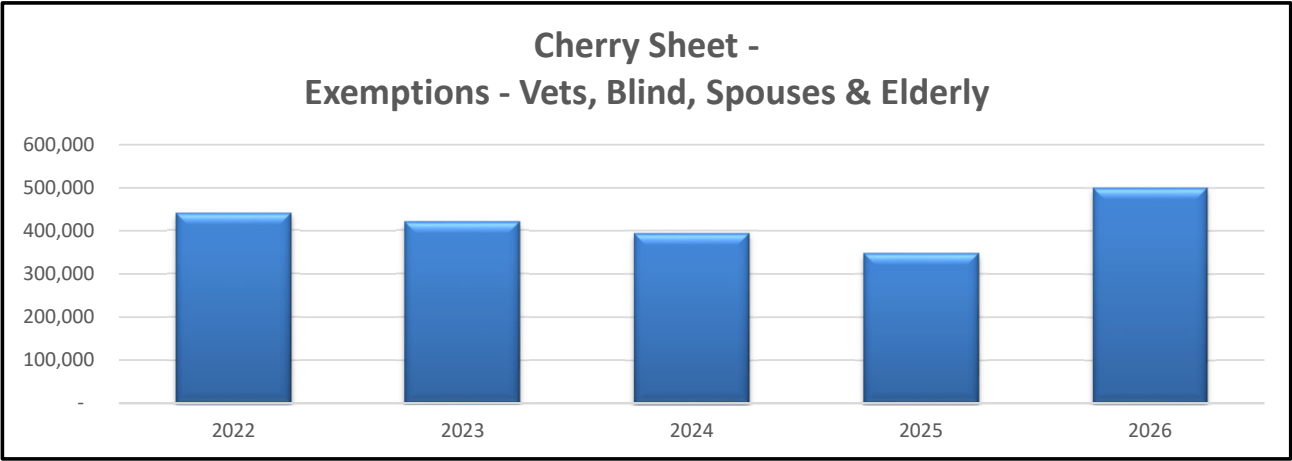
### Cherry Sheet - State Owned Land



State Owned Land - To reimburse communities for forgone tax revenues due to certain types of tax exempt state owned land. The Bureau of Local Assessment is required to conduct a reappraisal of all eligible property every four years.

Revenue Detail: Summary Charts

Exemption - Vets, Spouses & Elderly		
	Actual	
2022	439,892	
2023	420,588	
2024	394,759	
2025	348,343	Projected
2026	501,167	Projected



The Cherry Sheet reimburses the City for loss of taxes due to real estate abatements to veterans, surviving spouses, and the legally blind. The amounts are determined by Chapter 50, Section 5 of M. G. L.

## **Section VI - Debt**

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - General

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
2/15/2007	A.C. Whelan	4.11% Inside	Principal	75,000.00
		Chapter 44 s. 7(3)	Interest	1,500.00
		Authorized 4/26/00&6/28/04 Order No.00-194		
2/15/2007	Beachmont School Contamination Remediat	4.11% Outside	Principal	45,000.00
		Chapter 44 s.8(9) & 164 of the Acts of 2003	Interest	900.00
		Authorized 9/5/2003 Order #03-387		
6/21/2010	MSBA Loan - Paul Revere School	2.00% Inside	Principal	299,543.00
		Chapter 44 §7 G.L. c.70B	Interest	35,945.00
2/19/2015	General Obligation Bonds	3.63% Inside	Principal	155,000.00
	Land Acquisition	Chapter 44 s. 7(3) auth. 3/12/2013	Interest	52,568.76
4/16/2015	General Obligation Bonds	3.43% Inside	Principal	245,000.00
	Harry Della Russo Stadium	Chapter 44, s7(25) auth. 3/13/13	Interest	33,950.00
4/16/2015	General Obligation Bonds	3.36% Inside	Principal	220,000.00
	Judgement	Chapter 44 s.7(11) & Ch. 131 of the Acts of 2013	Interest	4,400.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside	Principal	630,000.00
	Public Safety 1	Chapter 44 s 7(3) C 370 and C 221	Interest	374,350.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside	Principal	40,000.00
	Public Safety 2	Chapter 44 s 7(3) C 221 of the Acts of 2008	Interest	21,100.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside	Principal	65,000.00
	Public Safety 3	Chapter 44 s 7(3) C 221 of the Acts of 2008	Interest	36,500.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside	Principal	195,000.00
	Rumney Marsh School	Chapter 44 s 7(3)	Interest	24,600.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside	Principal	15,000.00
	AC. Whelan School	Chapter 44 s 7(3)	Interest	600.00

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - General (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
4/13/2017	James J Hill School	3.47% Outside	Principal	360,000.00
		Chapter 70B, auth 3/12/2013	Interest	348,000.00
4/13/2017	St Mary's Ball Field -1	4.15% Inside	Principal	145,000.00
		Chapter 44, s. 7(1) auth. 3/12/2013	Interest	34,725.00
4/13/2017	St Mary's Ball Field -2	4.15% Inside	Principal	105,000.00
		Chapter 44, s. 7(1) auth. 3/25/2015	Interest	24,875.00
4/13/2017	Harry Della Russo	3.98% Inside	Principal	130,000.00
		Chapter 44, s. 7(1) auth. 4/12/2015	Interest	35,350.00
4/15/2019	Garfield School Roof	3.80% Outside	Principal	70,000.00
	General Obligation State Qualified Bonds		Interest	59,731.26
4/15/2019	Garfield School Boiler	3.80% Outside	Principal	15,000.00
	General Obligation State Qualified Bonds		Interest	12,143.76
4/15/2019	DPW Vehicles	4.67% Inside	Principal	80,000.00
	General Obligation State Qualified Bonds		Interest	9,050.00
4/15/2019	Fire Ladder Truck	4.15% Inside	Principal	70,000.00
	General Obligation State Qualified Bonds		Interest	42,100.00
08/20/2020	Refunding Bonds Paul Revere School	5.00%	Principal	80,000.00
			Interest	25,750.00
08/20/20	Refunding School & Energy Improvement	5.00%	Principal	555,000.00
			Interest	122,875.00
10/15/2020	State Qualified Bonds	Inside	Principal	240,000.00
	DCR Maintenance Building (ISQ)		Interest	221,337.50
10/15/2020	State Qualified Bonds	Inside	Principal	575,000.00
	DPW Building (ISQ)		Interest	526,812.50

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - General (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
10/15/2020	State Qualified Bonds	Inside	Principal	275,000.00
	Pines Fire Station Construction (ISQ)		Interest	251,337.51
2/24/2022	Fire Dept. - Two Pumper Trucks	5.00%	Principal	60,000.00
			Interest	29,400.00
2/24/2022	Lincoln School - HVAC	5.00%	Principal	70,000.00
			Interest	62,725.00
2/24/2022	Repair/Replace Public Stairs	5.00%	Principal	50,000.00
			Interest	43,925.00
2/24/2022	Thayer Avenue Land Acquisition	5.00%	Principal	60,000.00
			Interest	54,150.00
2/24/2022	Road Improvements	5.00%	Principal	335,000.00
			Interest	163,325.00
2/24/2022	DCR Maintenance Building	5.00%	Principal	25,000.00
			Interest	15,325.00
12/8/2022	Wonderland Land Acquisition	5.00%	Principal	710,000.00
			Interest	1,290,950.00
12/8/2022	Public Works Building & Fire Station	5.00%	Principal	30,000.00
			Interest	50,500.00
7/17/2024	Fire Station	Variable	Principal	4,000.00
			Interest	396,830.00

FY2026 Debt Repayment Schedule					
Total Long Term Debt Service - General (continued)					
ISSUE DATE		Interest Rate	Debit Limit Chapter		2026
7/17/2024	Beachmont School Boiler Replacment	Variable		Principal	1,000.00
				Interest	46,552.78
<b><u>BANS</u></b>					
8/22/2024	Beachmont School Boiler			344,371	22,178.22
8/22/2024	Lincoln School Windows and Doors			3,372,639	134,530.82
8/22/2024	High School Feasibility			556,000	13,736.58
				<b>Total BAN Interest</b>	170,445.62
				<b>Total Principal</b>	6,029,543.00
				<b>Total Interest</b>	4,454,184.07
				<b>Total P &amp; I</b>	10,654,172.69

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
2/15/2007	Departmental Equipment - Water	4.27% Inside	Principal	70,000.00
			Interest	1,400.00
7/8/2010	Massachusetts Clean Water Trust	2.00% Inside	Principal	31,249.00
		CW-09-4	Interest	3,632.01
			Adm. Fees	272.40
6/13/2012	Massachusetts Clean Water Trust	2.00% Inside	Principal	30,806.00
		CWP-10-15	Interest	5,012.56
			Adm. Fees	375.94
6/13/2012	Massachusetts Clean Water Trust	2.37% Inside	Principal	161,856.00
		CWP-10-22	Interest	84,357.23
			Adm. Fees	5,339.07
5/22/2013	Massachusetts Clean Water Trust	2.00% Inside	Principal	262,208.00
		CWP-11-26	Interest	45,287.10
			Adm. Fees	3,396.54
1/7/2015	Massachusetts Clean Water Trust	2.00% Inside	Principal	63,885.00
		CWP-11-25	Interest	14,101.86
			Adm. Fees	1,057.64
5/15/2015	Mass Water Clean Water Trust	0.00%	Principal	36,999.00
2/11/2016	Mass Water Clean Water Trust	2.00% Inside	Principal	164,924.00
	Series 19	Chapter 44,7(22) or 29C	Interest	3,298.48
		CW-13-17	Adm. Fees	247.38
2/11/2016	Mass Water Clean Water Trust	2.00% Inside	Principal	84,367.00
	Series 19	Chapter 44,7(22) or 29C	Interest	1,687.34
		CWP-12-13	Adm. Fees	126.56

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
2/11/2016	Mass Water Clean Water Trust Series 19	2.40% Inside Chapter 44,7(1) or 8(15) or 29C CWP-13-16	Principal Interest Adm. Fees	204,122.00 134,349.62 8,392.86
1/7/2015	Massachusetts Clean Water Trust	2.00% Inside CW-13-08	Principal Interest Adm. Fees	52,471.86 32,439.08 2,027.44
1/7/2015	Massachusetts Clean Water Trust	2.40% Inside CWP-12-12	Principal Interest Adm. Fees	166,724.89 103,071.80 6,441.98
4/13/2017	Massachusetts Clean Water Trust	CW-13-14	Principal Interest Adm. Fees	14,413.00 3,904.06 292.80
4/13/2017	Massachusetts Clean Water Trust	CW-14-11	Principal Interest Adm. Fees	57,652.00 15,616.26 1,171.22
4/13/2017	Massachusetts Clean Water Trust	CW-14-25	Principal Interest Adm. Fees	33,630.00 9,109.48 683.22
4/13/2017	Massachusetts Clean Water Trust	CW-15-18	Principal Interest Adm. Fees	81,673.00 22,122.98 1,659.22
4/13/2017	Massachusetts Clean Water Trust	CW-15-19	Principal Interest Adm. Fees	38,434.00 10,410.82 780.82

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
4/13/2017	Massachusetts Clean Water Trust	CW-14-12	Principal	338,661.46
			Interest	236,786.42
			Adm. Fees	14,799.16
4/13/2017	Massachusetts Clean Water Trust	DW-13-08	Principal	26,424.00
			Interest	7,157.44
			Adm. Fees	536.80
4/13/2017	Massachusetts Clean Water Trust	DWP-13-09	Principal	306,052.00
			Interest	82,901.02
			Adm. Fees	6,217.58
8/15/2018	MWRA - Water Bond		Principal	55,800.00
9/12/2018	Massachusetts Clean Water Trust	CWP-16-19	Principal	154,622.00
			Interest	11,232.66
			Adm. Fees	842.45
9/12/2018	Massachusetts Clean Water Trust	CWP-16-23	Principal	87,619.00
			Interest	6,365.15
			Adm. Fees	477.39
2/15/2019	MWRA - Water Bond	0.00% Inside	Principal	530,100.00
4/11/2019	Water & Sewer Enterprise Capital Equip	4.67% Inside	Principal	75,000.00
			Interest	9,000.00
10/24/2019	Massachusetts Clean Water Trust	2.20% CWP-16-17	Principal	112,148.00
			Interest	81,722.89
			Adm. Fees	5,572.01
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-29	Principal	121,066.00
			Interest	11,433.74
			Adm. Fees	857.54

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter		2026
4/13/2017	Massachusetts Clean Water Trust		CW-15-29	Principal	283,881.57
				Interest	198,485.22
				Adm. Fees	12,405.32
9/12/2018	Massachusetts Clean Water Trust		CW-13-16A	Principal	45,841.74
				Interest	35,407.80
				Adm. Fees	2,212.98
9/12/2018	Massachusetts Clean Water Trust		DW-13-10	Principal	24,508.02
				Interest	1,780.42
				Adm. Fees	133.54
5/11/2021	Massachusetts Clean Water Trust	2.00%	CW-18-19	Principal	50,000.00
				Interest	6,000.00
				Adm. Fees	450.00
5/11/2021	Massachusetts Clean Water Trust	2.00%	DW-18-08	Principal	25,000.00
				Interest	3,000.00
				Adm. Fees	225.00
6/14/2021	MWRA - Water Bond	0.00%	Outside	Principal	111,000.00
10/24/2019	Massachusetts Clean Water Trust	2.00%	DW-13-09-A	Principal	22,070.46
				Interest	7,509.20
				Adm. Fees	563.19
10/24/2019	Massachusetts Clean Water Trust	2.20%	CWP-16-18	Principal	69,018.90
				Interest	50,294.43
				Adm. Fees	3,429.16
10/24/2019	Massachusetts Clean Water Trust	2.00%	CW-17-26	Principal	28,253.64
				Interest	9,612.85
				Adm. Fees	720.97

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
10/24/2019	Massachusetts Clean Water Trust	2.20% CW-17-27	Principal	49,851.75
			Interest	36,327.37
			Adm. Fees	2,476.87
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-28	Principal	55,456.60
			Interest	5,237.44
			Adm. Fees	392.81
12/6/2021	MWRA - Sewer Bond		Principal	33,000.00
12/6/2021	MWRA - Water Bond		Principal	130,000.00
2/24/2022	Water Mains	5.00%	Principal	100,000.00
			Interest	94,000.00
2/24/2022	DPW - Water Two Dump Trucks	5.00%	Principal	25,000.00
			Interest	7,875.00
9/12/2022	Sewer Bond	0.00% Outside	Principal	55,000.00
12/14/2022	Mass Clean Water Trust	2.00% CW-19-40	Principal	150,000.00
			Interest	24,000.00
			Adm. Fees	1,800.00
12/14/2022	Mass Clean Water Trust	2.00% CW-20-28	Principal	130,000.00
			Interest	20,800.00
			Adm. Fees	1,560.00
12/14/2022	Mass Clean Water Trust	2.00% CW-20-29	Principal	75,000.00
			Interest	12,000.00
			Adm. Fees	900.00
5/10/2023	Mass Clean Water Trust	2.00% CWP-17-27-A	Principal	11,515.20
			Interest	6,389.82
			Adm. Fees	435.66

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
5/10/2023	Mass Clean Water Trust	2.00% DWP-18-09	Principal	16,058.04
			Interest	7,632.00
			Adm. Fees	520.36
5/10/2023	Mass Clean Water Trust	2.00% DWP-17-14	Principal	98,498.42
			Interest	56,207.10
			Adm. Fees	3,832.30
5/10/2023	Mass Clean Water Trust	2.00% CWP-18-28	Principal	142,810.02
			Interest	80,781.18
			Adm. Fees	5,507.80
5/10/2023	Mass Clean Water Trust	2.00% CWP-18-27	Principal	66,264.69
			Interest	20,514.18
			Adm. Fees	1,538.56
5/10/2023	Mass Clean Water Trust	2.00% CWP-18-26	Principal	97,582.28
			Interest	11,693.64
			Adm. Fees	877.02
11/21/2023	Mass Clean Water Trust	2.00% CWP-21-35	Principal	128,465.00
			Interest	81,960.48
			Adm. Fees	5,588.22
11/21/2023	Mass Clean Water Trust	2.00% CWP-21-35A	Principal	24,092.00
			Interest	15,370.48
			Adm. Fees	1,047.98
11/21/2023	Mass Clean Water Trust	2.00% CW-21-34	Principal	150,000.00
			Interest	27,000.00
			Adm. Fees	2,025.00

## FY2026 Debt Repayment Schedule

### Total Long Term Debt Service - Water/Sewer Enterprise (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter		2026
7/17/2024	Drainage Systems Improvement	Variable		Principal	5,000.00
				Interest	94,922.78
7/17/2024	Storm Water Drainage System	Variable		Principal	5,000.00
				Interest	126,508.33
7/17/2024	Water Main Replacement I	Variable		Principal	5,000.00
				Interest	148,996.67
7/17/2024	Water Main Replacement II	Variable		Principal	5,000.00
				Interest	94,486.11
12/13/2024	Mass Clean Water Trust	2.00% CW-20-30		Principal	70,762.72
				Interest	11,206.74
				Adm Fee's	840.50
12/13/2024	Mass Clean Water Trust	2.00% CWP-20-27-A		Principal	41,980.88
				Interest	15,112.50
				Adm Fee's	1,133.44
12/13/2024	Mass Clean Water Trust	2.20% CWP16-17-A		Principal	232,111.99
				Interest	129,951.68
				Adm Fee's	8,860.34
12/13/2024	Mass Clean Water Trust	2.20% CW-20-27		Principal	133,572.66
				Interest	79,962.54
				Adm Fee's	5,452.00

FY2026 Debt Repayment Schedule				
Total Long Term Debt Service - Water/Sewer Enterprise (continued)				
ISSUE DATE		Interest Rate	Debit Limit Chapter	2026
12/13/2024	Mass Clean Water Trust	2.20% CW-19-39	Principal	115,803.34
			Interest	70,103.88
			Adm Fee's	4,779.82
2/6/2025	Mass Clean Water Trust	2.00% CW-22-40	Principal	120,000.00
			Interest	22,600.00
			Adm Fee's	1,695.00
2/6/2025	Mass Clean Water Trust	2.20% CWP-22-55	Principal	224,460.00
			Interest	139,501.52
			Adm Fee's	9,511.47
2/6/2025	Mass Clean Water Trust	2.20% CWP-22-55-A	Principal	49,484.00
			Interest	30,754.31
			Adm Fee's	2,096.88
<u>BANS</u>				
Total Principal				6,569,251.13
Total Interest				2,720,385.67
Total Adm. Fees				144,580.21
Total BAN Interest				0.00
Grand Total				9,434,217.01

## **Section VII - Financial Policies**

## FINANCIAL POLICIES

### Overview

In order to ensure financial health and appropriate fiscal stewardship, the City of Revere adheres to its established financial policies. The City and its officials, employees, and agents work to achieve the policy goals set forth by the Mayor and City Council in a manner consistent with the policies listed included herewith.

### Overall Guiding Principles

- To maintain an effective, efficient, and modern financial system
- To protect the public's confidence in the City's fiscal management
- To deliver high quality services within the City at the lowest possible cost to taxpayers

### Accounting, Auditing, and Planning Policies

- The City shall conform to the accounting standards set forth by the Governmental Account Standards Board (GASB).
- All sources of revenue and other outflows of resources as well as expenditures and inflows of resources are required to be recorded in the City's accounting records.
- All City funds shall be placed at the highest possible rate, considering security, liquidity needs, yield, and any other concerns deemed to be in the best interest of the City, subject to the restrictions established by State law and in compliance with said law.
- The City Auditor is responsible for establishing and maintaining a system of internal controls adequate to safeguard the City's assets and ensure that its accounting records are accurate. All Departments are required to follow these internal controls to meet these objectives.
- An annual audit shall be performed by an independent public accounting firm. A management letter shall be provided by said firm to the City that lists opportunities for improvement in the City's financial management policies and procedures.

## General Fund Policies

- The annual operating budget shall be balanced. A balanced budget shall be defined as “a financial plan for which the estimated expenditures for a given period is less than or equal to the proposed financing revenues, which may be from various sources, for the same period.”
- Pursuant to M.G.L. c. 40, § 5B, the City shall employ a stabilization fund, of which the City treasurer shall be the custodian. The fund shall be utilized for any lawful purpose, including but not limited to any purpose for which the City may lawfully borrow money. Any appropriation or transfer of funds into or out of this stabilization fund must be approved by a two thirds vote of the City Council.
- Within ninety days of the certification of free cash by the Department of Revenue, the Mayor shall present to the City Council, and the City Council shall approve, a transfer to the stabilization fund of a sum equal to not less than fifteen percent of the total free cash amount certified by the Department of Revenue
- Within ninety days of the receipt of any funds from the sale of City-owned property, the Mayor shall present to the City Council, and the City Council shall approve, a transfer to the stabilization fund of a sum equal to not less than fifteen percent of the total sale price as certified by the treasurer, except that funds in the stabilization fund from the source shall be separately accounted for and utilized only for purposes allowed by M.G.L. c 44 § 63.
- Within ninety days of the receipt of any proceeds from any “host community” fee or fund established pursuant to legislation providing for casinos, Class III casinos or any other expanded gaming, the Mayor shall present to the City Council, and the City Council shall approve, a transfer to the stabilization fund of a sum equal to not less than fifty percent of such proceeds, except that funds in the stabilization fund from this source shall be separately accounted for and utilized only for capital projects for which the City is authorized by statute to incur debt for a period of five years or more.
- The Mayor and City Council may agree to make transfers from any other source to the stabilization fund, provided that any such transfers are approved by a two-thirds vote of the City Council.
- The City shall consider the use of a broad diversity of revenue sources as allowed under State law to ensure the City’s ability to handle fluctuations in various revenue streams with minimal impact on the financial wellbeing of the City.
- Fees and user charges shall be reviewed periodically in relation to the cost of delivering the service when appropriate.

## Enterprise Fund Policies

- Rates for sewer and water service should be set at a level to provide for self-supporting operations.
- Retained earnings may be appropriated for debt service and any capital expenditure deemed appropriate.

- Pursuant to M.G.L. c. 40 § 5B, the City shall employ a water and sewer enterprise fund-stabilization account, of which the City treasurer shall be the custodian. The account shall be utilized for any lawful purpose, including but not limited to any purpose for which the City may lawfully borrow money. Any appropriation or transfer of funds into or out of this stabilization account must be approved by a two-thirds vote of the City Council.
- Within ninety days of the certification of free cash by the department of revenue within the water and sewer enterprise fund, the Mayor shall present to the City Council, and the City Council may approve, a transfer to the water and sewer enterprise fund-stabilization account of a sum equal to not less than fifteen percent of the total free cash amount certified by the department of revenue.
- The Mayor and City Council may agree to make transfers from any other source to the water and sewer enterprise fund-stabilization account, provided that any such transfers are approved by a two-thirds vote of the City Council.

## Capital Assets and Expenditure Policies

- The City shall define capital assets as the following: “Capital assets, which include land, land improvements, buildings, machinery and equipment, and infrastructure (e.g., roads, water mains, sewer mains, and similar items), are defined as assets with an initial cost of more than \$25,000 and an estimated useful life in excess of two years.”
- The City shall develop a multi-year plan for capital improvements and update it annually.
- The City shall make all capital purchases and improvements in accordance with the adopted capital improvement plan.
- The City shall coordinate development of the capital improvement plan with the development of the operating budget. Future operating costs associated with capital assets shall be projected and included in operating budget forecasts.
- The City shall use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan priorities and for which operating and maintenance costs have been included in operating budget forecasts.
- The City shall maintain all its assets at a level adequate to protect the City’s capital investment and to minimize future maintenance and replacement costs.
- The City shall identify the estimated costs and potential funding sources for each capital improvement proposed before it is submitted to the City Council for approval.
- The City shall determine the least costly financing for all new projects.
- In accordance with GASB 34, the City shall track, report, and depreciate capital assets.

## Debt Management Policies

- Financial stewards of the City shall prioritize the protection of the City's bond rating and meeting all debt obligations in a timely manner.
- The City shall confine long-term borrowing to capital improvement projects that cannot be financed from current revenues.
- When the City finances a capital projects by issuing bonds, it shall back the bonds within a period not to exceed the expected useful life of the project.
- Total general obligation debt shall not exceed limits provided for in State law.
- Whenever possible, the City shall use special revenue funds, special assessments, or other self-supporting bonds, instead of general obligation bonds.
- The City shall not use long-term debt for current operations unless otherwise allowed under special legislation.
- The City shall retire bond anticipation debt within six months after the completion of a project.
- The City shall maintain good communications with bond rating agencies about its financial condition.
- The City shall follow a policy of full disclosure on every financial report and bond prospectus.

## Gift and Grant Policies

- All proposed gifts and grants shall be evaluated for consistency with City policies and mission.
- All gifts and donations are required to be accepted by the City Council.
- All gifts and donations shall be managed and expended in accordance with the instructions of the donor, allowing for limitations of law and regulation.
- All grants shall be managed to comply with the guidance of the grantor, allowing for limitations of law and regulation.
- Departments are required to fill out the appropriate internal form to create a special revenue fund in the accounting system, which includes providing a fully signed contract by the City and funding agency, scope of work, and approved budget of expenditures.
- Spending of grant funds must not occur without approval by the City Auditor and must not occur prior to setting up a dedicated special revenue fund.
- The special revenue fund will have budgetary controls that do not allow the Department to expend beyond the approval grant amount.
- The Department is responsible for informing the City Auditor of matching fund requirements prior to applying for grants, and matching funds are required to be secured prior to setting up a special revenue fund.

- The Departments is required to submit timely reimbursements for special revenue funds and any cash deficits at year-end must be reimbursed 90 days after year-end.

## Investment Policies

- The City shall invest such funds prudently, consistent with the provisions of MGL, Chapter 44, section 54, 55 and 55B.
- The City may invest in the following instruments:
  - Massachusetts Municipal Depository Trust (MMDT)
  - U. S. Treasuries that will be held to maturity: Unlimited amounts (Up to one-year maturity from date of purchase)
  - U.S. Agency obligations that will be held to maturity. Unlimited amounts (Up to one-year maturity from date of purchase)
  - Bank accounts or Certificates of Deposit, hitherto termed CD's. (Up to one year) which are fully collateralized through a third-party agreement: Unlimited amounts.
  - Bank accounts and CD's (Up to one year) fully insured by F.D.I.C. and in some cases also Depository Insurance Fund of Massachusetts (D.I.F.M): \$250,000 limit all bank accounts and CDs in one institution are considered in the aggregate to receive the \$250,000 insurance coverage.
  - Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the MGL 44 Section 55.
- The City will consider the following risks to invest in high quality investments, such as credit risk, custodial risk, concentration of credit risk, interest rate risk, and foreign currency risk.
- Assets will be diversified between a combination of high-grade fixed income securities, individual equities and mutual funds within the MA Legal List as defined by MGL.
- The investment policy for long-term funds such as permanent, private purpose and any other funds with special circumstances, such as stabilization, CPA or conservation fund needs to match the needs of the anticipated requests or periodic disbursements from the financial assets most likely to meet those cash flow needs.
- The investment's performance will be measured in comparison with the stated objectives in comparison to respective benchmarks.
- The City will periodically review the creditworthiness of the financial institutions that hold and/or manage its investments.

## Fraud Policy

- The City is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, vendors, agents, or its own employees, to gain by deceit, financial or other benefits at the expense of the taxpayers.
- Instances of fraud include:
  - Asset Misappropriations – fraudulent disbursements, skimming, cash larceny
  - Corruption – conflict of interest, bribery, illegal gratuities, and economic extortion
  - Fraudulent Statements - falsification of an organization’s financial statements in all immaterial and material aspects
- The City’s employees, elected and appointed officials must, always, comply with all applicable laws and regulations. The City will not condone the activities of its employees and/or officials who achieve results through violations of the law or unethical business dealings.
- The City shall investigate all credible suspicions of fraud. All City employees, elected and appointed officials, have a duty to cooperate with the City in its investigations. A “whistle-blower” can expect the full protection of the City as stipulated in state and federal law.
- The proper procedures if there is a suspicion of fraud includes:
  - All suspected or known instances of fraud should be reported to the City Auditor.
  - The City Auditor will investigate credible suspicions of fraud in a professional and timely manner. Where necessary, the City Auditor shall work with the City Police Chief, City Solicitor, and Independent CPA Firm. Throughout the investigation the Mayor will be informed of pertinent investigative findings.
  - At the conclusion of the investigation, the City Auditor shall determine whether there is sufficient appropriate support to conclude on the suspected fraud incident. If so, the City shall use all available remedies at law, including referring the incident to the Attorney General.
  - The City Solicitor will pursue every reasonable effort, including court ordered restitution, to obtain recovery of the City’s losses from the offender, or other appropriate source.
- The Office of the Mayor shall be the only contact point for media issues that arise in connection with fraud. No unauthorized employee may speak to the media regarding any fraud issue.
- New employees will be provided with the City’s employee manual, which includes the City’s Code of Conduct and Fraud Policy.

## **Basis of Accounting & Basis of Budgeting**

### **Basis of Accounting**

The modified accrual basis of accounting is used by all governmental fund types; general, enterprise, special revenue, trust, and agency funds.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are considered available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

### **Basis of Budgeting**

An annual budget comprising the General Fund and both Enterprise funds is voted and approved by the City Council. Additional appropriations can be voted prior to the setting of the tax rate. Approval is also required for certain special revenue funds and for capital projects funded from borrowing authorizations. The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principles (GAAP). The major differences between the budgetary basis and GAAP accounting basis are that Budgeted revenues are recorded when cash is received (budgetary basis), as opposed to when susceptible to accrual (GAAP). The property tax levy is recorded as a receivable when levied but then is fully reserved until collected. Encumbrances are treated as expenditures in the year of the commitment.

## REVOLVING FUNDS

A revolving fund is a place to set aside revenue received, through fees and charges, for providing a specific service or program. The revenue pool is, in turn, a source of funds available to use by a department without further appropriation to support the service or program. These funds are accounted for separately from the general fund. Many of these funds are established through Massachusetts General Laws (M.G.L.) and are accounted for in the manner prescribed by the law. Some examples of revolving funds established by law are School Rental Receipts (M.G.L. Ch. 40 Sec. 3), Student Activity and Athletic Fund (M.G.L. Ch. 71 Sec 47), and Wetland Protection Fund (MGL Ch. 131 Sec. 40).

When a specific law does not exist for the establishment of a specific source and use of funds, cities and towns have the option to create general departmental revolving funds under M.G.L. Ch. 44 Sec. 53E½ (see below). These funds are created with city council approval. Departmental revolving funds identify which department's receipts are to be credited to the revolving fund and specifies the program or purposes for which money may be spent. It designates the department, board or official with authority to expend the funds and places a limit on the total amount of the annual expenditure. The Municipal Modernization Act has changed some of the language, and the changes to the language are described below.

### **MGL - Section 53 E ½**

Notwithstanding section 53, a city or town may authorize by by-law or ordinance the use of one or more revolving funds by one or more municipal agencies, boards, departments, or offices, which shall be accounted for separately from all other monies in the city or town and to which shall be credited any fees, charges or other receipts from the departmental programs or activities supported by the revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund or in excess of the total authorized expenditures from such fund, and no expenditures shall be made unless approved in accordance with sections 41, 42, 52 and 56 of chapter 41.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city or town. No revolving fund may be established under this section for receipts of a municipal water or sewer department, a municipal hospital, a cable television access service, or facility or for receipts reserved by law or as authorized by law for expenditure for a particular purpose. Revolving fund expenditures shall not be made to pay wages or salaries for full-time employees unless the revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full-time or part-time employees who are employed as drivers providing transportation for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay the wages or salaries of those employees who are employed as drivers providing transportation for public school students; and provided further, that any such wages or salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund shall be established pursuant to this section by by-law or ordinance. The by-law or ordinance shall specify for each fund:

- (1) The programs or activities for which the revolving fund may be expended;
- (2) The departmental receipts in connection with those programs or activities that shall be credited to the revolving fund;
- (3) The board, department or officer authorized to expend from such fund; and
- (4) Any reporting or other requirements the city or town may impose. The establishment of any fund shall be made not later than the beginning of the fiscal year in which the fund shall begin.

Notwithstanding this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor, town accountant, or other officer having similar duties that the revenue source was not used in computing the most recent tax levy.

The city or town shall, on or before July 1 of each year, vote on the limit on the total amount that may be expended from each revolving fund established under this section. In any fiscal year, the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city or with the approval of the board of selectmen and finance committee in a town.

Upon termination of a revolving fund, the balance in the fund at the end of that fiscal year shall revert to surplus revenue at the close of the fiscal year.

The director of accounts may issue guidelines further regulating revolving funds established pursuant to this section.

## City of Revere – Revolving Funds as Adopted

### I. AN ORDINANCE FURTHER AMENDING TITLE 3 OF THE ORDINANCES OF THE CITY OF REVERE

SECTION 1. Title 3, of the Revere Revised Ordinances is hereby amended by inserting the following new chapter and sections:

#### **Chapter 3.05 – DEPARTMENTAL REVOLVING FUNDS**

##### **3.05.010 – Purpose.**

As authorized by the provisions of Massachusetts General Laws chapter 44, § 53E½, this ordinance establishes and authorizes revolving funds for use by city departments, or boards, committees, agencies or officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities.

##### **3.05.020 – Expenditure Limitations.**

A department head, or agency head, board, committee or officer may incur liabilities against and spend monies from a revolving fund established and authorized by this ordinance without appropriation subject to the following limitations:

A. Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund; excluding full-time or part-time school bus drivers.

B. No liability shall be incurred in excess of the available balance of the fund.

C. The total amount spent during a fiscal year shall not exceed the amount authorized by the city council on or before July 1 of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the city council and mayor.

##### **3.05.030 – Interest.**

Interest earned on monies credited to a revolving fund established by this ordinance shall be credited to the general fund.

##### **3.05.040 – Procedures and Reports.**

Except as provided in General Laws chapter 44, § 53E½ and this ordinance, the laws, charter provisions, ordinances, rules, regulations, policies or procedures that govern the receipt and custody of city monies and the expenditure and payment of city funds shall apply to the use of a revolving fund established and authorized by this ordinance. The city auditor shall include a statement on the collections credited to each fund, the encumbrances and expenditures charged to the fund, and the balance available for expenditure in the regular report the city auditor provides the department, board, committee, agency or officer on appropriations made for its use.

##### **3.05.050 – Authorized Revolving Funds.**

SEE APPENDIX – Tables; TABLE VII.

## **Section VIII - Capital Improvement Plan**

## Capital Improvement Plan

### Introduction

Over the next five years, the City of Revere plans to invest over \$83 million in general fund capital improvements citywide, not including the amounts assumed for the new Revere High School construction (estimated to cost a total of \$493 million). This figure includes an array of funding from local, grant, and enterprise sources. The City's Capital Improvement Plan (CIP) for FY2024 to FY2029 strives to balance many significant and competing infrastructure needs, including vehicle and equipment acquisitions, parks and open space, public buildings and facilities, and roadways and sidewalks. Additionally, the City plans to invest over \$68 million for water, sewer, and drains projects over the next five years, with a FY2025 capital budget of just over \$7.5 million proposed.

The goal of the plan is to thoughtfully allocate the limited resources that are available, while considering the many needs identified by City departments and the School District. By looking out across multiple years, City officials can carefully schedule projects in a way to minimize the fiscal impact on local taxpayers, and department directors can plan for upgrades of equipment and infrastructure to reduce emergency repairs and purchases which can drive up costs. Departments can also contemplate and plan for multi-year projects such as the design and construction of a major roadway project or a new building, while being kept on task by being included in the CIP.

During the FY2026 fiscal year, another plan – building upon this one – will be developed for the subsequent five years. If more funding becomes available than currently anticipated, projects could be moved forward in time and/or additional projects could be added. Additionally, the City has received a grant to work with the Collins Center to develop a new Capital Improvement Plan. Should finances be more constrained, projects could be moved back in time or taken off the list. Further, other projects not yet conceived of can be added if they advance the City's goals better than those included in the current version of the plan.

### *What is a capital budget? What is a capital project?*

A capital budget is distinct from an operating budget in that the items included in a capital budget are typically large or infrequent expenses, such as construction of a new building or acquisition of a new dump truck, whereas an operating budget includes expenses that occur each year or are modest, such as salaries and vehicle maintenance. A capital budget identifies the array of resources to be used to fund a series of capital projects.

The Massachusetts Association of Town Finance Committees defines capital projects as “major, non-recurring expenditures, for one of the following purposes:

- acquisition of land for a public purpose;
- construction of a new facility or external expansion or major rehabilitation of an existing one. Examples of such town facilities include public

- buildings, water and sewer lines, roads and playing fields;
- purchase of vehicles or major equipment items;
- any planning, feasibility, engineering or design study related to a capital project or to a capital improvement program consisting of individual projects;
- equipment for public improvements when they are first constructed such as furniture, office equipment, or playground equipment;
- major equipment which is expensive and has a relatively long life such as a fire apparatus, garbage trucks, and construction equipment.”

The group goes on to indicate that, “typically capital projects do not include:

- equipment such as furniture or police or public works vehicles which are replaced annually in approximately the same quantity;
- equipment with a useful life of five years or less.”

### *What is a capital plan?*

According to the Massachusetts Department of Revenue (DOR), a capital plan is a blueprint for planning a community’s capital expenditure and “one of most important responsibilities of local government officials.” Putting together multiple years of capital spending into a plan, instead of looking at each year in isolation, has multiple benefits including:

- impacts on the operating budget can be minimized through thoughtful debt management;
- high-cost repairs and emergency acquisitions can be reduced by implementing regular vehicle and equipment replacement schedules, and by undertaking major facilities improvements, such as replacing roofs, before a problem becomes chronic and damage occurs;
- large scale, ambitious public improvements can be phased over multiple years;
- critical parcels of land can be purchased before costs increase;
- costly mistakes created by lack of coordination - such as paving a street one year and then cutting into it the next year to install a sewer line – can be avoided; and,
- methodical progress can be made toward meeting community goals.

### About the City

With 5.7 square miles of land area under its jurisdiction, the City of Revere has substantial infrastructure to manage each year as it safeguards the health and safety of the city’s nearly 63,000 residents.<sup>1</sup> Municipal infrastructure - including roadways, parks, buildings, vehicles and equipment, and water, sewer, and drainage systems - also directly affects the quality of life of residents and the business environment. It is no surprise, therefore, that Revere and cities and towns across the country combined expend billions of dollars annually on infrastructure maintenance and improvement.

<sup>1</sup> U.S. Census, 2020 population estimate of 62,186 residents.

Revere's population is growing and has been doing so for some time. In fact, between 2010 and 2020, the total population grew from 51,755 to 62,186 (+10,431 residents). Revere is the fastest growing community in the Commonwealth. Per the Department of Revenue's Division of Local Services, the City of Revere has approximately 108 road miles and an income per capita of approximately \$25,000 (with the state average of \$48,000).

Infrastructure components for which the City of Revere is responsible include:

*City Facilities:* The City manages 16 buildings that serve a multitude of purposes.

REVERE CITY FACILITIES	
City Facility	Address
American Legion Building	249R Broadway
City Hall	281 Broadway
DPW Building	321 Rear Charger Street
Fire Station #1	360 Revere Beach Parkway
Fire Station #2	Point of Pines
Fire Station #3 (shared with City of Malden)	3 Overlook Ridge Drive
Fire Station #4 (headquarters)	400 Broadway
Fire Station #5	4 Freeman Street
Fire Department storage/Future Community Arts Center	929 Winthrop Avenue
Revere Historical Society	108 Beach Street
McKinley School	65 Yeamans Street
Police Department	400 Revere Beach Parkway
Public Library	179 Beach Street
Recreation Offices	150 Beach Street
Revere Boxing	200 Winthrop Ave
Rossetti-Cowan Senior Center	25 Winthrop Avenue

In FY2025, the city will be commencing the process to renovate the historical McKinley School to create a multipurpose building that will house several needed facilities for the city. These facilities include an early childhood education center through Revere Public Schools (utilizing 11,000 sq ft of the building), the relocated Revere Food Hub (approximately 5,000 sq ft), and the remainder of the building devoted to the Metro North Regional Emergency Call Center (MNRECC). This project will be funded through multiple sources, including \$6.9 million

through an ESSER grant for early education, \$2 for the food hub, and an estimated \$16 million from State 911 grant for the MNRECC. The total projected cost for the entire project is \$32 million, and it is anticipated that the renovations balance not covered by these other funding sources would be funded through bonding or other city funds.

*Parks and Open Space:* Abutting the Atlantic Ocean, Revere is home to an array of parks and natural features. More than 20 municipal parks, playgrounds, and open spaces can be found, ranging in size from Beachmont Community Park (0.14 acres) and Neponset Street Park (0.2 acres) to Della Russo Stadium (4.41 acres). Altogether, the City maintains 20.22 acres of active recreational space in fields, parks, and playgrounds. Another 27.91 acres of City land is used primarily for passive recreation including marsh areas such as the Oak Island Marsh (17.57 acres) and Jacobs Park (5.97 acres), which is undeveloped but available to residents for passive recreation.”<sup>2</sup> An additional 33.64 acres of fields and play facilities can be found on school grounds, but are maintained by DPW and are managed by Parks & Recreation. In addition, the Revere Conservation Commission owns 21.46 acres in three locations, the largest of which is the North Revere Conservation Area (21.28 acres).<sup>3</sup>

The Commonwealth is responsible for maintaining several significant regional open space resources located in Revere including:

- Revere Beach Reservation - Revere Beach is owned by DCR and is the oldest public beach in America. It celebrated its 100th anniversary in 1996.
- Belle Isle Marsh – The Belle Isle Marsh Reservation, under the jurisdiction of DCR, preserves 152 acres of the 241-acre Belle Isle Marsh, Boston’s last remaining salt marsh. In addition to the preservation of the natural areas of the marsh, the DCR manages 28 acres of landscaped park with pathways, benches, and an observation tower.
- Rumney Marsh – Rumney Marsh is a 600+ acre reservation located within the rich Saugus and Pines River estuary. This expansive saltmarsh provides habitat for an array of wildlife including migratory birds and marine life.<sup>4</sup>

In recent years, the City has upgraded several parks, playgrounds, and green space, including the completion of renovations to the Northern Strand, also known as the Bike to the Sea Trail, a 10-mile public use path, including a rail trail portion, which connects the cities of Everett, Malden, Revere, Saugus and Lynn. Also, the city has renovated Gibson Park as part of major upgrades to that neighborhood with the soon to be constructed Gibson Point, a modern apartment community that offers spa-like living with sunset views and on-site dining.

Additionally, the city has been working on making significant infrastructure improvements to the Riverfront area of the city where Gibson Point and Gibson Park are located. The Mills Ave Construction project will construct a vegetated berm on Mills Ave and reconstruct the revetment at the shoreline of the former boatyard. This project will help protect the Riverside neighborhood from flooding during high tide events, and will offer protection for the neighborhood through 2050 given current sea levels. Funding is supported by a \$700k MVP grant for design and potential federal earmark for construction.

<sup>2</sup> MAPC, City of Revere Open Space and Recreation Plan (2010-2017), November 2010, p. 41.

<sup>3</sup> A complete list of active and passive open space can be found in Table 22 of the City of Revere Open Space and Recreation Plan (2010-2017).

<sup>4</sup> MAPC, City of Revere Open Space and Recreation Plan (2010-2017), November 2010, p. 8-9.

The Riverside drainage project will design and ultimately build an underground drainage system to replace the current antiquated system that exists in the neighborhood that does not adequately provide for stormwater drainage during high precipitation events. The new drainage system will be tied into the vegetated berm for discharge. The two projects have separate, but related, purposes and will work together to help mitigate the flooding problem that occurs regularly in this neighborhood.

In FY2023, the city took possession of the McMackin Little League Field, which had been a staple in the Revere community for more than 60 years, but had not been in use since 2014. The McMackin Field project will involve the joint renovation of the field as well as the building across the street at 200 Winthrop Ave. The two locations together will form a recreation and open space campus. The city has begun working with engineering firms to design drainage to help with the flooding. Also, the city is working internally to fill the park with clean fill to help offset what would otherwise be done by outside vendors. Current estimates for McMackin Field are approximately \$3.75 million.

*Roadways and Sidewalks:* A network of approximately 117 miles of public and private roadways can be found in Revere. These include local streets, collector streets, and arterial roadways:

- Local streets comprise a majority of Revere's roadway network and provide direct access to residential properties and serve the transportation needs within a particular neighborhood.
- Collector streets primarily collect traffic off local streets and lead such traffic to and from arterial roadways. Examples of collector streets include Malden Street and Revere Street.
- Arterial roadways are typically numbered and serve regional and local automobile and truck traffic. Examples include Route 60 (Squire Road and American Legion Highway), Route 1A (North Shore Road), and Route 16 (Revere Beach Parkway). These roadways are maintained by the state and function as part of the regional highway system.

While many streets have curbs and sidewalks consistent with City standards, a sizeable number do not. The streets between Squire Road and Malden Street stand out as not having curbs or sidewalks, but there are many other streets in similar condition. Curbs are an important component to the storm drainage as they channel water into culverts and sidewalks are important for pedestrian safety.

Several years ago, the City contracted with StreetScan to analyze the condition of every local road which will provide the information needed to plan a street repair and replacement program. Past estimates were that as much as 40% of Revere's streets may not be up to appropriate standards. The City has since invested a significant amount of money on addressing these substandard streets, including a \$5 million bond authorization in FY2022 that will be exhausted by the end of FY2025. It is estimated that the City will bond an additional \$3 million in FY2026 to continue with the pavement management plan. These bond proceeds will be matched up with funding from Chapter 90 to continue with citywide roadway and sidewalk improvements over the next five years.

Three Blue Line transit stations - Beachmont, Revere Beach, and Wonderland – managed by the MBTA take some of the burden off of local streets by providing residents and employees with options on how to get from work to home and elsewhere. In addition, multiple MBTA bus routes cross the city, offering access to neighborhoods (e.g., routes 119 and 110, among others), T Stations (e.g., routes 116 and 411,

among others), and directly to downtown Boston (e.g., routes 424, 434, and 450, among others). These buses travel predominantly on collector and arterial roadways but may also use local streets on occasion.

*School Facilities:* The Revere School District operates ten school facilities including six elementary schools, three middle schools, and the high school, as well as Seacoast Academy. School administration is located at 101 School Street. Each of these facilities includes associated play equipment and fields.

REVERE PUBLIC SCHOOL FACILITIES	
School Facility	Location
Beachmont Elementary School and City Lab	15 Everard Street
Garfield Elementary School	176 Garfield Avenue
Lincoln Elementary School	68 Tuckerman Avenue
Staff Sgt. James Hill Elementary School	51 Park Avenue
A. C. Whelan Elementary School	107 Newhall Street
Garfield Middle School	176 Garfield Avenue
Paul Revere Elementary School	395 Revere Street
Rumney Marsh Academy (middle school)	140 American Legion Highway
Susan B. Anthony Middle School	107 Newhall Street
Revere High School	101 School Street

The City has completed a \$4.3 million feasibility study for a new high school. The feasibility study resulted in a vote of the Revere Building Committee and City Council for construction at the former site of the Wonderland Dog Track. The city has since taken the 33-acre parcel via eminent domain for \$29.5 million and is in the process of design and development for a new school to be constructed by 2028-2029. Construction costs of a new high school is estimated at \$493 million dollars, with an anticipated effective reimbursement of approximately 45% of eligible costs. As such, we have a placeholder in the Capital Improvement Plan for \$493 million, with \$234 million coming from the MSBA in the form of a grant. This leaves \$259 million to be bonded upon completion. These bonds will be staggered out over multiple years, with final debt service to begin in FY2031. It is anticipated that the city share of the debt service can be supported by the new growth expected from developments at Suffolk Downs, Route 1A, Revere Beach and other areas throughout the City.

The schools have been authorized through the MSBA's accelerated repairs program for a new boiler at the Beachmont School as well as new windows and doors at the Lincoln School. The city appropriated \$120k for studies of both projects and has now received approval on both projects. We expect that the MSBA will fund approximately 77% of the total costs of each project. We have earmarked \$2.6 million for the new boiler and \$3.6 million for the new windows and doors.

*Sewer:* The City's wastewater collection system consists of about 98 miles of separated sanitary sewer with most of the system constructed of vitrified clay pipe with brick manholes. Pipe sizes range from 6" to 36" in diameter with some larger oval shaped trunk sewers. About 75% of these pipes are 8" in diameter. Stormwater enters a separate drainage system, which was designed to keep stormwater and sanitary sewage separate. On average, the City of Revere produces 7.5 million gallons per day (MGD) of wastewater (or sewerage) that is sent to the Massachusetts Water Resources Authority (MWRA) Deer Island facility for treatment.

The City of Revere is one of 43 communities in the Greater Boston Metropolitan Area included in the sanitary sewage collection system service area of the MWRA. Most of the sewage from the municipal system flows through a 36" x 48" brick arched sewer to the MWRA twin 36" siphon near Slade's Mill. The brick arched sewer high-end portion is referred to as the Harris Street Tunnel and the entire line is the main interceptor sewer in the City. The low-lying area along Revere Beach Parkway from Vinal Street westerly across Broadway to Olive Street discharges through a separate 10" connection at the siphon. A 12" connection at the MWRA system on Washington Avenue near the Chelsea line serves a portion of the southwest corner of the City.

Trunk sewers extend from the brick sewer to various sections of the City. Because the city's topography alternates between low lying and hilly, a purely gravity-based sanitary sewer system is not feasible. Instead, sanitary sewage pumping stations exist in multiple locations including Atwood Street, Dix Street, Furlong Drive, Goldie Street, Linehurst Road, the Lynnway, Malden Street, Marshview Terrace, Milano Avenue, North Marshall Street, Salem Street (Waitt Park), Sherman Street, and Washburn Avenue. In addition, the Garfield School, Hill School, the High School, and Della Russo Stadium all have on-site pumps that elevate waste so that it reaches the City's sewer lines. Some streets still have homes with septic disposal systems. Revere Beach Parkway from Olive Street to Borden Street and some parts of North Revere and some properties on Route 1 are among the areas without municipal sewage collection.

Revere faces a significant challenge that is not unusual to older, urban cities with aging sewer systems. During heavy rains, storm water can enter sewer pipes via cracks in pipes and sometimes direct connections between private roof drains or sump pumps, or in-street catch basins, and the sewer system which can exceed pipe capacity and cause sanitary sewage overflows at the surface and ultimately enters various streams and rivers in an unpermitted manner. This environmental and public health issue has been cause for concern for the United States Environmental Protection Agency (EPA) and the Massachusetts Department of Environmental Protection (MassDEP) and, in November 2010, the EPA, MassDEP, and the City of Revere entered a Consent Decree (CD) that requires the City to detect and eliminate sanitary sewer overflows. Failure to comply with the decree has significant financial penalties and, if the City is making progress yet fails to meet decree deadlines, escalating daily fines could still be incurred.

The City's response to the requirements of the CD has been in progress since 2010. As required each year, the City and its consultants methodically investigate sections of the City's wastewater collection system to determine if infiltration and inflow (I/I) is occurring and what improvements are needed. The construction work to resolve the problem is then scheduled shortly thereafter. Work can include adding a cured-in-place pipe liner (CIPPL) made of fiberglass into older sewer pipes, disconnecting sources of illegal inflow, and replacing collapsed pipes, replacing dilapidated old pump stations, and many other activities necessary to operate and maintain the City's sewer system.

In recent years, the City Council has authorized extensive borrowing that will be repaid by water/sewer enterprise fund revenues to meet the CD's obligations. This recent multi-million-dollar investment is making progress toward the CD's rigorous timelines but has come after decades of limited investment in sewer and storm water infrastructure. As the continued investigations reveal the extent of the challenges facing Revere, City officials have worked with the EPA and MassDEP to extend the schedule of work required under the CD. An extension has been granted to give the City more time to complete the work and the associated debt has been forecasted in the capital plan. This extension will help reduce the annual financial impact on City ratepayers from year to year, however, the total costs will ultimately be borne by the rate payers, with some relief from grant programs through the MWRA and debt forgiveness through the Clean Water Trust. For FY2025, the city will seek \$3 million worth of bonds to continue with the work necessary to comply with the Consent Decree.

*Storm Water Collection:* Surrounded on nearly all sides by water (Belle Isle Marsh to the south, Rumney Marsh to the north, and the Atlantic Ocean to the east), the city is located partially within the Saugus River Watershed and partially within the Mystic River Watershed. Although some parts of Revere are very low lying, other areas are quite hilly. This topography, coupled with varying soil characteristics (e.g., sand, peat, clay, and ledge), and the influence of tides in the Atlantic and the two marshes affects the local water table and makes managing storm water runoff very challenging and complex in Revere. In addition, the Town Line Brook along the northern portion of Revere is tidally influenced and carries storm water from Revere and neighboring communities to the ocean.

The City of Revere's drainage system is primarily a gravity flow system with 13 large drainage areas containing 23 smaller sub-areas. However, pump stations owned by the City and or the Commonwealth of Massachusetts are located on many streets in Revere to lift water from low lying areas into the storm drains.

Due to the City being in very close proximity to the ocean and in some cases at or below sea level, its infrastructure is significantly influenced by the rising and falling tides. As a result, the City and the Commonwealth of Massachusetts maintain several tide gates throughout Revere which open and close to facilitate a natural water flow that keeps streams and marshes healthy while also preventing flooding. The tide gates are designed to prevent high tide water from rising into the streets and the storm water system to prevent flooding of City and private property. Generally, the gates operate by opening and allowing water to exit the City's drainage system during low tide. Then, they automatically close when the tide starts to rise, preventing water from entering the system. The gates are set to allow some sea water upstream to flush the system regularly. However, in some cases where a high tide has closed a gate and heavy rains are inundating the City's system, flooding can still occur. Tide gates are located on Route 1 (Cutler Highway inlet of Townline Brook), Martin Street (inlet of Central County Ditch), and Oak Island (inlet of Eastern County Ditch), among others. It is critical that all City tide gates are maintained and operate properly. It is equally important that all tributary ditches, channels, culverts, etc. are maintained and cleaned as well. The importance of the tide gates was evident when the Oak Island gate malfunctioned in December 2014 and extensive flooding occurred.

Hydrant and gate valve replacement is a critical part of water system maintenance. Hydrant replacement increases fire protection, system reliability and water quality while gate valve replacement improves system control and operation. This project will occur throughout the City, at various locations where hydrants are out of service or at risk and where gate valves are inoperable or non-existent.

Many areas of the City of Revere, especially those areas that were at one time comprised of primarily summer residences, lack sufficient drainage facilities. As described in the City's Open Space and Recreation Plan, City staff have identified eight flood hazard areas.

- *Roughan's Point – Although the Army Corps of Engineers completed a flood protection project to prevent coastal flooding in this area, a 100-year storm could still result in flooding of streets and low-lying properties. The Broadsound Avenue pump station is designed to handle flooding on Broadsound Avenue.*
- *Lower Revere Street and Kelley's Meadows – These areas are adjacent to the Eastern County Ditch and vulnerable to flooding caused by heavy rainfall and coinciding high tides.*
- *Mills Avenue – During high lunar tides, this residential neighborhood floods approximately three feet. This flooding generally recedes as soon as the tide goes out. A sea wall would offer protection for this neighborhood. Due to repeated flooding, the roadway is starting to erode.*
- *Rice Avenue – There is a short sea wall on Rice Avenue, but it stops at Harrington Avenue. Flooding in this area would be mitigated by completing the gap in the sea wall at Harrington Avenue.*
- *Garfield School – The area in the vicinity of the Garfield School floods. There are ditches maintained by the MBTA along the tracks. These ditches need to be cleaned out to restore their storage capacity. Because there was an oil spill here 30 years ago, nothing can be done in this area until the soil is removed.*
- *Town Line Brook – Town Line Brook near the Malden line floods. There is a set of self-regulating tide gates on Route 1A.*
- *DPW Yard – There is flooding that occurs at the DPW yard.*

A section of the stormwater collection system on Fenno St. receives stormwater flow from Fenno's Hill and Ridge Rd. It then discharges the flow to the system on Penn St. During significant rainfall events, the system on Fenno St. surcharges, causing flooding of the street and nearby properties. Improvements to the Fenno St. section of the system, along with downstream improvements to the system on Penn St. will be constructed to alleviate the surcharging that is currently occurring. In FY2025, the city will be using \$1 million in bonded money and \$500 thousand of Inflow/Infiltration funds to address this area. Further drainage projects for FY2025 include \$1 million for drainage improvements in the Library Ave neighborhood and an estimated \$15.7 million over the next five years to address stormwater drainage issues citywide.

*Vehicles and Equipment:* Many City departments, such as DPW, Fire Department, Parking Clerk, and Police Department, use small and large vehicles and equipment on a daily basis. A recent inventory of DPW equipment found that the department uses and maintains more than 60 on- and off-road vehicles (e.g., dump truck, Vactor, pickups, mowers, etc.). DPW staff also use countless handheld pieces of equipment (e.g., asphalt compactors, shovels and other ground maintenance tools, and hand tools such as wrenches) which typically have short lifespans. The Fire Department operates six fire engines, three engines with ladders, and several smaller vehicles including SUVs and pickups. The department also has five boats for water rescues, an ATV, and some trailers for oxygen and oil spill cleanup, among other uses. In order to replace older firefighting equipment, the city committed over \$3 million of ARPA funds for the purchase of one new ladder truck and two new pumper trucks. These vehicles are in production with an anticipated delivery date of the fall of calendar year 2025.

As part of the annual Capital Improvement Budget submittal, and the five-year Capital Improvement Plan, the budget team continues to work with all departments to determine the needs of vehicles, equipment, and other capital items of this nature to try to balance the costs of new equipment vs. the costs of maintaining older, less reliable vehicles and equipment.

*Water:* The City maintains 107 miles of water distribution main piping that provides potable water to all occupied properties. In addition to water mains, the City owns and operates 1,630 gate valves, 823 hydrants, and 11,810 service meters. Approximately 4 million gallons per day of potable water is purchased from the MWRA and enters the City's system through a series of six metered connections to the MWRA distribution system (four connections are currently active). The Revere water distribution system consists of three separate pressure zones which are isolated using pressure reducing valves, check valves, and closed gate valves. The entire City is fed solely from the Massachusetts Water Resources Authority (MWRA) Northern High-pressure zone.

As part of the municipal water system, the City maintains one of the last reservoirs (Thomas Carroll Way Storage Facility) in the area. However, due to the service capabilities of the MWRA, the City reservoir is obsolete and, in turn, currently not an active part of the system. Plans are being made to decommission the reservoir permanently.

In 2016, the City completed a report summarizing an evaluation of the water distribution system. This report also describes an asset management program needed to determine and report on the water system improvements required to address existing system deficiencies (including pressure, flow, and water quality). The report further evaluates future water demand projected through the year 2035 and identifies the water distribution system piping and facility improvements that are required to adequately serve Revere's needs over the next 20 years. The asset management component of the report provides the City with a long-term plan for system improvements that is based on the risk and consequence of failure for each asset in the City's distributing system, and to use risk and consequence factors to rank each asset. The report outlines a series of annual capital improvements that consist primarily of removing old pipes and replacing them with new mains, valves, and hydrants. In addition, the City has outlined the need to remove the old reservoir which is no longer in use and to upgrade the City's potable water pumping system in the first years of the CIP.

Sections of the City's water distribution system were installed prior to 1950 and are aging, failing and inadequate. Replacement of these older sections will improve fire protection, system control & reliability and water quality. The city just completed water line replacement on 16 streets in the Library St. – Sewall St. neighborhood, with Harris St. and Beach St. to be completed over FY2025 and FY2026 respectively.

After an initial investment of \$5.9 for the Library-Sewell St. area, the city will look to invest over \$12 million through FY2029 on various water main replacement projects in the city, including Ocean Ave from Eliot Circle to Shirley Ave., Broadway and Geneva St. Future repairs are estimated to cost \$3.3 million for FY2028 and FY2029, with locations to be determined after further analysis of the system by the City's Water and Sewer Department.

Further, for FY2025 and beyond, the City will tackle deferred repairs and maintenance of water mains citywide using programs through the

MWRA. This includes a potential \$1.88 million bond for lead service replacement citywide and \$532,000 annually from the MWRA's water system improvements loan program (LWSAP). The lead service program from the MWRA is a lead service line replacement program. In FY2024-2025, the City performed over 200 test pits and removed 80 lead services in 2024. The long-term plan is to eliminate the rest of any lead services in the City using the MWRA loan program.

Per our most recently completed inventory of lead service replacements needed, we've estimated that there are still 461 lead services and 578 unknown lines. With the funds requested from the MWRA for lead service replacement, the goal is to continue removing lead services until the City is lead free. We are working with GLO to perform 400 test pits starting in April 2025 which will help reduce the number of unknown lines and identify lead services due for replacement. This project will continue to evolve as we gather more information about lead services in the City.

### Capital Funding Sources

There are several ways to finance capital improvement projects. Some of the most common methods are:

#### *Local Resources*

- **Municipal Indebtedness:** The most used method of financing large capital projects is general obligation bonds. They are issued for a period ranging from 5 to 30 years, during which time principal and interest payments are made. Payments over time have the advantage of allowing capital expenditures to be amortized over the life of the project. Funding sources used to pay back the debt can include:
- **Bonds funded within the tax limits of Proposition 2 ½:** Debt service for these bonds must be paid within the tax levy limitations of proposition 2 ½. Funds used for this debt must be carefully planned to not impact the annual operating budget.
- **Bonds funded outside the tax limits of Proposition 2 ½:** Debt service for these bonds is paid by increasing local property taxes in an amount needed to pay the annual debt service. Known as Debt Exclusions/Exempt Debt, funding requires approval by 2/3 vote of the local appropriating authority (City Council or Town Meeting) and approval of majority of voters participating in a ballot vote. Prior to the vote, the impact on the tax rate is determined so voters can understand the financial implications.
- **Bonds funded with Enterprise Funds:** Debt service for these bonds is typically paid by user fees, such as water and sewer revenue. Interest costs are often subsidized by the Commonwealth and at times partial grant funds may be available (see below). Enterprise funds do not affect the general operating budget unless general funds are needed to subsidize the water and sewer revenues. These projects must be analyzed for their impact on the water or sewer rate.
- **Capital Outlay / Pay As You Go:** Pay as You Go capital projects are funded with current revenues and the entire cost is paid off within one year. Projects funded with current revenues are customarily lower in cost than those funded by general obligation bonds. If a city or town has the financial capacity to pay for the project in one year, the cost to the taxpayer will be less than if bonded because there are no interest costs. Funds used for this purpose must be carefully planned to not impact the annual operating budget.
- **Capital Outlay / Expenditure Exclusion:** Expenditure Exclusion projects are like Pay as You Go, above, except taxes are raised outside the limits of Proposition 2 ½ and are added to the tax levy only during the year in which the project is being funded. As with a Debt Exclusion, Expenditure

Exclusion funding requires approval by 2/3 vote of the local appropriating authority (City Council or Town Meeting) and approval of majority of voters participating in a ballot vote. Prior to the vote, the impact on the tax rate is determined so voters can understand the financial implications. Capital outlay expenditures may be authorized for any municipal purpose for which the city or town would be authorized to borrow money.

- Capital Stabilization Fund: Local officials can set aside money in a stabilization fund – outside of the general fund - to pay for all or a portion of future capital projects. A 2/3 vote of the city council is required to appropriate money into and out of this fund.
- Sale of Surplus Real Property: Pursuant to Massachusetts General Laws, when real estate is sold, the proceeds must first be used to pay any debt incurred in the purchase of the property. If no debt is outstanding, the funds “may be used for any purpose or purposes for which the city, town or district is authorized to incur debt for a period of five years or more...except that the proceeds of a sale in excess of five hundred dollars of any park land by a city, town, or district shall be used only by said city, town, or district for acquisition of land for park purposes or for capital improvements to park land” (MGL Chapter 44, Sec. 63).
- Enterprise Retained Earnings / Stabilization Fund: Enterprise operations, such as water and sewer, can maintain operating surplus to be utilized for future enterprise fund costs. These funds can be used to stabilize the user rates, apply to annual budget needs, and/or invest in capital replacement and expansion.
- Municipal Infiltration and Inflow (I/I) Fund: This is a revolving account funded by large development projects. To obtain a sewer connection permit and tie into the Revere sewer system, the developer is required to contribute a sum to this fund. The sum is determined by a calculation dependent upon the number of gallons of wastewater generated by the project daily. The calculation is ten times the daily amount of wastewater times \$1.30. Monies in this fund are utilized for sewer and drainage infrastructure improvements.
- Free Cash: Free Cash is the difference between annual revenues and expenditures and is certified by the Commonwealth each year. After certification, free cash is available for appropriation for any municipal purpose.
- Special Purpose Funds: Communities also have established numerous “Special Purpose Accounts” for which the use is restricted for a specific purpose, some of which may be investment in department facilities and equipment. There are numerous state statutes that govern the establishment and use of these separate accounts. Examples include the sale of cemetery lots and off-street parking fees accounts.

### *Special Revenue Sources*

Special revenue sources include state and federal funds and private grants. Examples include:

- Federal Community Development Block Grant (CDBG): In 2020, as Revere’s population exceed 62,000 residents, it became a U.S. Department of Housing & Urban Development (HUD) “entitlement” community, meaning that it was eligible to receive direct funds from HUD, rather than through the Commonwealth. To secure the funds, the City must prepare a Consolidated Plan every five years outlining the City’s goals for use of the funds. In addition, an annual plan must be prepared each year.
- Massachusetts Chapter 90 Roadway Funds: Each year, the Massachusetts Department of Transportation (Mass DOT) allocates funds to cities and towns for road maintenance and construction, and equipment. The funding calculation takes into account: a) total miles of public ways, excluding state highways (calculated at \$400 per mile); b) the number of local vehicles, which is used account for intensity of road use (\$7 times # vehicles registered in the city/town divided by the number of miles of roadway); and c) local property values (deduction of 10 cents times the total aggregate property values divided by the number of miles of roadway).

- Massachusetts Department of Environmental Protection's Dam and Seawall Repair and Removal Program: This program was created in 2013 to provide funding to municipalities to repair and remove dams, levees, seawalls, and other forms of flood control. The Dam and Seawall program offers loans at 2% interest on up to \$1 million per project, with a minimum 25% match to be provided by the municipality.
- Massachusetts Department of Environmental Protection's State Revolving Loan Funds (SRF): The Clean Water State Revolving Loan Fund (CWSRF) provides financing for sewer and drainage projects intended to reduce sewer overflows and the Drinking Water State Revolving Loan Fund (DWSRF) provides financing to improve the quality of the drinking water system. Both programs typically offer a mix of low interest (2%) loans and grant funds. Repayment does not begin until two years after the monies have been borrowed.
- Massachusetts School Building Authority (MSBA) – The MSBA provides funding for school design and construction. Projects must be accepted into the process in response to the submission of a Statement of Interest which identifies a facility problem to be solved. Subsequently, the community must appropriate funding for schematic design and later for construction before the MSBA will commit to its share of the project. If accepted, the MSBA determines the amount of reimbursement it will offer based upon community need, with a minimum base rate of 31%. The percent of reimbursement can then be increased based upon three factors: community income factor, community property wealth factor, and community poverty factor.
- Massachusetts Water Resources Authority (MWRA) Loan and Grant Programs: The MWRA offers two predominant forms of assistance. The Inflow and Infiltration Program (I/I) provides funding in the form of 45% grant and 55% loan to separate storm water from the sewer system. The Local Pipeline Assistance Program funds work on the water system through a ten-year, no-interest loan program. The goal of the pipeline assistance program is to address older water mains that “need to be replaced or cleaned and lined to prevent tuberculation (rust build-up), loss of disinfectant residual, and potential bacteria growth.”<sup>5</sup> Many of these pipes were constructed of unlined cast iron pipe. Just under 1/3 of pipes across the MWRA service area remain unlined; in Revere, this figure is 46%.

Many state departments also offer annual competitive grant opportunities that could be made available to the City in future years including, but not limited to: Green Community grants (project to improve sustainability), Parkland Acquisitions and Renovations for Communities grants (PARC), and the Mass Works Infrastructure Program.

The City's five-year CIP as amended during the FY2026 budget process will be provided at a later date. This document is always evolving based upon departmental needs, available funding, and grant awards.

<sup>5</sup> MWRA, Local Water System Assistance Program (LWSAP) For Member Communities page, <http://www.mwra.state.ma.us/comsupport/lwsap/lwsapprogram.html>, retrieved August 7, 2015.

## **Section IX - Appendix**

Summary Contact List			
Department	Contact	Phone	Email
City Council/ City Clerk	Ashley Melnik	781-286-8131	amelnik@revere.org
Mayor's Office	Patrick M. Keefe, Jr.	781-286-8110	revere_mayor@revere.org
Human Resources	Lina Tramelli	781-286-8202	ltramelli@revere.org
Office of Innovation & Data Management	Nick Romano	781-286-8311	nromano@revere.org
Auditing	Richard Viscay	781-286-8131	rviscay@revere.org
Purchasing	Michael Piccardi	781-286-8157	mpiccardi@revere.org
Information Technology	Jorge Pazos	781-286-8140	jpazos@revere.org
Assessors	Dana Brangiforte	781-286-8170	dbrangiforte@revere.org
Collector/Treasurer	Cathy Bowden	781-286-8120	cbowden@revere.org
Solicitor's Office	Paul Capizzi	781-286-8166	pcapizzi@revere.org
Election Commission	Danielle Pietroantonio	781-286-8200	dpietranonio@revere.org
License Commission	Maggie Haney	781-286-8165	mhaney@revere.org
Zoning Board of Appeals	Ashley Melnik	781-286-8160	amelnik@revere.org
Office of Strategic Plan. & Econ. Development	Tom Skwierawski	781-286-8181	tskwierawski@revere.org
Engineering	Nicholas J Rystrom	781-286-8152	nrystrom@revere.org
Police Department	David Callahan	781-284-1212	dcallahan@reverepolice.org
Fire Department	James E. Cullen	781-284-0014	jcullen@revere.org
Municipal Inspections	Michael Wells	781-286-8197	mwells@revere.org
Building Inspections	Louis Cavagnaro	781-286-8100	lcavagnaro@revere.org
Parking Control	Zachary Babo	781-629-2542	zbabo@revere.org
Public Works	Chris Ciaramella	781-286-8149	cciamarella@revere.org
Water/ Sewer/ Drain	Chris Ciaramella	781-286-8145	cciamarella@revere.org
H&HS: Public Health Initiatives	Lauren Buck	781-485-8470	lbuck@revere.org
H&HS: Council on Elder Affairs	Debra Peczka DiGiulio	781-286-8156	dpeczka@revere.org
Office of Veterans Services	Lauren Buck	781-286-8119	lbuck@revere.org
Commission on Disability	Ralph DeCicco	781-286-8267	rdedicco@revere.org
Workforce Dvelopment & Youth Engagement	Gerry Visconti	781-286-8100	gvisconti@revere.org
Library	Diana Luongo	781-286-8380	dluongo@noblennet.org
Parks & Recreation Services	Michael Hinojosa	781-286-8190	mhinojosa@revere.org
Retirement & Pension	Scott Provensal	781-286-8173	sprovensal@revere.org

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
121 - MAYOR'S OFFICE	Mayor	Keefe	Patrick	01/01/16	1.00	172,525
121 - MAYOR'S OFFICE	Chief of Staff	Correa	Claudia	01/10/22	1.00	140,798
121 - MAYOR'S OFFICE	Executive Secretary	Demaio	Linda	02/17/16	1.00	82,837
121 - MAYOR'S OFFICE	Communication Associate	Giuffre-Catalano	Taylor	01/24/24	1.00	66,269
121 - MAYOR'S OFFICE	Mayor's Aide	Burns	Rose	01/08/24	1.00	61,800
125 - HUMAN RESOURCES	HR Director	Tramelli	Lina	03/23/23	1.00	105,618
125 - HUMAN RESOURCES	Senior Generalist and Supervisor	Escobar	Maria	05/07/18	1.00	85,126
125 - HUMAN RESOURCES	Health Benefits Administrator	Guzman	Yesica	09/26/22	1.00	71,167
125 - HUMAN RESOURCES	Director of Diversity, Equity & Inclusion	Morabito	Steven	01/01/14	1.00	113,260
125 - HUMAN RESOURCES	Asst Director of Diversity Equity & Inclu	Abou-Fouda	Asmaa	03/02/20	1.00	70,781
125 - HUMAN RESOURCES	Program Manager/Revere Comm Sc	Drammeh	Fatou	05/08/13	1.00	76,488
125 - HUMAN RESOURCES	Rcs Clerk li	Rodriguez	Carmen	01/04/22	1.00	54,190
127 - CONSTITUENT SERVICES/ REVERE 311	Director of Constituent Services	Romano	Nicholas	01/03/18	1.00	98,880
127 - CONSTITUENT SERVICES/ REVERE 311	Senior Call Center Representative	Rana	Rahul	01/27/21	1.00	63,091
127 - CONSTITUENT SERVICES/ REVERE 311	Call Center Representative	Snyder	Jacob	12/01/22	1.00	54,190
127 - CONSTITUENT SERVICES/ REVERE 311	Call Center Representative	Jabouin	Marie	09/21/23	1.00	54,190
127 - CONSTITUENT SERVICES/ REVERE 311	Consumer Advocate	Lopez	Madeline	09/21/23	1.00	47,475
135 - AUDITING/ BUDGET	Chief Financial Officer/ Auditor/ Budget Director	Viscay	Richard	02/01/99	1.00	177,793
135 - AUDITING/ BUDGET	Assistant Budget Director	Newton	Assunta	06/13/11	1.00	111,299
135 - AUDITING/ BUDGET	Grant Admin/ Internal Auditor	Orellana	Miguel	12/20/17	1.00	106,045
135 - AUDITING/ BUDGET	Assistant Auditor	Dacey	Kevin	08/02/04	1.00	86,242
135 - AUDITING/ BUDGET	Special Assistant	lafrate	Brenda	11/05/12	1.00	74,428
138 - PURCHASING	Purchasing Agent	Piccardi	Michael	12/05/05	1.00	105,841
138 - PURCHASING	Asst Purchasing Agent	Bombaci	Acadia	05/20/19	1.00	74,428
140 - INFORMATION TECHNOLOGY	Director	Pazos	Jorge	03/30/20	1.00	124,987
140 - INFORMATION TECHNOLOGY	Assistant Director - Hardware	Altingoz	Yucel	05/27/25	1.00	83,898
140 - INFORMATION TECHNOLOGY	Assistant Director - Enterprise Apps	Duijvesteijn	Olle	05/01/23	1.00	92,960
140 - INFORMATION TECHNOLOGY	MIS Support Analyst	Guerrero	Carlos	05/28/24	1.00	70,716
141 - ASSESSORS	Assessor / Chairman	Brangiforte	Dana	04/14/06	1.00	114,480
141 - ASSESSORS	Assessor/ Field Lister	McGrath	Mathew	06/26/17	1.00	77,369
141 - ASSESSORS	Assistant Assessor	Shaffer	Susan	12/31/86	1.00	81,238
141 - ASSESSORS	Principal Clerk	Romano	Gennara	03/04/19	1.00	56,175

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
145 - COLLECTOR/TREASURER	Collector/ Treasurer	Bowden	Cathy	10/09/90	1.00	128,192
145 - COLLECTOR/TREASURER	Assistant Treasurer	Restrepo	Kevin	07/16/18	1.00	77,369
145 - COLLECTOR/TREASURER	Hris/ Payroll	Mundis	Eileen	06/29/20	1.00	80,952
145 - COLLECTOR/TREASURER	Asst Hris/ Payroll	Tejada	Sandra	03/15/21	1.00	70,780
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Audet	Michelle	04/11/07	1.00	62,178
145 - COLLECTOR/TREASURER	Clerk I	Ferrante	Melissa	04/22/19	0.38	47,231
145 - COLLECTOR/TREASURER	Assistant Collector	Masiello	Denise	01/15/14	1.00	77,369
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Bitto	Margherita	07/19/11	1.00	59,218
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Porter	Scott	01/29/20	1.00	59,218
145 - COLLECTOR/TREASURER	Principal Clerk	Puopolo	Vanessa	04/11/22	1.00	56,175
145 - COLLECTOR/TREASURER	Clerk Ii	Pena	Kelly	12/04/23	1.00	54,190
145 - COLLECTOR/TREASURER	Clerk Ii	Velez	Manuela	11/04/24	1.00	51,481
151 - SOLICITOR'S OFFICE	Solicitor	Capizzi	Paul	05/10/01	1.00	147,031
151 - SOLICITOR'S OFFICE	Assistant Solicitor	Doherty	Daniel	07/09/98	1.00	127,246
151 - SOLICITOR'S OFFICE	Principal Clerk/ Paralegal	Pelletier	Sheryl	01/04/21	1.00	68,595
151 - SOLICITOR'S OFFICE	Administrative Assistant	Haney	Maggie	09/16/10	1.00	66,275
151 - SOLICITOR'S OFFICE	Policy Advisor	Inzerillo	Claire	10/06/22	1.00	77,998
161 - CITY CLERK	City Clerk	Melnik	Ashley	01/07/04	1.00	117,203
161 - CITY CLERK	Assistant City Clerk	Beals	Christine	10/18/06	1.00	79,568
161 - CITY CLERK	Clerk II	Bianchi	Jada	02/28/22	1.00	54,190
161 - CITY CLERK	Clerk II	Bravo	Victoria	09/22/22	1.00	56,966
162 - ELECTION COMMISSION	Election Commissioner	Pietrantonio	Danielle	03/10/25	1.00	93,730
162 - ELECTION COMMISSION	Assistant Election Commissioner	Welch	Caitlin	06/15/10	1.00	74,319
162 - ELECTION COMMISSION	Principal Accounting Clerk	Asni	Youssef	08/30/21	1.00	56,257
162 - ELECTION COMMISSION	Clerk I	Manzi	Doreen	08/08/22	1.00	52,333
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Chief of Planning and Development	Skwierawaski	Thomas	07/10/17	1.00	141,099
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Administrative Asst	Maddrey	Tarik	09/23/19	1.00	63,091
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Business Liaison	Festa	John	01/03/06	1.00	71,921
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Open Space and Environmental Planner	Baker	Lauriellen	09/21/17	1.00	80,958
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Transportation Manager	Demauro	Julie	07/01/15	1.00	80,958
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	CDBG Program Manager	Vacant			1.00	73,500
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	City / Community Planner	Gravellese	Joseph	05/27/25	1.00	91,927
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Grant Writer	Viscay	Amelia	11/04/24	1.00	73,500
184 - ENGINEERING	City Engineer	Rystrom	Nicholas	07/19/11	1.00	141,317
184 - ENGINEERING	Administrative Assistant	Scalese	Francesca	01/09/17	1.00	63,091
184 - ENGINEERING	Staff Engineer	Dunne			1.00	97,712
184 - ENGINEERING	Staff Engineer	Vacant			1.00	68,126

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Civilian	Special Assistant	Andreotti	Carole	08/02/21	1.00	74,428
210 - POLICE DEPARTMENT: Civilian	Clerk I	Turnullo	Michele	12/16/13	0.85	44,282
210 - POLICE DEPARTMENT: Civilian	Animal Control Officer	Masiello	Anthony	01/01/93	1.00	58,983
210 - POLICE DEPARTMENT: Civilian	Mechanic	Defeo	Joseph	12/18/03	1.00	97,607
210 - POLICE DEPARTMENT: Civilian	Victim Advocate	Agneta	Gladys	09/26/18	0.77	52,689
210 - POLICE DEPARTMENT: Civilian	Payroll Clerk	Papasodora	Denise	09/22/08	1.00	74,326
210 - POLICE DEPARTMENT: Civilian	Police Clerk	De Los Santos	Lori	03/15/12	1.00	59,218
210 - POLICE DEPARTMENT: Civilian	Crime Analyst	White	Sarah	01/14/15	1.00	86,242
210 - POLICE DEPARTMENT: Civilian	Clerk II	Ciulla	Patricia	01/00/00	1.00	56,900
220 - FIRE DEPARTMENT: Civilian	Special Assistant	Vozzella	Alyssa	12/04/17	1.00	80,633
220 - FIRE DEPARTMENT: Civilian	Fleet Mechanic	Leonard	Steven	03/15/23	1.00	99,083
241 - MUNICIPAL INSPECTIONS/ ISD	Director - Municipal Inspections	Wells	Michael	10/13/16	1.00	118,014
241 - MUNICIPAL INSPECTIONS/ ISD	Special Assistant To The Director	Argenzio	Colleen	10/12/06	1.00	78,150
241 - MUNICIPAL INSPECTIONS/ ISD	Principal Clerk	Sandoval	Norma	08/17/20	1.00	56,175
241 - MUNICIPAL INSPECTIONS/ ISD	Principal Clerk	Redding	Linda	07/01/13	1.00	56,175
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Habeeb	Joseph	12/11/17	1.00	68,496
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Food	Azib	Hamza	09/21/23	1.00	68,496
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Housing	Lacentra	Ricci	11/15/16	1.00	74,428
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Tenaglia	Robert	07/15/05	1.00	71,921
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Str/ Housing	Argenzio	Vincent	07/20/21	1.00	68,496
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Fiore	Stephen		1.00	68,496
242 - BUILDING COMMISSIONER	Building Commissioner	Cavagnaro	Louis	09/15/10	1.00	112,648
242 - BUILDING COMMISSIONER	Principal Clerk	Moscone	Valerie	10/06/10	1.00	58,983
242 - BUILDING COMMISSIONER	Principal Clerk	Mendes	Marcia	07/29/19	1.00	56,175
242 - BUILDING COMMISSIONER	Senior Inspector	Dicks	Richard	01/24/00	1.00	81,238
242 - BUILDING COMMISSIONER	Inspector - Gas/Plumbing/Mechanical	Locke	Mark	08/04/04	1.00	96,523
242 - BUILDING COMMISSIONER	Sealer	Ferrara	John	07/05/00	1.00	88,038
242 - BUILDING COMMISSIONER	Inspector - Building	Martins	Jorge	03/01/21	1.00	74,428
295 - PARKING CONTROL	Parking Clerk	Babo	Zach	07/30/18	1.00	108,392
295 - PARKING CONTROL	Assistant Director	Guevara-Flores	Louis	05/07/18	1.00	77,368
295 - PARKING CONTROL	Administrative Assistant	Majano	Christian	10/22/20	1.00	54,539
295 - PARKING CONTROL	Principal Clerk	Debonis	Kelly	04/17/18	1.00	56,176
295 - PARKING CONTROL	Clerk II	De Las Salas	Ligia	12/02/21	1.00	54,188
295 - PARKING CONTROL	Parking Control Supervisor	Basta	Marko	08/01/18	1.00	60,736
295 - PARKING CONTROL	Parking Control Supervisor	Queen	John	10/17/24	1.00	52,811
295 - PARKING CONTROL	Parking Control Officer	Donovan	Stephen	10/04/21	1.00	57,616
295 - PARKING CONTROL	Parking Control Officer	Santosuosso	David	12/27/23	1.00	55,578
295 - PARKING CONTROL	Parking Meter Technician	Veras	Anthony	02/01/17	1.00	57,616
295 - PARKING CONTROL	Parking Control Officer	Reed	William	10/13/22	0.50	27,789

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Chief - Health And Human Services	Buck	Lauren	10/26/20	1.00	133,141
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Emergency Preparedness Manager	Sacco-Maguire	Adrienne	07/01/03	0.64	65,730
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Social Worker	Palermo	Nicole	11/15/21	1.00	86,242
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Regional Nurse	Fulghum	Lori	12/02/21	1.00	86,229
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Deputy Director Of Ph	Sepulveda	Paula	10/26/20	1.00	80,952
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Clerk Ii	Bichou	Hajar	12/06/21	1.00	54,190
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Catano	Isabel	09/16/19	1.00	86,362
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Ciccolo	Angela	10/22/14	1.00	83,847
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Dos Santos	Kathlen	03/31/22	1.00	79,661
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Eddaoudi	Hasnaa	08/28/23	1.00	71,385
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Maghsoudi	Lexi	03/30/23	1.00	83,847
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Mass in Motion Regional Manager	Abou Hadiba	Nada	09/22/22	1.00	70,781
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Healthy Living Program Manager	Lumaj	Samanda	09/22/22	1.00	70,781
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Substance Use And Housing Program Manager	Salemme	Carrieann	07/01/17	1.00	77,368
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Community Liaison Coordinator	Pineda-Alvarez	Madelyn	10/05/20	1.00	63,091
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Grant Program Coordinator	Ragucci	Chantel	03/30/21	1.00	73,495
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Grant Manager/ Public Safety	Miller	Joshua	08/08/22	1.00	70,108
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Director	Digiulio	Debra	01/05/16	1.00	92,410
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Assistant Director	Piccardi	Anna	10/20/22	1.00	61,086
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Clerk Ii	Martelli	Susan	03/25/24	1.00	51,481
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Senior Center Caretaker/ Van Driver	Pio	Anthony	10/31/24	1.00	49,971
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Senior Center Van Driver	Abou Hadiba	Tarek	10/14/21	1.00	49,971
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Clerk Ii	Canas	Arminda	08/03/23	1.00	51,481
543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs	Veterans Service Officer			01/00/00	1.00	67,167
543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs	Assistance To The Veterans Service Officer	Dreeszen	Donna	09/01/11	1.00	70,780
601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YC Director Of Workforce Development, Labor Relations & Youth Works		Visconti	Gerardo	01/29/24	1.00	135,706
601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YC Youth Works Assistant Coordinator		Huot	Melena	11/28/22	1.00	59,218
610 - LIBRARY	Library Director	Luongo	Diana	03/14/13	1.00	104,055
610 - LIBRARY	Special Assistant	Quevillon	Kayla	03/28/22	1.00	65,215
610 - LIBRARY	Administrative Assistant	Viarella	Justin	11/04/24	1.00	54,951
610 - LIBRARY	Childrens' Librarian	Maniscalco	Krystee	02/27/20	1.00	68,496
610 - LIBRARY	Library Technical Services	Heaven	Rhea	11/20/17	1.00	70,780
610 - LIBRARY	Library Collection Development	Croghan	Ross	11/15/16	1.00	68,496
610 - LIBRARY	Childrens' Librarian	Ferrara	Lisa	09/07/21	1.00	68,496
610 - LIBRARY	Library Assistant Ii	Yeomans	Madison	08/02/21	1.00	49,971
610 - LIBRARY	Young Adult Librarian	Puleo	Christina	09/17/20	1.00	59,218
610 - LIBRARY	Adult Services Librarian	Maniscalco	Kimberlee	01/00/00	1.00	56,257
610 - LIBRARY	Clerk I	Ferrante	Melissa	04/22/19	0.62	29,283

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
650 - PARKS & RECREATION SERVICES	Recreation Services Director	Hinojosa	Michael	06/11/13	1.00	110,836
650 - PARKS & RECREATION SERVICES	Sports & Fitness Corordinator	Leone	John	10/02/17	1.00	80,952
650 - PARKS & RECREATION SERVICES	Special Assistant	Duggan	Jennifer	09/15/16	1.00	70,707
650 - PARKS & RECREATION SERVICES	Admin Assistant	Borriello	Adriana	07/01/19	1.00	59,950
650 - PARKS & RECREATION SERVICES	Activity/Program Coordinator	Caputo Vranos	Sally	08/28/13	1.00	52,333
650 - PARKS & RECREATION SERVICES	Athletic Facilities Coordinator	Merullo	Joseph	04/25/22	1.00	63,101
650 - PARKS & RECREATION SERVICES	Activity/Program Coordinator	Raduazzo	Robert	11/14/24	1.00	49,717
650 - PARKS & RECREATION SERVICES	Wellness Shift Supervisor	Diliegro	Nanci	09/03/19	0.82	49,190
651 - HEALTH AND WELLNESS CENTER	Wellness Center Manager	Perrella	Joseph	12/04/23	1.00	90,853
651 - HEALTH AND WELLNESS CENTER	Special Assistant	Hanton	Haley	06/21/22	1.00	74,428
651 - HEALTH AND WELLNESS CENTER	Clerk Ii	Giuliano	Joli	07/01/22	1.00	52,333
210 - POLICE DEPARTMENT: Sworn	Police Chief	Callahan	David	02/10/91	1.00	215,712
210 - POLICE DEPARTMENT: Sworn	Executive Officer	Randall	Sean	02/10/91	1.00	145,774
210 - POLICE DEPARTMENT: Sworn	Senior Captain-26	Mangino	Michelle	04/03/96	1.00	145,774
210 - POLICE DEPARTMENT: Sworn	Captain-26	Lavita	Maria	04/03/96	1.00	139,246
210 - POLICE DEPARTMENT: Sworn	Captain-26	O'Hara	Amy	06/26/94	1.00	139,246
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Azzari	John	11/06/87	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Bruzzese	Stacey	04/12/04	1.00	114,552
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Callahan	Charles	04/26/95	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Chapman	Brian	04/26/95	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Dusseault	Patrick	01/31/05	1.00	114,552
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Impemba	Robert	01/31/05	1.00	114,552
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Malley	Glenn	05/20/95	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Malone	Thomas	02/19/95	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Colannino	Kevin	09/24/95	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Mclaughlin	Michael	04/13/86	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Romboli	Lynn	09/24/95	1.00	120,280
210 - POLICE DEPARTMENT: Sworn	Lieutenant	Zagarella	Robert	11/28/13	1.00	107,247
210 - POLICE DEPARTMENT: Sworn	Sergeant	Alfaro	Milton	09/10/12	1.00	92,831
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Cannon	John	05/19/97	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Carey	Patricia	06/16/94	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	Sergeant	Fantasia	Nicholas	03/12/12	1.00	92,831
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Gagliardi	John	05/19/97	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Gibson	Jon-Richard	07/12/03	1.00	99,109
210 - POLICE DEPARTMENT: Sworn	Sergeant	Hickey	Dennis	01/23/12	1.00	92,831
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Internicola	Joseph	04/12/02	1.00	99,109
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Langone	Jeffrey	05/19/97	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	Sergeant	Leslie	Matthew	03/11/13	1.00	92,831
210 - POLICE DEPARTMENT: Sworn	Sergeant	Mathews	Sean	05/28/12	1.00	92,831
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Picardi	James	02/10/91	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Rose	James	04/09/01	1.00	99,109
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Trovato	Michael	09/11/04	1.00	99,109

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Sworn	Sergeant	Turner	Joseph	10/23/11	1.00	92,831
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Wilson	David	04/26/95	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Zingali	Douglas	05/19/95	1.00	104,065
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Ahern	Stephen	03/27/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Alas	Christopher	04/23/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Arsenault	Dennis	09/10/14	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Bertrand	Gina	06/04/12	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Brenes	Bryan	10/16/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Brucker	Kenneth	02/18/95	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 21	Caramanica	David	03/04/00	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Chhom	Pheachy	06/04/12	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Cipolletta	Randy	04/19/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Crevoiserat	Paul	09/01/88	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Damore	Michael	03/09/15	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Delloiacono	Anthony	09/16/15	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Dercolo	Michael	03/09/15	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Dicenso	Jagger	06/01/20	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Digitale	Emilio	03/27/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 21	Duca	Joseph	01/31/03	1.00	81,530
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Fitzgerald	Daniel	03/12/14	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Fusco	Emilio	09/16/15	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Galvez	Brenda	03/27/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Griffin	James	08/13/14	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Herrera	Chase	03/12/14	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 16	Launie	Steven	09/13/06	1.00	80,723
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Lauria	Andrew	12/07/86	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Leslie	Brendon	11/19/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 21	Lessner	Keith	04/19/05	1.00	80,723
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Lucero	Paul	04/03/94	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Malvarosa	Julieann	09/24/95	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Mannara	Franco	04/03/96	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Marks	Daniel	06/04/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Marks	Robert	07/06/09	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Matos	Anthony	03/25/19	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Melendez	Joel	04/02/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	O'Hara	Kevin	05/20/19	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Orellana	Christian	04/02/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Osorio	Jose	06/01/20	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Panzini	Christopher	06/01/20	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Patrizzi	Guido	03/11/13	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Pizzi	Stephen	11/13/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Puopolo	Robert	10/30/17	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Reardon	Terence	03/05/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Resic	Kenan	03/11/13	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 16	Romero	Jorge	10/20/07	1.00	80,723

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Sabino	Sindy	03/25/19	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Silvestro	Mark	03/14/16	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 16	Singer	Joseph	10/11/06	1.00	80,723
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Taborda	Johan	07/27/20	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Tammaro	Gregory	01/10/88	1.00	82,345
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Tiso	Michael	06/04/18	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Trifkovic	Vedran	03/12/12	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Vecchia	Derek	03/09/15	1.00	76,154
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Armata	Alexsandra	01/10/22	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Berkowitz	Giana	09/19/22	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Kong	Orion	02/20/23	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Mclaughlin	Michael	02/20/23	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Mullen	Shayna	02/20/23	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Papasodora	John	09/19/22	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Redding	Daniel	05/09/22	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Wyzanski	Seth	02/20/23	1.00	73,936
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Arias-Cardona	Melissa	11/13/23	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Gomez-Catano	Alejandro	05/08/23	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Gonzaga	Mickaela	05/08/23	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Rivera	Estefania	11/13/23	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Dupont	Michael	05/13/24	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Matos	Tori	05/13/24	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Mrani-Alaoui	Wahid	05/13/24	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Claros Arango	Kevin	03/24/25	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Kjersgard	Robert	03/24/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Natola	Jarrod	03/24/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Ochoa	Alejandro	03/24/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Panameno-Suarez	Andrea	05/01/25	1.00	64,359
220 - FIRE DEPARTMENT: Sworn	Fire Chief (Acting)	Cullen	James	04/04/99	1.00	149,350
220 - FIRE DEPARTMENT: Sworn	Sr Deputy Chief	Rich	Glen	11/19/95	1.00	133,298
220 - FIRE DEPARTMENT: Sworn	Deputy - 11	Cheever	Paul	08/02/04	1.00	125,076
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Dicarlo	Michael	04/04/99	1.00	126,953
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Giampietro	Anthony	04/04/99	1.00	126,953
220 - FIRE DEPARTMENT: Sworn	Deputy - 11	Laurano	Joe	08/29/05	1.00	125,076
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Manion	Sean	11/19/95	1.00	126,953
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Bowden	Michael	12/02/01	1.00	107,823
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Demauro	Robert	03/17/10	1.00	102,690
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Esposito	Robert	01/11/02	1.00	107,823
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Ferrante	Steven	02/16/86	1.00	109,442
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Fleming	John	11/19/95	1.00	109,442
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Griffin	Sean	10/12/11	1.00	102,690
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Holmberg	Carl	02/13/01	1.00	107,823

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Landry	Guy	06/01/97	1.00	109,442
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Laurano	Richard Iii	10/12/11	1.00	102,690
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Mansfield	Robert	02/17/13	1.00	102,690
220 - FIRE DEPARTMENT: Sworn	Captain - 11	O'Hara	Kevin	08/02/04	1.00	107,823
220 - FIRE DEPARTMENT: Sworn	Captain - 11	O'Hara	Michael	10/12/11	1.00	102,690
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Parsons	Steven	08/02/04	1.00	107,823
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Wolfgang	Mark	08/02/04	1.00	107,823
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Bowen	Gregg	10/03/11	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Brown	William	08/10/05	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Buonopane	Nicholas	02/17/13	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Capuano	William	10/03/11	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Churchill	William	10/03/11	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Conley	Michael	10/12/11	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Dibartolomeo	Leonard	02/11/19	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Doherty	Brian	08/10/05	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Doherty	Kevin	08/27/07	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Dwyer	Andrew	08/10/15	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Forte	Michael	10/01/17	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Foster	Charles	08/10/15	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Hartman	Brian	02/11/19	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Leary	Erin	08/10/05	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Mullen	Steven	10/03/11	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Muniz	Ariel	11/14/16	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Murphy	Michael	08/10/05	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Nadworny	Jamie	09/09/13	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Noll	Joseph	02/17/11	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Rizzo	Ryan	11/14/16	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Robson	Corey	08/02/04	1.00	92,949
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Russo	Nicholas	08/12/13	1.00	88,523
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Warren	Michael	11/14/16	1.00	84,311
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	Barry	Frank	04/04/99	1.00	81,331
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Bruno	Sean	08/02/04	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	Calsimitto	Paul	06/01/97	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Delgreco	Charles	08/02/04	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Fusco	Charles	08/02/04	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	McLaughlin	Peter	06/01/97	1.00	81,331
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Mirasolo	Christopher	08/02/04	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Serino	John	08/02/04	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Smith	Charles	08/02/04	1.00	80,130
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	Steriti	Edward	06/01/97	1.00	81,331
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Amato	Michael	03/14/10	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Belliveau	Robert	02/17/13	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bianchino	Jason	10/01/17	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bohannon	Jordan	09/12/21	1.00	72,678

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bona	Jonathan	04/24/22	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bonasoro	Anthony	06/15/20	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bonito	Brendan	10/01/17	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bulla	Philip	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Cadogan	Timothy	10/01/17	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ciampoli	Brian	09/09/13	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	D'Ambrosio	Joseph	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dicarlo	Ryan	08/10/15	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Digiovanni	Michael	10/03/11	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dimartino	Michael	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Doherty	Daniel	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Dusvitch	Joseph	10/03/11	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Ferragamo	Michael	10/03/11	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Festa	Gerard	02/11/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Gibson	Eric	02/11/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Heard	Joe	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Hill	Jason	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Holmberg	Nathaniel	04/24/22	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Iovine	Louis	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Johnson	Barry	03/14/10	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Lally	Justin	10/03/11	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Lavasseur	George	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Macdonald	Samuel	09/09/13	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Macmillan	William	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Messina	Jason	11/14/16	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Mullen	Michael	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ortega	Jeffrey	06/15/20	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ortega-Bueno	Hernando	09/12/21	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Palleschi	Michael	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Pani	Giancarlo	11/04/19	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Parlante	Matthew	06/15/20	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Pemberton	Jarel	09/12/21	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Roosa	Patrick	08/10/15	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Sarcia	Kristopher	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Serino	David	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Snyder	Jacqueline	09/12/21	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Stankovski	David	10/03/11	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Stuart	Dylan	09/12/21	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Stuart	Michael	09/09/13	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tata	Matthew	06/15/20	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Trichilo	Frank	09/16/05	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Trichilo	Joseph	09/09/13	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Velez	Manuel	09/04/18	1.00	72,678
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Viviano	Stephen	10/03/11	1.00	76,314
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Arsenault	Joshua	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Crowe	Robert	05/15/23	1.00	68,664

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Deramo	Christopher	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Deramo	John	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dicarlo	Leann	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Disalvo	Nico	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	Manion	Sean	09/11/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Oneil	Brandon	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	Perez-Chicas	Jonathan	09/11/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Reardon	Patrick	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tango	Devin	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tata-Amato	Seth	05/15/23	1.00	68,664
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Banks	Michael	05/15/23	1.00	64,430
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	D'Ambrosio	Anthony	09/11/23	1.00	64,430
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Hartman	Nicholas	05/15/23	1.00	64,430
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	Mcmahon	Garrett	09/11/23	1.00	64,430
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Sandoval	Anthony	05/15/23	1.00	64,430
220 - FIRE DEPARTMENT: Sworn	Firefighter 3				1.00	-
220 - FIRE DEPARTMENT: Sworn	Firefighter 3				1.00	-
420 - DEPT OF PUBLIC WORKS: Administration	Superintendent Of DPW	Ciaramella	Christopher	11/06/17	0.50	148,584
420 - DEPT OF PUBLIC WORKS: Administration	Assistant Superintendent of DPW	Guinasso	William	11/05/18	1.00	123,948
420 - DEPT OF PUBLIC WORKS: Administration	General Foreman	Fabiano	Christopher	09/28/16	0.50	115,836
420 - DEPT OF PUBLIC WORKS: Administration	Recycling Coordinator	Mclaughlin	Michael	03/28/24	1.00	70,780
420 - DEPT OF PUBLIC WORKS: Administration	Construction Oversight	Digregorio	Michael	09/03/19	0.50	86,242
420 - DEPT OF PUBLIC WORKS: Administration	Administrative Assistant	Selvitella	Elaine	11/01/85	1.00	66,256
420 - DEPT OF PUBLIC WORKS: Administration	Principal Accounting Clerk	Anemeduris	Debra	09/24/18	1.00	59,218
420 - DEPT OF PUBLIC WORKS: Administration	Mechanic	Dellaporta	Joseph	09/26/24	0.50	88,312
426 - DEPT OF PUBLIC WORKS: General	Lead Supervisor	Cecere	Michael	11/03/86	1.00	99,050
426 - DEPT OF PUBLIC WORKS: General	Municipal Building Supervisor	Penta	Steven	11/16/06	1.00	99,050
426 - DEPT OF PUBLIC WORKS: General	Highway Supervisor	Deangelis	Anthony	04/01/02	1.00	83,138
426 - DEPT OF PUBLIC WORKS: General	Supervisor	Sevastakis	Nicholas	11/13/17	1.00	77,355
426 - DEPT OF PUBLIC WORKS: General	Signs Foreman	Petrigno	Michael	09/09/19	1.00	69,451
426 - DEPT OF PUBLIC WORKS: General	Working Foreman	Noonan	Robert	07/31/23	1.00	69,451
426 - DEPT OF PUBLIC WORKS: General	Working Foreman (Carpenter)	Bruker	Christopher	11/05/18	1.00	69,451
426 - DEPT OF PUBLIC WORKS: General	Working Foreman	Volcimus	Eddy	12/02/21	1.00	69,451
426 - DEPT OF PUBLIC WORKS: General	Foreman	Micciche	Michael	11/05/18	1.00	69,451
426 - DEPT OF PUBLIC WORKS: General	Craftsman	Butler	Laylynn	09/27/21	1.00	66,602
426 - DEPT OF PUBLIC WORKS: General	Craftsman	Ruiz	Samuel	03/25/24	1.00	66,693
426 - DEPT OF PUBLIC WORKS: General	Laborer	Vranos	Daniel	07/01/23	1.00	57,886
426 - DEPT OF PUBLIC WORKS: General	Laborer	Desantis	John	08/09/21	1.00	59,613
426 - DEPT OF PUBLIC WORKS: General	Laborer	Boudreau	Calvin	08/02/23	1.00	59,613
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Supervisor	Vesce	Brian	09/28/15	1.00	74,235
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Foreman	Turco	Massimo	03/25/24	1.00	69,451
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Craftsman	Pino	John	11/05/18	1.00	66,602
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Laborer	Guinasso	Andrew	08/03/23	1.00	59,613
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Laborer	O'Brien	Robert	10/03/24	1.00	59,613

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Water Technician	Maniscalco	John	02/05/96	1.00	82,451
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Lead Supervisor	Hilton	Marc	11/06/17	1.00	96,554
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Supervisor - Drain	Courage	Christopher	09/09/19	1.00	77,355
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Supervisor - Sewer	D'Amelio	Francesco	11/05/18	1.00	77,355
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Wells	Michael	08/02/21	1.00	71,531
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Bowden	Matthew	07/18/23	1.00	69,451
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Traversy	Thomas	08/12/13	1.00	69,451
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Belcastro	Joseph	07/18/23	1.00	66,602
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Contrado	Mark	10/10/24	1.00	59,613
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Chavez	Jose	10/24/24	1.00	59,613
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Tavares	Ryan	10/17/24	1.00	59,613
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Correia	Cameron	01/00/00	1.00	59,613
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Superintendent		Ciaramella	Christopher	11/06/17	0.50	148,584
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Assistant Superintendent		Gulizia	Anthony	08/30/21	1.00	123,948
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic General Foreman		Fabiano	Christopher	09/28/16	0.50	115,836
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Special Assistant W&S Admin		Dusevitch	Karen	01/15/14	1.00	74,428
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Ami Analyst		Hallisey	Keith	08/26/24	1.00	66,231
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Const Oversite Mgr		Digregorio	Michael	09/03/19	0.50	86,242
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Mechanic		Dellaporta	Joseph	09/26/24	0.50	88,312
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Clerk Of The Works		Lake	Joseph	11/16/06	1.00	108,381

**CITY OF REVERE**  
**EMPLOYEE INSURANCE RATES**  
**7/1/25 - 6/30/26**

PROVIDER	TYPE OF PLAN	MONTHLY RATE 100%	CITY'S MONTHLY CONTRIBUTION	EMPLOYEE MONTHLY CONTRIBUTION
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**EMPLOYEE  
WEEKLY  
CONTRIB**

**COBRA  
RATE  
102%**

Blue Choice	Individual	\$ 1,869.34	75.0%	\$ 1,402.01	25%	\$ 467.34
	Family	\$ 5,058.49	75.0%	\$ 3,793.87	25%	\$ 1,264.62

<b>\$ 107.85</b>
<b>\$ 291.84</b>

\$ 1,906.73
\$ 5,159.66

Network Blue Enhanced	Individual	\$ 1,180.89	77.5%	\$ 915.19	22.5%	\$ 265.70
	Family	\$ 3,102.71	77.5%	\$ 2,404.60	22.5%	\$ 698.11

<b>\$ 61.32</b>
<b>\$ 161.10</b>

\$ 1,204.51
\$ 3,164.76

Harvard Enhanced	Individual	\$ 1,150.03	77.5%	\$ 891.27	22.5%	\$ 258.76
	Family	\$ 3,071.84	77.5%	\$ 2,380.68	22.5%	\$ 691.16

<b>\$ 59.71</b>
<b>\$ 159.50</b>

\$ 1,173.03
\$ 3,133.28

Dental Blue	Individual	\$ 47.22	50%	\$ 23.61	50%	\$ 23.61
	Family	\$ 110.98	50%	\$ 55.49	50%	\$ 55.49

<b>\$ 5.45</b>
<b>\$ 12.81</b>

\$ 48.16
\$ 113.20

Boston Mutual Life	Firefighters, Police Officers
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City, DPW, School
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Basic	1.08/week	1.01/week or 4.38/month
Dependent	0.44/week	0.44/week
Voluntary	varies by amount and age	varies by amount and age

**Direct Pay Subscribers: Payments are due on the 1st of the month preceding the month of coverage (payment for July is due June 1st).  
Make checks payable to City of Revere. Mail to Human Resources, City of Revere, 281 Broadway, Revere, MA 02151.**

# PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., Chair

WILLIAM T. KEEFE, Executive Director

Auditor DIANA DIZOGGIO | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES J. GUIDO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN, ESQ.

## MEMORANDUM

TO: Revere Retirement Board  
FROM: William T. Keefe, Executive Director *WTK*  
RE: Appropriation for Fiscal Year 2026  
DATE: December 3, 2024

Required Fiscal Year 2026 Appropriation: **\$18,726,857**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2026 which commences July 1, 2025.

Based on the agreement between the City of Revere and the Town of Winthrop, the MNRE will pay the employer's share of the normal cost (the present value of benefits earned each year) of its employees each year. Our calculations are based on the results of the January 1, 2023 actuarial valuation and the appropriation data provided to us as of September 30, 2024. We will review the normal cost for the MNRE in each actuarial valuation we perform. The next valuation will be performed as of January 1, 2025.

The allocation by governmental unit is as follows:

City	\$13,844,637
School	3,895,186
Housing	893,271
MNRE	93,763

As we indicated in PERAC Memo #29/2024, we are sending this letter only to the Retirement Board. Upon receipt, please forward this letter to the appropriate governmental bodies.

If you have any questions, please contact PERAC's Actuary, John Boorack, at (617) 666-4446 Extension 935.

WTK/jfb

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## Section X - Glossary

**Abatement** - A complete or partial cancellation of a tax levy imposed by a governmental unit. Administered by the local board of assessors.

**Accounting Period** - A period at the end of which, and for which, financial statements are prepared. Also known as a fiscal period.

**Accounting System** - A system of financial record keeping that record, classifies and report information on the financial status and operation of an organization.

**Accrual** –A method of accounting that recognizes revenues when earned and expenses when incurred, regardless of when cash is received or disbursed.

**Activity** - A specific and distinguishable line of work performed by one or more organization components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible.

**Adopted Budget** - The resulting budget that has been approved by the City Council.

**Allocation** - The distribution of available monies, personnel, buildings, and equipment among various City departments, division, or cost centers.

**American Rescue Plan Act (ARPA)** – The American Rescue Plan Act of 2021 is an economic stimulus bill which provided relief funds to state, local and tribal governments that were negatively impacted by the coronavirus pandemic.

**Amortization** – An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period.

**Annual Budget** - An estimate of expenditures for specific purposes during the fiscal year (July 1-June 30) and the proposed means (estimated revenues) for financing those activities.

**Appropriation** - An authorization granted by the City Council to incur liabilities for purposes specified in the appropriation act.

**Arbitrage** - Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

**Assessed Valuation** - A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

**Audit** - An examination of documents, records, reports, system of internal control, accounting, and financial procedures to ensure that financial records are fairly presented and in compliance with all legal requirements for handling of public funds, including state and federal laws and the City charter.

**Balanced Budget** - A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

**Bond Anticipation Notes (BAN)** - Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

**Budget Calendar** - A schedule of certain steps to be followed in the budgeting process and the dates by which each step must be complete.

**Budget Document** - The instrument used by the Mayor to present a comprehensive financial program to the appropriating body.

**Budget Message** - A general discussion of the submitted budget presented in writing by the Mayor to the legislative body as part of the budget document.

**Capital Budget** - A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

**Capital Expenditure** – Money spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment.

**Capital Improvement Program (CIP)** - A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

**Charges for Service** - (Also called User Charges or Fees) The charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

**Cherry Sheet** - A form showing all state and county charges and reimbursements to the City as certified by the state director of accounts. Years ago, this document was printed on cherry colored paper, hence the name. A copy of this manual can be found at the following on- line address: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>.

**Community Preservation Act (CPA)** - The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protections, historic preservation, and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA.

**Consent Decree:** A consent decree is an agreement or settlement to resolve a dispute between two parties without admission of guilt. The plaintiff and the defendant ask the court to enter into their agreement, and the court maintains supervision over the implementation of the decree in monetary exchanges or restructured interactions between parties.

**Cost Center** - The lowest hierarchical level of allocating monies. Often referred to as a program, project, or operation.

**Debt Limits** - The general debt limit of a City consists of normal debt limit, which is 2 ½ percent of the valuation of taxable property and a double debt limit which is 5 % of that valuation. Cities and towns may authorize debt up to the normal limit without state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

**Debt Service** - Payment of interest and repayment of principal to holders of government debt instruments.

**Deficit or Budget Deficit** - The excess of budget expenditures over receipts. City and State laws require a balanced budget.

**Department** - A principal, functional and administrative entity created by statute and the Mayor to carry out specified public services.

**Encumbrance** - An account used to record the estimated amount of purchase orders, contract, or salary commitments chargeable to an appropriation. The account is credited when goods or services are received, and the actual expenditure of the appropriation is known.

**Enterprise Fund** - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Governmentally owned utilities and hospitals are ordinarily accounted for by enterprise funds.

**Equalized Value (EQV)** – The full and fair cash value of property within a municipality. See MGL - Ch 58 Section 10C for a full description.

**Exemptions** - A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens, widows, and war veterans.

**Expenditures** - The amount of money, cash, or checks, actually paid or obligated for payment from the treasury when liabilities are incurred pursuant to authority given in an appropriation.

**Federal Emergency Management Agency (FEMA)** – A federal agency whose primary purpose is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

**Fiduciary** - A person or organization who holds a legal or ethical relationship of trust with one or more other parties.

**Financial Accountability** - The obligation of government to justify the raising of public resources and for what those resources were expended.

**Financial Condition** - The probability that a government will meet its financial obligations as they become due and its service obligations to constituencies, both currently and in the future.

**Financing Plan** - The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

**Fiscal Period** - Any period at the end of which a governmental unit determines its financial position and the results of its operations.

**Fiscal Year** - The 12-month financial period used by all Massachusetts municipalities which begins July 1st and ends June 30th of the following calendar year. The year is represented by the date on which it ends. Example: July 1, 2022 to June 30, 2023 would be FY 23.

**Fixed Asset** - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full and Fair Market Valuation** - The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes. "Proposition 2 ½" laws set the City's tax levy limit at 2 ½ % of the full market (assessed) value of all taxable property.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** -The portion of Fund Equity available for appropriation.

**Fund Equity** -The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

**General Fund** - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

**Generally Accepted Accounting Principles (GAAP)** – A common set of accounting rules, standards, and procedures issued by the Financial Accounting Standards Board (FASB). These detailed accounting guidelines and standards are meant to ensure clear and consistent reporting of financial information.

**Government Accounting Standards Board (GASB)** - The Governmental Accounting Standards Board (GASB) was organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. The Foundation's Trustees are responsible for selecting the members of the GASB and its Advisory Council, funding their activities and exercising general oversight-with the exception of the GASB resolution of technical issues. The GASB function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. More information, including all statements, can be found at [www.gasb.org](http://www.gasb.org).

**Government Finance Officers Association (GFOA)** – Represents public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

**Governmental Funds** – Revenues and expenditures should be recognized on a modified accrual basis. Revenues should be recognized in the account period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.

**Grant** - A contribution of assets by one governmental unit to another unit. Typically, these contributions are made to local governments from the state and federal government. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes, or for the acquisition or construction of fixed assets.

**Inter-fund Transactions** - Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

**Intra-fund Transactions** - Financial transactions between activities within the same fund. An example would be a budget transfer.

**Levy** - The amount of taxes, special assessments, or service charges imposed by a governmental unit.

**Levy Ceiling** - The limit imposed by Proposition 2 ½ that equals 2 ½ % of the total full and fair cash value of all taxable property.

**Levy Limit** - The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2 ½ % increase on that amount plus the amount certified by the State that results from "new growth".

**License and Permit Fees** - The charges related to regulatory activities and privileges granted by the government in connection with regulations.

**Line-item Budget** - A format of budgeting which organizes costs by object of expenditure such as supplies, equipment, maintenance, or salaries.

**Major Funds** - There are two types of major governmental funds – General Funds and Enterprise Funds. These funds are voted as part of the annual city budget. The General Fund is the major operating fund of municipal governments, and it accounts for most municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges.

Most of the municipal departments, including the schools, are supported in whole or in part by the General Fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Massachusetts Bay Transportation Authority (MBTA)** - The Massachusetts Bay Transportation Authority is the state authority responsible for all aspects of transportation throughout the Commonwealth of Massachusetts. A description of the assessment charged to municipalities can be found in the cherry sheet manual located on-line at <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>

**Massachusetts Department of Revenue (DOR)** - The mission of the Massachusetts Department of Revenue is to achieve maximum compliance with the tax, child support, and municipal finance laws of the Commonwealth. In meeting its mission, the Department is dedicated to enforcing these laws in a fair, impartial, and consistent manner by providing professional and courteous service to all its customers.

**Massachusetts General Law (MGL)** - The General Laws governing the Commonwealth of Massachusetts. These laws can be found at: <http://www.mass.gov/legis/>

**Massachusetts Public Employee Retirement Administration Commission (PERAC)** - (PERAC) was created for and is dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts public pension systems.

**Massachusetts School Building Authority (MSBA)** - The MSBA is the state authority that oversees all school building projects and funding. The web site is [www.mass.gov/msba](http://www.mass.gov/msba)

**Massachusetts Water Resources Authority (MWRA)** - A public authority in the Commonwealth of Massachusetts that provides wholesale drinking water and sewage services to certain municipalities and industrial users in the state, primarily in the Boston area.

**Modified Accrual Basis** - Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**New Growth** - The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year.

**Non-expendable Trust Fund** - A fund, the principal, and sometimes also the earnings, of which may not be expended.

**Non-Tax Revenue** - All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue.

**Other Financing Sources (OFS)** - An Operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt and operating transfers-in.

**Other Financing Uses (OFU)** - An Operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

**Operating Budget** - A budget that applies to all outlays other than capital outlays.

**Overlay** - The amount raised by the assessors in excess of appropriation and other charges for the purpose of creating a fund to cover abatements and exemptions.

**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. Overlay surplus may be appropriated for any lawful purpose.

**Payment in Lieu of Taxes (PILOT)** - Money received from exempt (non-profit) organizations who are otherwise not obligated to pay property taxes. Federal, state, municipal facilities, hospitals, churches, and colleges are examples of tax-exempt properties.

**Performance Indicator** - Variables measuring the degree of goal and objective fulfillment achieved by programs.

**Performance Standard** - A statement of the conditions that will exist when a job is well done.

**Policy** - A definite course of action adopted after a review of information and directed at the realization of goals.

**Priority** - A value that ranks goals and objectives in order of importance relative to one another.

**Procedure** - A method used in carrying out a policy or plan of action.

**Program** - Collections of work-related activities initiated to accomplish a desired end.

**Program Budget** - A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise units of measure.

**Proposition 2 ½** - A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½ % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½ % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

**Purchase Order** - A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

**Rating Agencies** - This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

**Registered Bonds** - Bonds that are registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax-exempt status is to be retained.

**Registry of Motor Vehicles (RMV)** - The Registry of Motor Vehicles in Massachusetts is responsible for all aspects of motor vehicles including but not limited to registration, sales tax, and licensing.

**Request for Proposal (RFP)** - RFP is a solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset, to potential suppliers to submit business proposals.

**Reserves** - An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Reserve for Contingencies** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**Retained Earnings** - The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

**Revenue** - Additions to the City's financial assets (such as taxes and grants) other than from inter-fund transfers and debt issue proceeds.

**Revolving Fund** - A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

**Sanitary Sewer Overflows (SSOs)** – Sanitary Sewer Overflows are releases of untreated sewage into the environment and have always been illegal under the Clean Water Act.

**Service Level** - The extent or scope of the City's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

**Special Revenue Fund (SRF)** - A fund used to account for revenues from specific revenue sources that by law are designed to finance particular functions or activities of government.

**Submitted Budget** - The proposed budget that has been approved by the Mayor and forwarded to the City Council for their approval. The City Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City Charter.

**Supplemental Appropriations** - Appropriations requested by the Mayor and approved by the City Council after an initial appropriation to cover expenditures beyond original estimates.

**Tax Anticipation Notes (TAN)** - Notes issued in anticipation of collection of taxes, usually retired only from tax collections, and only from the proceeds of the tax levy whose collection they anticipate.

**Tax Levy** - The amount of taxes, special assessments, or service charges imposed by a governmental unit.

**Tax Rate** - The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

**Unit Cost** - A term used in cost accounting to denote the cost of producing a unit of product or rendering a unit of service, for example, the cost of treating and purifying a thousand gallons of sewage.

**Valuation (100%)** - Requirement that the assessed valuation must be the same as the market value for all properties.

**Warrant** - An order drawn by a municipal officer directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

**Warrant Payable** - The amount of warrants outstanding and unpaid.