CITY OF REVERE

FY 2027 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

Title	Name	Manner of Selection	First Took Office	Term Expires
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 WIN Waste, under which WIN Waste 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 subsequent tax rates. 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. 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. 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).

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.

The City has also commenced construction on a new, $493 million high school at the site of the former Wonderland Dog Track, which is expected to open in and will 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.

Student Enrollments

	2020-21	2021-22	2022-23	2023-24	2024-25
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
	7,141	7,166	7,141	7,344	7,261

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/MEMA 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	9,920	9,880	9,814	9,337	8,783
Number of Establishments	1,033	1,058	1,140	1,201	1,235
Average Weekly Wages	$ 758	$ 797	$ 795	$ 799	$ 890
Total Wages	$ 410,700,467	$ 428,862,219	$ 409,654,945	$ 417,045,989	$ 408,764,497

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.

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 on Squire Road, adjacent to Route 1, on the site of the former Showcase Cinemas. 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

Name	Nature of Business	Employment
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:

	City of Revere			Massachusetts	U.S.
Year	Labor Force	Employment	Unemployment Rate	Unemployment Rate	Unemployment Rate
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.

Fiscal Year	Commercial	%	Residential	%	Total
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

	Revere	Massachusetts	United States
Median Family Income			
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
Per Capita Income			
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

2020	2010	2000	1990	1980
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
GROSS AMOUNT TO BE RAISED:					
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
Total Gross Amount to be Raised	$ 204,064,961	$ 211,535,287	$ 225,508,767	$ 229,420,341	$ 244,983,329
LESS RECEIPTS & OTHER REVENUE:					
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	-	-	-	-	-
Total Estimated Receipts & Revenue	$ 121,413,611	$ 125,185,043	$ 135,046,443	$ 133,822,672	$ 142,933,494
NET AMOUNT TO BE RAISED (TAX LEVY)	$ 82,651,350	$ 86,350,244	$ 90,462,324	$ 95,597,669	$ 102,049,835

(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)

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
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.

Name	Nature of Business	Total Assessed Valuations for Fiscal 2025
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
		$ 1,472,565,312

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.

January 1	State Equalized Valuations	Percentage Increase/Decrease
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.

Fiscal Year	Net Tax Levy(1)	Overlay Reserve	As a % of Net Levy	Balance as of June 30, 2020
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):

	Tax Rates				Collected During FY Payable (2)		Collections as of June 30, 2021 (3)(4)	
Fiscal Year	Resi-dential	Comm. Ind. Pers.	Gross Tax Levy	Net Tax Levy(1)	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.

As of June 30	Total Tax Titles and Possessions	Total Realized Through Sale of Tax Title Property and Tax Title Redemptions (Prior 12 months)
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:

	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024	Fiscal 2025
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
Total	209,721,622	224,978,231	240,619,323	262,136,011	274,420,434

(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: Residential	Water Rates: Commercial
2021	$ 4.06	$ 6.73
2020	3.91	6.48
2019	4.01	6.51
2018	4.01	6.37
2017	3.75	5.93

Fiscal Year	Sewer Rates: Residential	Sewer Rates: Commercial
2021	$ 12.25	$ 20.20
2020	11.79	19.44
2019	11.98	19.48
2018	12.49	19.24
2017	12.40	18.55

Annual Audits

The City's accounts are audited annually. The most recent completed audit was conducted by Roselli, Clark & Associates for fiscal 2025.

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	14
Total	1,182

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 as of June 30, 2025, is estimated as $2,497,015. 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:

Department	No. of Employees
General Government	155
Public Safety	236
Public Works	43
School	1,278
Total	1,712

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

Collective Bargaining Unit	Number of Employees Covered By Contract	Contract Expiration (1)
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 “Education” 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.

The Mayor, his staff, and the Budget team, led by the Chief Financial Officer/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 in December, 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 Chief Financial Officer /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 2027

Mayor & Budget Committee	Start Date	End Date
BudgetTeam meet to review Budget Calendar.	December	
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 areforwarded 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 2026	
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.	Late May/ 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.	Early June	
City Council Ways & Means Budget Review process.	Mid-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:

- Accounting and Auditing (135)
- Chief Financial Officer/ Budgeting Office (137)
- 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)
- Regional Schools (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)

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)

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 employees, 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)

FY 2027 Budget - Total FTE's by Department

Full-Time Equivalent (FTE) definition: FTE is a unit of measurement that indicates the workload of an employee. A full-time position, which in the City of Revere could be either 39 or 40 hours per week depending on the position, is equivalent to 1 FTE. Partial FTEs are calculated based on the hours worked versus the hours considered full-time (either 39 or 40 hours per week). Part time employees that receive no health or retirement benefits are not included in FTE count.

The FTE count below includes all regular, benefit eligible City employees, regardless of funding status. Some positions are fully or partially funded through grants or other non-General Fund funding sources.

General Government

Department		FY25 Budget	FY26 Request	FY27 Request	Change (Bud_Act)
City Council					-
Mayor's Office		5.00	5.00	5.00	-
Human Resources	*	7.00	7.00	6.00	(1.00)
Constituent Services/ Revere311	*	6.00	5.00	4.00	(1.00)
Accounting & Auditing	*	5.00	5.00	3.41	(1.59)
Budgeting Office		-	-	2.50	2.50
Purchasing		2.00	2.00	2.00	-
Information Technology		5.00	4.00	4.00	-
Assessors		5.00	4.00	4.00	-
Collector/Treasurer		11.38	11.38	11.38	-
Solicitor	*	5.00	5.00	5.00	-
City Clerk		4.00	4.00	4.00	-
Election Commission		4.00	4.00	4.00	-
Licensing		-	-	-	-
Conservation Commission		-	-	-	-
Zoning Board of Appeals		-	-	-	-
Dept of Planning & Community Development	*	8.00	8.00	8.00	-
Engineering		5.00	4.00	4.00	-
General Government		**72.38**	**68.38**	**67.29**	**(1.09)**

Public Safety					
Department	**FY25 Budget**	**FY26 Budget**	**FY27 Budget**	**Change (Bud_Act)**	
Police Department - Sworn	117.00	112.00	114.00	2.00	
Police Department - Civilian *	11.74	8.62	8.77	0.15	
Fire Department - Sworn	121.00	120.00	122.00	2.00	
Fire Department - Civilian	3.00	2.00	2.00	-	
Municipal Inspections/ ISD *	10.00	10.00	10.00	-	
Building Commissioner *	8.59	7.00	6.00	(1.00)	
Parking Control *	14.00	10.50	9.50	(1.00)	
Public Safety	**285.33**	**270.12**	**272.27**	**2.15**	
School Department					
School Department *	1,409.00	1,348.00	1,278.00	(70.00)	
Department of Public Works					
Public Works Administration	6.00	6.00	5.00	(1.00)	
Public Works General	-	14.00	15.00	1.00	
Public Works Highway Division	6.00	-	-	-	
Public Works Open Space	4.00	-	-	-	
Public Works Facilities/ Public Property	6.00	-	-	-	
Public Works General	**22.00**	**20.00**	**20.00**	**-**	
Human Services					
HEALTH AND HUMAN SERVICES: Public Health *	17.82	16.64	13.64	(3.00)	
HEALTH AND HUMAN SERVICES: Community Engagement *	-	-	-	-	
HEALTH AND HUMAN SERVICES: Substance Use Disorders and Homeless Initiatives *	-	-	-	-	
HEALTH AND HUMAN SERVICES: Elder Affairs *	6.00	6.00	6.00	-	
HEALTH AND HUMAN SERVICES: Veterans' Affairs	3.00	2.00	1.71	(0.29)	
HEALTH AND HUMAN SERVICES: Commission on Disabilities	-	-	-	-	
Human Services	**26.82**	**24.64**	**21.35**	**(3.29)**	

Cultural & Recreational Departments						
Department		**FY25 Budget**	**FY26 Budget**	**FY27 Budget**	**Change (Bud_Act)**	
Dept of Workforce Development, Labor Relations & Youth Engagement	*	2.00	2.00	2.00	-	
Library	*	10.62	10.62	10.62	-	
Parks & Recreation	*	9.82	7.82	7.82	-	
Health and Wellness Center	*	4.00	4.00	4.00	-	
Cultural & Recreational Departments		**26.44**	**24.44**	**24.44**	**-**	
Unclassified						
Retirement & Pension	*	2.00	2.00	2.00	-	
Total General Fund FTE's		**1,843.97**	**1,757.58**	**1,685.35**	**(72.23)**	

Enterprise Funds					
Dept of Public Works: Water/Sewer Enterprise Fund	13.00	12.00	13.00	1.00	
Dept of Public Works: Water/Sewer Enterprise Administration	8.00	6.00	6.00	-	
Dept of Public Works: Solid Waste Enterprise Fund	6.00	5.00	4.00	(1.00)	
Total Enterprise FTE's	**27.00**	**23.00**	**23.00**	**-**	

* Includes Partial or Full Grant or other funding source

Section II - Department Detail

CITY OF REVERE: FY 2027 BUDGET SUMMARY
CITY COUNCIL

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011111	510100	PERMANENT SALARIES	199,241	192,318	278,000	286,340	214,755	294,935	294,935
011111	511100	LONGEVITY	25,970	28,200	29,600	30,700	22,367	35,200	35,200
011111	512400	STIPEND	70,292	72,000	79,200	79,200	59,400	79,200	79,200
011117	574100	OUTSIDE LEGAL SERVICES	-	10,000	42,216	10,000	2,258	10,000	10,000
TOTAL	CITY COUNCIL		295,504	302,518	429,015	406,240	298,779	419,335	419,335

111 - CITY COUNCIL

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	01/01/97	30.51				29,705	11,200				40,905		40,905
City Councillor	N	ELEC	09/02/80	46.85				26,523	14,000				40,523		40,523
City Councillor	N	ELEC	01/01/22	5.50				26,523	7,200				33,723		33,723
City Councillor	N	ELEC	10/15/89	37.73				26,523	13,000				39,523		39,523
City Councillor	N	ELEC	01/01/24	3.50				26,523	7,200				33,723		33,723
City Councillor	N	ELEC	01/14/21	6.46				26,523	7,200				33,723		33,723
City Councillor	N	ELEC	01/01/24	3.50				26,523	7,200				33,723		33,723
City Councillor	N	ELEC	11/30/82	44.61				26,523	14,000				40,523		40,523
City Councillor	N	ELEC	01/01/26	1.49				26,523	11,200				37,723		37,723
City Councillor	N	ELEC	01/01/70	57.53				26,523	14,000				40,523		40,523
City Councillor	N	ELEC	02/05/17	10.40				26,523	8,200				34,723		34,723
								294,935	114,400	-	-	-	409,335	-	409,335
														OT	-
														Per Mayor	409,335

111 - CITY COUNCIL

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Outside Legal Services	011117-574100	10,000	10,000	10,000	-
	Total Non Payroll Expenditures	10,000	10,000	10,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	396,240	409,335	409,335	-
Total Non Payroll Expenses	10,000	10,000	10,000	-
Total Department Expenses	406,240	419,335	419,335	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
MAYOR'S OFFICE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011211	510100	PERMANENT SALARIES	493,123	504,662	539,270	554,229	410,050	566,097	566,098
011211	511100	LONGEVITY	-	-	897	1,100	670	-	-
011211	512301	EDUCATIONAL INCENTIVE	-	4,000	4,884	4,000	3,333	6,000	6,000
011211	516600	SICK LEAVE BB	-	-	-	-	3,318	-	-
011212	525000	CONTRACTED SERVICES	100,000	100,000	60,000	65,000	40,000	65,000	65,000
011212	529000	RSRVE-CONTRACT NEG.	500,000	-	659,500	-	0	-	-
011214	540000	OFFICE SUPPLIES	15,000	15,000	5,124	11,500	2,253	11,500	11,500
011217	572200	MAYOR MUNICIPAL	35,000	35,000	14,666	35,000	30,350	35,000	35,000
011218	580021	CAPITAL OUTLAY	-	-	-	-	56,634	-	-
TOTAL	MAYOR'S OFFICE		1,143,123	658,662	1,284,341	670,829	546,608	683,597	683,598

121 - MAYOR'S OFFICE

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	11.50		39.0	1.00	177,701	-				177,701		177,701
Chief of Staff	N	EXEMPT	01/10/22	5.47		39.0	1.00	145,022	-				145,022		145,022
Executive Secretary	N	EXEMPT	01/05/26	1.48		39.0	1.00	81,465	2,000				83,465		83,465
Communication Associate	N	EXEMPT	01/24/24	3.43		39.0	1.00	68,257	2,000				70,257		70,257
Mayor's Aide	N	EXEMPT	01/08/24	3.48		39.0	1.00	63,653	2,000				65,653		65,653
							5.00	536,098	6,000	-	-	-	542,098	-	542,098
														Other PT Salaries	30,000
														OT	
														Per Mayor	572,098

121 - MAYOR'S OFFICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Contracted Services Communications.	011212-525000	65,000	65,000	65,000	-
FY 2027 Budget - Total of all Expenses by Department (c	011212-529000	-	-	-	-
Office Supplies	011214-540000	11,500	11,500	11,500	-
Mayor Municipal	011217-572200	35,000	35,000	35,000	-
	Total Non Payroll Expenditures	111,500	111,500	111,500	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	559,329	572,098	572,098	-
Total Non Payroll Expenses	111,500	111,500	111,500	-
Total Department Expenses	670,829	683,598	683,598	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
HUMAN RESOURCES

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011251	510100	PERMANENT SALARIES	138,947	151,605	393,574	385,822	263,942	591,489	446,762
011251	511100	LONGEVITY	-	-	1,694	2,600	1,848	3,800	3,800
011251	512301	EDUCATIONAL INCENTIVE	5,171	14,906	23,578	26,410	18,014	27,420	27,420
011251	512400	STIPEND	900	1,800	7,621	7,360	8,396	17,900	16,900
011251	516600	SICK LEAVE BB	-	-	1,709	-	3,436	-	-
011252	512100	MEDICARE TAXES	-	-	-	-	-	-	-
011252	525000	CONTRACTED SERVICES	-	-	74,572	35,000	21,426	35,000	35,000
011252	525110	HUMAN RIGHTS COMMISSION	-	-	-	-	-	1,000	1,000
011252	526100	EMPLOYEE TRAINING	150,000	100,000	19,128	55,000	7,827	55,000	55,000
011254	540000	OFFICE SUPPLIES	1,500	1,500	2,524	1,750	1,322	1,750	1,750
011257	570000	OTHER EXPENSES	7,500	7,500	2,904	7,500	444	7,500	7,500
011257	570001	EMPLOYEE RECOGNITION	10,000	35,000	39,176	25,000	9,948	25,000	25,000
011257	570100	COMMUNITY SCHOOL	-	-	-	-	-	-	-
011257	574100	OUTSIDE LEGAL SERV	83,000	110,000	90,000	-	-	-	-
TOTAL	HUMAN RESOURCES		397,018	422,311	656,480	546,442	336,601	765,859	620,132

125 - HUMAN RESOURCES

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
HR Director	N	EXEMPT	03/23/23	4.27		39.0	1.00	108,787	10,879				119,666		119,666
Senior Generalist and Supervisor	N	EXEMPT	05/07/18	9.15		39.0	1.00	86,725	10,004				96,729	19,346	77,383
Health Benefits Administrator	N	EXEMPT	09/26/22	4.76		39.0	1.00	70,225	3,000				73,225	36,613	36,612
Director of Engagement, Inclusion, &	N	A	01/01/14	13.50		39.0	1.00	116,658	6,400			5,400	128,458		128,458
Asst Director of Engagement, Inclus	N	B	03/02/20	7.33		39.0	1.00	72,904	3,000				75,904	37,952	37,952
Program Manager/Revere Comm Sc	N	A	05/08/13	14.15		39.0	1.00	80,374	9,437				89,811		89,811
							6.00	535,673	42,720	-	-	5,400	583,793	93,911	489,882
														Part time other	5,000
														Per Mayor	494,882

125 - HUMAN RESOURCES

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Contracted Services Initiatives and Programming Support; Interactive Technology Services Translation Services; ASL Interpretation Preemployment physicals/ psychological exams	011252-525000	35,000	35,000	35,000	-
Human Rights Commission	011252-525110	-	1,000	1,000	-
Employee Training Professional Development, certifications, etc	011252-526100	55,000	55,000	55,000	-
Office Supplies Office supplies	011254-540000	1,750	1,750	1,750	-
Other Expenses Recruitment, Job postings Newspaper advertisements.	011257-570000	7,500	7,500	7,500	-
Employee Recognition & Team Building	011257-570001	25,000	25,000	25,000	-
	Total Non Payroll Expenditures	124,250	125,250	125,250	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	422,192	640,608	494,882	(145,726)
Total Non Payroll Expenses	124,250	125,250	125,250	-
Total Department Expenses	546,442	765,858	620,132	(145,726)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
CONSTITUENT SERVICES/ REVERE 311

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011271	510100	PERMANENT SALARIES	353,018	281,417	218,350	191,161	176,826	321,886	157,149
011271	510101	OTHER SALARIES	-	-	-	-	-	-	45,000
011271	510900	OVERTIME	5,000	5,000	611	12,000	424	5,000	6,000
011271	512301	EDUCATIONAL INCENTIVE	16,982	10,566	6,738	9,416	6,875	11,639	13,288
011271	516600	SICK LEAVE BB	-	-	-	-	2,044	-	-
011272	520900	TELEPHONE/COMMUNICATIONS	-	-	-	-	-	-	-
011272	522400	COMPUTER OPERATIONS	273,550	273,550	94,407	78,925	54,668	94,925	78,925
011272	525000	CONTRACTED SERVICES	20,000	20,000	-	10,000	-	10,000	10,000
011274	540000	OFFICE SUPPLIES	6,280	6,280	4,388	9,000	605	10,000	9,000
TOTAL	CONSTITUENT SERVICES/ REVERE 311		674,830	596,813	324,494	310,502	241,442	453,450	319,362

127 - CONSTITUENT SERVICES/ REVERE 311

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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 of Constituent Services	N	A	01/03/18	9.49		39	1.00	101,847	7,639				109,486	30,000	79,486
Senior Call Center Representative	N	B	01/27/21	6.42		39	1.00	64,994	-				64,994		64,994
Call Center Representative	N	B	01/00/00	127.58		39	1.00	48,915	3,000				51,915	25,958	25,957
Consumer Advocate	N	B	09/21/23	3.78		39	1.00	48,648	4,649				53,297	53,297	-
							4.00	264,404	15,288	-	-	-	279,692	109,255	170,437
														PT Salaries	45,000
														OT	6,000
														Per Mayor	221,437

127 - CONSTITUENT SERVICES/ REVERE 311

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027		Difference
Computer Operations	011272-522400		78,925		94,925		78,925	(16,000)
Public Input		33,000		43,500		33,000		
Qalert Software for 311 CRM		17,500		19,000		17,500		
Aptuitiv		6,500		6,500		6,500		
Hyperreach		14,500		18,500		14,500		
Piper		7,425		7,425		7,425		
Contracted Services	011272-525000		10,000		10,000		10,000	-
		10,000		10,000		10,000		
Office Supplies	011274-540000		9,000		10,000		9,000	(1,000)
Misc Office supplies/ printing.				5,000				
Outreach Materials * *				5,000				
	Total Non Payroll Expenditures		97,925		114,925		97,925	(17,000)

Footnotes:

* * Consumer affairs budget combined with Constituent Services in FY2025.

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	212,577	339,525	221,437	(118,088)
Total Non Payroll Expenses	97,925	114,925	97,925	(17,000)
Total Department Expenses	310,502	454,450	319,362	(135,088)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
ACCOUNTING & AUDITING

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011351	510100	PERMANENT SALARIES	421,985	498,169	516,680	540,176	446,013	373,461	354,028
011351	510900	OVERTIME	10,000	10,000	4,204	5,000	1,625	5,000	2,000
011351	511100	LONGEVITY	8,500	9,500	9,462	10,400	7,423	7,000	7,000
011351	512301	EDUCATIONAL INCENTIVE	34,886	33,663	46,211	48,780	36,969	32,548	30,605
011351	516600	SICK LEAVE BB	-	-	9,026	-	3,728	-	-
011352	520301	TELEPHONE	-	-	-	-	-	-	-
011352	522800	AUDIT & ACCOUNTING SERVICES	88,100	88,100	89,145	82,000	29,195	92,000	92,000
011352	523440	PRINTING & MAILING	3,000	3,000	8,296	5,000	3,375	5,000	-
011352	525000	CONTRACTED SERVICES	35,100	35,100	24,498	20,000	16,164	20,000	20,000
011354	540000	OFFICE SUPPLIES	10,000	10,000	7,125	10,000	8,710	10,000	5,000
011358	580021	CAPITAL OUTLAY			20,900	-	32,065		
011358	580023	CAPITAL OUTLAY	-	-	15,637	-	1,080	-	-
TOTAL	ACCOUNTING & AUDITING		611,571	687,532	751,183	721,356	586,347	545,009	510,633

135 - ACCOUNTING AND AUDITING

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Chief Financial Officer/ Auditor/ Buc	N	EXEMPT	02/01/99	28.43	X	39.0	0.50	89,760	11,176				100,936	-	100,936
Assistant Auditor	N	B	08/02/04	22.92	X	39.0	1.00	93,270	11,695				104,965	-	104,965
Special Assistant	N	B	11/05/12	14.66		39.0	1.00	76,661	8,850				85,511	-	85,511
Grant Admin/ Internal Auditor	N	EXEMPT	12/20/17	9.53		32.0	0.91	88,837	11,384				100,221	-	100,221
							3.41	348,528	43,105	-	-	-	391,633	-	391,633
														PT Intern Salaries	-
														OT	2,000
														Per Mayor	393,633

135 - ACCOUNTING AND AUDITING

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Audit & Accounting Services	011352-522800	82,000	92,000	92,000	-
Preparation of GAAP		56,000	56,000	56,000	
Annual Audit services,		16,000	16,000	16,000	
Special Engagements		10,000	20,000	20,000	
Printing & Mailing	011352-523440	5,000	5,000	-	(5,000)
Printing Budgets and related supplies.					
Contracted Services	011352-525000	20,000	20,000	20,000	-
Fixed Assets/ Munis Consultant as needed					
Office Supplies	011354-540000	10,000	10,000	5,000	(5,000)
Misc Office Expense: Certifications; Alarm services; Software upgrades.					
Staff training; Dues/ memberships.					
	Total Non Payroll Expenditures	117,000	127,000	117,000	(10,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	604,356	418,009	393,633	(24,376)
Total Non Payroll Expenses	117,000	127,000	117,000	(10,000)
Total Department Expenses	721,356	545,009	510,633	(34,376)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
CHIEF FINANCIAL OFFICER/ BUDGETING OFFICE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011371	510100	PERMANENT SALARIES	-	-	-	-	-	270,581	246,371
011371	510900	OVERTIME	-	-	-	-	-	-	-
011371	511100	LONGEVITY	-	-	-	-	-	4,000	4,000
011371	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	18,457	18,457
011371	516600	SICK LEAVE BB	-	-	-	-	-	-	-
011372	523440	PRINTING & MAILING	-	-	-	-	-	5,000	5,000
011372	525000	CONTRACTED SERVICES	-	-	-	-	-	60,000	60,000
011374	540000	OFFICE SUPPLIES	-	-	-	-	-	5,000	5,000
TOTAL	BUDGET OFFICE		-	-	-	-	-	363,038	338,828

137 - CHIEF FINANCIAL OFFICER/ BUDGETING OFFICE

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Chief Financial Officer/ Auditor/ Buc	N	EXEMPT	02/01/99	28.43	X	39.0	0.50	89,760	11,176				100,936	-	100,936
Assistant Budget Director	N	EXEMPT	06/13/11	16.06	X	39.0	1.00	113,074	10,281				123,355	12,336	111,019
Budget Analyst	N	EXEMPT	09/04/25	1.82		39.0	1.00	61,747	2,000				63,747	31,874	31,873
							2.50	264,581	23,457	-	-	-	288,038	44,210	243,828
														PT Salaries	25,000
														OT	-
														Per Mayor	268,828

137 - CHIEF FINANCIAL OFFICER/ BUDGETING OFFICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Printing & Mailing Printing Budgets and related supplies.	011372-523440	-	5,000	5,000	-
Contracted Services Finance and Administrative Consultants as needed. GFOA membership filings.	011372-525000	-	60,000	60,000	-
Office Supplies Misc Office Expense: Certifications; Alarm services; Staff training; Dues/ memberships.	011374-540000	-	5,000	5,000	-
	Total Non Payroll Expenditures	-	70,000	70,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	293,038	268,828	(24,210)
Total Non Payroll Expenses	-	70,000	70,000	-
Total Department Expenses	-	363,038	338,828	(24,210)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
PURCHASING

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011381	510100	PERMANENT SALARIES	156,314	160,958	175,519	181,769	132,365	190,448	190,448
011381	510900	OVERTIME	5,000	5,000	641	2,500	-	2,500	-
011381	511100	LONGEVITY	2,400	2,600	2,508	2,800	1,908	3,000	3,000
011381	512301	EDUCATIONAL INCENTIVE	3,168	4,263	4,561	4,704	3,345	4,930	4,930
011381	516600	SICK LEAVE BB	-	-	3,484	-	3,611	-	-
011382	522200	POSTAGE	140,000	152,000	158,425	165,000	103,824	165,000	165,000
011382	527010	RENTALS AND LEASES	-	-	-	60,000	39,267	68,500	68,500
011384	540000	OFFICE SUPPLIES	11,000	11,000	24,551	11,000	3,315	8,000	8,000
011388	580000	CAPITAL OUTLAY	-	-		-	-	-	-
TOTAL	PURCHASING DEPARTMENT		317,882	335,821	369,689	427,773	287,634	442,378	439,878

138 - PURCHASING

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Purchasing Agent	N	A	12/05/05	21.58	X	39.0	1.00	112,287	6,930				119,217		119,217
Asst Purchasing Agent	N	B	05/20/19	8.12		39.0	1.00	76,661	2,500				79,161		79,161
							2.00	188,948	9,430	-	-	-	198,378	-	198,378
														OT	-
														Per Mayor	198,378

138 - PURCHASING

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Postage	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.					
Rentals and Leases	011382-527010	60,000	68,500	68,500	-
Centralized payment of leases for all municipal copy machines.					
Office Supplies	011384-540000	11,000	8,000	8,000	-
Office supplies; including printed forms, toner cartridges, paper, etc					
Equipment maint/repairs: Time stamp, postage machine, printers, etc					
	Total Non Payroll Expenditures	236,000	241,500	241,500	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	191,773	200,878	198,378	(2,500)
Total Non Payroll Expenses	236,000	241,500	241,500	-
Total Department Expenses	427,773	442,378	439,878	(2,500)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
INFORMATION TECHNOLOGY

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011401	510100	PERMANENT SALARIES	264,670	293,396	391,482	373,561	275,467	407,095	392,095
011401	510900	OVERTIME	-	1,200	601	2,500	880	5,000	2,500
011401	511100	LONGEVITY	1,100	8,522	777	-	0	-	-
011401	512301	EDUCATIONAL INCENTIVE	8,540	-	8,783	4,000	3,808	6,000	6,000
011401	516600	SICK LEAVE BB	-	-	2,384	-	4,302	-	-
011402	520900	TELEPHONE/COMMUNIC.	77,500	77,500	69,074	79,000	41,550	79,000	43,000
011402	525000	COMP CONT SERV	1,080,800	986,960	1,345,391	1,316,572	1,081,293	1,380,566	1,380,566
011404	540000	OFFICE SUPPLIES	3,500	3,500	2,419	3,500	1,000	3,500	3,500
011404	545500	COMPUTER OPERATIONS	5,000	5,000	2,029	6,500	3,803	6,500	6,500
011407	570500	TRAVEL ALLOWANCE	-	-		-	-	-	-
011407	587300	CAPITAL IMPROVEMENTS	-	-	37,212	-	61,378	-	-
TOTAL	INFORMATION TECHNOLOGY		1,441,110	1,376,078	1,860,152	1,785,633	1,473,481	1,887,661	1,834,161

140 - INFORMATION TECHNOLOGY

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	03/30/20	7.25		39.0	1.00	132,599	-				132,599		132,599
Assistant Director - Hardware	N	B	05/27/25	2.09		39.0	1.00	88,319	2,000				90,319		90,319
Assistant Director - Enterprise Apps	N	B	05/01/23	4.17		39.0	1.00	95,749	2,000				97,749		97,749
MIS Support Analyst	N	B	05/28/24	3.09		39.0	1.00	74,428	3,000				77,428		77,428
							4.00	391,095	7,000	-	-	-	398,095	-	398,095
														PT Salary	
														OT	2,500
														Per Mayor	400,595

140 - INFORMATION TECHNOLOGY

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027		Difference
Telephone/Communications	011402-520900		79,000		79,000		43,000	(36,000)
Telephone Services - Windstream		59,000		59,000		29,500		
Telephone - Licensing(Software-Yearly)		13,000		13,000		6,500		
Telephone Maintenance(Hardware-Yearly)		7,000		7,000		7,000		
Computer Contracted Services	011402-525000		1,316,572		1,380,566		1,380,566	-
Annual Licensing Costs								
Munis Modules - Payroll, Purchase Orders, GL, etc.		341,372		429,632		429,632		
Munis HRM Project		36,200		10,000		10,000		
Munis PACE		7,300		8,443		8,443		
Patriot Properties Property Database		22,500		25,266		25,266		
CitizenServe for epermitting		80,000		80,400		80,400		
Laserfiche		65,000		68,250		68,250		
Tolemi		20,000		21,000		21,000		
Other annual costs		45,700		38,075		38,075		
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		13,000		13,000		
Office supplies	011404-540000		3,500		3,500		3,500	-
Paper for Printer and Plotter; toner and ink.								
Computer Operations	011404-545500		6,500		6,500		6,500	-
M.G.I.G.A Dues; Miscellaneous hardware for PC, printers, and Network		6,500		6,500				
	Total Non Payroll Expenditures		1,405,572		1,469,566		1,433,566	(36,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	380,061	418,095	400,595	(17,500)
Total Non Payroll Expenses	1,405,572	1,469,566	1,433,566	(36,000)
Total Department Expenses	1,785,633	1,887,661	1,834,161	(53,500)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
ASSESSORS

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011411	510100	PERMANENT SALARIES	399,992	416,064	392,904	337,262	249,681	380,676	380,676
011411	510900	OVERTIME	1,000	-	-	-	-	-	-
011411	511100	LONGEVITY	14,000	14,600	14,342	9,200	6,623	10,600	10,600
011411	512210	TRAVEL ALLOWANCE	14,400	9,600	9,600	10,500	7,875	10,500	10,500
011411	512301	EDUCATIONAL INCENTIVE	11,458	12,582	10,261	10,586	7,730	11,109	11,109
011411	516600	SICK LEAVE BB	-	-	1,378	-	3,905	-	-
011412	521700	REVALUATION	56,500	40,000	90,500	85,000	32,850	85,000	55,000
011412	522400	COMPUTER SERVICES	4,300	4,300	4,174	4,300	3,466	4,300	4,300
011412	525000	CONTRACTED SERVICES	30,000	30,000	11,487	30,000	-	30,000	30,000
011414	540000	OFFICE SUPPLIES	5,700	5,700	2,083	5,600	1,047	5,600	5,600
011417	570000	OTHER EXPENSES	2,700	2,700	4,202	2,700	339	2,700	2,700
TOTAL	ASSESSORS		540,050	535,546	540,931	495,148	313,516	540,485	510,485

141 - ASSESSORS

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Assessor / Chairman	N	A	04/14/06	21.22	X	39.0	1.00	121,452	11,909			5,400	138,761		138,761
Assessor/ Field Lister	N	B	06/26/17	10.02		39.0	1.00	79,690	1,000			5,100	85,790		85,790
Assistant Assessor	N	B	12/31/86	40.52	X	39.0	1.00	83,675	6,800				90,475		90,475
Principal Clerk	N	B	03/04/19	8.33		39.0	1.00	57,859	2,000				59,859		59,859
							4.00	342,676	21,709	-	-	10,500	374,885	-	374,885
														PT	38,000
														Per Mayor	412,885

141 - ASSESSORS

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Revaluation FY2027 Interim Year Adjustment	011412-521700	85,000	85,000	55,000	(30,000)
Computer Services Supplies & Service Maint. for tax bills.	011412-522400	4,300	4,300	4,300	-
Contracted Services Commercial and industrial consulting services.	011412-525000	30,000	30,000	30,000	-
Office Supplies Office Supplies, Book Binding, Mailings	011414-540000	5,600	5,600	5,600	-
Other Expenses Dues, conferences, continuing educational courses.	011417-570000	2,700	2,700	2,700	-
	Total Non Payroll Expenditures	127,600	127,600	97,600	(30,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	367,548	412,885	412,885	-
Total Non Payroll Expenses	127,600	127,600	97,600	(30,000)
Total Department Expenses	495,148	540,485	510,485	(30,000)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
COLLECTOR/ TREASURER

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011451	510100	PERMANENT SALARIES	767,641	777,807	803,284	843,383	625,414	899,834	868,321
011451	510900	OVERTIME	10,000	10,000	14,602	10,000	2,688	10,000	10,000
011451	511100	LONGEVITY	10,000	10,400	10,958	11,700	8,438	12,400	12,400
011451	512301	EDUCATIONAL INCENTIVE	26,559	30,382	30,608	31,455	25,167	32,250	32,250
011451	516600	SICK LEAVE BB	-	-	4,392	-	6,279	-	-
011452	523440	PRINTING AND MAILING	20,000	20,000	24,901	30,000	21,548	30,000	30,000
011452	525000	CONTRACTED SERVICES	65,000	65,000	20,041	35,000	16,327	35,000	35,000
011454	540000	OFFICE SUPPLIES	45,000	45,000	44,605	40,000	33,200	40,000	40,000
011454	545500	COMPUTER OPERATIONS	15,000	15,000	2,980	15,000	-	15,000	15,000
011457	572100	BANKING SERVICES	250,000	250,000	164,825	185,000	116,723	185,000	185,000
TOTAL	COLLECTOR/ TREASURER		1,209,200	1,223,589	1,211,689	1,201,538	855,786	1,259,484	1,227,971

145 - COLLECTOR/ TREASURER

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	36.75	X	39.0	1.00	132,038	15,903				147,941		147,941
Assistant Treasurer	N	B	07/16/18	8.96		39.0	1.00	79,690	3,000				82,690		82,690
Hris/ Payroll	N	B	06/29/20	7.01		39.0	1.00	83,381	-				83,381		83,381
Asst Hris/ Payroll	N	B	03/15/21	6.30		39.0	1.00	72,904	2,000				74,904		74,904
Principal Accounting Clerk	N	B	04/11/07	20.23	X	39.0	1.00	64,045	7,403				71,448		71,448
Clerk I	N	B	04/22/19	8.19		39.0	0.38	51,209	-				51,209	31,513	19,696
Assistant Collector	N	B	01/15/14	13.46		39.0	1.00	79,690	12,557				92,247		92,247
Principal Accounting Clerk	N	B	07/19/11	15.96		39.0	1.00	60,995	7,975				68,970		68,970
Principal Accounting Clerk	N	B	01/29/20	7.42		39.0	1.00	60,995	-				60,995		60,995
Principal Clerk	N	B	04/11/22	5.22		39.0	1.00	57,859	2,000				59,859		59,859
Clerk Ii	N	B	12/04/23	3.57		39.0	1.00	55,816	1,000				56,816		56,816
Clerk Ii	N	B	11/04/24	2.65		39.0	1.00	53,024	1,000				54,024		54,024
							11.38	851,646	52,838	-	-	-	904,484	31,513	872,971
														PT Salaries	40,000
														OT	10,000
														Per Mayor	**922,971**

145 - COLLECTOR/TREASURER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Printing & Mailing	011452-523440	30,000	30,000	30,000	-
Contracted Services Lockbox services; armored car services; legal services.	011452-525000	35,000	35,000	35,000	-
Office Supplies	011454-540000	40,000	40,000	40,000	-
Computer Operations/ Equipment	011454-545500	15,000	15,000	15,000	-
Banking Services Monthly Charges for all Treasury bank accounts.	011457-572100	185,000	185,000	185,000	-
	Total Non Payroll Expenditures	305,000	305,000	305,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	896,538	954,484	922,971	(31,513)
Total Non Payroll Expenses	305,000	305,000	305,000	-
Total Department Expenses	1,201,538	1,259,484	1,227,971	(31,513)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
SOLICITOR'S OFFICE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011511	510100	PERMANENT SALARIES	459,527	458,260	486,759	487,145	372,384	507,374	507,374
011511	511100	LONGEVITY	10,600	11,200	8,758	9,400	6,827	10,000	10,000
011511	512301	EDUCATIONAL INCENTIVE	44,416	48,317	41,534	43,394	31,474	45,180	45,180
011511	516600	SICK LEAVE BB	-	-	5,662	-	5,858	-	-
011512	522410	LEGAL RESEARCH SERV&PUBL	9,000	9,000	7,017	9,000	6,014	9,000	9,000
011514	540000	OFFICE SUPPLIES	7,500	7,500	5,780	4,750	1,054	4,750	4,750
011517	570000	OTHER EXPENSES	4,000	4,000	1,034	4,000	1,319	4,000	4,000
011517	571000	LITIGATION	3,000	3,000	1,031	3,000	915	3,000	3,000
011517	571100	JUDGMENTS	-	-	-	-	-	-	-
011517	571300	SETTLEMENT	25,000	25,000	188,192	25,000	8,638	200,000	25,000
011517	574100	OUTSIDE LEGAL SERV	250,000	250,000	308,820	340,000	248,691	400,000	340,000
TOTAL	SOLICITOR'S OFFICE		813,043	816,277	1,054,587	925,689	683,173	1,183,304	948,304

151 - SOLICITOR'S OFFICE

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Solicitor	N	EXEMPT	05/10/01	26.16	X	39.0	1.00	157,031	19,503				176,534		176,534
Assistant Solicitor	N	EXEMPT	07/09/98	28.99	X	39.0	1.00	131,064	17,306				148,370		148,370
Principal Clerk/ Paralegal	N	EXEMPT	01/04/21	6.49		39.0	1.00	70,653	5,299				75,952		75,952
Administrative Assistant	N	B	09/16/10	16.80		39.0	1.00	68,243	7,118				75,361		75,361
Policy Advisor	N	EXEMPT	10/06/22	4.73		39.0	1.00	79,383	6,954				86,337		86,337
							5.00	506,374	56,180	-	-	-	562,554	-	562,554
														PT Salaries	
														OT	
														Per Mayor	562,554

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

151 - SOLICITOR'S OFFICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Legal Research Services and Publications Online research, legal/educational books, materials & services	011512-522410	9,000	9,000	9,000	-
Office Supplies Copier lease, equipment maint., office supplies & stationary	011514-540000	4,750	4,750	4,750	-
Other Charges & Expenses Bar dues, non litigation travel, music licenses	011517-570000	4,000	4,000	4,000	-
Litigation Expenses Depositions (transcripts, stenographer), witness fees, travel, materials, filing fees	011517-570000	3,000	3,000	3,000	-
Releases/Settlements Settlement/Payment of Legal Claims	011517-571300	25,000	200,000	25,000	(175,000)
Outside Legal Services Contracted Legal Services	011517-574100	340,000	400,000	340,000	(60,000)
	Total Non Payroll Expenditures	385,750	620,750	385,750	(235,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	539,939	562,554	562,554	-
Total Non Payroll Expenses	385,750	620,750	385,750	(235,000)
Total Department Expenses	925,689	1,183,304	948,304	(235,000)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
CITY CLERK

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011611	510100	PERMANENT SALARIES	315,655	306,115	359,597	380,285	279,468	396,253	399,044
011611	510900	OVERTIME	-	4,400	-	-	-	-	-
011611	511100	LONGEVITY	4,100	14,313	7,882	5,600	6,107	8,990	6,200
011611	512301	EDUCATIONAL INCENTIVE	11,955	-	16,005	16,758	12,231	17,201	17,201
011611	516600	SICK LEAVE BB	-	-	3,326	-	3,194	-	-
011612	525000	CONTRACTED SERVICES	25,950	25,950	26,736	25,950	22,346	25,950	25,950
011614	540000	OFFICE SUPPLIES	25,000	25,000	22,287	25,000	16,565	25,000	25,000
TOTAL	CITY CLERK		382,660	375,778	435,833	453,593	339,912	473,394	473,395

161 - CITY CLERK

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
City Clerk	N	EXEMPT	01/07/04	23.49	X	39.0	1.00	120,719	29,964				150,683		150,683
Assistant City Clerk	N	EXEMPT	10/18/06	20.71		39.0	1.00	81,955	22,080				104,035		104,035
Administrative Assistant	N	B	02/28/22	5.34		39.0	1.00	64,994	-				64,994		64,994
Clerk II	N	B	09/22/22	4.77		39.0	1.00	55,816	3,000				58,816		58,816
							4.00	323,484	55,044	-	-	-	378,528	-	378,528
														PT Salaries	43,917
														OT	-
														Per Mayor	**422,445**

161 - CITY CLERK

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Contracted Services	011612-525000	25,950	25,950	25,950	-
Granicus - Existing software					
Granicus - Boards and Commissions management software					
Office Supplies	011614-540000	25,000	25,000	25,000	-
	Total Non Payroll Expenditures	50,950	50,950	50,950	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	402,643	422,445	422,445	-
Total Non Payroll Expenses	50,950	50,950	50,950	-
Total Department Expenses	453,593	473,395	473,395	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
ELECTION COMMISSION

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011621	510100	PERMANENT SALARIES	242,387	254,273	263,927	285,039	207,879	292,695	292,695
011621	510101	OTHER SALARIES	23,000	35,000	24,883	35,000	9,101	35,000	35,000
011621	510102	POLL WORKERS	67,000	105,000	85,074	85,000	84,819	105,000	105,000
011621	510103	CUSTODIANS/ELECTION	6,000	9,000	8,982	9,000	8,337	9,000	9,000
011621	511100	LONGEVITY	1,400	1,600	1,608	1,800	1,316	2,000	2,000
011621	512301	EDUCATIONAL INCENTIVE	12,273	10,401	10,195	8,574	6,262	8,741	8,741
011621	516600	SICK LEAVE BB	-	-	1,540	-	1,571	-	-
011622	522100	RENTALS	14,200	14,200	11,256	10,500	4,431	10,500	10,500
011622	522200	POSTAGE	17,500	17,500	20,286	17,500	20,679	25,500	17,500
011622	522400	COMPUTER SERVICES	24,000	24,000	12,469	24,000	17,011	24,000	24,000
011622	523440	PRINTING & MAILING	30,500	30,500	28,715	30,500	34,916	40,500	30,500
011622	525000	CONTRACTED SERVICES	3,000	3,000	2,233	3,000	1,415	16,000	3,000
011624	540000	OFFICE SUPPLIES	3,250	3,250	3,005	3,250	5,935	3,250	3,250
011624	541620	ELECTION SUPPLIES	5,750	5,750	(39,912)	5,750	(14,638)	5,750	5,750
011628	580000	CAPITAL OUTLAY	-	-	-	-	106,894	-	-
TOTAL	ELECTION		450,260	513,474	434,261	518,913	495,927	577,936	546,936

162 - ELECTION COMMISSION

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Election Commissioner	N	A	03/10/25	2.31		39.0	1.00	96,542	-	-	-	-	96,542		96,542
Assistant Election Commissioner	N	B	06/15/10	17.05		39.0	1.00	76,549	7,741	-	-	-	84,290		84,290
Principal Accounting Clerk	N	B	08/30/21	5.84		39.0	1.00	60,995	4,000	-	-	-	64,995		64,995
Clerk I	N	B	08/08/22	4.90		39.0	1.00	51,209	-				51,209		51,209
							4.00	285,295	11,741	-			297,036	-	297,036
														Staff OT	9,000
														DPW OT	26,000
														Board Salaries	6,400
														School Custodial OT	9,000
														Per Mayor	**347,436**

162 - ELECTION COMMISSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Poll Workers Salaries	011621-510102	85,000	105,000	105,000	-
FY 2026 has two elections plus additional cost of early voting and vote by mail processing.					
Rentals	011622-522100	10,500	10,500	10,500	-
Truck rentals for two elections plus storage space.					
Postage	011622-522200	17,500	25,500	17,500	(8,000)
Computer Services	011622-522400	24,000	24,000	24,000	-
Code memory packs for (2) Local Elections.					
Annual Maintenance contract of Unity software and (23) tabulators; repairs.					
Printing & Mailing	011622-523440	30,500	40,500	30,500	(10,000)
Annual city census, annual street listing, and confirmation cards; signs and envelopes.					
Contracted Services	011622-525000	3,000	16,000	3,000	(13,000)
Constable services; shredding; alarm monitoring; bind voter registrations; shipping charges.					
Office Supplies	011624-540000	3,250	3,250	3,250	-
Election Supplies	011624-541620	5,750	5,750	5,750	-
Includes newspaper ads for last day to register. Increase to purchase additional signage for polling locations per request of City Council.					
Capital Outlay	011628-580000	-	-	-	-
Poll Pads; replacement voting booths for safety.					
	Total Non Payroll Expenditures	179,500	230,500	199,500	(31,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	339,413	347,436	347,436	-
Total Non Payroll Expenses	179,500	230,500	199,500	(31,000)
Total Department Expenses	518,913	577,936	546,936	(31,000)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
LICENSE COMMISSION

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011651	510100	PERMANENT SALARIES	6,400	6,400	12,400	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		9,400	9,400	12,400	15,400	9,300	15,400	15,400

165 - LICENSE COMMISSION

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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

165 - LICENSING COMMISSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Office Supplies Office Supplies & Stationary	011654-540000	3,000	3,000	3,000	-
	Total Non Payroll Expenditures	3,000	3,000	3,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	12,400	12,400	12,400	-
Total Non Payroll Expenses	3,000	3,000	3,000	-
Total Department Expenses	15,400	15,400	15,400	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
CONSERVATION COMMISSION

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011711	510100	PERMANENT SALARIES	37,800	12,800	18,266	18,800	13,184	18,800	18,800
011714	540000	OFFICE SUPPLIES	600	600	576	600	-	600	600
TOTAL	CONSERVATION COMMISSION		38,400	13,400	18,842	19,400	13,184	19,400	19,400

171 - CONSERVATION COMMISSION

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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

171 - CONSERVATION COMMISSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Office Supplies	011714-540000	600	600	600	-
Office Supplies			600		
	Total Non Payroll Expenditures	600	600	600	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	18,800	18,800	18,800	-
Total Non Payroll Expenses	600	600	600	-
Total Department Expenses	19,400	19,400	19,400	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
ZONING BOARD OF APPEALS

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011761	510100	PERMANENT SALARIES	22,200	17,200	23,200	23,200	14,600	23,200	23,200
011764	540000	OFFICE SUPPLIES	720	720	-	720	-	720	720
TOTAL	ZONING BOARD OF APPEALS		22,920	17,920	23,200	23,920	14,600	23,920	23,920

176 - ZONING BOARD OF APPEALS

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	-	23,200
														PT Salaries Per Mayor	23,200

176 - ZONING BOARD OF APPEALS

Non-Payroll Expenditures

Account Name	Account Number	Adopted	Dep Req FY 2027	Mayor Req FY 2027	Difference
Office Supplies	011764-540000	720	720	720	-
Office Supplies					
	Total Non Payroll Expenditures	720	720	720	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
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 2027 BUDGET SUMMARY
PLANNING/ COMMUNITY DEVELOPMENT

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011821	510100	PERMANENT SALARIES	191,826	306,834	358,281	308,503	257,820	744,563	323,090
011821	511100	LONGEVITY	-	-	-	-	221	-	-
011821	512301	EDUCATIONAL INCENTIVE	9,542	13,105	19,018	14,110	13,904	14,533	14,533
011821	516600	SICK LEAVE BB	-	-	-	-	1,675	-	-
011822	525000	CONTRACTED SERVICES	83,000	206,000	93,608	141,000	30,190	141,000	141,000
011822	525700	ELDERLY PROGRAMS	-	-	-	-	-	50,000	50,000
011824	540000	OFFICE SUPPLIES	8,400	8,400	10,806	12,000	3,788	12,000	12,000
011827	570000	OTHER CHARGES & EXPENDITURES	-	-	26,400	-	78,044	-	-
011828	580022	CAPTOUTL22	-	-	25,000	-	9,700	-	-
TOTAL	PLANNING/ COMMUNITY DEVELOPMENT		292,768	534,339	533,113	475,613	395,341	962,096	540,623

182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Chief of Planning and Development	N	EXEMPT	07/10/17	9.98		39.0	1.00	145,332	14,533				159,865	55,953	103,912
Administrative Asst	N	B	08/17/20	6.87		39.0	1.00	61,748	1,000				62,748	18,824	43,924
Business Liaison	N	B	01/03/06	21.50	X	39.0	1.00	74,079	10,408				84,487	63,365	21,122
Open Space and Environmental Plar	N	B	09/10/14	6.81		39.0	1.00	76,661	14,966				91,627	27,488	64,139
Transportation Manager	N	B	07/01/15	12.01		39.0	1.00	76,661	12,950				89,611	89,611	-
CDBG Program Manager	N	B				39.0	1.00	77,368	3,000				80,368	40,184	40,184
City / Community Planner	N	B	05/27/25	2.09		39.0	1.00	94,685	2,000				96,685	48,343	48,342
Grant Writer	N	B	11/04/24	2.65		39.0	1.00	37,853	1,000				38,853	38,853	-
							8.00	644,387	59,857	-	-	-	704,244	382,621	321,623
														Board Salaries	16,000
														Grant Funded PT Salaries	-
														OT	-
														Per Mayor	337,623

182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027		Difference
Contracted Services	011822-525000		141,000		141,000		141,000	-
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		2,500		2,500		2,500		
Work Study Undergraduate/Graduate Student Funding		2,500		2,500		2,500		
Elderly Programs	011822-525700		-		50,000		50,000	-
Senior Home Improvements								
Office Supplies	011824-540000		12,000		12,000		12,000	-
Office Supplies, legal ads								
Document Management and Modernization, miscellaneous office supplies								
	Total Non Payroll Expenditures		153,000		203,000		203,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	322,613	759,096	337,623	(421,473)
Total Non Payroll Expenses	153,000	203,000	203,000	-
Total Department Expenses	475,613	962,096	540,623	(421,473)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
ENGINEERING

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
011841	510100	PERMANENT SALARIES	340,746	380,346	379,497	402,746	286,899	433,440	433,440
011841	511100	LONGEVITY	2,900	3,000	2,398	2,600	2,167	2,600	2,600
011841	512200	CLOTHING	-	300	850	2,200	-	2,200	2,200
011841	512301	EDUCATIONAL INCENTIVE	14,703	15,838	10,690	14,599	8,639	14,401	14,401
011841	516600	SICK LEAVE BB	-		2,757	-	2,862	-	-
011842	520900	TELEPHONE/COMMUNICATIONS	-	-	-	-	-	-	-
011842	524200	AUTOMOTIVE MAINTENANCE	-	-	-	-	-	-	-
011842	525000	CONTRACTED SERVICES	113,600	93,600	101,323	93,800	43,550	93,800	93,800
011844	544000	MATERIALS	12,000	12,000	10,720	12,000	1,641	12,000	12,000
011847	570000	OTHER EXPENSES	2,250	2,250	1,479	3,750	1,636	3,750	3,750
011848	580025	CAPITAL OUTLAY FY2025	-	-	-		11,450	-	-
TOTAL	ENGINEERING		486,199	507,334	509,714	531,695	358,845	562,191	562,191

184 - ENGINEERING

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
City Engineer	N	EXEMPT	07/19/11	15.96		39.0	1.00	138,676	14,501	-			153,177		153,177
Administrative Assistant	N	B	01/09/17	10.48		39.0	1.00	64,994	1,000	-			65,994		65,994
Staff Engineer	N	B	01/06/25	2.48		39.0	1.00	100,650	2,000	1,100			103,750		103,750
Staff Engineer	N	B	06/18/24	3.03		39.0	1.00	95,620	3,000	1,100			99,720		99,720
							4.00	399,940	20,501	2,200			422,641	-	422,641
														PT Salaries	30,000
														Per Mayor	**452,641**

184 - ENGINEERING

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027		Difference
Contracted Services	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		
Materials & Supplies	011844-544000		12,000		12,000		12,000	-
Office Supplies				2,000				
Large Format Printer Lease				10,000				
Other Charges & Expenses	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	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	422,145	452,641	452,641	-
Total Non Payroll Expenses	109,550	109,550	109,550	-
Total Department Expenses	531,695	562,191	562,191	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
POLICE DEPARTMENT

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012101	510100	PERMANENT SALARIES	1,568,533	1,756,263	1,355,602	1,065,641	779,582	1,371,416	1,224,732
012101	510101	OTHER SALARIES	500,000	500,000	928,454	425,000	669,660	550,000	530,000
012101	510110	CHIEF SALARY	186,500	203,794	266,223	215,712	163,868	252,350	252,350
012101	510111	EXECUTIVE OFFICER SALARY	109,588	120,947	149,055	145,774	107,481	150,148	150,148
012101	510112	SENIOR CAPT SALARY	109,588	120,947	128,473	145,774	105,400	150,148	150,148
012101	510113	CAPTAIN SALARY	208,738	230,376	237,488	278,492	203,699	286,850	286,850
012101	510114	LIEUTENANT SALARY	1,050,288	1,151,939	1,229,969	1,413,143	1,009,296	1,396,507	1,396,507
012101	510115	SERGEANT SALARY	1,162,914	1,432,446	1,293,209	1,681,877	1,254,782	1,741,095	1,741,095
012101	510116	PATROL OFFICER SALARY	4,268,127	4,647,960	4,948,107	5,586,781	3,847,127	5,988,516	5,988,516
012101	510900	SPECIAL EVENTS OVERTIME	35,000	35,000	14,870	20,000	3,746	35,000	20,000
012101	511100	LONGEVITY	225,334	230,534	225,971	236,005	151,153	201,500	201,500
012101	511300	HOLIDAY PAY	634,888	764,451	712,994	869,000	307,522	867,266	867,266
012101	512000	MEDICAL EXPENSES	25,000	25,000	42,926	25,000	30,678	35,000	35,000
012101	512200	CLOTHING	128,950	146,075	162,275	155,490	76,175	181,775	181,775
012101	512301	EDUCATIONAL INCENTIVE	940,134	1,124,603	1,468,290	1,400,086	1,024,261	1,336,716	1,333,716
012101	516600	SICK LEAVE BB	-	-	(112,651)	-	84,384	-	-
012111	512200	AUXILIARY POLICE CLOTHING	4,500	4,500	4,900	4,500	-	4,500	4,500
012102	520300	UTILITIES	110,000	140,000	174,079	140,000	127,914	150,000	150,000
012102	520800	GASOLINE & OIL	120,000	140,000	111,657	140,000	71,416	140,000	140,000
012102	520900	TELEPHONE/COMMUNICATIONS	45,000	45,000	40,633	40,000	39,623	60,000	45,000
012102	521100	RADIO SYSTEM	30,000	30,000	4,469	20,000	31,138	20,000	20,000
012102	521800	TRAFFIC CONTROL	10,000	10,000	5,361	10,000	4,995	10,000	10,000
012102	522100	RENTALS	30,000	30,000	26,562	20,000	15,285	20,000	20,000
012102	522400	COMPUTER SERVICES	140,000	140,000	147,893	140,000	104,287	140,000	140,000
012102	523900	ANIMAL CONTROL	5,000	5,000	5,008	15,000	10,549	15,000	15,000
012102	524200	AUTO MAINTENANCE	55,000	75,000	68,306	65,000	52,943	75,000	70,000
012102	524500	BUILDING MAINT/REPAIR	75,000	75,000	117,748	50,000	32,409	75,000	25,000
012102	524600	MAINT OF EQUIPMENT	45,000	45,000	35,540	45,000	17,597	45,000	45,000
012102	524700	WEAPONS	25,000	25,000	31,687	25,000	20,986	25,000	25,000
012102	525000	CONSULTANT SERVICES	100,000	100,000	82,179	300,000	124,578	300,000	125,000
012102	526100	EMPLOYEE TRANING	100,000	100,000	55,089	100,000	42,204	100,000	100,000

CITY OF REVERE: FY 2027 BUDGET SUMMARY
POLICE DEPARTMENT (continued)

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012102	528400	GRANT WRITER	32,000	32,000	35,000	-	-	-	-
012104	540000	OFFICE SUPPLIES	15,000	15,000	12,352	4,560	2,469	10,000	10,000
012104	545000	I.D.	10,000	10,000	8,515	10,000	12,306	10,000	10,000
012107	570000	OTHER EXPENSES	35,000	35,000	36,987	35,000	29,925	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	6,983	10,000	10,000
012108	587100	NEW EQUIPMENT	-	-	200,633	-	114,100	-	-
TOTAL	POLICE DEPARTMENT		12,145,082	13,561,835	14,260,853	14,842,835	10,685,521	15,793,787	15,364,103

210 - POLICE DEPARTMENT: Uniformed Base

Salaries and Wages								
		FY 26 Budgeted		FY 27 Dept Recommendation		FY 27 Mayor Requested		
Title	Step	FTE	Amount	FTE	Amount	FTE	Amount	Difference
Police Chief	26	1.00	$ 215,712	1.00	$ 252,350	1.00	$ 252,350	$ -
Executive Officer	26	1.00	145,774	1.00	150,148	1.00	150,148	-
Senior Captain	26	1.00	145,774	1.00	150,148	1.00	150,148	-
Captain	26	2.00	278,492	2.00	286,850	2.00	286,850	-
Captain	16	-	-	-	-	-	-	
Lieutenant	26	8.00	962,240	4.00	484,993	4.00	484,993	-
Lieutenant	16	-	343,656	4.00	468,552	4.00	468,552	-
Lieutenant		4.00	107,247	4.00	442,962	4.00	442,962	-
Sergeant	26	7.00	728,455	7.00	751,388	7.00	751,388	-
Sergeant	21	-	396,436	4.00	402,851	4.00	402,851	
Sergeant	16	-	396,436	1.00	102,083	1.00	102,083	
Sergeant		10.00	556,986	5.00	484,773	5.00	484,773	-
Patrol Officers (Step 6)		8.00	576,415	40.00	3,275,546	40.00	3,275,546	-
Patrol Officers (Step 5)		4.00	486,767	6.00	456,918	6.00	456,918	-
Patrol Officers (Step 4)		41.00	3,046,160	8.00	591,480	8.00	591,480	-
Patrol Officers (Step 3)		8.00	591,488	4.00	290,004	4.00	290,004	-
Patrol Officers (Step 2)		4.00	290,004	7.00	479,766	7.00	479,766	-
Patrol Officers (Step 1)		12.00	595,947	6.00	386,154	6.00	386,154	-
Cadet		-		8.00	508,648	8.00	508,648	
School Resource Officers (School Funded)		1.00	-	1.00	-	1.00	-	-
Sub Total Base Salaries		112.00	$ 9,863,989	114.00	$ 9,965,614	114.00	$ 9,965,614	$ -
Longevity			$ 217,900		$ 183,600		$ 183,600	$ -
10 Year Differential			99,294		108,591		108,591	-
Night Differential			212,671		270,338		270,338	-
B-2 Schedule			87,001		84,001		84,001	-
Quinn Bill - Academic Achievement			1,388,861		1,322,154		1,322,154	-
Holiday Pay			869,000		867,266		867,266	-
Matching Funds			6,000		6,000		6,000	-
First Responder			50,000		50,000		50,000	-
Clothing Allowance			154,515		180,800		180,800	-
Sub Total Other Salary			$ 3,085,242		$ 3,072,750		$ 3,072,750	$ -
Court Time			200,000		225,000		205,000	(20,000)
Special Events OT			20,000		35,000		20,000	(15,000)
Overtime			200,000		300,000		300,000	-
Election Details			20,000		20,000		20,000	-
Sub Total Overtime			$ 440,000		$ 580,000		$ 545,000	$ (35,000)
Total Salaries - Uniformed base			$ 13,389,231		$ 13,618,364		$ 13,583,364	$ (35,000)

Footnotes:

210 - POLICE DEPARTMENT: Civilian

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Special Assistant	N	B	08/02/21	5.91		39.0	1.00	72,828	-	-			72,828		72,828
Animal Control Officer	N	B	01/01/93	34.52	X	39.0	1.00	60,753	5,600	375			66,728		66,728
Mechanic	N	B	12/18/03	23.55	X	39.0	1.00	100,535	8,400	600			109,535		109,535
Victim Advocate	N	B	09/26/18	8.76		30.0	0.77	44,529	1,000	-			45,529		45,529
Payroll Clerk	N	B	09/22/08	18.78	X	39.0	1.00	76,549	5,079	-			81,628		81,628
Police Clerk	N	B	03/15/12	15.30		39.0	1.00	60,995	7,600	-			68,595		68,595
Crime Analyst	N	B	01/14/15	12.47		39.0	1.00	88,830	10,183				99,013		99,013
Clerk II	N	B	06/01/01	26.10		39.0	1.00	58,607	3,600				62,207		62,207
Public Safety Finance And Procurem	Y	B		127.58		39.0	1.00	74,428	-				74,428		74,428
							8.77	693,802	41,462	975	-	-	736,239	-	680,491
														PT Salaries	55,748
														OT	5,000
														Per Mayor	741,239

210 - POLICE DEPARTMENT

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Medical Expenses Public Safety 111F administration; mandatory drug testing.	012101-512000	25,000	35,000	35,000	-
Auxiliary Uniform/Clothing Allowance Uniforms and supplies for Auxiliary Police	012102-520000	4,500	4,500	4,500	-
Utilities Natural gas, electricity	012102-520300	140,000	150,000	150,000	-
Gasoline & Oil Gas & Oil for all Police Vehicles	012102-520800	140,000	140,000	140,000	-
Telephone/Communications Comcast, Paetec, Verizon, Verizon Wireless, etc.	012102-520900	40,000	60,000	45,000	(15,000)
Radio System GBPC Maintenance Contract, Regular Maintenance, Membership Dues, Radios	012102-521100	20,000	20,000	20,000	-
Traffic Control Intoxilyzer Supplies, Traffic Spots and Signs, Printed Materials, Taxi Medallions & Badges	012102-521800	10,000	10,000	10,000	-
Rentals Rent for substations on Shirley Ave	012102-522100	20,000	20,000	20,000	-
Computer Services & Maintenance Computer Hardware & Software Support, Supplies; IMC/ License support	012102-522400	140,000	140,000	140,000	-
Animal Control Mandated treatment of stray animals: Detention, stay, medical services and/or euthanasia.	012102-523900	15,000	15,000	15,000	-
Automotive Maintenance Maintenance & Repair of all Police Vehicles	012102-524200	65,000	75,000	70,000	(5,000)
Building Maintenance & Repair Bldg Maint. Contracts; Elevator, HVAC, Boiler, Generator, Cleaning, Landscaping and Other R & M	012102-524500	50,000	75,000	25,000	(50,000)
Maintenance Of Equipment Repairs & Services of Equipment; Copiers, fax, printers, etc.	012102-524600	45,000	45,000	45,000	-
Weapons & Support Weapon, Ammunition & Support Items, Replacement of Outdated Weapons	012102-524700	25,000	25,000	25,000	-
Contracted Services		300,000	300,000	125,000	* (175,000)
Mental health support Suffolk County prisoner support	012102-525000	-			
* FY2027 costs deferred due to					

210 - POLICE DEPARTMENT (continued)

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Employee Training Command Training, Supplies & Travel Expenses for Training Programs, Police Academy Tuition, Range fees, NE Regional Police Dues	012102-526100	100,000	100,000	100,000	-
Grant Writer Grant Writer Services	012102-528400	-	-	-	-
Office Supplies Office Supplies; copier & supplies; stationary & printing	012104-540000	4,560	10,000	10,000	-
Identifications Fingerprinting & Photograph Supplies and other Related Equipment	012104-545000	10,000	10,000	10,000	-
Other Charges & Expenses Gun Permits, FID Cards, Dues, Alarm Service, Misc. Law Enforcement Supplies, Chief's Expenses, Prisoners' meals. Mandatory Random Drug Testing	012107-570000	35,000	35,000	35,000	-
Drug Unit Investigative Work by Drug Unit	012107-571700	5,000	5,000	5,000	-
Grant Matching Funds Bullet proof vests - grant match	012107-572250	10,000	10,000	10,000	-
New Equipment *	012108-587100	-	-	-	-
	Total Non Payroll Expenditures	1,204,060	1,284,500	1,039,500	(245,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	13,638,775	14,509,287	14,324,603	(184,684)
Total Non Payroll Expenses	1,204,060	1,284,500	1,039,500	(245,000)
Total Department Expenses	14,842,835	15,793,787	15,364,103	(429,684)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
FIRE DEPARTMENT

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012201	510100	PERMANENT SALARIES	913,769	1,242,843	1,271,420	1,557,062	1,123,201	3,389,815	1,578,615
012201	510104	FIRE CHIEF	160,900	175,001	150,070	164,285	112,348	241,020	241,020
012201	510105	SR DEPUTY CHIEF	128,719	135,155	208,088	146,628	154,777	137,297	151,027
012201	510106	FIRE DEPUTY CHIEF	609,384	760,052	745,612	694,112	506,406	257,656	714,933
012201	510107	CAPTAIN SALARY	1,353,581	1,400,543	1,576,027	1,637,589	1,192,173	1,300,974	1,679,068
012201	510108	LIEUTENANT REG SALARY	1,921,736	1,969,644	2,060,867	2,212,078	1,598,768	2,089,539	2,298,495
012201	510109	FIREFIGHTERS	5,281,174	5,681,043	6,075,635	6,047,510	4,538,322	5,661,280	6,503,853
012201	510900	OVERTIME	525,000	525,000	525,263	425,000	1,126,792	550,000	535,000
012201	511100	LONGEVITY	159,300	154,200	158,505	156,600	113,227	155,800	155,800
012201	511300	HOLIDAY PAY	658,139	767,072	707,923	842,631	302,189	896,979	896,979
012201	512000	MEDICAL EXPENSES	10,000	25,000	9,311	25,000	5,111	25,000	25,000
012201	512200	CLOTHING	138,000	142,800	146,400	142,800	70,800	139,200	139,200
012201	512301	EDUCATIONAL INCENTIVE	262,281	259,257	310,203	274,877	289,747	397,704	308,274
012201	516600	SICK LEAVE BB	-	-	(141)	-	170,073	-	-
012202	520300	UTILITIES	100,000	125,000	121,535	125,000	103,454	125,000	125,000
012202	520800	GASOLINE & OIL	50,000	75,000	61,000	75,000	51,344	75,000	75,000
012202	521000	FIRE ALARM	25,000	25,000	20,008	25,000	17,730	25,000	25,000
012202	521100	RADIO SYSTEM	45,000	45,000	34,378	45,000	16,883	45,000	45,000
012202	521900	MEMORIALS	1,500	1,500	915	1,500	1,524	1,500	1,500
012202	522400	COMPUTER SERVICES	35,000	35,000	32,827	33,000	25,751	33,000	33,000
012202	524200	AUTO MAINTENANCE	65,000	75,000	180,696	75,000	72,340	75,000	75,000
012202	524500	BUILDING MAINT/REPAIR	50,000	75,000	45,731	75,000	43,011	75,000	25,000
012202	524600	MAINT/EQUP	20,000	15,000	13,044	20,000	6,387	20,000	20,000
012202	526100	EMPLOYEE TRAINING	35,000	35,000	37,305	35,000	12,309	35,000	35,000
012204	540000	OFFICE SUPPLIES	5,500	5,500	4,085	5,500	4,968	5,500	5,500
012204	542500	MEDICAL SUPPLIES	5,000	10,000	10,337	10,000	4,204	10,000	10,000
012207	570000	OTHER EXPENSES	22,000	22,000	19,984	22,000	20,125	22,000	22,000
012207	570029	FIREFIGHTING EQUIPMENT	15,000	15,000	10,079	15,000	5,127	15,000	15,000
012207	570031	FIREFIGHTER PROTECTIVE EQUIPME	15,000	15,000	6,725	15,000	10,923	15,000	15,000
012207	572250	GRANT MATCHING	8,350	8,350	1,897	-	3,510	-	-
012208	587100	NEW EQUIPMENT	15,000	-	6,925	-	-	-	-
012208	587200	PERSONAL EQUIPMENT	-	-	231,891	-	79,437	-	-
TOTAL	FIRE DEPARTMENT		12,634,333	13,819,960	14,784,544	14,903,172	11,782,961	15,819,264	15,754,264

220 - FIRE DEPARTMENT

Salaries and Wages								
		FY 26 Budgeted		FY 27 Dept Recommendation		FY 27 Mayor Requested		
Title	Step	FTE	Amount	FTE	Amount	FTE	Amount	Difference
Fire Chief	20	1.00	$ 149,350	1.00	$ 241,020	1.00	$ 241,020	$ -
Senior Deputy Chief	20	1.00	133,298	1.00	137,297	1.00	137,297	-
Deputy Chief	26	3.00	380,859	3.00	392,283	3.00	392,283	-
Deputy Chief	20	2.00	250,152	2.00	257,656	2.00	257,656	-
Deputy Chief	16	-	-	-	-	-	-	-
Captain	26	3.00	328,325	2.00	225,450	2.00	225,450	-
Captain	20	6.00	646,941	6.00	666,354	6.00	666,354	-
Captain	16	5.00	513,450	6.00	634,620	6.00	634,620	-
Captain		-	-	-	-	-	-	-
Lieutenant	26	1.00	92,949	-	-	-	-	-
Lieutenant	20	1.00	92,949	5.00	478,690	5.00	478,690	-
Lieutenant	16	15.00	1,327,850	11.00	1,002,969	11.00	1,002,969	-
Lieutenant		7.00	590,175	7.00	607,880	7.00	607,880	-
Firefighters (3)	26	3.00	243,993	3.00	251,313	3.00	251,313	-
Firefighters (3)	20	7.00	560,909	5.00	412,665	5.00	412,665	-
Firefighters (3)	16	16.00	1,221,020	17.00	1,336,251	17.00	1,336,251	-
Firefighters (3)		32.00	2,325,690	41.00	3,069,178	41.00	3,069,178	-
Firefighters (2)		12.00	823,967	6.00	445,014	6.00	445,014	-
Firefighters (1)		5.00	322,148	6.00	398,172	6.00	398,172	-
Sub Total Base Salaries		120.00	$ 10,004,025	122.00	$ 10,556,812	122.00	$ 10,556,812	$ -
Hazardous Duty Pay			$ 991,108		$ 1,031,579		$ 1,031,579	-
Longevity			156,600		155,800		155,800	$ -
Academic Achievement			274,877		308,274		308,274	-
B2 Stipend			115,518		89,430		89,430	-
Narcan			86,513		-		-	-
Defibrillator Certified			432,446		543,411		543,411	-
EMT Certified			697,516		688,712		688,712	-
Holiday Pay			842,631		896,979		896,979	-
Personal Day			45,371		48,351		48,351	-
Clothing			142,800		139,200		139,200	-
Sub Total Other Salary			$ 3,785,380		$ 3,901,736		$ 3,901,736	$ -
Overtime			400,000		525,000		510,000	(15,000)
Special Event Overtime			25,000		25,000		25,000	-
Total Salaries			$ 14,214,405		$ 15,008,548		$ 14,993,548	$ (15,000)

Footnotes:

220 - FIRE DEPARTMENT: Civilian

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Special Assistant	N	B	12/04/17	9.58		39.0	1.00	76,661	-	-			76,661		76,661
Fleet Mechanic	N	Fire	03/15/23	4.30		42.0	1.00	102,055	-	-			102,055		102,055
							2.00	178,716	-	-	-	-	178,716	-	178,716
														PT Salaries	28,000
														OT	2,000
														Per Mayor	208,716

220 - FIRE DEPARTMENT

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Medical Expenses Medical expenses for treatment of officers injured on duty Injured on Duty/ Retirement Control Contractor	012201-512000	25,000	25,000	25,000	-
Utilities Electricity, natural gas, telephone, Comcast.	012202-520300	125,000	125,000	125,000	-
Gasoline & Oil Fuel - gasoline & diesel, motor oil Fuel - Boat	012202-520800	75,000	75,000	75,000	-
Fire Alarm Maintenance & repair; supplies. Master boxes.	012202-521000	25,000	25,000	25,000	-
Radio System Repair & upkeep of 911 system Maintenance Contract	012202-521100	45,000	45,000	45,000	-
Memorials Firefighter memorial services & supplies	012202-521900	1,500	1,500	1,500	-
Computer Services GovConnect Tri Tech Software	012202-522400	33,000	33,000	33,000	-
Automotive Maintenance Equipment maintenance & repairs; tires. Rescue boat - winterize, other other maintenance	012202-524200	75,000	75,000	75,000	-
Building Maintenance & Repair Materials & supplies for maintenance and repairs to fire stations Service Heating/Cooling Systems Not including E-2 Service garage doors	012202-524500	75,000	75,000	25,000	(50,000)
Maintenance of Equipment	012202-524600	20,000	20,000	20,000	-
Employee Training Emergency training book & test	012202-526100	35,000	35,000	35,000	-
Office Supplies	012204-540000	5,500	5,500	5,500	-
Medical Supplies Emergency medical services supplies: gloves, oxygen, masks, etc	012204-542500	10,000	10,000	10,000	-

220 - FIRE DEPARTMENT (continued)

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Other Charges & Expenses Metro district dues, misc expenses, REPC Dues	012207-570000	22,000	22,000	22,000	-
Firefighting Equipment * Equipment supplies, replacements, upgrades. Fire hoses, nozzles, masks.	012207-570029	15,000	15,000	15,000	-
Firefighter Protective Equipment * Routinely replaced firefighter protective gear.	012207-570031	15,000	15,000	15,000	-
Grant Matching Funds Hazard Mitigation Plan local cost share.	012207-572250	-	-	-	-
	Total Non Payroll Expenditures	602,000	602,000	552,000	(50,000)

Footnotes:

* Supplemented with CIP appropriations.

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	14,301,172	15,217,264	15,202,264	(15,000)
Total Non Payroll Expenses	602,000	602,000	552,000	(50,000)
Total Department Expenses	14,903,172	15,819,264	15,754,264	(65,000)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
REGIONAL EMERGENCY COMMUNICATION CENTER

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012302	525000	CONTRACTED SERVICES	1,565,999	1,560,414	1,206,046	1,574,982	1,078,655	1,574,982	1,574,982
TOTAL	REGIONAL EMERGENCY COMMUNICATION CI		1,565,999	1,560,414	1,206,046	1,574,982	1,078,655	1,574,982	1,574,982

230 - REGIONAL EMERGENCY COMMUNICATIONS CENTER

Non-Payroll Expenditures

Account Name Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Regional Emergency Comm. Ctr. Allocated Costs				
RECC Allocated Costs	1,574,982	1,574,982	1,574,982	-
	1,574,982	1,574,982	1,574,982	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	1,574,982	1,574,982	1,574,982	-
Total Department Expenses	1,574,982	1,574,982	1,574,982	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
MUNICIPAL INSPECTIONS/ ISD

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012411	510100	PERMANENT SALARIES	1,156,558	393,967	335,737	315,634	290,420	819,534	253,942
012411	510101	OTHER SALARIES	31,745	45,418	12,715	-	35,381	-	53,444
012411	510900	SALARY - OVERTIME	15,000	15,000	-	45,480	110	7,500	-
012411	511100	LONGEVITY	14,000	6,000	46	8,400	635	9,900	9,900
012411	512200	CLOTHING	3,000	1,200	750	1,500	1,200	1,800	1,500
012411	512210	TRAVEL ALLOWANCE	62,400	24,000	19,783	36,000	16,431	36,000	36,000
012411	512215	CELL PHONE ALLOWANCE	4,320	1,800	1,787	2,160	1,078	2,160	2,160
012411	512301	EDUCATIONAL INCENTIVE	15,265	14,498	8,406	15,552	6,459	15,959	15,959
012411	516600	SICK LEAVE BB	-	-	689	-	4,501	-	-
012412	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
012412	526100	EMPLOYEE TRAINING	5,300	-	54	-	-	-	-
012412	527010	RENTALS AND LEASES	2,700	2,700	6,827	-	-	-	-
012414	540000	OFFICE SUPPLIES	12,000	12,000	8,099	12,000	7,901	12,000	12,000
012414	545500	COMPUTER OPERATIONS	27,500	26,400	13,790	16,455	3,960	16,455	16,455
012417	570000	OTHER CHARGES & EXPENSES	2,000	3,500	-	3,500	-	3,500	3,500
TOTAL	MUNICIPAL INSPECTIONS/ ISD		1,351,788	546,483	408,682	456,681	368,076	924,808	404,860

241 - MUNICIPAL INSPECTIONS/ ISD

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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 - Municipal Inspections	N	A	10/13/16	10.72		39.0	1.00	121,554	10,217	-	-	5,400	137,171	68,586	68,585
Special Assistant to the Director	N	B	10/12/06	20.73	X	39.0	1.00	80,494	5,617	-	-	-	86,111	86,111	-
Principal Clerk	N	B	07/01/13	14.01		39.0	1.00	57,859	4,025	-	-	-	61,884	61,884	-
Clerk II	N	B	09/22/25	1.77		39.0	1.00	51,491	-	-	-	-	51,491		51,491
Inspector - Sanitary	N	B	12/11/17	9.56		39.0	1.00	76,658	-		360	5,100	82,118		82,118
Inspector - Food	N	B	09/21/23	3.78		35.0	1.00	68,796	1,000	300	360	5,100	75,556	-	75,556
Inspector - Housing	N	B	11/15/16	10.63		39.0	1.00	76,661	1,000	300	360	5,100	83,421	41,711	41,711
Inspector - Sanitary	N	B	07/15/05	21.97	X	39.0	1.00	80,491	3,000	300	360	5,100	89,251	89,251	-
Inspector - STR/ Housing	N	B	07/20/21	5.95		39.0	1.00	76,658	2,000	300	360	5,100	84,418	84,418	-
Inspector - Sanitary	N	B	06/06/24	3.07		39.0	1.00	74,428	-	300	360	5,100	80,188	80,188	-
							10.00	765,090	26,859	1,500	2,160	36,000	831,609	512,149	319,461
														PT Salaries	53,444
														OT - Weekend Inspections	-
														Per Mayor	372,905

241 - MUNICIPAL INSPECTIONS/ ISD

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Office Supplies	012414-540000	12,000	12,000	12,000	-
General Office Supplies					
Computer Operations	012414-545500	16,455	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	
Other Charges & Expenses	012417-570000	3,500	3,500	3,500	-
Weights and measures supplies			2,000		
Short Term Rentals supplies			1,500		
	Total Non Payroll Expenditures	31,955	31,955	31,955	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	424,726	892,853	372,905	(519,948)
Total Non Payroll Expenses	31,955	31,955	31,955	-
Total Department Expenses	456,681	924,808	404,860	(519,948)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
BUILDING COMMISSIONER

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012421	510100	PERMANENT SALARIES	88,321	668,700	749,462	591,886	418,703	715,907	458,315
012421	510101	OTHER SALARIES	31,745	73,838	13,758	-	6,319	-	155,905
012421	510900	SALARY - OVERTIME	15,000	15,000	1,928	-	526	15,000	5,000
012421	511100	LONGEVITY	-	12,400	11,709	12,200	7,874	11,400	7,800
012421	512200	CLOTHING	3,000	1,200	1,500	1,050	1,050	1,050	900
012421	512210	TRAVEL ALLOWANCE	62,400	28,800	13,791	25,800	7,548	25,800	20,700
012421	512215	CELL PHONE ALLOWANCE	4,320	1,800	899	1,440	372	1,440	1,440
012421	512301	EDUCATIONAL INCENTIVE	15,265	9,623	14,740	10,449	8,778	16,365	13,137
012421	516600	SICK LEAVE BB	-	-	-	-	4,549	-	-
012424	540000	OFFICE SUPPLIES	21,500	-	-	-	-	-	-
012422	522400	COMPUTER SERVICES	2,500	-	-	-	-	-	-
TOTAL	BUILDING COMMISSIONER		244,051	811,361	807,787	642,825	455,719	786,962	663,197

242 - BUILDING COMMISSIONER

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Building Commissioner	N	A	09/15/10	16.80		39.0	1.00	121,829	11,137	-	360	5,400	138,726	34,682	104,044
Principal Clerk	N	B	07/29/19	7.93		35.0	1.00	51,923	3,000	-	-	-	54,923	-	54,923
Clerk Ii	N	0	07/13/20	6.97		39.0	1.00	53,024	3,000	-	-	-	56,024	-	56,024
Senior Inspector	N	B	01/24/00	27.45	X	39.0	1.00	83,675	4,606	300	360	5,100	94,041	-	94,041
Inspector - Gas/Plumbing/Mechanic	N	B	08/04/04	22.92	X	39.0	1.00	99,419	4,660	300	360	5,100	109,839	-	109,839
Inspector - Building	N	B	03/01/21	6.33		39.0	1.00	76,661	1,000	300	360	5,100	83,421	-	83,421
							6.00	486,531	27,403	900	1,440	20,700	536,974	34,682	502,292
														PT Plumbing Inspectors	19,118
														PT Electrical Inspectors	94,667
														PT Sealer	42,120
														Building OT	5,000
														Per Mayor	663,197

242 - BUILDING COMMISSIONER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Office Supplies	012424-540000	-	-	-	-
Computer Operations	012424-545500	-	-	-	-
		-	-	-	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	642,825	786,963	663,197	(123,766)
Total Non Payroll Expenses	-	-	-	-
Total Department Expenses	642,825	786,963	663,197	(123,766)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
PARKING CONTROL

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
012951	510100	PERMANENT SALARIES	541,629	614,456	668,684	588,731	543,410	678,237	545,874
012951	510101	OTHER SALARIES	30,183	10,000	-	138,692	-	155,000	155,000
012951	510900	OVERTIME	30,000	15,000	18,235	20,000	17,266	20,000	20,000
012951	511100	LONGEVITY	3,000	3,000	8,400	9,500	10,350	13,350	13,350
012951	512200	CLOTHING ALLOWANCE	6,000	5,625	29,906	29,750	27,750	27,875	27,875
012951	512210	TRAVEL ALLOWANCE	4,800	4,800	4,800	5,400	4,050	5,400	5,400
012951	512301	EDUCATIONAL INCENTIVE	17,401	25,626	3,000	3,000	2,191	3,000	3,000
012951	516600	SICK LEAVE BB	5,000	-	1,500	-	6,128	-	-
012951	517100	SCHOOL CROSSING GUARDS	-	-	516,666	600,000	358,791	640,278	550,000
012952	523440	PRINTING & MAILING	-	5,000	3,820	5,000	4,533	20,000	20,000
012952	522100	RENTALS AND LEASES	-	-	30,395	33,000	22,796	33,000	33,000
012952	524600	MAINT OF EQUIPMENT	-	-	-	-	-	-	-
012952	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
012954	540000	OFFICE SUPPLIES	87,000	87,000	115,269	80,200	57,630	80,200	80,200
012958	587100	NEW EQUIPMENT	-	-	36,385	30,000	-	30,000	-
TOTAL	PARKING CONTROL		725,013	770,507	1,437,060	1,543,273	1,054,895	1,706,340	1,453,699
	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
TOTAL	TRAFFIC COMMISSION		-	-	-	-	-	-	-

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

295 - PARKING CONTROL

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Parking Clerk	N	A	07/30/18	8.92		39.0	1.00	111,644	-	-		5,400	117,044	-	117,044
Assistant Director	N	B	05/07/18	9.15		39.0	1.00	79,690	4,000	-		-	83,690	-	83,690
Administrative Assistant	N	B	10/22/20	6.69		39.0	1.00	61,748	1,000	-		-	62,748	-	62,748
Principal Clerk	N	B	04/17/18	9.21		39.0	1.00	57,859	3,000	-		-	60,859	2,000	58,859
Clerk II	N	B	12/02/21	5.58		39.0	1.00	55,816	1,000	-		-	56,816	-	56,816
Parking Control Supervisor	N	B	08/01/18	8.92		40.0	1.00	74,771	7,486	750		-	83,007		83,007
Parking Control Supervisor	N	B	10/17/24	2.70		40.0	1.00	67,480	4,049	750		-	72,279	-	72,279
Parking Control Supervisor	N	B	10/04/21	5.74		40.0	1.00	71,031	-	750		-	71,781	71,781	-
Parking Control Officer	N	B	12/12/24	2.55		40.0	1.00	51,665	6,167	750		-	58,582	58,582	-
Parking Control Officer	N	B	10/13/22	4.72		20.0	0.50	25,831	-	375		-	26,206		26,206
Crossing Guards								550,000	10,350	24,500			584,850		584,850
							9.50	1,207,535	37,052	27,875	-	5,400	1,277,862	132,363	1,145,499
														PT Salaries	155,000
														OT	20,000
														Per Mayor	1,320,499

295 - PARKING CONTROL

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Printing & Mailing	012952-523440	5,000	20,000	20,000	-
Printing contracts and various mailings/notifications					
Rentals & Leases *	012952-522100	33,000	33,000	33,000	-
300 Broadway - Suite 2					
Office Supplies	012954-540000	80,200	80,200	80,200	-
Parking Permits - Residential		33,000	33,000	33,000	
Comcast		7,200	7,200	7,200	
Misc Auto Repairs and Expenses		6,000	6,000	6,000	
License plate readers - all costs		18,000	18,000	18,000	
Misc expenses and utilities		16,000	16,000	16,000	
Capital Expenditures	012952-527010	30,000	30,000	-	(30,000)
License Plate Reader					
	Total Non Payroll Expenditures	148,200	163,200	133,200	(30,000)

Footnotes:

* Previously funded from Parking Meter Receipts fund.

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	1,395,073	1,543,140	1,320,499	(222,641)
Total Non Payroll Expenses	148,200	163,200	133,200	(30,000)
Total Department Expenses	1,543,273	1,706,340	1,453,699	(252,641)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Administration

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
DEPT OF PUBLIC WORKS: Administration									
014201	510100	PERMANENT SALARIES	303,915	461,668	588,216	531,317	368,003	546,792	478,548
014201	510101	OTHER SALARIES	-	-	-	-	-	-	45,153
014201	510900	SALARY - OVERTIME	5,000	5,000	6,846	5,000	1,214	5,000	5,000
014201	511100	LONGEVITY	13,200	13,200	6,481	7,800	11,633	8,900	2,100
014201	512200	CLOTHING	1,100	2,100	2,475	1,600	5,083	1,600	1,600
014201	512210	TRAVEL ALLOWANCE	-	-	-	-	1,525	-	-
014201	512301	EDUCATIONAL INCENTIVE	-	-	5,376	11,144	-	11,478	11,478
014201	512400	STIPEND	19,200	27,200	-	8,000	4,068	8,000	8,000
014201	516600	SICK LEAVE BB	-	-	8,115	-	6,337	-	-
014202	520400	STREET LIGHTS	550,000	550,000	1,019,086	800,000	548,777	800,000	800,000
014202	520500	PUBLIC BUILDING HEAT	100,000	100,000	92,611	100,000	70,654	110,000	110,000
014202	520600	PUBLIC BUILDING LIGHTS	300,000	300,000	369,045	300,000	210,340	300,000	300,000
014202	520800	GASOLINE & OIL	60,000	80,000	67,467	80,000	51,470	92,000	80,000
014202	523500	STREET SIGNS	20,000	20,000	21,584	20,000	13,501	30,000	20,000
014202	523700	SPRAYING & PLANTING	95,000	95,000	93,681	95,000	39,307	95,000	95,000
014202	523800	TREE REMOVAL	50,000	50,000	87,312	50,000	26,787	50,000	50,000
014202	524200	AUTOMOTIVE MAINT	10,000	10,000		10,000	131	10,000	10,000
014202	524500	BUILDING MAINT/REPAIR	60,000	85,000	109,912	85,000	68,461	185,000	185,000
014202	524600	MAINT OF EQUIPMENT	150,000	150,000	113,046	150,000	72,299	150,000	150,000
014202	525003	CONTRACTED SERVICES	188,230	188,230	102,754	85,000	40,971	85,000	85,000
014202	525200	CONTR PAINTING SERV	50,000	50,000	71,368	55,000	20,505	55,000	55,000
014202	527010	RENTALS & LEASES	41,000	10,000	366	-	-	-	-
014202	525310	CONTR POTHOLE REPAIR	20,000	20,000	18,369	-	-	-	-
014202	526201	STREET SWEEPING	149,000	149,000	141,085	149,000	103,260	149,000	149,000
014202	528500	EQUIPMENT LEASE	11,880	11,880	3,240	5,000	3,825	5,000	5,000
014202	529300	TRAFFIC SIGNAL REP	75,000	75,000	56,597	75,000	32,426	75,000	75,000
014202	529400	FIELD MAINTENANCE	297,365	297,365	302,631	147,400	96,888	160,000	160,000
014204	540000	OFFICE SUPPLIES	17,940	17,940	16,356	12,000	5,916	12,000	12,000
014204	541000	MISC TOOLS	3,000	3,000	3,666	-	-	-	-
014204	541500	EQUIPMENT & SUPPLIES	30,000	30,000	32,395	33,000	31,689	33,000	33,000
014204	542000	JANITORIAL SUPPLIES	20,000	20,000	32,273	35,000	25,592	35,000	35,000
014204	544000	MATERIALS	100,000	100,000	98,049	130,000	106,947	145,000	145,000

CITY OF REVERE: FY 2027 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Administration (Continued)

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
014204	545500	COMPUTER OPERATIONS	32,030	32,030	29,780	32,000	35,359	32,000	32,000
014207	570038	HISTORICAL & CULTURAL RESOURCE	-	-	-	-	-	10,000	10,000
014207	570150	POLICE DETAILS	20,000	20,000	24,610	10,000	19,930	20,000	20,000
014208	580000	CAPITAL OUTLAY	217,895	21,530	100,315	-	7,290	-	-
014208	587300	CAPITAL IMPROVEMENTS	69,731	134,528	121,091	25,000		25,000	25,000
014208	587100	NEW EQUIPMENT	9,790	8,403	155,440	10,000	1,464	10,000	10,000
TOTAL	DEPT OF PUBLIC WORKS: Administration		3,090,276	3,138,074	3,901,637	3,058,261	2,031,653	3,254,770	3,202,879

420 - DEPT OF PUBLIC WORKS: Administration

FY2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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 Of DPW	N	EXEMPT	11/06/17	9.65		40.0	0.50		153,041	12,478	-		-	165,519	82,760	82,759
Assistant Superintendent of DPW	N	EXEMPT	11/05/18	8.65		39.0	1.00		127,667	-	-		-	127,667	-	127,667
General Foreman	N	A	09/28/16	10.76		39.0	0.50		119,311	4,100	-		-	123,411	61,706	61,705
Recycling Coordinator	N	B	03/28/24	3.26		39.0	1.00		72,904	-	-		-	72,904	-	72,904
Construction Oversight	N	B	09/03/19	7.83		39.0	0.50		88,830	-	800		-	89,630	44,815	44,815
Principal Accounting Clerk	N	B	09/24/18	8.77		39.0	1.00		60,994	5,000	-		-	65,994	-	65,994
Mechanic	N	B	09/26/24	2.76		39.0	0.50		90,964	-	800		-	91,764	45,882	45,882
							5.00		713,711	21,578	1,600	-	-	736,889	235,163	501,726
															PT Salaries	45,153
															OT	5,000
															Per Mayor	551,879

420 - DEPT OF PUBLIC WORKS: Administration

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Street Lighting Street lighting for most city streets, roads, flood lights and traffic signals	014202-520400	800,000	800,000	800,000	-
Public Building Heat Heating - Oil; Natural Gas	014202-520500	100,000	110,000	110,000	-
Public Building Lights Electricity for Municipal buildings; Stadium; pump stations	014202-520600	300,000	300,000	300,000	-
Gasoline & Fuel Fuel - unleaded & diesel; pump repairs	014202-520800	80,000	92,000	80,000	(12,000)
Street Signs Sign materials; banner removal/ install	014202-523500	20,000	30,000	20,000	(10,000)
Spraying and Planting Planting/hanging flowers. Tree planting Supplies: fertilizer, mulch, plant maint. Holiday Decorations	014202-523700	95,000	95,000	95,000	-
Tree Removal * Tree trimming & removal	014202-523800	50,000	50,000	50,000	-
Automotive Maintenance Oil changes, inspection stickers, etc.	014202-524200	10,000	10,000	10,000	-
Building Maintenance & Repair 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	185,000	185,000	-
Maintenance of Equipment 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	-
Contracted Painting Services Painting of city streets, crosswalks, & school crossing zones	014202-525200	55,000	55,000	55,000	-
Contracted Pothole & Trench repair	014202-525310	-	-	-	-
Contracted Services Dept of Children & Families (DCF - ROCA - 3 days/week)	014202-525003	85,000	85,000	85,000	-

420 - DEPT OF PUBLIC WORKS: Administration (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Street Sweeping	014202-526201	149,000	149,000	149,000	-
Street sweeping services (annual contract)					
Street sweeping additional costs, incl advertisement and mailings					
Rental/ Equipment Lease	014202-528500	5,000	5,000	5,000	-
Garage space and truck/ equipment rentals as needed.					
Traffic Signal Repair	014202-529300	75,000	75,000	75,000	-
Signalization repairs					
Field Maintenance	014202-529400	147,400	160,000	160,000	-
Landscaping Contracts/ field maintenance; irrigation.					
Office Supplies	014204-540000	12,000	12,000	12,000	-
Advertisements.					
Office supplies; paper, toner, Maint.; office equipment, etc					
Equipment & Supplies	014204-541500	33,000	33,000	33,000	-
Misc hardware/ building supplies					
Janitorial Supplies	014204-542000	35,000	35,000	35,000	-
Janitorial supplies for all municipal buildings					
Materials	014204-544000	130,000	145,000	145,000	-
Replacement parts: fencing hand rails, carpentry & plumbing supplies					
Operating supplies; asphalt; gas & propane refills.					
Computer Operations	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		

420 - DEPT OF PUBLIC WORKS: Administration (continued)

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Historical and Cultural resources Incorporated from Dept 691 - Historical & Cultural Resources	014207-570038	-	10,000	10,000	-
Police Details For assisted tree removal & road work	014207-570150	10,000	20,000	20,000	-
New Equipment Highway and landscaping small equipment.	014208-587100	10,000	10,000	10,000	-
Capital Maintenance & Repair 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	-
		2,493,400	2,673,000	2,651,000	(22,000)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	564,861	581,770	551,879	(29,891)
Total Non Payroll Expenses	2,493,400	2,673,000	2,651,000	(22,000)
Total Department Expenses	3,058,261	3,254,770	3,202,879	(51,891)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Snow & Ice

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
DEPT OF PUBLIC WORKS: Snow & Ice									
014211	511000	SNOW REMOVAL OT	100,000	100,000	204,884	100,000	417,016	100,000	100,000
014212	521600	SNOW REMOVAL PRIVATE CONTRAC	200,000	200,000	225,046	200,000	395,215	200,000	200,000
014212	522400	COMPUTER OPERATIONS	8,000	8,000	3,084	8,000	3,132	8,000	8,000
014212	524600	MAINT OF EQUIPMENT	12,000	12,000	53,210	12,000	99,116	12,000	12,000
014214	544000	MATERIALS	30,000	30,000	494,146	30,000	430,545	30,000	30,000
TOTAL	DEPT OF PUBLIC WORKS: Snow & Ice		350,000	350,000	980,370	350,000	1,345,023	350,000	350,000

421 - DEPT OF PUBLIC WORKS: Snow & Ice

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Snow Removal - Overtime	014211-511000	100,000	100,000	100,000	-
Snow Removal - Private Contractors Private contractors/ ROCA snow angels	014212-521600	200,000	200,000	200,000	-
Computer Operations GPS Tracking	014212-522400	8,000	8,000	8,000	-
Maintenance of Equipment Repairs of vehicles	014212-524600	12,000	12,000	12,000	-
Materials Salt	014214-544000	30,000	30,000	30,000	-
		350,000	350,000	350,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	100,000	100,000	100,000	-
Total Non Payroll Expenses	250,000	250,000	250,000	-
Total Department Expenses	350,000	350,000	350,000	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: General Fund

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
DEPT OF PUBLIC WORKS: General Fund									
014261	510100	PERMANENT SALARIES	907,690	1,056,178	1,150,059	1,031,855	789,930	1,134,279	1,136,879
014261	510101	OTHER SALARIES	70,160	70,160	69,962	-	-	-	-
014261	510900	SALARY - OVERTIME	70,000	70,000	160,029	160,000	103,439	185,000	180,000
014261	511100	LONGEVITY	20,800	108,700	12,406	12,400	7,765	14,000	14,000
014261	511200	SR CITIZENS PARK MAINTENANCE	89,232	109,042	89,518	150,000	95,353	150,000	150,000
014261	512200	CLOTHING	16,500	17,400	19,600	19,600	9,800	21,000	21,000
014261	512400	STIPEND	1,200	1,200	5,219	11,000	77	17,000	17,000
TOTAL	DEPT OF PUBLIC WORKS: Facilities/ Public Prc		1,175,582	1,432,680	1,506,792	1,384,855	1,006,364	1,521,279	1,518,879

426 - DEPT OF PUBLIC WORKS: General Fund

FY2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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																
Lead Supervisor	N	DPW	11/03/86	40.68	X	40.0	1.00	49.40	105,868	9,600	1,400		-	116,868		116,868
Municipal Building Supervisor	N	DPW	11/16/06	20.63	X	40.0	1.00	49.40	105,868	4,800	1,400		-	112,068		112,068
Highway Supervisor	N	DPW	04/01/02	25.26	X	40.0	1.00	40.14	88,691	6,600	1,400		-	96,691		96,691
Supervisor	N	DPW	11/13/17	9.63		40.0	1.00	36.76	79,577	1,000	1,400		-	81,977		81,977
Signs Foreman	N	DPW	09/09/19	7.81		40.0	1.00	32.85	71,450	-	1,400		-	72,850		72,850
Working Foreman	N	DPW	07/31/23	3.92		40.0	1.00	32.85	71,450	-	1,400		-	72,850		72,850
Working Foreman (Carpenter)	N	DPW	11/05/18	8.65		40.0	1.00	32.85	71,450	-	1,400		-	72,850		72,850
Working Foreman	N	DPW	12/02/21	5.58		40.0	1.00	32.85	71,450	-	1,400		-	72,850		72,850
Foreman	N	DPW	11/05/18	8.65		40.0	1.00	32.85	71,450	3,000	1,400		-	75,850		75,850
Craftsman	N	DPW	09/27/21	5.76		40.0	1.00	31.44	68,517	-	1,400		-	69,917		69,917
Laborer	N	DPW	07/01/23	4.00		40.0	1.00	29.53	61,415	-	1,400		-	62,815		62,815
Laborer	N	DPW	08/09/21	5.89		40.0	1.00	29.53	61,415	-	1,400		-	62,815		62,815
Laborer	N	DPW	08/02/23	3.91		40.0	1.00	29.53	61,415	3,000	1,400		-	65,815		65,815
Craftsman	N	DPW	03/25/24	3.27		40.0	1.00	28.67	62,746	-	1,400		-	64,146		64,146
Craftsman	N	DPW	11/05/18	8.65		40.0	1.00	31.44	68,517	3,000	1,400		-	72,917		72,917
							15.00		1,121,279	31,000	21,000	-	-	1,173,279	-	1,173,279
															Senior Workers	150,000
															On Call Stipend	15,600
															DPW Overtime	180,000
															Per Mayor	1,518,879

426 - DEPT OF PUBLIC WORKS: General Fund

Non-Payroll Expenditures				
Account Name / Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
	-	-	-	-

Footnotes:

Total Department Expenses				
	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	1,384,855	1,521,279	1,518,879	(2,400)
Total Non Payroll Expenses	-	-	-	-
Total Department Expenses	1,384,855	1,521,279	1,518,879	(2,400)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
PUBLIC HEALTH INITIATIVES

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
015221	510100	PERMANENT SALARIES	835,944	993,528	870,824	759,042	534,962	1,147,309	754,316
015221	510900	SALARY - OVERTIME	10,000	5,000	3,842	5,000	2,718	5,000	5,000
015221	511100	LONGEVITY	2,800	2,800	750	3,148	855	3,376	3,376
015221	512301	EDUCATIONAL INCENTIVE	26,451	57,329	45,827	51,879	27,743	44,042	44,042
015221	516600	SICK LEAVE BB	-	-	4,242	-	4,392	-	-
015222	524000	PEST/ RODENT CONTROL	-	35,000	33,331	35,000	12,761	35,000	35,000
015227	525000	CONTRACTED SERVICES	50,000	55,000	52,257	55,000	28,411	55,000	50,000
015224	540000	OFFICE SUPPLIES	-	-		-	-		
015227	570000	OTHER CHARGES & EXPENDITURES	7,700	17,000	15,797	15,000	9,854	15,000	10,000
015227	570038	OTHER EXPENSES	-	-	-	-	118,245	-	-
TOTAL	PUBLIC HEALTH INITIATIVES		932,895	1,165,657	1,026,870	924,069	739,943	1,304,727	901,734

522 - HEALTH AND HUMAN SERVICES: Public Health

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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:															
Chief - Health And Human Services	N	EXEMPT	10/26/20	6.68		39.0	1.00	137,135	13,714				150,849	-	150,849
Emergency Preparedness Manager	N	B	07/01/03	24.01		25.0	0.64	69,770	2,176		-	-	71,946	35,973	35,973
Social Worker	N	B	11/15/21	5.62		39.0	1.00	88,827	3,000				91,827	45,914	45,913
Regional Nurse	N	NONU	12/02/21	5.58		39.0	1.00	88,810	3,000				91,810	91,810	-
Deputy Director Of Ph	N	B	10/26/20	6.68		39.0	1.00	83,381	1,000				84,381		84,381
Clerk Ii	N	B	12/06/21	5.57		39.0	1.00	55,816	1,000				56,816		56,816
Nurse	N	B	09/16/19	7.79		35.0	1.00	79,717	5,783				85,500		85,500
Nurse	N	B	10/22/14	12.70		35.0	1.00	79,717	7,179				86,896		86,896
Nurse	N	B	03/30/23	4.25		35.0	1.00	79,717	4,783				84,500		84,500
Nurse	N	B	03/31/22	5.25		35.0	1.00	79,717	5,783				85,500		85,500
Mass in Motion Regional Manager	N	B	09/22/22	1.84		39.0	1.00	72,828	3,000				75,828	75,828	-
Healthy Living Program Coordinator	N	B	03/22/23	4.28		39.0	1.00	67,241	3,220				70,461	70,461	-
Substance Use And Housing Prograr	N	B	07/01/17	10.00		39.0	1.00	79,662	750				80,412	40,206	40,206
Community Liaison Coordinator	N	B	10/05/20	6.74		39.0	1.00	64,601	1,000				65,601	32,801	32,800
							13.64	1,126,939	55,388	-	-	-	1,182,327	392,993	789,334
														Board Salaries	12,400
														PT Salaries	
														OT	5,000
														Per Mayor	806,734

522 - HEALTH AND HUMAN SERVICES: Public Health

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Pest/ Rodent Control	015222-524000	35,000	35,000	35,000	-
Contracted Services	015222-525000	55,000	55,000	50,000	(5,000)
Case management software - Apricot			30,000	25,000	
Housing Families			25,000	25,000	
Office Supplies	015227-570000	15,000	15,000	10,000	(5,000)
General office supplies; copier lease and maintenance.			5,000	5,000	
AED Maintenance (annual service and maintenance for AED in city buildings)			5,000	5,000	
Community Garden Maintenance Costs *			5,000	-	
	Total Non Payroll Expenditures	105,000	105,000	95,000	(10,000)

Footnotes:

* Moved to revolving fund for FY2027.

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	819,069	1,199,727	806,734	(392,993)
Total Non Payroll Expenses	105,000	105,000	95,000	(10,000)
Total Department Expenses	924,069	1,304,727	901,734	(402,993)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
ELDER AFFAIRS

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
015411	510100	PERMANENT SALARIES	248,923	292,057	303,489	314,679	225,302	364,432	307,830
015411	510101	OTHER SALARIES	26,820		-	-	-	-	-
015411	511100	LONGEVITY	-	-	481	1,100	728	1,200	1,200
015411	512200	CLOTHING	-	-	-	-	-	-	-
015411	512301	EDUCATIONAL INCENTIVE	6,385	7,412	9,654	7,931	7,140	7,406	7,406
015411	516600	SICK LEAVE BB	-	-	-	-	1,399	-	-
015412	520300	UTILITIES	22,000	22,000	14,611	22,000	5,584	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	4,152	5,250	2,496	5,250	5,250
015414	540000	OFFICE SUPPLIES	5,000	5,000	1,853	3,500	1,133	3,500	3,500
TOTAL	ELDER AFFAIRS		359,378	376,719	379,239	399,460	288,781	448,788	392,186

541 - HEALTH AND HUMAN SERVICES: Elder Affairs

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	11.49		35.0	1.00	85,416	9,606	-			95,022	-	95,022
Assistant Director	N	B	10/20/22	4.70		39.0	1.00	61,086	1,000	-			62,086	-	62,086
Senior Center Caretaker/ Van Driver	N	B	10/31/24	2.66		39.0	1.00	51,470	-	-			51,470	51,470	-
Senior Center Van Driver	N	B	10/14/21	5.71		39.0	1.00	51,470	1,000	-			52,470	-	52,470
Clerk II	N	B	08/03/23	3.91		39.0	1.00	53,024	1,000	-			54,024		54,024
Clerk II	N	B	03/25/24	3.27		35.0	1.00	47,584	-	-			47,584		47,584
							6.00	350,050	12,606	-	-	-	362,656	51,470	311,186
														Board Members	5,250
														Other PT Salaries	-
														OT	-
														Per Mayor	316,436

541 - HEALTH AND HUMAN SERVICES: Elder Affairs

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Assessments	015412-522100	45,000	45,000	45,000	-
North Shore Elder Services FY2027 Assessment					
Office Supplies	015414-540000	3,500	3,500	3,500	-
Copier maint, cartridges, paper, other supplies.					
Utilities	015412-520300	22,000	22,000	22,000	-
National Grid - Gas and Electric Delivery; Direct Energy - gas supply					
Building Maintenance	015412-524500	5,250	5,250	5,250	-
General Fire Extinguisher					
Century Security					
Embree Elevator					
VAZ Electric					
		75,750	75,750	75,750	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	323,710	373,038	316,436	(56,602)
Total Non Payroll Expenses	75,750	75,750	75,750	-
Total Department Expenses	399,460	448,788	392,186	(56,602)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
VETERANS SERVICE OFFICE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
015431	510100	PERMANENT SALARIES	191,457	188,416	167,224	137,947	89,700	126,107	126,107
015431	510900	OVERTIME	2,000	2,000	2,640	2,000	-	2,000	2,000
015431	511100	LONGEVITY	3,200	3,400	3,404	3,600	2,631	3,800	3,800
015431	512210	TRAVEL ALLOWANCE	1,800	1,800	438	-	-	-	-
015431	512215	CELL PHONE ALLOWANCE	1,800	1,800	-	-	-	-	-
015431	512301	EDUCATIONAL INCENTIVE	5,755	7,928	1,749	-	1,006	-	-
015431	516600	SICK LEAVE BB	-	-	1,320	-	1,362	-	-
015432	525600	SPECIAL EVENTS	10,000	10,000	8,876	10,000	722	10,000	10,000
015434	540000	OFFICE SUPPLIES	9,750	9,750	7,084	9,750	4,885	9,750	9,750
015437	571500	VETERANS BENEFITS	705,000	705,000	419,453	705,000	228,328	705,000	705,000
TOTAL	VETERANS AFFAIRS		930,762	930,094	612,188	868,297	328,634	856,657	856,657

543 - HEALTH AND HUMAN SERVICES: Veterans Service Office

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Veterans Services Agent	N	B	01/00/00	127.58		25.0	0.71	44,349	-				44,349		44,349
Assistant to the Veterans Agent	N	B	09/01/11	15.84	X	39.0	1.00	69,258	3,800				73,058		73,058
							1.71	113,607	3,800	-	-	-	117,407	-	117,407
														Part Time	12,500
														OT	2,000
														Per Mayor	131,907

543 - HEALTH AND HUMAN SERVICES: Veterans Service Office

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Special Events	015432-525600	10,000	10,000	10,000	-
Veterans' memorial services, activities					
Office Expense	015434-540000	9,750	9,750	9,750	-
Toner cartridges, paper, office supplies					
Advertising					
Vetraspec					
Veterans' Benefits	015437-571500	705,000	705,000	705,000	-
Veterans payroll, health insurance, burial fees, etc					
		724,750	724,750	724,750	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	143,547	131,907	131,907	-
Total Non Payroll Expenses	724,750	724,750	724,750	-
Total Department Expenses	868,297	856,657	856,657	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
COMMISSION ON DISABILITIES

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
015491	510100	PERMANENT SALARIES	23,984	9,100	11,800	13,900	8,850	13,900	13,900
015497	570000	OTHER EXPENSES	3,000	3,000	-	3,000	-	3,000	3,000
TOTAL	COMMISSION ON DISABILITIES		26,984	12,100	11,800	16,900	8,850	16,900	16,900

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Chairman/ ADA Coordinator	N		11/14/16	10.63				-	4,300				4,300		4,300
Member	N							-	1,600				1,600		1,600
Vice Chair	N		11/19/18	8.62				-	1,600				1,600		1,600
Member	N		02/01/21	6.41				-	1,600				1,600		1,600
Member	N		07/13/21	5.97				-	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
														Per Mayor	13,900

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Other Charges & Expenses	015497-570000	3,000	3,000	3,000	-
		3,000	3,000	3,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	13,900	13,900	13,900	-
Total Non Payroll Expenses	3,000	3,000	3,000	-
Total Department Expenses	16,900	16,900	16,900	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS & YOUTH ENGAGEMENT

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
016011	510100	PERMANENT SALARIES	-	-	64,119	-	-	139,777	74,188
016011	510900	OVERTIME	-	-	-	-	-	-	-
016011	511100	LONGEVITY	-	-	-	-	-	-	-
016011	512210	TRAVEL ALLOWANCE	-	-	-	-	-	-	-
016011	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-	2,000
016012	527010	RENTALS AND LEASES	-	-	560	4,000	616	4,000	4,000
016014	540000	OFFICE SUPPLIES	-	-	3,120	7,500	579	7,500	7,500
016017	570000	OTHER CHARGES	-	-	582	5,500	560	5,500	5,500
TOTAL	DEPT OF WORKFORCE DEVELOPMENT, LABOI		-	-	68,381	17,000	1,755	156,777	93,188

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

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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 Of Workforce Developmen	N	EXEMPT	01/29/24	3.42		39.0	1.00	139,777	-				139,777	69,889	69,888
Youth Works Assistant Coordinator	N	NONU	11/28/22	4.59		39.0	1.00	60,995	2,000				62,995	56,695	6,300
							2.00	200,772	2,000	-	-	-	202,772	126,584	76,188
														Part time other Per Mayor	76,188

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

Non-Payroll Expenditures

Account Name Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Rentals & Leases	4,000	4,000	4,000	
Office Supplies	7,500	7,500	7,500	
Computer Operations	-	-	-	-
Other Charges & Expenses Seminars, Events, Job Fairs, apparel	5,500	5,500	5,500	-
	17,000	17,000	17,000	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	139,777	76,188	(63,589)
Total Non Payroll Expenses	17,000	17,000	17,000	-
Total Department Expenses	17,000	156,777	93,188	(63,589)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
LIBRARY

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
016101	510100	PERMANENT SALARIES	475,755	559,459	612,994	626,764	460,184	706,058	651,122
016101	510101	OTHER SALARIES	16,380	4,680	-	21,250	12,648	-	21,250
016101	510900	OVERTIME	5,000	-	2,003	-	350	-	-
016101	511100	LONGEVITY	1,100	1,300	1,267	2,400	1,336	3,700	3,700
016101	512301	EDUCATIONAL INCENTIVE	15,652	24,941	25,292	29,543	18,205	30,436	32,057
016101	516600	SICK LEAVE BB	-	-	622	-	-	-	-
016102	520300	UTILITIES	-	-	13,858	20,000	12,726	20,000	20,000
016102	525300	NOBLE	57,000	57,000	73,335	70,000	53,082	70,000	70,000
016104	540000	OFFICE SUPPLIES	6,000	6,000	5,963	6,000	5,426	6,000	6,000
016104	542200	LIBRARY SUPPLIES	14,500	135,000	132,732	135,000	76,961	135,000	135,000
016107	573500	LOCAL MATCHING FUNDS	-	14,500	-	14,500	7,442	14,500	14,500
016108	587100	NEW EQUIPMENT	-	-	1,143		85,953	-	-
016108	587300	CAPITAL IMPROVEMENTS	40,000	40,000	22,136		650	-	-
TOTAL	LIBRARY		631,387	842,880	891,345	925,457	734,963	985,694	953,629

610 - LIBRARY

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Library Director	N	A	03/14/13	14.30		39	1.00	117,658	13,366				131,024		131,024
Special Assistant	N	B	03/28/22	5.26		39	1.00	65,215	2,000				67,215		67,215
Administrative Assistant	N	B	11/04/24	2.65		39	1.00	54,951	-				54,951		54,951
Childrens' Librarian	N	B	02/27/20	7.34		39	1.00	70,551	2,000				72,551		72,551
Library Technical Services	N	B	11/20/17	9.61		39	1.00	72,905	4,000				76,905		76,905
Library Collection Development	N	B	11/15/16	10.63		39	1.00	70,551	6,391				76,942		76,942
Childrens' Librarian	N	B	09/07/21	5.81		39	1.00	70,551	-				70,551		70,551
Library Assistant Ii	N	B	08/02/21	5.91		39	1.00	54,967	3,000				57,967	57,967	-
Young Adult Librarian	N	B	09/17/20	6.79		39	1.00	60,995	2,000				62,995		62,995
Adult Services Librarian	N	B		2.96		39	1.00	57,945	3,000				60,945		60,945
Clerk I	N	B	04/22/19	8.19		39	0.62	31,749	-				31,749	31,749	-
							10.62	728,039	35,757	-	-	-	763,796	89,716	674,079
														Board Members	12,800
														Other PT Salaries	21,250
														OT	
														Per Mayor	708,129

610 - LIBRARY

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Utilities Natural Gas, Electricity	016102-520300	20,000	20,000	20,000	-
Other Services - NOBLE Contracted library service with North of Boston Library Exchange.	016102-525300	70,000	70,000	70,000	-
Library Supplies Books, Online databases and services, book jackets	016104-542200	135,000	135,000	135,000	-
Other Expenses Discretionary spending on library services, travel reimbursement, computer equipment	016107-570000	14,500	14,500	14,500	-
Office Supplies Office Supplies	016104-542200	6,000	6,000	6,000	-
		245,500	245,500	245,500	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	679,957	740,194	708,129	(32,065)
Total Non Payroll Expenses	245,500	245,500	245,500	-
Total Department Expenses	925,457	985,694	953,629	(32,065)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
PARKS & RECREATION SERVICES

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
016501	510100	PERMANENT SALARIES	398,120	462,590	452,514	455,834	335,187	551,129	499,748
016501	510103	CUSTODIAN SALARIES	70,000	70,000	133,659	80,000	82,398	100,000	100,000
016501	510800	SEASONAL SALARIES	155,000	155,000	141,388	150,000	164,492	171,955	171,955
016501	510900	OVERTIME	15,000	23,000	11,611	23,000	6,675	30,000	23,000
016501	511100	LONGEVITY	4,100	6,100	4,654	4,900	3,579	5,400	5,400
016501	512210	TRAVEL ALLOWANCE	4,800	4,800	7,700	5,400	4,050	5,400	5,400
016501	512301	EDUCATIONAL INCENTIVE	3,196	16,244	9,080	10,879	6,512	11,033	11,033
016501	516600	SICK LEAVE BB	-	-	3,447	-	7,023	-	-
016502	520900	TELEPHONE	-	-	-	-	-	-	-
016502	525600	REC. PROGRAMS	100,000	100,000	99,347	100,000	96,647	100,000	100,000
016502	529400	FIELD MAINTENANCE	-	-	-	122,600	71,825	132,600	132,600
016504	541500	EQUIPMENT & SUPPLIES	30,000	30,000	43,907	44,000	42,410	44,000	44,000
016507	570000	OTHER CHARGES & EXPENSES	-	-		-		-	
TOTAL	PARKS & RECREATION		780,216	867,734	907,307	996,613	820,797	1,151,517	1,093,136

650 - PARKS & RECREATION SERVICES

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Recreation Services Director	N	A	06/11/13	14.06		39.0	1.00	115,222	5,433			5,400	126,055	-	126,055
Sports & Fitness Corordinator	N	B	10/02/17	9.75		39.0	1.00	83,381	-			-	83,381	83,381	-
Special Assistant	N	B	09/15/16	10.79		39.0	1.00	70,707	2,600			-	73,307	-	73,307
Admin Assistant	N	B	07/01/19	8.00		39.0	1.00	63,091	2,000			-	65,091	-	65,091
Senior Activity/Program Coordinato	N	B	08/28/13	13.85		39.0	1.00	59,218	1,400			-	60,618	-	60,618
Activity/Program Coordinator	N	B	11/14/24	2.62		39.0	1.00	47,231	-			-	47,231	-	47,231
Athletic Facilities Coordinator	N	B	04/25/22	5.18		39.0	1.00	63,091	3,000			-	66,091	-	66,091
Wellness Shift Supervisor	N	B	09/03/19	7.83		32.0	0.82	49,188	2,000			-	51,188	-	51,188
							7.82	551,129	16,433	-	-	5,400	572,962	83,381	489,581
														Seasonal Salaries	171,955
														PT Salaries	32,000
														Custodial OT	100,000
														OT	23,000
														Per Mayor	816,536

650 - PARKS & RECREATION SERVICES

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Recreational Programs	016502-525600	100,000	100,000	100,000	-
Concerts, Holiday Activities & Summer Programs					
Field Maintenance	016502-529400	122,600	132,600	132,600	-
Annual contract			122,600		
Fertilizer, misc. other field supplies.			10,000		
Equipment & Supplies	016504-541500	44,000	44,000	44,000	-
Office supplies, equipment lease, field supplies			24,000		
Software for programming			20,000		
		266,600	276,600	276,600	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	730,013	874,917	816,536	(58,381)
Total Non Payroll Expenses	266,600	276,600	276,600	-
Total Department Expenses	996,613	1,151,517	1,093,136	(58,381)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
HEALTH & WELLNESS CENTER

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
016511	510100	PERMANENT SALARIES	-	-	-	-	-	259,174	129,586
016511	510101	OTHER SALARIES	-	-	111,947	175,000	70,541	199,641	174,461
016511	510900	OVERTIME	-	-	-	-	-	-	-
016511	511100	LONGEVITY	-	-	-	-	-	-	-
016511	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-	-
016512	525600	UTILITIES	-	-	-	-	-	-	-
016512	527010	RENTALS AND LEASES	-	-	85,000	85,000	85,000	516,790	-
016514	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
016517	570000	OTHER CHARGES	-	-	-	-	-	53,000	-
016518	580000	CAPITAL EXPENSE						100,000	
TOTAL	HEALTH & WELLNESS CENTER		-	-	196,947	260,000	155,541	1,128,605	304,047

651 - HEALTH AND WELLNESS CENTER

FY 2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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															
Wellness Center Manager	N	A	12/04/23	3.57	0	39.0	1.00	94,639	-	-	-	-	94,639	47,320	47,319
Fitness Liaison	N	B	12/27/23	3.51	0	39.0	1.00	49,727	2,000	-	-	-	51,727	25,864	25,863
Fitness Liaison	N	B	07/01/22	5.00	0	39.0	1.00	53,904	5,000	-	-	-	58,904	29,452	29,452
Fitness Liaison	N	B	07/01/22	5.00	0	39.0	1.00	53,904	-	-	-	-	53,904	26,952	26,952
							4.00	252,174	7,000	-	-	-	259,174	129,588	129,586
														Other PT Salaries	174,461
														OT	-
														Per Mayor	304,047

651 - HEALTH & WELLNESS CENTER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Utilities *	016502-525600		-	-	-
Rentals & Leases	016512-522100	85,000	516,790	-	(516,790)
Rent			442,415	-	
Property Taxes (37%)			56,375	-	
Insurance			18,000	-	
Other Expenses **			53,000	-	(53,000)
Equipment maintenance			28,000		
Misc. Supplies			25,000		
Capital Expenses			100,000	-	(100,000)
			100,000		
		85,000	669,790	-	(669,790)

Footnotes:

* Paid through DPW utilities appropriation.
* * Paid through Rec Revolving account.

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	175,000	458,815	304,047	(154,768)
Total Non Payroll Expenses	85,000	669,790	-	(669,790)
Total Department Expenses	260,000	1,128,605	304,047	(824,558)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
DEBT SERVICE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
017009	591100	BONDED DEBT	4,504,743	4,604,543	5,347,043	5,477,043	6,139,543	5,704,543	5,704,543
017009	591210	INTEREST ON ST DEBT	34,000	94,161	104,690	170,450	170,446	3,125,000	3,125,000
017009	591500	INTEREST ON LT DEBT	2,955,279	4,405,369	3,966,748	4,165,528	4,866,337	3,770,942	3,770,942
TOTAL	DEBT SERVICE		7,494,022	9,104,073	9,418,481	9,813,021	11,176,326	12,600,485	12,600,485

700 - DEBT SERVICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027		Difference
Bonded Debt	017009-591100		5,477,043		5,704,543		5,704,543	-
Principal Payments on O/S Bonded indebtedness (Tax levy)		6,029,543		6,024,543		6,024,543		
Less: Lease Rental Car Subsidy		(150,000)		-		-		
Less: School Bldg Debt Serv. Premiums		(100,000)		-		-		
Less: W/S Enterprise offset of DPW Building		(287,500)		(302,500)		(302,500)		
Less: W/S Enterprise offset of DPW Building (2)		(15,000)		(17,500)		(17,500)		
Interest on Short Term Debt	017009-591210		170,450		3,125,000		3,125,000	-
Interest pymts on Temporary Borrowing (Tax Levy)								
Interest on Long Term Debt	017009-591500		4,165,528		3,770,942		3,770,942	-
Interest pymts on O/S Bonded Indebtedness		4,454,184		4,044,036		4,044,036		
Less: W/S Enterprise offset of DPW Building		(263,407)		(248,656)		(248,656)		
Less: W/S Enterprise offset of DPW Building (2)		(25,250)		(24,438)		(24,438)		
			9,813,021		12,600,485		12,600,485	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	9,813,021	12,600,485	12,600,485	-
Total Department Expenses	9,813,021	12,600,485	12,600,485	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
EMPLOYEE BENEFITS AND PROPERTY & CASUALTY INSURANCE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
019001	511900	GROUP HEALTH	23,582,337	25,300,000	25,539,944	30,750,948	25,459,429	33,968,515	30,972,957
019001	512100	MEDICARE TAXES	1,650,000	1,750,000	2,120,382	1,853,409	1,417,644	2,100,000	2,069,116
019407	570900	INSURANCE	1,150,000	1,250,000	1,489,932	1,522,500	1,198,954	1,738,625	1,713,625
TOTAL	UNCLASSIFIED		26,382,337	28,300,000	29,150,258	34,126,857	28,076,027	37,807,140	34,755,698

900 - EMPLOYEE BENEFITS AND PROPERTY & CASUALTY INSURANCE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Employee Benefits	019001-511900	30,750,948	33,968,515	30,972,957	(2,995,558)
Net Health Insurance			33,693,515	30,697,957	
EAP Contracted Services			100,000	100,000	
Employee Dental/ Life Insurance			75,000	75,000	
Other Employee Benefits/ Opt out incentive			100,000	100,000	
Medicare Taxes	019001-512100	1,853,409	2,100,000	2,069,116	(30,884)
Employer Medicare tax @ 1.45%					
Insurance Premiums	019407-570900	1,522,500	1,738,625	1,713,625	(25,000)
Insurance premiums (Property, vehicles, casualty, legal/officers liability)			1,598,625	1,598,625	
Insurance environmental (3 year 2024)			70,000	65,000	
Deductibles			50,000	30,000	
Insurance advisory service			20,000	20,000	
		34,126,857	37,807,140	34,755,698	(3,051,442)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	34,126,857	37,807,140	34,755,698	(3,051,442)
Total Department Expenses	34,126,857	37,807,140	34,755,698	(3,051,442)

CITY OF REVERE: FY 2027 BUDGET SUMMARY
RETIREMENT & PENSION OFFICE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
019111	511800	CONTRIBUTORY PENSION	14,902,828	15,874,306	16,731,401	17,517,206	17,618,755	18,607,608	18,421,745
TOTAL	PENSION & RETIREMENT		14,902,828	15,874,306	16,731,401	17,517,206	17,618,755	18,607,608	18,421,745

911 - RETIREMENT & PENSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Retirement Expenses	019111-511800	17,517,206	18,607,608	18,421,745	(185,863)
	Total Non Payroll Expenditures	17,517,206	18,607,608	18,421,745	(185,863)

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	17,517,206	18,607,608	18,421,745	(185,863)
Total Department Expenses	17,517,206	18,607,608	18,421,745	(185,863)

Section III - Revere Public Schools

FY27 BUDGET

REVERE PUBLIC SCHOOLS

SUPERINTENDENT'S FOREWORD

For the second year in a row, the Revere Public Schools has experienced insufficient Chapter 70 budget amounts to sustain level services from last year. This has forced an even-more-restrictive tightening of our non-salary budgets, as well as reductions in the number of staff.

A major driver of the insufficient budgeting is reduced enrollment. We find ourselves today with just over 300 fewer students enrolled than were last year. For this reason, many of our position cuts make fiscal sense as lower enrollment logically requires less staffing. But budget reductions are always challenging. Often, opinion and personal preferences can overtake data-driven decisions, but we have looked to the District's 5-year Strategic Improvement Plan and considered input from principals to guide our decision making.

This budget fully maintains existing services and resources in two of our three Strategic Priority areas:

Focus Areas #2: Safety, Belonging, and Well-Being
Focus Area #3: Community engagement and Communication

However, the elimination of our curriculum coach positions, which were dedicated to improving educator efficacy across classrooms, will impact our progress in **Focus Area #1:** ***Teaching, Learning, & Leading***. Were we to receive an influx of funding, I would suggest that these positions be prioritized for reinstatement.

We've also eliminated two FTE Administrative positions – our former Assistant Director of Elementary Curriculum and Title I was moved to the position of Director of Early Childhood and Title I. Also, the executive Director of Special Education position was eliminated. Both of these changes return us to prior district structures that were in place before we had the funding needed to expand positions during brighter budgeting seasons.

Thanks are due to all School Committee members and others who have assisted with the development of this budget, but in particular to our Chief Financial Officer, Matthew Kruse, and to Assistant Superintendent, Dr. Danielle Mokaba.

Dr. Dianne Kelly, Superintendent of Schools

LEADERSHIP

SCHOOL COMMITTEE:

Mayor Patrick M. Keefe	Chair
Jacqueline Monterroso	Vice-Chair
Anthony Caggiano	Treasurer
Stacey Bronsdon-Rizzo	Secretary
Vanessa J. Biasella	
Stephen Damiano, Jr.	
Rafael Feliciano	
Aisha Milbury-Ellis	
John Kingston	

DISTRICT ADMINISTRATION:

Dr. Dianne Kelly	Superintendent
Dr. Danielle Mokaba	Assistant Superindendent
Dr. Richard Gallucci	Assistant Superindendent
Dr. Lourenco Garcia	Assistant Superindendent
Mr. Matthew Kruse	Chief Financial Officer

MGL AND MASC GUIDANCE

Massachusetts General Laws lay out a number of responsibilities for the School Committee in regard to the annual budget. Subsequent Department of Revenue opinions issued since the 1993 Education Reform Act have reaffirmed these guidelines.

Revere Public Schools abides by each of the following:

1: "The school committee shall review and approve budgets for public education in the district."

2: "The vote of the legislative body of a city shall establish the total appropriation for the support of the public schools, but may not limit the authority of the school committee to determine expenditures within the total appropriation."

3: "The school committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district."

4: "School district budgets should be passed with at least the same level of detail as the Department of Elementary and Secondary Chart of Accounts, though they need not use the same categorization. The cost centers should allow for the administration to manage the district without undue need to apply for transfers, while still allowing for the level of transparency necessary for the School Committee and the larger community to see that funds are being used to support district goals."

BUDGET SNAPSHOT
FINAL VERSION

	FY26	FY27	CHANGE	%
APPROPRIATION				
Chapter 70	107,214,598	108,436,838	1,222,240	1.14%
Net Minimum Contr.	52,200,934	55,820,962	3,620,028	6.93%
NET SCHOOL SPEND RQ	**159,415,532**	**164,257,800**	**4,842,268**	**3.04%**
"SCHEDULE 19"				
Qualifying City Costs	37,764,563	39,995,533	2,230,970	6%
Excludable Sch Dpt Costs	9,916,067	8,682,310	(1,233,757)	-12%
NET CHARGE BACKS	**27,848,496**	**31,313,223**	**3,464,727**	**12%**
APPROPRIATION	**131,567,036**	**132,944,577**	**1,377,541**	**1.0%**
SCHOOL DEPARTMENT BUDGET				
Gross Salary	99,844,550	101,138,774	1,294,224	1%
Minus Salary Offsets	(7,046,037)	(6,711,500)		
NET SALARY	**92,798,513**	**94,427,274**	**1,628,761**	**2%**
Gross Nonsalary	47,029,622	49,275,418	2,245,796	5%
Minus Nonsalary Offsets	(8,261,099)	(10,758,115)		
NET NONSALARY	**38,768,523**	**38,517,303**	**(251,220)**	**-1%**
BUDGET TO VOTE	**131,567,036**	**132,944,577**	**1,377,541**	**1%**

SUMMARIZED BY SERIES

SERI	CATEGORY	SALARY	NON-SALARY	TOTAL	%
1000	ADMINISTRATION	$ 2,479,826	$ 1,009,102	$ 3,488,928	2.6%
2000	INSTRUC SERVICES	$ 82,489,745	$ 3,699,359	$ 86,189,104	64.8%
3000	OTHR STUDNT SRVICES	$ 5,189,936	$ 7,660,427	$ 12,850,363	9.7%
	STUDENT SERVICES 3100 3200	*$ 2,376,551*	*$ 89,775*	*$ 2,466,326*	
	TRANSPORTATION 3300	*$ 1,260,848*	*$ 7,239,152*	*$ 8,500,000*	
	FOOD SERVICE 3400		*$ 102,000*	*$ 102,000*	
	STUDENT BODY ACTIVITIES 3500	*$ 509,607*	*$ 195,750*	*$ 705,357*	
	SCHOOL SECURITY 3600	*$ 1,042,930*	*$ 33,750*	*$ 1,076,680*	
4000	OP OF PLANT/MAINT	$ 2,588,836	$ 7,936,676	$ 10,525,512	7.9%
5000	BENEFITS & INS	$ 1,678,931	$ 550,000	$ 2,228,931	1.7%
	RETIREMENT CONTRIBUTIONS 5100				
	INS ACTIVE EMPLOYEES 5200	*$ 1,678,931*	*$ 550,000*	*$ 2,228,931*	
	INS RETIRED EMPLOYEES 5250				
	NON EMPLOYEE INS 5260				
7000	CAPITAL INVESTMENT		$ 103,000	$ 103,000	0.1%
9000	TUITIONS		$ 17,558,739	$ 17,558,739	13.2%
	APPROPRIATION	$ 94,427,274	$ 38,517,303	$ 132,944,577	

FY27 BUDGET ITERATIONS

	DEFICIT	CHANGE FROM PREVIOUS
PRELIMINARY	**($10,101,964)**	
Presented to the Committee of the Whole on February 10		
VERSION 1.0	**($9,152,958)**	**($949,006)**
Presented to Ways and Means Committee on March 3		
VERSION 1.1	**($4,486,463)**	**($4,666,495)**
Presented to Ways and Means Committee on March 19		
VERSION 2.0	**($3,175,544)**	**($1,310,919)**
Presented to Ways and Means Committee on April 15		
VERSION 3.0	**($2,600,000)**	**($575,544)**
Presented to Ways and Means Committee on May 4		
FINAL VERSION	**$0**	**($2,600,000)**
Presented to School Committee for a vote on May 19		

FOUNDATION ENROLLMENT

Foundation Enrollment is DESE's calculation of all the students Revere Public Schools is fiscally responsible for educating.

Our Foundation Enrollment is down 323 students, a 4.1% decrease from the previous school year.

YEAR	*STUDENTS*	*CHANGE*	*%*
FY21	7,979	12	0.2%
FY22	7,766	(213)	-2.7%
FY23	7,735	(31)	-0.4%
FY24	7,955	220	2.8%
FY25	8,010	55	0.7%
FY26	7,962	(48)	-0.6%
FY27	7,639	(323)	-4.1%

STATEWIDE FOUNDATION ENROLLMENT DECREASES

Revere has experienced the 7th steepest foundation enrollment decline in the Commonwealth.

	DISTRICT	*FY26*	*FY27*	*CHG*	*%*
1	Boston	57,616	55,975	(1,641)	-2.8%
2	Brockton	17,203	16,574	(629)	-3.7%
3	Framingham	9,532	8,948	(584)	-6.1%
4	Lynn	18,512	18,077	(435)	-2.3%
5	Everett	8,009	7,670	(339)	-4.2%
6	Marlborough	5,378	5,041	(337)	-6.3%
7	**Revere**	**7,962**	**7,639**	**(323)**	**-4.1%**
8	Chelsea	7,029	6,708	(321)	-4.6%
9	Lawrence	15,214	14,894	(320)	-2.1%
10	Malden	6,927	6,680	(247)	-3.6%

NET SCHOOL SPENDING REQUIREMENT ANALYSIS

Our Net School Spending Requirement is up by $4.8M or 3%.

This is $3.9M less of an increase than we received in the previous year.

In other words, our NSS increase is about half what it was the year prior.

Year	*NSS Requirement*	*Change*	*% Change*
FY20	105,976,677	8,017,782	8.2%
FY21	107,226,242	1,249,565	1.2%
FY22	119,408,964	12,182,722	11.4%
FY23	125,462,678	6,053,714	5.1%
FY24	142,967,579	17,504,901	14.0%
FY25	150,716,409	7,748,830	5.4%
FY26	159,415,532	8,699,123	5.8%
FY27	164,257,800	4,842,268	3.0%

NSS INCREASE BREAKOUT ANALYSIS

The following chart display the breakout of how our Net School Spending requirement increase was distrubuted between City Qualifying Costs and School Department appropriation.

CATEGORY	INCREASE	PERCENT INCREASE
City Qualifying Costs	2,230,970	46%
School Department Budget	2,611,298	54%
NSS INCREASE	**4,842,268**	**100%**

FY27 "SCHEDULE 19" AGREEMENT

	FY26	*FY27*	*CHANGE*
Net School Spending Requirement			
Chapter 70	107,214,598	108,436,838	1,222,240
Net Minimum Contribution	52,200,934	55,820,962	3,620,028
NET SCHOOL SPENDING REQ	**159,415,532**	**164,257,800**	**4,842,268**
Less Qualifying City Costs			
Administration (1000)	1,156,003	1,167,010	11,007
Support Staff (Nurses) (3200)	556,192	338,234	-217,958
School Security (SRO) (3600)	107,497	89,593	-17,904
Maintenance of Grounds (4210)	260,275	268,083	7,808
Pension Contributions (5100)	3,895,186	4,361,298	466,112
Active Employee Insurance (5200)	16,971,561	17,723,149	751,588
Retired Employee Insurance (5250)	3,053,379	3,367,963	314,584
Non Employee Insurance (5260)	683,303	717,468	34,165
Tuitions (Choice, Charter) (9100)	13,513,558	14,325,570	812,012
Tuitions (Cherry Sheet Reimb) (9100)	-2,432,391	-2,362,835	69,556
TOTAL QUALIFYING CITY COSTS	**37,764,563**	**39,995,533**	**2,230,970**
Add Excludable School Committee Costs			
Finance & Technology (1000)	52,000	53,560	1,560
Pupil Transportation (3300)	9,739,067	8,500,000	-1,239,067
School Security (3600)	0	0	0
Custodial & Grounds (4110)	0	0	0
Civic Activities (Stadium) (6200)	25,000	25,750	750
Asset Improvement (7300)	100,000	103,000	3,000
TOTAL EXCLUDABLE SC COSTS	**9,916,067**	**8,682,310**	**-1,233,757**
APPROPRIATION	**131,567,036**	**132,944,577**	**1,377,541**

"SCHEDULE 19"
TREND ANALYSIS 1

Each year City and School Department officials negotiate an agreement of what monies the City will spend on behalf of the School Department and what monies the School Department will spend on behalf of the City.

YEAR	QUALIFYING COSTS	EXCLUDABLE COSTS
FY21	23,522,926	8,460,117
FY22	25,558,589	8,848,371
FY23	26,909,509	10,069,679
FY24	31,630,543	10,374,610
FY25	34,422,569	9,992,351
FY26	37,764,563	9,916,067
FY27	39,995,533	8,682,310

"SCHEDULE 19"
TREND ANALYSIS 2

This chart display trends in how new Net School Spending dollars were distributed over the last 6 years.

YEAR	CITY QUALIFYING COSTS	SCHOOL BUDGET
FY22	14%	86%
FY23	2%	98%
FY24	25%	75%
FY25	41%	59%
FY26	39%	61%
FY27	46%	54%

OFF-SET FUNDING

Below is an accounting of all funding sources that are directly off-setting what would otherwise need to be covered by appropriated funding for FY27.

	SALARY ACCOUNTS	NON-SALARY ACCOUNTS	TOTAL
TRUE COSTS	**101,138,774**	**49,275,418**	**150,414,192**
OFF-SETS	**(6,711,500)**	**(10,758,115)**	**(17,469,615)**
NSS-Required Carry Forward	(4,000,000)		(4,000,000)
Mobilized "District Reserve"	(2,600,000)		(2,600,000)
Circuit Breaker		(10,208,115)	(10,208,115)
McKinney/Vento		(400,000)	(400,000)
Special Fund Indirect Costs*	(111,500)	(150,000)	(261,500)
APPROPRIATION	**94,427,274**	**38,517,303**	**132,944,577**
PERCENT			

* The amount we can charge for indirect costs to specific special funds varies. See budget line item details for specifics.

CIRCUIT BREAKER TREND ANALYSIS

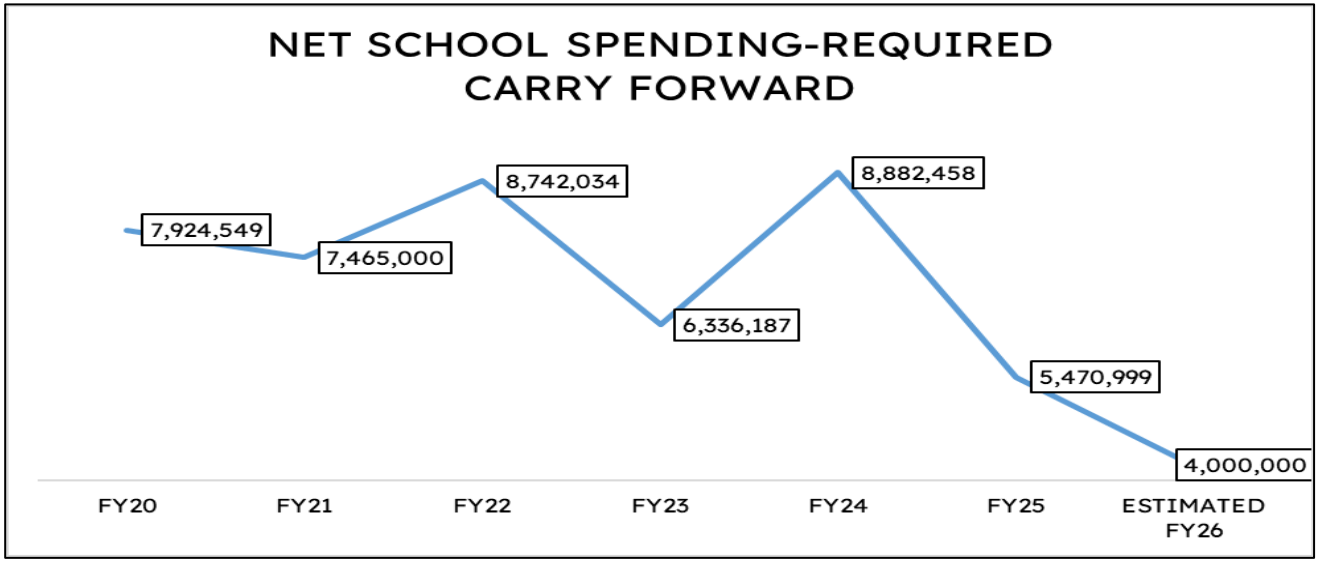
Circuit Breaker reimbursment funding directly offsets the cost of tuition and transportation to private SPED schools in the subdequent fiscal year. For FY27 this will be $10,208,115.

FY	*Tuitions*	*Rate*	*Transportation*	*Rate*	*Total*
FY22	4,743,674	@75%	366,899	@75%	5,110,573
FY23	4,668,890	@75%	2,057,588	@75%	6,726,478
FY24	4,656,206	@75%	2,410,364	@58%	7,066,570
FY25	5,303,847	@75%	3,337,848	@75%	8,641,695
FY26	7,181,261	@75%	3,026,854	@61%	10,208,115

CFWD ANALYSIS

At the end of each fiscal year, the School Department carries forward a certain amount of unexpended funds that have been realized in Net School Spending-eligible accounts and must be re-appropriated and spent in the subsequent fiscal year to meet the DESE's Net School Spending requirement. During our budget process we estimate what that carry forward amount will be based on current year spending trends. We then earmark a certain amount of those carry forward funds to cover instructional costs for classroom teachers.

Here are the trends for the last 7 years.



"DISTRICT RESERVE" ANALYSIS

In order to successfully navigate the fiscal cliff that would inevitably arrive at the end of a season of extra-ordinary funding (i.e. ESSER and SOA), the School Committee began in FY21/22 to reserve a portion of our CFWD for future use, informally referred to as "district reserve" funds. The strategic intent of setting aside this temporary reserve was to mitigate the impact of anticipated funding deficits faced over a 2-4 year stretch. The table below shows progress to date of reservation and mobilization of these funds (assuming the use of ~$2.6M in FY27).

FY	RESERVED	MOBILIZED	%	REMAINING	%
FY22	3,610,505			3,610,505	
FY23	2,392,175			6,002,680	
FY24	3,997,320			10,000,000	
FY25				10,000,000	
FY26		-1,697,037	17%	8,302,963	83%
FY27		-2,600,000	26%	5,702,963	57%

CFWD & "DISTRICT RESERVE" ALLOCATIONS

Our intention is to use the first $4M of CFWD that we must spend in order to meet our Net School Spending requirement for FY27 according to the following breakout. Any additional CFWD that must be spent on Net School Spending eligible expenditures will be properly appropriated by the School Committee once the City formally closes the FY26 books. In addition, we are intending to mobilize $2.8M of our "District Reserve."

FY26 into FY27 Carry Forward Available (Anticipated)	**4,000,000**
FY26 into FY27 District Reserve Available	**8,302,963**

School	Original Budget	CFWD	District Reserve	Actual Voted
Beachmont	2,688,659	0		2,688,659
Garfield	5,021,410	350,000		4,671,410
Lincoln	4,333,944	300,000	400,000	3,633,944
Hill	4,853,631	350,000		4,503,631
Paul Revere	3,768,603	300,000		3,468,603
Whelan	5,000,187	600,000		4,400,187
Rumney	4,280,142	300,000	400,000	3,580,142
Garfield	4,643,844	350,000	400,000	3,893,844
Anthony	4,857,141	350,000		4,507,141
Revere High	13,815,872	1,000,000	1,400,000	11,415,872
City Lab	1,271,447	100,000		1,171,447
Total	**54,534,880**	**4,000,000**	**2,600,000**	**47,934,880**

FUNDING SOURCES

FUNDING SOURCE		AMOUNT	% WHOLE
COMMONWEALTH OF MASS (Chapter 70)	$	108,436,838	55.91%
CITY OF REVERE (Net Minimum Contribution)	$	55,820,962	28.78%
CIRCUIT BREAKER	$	10,208,115	5.26%
REVOLVING ACCOUNTS	$	6,700,882	3.46%
ENTITLEMENT GRANTS	$	5,336,803	2.75%
NSS-REQURIED CFWD	$	4,000,000	2.06%
"DISTRICT RESERVE"'	$	2,600,000	1.34%
OTHER GRANTS	$	843,169	0.43%
TOTAL	**$**	**193,946,769**	**100.0%**

POSITION REDUCTIONS WORKSHEET

Here are all the positions removed from the budget, whether through retirement, resignation, non-renewal, RIF, or LOA.

We have eliminated 63 full-time and 3 part-time positions.

Maximum annual individual unemployment cost is $36,912.

Benefit savings have been exacted where possible.

#	CATEGORY	SALARY SAVINGS	BENEFITS SAVINGS	UNEMPL COSTS	NET SAVINGS
2	**DIRECTORS**	**305,829**	**43,506**	**0**	**349,335**
1	SPED Director	165,127	31,425	0	196,552
2	EC Director	140,702	12,081	0	152,783
7	**COACHES**	**624,416**	**116,542**	**144,000**	**596,958**
1	EL Coach Elem	80,000	18,476	28,800	69,676
2	EL Coach Middle	80,000	18,476	28,800	69,676
3	EL Coach High	80,000	18,476	28,800	69,676
4	Civics Coach	80,000	18,476	28,800	69,676
5	Restorative Justice	106,192	12,081	0	118,273
6	SPED Coach Middle	80,000	18,476	28,800	69,676
7	SPED Coach High	118,224	12,081	0	130,305

#	CATEGORY	SALARY SAVINGS	BENEFITS SAVINGS	UNEMPL COSTS	NET SAVINGS
26	**ELEMENTARY**	**2,235,527**	**412,633**	**614,762**	**2,033,398**
1	Adaptive PE	73,560	18,476	26,482	65,554
2	EL	87,998	18,476	31,679	74,795
3	Grade 2	80,000	18,476	28,800	69,676
4	Grade 3	80,000	18,476	28,800	69,676
5	Grade 4	80,000	18,476	28,800	69,676
6	K or Math Intervention	80,000	18,476	28,800	69,676
7	EL	89,606	12,081	32,258	69,429
8	Grade 2	80,000	18,476	28,800	69,676
9	Grade 3 SPED	126,180	31,741	0	157,921
10	Grade 4	80,000	18,476	28,800	69,676
11	Grade K	80,000	18,476	28,800	69,676
12	Math Intervention	80,000	18,476	28,800	69,676
13	Reading Intervention	80,000	18,476	28,800	69,676
14	Science Specialist	80,000	18,476	28,800	69,676
15	Grade 1	80,000	18,476	28,800	69,676
16	Grade 2	94,958	18,476	34,185	79,249
17	Grade 4	80,000	18,476	28,800	69,676
18	Grade 5	80,000	18,476	28,800	69,676
19	Grade K	96,288	0	0	96,288
20	Grade K	78,917	12,081	0	90,998
21	IT Teacher	99,288	12,081	0	111,369
22	Kindergarten	80,000	18,476	28,800	69,676
23	Coach	127,180	12,081	0	139,261
24	Elem SPED	97,084	0	34,950	62,134
25	Grade 3	80,000	18,476	28,800	69,676
26	Grade 5	64,468	0	23,208	41,260

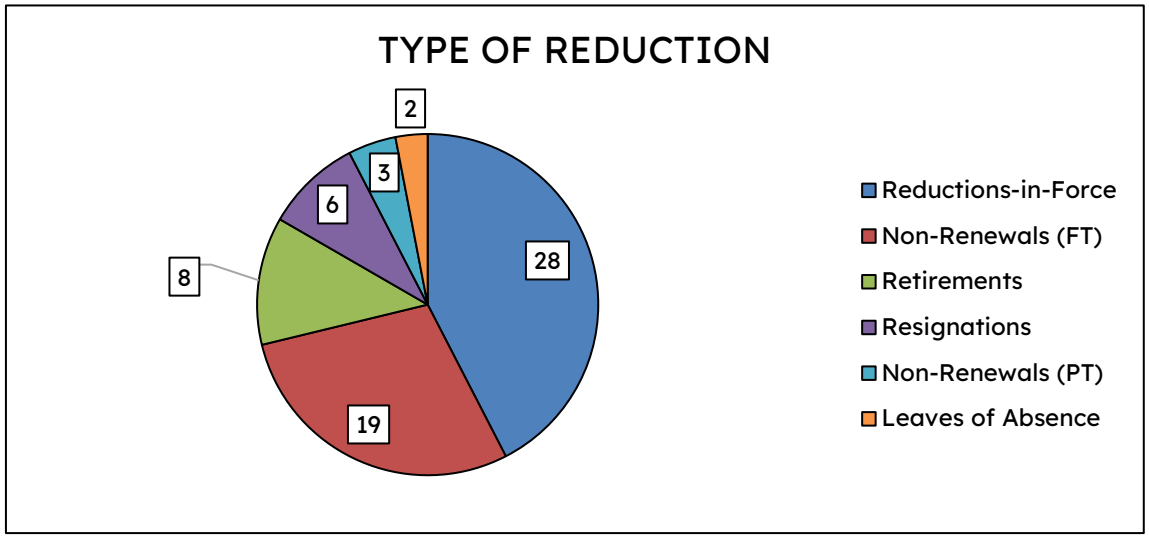
#	CATEGORY	SALARY SAVINGS	BENEFITS SAVINGS	UNEMPL COSTS	NET SAVINGS
10	**MIDDLE**	**852,266**	**166,443**	**305,499**	**713,210**
1	Middle School	83,448	11,765	30,041	65,172
2	Middle School SPED	69,008	18,476	24,843	62,641
3	Middle School SPED	80,000	18,476	28,800	69,676
4	Middle School	80,000	18,476	28,800	69,676
5	Middle School	80,000	18,476	28,800	69,676
6	Middle School	74,357	18,476	26,769	66,064
7	Middle School	106,192	31,741	36,912	101,021
8	Middle School	102,177	12,081	36,784	77,474
9	Middle School	97,084	0	34,950	62,134
10	Middle School	80,000	18,476	28,800	69,676
9	**HIGH**	**861,965**	**110,858**	**178,082**	**794,741**
1	High School	124,710	12,081	0	136,791
2	High School	110,192	31,425	0	141,617
3	High School	82,656	31,425	29,756	84,325
4	High School	121,245	12,081	36,912	96,414
5	High School	113,678	11,765	0	125,443
6	High School	69,008	0	24,843	44,165
7	High School	78,111	0	28,120	49,991
8	High School	78,917	12,081	28,410	62,588
9	High School	83,448	0	30,041	53,407

#	CATEGORY	SALARY SAVINGS	BENEFITS SAVINGS	UNEMPL COSTS	NET SAVINGS
3	**PARAPROFESSIONALS**	**61,170**	**0**	**0**	**61,170**
1	SPED Para	20,390	0	0	20,390
2	SPED Para	20,390	0	0	20,390
3	SPED Para	20,390	0	0	20,390
2	**SOCIAL WORKERS**	**198,729**	**18,476**	**0**	**217,205**
1	Social Worker	101,645	18,476	0	120,121
2	BRYT Transition Coordinc	97,084	0	0	97,084
5	**3000 SERIES**	**264,084**	**63,166**	**95,071**	**232,179**
1	Parent Information	58,248	31,741	20,969	69,020
2	Parent Information	61,170	0	22,021	39,149
3	Parent Information	48,160	0	17,338	30,822
4	Parent Information	48,160	0	17,338	30,822
5	Family Liasion	48,346	31,425	17,405	62,366
1	**NURSES (ON SCH. 19)**	**0**	**0**	**0**	**0**
0	**HEALTH AIDES**	**0**	**0**	**0**	**0**
1	**CUSTODIANS**	**74,756**	**31,741**	**0**	**106,497**
1	Custodian	74,756	31,741	0	106,497
66	**TOTALS**	**5,417,572**	**963,365**	**1,337,414**	**5,043,523**
				1,069,931	**@ 80% max**

POSITION REDUCTION TYPES ANALYSIS

This table and chart display the nature of positional attrition, whether through retirement, resignation, non-renewal, RIF, or LOA.

CATEGORY	NUMBER
Reductions-in-Force	28
Non-Renewals (FT)	19
Retirements	8
Resignations	6
Non-Renewals (PT)	3
Leaves of Absence	2
TOTAL	66



STAFFING LEVELS

CATEGORY	FY26	FY27 1.0	FY27	CHANGE	NOTES
TOTAL	**1,348**	**1,344**	**1,278**	**-66**	
FULL TIMERS	**1,083**	**1,087**	**1,024**	**-63**	
LEADERSHIP	**61**	**61**	**59**	**-2**	
Superintendents	1	1	1	0	
Assistant Superintendents	3	3	3	0	
Human Resources	1	1	1	0	
Business and Finance	1	1	1	0	
Administrative Technology	1	1	1	0	
Directors	9	9	7	-2	1 in Title I
Assistant Directors	3	3	3	0	2 in IDEA
Principals	11	11	11	0	
Assistant Principals	23	23	23	0	
Operations Coordinators	4	4	4	0	
Parent Information	1	1	1	0	
Athletics	1	1	1	0	
Transportation	1	1	1	0	
Plant and Maintenance	1	1	1	0	

CATEGORY	FY26	FY27 1.0	FY27	CHANGE	NOTES
INSTRUCTIONAL STAFF	**788**	**790**	**736**	**-54**	
Regular Ed Teachers	*550*	*560*	*519*	*-41*	
Beachmont	30	30	24	-6	
Garfield	50	51	44	-7	
Lincoln	42	41	41	0	
Hill	49	49	44	-5	
Paul Revere	35	36	34	-2	
Whelan	48	50	46	-4	
Rumney Marsh	48	49	46	-3	
Garfield	47	48	48	0	
Susan B. Anthony	54	54	48	-6	
Revere High	135	140	132	-8	
City Lab	12	12	12	0	
Special Ed Teachers	*120*	*118*	*113*	*-5*	
Beachmont	11	11	11	0	
Garfield	14	13	12	-1	
Lincoln	9	9	9	0	
Hill	12	12	12	0	
Paul Revere	12	12	12	0	
Whelan	12	12	11	-1	
Rumney Marsh	15	13	11	-2	
Garfield	4	4	4	0	
Susan B. Anthony	8	8	8	0	
Revere High	22	23	22	-1	
City Lab	1	1	1	0	
Special Fund Teachers	*33*	*27*	*27*	*0*	
JROTC	2	2	2	0	
Title I	19	19	19	0	19 in Title I
Title II-A	1	0	0	0	
Title IV	1	0	0	0	
Early Childhood	6	6	6	0	4 in IDEA 2 in EC
Emergency Shelter Relief	3	0	0	0	
ELT	0	0	0	0	

CATEGORY	FY26	FY27 1.0	FY27	CHANGE	NOTES
Early College	1	0	0	0	
ESSER III	0	0	0	0	
Other Instructional Staff	*85*	*85*	*77*	*-8*	
Instructional Coaches	4	4	0	-4	
SPED Coaches/ICs/BCBAs	22	23	21	-2	
Librarians	1	1	1	0	
Guidance Counselors	18	18	18	0	
Social Workers	33	33	31	-2	3 in IDEA
Psychologists	7	6	6		
SUPPORT STAFF	**234**	**236**	**229**	**-7**	
Operations Assistants	*31*	*31*	*31*	*0*	
Business and Finance	5.5	5.5	5.5	0.0	
Special Education	2.5	2.5	2.5	0.0	
Curriculum	2	2	2	0	
Guidance	1	1	1	0	
Tech, Health, Athletics	1	1	1	0	
Transportation	1	1	1	0	
Food Services	1	1	1	0	
Plant and Maintenance	1	1	1	0	
Schools	15	15	15	0	
IDEA	0.5	0.5	0.5	0.0	
Title One	0.5	0.5	0.5	0.0	
Paraprofessionals	*35*	*40*	*40*	*0*	
Special Education Aides	35	40	40	0	
Miscellaneous	*168*	*165*	*158*	*-7*	
Confidential Admin Assist	2	2	2	0	
Communications	1	1	1	0	
Human Resources Staff	2	2	2	0	
Business/Finance Staff	3	3	3	0	
Copy Center Clerk	1	1	1	0	
Admin Assist for SPED	1	1	1	0	
Technologists	11	11	11	0	

CATEGORY	FY26	FY27 1.0	FY27	CHANGE	NOTES
Lifeguard	1	1	1	0	
Nurses	15	15	14	-1	
Health Aides	4	4	4	0	
Parent Information	10	10	6	-4	
Family Liasons	13	13	12	-1	1 Title I 3 Title III
Student Engmt Coord	5	5	5	0	
School Resource Officers	1	1	1	0	
Security Guards - 52WK	6	6	6	0	
Security Guards - 43WK	20	20	20	0	
Bus Drivers	5	5	5	0	
Hybrid	7	5	5	0	
Cafeteria Workers	30	28	28	0	
Custodians	24	25	24	-1	
Tradesmen	6	6	6	0	
PART TIMERS	**265**	**257**	**254**	**-3**	
SUPPORT STAFF	**265**	**257**	**254**	**-3**	
Paraprofessionals	*150*	*140*	*137*	*-3*	
Regular Education	6	10	10	0	
Special Education	115	110	107	-3	60 in IDEA
Library Aides	11	12	12	0	
Title I Aides	7	0	0	0	
Title III Aides	11	8	8	0	8 in Title III
Miscellaneous	*115*	*117*	*117*	*0*	
Future Teachers	0	0	0	0	
Fellows	0	0	0	0	
Bus Drivers	9	9	9	0	
Bus Monitors	24	26	26	0	
Cafeteria Workers	82	82	82	0	82 in Food Services

STAFF BY UNIT

TYPE	FULL-TIME	PART-TIME	TOTAL
RTA	748		748
AFSCME	99	117	216
RAA	38		38
AFOP	40	137	177
ADMIN CONTRACT	18		18
NON-UNION	80		80
SRO (POLICE)	1		1
TOTAL	1,024	254	1,278

STAFF IN SPECIAL FUNDS

This includes full- and part-time staff.

GRANTS	LDRSHP	INSTRC	SUPPORT	TOTAL
TITLE 1	1	19		20
TITLE 2A				0
TITLE 3			8	8
TITLE 4				0
IDEA	2	7	60	69
EARLY COLLEGE				0
EMERG SHELTER RELIEF				0
GRANT TOTAL	3	26	68	97

REVOLVING	LDRSHP	INSTRC	SUPPORT	TOTAL
FOOD SERVICES			117	117
RENTALS			1	1
EARLY CHILDHOOD		2		2
REVOLVING TOTAL		2	118	120

PARAPROFESSIONAL STAFFING

	FULL-TIME	PART-TIME	HEADCOUNT	COST
REGULAR EDUCATION		10	10	215,189
SPECIAL EDUCATION	40	47	87	2,491,793
IDEA		60	60	1,297,589
LIBRARY		12	12	259,971
TITLE I		0	0	0
TITLE III YEAR 2		8	8	185,535
TOTAL	40	137	177	4,450,077

SALARY ACCOUNTS SUMMARY

CATEGORY	FY26	FY27	VARIANCE	% CH	CFWD/DR
1000 SERIES					
School Committee	79,800	86,400	6,600	8%	
Superintendents	829,979	857,288	27,309	3%	
Super Clerical Staff	158,206	167,339	9,133	6%	
Other DW Admin	139,195	0	-139,195	-100%	
Human Resources	278,752	287,783	9,031	3%	
Business/Finance	891,301	912,358	21,057	2%	
Admin Technology	162,306	168,658	6,352	4%	
TOTAL 1000 SERIES	2,539,539	2,479,826	-59,713	-2%	

CATEGORY	FY26	FY27	VARIANCE	% CH	CFWD/DR

2000 SERIES

DIRECTORS AND PRINCIPALS/ASSISTANT PRINCIPALS

Directors	878,247	608,806	-269,441	-31%	
Principals	1,791,652	1,839,868	48,216	3%	
Assistant Principals	3,389,789	3,508,111	118,322	3%	
Ops Coordinators	537,744	580,052	42,308	8%	

CLASSROOM TEACHERS AND SPECIALISTS

Beachmont	2,768,933	2,688,659	-80,274	-3%	0
Garfield	4,702,791	4,671,410	-31,381	-1%	350,000
Lincoln	3,667,340	3,633,944	-33,396	-1%	700,000
Hill	4,590,743	4,503,631	-87,112	-2%	350,000
Paul Revere	3,404,956	3,468,603	63,647	2%	300,000
Whelan	4,325,944	4,400,187	74,243	2%	600,000
Rumney Middle	3,663,514	3,580,142	-83,372	-2%	700,000
Garfield Middle	3,961,489	3,893,844	-67,645	-2%	750,000
Anthony Middle	4,511,035	4,507,141	-3,894	0%	350,000
Revere High School	11,250,270	11,415,872	165,602	1%	2,400,000
City Lab	1,066,059	1,171,447	105,388	10%	100,000
Special Needs	11,003,511	11,200,229	196,718	2%	

CATEGORY	FY26	FY27	VARIANCE	% CH	CFWD/DR

INSTRUCTIONAL SUPPORT AND COORDINATION

Coaches	535,348	133,045	-402,303	-75%
SPED Coordinators	2,160,352	2,391,101	230,749	11%

GUIDANCE COUNSELORS AND SOCIAL WORKERS

Guidance Counselors	2,070,699	2,054,302	-16,397	-1%
Social Workers	2,497,967	2,821,803	323,836	13%
Psychologists	693,501	586,584	-106,917	-15%

OPERATIONS ASSISTANTS AND TECHNOLOGISTS

Op Assist: Directors	497,597	499,401	1,804	0%
Op Assist: Principals	1,021,946	1,068,022	46,076	5%
Technologists	1,076,383	1,193,203	116,820	11%

PARAPROFESSIONALS

Regular	173,748	215,189	41,441	24%
SPED: FT	1,218,285	1,432,180	213,895	18%
SPED: PT	1,362,398	1,140,613	-221,785	-16%

CATEGORY	FY26	FY27	VARIANCE	% CH	CFWD/DR

MISCELLANEOUS

Stipends	746,270	766,270	20,000	3%
Substitutes	1,377,760	1,459,460	81,700	6%
Librarians	346,786	376,668	29,882	9%
PD Leadership	204,832	214,958	10,126	5%
Degree Changes	350,000	385,000	35,000	10%
Miscellaneous	127,184	80,000	-47,184	-37%

TOTAL 2000 SERIES	81,975,073	82,489,745	514,672	1%	6,600,000

3000 SERIES

PIC	1,544,252	1,249,150	-295,102	-19%
Nurses	886,077	985,657	99,580	11%
Health Techs	137,137	141,744	4,607	3%
Transportation	1,251,316	1,260,848	9,532	1%
Athletics	446,760	509,607	62,847	14%
Security	991,031	1,042,930	51,899	5%

TOTAL 3000 SERIES	5,256,573	5,189,936	-66,637	-1%

CATEGORY	FY26	FY27	VARIANCE	% CH	CFWD/DR
4000 SERIES					
Custodial	1,898,162	1,962,102	63,940	3%	
Maintenance	592,166	626,734	34,568	6%	
TOTAL 4000 SERIES	2,490,328	2,588,836	98,508	4%	
5000 SERIES					
Retirement Incent	237,000	237,000	0	0%	
Sick Leave Buyb	100,000	100,000	0	0%	
Unemployment	200,000	1,341,931	1,141,931	571%	
TOTAL 5000 SERIES	537,000	1,678,931	1,141,931	213%	
GRAND TOTAL	92,798,513	94,427,274	1,628,761	2%	6,600,000

NON-SALARY ACCOUNTS SUMMARY

CATEGORY	FY26	FY27	VARIANCE	%
1000 SERIES: ADMINISTRATION NON SALARY				
School Committee	52,500	58,500	6,000	11%
Central Administration	319,000	239,400	(79,600)	-25%
Print Center	94,750	94,750	0	0%
Parent Information Center	5,000	41,920	36,920	738%
Business and Finance	26,500	26,500	0	0%
Human Resources	176,400	98,676	(77,724)	-44%
Legal Services	222,000	222,000	0	0%
Information and Technology	242,740	227,356	(15,384)	-6%
1000 SERIES TOTAL	**1,138,890**	**1,009,102**	**(129,788)**	**-11%**

CATEGORY	FY26	FY27	VARIANCE	%
2000 SERIES: INSTRUCTIONAL NON SALARY				
Schools				
Beachmont Elementary	36,540	36,540	0	0%
Garfield Elementary	50,400	50,400	0	0%
Lincoln Elementary	45,990	45,990	0	0%
Hill Elementary	46,620	46,620	0	0%
Paul Revere Elementary	40,950	40,950	0	0%
Whelan Elementary	47,880	47,880	0	0%
Rumney Middle	42,210	42,210	0	0%
Garfield Middle	40,320	40,320	0	0%
Anthony Middle	40,950	40,950	0	0%
Revere High	219,600	149,600	(70,000)	-32%
City Lab High	86,350	11,350	(75,000)	-87%

CATEGORY	FY26	FY27	VARIANCE	%
Districtwide				
Curriculum Directors	61,400	46,400	(15,000)	-24%
Instructional	793,500	535,500	(258,000)	-33%
Professional Development	121,500	100,500	(21,000)	-17%
Guidance & Testing	80,000	51,249	(28,751)	-36%
Special Education				
SPED Program Services	2,232,900	2,232,900	0	0%
Technology				
Classrooms & Labs	166,628	180,000	13,372	8%
2000 SERIES TOTAL	**4,153,738**	**3,699,359**	**(454,379)**	**-11%**

CATEGORY	FY26	FY27	VARIANCE	%
3000 SERIES: OTHER STUDENT SERVICES NON SALARY				
Comprehensive Health	47,775	89,775	42,000	88%
School Security	28,750	33,750	5,000	17%
Athletics	208,688	195,750	(12,938)	-6%
Transportation	8,487,751	7,239,152	(1,248,599)	-15%
Food Services	102,000	102,000	0	0%
3000 SERIES TOTAL	**8,874,964**	**7,660,427**	**(1,214,537)**	**-14%**
4000 SERIES: OPERATION OF PLANT/MAINTENANCE NON SALARY				
Custodial	1,657,196	1,693,170	35,974	2%
Utilities	2,887,291	3,131,197	243,906	8%
Operations & Maintenance	2,248,814	2,419,715	170,901	8%
Network & Telecom	707,630	692,594	(15,036)	-2%
4000 SERIES TOTAL	**7,500,931**	**7,936,676**	**435,745**	**6%**

CATEGORY	FY26	FY27	VARIANCE	%
5000 SERIES: EMPLOYEE BENEFITS AND INSURANCE NON SALARY				
Employee Benefits	550,000	550,000	0	0%
5000 SERIES TOTAL	**550,000**	**550,000**	**0**	**0%**
7000 SERIES: BUILDING IMPROVEMENTS				
Building Improvements	100,000	103,000	3,000	3%
7000 SERIES TOTAL	**100,000**	**103,000**	**3,000**	**3%**
9000 SERIES: PROGRAMS WITH OTHER SCHOOLS				
Special Ed Tuitions	16,450,000	17,558,739	1,108,739	7%
9000 SERIES TOTAL	**16,450,000**	**17,558,739**	**1,108,739**	**7%**
TOTAL	**38,768,523**	**38,517,303**	**-251,220**	**-1%**

SCHOOL SAFETY WORKING GROUP

9 items totaling $350,000 have been embedded into the FY27 Budget for recommendations made by the Revere Schools Safety Working Group based on the results of a Safety Evaluation.

	EXPENSE	*DEPARTMENT*	*ACCOUNT*	*AMOUNT*
1	Cameras	Security	340908-542255	150,000
2	Visitor Management	Security	340908-542254	42,000
3	Lighting	Plant/Maint	340908-542104	40,000
4	Trauma Kits	Health	330908-532005	33,000
5	Threat Not. System	Security	340908-542254	25,000
6	Alarm/Duress Codes	Security	340908-542254	20,000
7	Lincoln Doors	Security	340908-542255	20,000
8	Landscaping	Plant/Maint	340908-542104	15,000
9	Security Apparel	Security	330908-536015	5,000
	TOTAL COST			**350,000**

CITY OF REVERE: FY 2027 BUDGET SUMMARY
REGIONAL SCHOOLS

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
013221	510100	PERMANENT SALARIES	6,000	6,000	-	-	-	-	-
013221	511100	LONGEVITY	-	-	-	-	-	-	-
013221	512400	STIPEND	6,000	6,000	-	-	-	-	-
013222	524800	NE REG SCH	2,202,229	2,281,918	3,285,660	3,616,676	2,712,507	4,495,194	4,495,194
013222	524810	MINUTEMAN REGIONAL	-	-	-	-	-	32,430	32,430
013222	524820	ESSEX AGRICULTURAL	-	-	-	-	-	422,992	422,992
TOTAL	REGIONAL SCHOOLS		2,214,229	2,293,918	3,285,660	3,616,676	2,712,507	4,950,616	4,950,616

322 - REGIONAL SCHOOLS

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027	Difference
Northeast Regional School	013222-524800		3,616,676		4,495,194	4,495,194	-
Operating Assessment		2,318,366		2,661,913			
Debt Assessment		1,298,310		1,833,281			
Minuteman Regional Vocational School	013222-524810		-		32,430	32,430	-
Operating Assessment		28,200		32,430			
Debt Assessment							
Essex North Shore Agricultural & Technical School	013222-524820		-		422,992	422,992	-
Operating Assessment		367,819		422,992			
Debt Assessment							
	Total Non Payroll Expenditures		3,616,676		4,950,616	4,950,616	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	3,616,676	4,950,616	4,950,616	-
Total Department Expenses	3,616,676	4,950,616	4,950,616	-

Section IV- Enterprise Funds

Enterprise Funds Overview

Description of the Purpose of an Enterprise Fund

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Revenues and expenditures of an Enterprise Fund are segregated into a separate fund with its own financial reporting and accountability.

An Enterprise Fund raises revenues through its own user charges and, where applicable, other funding sources. A community may choose to recover total service costs through user charges, but it is not required. The city of Revere has two enterprise funds, Water/Sewer and a Solid Waste enterprise fund. The Water/ Sewer enterprise fund is a full cost recovery enterprise fund. What this means is that all operating costs, both direct and indirect, are covered through revenues generated from operations. However, the Solid Waste enterprise fund does not generate enough revenue to be full cost recovery. In this case, it is important to represent the solid waste enterprise fund as such because it functions as its own business operation. As such, for FY2027, it is estimated that the General Fund will contribute $4,359,407 towards the total operating cost of $4,749,407.

Water/Sewer Enterprise Fund

The Water/Sewer Enterprise Fund was formed in FY2002. Revenues consist of water/sewer user charges, penalties & interest assessments, water/sewer liens added to taxes, and miscellaneous revenue. Costs include mandated MWRA assessments, debt service, salaries, expenses, shared overhead costs and fringe benefits. As mentioned above, the Water/Sewer Enterprise Fund is a “full cost recovery” enterprise fund, meaning that all revenues generated from user charges cover both direct costs of the enterprise fund, as well as indirect costs (shared overhead) needed to operate and administer the fund.

The proposed FY2027 total cost of $37,324,095 includes shared overhead costs, pension, and health benefits of $2,762,552. The total direct expenses of $34,211,543 represent an increase of $1,400,668 over FY2026. This increase is attributable to an increase in debt service payments of $294,210 and increases in both MWRA water ($413,842) and sewer ($452,977) assessments.

For FY2027, the City has also updated its Capital Improvement Plan (CIP) for water/sewer/drains, which can be found in the CIP portion of the budget. The addition of a multi-year Capital Improvement Plan and FY2027 Capital budget will allow for the continuation of improvements to our water, sewer, and drainage systems citywide, as well as the purchase of equipment needed to properly maintain and repair the infrastructure of the City.

Solid Waste Enterprise Fund

The Solid Waste Enterprise Fund was adopted in FY2019 as part of the budget process. Revenues collected include charges for bulky item pickup, trash violations, fees, and other miscellaneous revenue. Costs include salaries, and contracted services for collection and disposal. As stated above, the Solid Waste Enterprise fund is heavily subsidized by General Fund revenues.

The proposed FY2027 total costs of $4,749,407 is an estimate based on actual historical data. The FY2027 total costs represent an increase of $111,533 over FY2026. Increases in the cost of disposing of single stream recycling continue to be the biggest challenge for the City. The City has negotiated a new five-year contract for solid waste and yard waste disposal that will help stabilize our disposal costs, with annual increases of 4.25%, with five one-year options that allow either side to terminate the agreement.

FY 2027 Budget Summary

Water & Sewer Enterprise Fund

A. Direct Costs Appropriated in Enterprise Fund			
Salaries and Wages	$ 1,851,366		
Expenses	1,363,252		
Assessments - Sewer	13,416,080		
Assessments - Water	7,261,260		
Debt & Interest	10,319,585		
Total W/S Enterprise Appropriated Costs:	$ 34,211,543		
B. Costs Appropriated in General Fund Transferred to W/S Enterprise Fund			
Health & Dental Insurance	382,566		
Medicare	23,734		
Pensions	468,563		
Shared Employees	1,283,774		
Shared Facilities	603,915		
Total Costs Appropriated in General Fund & Transferred to W/S Enterprise Fund:	$ 2,762,552		
Total W/S Enterprise Fund Costs:			
C. Allowance for abatements and discounts			
Allowance for abatements and discounts	$ 350,000	$	37,324,095
D. General Fund Subsidy			
Gross Revenue - from Rate	$ 37,324,095		
Less: Allowance for abatements and discounts			
Net Revenue - from Rate	$ 37,324,095		
Less Total Costs	37,324,095		
Total General Fund Subsidy:	$ -		
E. Source of Funding for Costs Appropriated in W/S Enterprise Fund			
Revenue	$ 37,324,095		
From Retained Earnings	-		
Free Cash/ Stabilization			
Total Source of Funding for Costs Appropriated in W/S Enterprise Fund:		$	37,324,095

CITY OF REVERE: FY 2027 BUDGET SUMMARY
WATER & SEWER ENTERPRISE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
604301	510100	PERMANENT SALARIES	1,537,103	1,610,261	1,496,813	1,454,305	1,169,490	1,603,981	1,569,163
604301	510900	SALARY - OVERTIME	129,196	129,196	258,830	202,000	262,373	202,000	202,000
604301	511100	LONGEVITY	17,300	11,400	6,531	10,400	6,548	12,800	12,800
604301	512200	CLOTHING ALLOWANCE	18,700	16,200	15,650	19,200	9,925	20,600	20,600
604301	512301	EDUCATIONAL INCENTIVE	10,897	16,216	22,131	28,022	16,354	28,803	28,803
604301	512400	STIPEND	42,591	25,500	9,000	22,500	3,750	18,000	18,000
604301	516600	SALARY - SICK LEAVE BUY BACK	-	-	3,104	-	17,199	-	-
604302	520800	GASOLINE & OIL	66,500	66,500	65,119	75,000	37,885	75,000	75,000
604302	520900	TELEPHONE/COMMUNICATIONS	3,620	3,620	-	-	-	-	-
604302	521200	MWRA ASSESSMENT - SEWER	12,420,922	12,736,382	12,651,589	12,963,103	9,032,612	13,416,080	13,416,080
604302	521300	MWRA ASSESSMENT - WATER	6,348,919	6,408,428	6,555,178	6,847,418	4,793,193	7,261,260	7,261,260
604302	522400	COMPUTER SERVICES	97,897	97,897	62,246	97,897	66,485	99,597	99,597
604302	522800	AUDIT & ACCOUNTING SERVICES	12,000	13,000	16,000	13,000	-	16,000	16,000
604302	523440	PRINTING & MAILING	40,000	40,000	57,375	50,000	39,170	60,000	60,000
604302	524000	PEST/ RODENT CONTROL	5,000	5,000	-	-	-	-	-
604302	524500	BUILDING MAINTENANCE & REPAIR	50,000	50,000	28,747	50,000	26,630	60,000	60,000
604302	524600	MAINTENANCE OF EQUIPMENT	50,000	50,000	86,200	50,000	40,948	70,000	50,000
604302	525000	CONTRACTED SERVICES	-	-	146,853	-	53,147	-	-
604302	525100	MEDICAL EXPENSES	2,000	2,000	1,460	-	-	-	-
604302	526500	PREVENTATIVE MAINTENANCE	30,000	30,000	36,597	40,000	8,486	40,000	40,000
604302	526600	EMERGENCY REPAIRS	100,000	100,000	73,949	100,000	-	100,000	100,000
604302	527010	RENTALS & LEASES	55,000	55,000	-	-	-	-	-
604302	528200	DRAINAGE AND SEWER MAINTENAN	275,000	275,000	210,642	275,000	115,094	275,000	275,000
604302	528300	LEAK DETECTION	16,000	16,000	16,632	17,655	17,655	17,655	17,655
604302	528600	SAFE WATER DRINKING ASSESSMEN	15,400	15,400	13,428	15,000	12,477	15,000	15,000
604302	528800	CULVERT CLEANING	25,000	25,000	S	25,000	-	25,000	25,000
604302	528900	CATCH BASIN/LATERAL LINE	125,000	125,000	94,778	125,000	19,286	125,000	125,000
604304	540000	OFFICE SUPPLIES	15,000	15,000	15,593	10,000	2,770	10,000	10,000
604304	541000	MISCELLANEOUS TOOLS & EQUIP.	35,000	35,000	44,767	45,000	23,851	45,000	45,000
604304	541500	WATER METERS	30,000	30,000	19,375	-	-	-	-

CITY OF REVERE: FY 2027 BUDGET SUMMARY
WATER & SEWER ENTERPRISE (continued)

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
604304	544000	MATERIALS	100,000	100,000	161,776	150,000	202,001	200,000	200,000
604304	544500	SEWER & WATER SERVICES	25,000	25,000	25,388	25,000	6,348	25,000	25,000
604307	570150	POLICE DETAILS	25,000	25,000	110,862	50,000	86,115	100,000	100,000
604308	574100	OUTSIDE LEGAL SERVICES	25,000	25,000	278	25,000	9,768	25,000	25,000
604308	580000	CAPITAL OUTLAY	-	-	440,640	-	256,289	-	-
604308	587100	NEW EQUIPMENT	-	-	-	-	-	-	-
604308	587300	CAPITAL IMPROVEMENTS	-	-	16,621	-	82,966	-	-
604309	591100	BONDED DEBT	5,326,121	6,188,557	6,501,519	6,871,751	6,453,611	7,248,018	7,248,018
604309	591200	NOTES AND BONDS	-	-	112,640	-	39,400	-	-
604309	591210	SRF BOND ADMIN FEES	114,467	144,495	143,785	144,581	144,427	152,010	152,010
604309	591215	INTEREST ON ST DEBT	-	-	120,000	-	-	-	-
604309	591500	INTEREST ON LT DEBT	2,180,130	2,598,480	2,558,031	3,009,043	2,482,084	2,919,557	2,919,557
604308	596000	TRANSFERS OUT	-	-	3,092,447	-		-	-
TOTAL	WATER & SEWER ENTERPRISE		29,369,763	31,109,532	35,292,573	32,810,875	25,538,338	34,266,361	34,211,543

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise

FY2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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																
Water Technician	N	DPW	02/05/96	31.42	X	40.0	1.00	40.84	88,069	4,400	1,400		-	93,869	-	93,869
Lead Supervisor	N	DPW	11/06/17	9.65		40.0	1.00	47.50	103,996	1,000	1,400		-	106,396	-	106,396
Yard Manager	N	DPW	09/09/19	7.81		40.0	1.00	36.76	79,577	1,500	1,400		-	82,477	-	82,477
Supervisor - Drain	N	DPW	08/02/21	5.91		40.0	1.00	36.76	81,657	-	1,400		-	83,057	-	83,057
Supervisor	N	DPW	11/05/18	8.65		40.0	1.00	36.76	79,577	9,000	1,400		-	89,977	-	89,977
Working Foreman	N	DPW				40.0	1.00	32.85	71,450	1,500	1,400		-	74,350	-	74,350
Working Foreman	N	DPW	07/18/23	3.95		40.0	1.00	32.85	71,450	1,500	1,400		-	74,350	-	74,350
Working Foreman	N	DPW	08/12/13	13.89		40.0	1.00	32.85	71,450	1,300	1,400		-	74,150	-	74,150
Craftsman	N	DPW	07/18/23	3.95		40.0	1.00	31.44	68,517	-	1,400		-	69,917	-	69,917
Craftsman	N	DPW	10/10/24	2.72		40.0	1.00	31.44	68,517	-	1,400		-	69,917	-	69,917
Craftsman	N	DPW	08/03/23	3.91		40.0	1.00	31.44	68,517	-	1,400		-	69,917	-	69,917
Laborer	N	DPW	10/24/24	2.68		40.0	1.00	29.53	61,415	1,500	1,400		-	64,315	-	64,315
Laborer	N	DPW	07/22/24	2.94		40.0	1.00	29.53	61,415	-	1,400		-	62,815	-	62,815
							13.00		975,607	21,700	18,200	-	-	1,015,507	-	1,015,507
															On Call	52,000
															Emergency OT	150,000
																1,217,507

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

FY2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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	N	EXEMPT	11/06/17	9.65		40.0	0.50	73.58	153,041	12,478				165,519	82,760	82,759
Assistant Superintendent	N	EXEMPT	08/30/21	5.84		39.0	1.00	62.95	127,667	9,575				137,242	-	137,242
General Foreman	N	A	09/28/16	10.76		39.0	0.50	58.83	119,311	4,100				123,411	61,706	61,705
Special Assistant W&S Admin	N	B	01/15/14	13.46		39.0	1.00	37.80	76,661	6,950				83,611	-	83,611
Utility Billing Coordinator	N	B	08/26/24	2.84		39.0	1.00	36.70	74,428	2,000				76,428	-	76,428
Const Oversite Mgr	N	B	09/03/19	7.83		40.0	0.50	43.80	88,830	-	800			89,630	44,815	44,815
Mechanic	N	B	09/26/24	2.76		40.0	0.50	44.85	90,964	-	800			91,764	45,882	45,882
Clerk of the Works	N	B	11/16/06	20.63	X	40.0	1.00	53.67	55,817	2,800	800			59,417		59,417
							6.00		786,719	37,903	2,400	-	-	827,022	235,163	591,859
															PT Employees	42,000
															Per Mayor	633,859

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Gasoline & Oil	604302-520800	75,000	75,000	75,000	-
Fuel for vehicles					
MWRA Assessment - Sewer	604302-521200	12,963,103	13,416,080	13,416,080	-
MWRA Assessment - Water	604302-521300	6,847,418	7,261,260	7,261,260	-
Computer Services	604302-522400	97,897	99,597	99,597	-
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	8,500	8,500	
Audit & Accounting Services	604302-522800	13,000	16,000	16,000	-
Printing & Mailing	604302-523440	50,000	60,000	60,000	-
Building Maintenance & Repair	604302-524500	50,000	60,000	60,000	-
Building alarm; general repairs; pump station repairs.					
Maintenance of Equipment	604302-524600	50,000	70,000	50,000	(20,000)
Repairs of vehicles.					
Preventative Maintenance	604302-526500	40,000	40,000	40,000	-
Generator Preventive Maintenance & Repairs					
Pump Preventive Maintenance & Repairs					
Emergency Repairs	604302-526600	100,000	100,000	100,000	-
Emergency Water Main Repair					
Drainage & Sewer Maintenance	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	

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

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Leak Detection	604302-528300	17,655	17,655	17,655	-
Safe Water Drinking Assessment	604302-528600	15,000	15,000	15,000	-
Culvert Cleaning	604302-528800	25,000	25,000	25,000	-
Phragmites/invasive species - fire prevention					
Catch Basin/ Lateral Line	604302-528900	125,000	125,000	125,000	-
Contracted cleaning of sewer lines.					
Office Supplies	604304-540000	10,000	10,000	10,000	-
Office Supplies.					
Tools & Equipment	604304-541000	45,000	45,000	45,000	-
Small tools, clothing, equipment.					
Water Meters	604304-541500	-	-	-	-
Hydrant meters					
Materials & Supplies	604304-544000	150,000	200,000	200,000	-
Processed Gravel, concrete, pavement work.					
Materials for emergency water projects; replenish supplies.					
Infrastructure materials - manhole covers/hydrants/piping/couplings/ etc.					
Sewer & Water Services	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	
Sewer & Water Police Details	604307-570150	50,000	100,000	100,000	-
Outside Legal Services	604308-574100	25,000	25,000	25,000	-
	Total Non Payroll Expenditures	21,049,073	22,060,592	22,040,592	(20,000)

Footnotes:

DEBT SERVICE: Water and Sewer Enterprise Fund

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2026		Dep Req FY 2027		Mayor Req FY 2027	Difference
Bonded Debt	604309-591100		6,871,751		7,248,018	7,248,018	-
Principal Payments on O/S Bonded indebtedness (Enterprise Fund)		6,569,251		6,928,018			
W/S Enterprise offset of DPW Building		287,500		302,500			
W/S Enterprise offset of DPW Building (2)		15,000		17,500			
SRF Bond Administrative Fees *	604309-591210		144,581		152,010	152,010	-
Interest on Short Term Debt	604309-591215		-		-	-	-
Interest on Long Term Debt	604309-591500		3,009,043		2,919,557	2,919,557	-
Interest pymts on O/S Bonded Indebtedness & Temporary Borrowing (Enterprise Fund)		2,720,386		2,646,463			
W/S Enterprise offset of DPW Building		263,407		248,656			
W/S Enterprise offset of DPW Building (2)		25,250		24,438			
			10,025,375		10,319,585	10,319,585	-

Footnotes:

Total Department Expenses

	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	1,736,427	1,886,185	1,851,366	(34,819)
Total Non Payroll Expenses	1,238,552	1,383,252	1,363,252	(20,000)
MWRA Assessments	19,810,521	20,677,340	20,677,340	-
Total Debt Expense	10,025,375	10,319,585	10,319,585	-
Total Department Expenses	32,810,875	34,266,362	34,211,543	(54,819)

FY 2027 Budget Summary

Solid Waste/ Recycling Enterprise Fund

A. Direct Costs Appropriated in Enterprise Fund			
Salaries and Wages	$ 292,431		
Expenses	4,456,976		
Capital Expenditures	-		
Total Enterprise Appropriated Costs:	$ 4,749,407		
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:		$	4,749,407
C. General Fund Subsidy			
Revenue - from charges, fines, textiles, etc	$ 390,000		
Less Total Costs	4,749,407		
Total General Fund Subsidy:	$ (4,359,407)		
D. Source of Funding for Costs Appropriated in Solid Waste/ Recycling Enterprise Fund			
Revenue	$ 390,000		
Taxation	4,359,407		
From Retained Earnings	-		
Free Cash	-		
Total Source of Funding for Costs Appropriated in Solid Waste/ Recycling Enterprise Fund:		$	4,749,407

CITY OF REVERE: FY 2027 BUDGET SUMMARY
SOLID WASTE/ RECYCLING ENTERPRISE

Org	Object	DESCRIPTION	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2026 Q3 YTD	FY2027 Dept Req	FY 2027 Mayor's Rec
624231	510100	PERMANENT SALARIES	361,779	405,786	467,394	329,514	231,429	270,331	270,331
624231	510900	SALARY - OVERTIME	19,921	20,000	14,039	15,000	23,720	30,000	15,000
624231	511100	LONGEVITY	18,622	19,500	4,921	1,100	162	-	-
624231	512200	CLOTHING	5,500	6,000	6,300	7,000	3,500	5,600	5,600
624231	512210	TRAVEL ALLOWANCE	1,566	2,000	-	-	-	-	-
624231	512400	STIPEND	3,266	10,700	-	6,000	-	1,500	1,500
624231	516600	SALARY - SICK LEAVE BUY BACK	-	-	-	-	1,339	-	-
624232	521400	RUBBISH REMOVAL	2,588,594	2,244,436	2,667,449	2,272,860	1,514,000	2,352,410	2,352,410
624232	521450	RECYCLING DISPOSAL	7,791	200,000	370,742	360,000	272,549	372,600	372,600
624232	521500	RUBBISH DISPOSAL	1,307,850	1,551,558	1,581,308	1,626,100	1,077,460	1,681,666	1,681,666
624232	522400	COMPUTER SERVICES	15,585	19,600	20,160	20,300	20,000	20,300	20,300
624232	524000	PEST/ RODENT CONTROL	9,977	5,000	838	-	-	-	-
624232	525000	CONTRACTED SERVICES	-	-		-	-	30,000	30,000
624238	580000	CAPITAL OUTLAY	-	-		-	-	-	-
624238	587100	NEW EQUIPMENT	22,732	15,000		-	-	-	-
TOTAL	SOLID WASTE/RECYLCING ENTERPRISE		4,363,183	4,499,580	5,133,151	4,637,874	3,144,159	4,764,407	4,749,407

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise

FY2027

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/27	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																
Supervisor/ Yard Manager	N	DPW	03/25/24	3.27		40.0	1.00	36.76	79,577	1,500	1,400		-	82,477		82,477
Foreman	N	DPW	10/17/24	2.70		40.0	1.00	32.85	71,449	-	1,400		-	72,849		72,849
Foreman	N	DPW	09/25/25	1.76		40.0	1.00	27.83	57,890	-	1,400		-	59,290		59,290
Laborer	N	DPW	10/03/24	2.74		40.0	1.00	29.53	61,415	-	1,400		-	62,815		62,815
							4.00		270,331	1,500	5,600	-	-	277,431	-	277,431
															DPW Overtime	15,000
															Per Mayor	292,431

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise

Account Name	Account Number	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Rubbish Removal	624232-521400	2,272,860	2,352,410	2,352,410	-
Monthly waste collection/ disposal, ie. recyclable & white goods, yard waste					
Recycling Disposal	624232-521450	360,000	372,600	372,600	-
Rubbish Disposal	624232-521500	1,626,100	1,681,666	1,681,666	-
Waste Disposal Fees			1,643,166		
Composting			26,000		
Disposal of Hazardous Materials, waste oil, etc.			12,500		
Computer Services	624232-522400	20,300	20,300	20,300	-
Trash app			14,000		
Trash cart tracking software			6,300		
Contracted Services	624232-525000	-	30,000	30,000	-
Residential disposal services for last Saturday of the month.					
(All revenue generated for last Saturday to be deposited into Solid Waste Enterprise)					
	Total Non Payroll Expenditures	4,279,260	4,456,976	4,456,976	-

Footnotes:

Total Department Expenses

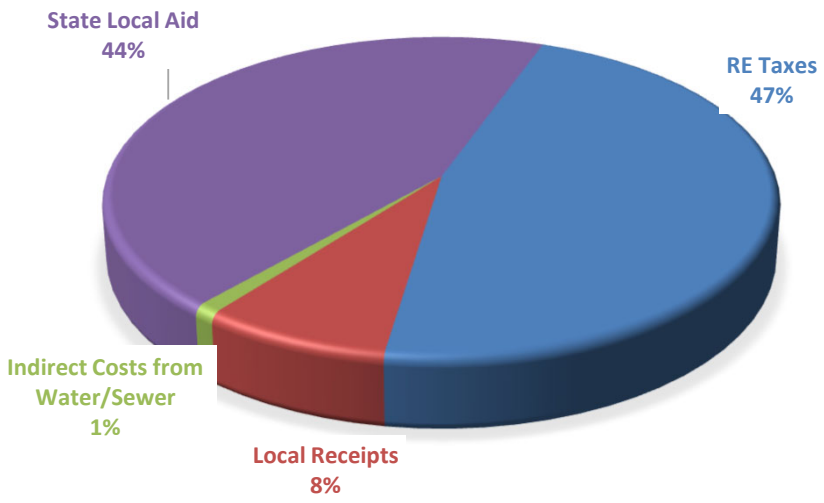
	Adopted FY 2026	Dep Req FY 2027	Mayor Req FY 2027	Difference
Total Payroll Expenses	358,614	307,431	292,431	(15,000)
Total Non Payroll Expenses	4,279,260	4,456,976	4,456,976	-
Total Department Expenses	4,637,874	4,764,407	4,749,407	(15,000)

Section V - Revenue Detail

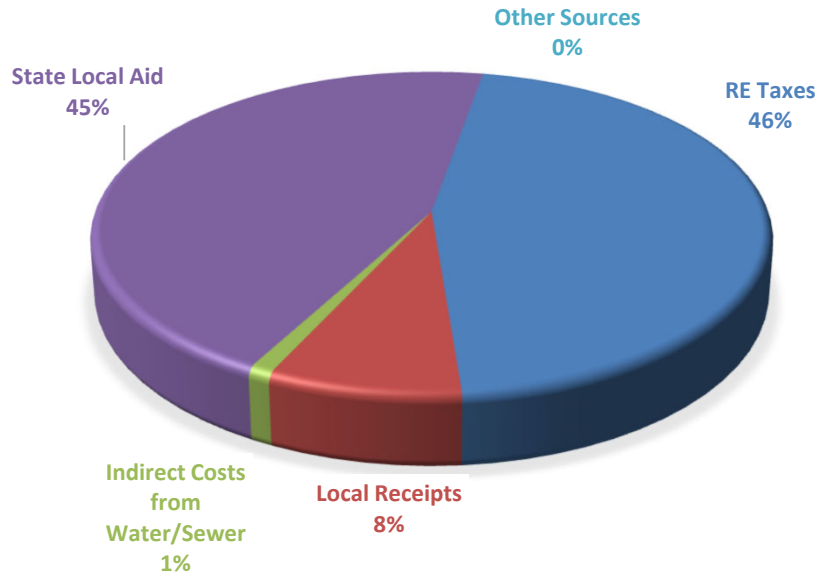
TOTAL GENERAL FUND REVENUES

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.

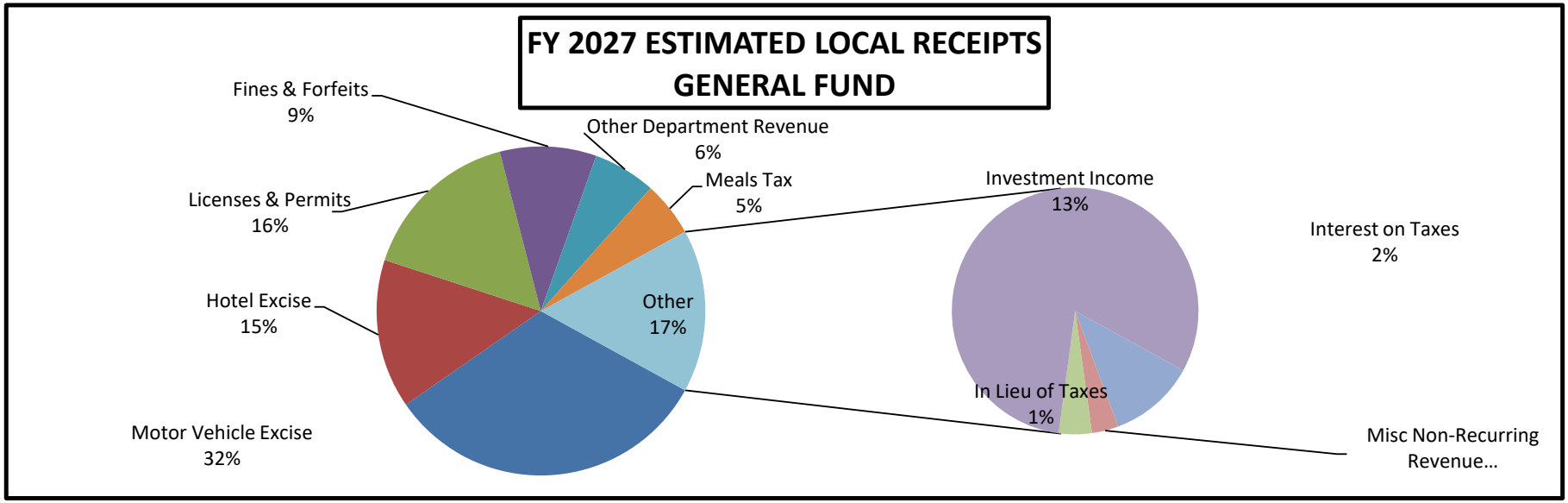
FY 2027 ESTIMATED REVENUES GENERAL FUND

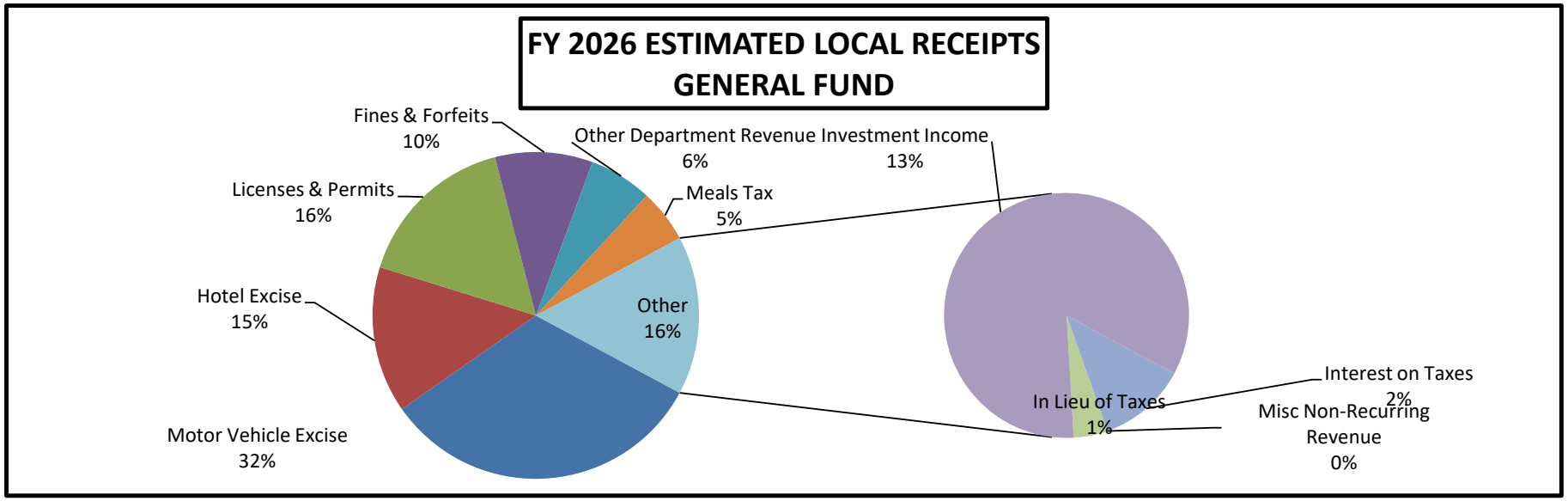


FY 2026 ESTIMATED REVENUES GENERAL FUND



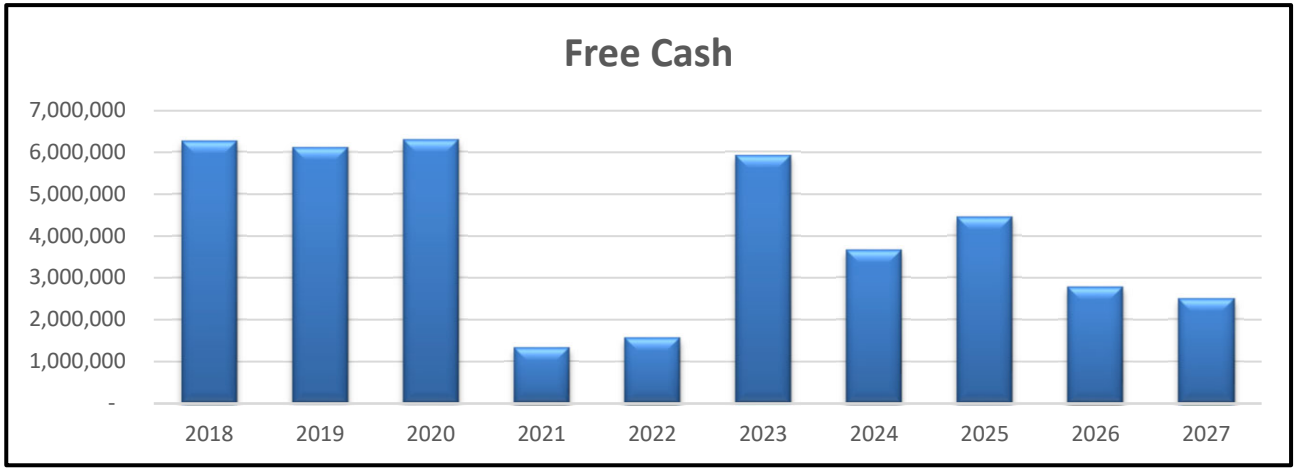
LOCAL RECEIPTS - GENERAL FUND





City of Revere - Free Cash - 10 Year Analysis

	FREE CASH	
2018	6,273,580	17 FC
2019	6,127,553	18 FC
2020	6,303,811	19 FC
2021	1,329,154	20 FC
2022	1,573,554	21 FC
2023	5,924,275	22 FC
2024	3,665,974	23 FC
2025	4,452,682	24 FC
2026	2,787,498	25 FC
2027	2,500,000	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 20% 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.

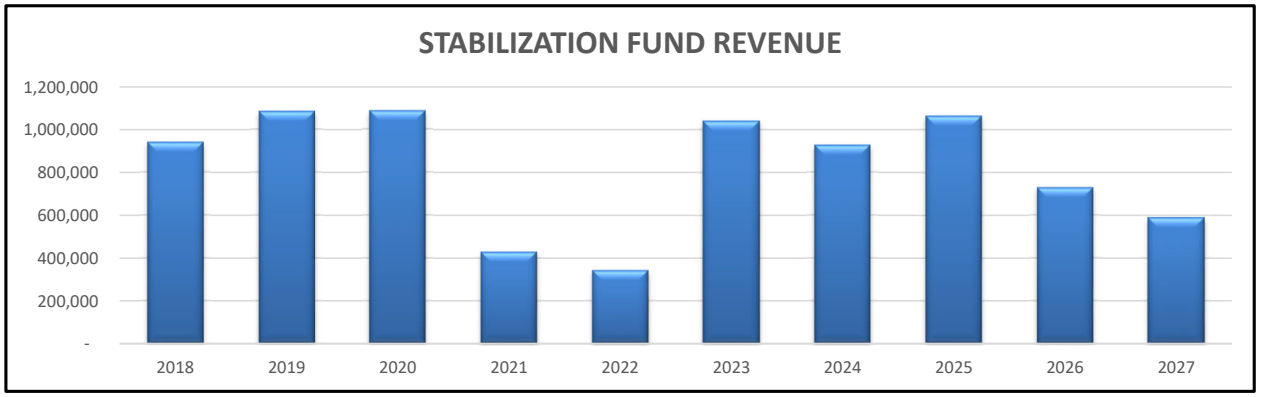
At June 30, 2025, the most recent year that has been certified by the state, Free Cash totaled $2,787,498.

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

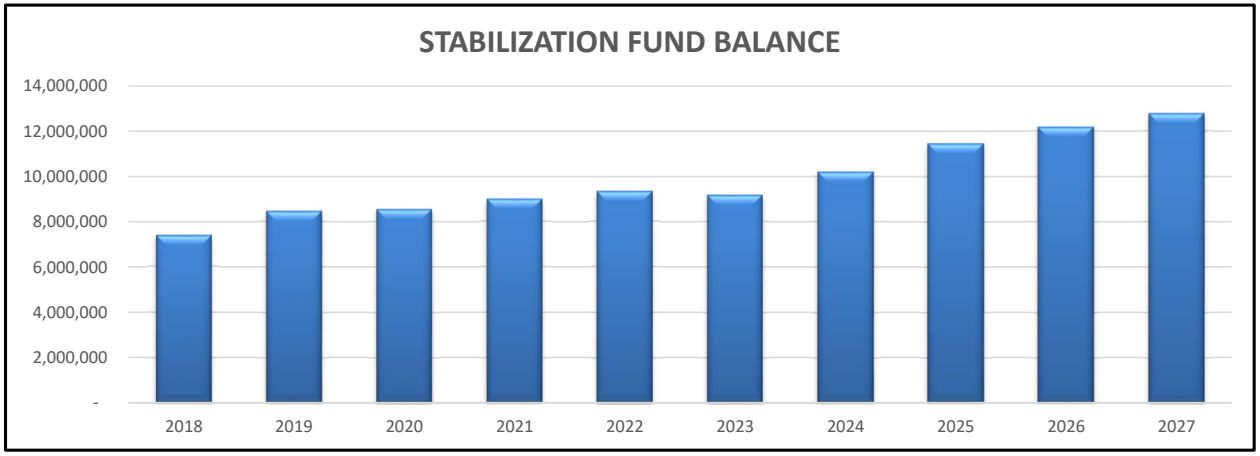
City of Revere - Stabilization Fund - 10 Year Analysis

STABILIZATION FUND

FY	REVENUE	FUND BALANCE
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	927,322	10,211,686
2025	1,067,687	11,469,505
2026	729,498	12,199,003
2027	591,000	12,790,003



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:

a) 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.

b) 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.

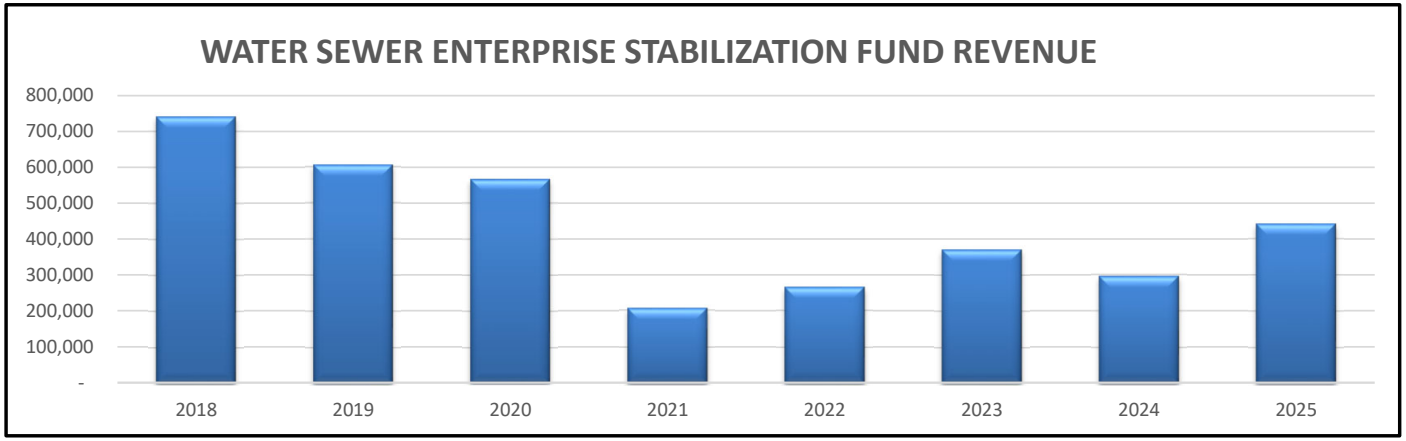
c) Host Community Fees: Per city ordinance, within ninety days of the receipt of any proceed from any host community fee or fund established pursuant to legislation providing for racinos, class III casinos or any other expanding game, the Mayor shall present to the city council, a transfer to the stabilization 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.

d) 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.

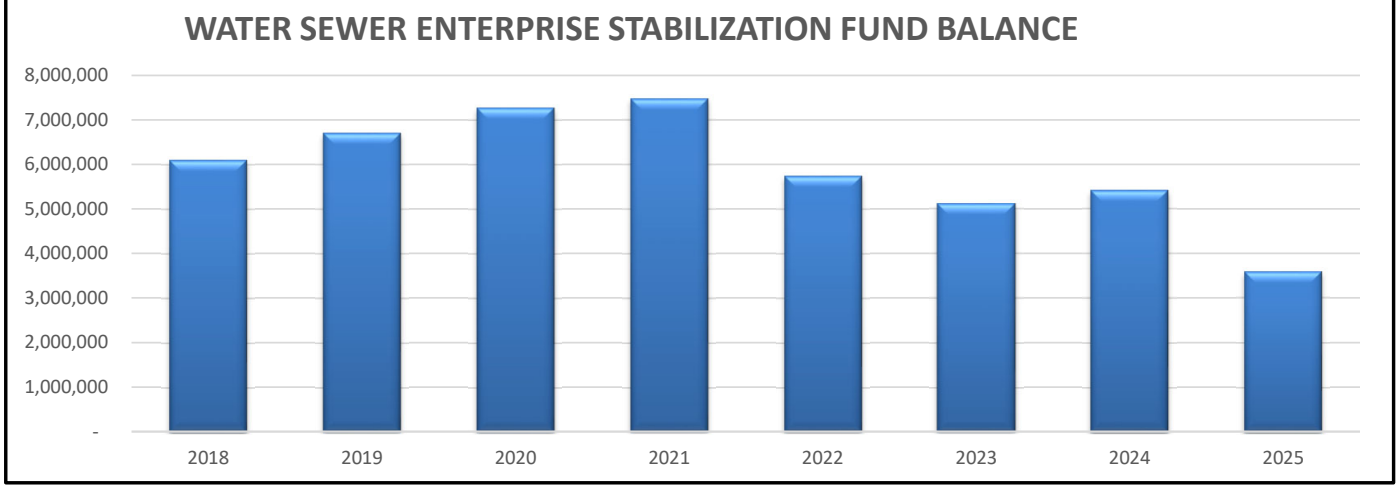
City of Revere - Water/ Sewer Stabilization Fund - 10 Year Analysis

WS ENTERPRISE STABILIZATION FUND

FY	REVENUE	FUND BALANCE
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	296,476	5,412,136
2025	441,070	3,588,206
2026	170,418	3,758,624
2027	100,000	3,858,624



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:

a) 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.

b) 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 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	33,595,622	1,000,000	3%
FY 2025	33,595,622	31,193,452	(2,402,170)	-8%
FY 2026 Est	31,193,452	32,000,000	806,548	3%
FY 2027 Est	32,000,000	31,175,068	(824,932)	-3%

WATER/SEWER ENTERPRISE FUND - 60

	BEG FB	END FB	INC/(DEC)	% VAR
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	944,272	789,001	(155,271)	-20%
FY 2026 Est	789,001	800,000	10,999	1%
FY 2027 Est	800,000	875,000	75,000	9%

STABILIZATION FUND - GENERAL FUND - 8415

	BEG FB	END FB	INC/(DEC)	% VAR
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	10,211,686	11,469,505	1,257,819	11%
FY 2026 Est	11,469,505	12,217,274	747,769	6%
FY 2027 Est	12,217,274	12,750,000	532,726	4%

STABILIZATION FUND - WATER/SEWER ENTERPRISE - 8440

	BEG FB	END FB	INC/(DEC)	% VAR
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	5,412,136	296,476	5%
FY 2025	5,412,136	3,588,206	(1,823,930)	-51%
FY 2026 Est	3,588,206	1,500,000	(2,088,206)	-139%
FY 2027 Est	1,500,000	1,500,000	-	0%

CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

HEALTH INSURANCE TRUST FUND - 8402

	BEG FB	END FB	INC/(DEC)	% VAR
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	7,163,914	2,037,909	(5,126,005)	-252%
FY 2026 Est	2,037,909	2,500,000	462,091	18%
FY 2027 Est	2,500,000	2,375,000	(125,000)	-5%

WORKERS COMP INS FUND - 8404

	BEG FB	END FB	INC/(DEC)	% VAR
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	50,000	(63,010)	-126%
FY 2025	50,000	119,169	69,169	58%
FY 2026 Est	119,169	150,000	30,832	21%
FY 2027 Est	150,000	150,000	-	0%

COMMUNITY IMPROVEMENT TRUST FUND - 8405

	BEG FB	END FB	INC/(DEC)	% VAR
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	950,000	58,502	6%
FY 2025	950,000	1,621,385	671,385	41%
FY 2026 Est	1,621,385	2,121,307	499,922	24%
FY 2027 Est	2,121,307	2,000,000	(121,307)	-6%

STABILIZATION FUND - CAPITAL IMPROVEMENT - 8411

	BEG FB	END FB	INC/(DEC)	% VAR
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	1,101,880	791,860	(310,020)	-39%
FY 2026 Est	791,860	444,119	(347,741)	-78%
FY 2027 Est	444,119	450,000	5,881	1%

CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

COMMUNITY SCHOLARSHIP FUND - 8407

	BEG FB	END FB	INC/(DEC)	% VAR
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	21,780	13,288	(8,492)	-64%
FY 2026 Est	13,288	14,325	1,037	7%
FY 2027 Est	14,325	15,000	675	5%

POST EMPL BENE STABILIZATION - 8413

	BEG FB	END FB	INC/(DEC)	% VAR
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	2,088,766	2,497,015	408,249	16%
FY 2026 Est	2,497,015	2,705,177	208,162	8%
FY 2027 Est	2,705,177	2,900,000	194,823	7%

SICK LEAVE BUY BACK STABILIZATION - 8414

	BEG FB	END FB	INC/(DEC)	% VAR
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	21,865	22,945	1,080	5%
FY 2026 Est	22,945	23,746	801	3%
FY 2027 Est	23,746	25,000	1,254	5%

SOLID WASTE ENTERPRISE FUND - 62

	BEG FB	END FB	INC/(DEC)	% VAR
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	215,000	34,489	16%
FY 2025	215,000	600,723	385,723	64%
FY 2026 Est	600,723	456,139	(144,584)	-32%
FY 2027 Est	456,139	500,000	43,861	9%

CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

AFFORDABLE HOUSING TRUST FUND - 8420

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-	-	-	0%
FY 2018	-	-	-	0%
FY 2019	-	-	-	0%
FY 2020	-	-	-	0%
FY 2021	-	100,000	100,000	100%
FY 2022	100,000	257,355	157,355	61%
FY 2023	257,355	852,136	594,781	70%
FY 2024	852,136	647,454	(204,682)	-32%
FY 2025	647,454	913,996	266,542	29%
FY 2026 Est	913,996	1,168,184	254,188	22%
FY 2027 Est	1,168,184	1,100,000	(68,184)	-6%

RHS CONSTRUCTION STABILIZATION - 8430

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-		-	0%
FY 2018	-		-	0%
FY 2019	-		-	0%
FY 2020	-		-	0%
FY 2021	-		-	0%
FY 2022	-		-	0%
FY 2023	-		-	0%
FY 2024	-	878,451	878,451	100%
FY 2025	878,451	1,689,096	810,645	48%
FY 2026 Est	1,689,096	1,967,846	278,750	14%
FY 2027 Est	1,967,846	2,125,000	157,154	7%

OPIOID ABATEMENT TRUST - 8435

	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-		-	0%
FY 2018	-		-	0%
FY 2019	-		-	0%
FY 2020	-		-	0%
FY 2021	-		-	0%
FY 2022	-		-	0%
FY 2023	-	254,470	254,470	100%
FY 2024	254,470	450,450	195,980	44%
FY 2025	450,450	297,158	(153,292)	-52%
FY 2026 Est	297,158	427,022	129,864	30%
FY 2027 Est	427,022	400,000	(27,022)	-7%

DRAIN STORMWATER CULVERT STAB - 8431

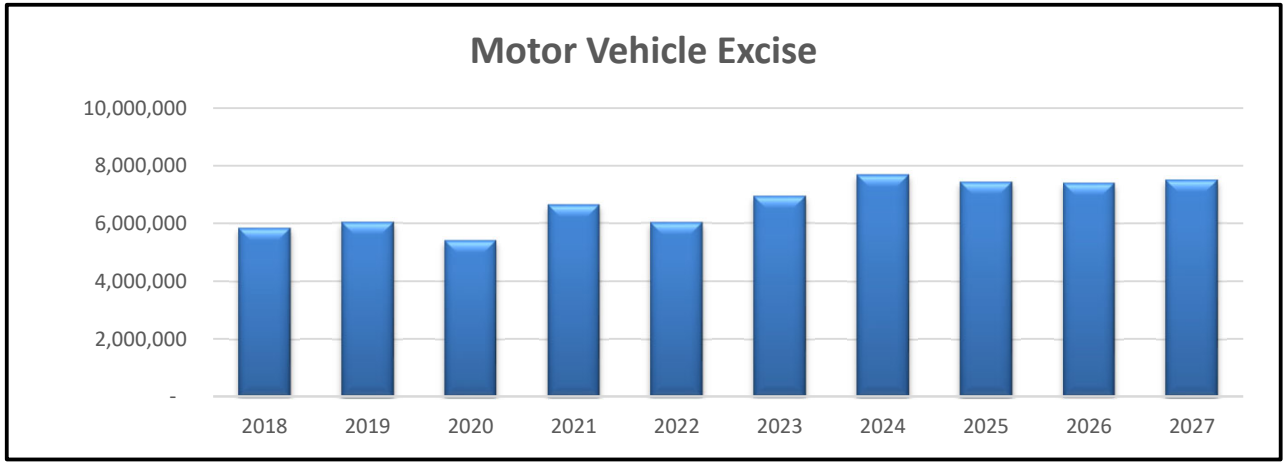
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2017	-		-	0%
FY 2018	-		-	0%
FY 2019	-		-	0%
FY 2020	-		-	0%
FY 2021	-		-	0%
FY 2022	-		-	0%
FY 2023	-		-	0%
FY 2024	-		-	0%
FY 2025	-	447,010	447,010	100%
FY 2026 Est	447,010	741,362	294,352	40%
FY 2027 Est	741,362	700,000	(41,362)	-6%

City of Revere - Local Revenue - 10 Year Analysis

Real & Personal Property Taxes	Actual	
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	
2026	126,466,294	Projected
2027	133,198,908	Projected

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	
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	7,436,937	
2026	7,400,000	Projected
2027	7,500,000	Projected

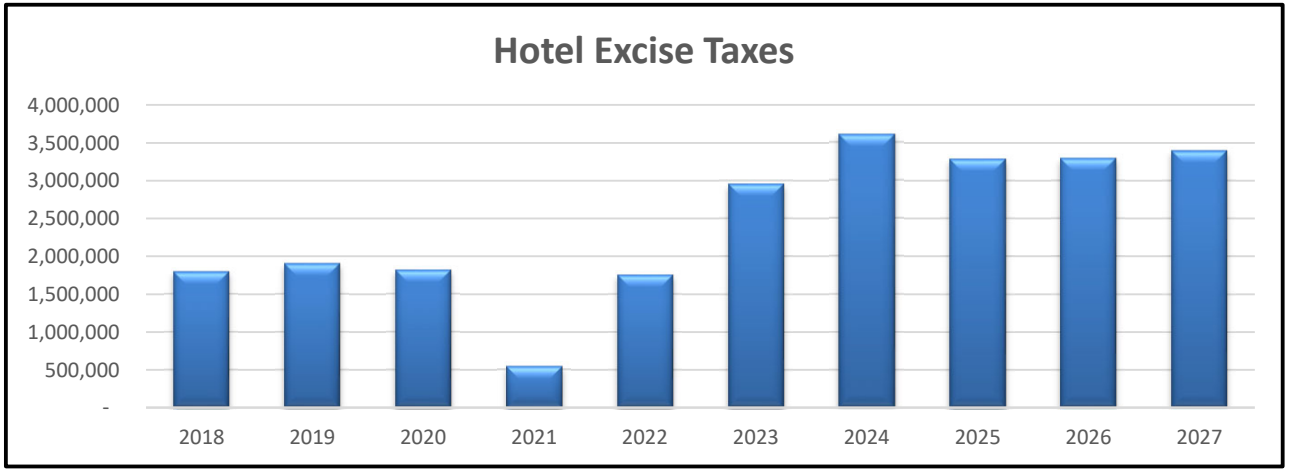


Motor Vehicle Excise: The Motor Vehicle Excise rate is $25 per $1000 valuation, per MGL Chapter 60A, Section 1. This revenue is collected by the City based on data provided by the Mass. Registry of Motor Vehicles. The Registry determines valuation based on manufacturer's list price and year of manufacture. 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.

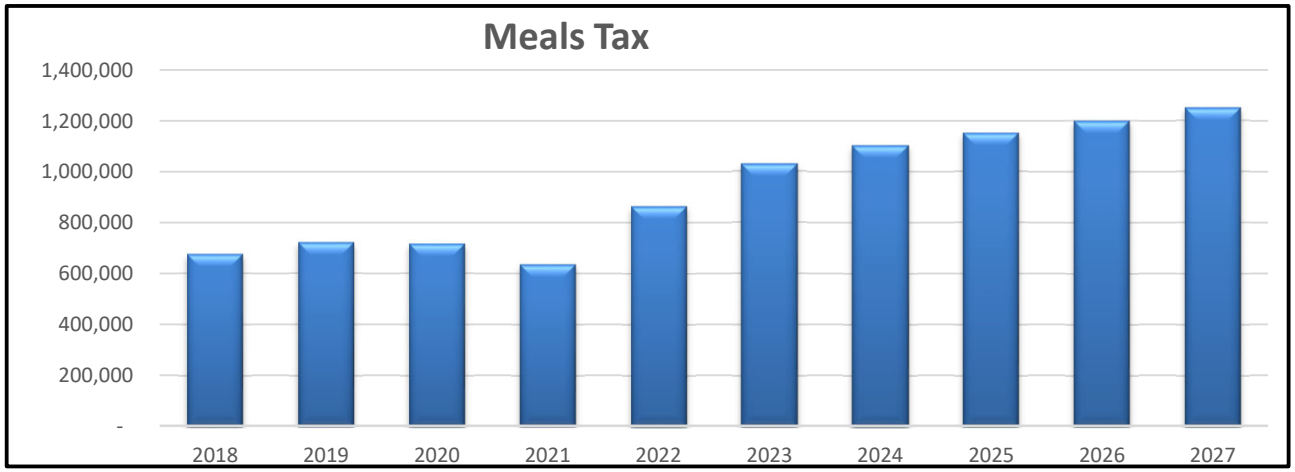
City of Revere - Local Revenue - 10 Year Analysis

Hotel Excise	Actual	
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	3,292,155	
2026	3,300,000	Projected
2027	3,400,000	Projected



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.

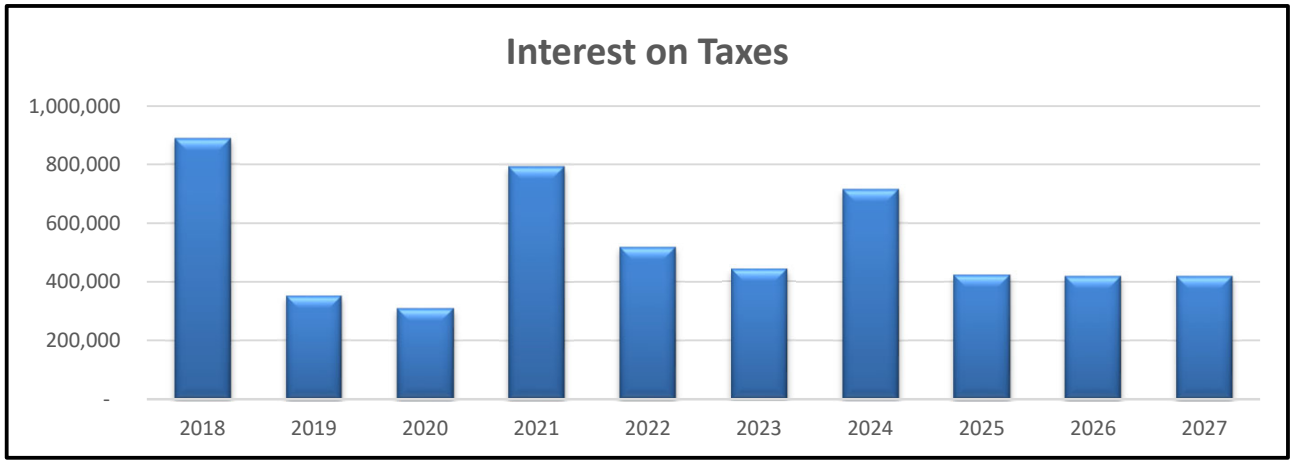
Meals Tax	Actual	
2018	675,481	
2019	720,250	
2020	715,005	
2021	635,412	
2022	864,367	
2023	1,028,621	
2024	1,103,456	
2025	1,151,466	
2026	1,200,000	Projected
2027	1,250,000	Projected



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.

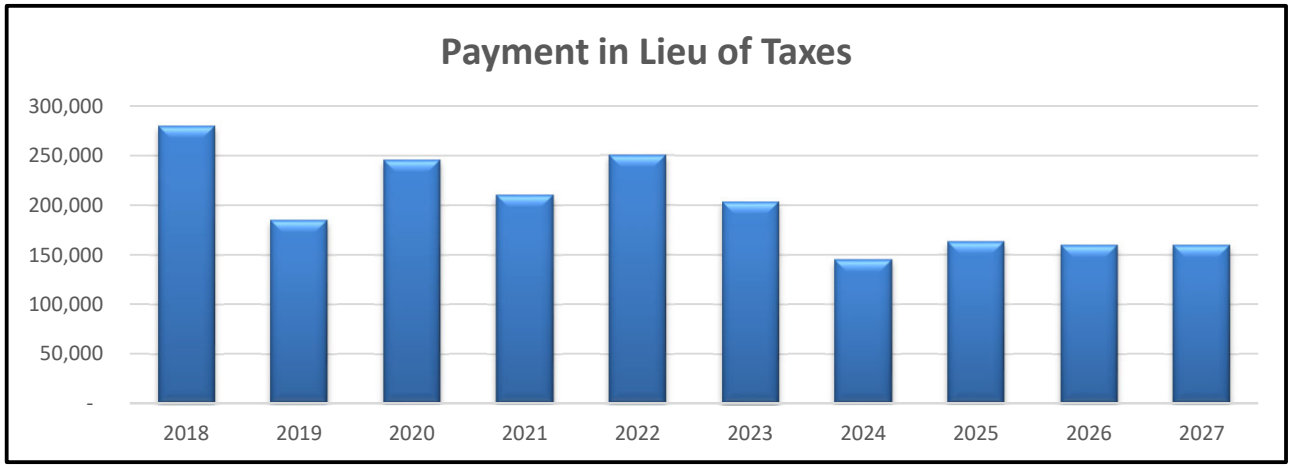
City of Revere - Local Revenue - 10 Year Analysis

Interest on Taxes	Actual	
2018	889,791	
2019	351,221	
2020	309,592	
2021	794,419	
2022	518,003	
2023	442,889	
2024	715,777	
2025	423,913	
2026	420,000	Projected
2027	420,000	Projected



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.

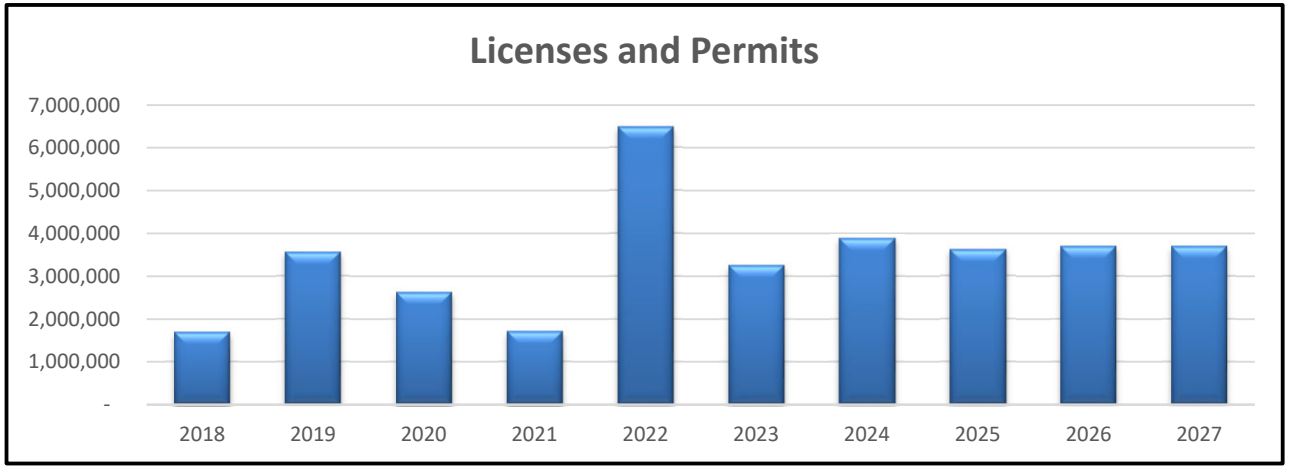
Payment In Lieu of Taxes	Actual	
2018	279,961	
2019	185,119	
2020	245,982	
2021	210,693	
2022	250,234	
2023	203,653	
2024	144,985	
2025	163,018	
2026	160,000	Projected
2027	160,000	Projected



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.

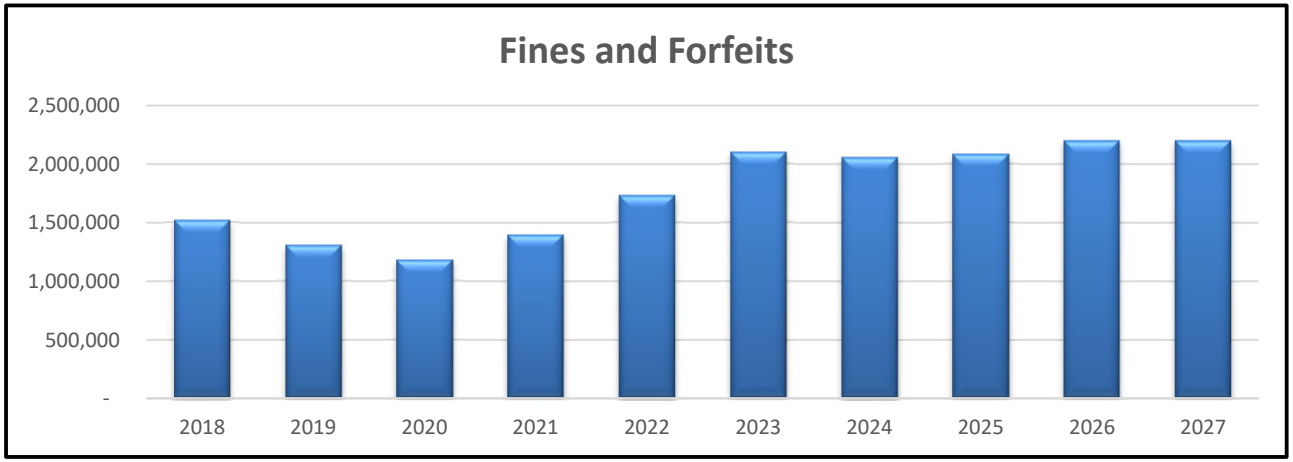
City of Revere - Local Revenue - 10 Year Analysis

Licenses and Permits	Actual	
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	3,886,334	
2025	3,614,241	
2026	3,700,000	Projected
2027	3,700,000	Projected



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	
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	2,058,015	
2025	2,084,540	
2026	2,200,000	Projected
2027	2,200,000	Projected

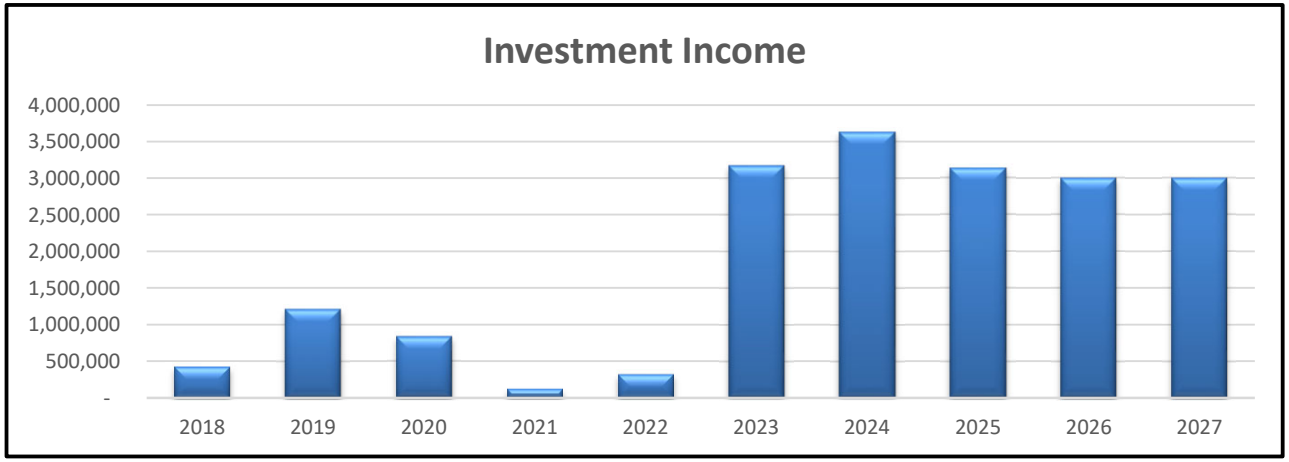


Fines and Forfeits: *Court Fines* - Non parking offenses result in fines for moving violations. The police department has been focused on enforcing speed limits in local neighborhoods, due to the community's desire for public safety. Other moving violations that are included in this category are driving 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.

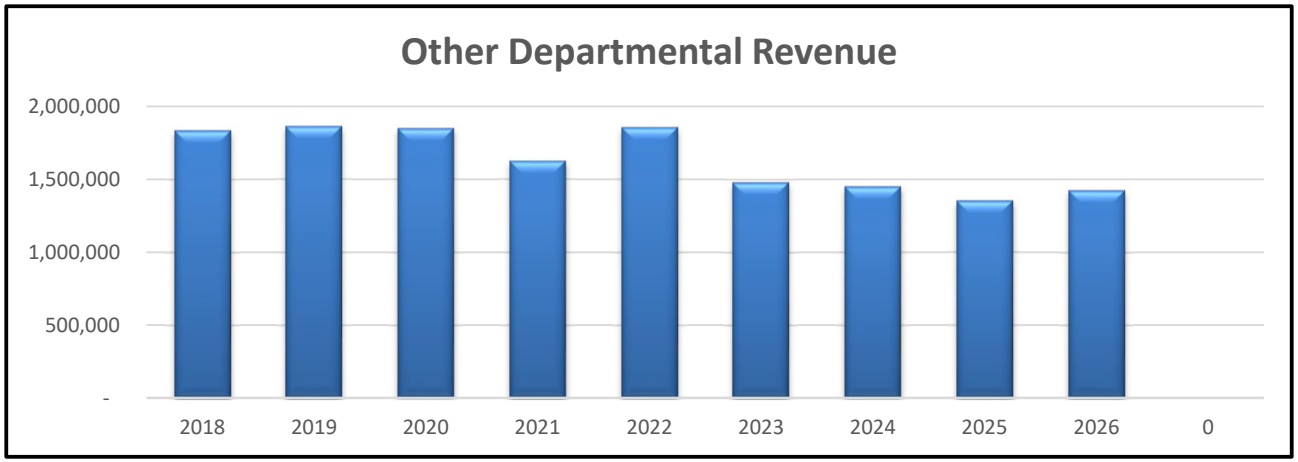
City of Revere - Local Revenue - 10 Year Analysis

Investment Income	Actual	
2018	425,818	
2019	1,214,506	
2020	833,972	
2021	124,118	
2022	324,037	
2023	3,177,706	
2024	3,633,713	
2025	3,137,163	
2026	3,000,000	Projected
2027	3,000,000	Projected



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.

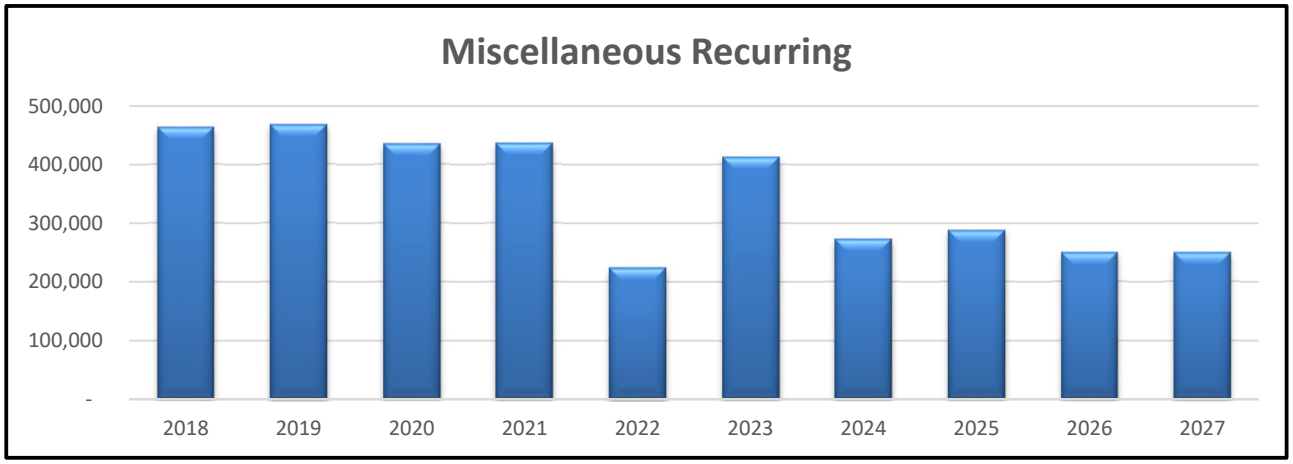
Other Department Revenue	Actual	
2018	1,835,193	
2019	1,863,198	
2020	1,850,000	
2021	1,624,400	
2022	1,854,610	
2023	1,479,750	
2024	1,450,000	
2025	1,350,000	
2026	1,425,000	Projected
0	-	Projected



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.

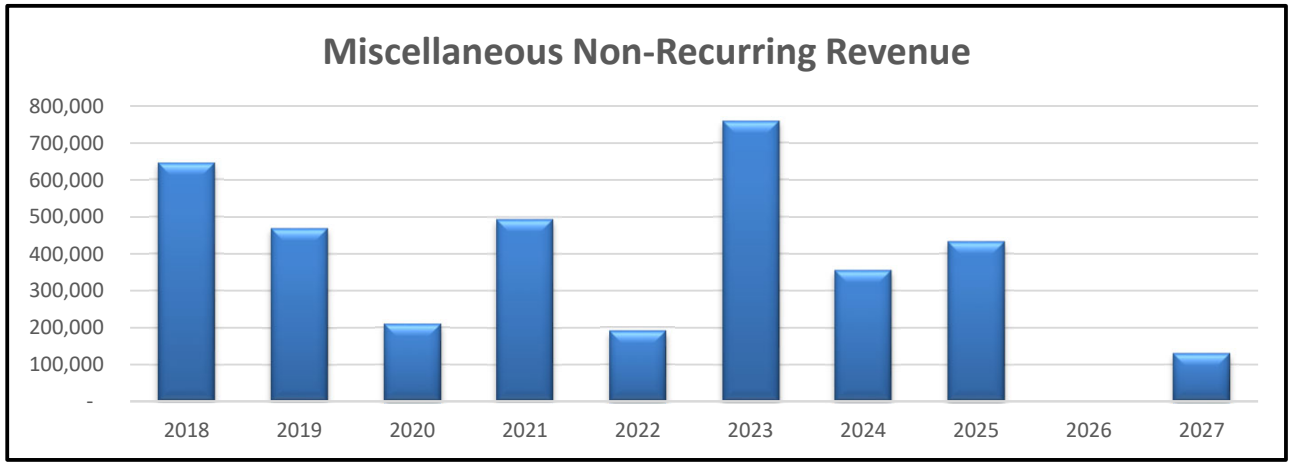
City of Revere - Local Revenue - 10 Year Analysis

Miscellaneous Recurring	Actual	
2018	463,922	
2019	467,802	
2020	435,192	
2021	436,251	
2022	224,997	
2023	413,400	
2024	273,172	
2025	288,188	
2026	250,000	Projected
2027	250,000	Projected



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	
2018	645,525	
2019	468,952	
2020	208,806	
2021	493,168	
2022	190,103	
2023	758,568	
2024	355,739	
2025	432,845	
2026	-	Projected
2027	130,000	Projected



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

Section VI - Debt

Debt Position Analysis

Authorization Procedure and Limitations

Serial bonds and notes are authorized by vote of two-thirds of all the members of the city council, except refunding bonds which may be authorized by a majority vote of the city council. Borrowings for certain purposes require State administrative approval.

When serial bonds or notes have been authorized, bond anticipation notes may be issued by the officers authorized to issue the serial bonds or notes. Temporary loans in anticipation of the revenues of the fiscal year in which debt is incurred, or in anticipation of state and federal grants for any purpose for which the city may incur debt for a term of five years or longer, generally may be incurred by the treasurer with the approval of the mayor.

Debt Limits

General Debt Limit. The normal debt limit is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. Cities and towns may authorize debt up to this amount without state approval. Municipalities may authorize debt up to twice this amount (the double debt limit) with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts.

There are many categories of general obligation debt which are exempt from and do not count against the general debt limit. Among others, these exempt categories include: revenue anticipation notes and grant anticipation notes; emergency loans; loans exempted by special laws; certain school bonds; sewer bonds; water bonds; bonds for electric, gas, community antenna television and telecommunication systems; solid waste disposal facility bonds; and economic development bonds supported by tax increment financing. Certain categories of general obligation bonds exempt from the general debt limit are subject to special debt limits, including certain bonds for housing, urban renewal, and economic development. Revenue bonds are not subject to these debt limits. The general debt limit applies at the time debt is authorized. The special debt limits generally apply at the time the debt is incurred.

Types of Obligations

General Obligations. Massachusetts cities and towns are authorized to issue general obligation indebtedness of these types:

Serial Bonds and Notes. Serial bonds and notes are generally required to be payable in annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. The principal amount of serial bonds and notes must be amortized in accordance with a level debt service schedule, or a schedule that provides for a more rapid amortization of principal. The principal

amounts of certain economic development bonds supported by tax increment financing may be payable in equal, diminishing or increasing amounts beginning within five years after the date of issue. The maximum terms of serial bonds and notes are designated by law and vary from one year to 40 years, depending on the purpose of the issue and, in some cases, in accordance with useful life guidelines promulgated by the State Department of Revenue. Serial bonds and notes may be issued for the purposes specified by law. In addition, serial bonds and notes may be issued for any other public work improvement or asset not specifically specified by law that has a useful life of at least five years. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum applicable term measured from the date of the original bonds or notes and must produce present value savings over the debt service of the refunded bonds. Generally, the first required annual payment of principal of the refunding bonds or notes cannot be later than the first principal payment of any of the bonds or notes being refunded; however, principal payments made before the first principal payment of any of the bonds or notes being refunded may be in any amount.

Serial bonds may be issued as "qualified bonds" with the approval of the state Municipal Finance Oversight Board composed of the State Treasurer, the State Auditor, the Attorney General and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature not less than 10 nor more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on qualified bonds and thereafter to withhold the amount of the debt service paid by the State from state aid or other state payments; administrative costs and any loss of interest income to the State are to be assessed upon the city or town.

Tax Credit Bonds or Notes. Subject to certain provisions and conditions, the city council, with the approval of the Mayor, may designate any duly authorized issue of bonds or notes as "tax credit bonds" to the extent such bonds or notes are otherwise permitted to be issued with federal tax credits or other similar subsidies for all or a portion of the borrowing costs. Tax credit bonds may be made payable without regard to the annual installments required by any other law, and a sinking fund may be established for the payment of such bonds. Any investment that is part of such a sinking fund may mature not later than the date fixed for payment or redemption of the applicable bonds.

Bond Anticipation Notes. Bond anticipation notes generally must mature within two years of their original dates of issuance but may be refunded from time to time for a period not to exceed ten years from their original dates of issuance, provided that for each year that the notes are refunded beyond the second year they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes.

Revenue Anticipation Notes. The amount borrowed in each fiscal year by the issue of revenue anticipation notes is limited to the tax levy of the prior fiscal year, together with the net receipts in the prior fiscal year from the motor vehicle excise and certain payments made by the Commonwealth in lieu of taxes. The fiscal year ends on June 30. Notes may mature in the following fiscal year, and notes may be refunded into the following fiscal year to the extent of the uncollected, unabated current tax levy and certain other items, including revenue deficits, overlay

deficits, final judgments and lawfully unappropriated expenditures, which are to be added to the next tax levy, but excluding deficits arising from a failure to collect taxes of earlier years. (See "Taxation to Meet Deficits" under "PROPERTY TAXATION" above.) In any event, the period from an original borrowing to its final maturity cannot exceed one year.

Grant Anticipation Notes. Grant anticipation notes are issued for temporary financing in anticipation of federal or state grants. Generally, they must mature within two years but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

Revenue Bonds. Cities and towns may issue revenue bonds for limited purposes, including for solid waste disposal facilities, water and sewer projects financed through the Massachusetts Clean Water Trust, and certain economic development projects supported by tax increment financing. Cities and towns having electric departments may also issue revenue bonds for electric power facilities, subject to the approval of the State Department of Public Utilities.

CITY OF REVERE
Direct Debt Summary
As of June 30, 2025,

General Obligation Bonds (1) (2):

Inside the General Debt Limit:			
Water/Sewer	$ 8,382,848		
School	3,050,000		
General	98,404,000		
ESCO	2,735,000		
MCWT	92,904,501		
Total Inside Debt Limit		$ 205,476,349	
Outside the General Debt Limit:			
Water/Sewer	7,432,998		
School	15,078,255		
MCWT	4,531,546		
Total Outside Debt Limit		27,042,799	
Total Outstanding			$ 232,519,148
Temporary Loans			
Bond Anticipation Notes Outstanding (3)	79,273,010		
Less:			
To Be Retired with Bond Proceeds	-		
To Be Retired with MSBA Reimbursements	(1,831,177)		
Total Short-Term Debt Outstanding after This Issue (4)			77,441,833
Total Direct Debt after This Issue			$ 309,960,981

(1) Excludes lease and installment purchase obligations, overlapping debt and unfunded pension liability.
(2) $112,120,000 is State Qualified.
(3) Payable August 21,2025 ($4,272,010) and July 10, 2026 ($75,000,000).
(4) Payable July 10, 2026 (This issue, $2,441,833 and $75,000,000 originally dated July 10, 2026).

Principal Payments by Purpose

The following table sets forth the principal payments by purpose on outstanding bonds of the City as of June 30, 2024, including subsequent issues.

Principal Payments by Purpose
As of June 30, 2024,
Including Subsequent Issues

Fiscal Year	School (1)	Water/Sewer (2)	General (3)	MCWT (4)	ESCO	Total
2025	$ 1,459,543	$ 1,351,000	$ 3,645,000	$ 4,937,898	$ 530,000	$ 11,923,440
2026	1,225,543	1,241,899	4,249,000	5,010,050	555,000	12,281,491
2027	1,139,543	1,207,100	4,295,000	4,829,198	590,000	12,060,840
2028	1,174,543	1,000,100	4,445,000	4,899,268	625,000	12,143,911
2029	984,543	775,600	4,540,000	4,970,998	660,000	11,931,141
2030	1,009,543	627,297	4,440,000	4,753,739	305,000	11,135,578
2031	1,024,543	521,000	4,610,000	4,626,054	-	10,781,597
2032	645,000	415,000	4,455,000	4,484,821	-	9,999,821
2033	665,000	275,000	4,425,000	4,552,020	-	9,917,020
2034	680,000	285,000	4,560,000	3,838,017	-	9,363,017
2035	700,000	285,000	4,715,000	3,750,941	-	9,450,941
2036	715,000	300,000	4,670,000	3,736,201	-	9,421,201
2037	740,000	315,000	4,820,000	3,800,525	-	9,675,525
2038	765,000	320,000	4,585,000	3,143,824	-	8,813,824
2039	785,000	335,000	4,735,000	3,195,643	-	9,050,643
2040	805,000	345,000	3,595,000	3,248,783	-	7,993,783
2041	835,000	360,000	3,705,000	3,233,794	-	8,133,794
2042	865,000	365,000	3,815,000	3,226,802	-	8,271,802
2043	890,000	375,000	3,925,000	3,282,924	-	8,472,924
2044	920,000	390,000	4,045,000	3,043,732	-	8,398,732
2045	795,000	400,000	4,175,000	3,096,251	-	8,466,251
2046	100,000	410,000	4,320,000	2,785,075	-	7,615,075
2047	100,000	425,000	2,250,000	2,482,172	-	5,257,172
2048	100,000	440,000	2,340,000	1,429,149	-	4,309,149
2049	105,000	455,000	390,000	1,439,899	-	2,389,899
2050	105,000	465,000	400,000	1,366,371	-	2,336,371
2051	105,000	485,000	415,000	959,737	-	1,964,737
2052	105,000	495,000	425,000	701,616	-	1,726,616
2053	45,000	415,000	340,000	701,616	-	1,501,616
2054	-	435,000	355,000	152,555	-	942,555
2055	-	85,000	365,000	-	-	450,000
	$ 19,587,798	$ 15,598,996	$ 102,049,000	$ 95,679,671	$ 3,265,000	$ 236,180,464

(1) $15,001,000 is State Qualified. $15,924,337 is outside the debt limit.
(2) $7,810,000 is State Qualified. $7,882,998 is outside the debt limit.
(3) $93,584,000 is State Qualified.
(4) $4,852,689 is outside the debt limit.

Annual Debt Service as of June 30, 2024, Including Subsequent Issues

Fiscal Year	Outstanding Principal	Outstanding Interest	Total Debt Service
2025	$ 11,923,440	$ 6,530,238	$ 18,453,678
2026	12,281,491	7,041,486	19,322,977
2027	12,060,840	6,363,835	18,424,675
2028	12,143,911	5,965,203	18,109,114
2029	11,931,141	5,564,223	17,495,363
2030	11,135,578	5,187,413	16,322,991
2031	10,781,597	4,836,430	15,618,027
2032	9,999,821	4,515,117	14,514,937
2033	9,917,020	4,216,034	14,133,054
2034	9,363,017	3,917,020	13,280,037
2035	9,450,941	3,629,560	13,080,501
2036	9,421,201	3,342,617	12,763,819
2037	9,675,525	3,053,017	12,728,542
2038	8,813,824	2,769,303	11,583,128
2039	9,050,643	2,503,505	11,554,149
2040	7,993,783	2,238,464	10,232,246
2041	8,133,794	2,012,929	10,146,723
2042	8,271,802	1,782,847	10,054,648
2043	8,472,924	1,544,938	10,017,861
2044	8,398,732	1,301,851	9,700,583
2045	8,466,251	1,050,663	9,516,914
2046	7,615,075	799,733	8,414,808
2047	5,257,172	596,360	5,853,532
2048	4,309,149	428,895	4,738,044
2049	2,389,899	323,217	2,713,116
2050	2,336,371	256,510	2,592,881
2051	1,964,737	194,067	2,158,803
2052	1,726,616	135,002	1,861,618
2053	1,501,616	84,392	1,586,008
2054	942,555	37,156	979,711
2055	450,000	9,000	459,000
	$ 236,180,464	$ 82,231,026	$ 318,411,490

Key Debt Ratios

	2025	2024	2023	2022	2021
Long-Term Debt Outstanding (1)	$ 232,519,148	$ 221,795,464	$ 227,215,285	$ 185,904,537	$ 180,252,066
Per Capita (2)	$3,739	$3,567	$3,654	$2,989	$2,899
Percent of Assessed Valuation (3)	1.99 %	2.02 %	2.29 %	2.14 %	2.35 %
Percent of Equalized Valuation (4)	1.93 %	2.36 %	2.42 %	2.40 %	2.32 %
Per Capita as a Percent of Per Capita Income (2)	12.22 %	11.66 %	11.95 %	9.77 %	9.48 %

(1) Excludes overlapping debt, lease and installment purchase obligations and unfunded pension liability.
(2) Source: U.S. Department of Commerce, Bureau of the Census - latest applicable actuals or estimates.
(3) Source: Board of Assessors - assessed valuation as of prior January 1.
(4) Source: Massachusetts Department of Revenue - equalized valuation in effect for that fiscal year (equalized valuations are established for January 1 of each even-numbered year.)

Coverage of State Qualified Debt Service

It is projected that state aid distributions from The Commonwealth of Massachusetts to the City will provide ample coverage of the City's outstanding state qualified debt service. The following table presents debt service on the City's state qualified bonds and the coverage ratio of total estimated state aid to projected qualified debt service. See "THE BONDS – State Qualified Bonds" and "INDEBTEDNESS – Types of Obligations – Serial Bonds and Notes" for a description of state qualified bonds.

Fiscal Year	Total Outstanding Qualified Bond Debt Service (1)	Total State Aid (2)	Coverage Ratio
2025	$ 7,940,756	$ 117,391,953	14.78
2026	9,036,078	119,739,792	13.25
2027	8,541,106	122,134,588	14.30
2028	8,518,556	124,577,280	14.62
2029	8,127,206	127,068,825	15.63
2030	7,850,956	129,610,202	16.51
2031	7,840,972	132,202,406	16.86
2032	7,544,581	134,846,454	17.87
2033	7,390,088	137,543,383	18.61
2034	7,377,531	140,294,251	19.02
2035	7,374,375	143,100,136	19.41
2036	7,176,769	145,962,138	20.34
2037	7,179,688	148,881,381	20.74
2038	7,184,038	151,859,009	21.14
2039	7,184,131	154,896,189	21.56
2040	5,891,209	157,994,113	26.82
2041	5,903,359	161,153,995	27.30
2042	5,901,544	164,377,075	27.85
2043	5,891,969	167,664,616	28.46
2044	5,895,531	171,017,909	29.01
2045	5,738,425	174,438,267	30.40
2046	5,027,825	177,927,032	35.39
2047	2,862,000	181,485,573	63.41
2048	2,864,500	185,115,284	64.62
2049	868,500	188,817,590	217.41
2050	860,700	192,593,942	223.76
2051	866,800	196,445,821	226.63
2052	856,800	200,374,737	233.86
2053	865,600	204,382,232	236.12
2054	823,800	208,469,876	253.06
2055	459,000	212,639,274	463.27
Total	$ 167,844,394		

(1) As of June 30, 2024, including subsequent issues.

(2) Includes total state aid available for coverage based on the estimated FY 2025 Cherry Sheets. State aid estimates above assume an increase at a rate of 2% each year after FY 2025. The State aid figures above no longer reflect school building assistance grants as such grants are no longer paid by the Commonwealth and are now paid by the Massachusetts School Building Authority. Therefore, such payments no longer constitute "distributable aid" of the Commonwealth under the Qualified Bond Act.

Authorized Unissued Debt and Prospective Financing

Currently, the City has approximately $516.2 million bonds authorized and unissued primarily for school projects (approximately $497.9 million), water and sewer projects (approximately $18.2 million) and the balance for various capital projects. It is anticipated that the water and sewer debt will be supported fully with user fees.

State legislation provides that all interest earned and premiums received on certain of its school construction bonds and bond anticipation notes be placed in a separate account and used only to pay down certain school building debt. The balance of this account at June 30, 2022 was $10,924. The City authorized high school construction bonds in the amount of $493,217,901 in May 2024. The City expects approximately 80% reimbursement on eligible projects costs from the MSBA.

Overlapping Debt (1)

The City is located in Suffolk County and is a member of the Massachusetts Water Resources Authority (MWRA) and the Massachusetts Bay Transportation Authority (MBTA). The following table sets forth the outstanding bonded debt, exclusive of temporary loans in anticipation of bonds or current revenue, of Suffolk County, the MWRA, the MBTA and the Northeast Metropolitan Regional Vocational School District and the City of Revere's gross share of such debt and the fiscal 2025 dollar assessment for each.

Overlapping Entity	Debt Outstanding as of 6/30/25	Revere's Estimated Share of Debt	Dollar Assessment (Debt & Operating Expenses) Fiscal 2026
Suffolk County (2)	-	-	-
Massachusetts Water Resources Authority (3)			
Water	$ 1,867,871,000	2.105%	$3,586,602
Sewer	2,640,386,000	2.413	7,569,572
Massachusetts Bay Transportation Authority (4)	5,442,419,000	2.266	4,447,445
Northeast Metropolitan Regional Vocational School District (5)	149,095,000	19.400	3,616,676

(1) Excludes debt of the Commonwealth.

(2) All Suffolk County debt is an obligation of the City of Boston. There is no assessment to the other municipalities.

(3) Source: The Massachusetts Water Resources Authority (the "MWRA") provides wholesale drinking water services in whole or in part to 48 cities, towns and special purpose entities and provides wastewater collection and treatment services to 43 cities, towns and special purpose entities. Under its enabling legislation, as amended, the aggregate principal amount of all bonds issued by the MWRA for its corporate purposes may not exceed $6.1 billion outstanding at any time. Its obligations are secured by revenues of the MWRA. The MWRA assesses member cities, towns and special purpose entities, which continue to provide direct retail water and sewer services to users. The cities, towns and other entities collect fees from the users to pay all or part of the assessments; some municipalities levy property taxes to pay part of the amounts assessed upon them.

(4) Source: Massachusetts Bay Transportation Authority ("MBTA"). The Massachusetts Bay Transportation Authority (the "MBTA") was created in 1964 to finance and operate mass transportation facilities within the greater Boston metropolitan area. Under its enabling act, the MBTA is authorized to issue bonds for capital purposes, other than refunding bonds, and for certain specified purposes to an outstanding amount, which does not exceed the aggregate principal amount of $3,556,300,000. In addition, pursuant to certain of the Commonwealth's transportation bond bills, the MBTA is authorized to issue additional bonds for particular capital projects. The MBTA also is authorized to issue bonds of the purpose of refunding bonds. Under the MBTA's enabling act debt service, as well as other operating expenses of the MBTA, are to be financed by a dedicated revenue stream consisting of the amounts assessed on the cities and towns of the MBTA and a dedicated portion of the statewide sales tax. The amount assessed to each city and town is based on its weighted percentage of the total population of the authority as provided in the enabling act. The aggregate amount of such assessments is not permitted to increase by more than 2.5 percent per year. Debt outstanding as of June 30, 2025. Assessment is for fiscal 2026.

(5) Source: District Business Manager.

Contractual Obligations

Municipal contracts are generally limited to currently available appropriations. A city or town generally has authority to enter into contracts for the exercise of any of its corporate powers for any period of time deemed to serve its best interest, but generally only when funds are available for the first fiscal year; obligations for succeeding fiscal years generally are expressly subject to availability and appropriation of funds. Municipalities have specific authority in relatively few cases for long-term contractual obligations that are not subject to annual appropriation, including contracts for refuse disposal and sewage treatment and disposal. Municipalities may also enter into long-term contracts in aid of housing and urban renewal projects. There may be implied authority to make other long-term contracts required to carry out certain recurring basic municipal functions, such as contracts to purchase water from private water companies.

Municipal contracts relating to solid waste disposal facilities may contain provisions requiring the delivery of minimum amounts of waste and payments based thereon and requiring payments in certain circumstances without regard to the operational status of the facilities.

Municipal electric departments have statutory power to enter into long-term contracts for joint ownership and operation of generating and transmission facilities and for the purchase or sale of capacity, including contracts requiring payments without regard to the operational status of the facilities.

Pursuant to the Home Rule Amendment to the Massachusetts Constitution, cities and towns may also be empowered to make other contracts and leases.

The City entered into a ten-year contract with WinWaste (formerly RESCO) that expires fiscal year 2034.

FY2027 Debt Repayment Schedule

Total Long Term Debt Service - General

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
6/21/2010	MSBA Loan - Paul Revere School	2.00%	Inside	Principal	299,543.00
			Chapter 44 §7 G.L. c.70B	Interest	29,954.00
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	47,918.76
4/16/2015	General Obligation Bonds	3.43%	Inside	Principal	255,000.00
	Harry Della Russo Stadium		Chapter 44, s7(25) auth. 3/13/13	Interest	23,950.00
4/20/2016	General Obligation State Qualified Bonds	4.79%	Inside	Principal	665,000.00
	Public Safety 1		Chapter 44 s 7(3) C 370 and C 221	Interest	349,150.00
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	19,500.00
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	33,900.00
4/20/2016	General Obligation State Qualified Bonds	4.79%	Inside	Principal	205,000.00
	Rumney Marsh School		Chapter 44 s 7(3)	Interest	16,800.00
4/13/2017	James J Hill School	3.47%	Outside	Principal	380,000.00
			Chapter 70B, auth 3/12/2013	Interest	329,500.00
4/13/2017	St Mary's Ball Field -1	4.15%	Inside	Principal	155,000.00
			Chapter 44, s. 7(1) auth. 3/12/2013	Interest	27,225.00
4/13/2017	St Mary's Ball Field -2	4.15%	Inside	Principal	110,000.00
			Chapter 44, s. 7(1) auth. 3/25/2015	Interest	19,500.00
4/13/2017	Harry Della Russo	3.98%	Inside	Principal	135,000.00
			Chapter 44, s. 7(1) auth. 4/12/2015	Interest	28,725.00
4/15/2019	Garfield School Roof	3.80%	Outside	Principal	70,000.00
	General Obligation State Qualified Bonds			Interest	57,281.26

FY2027 Debt Repayment Schedule

Total Long Term Debt Service - General (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
4/15/2019	Garfield School Boiler	3.80%	Outside	Principal	15,000.00
	General Obligation State Qualified Bonds			Interest	11,618.76
4/15/2019	DPW Vehicles	4.67%	Inside	Principal	80,000.00
	General Obligation State Qualified Bonds			Interest	6,250.00
4/15/2019	Fire Ladder Truck	4.15%	Inside	Principal	70,000.00
	General Obligation State Qualified Bonds			Interest	39,650.00
08/20/2020	Refunding Bonds Paul Revere School	5.00%		Principal	85,000.00
				Interest	21,625.00
08/20/20	Refunding School & Energy Improvement	5.00%		Principal	590,000.00
				Interest	94,250.00
10/15/2020	State Qualified Bonds		Inside	Principal	255,000.00
	DCR Maintenance Building (ISQ)			Interest	208,962.50
10/15/2020	State Qualified Bonds		Inside	Principal	605,000.00
	DPW Building (ISQ)			Interest	497,312.50
10/15/2020	State Qualified Bonds		Inside	Principal	290,000.00
	Pines Fire Station Construction (ISQ)			Interest	237,212.50
2/24/2022	Fire Dept. - Two Pumper Trucks	5.00%		Principal	60,000.00
				Interest	26,400.00
2/24/2022	Lincoln School - HVAC	5.00%		Principal	70,000.00
				Interest	59,225.00
2/24/2022	Repair/Replace Public Stairs	5.00%		Principal	50,000.00
				Interest	41,425.00
2/24/2022	Thayer Avenue Land Acquisition	5.00%		Principal	60,000.00
				Interest	51,150.00

FY2027 Debt Repayment Schedule

Total Long Term Debt Service - General (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
2/24/2022	Road Improvements	5.00%		Principal	335,000.00
				Interest	146,575.00
2/24/2022	DCR Maintenance Building	5.00%		Principal	20,000.00
				Interest	14,200.00
12/8/2022	Wonderland Land Acquisition	5.00%		Principal	750,000.00
				Interest	1,254,450.00
12/8/2022	Public Works Building & Fire Station	5.00%		Principal	35,000.00
				Interest	48,875.00
7/17/2024	Fire Station	Variable		Principal	105,000.00
				Interest	269,875.00
7/17/2024	Beachmont School Boiler Replacment	Variable		Principal	15,000.00
				Interest	31,575.00
	BANS				
	High School Feasibility			556,000	19,707.11
	Lincoln School Windows and Doors			339,518	54,808.28
	Beachmont School Boiler Replacement			1,546,315	12,034.02
	High School			75,000,000	3,125,000.00
				Total BAN Interest	3,211,549.41
				Total Principal	6,024,543.00
				Total Interest	4,044,035.28
				Total P & I	13,280,127.69

FY2027 Debt Repayment Schedule

Total Long Term Debt Service - Water/Sewer Enterprise

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
7/8/2010	Massachusetts Clean Water Trust	2.00%	Inside CW-09-4	Principal	31,881.00
				Interest	3,000.71
				Adm. Fees	225.05
6/13/2012	Massachusetts Clean Water Trust	2.00%	Inside CWP-10-15	Principal	31,475.00
				Interest	4,389.75
				Adm. Fees	329.23
6/13/2012	Massachusetts Clean Water Trust	2.37%	Inside CWP-10-22	Principal	165,987.00
				Interest	80,472.29
				Adm. Fees	5,093.19
5/22/2013	Massachusetts Clean Water Trust	2.00%	Inside CWP-11-26	Principal	267,907.00
				Interest	40,042.94
				Adm. Fees	3,003.22
1/7/2015	Massachusetts Clean Water Trust	2.00%	Inside CWP-11-25	Principal	65,273.00
				Interest	12,824.16
				Adm. Fees	961.82
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	209,394.00
				Interest	129,450.70
				Adm. Fees	8,090.66
1/7/2015	Massachusetts Clean Water Trust	2.00%	Inside CW-13-08	Principal	53,827.05
				Interest	31,179.76
				Adm. Fees	1,948.74
1/7/2015	Massachusetts Clean Water Trust	2.40%	Inside CWP-12-12	Principal	171,031.45
				Interest	99,070.40
				Adm. Fees	6,191.90

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
4/13/2017	Massachusetts Clean Water Trust	CW-13-14		Principal	14,726.00
				Interest	3,615.80
				Adm. Fees	271.18
4/13/2017	Massachusetts Clean Water Trust	CW-14-11		Principal	58,905.00
				Interest	14,463.22
				Adm. Fees	1,084.74
4/13/2017	Massachusetts Clean Water Trust	CW-14-25		Principal	34,361.00
				Interest	8,436.88
				Adm. Fees	632.76
4/13/2017	Massachusetts Clean Water Trust	CW-15-18		Principal	83,448.00
				Interest	20,489.52
				Adm. Fees	1,536.72
4/13/2017	Massachusetts Clean Water Trust	CW-15-19		Principal	39,270.00
				Interest	9,642.14
				Adm. Fees	723.16
4/13/2017	Massachusetts Clean Water Trust	CW-14-12		Principal	347,408.02
				Interest	228,658.56
				Adm. Fees	14,291.16
4/13/2017	Massachusetts Clean Water Trust	DW-13-08		Principal	26,998.00
				Interest	6,628.96
				Adm. Fees	497.18
4/13/2017	Massachusetts Clean Water Trust	DWP-13-09		Principal	312,704.00
				Interest	76,779.98
				Adm. Fees	5,758.50
8/15/2018	MWRA - Water Bond			Principal	52,200.00

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
9/12/2018	Massachusetts Clean Water Trust		CWP-16-19	Principal	157,982.00
				Interest	8,106.62
				Adm. Fees	608.00
9/12/2018	Massachusetts Clean Water Trust		CWP-16-23	Principal	89,523.00
				Interest	4,593.75
				Adm. Fees	344.53
2/15/2019	MWRA - Water Bond	0.00%	Inside	Principal	495,900.00
4/11/2019	Water & Sewer Enterprise Capital Equip	4.67%	Inside	Principal	80,000.00
				Interest	6,250.00
10/24/2019	Massachusetts Clean Water Trust	2.20%	CWP-16-17	Principal	114,815.00
				Interest	79,226.30
				Adm. Fees	5,401.79
10/24/2019	Massachusetts Clean Water Trust	2.00%	CW-17-29	Principal	123,697.00
				Interest	8,986.11
				Adm. Fees	673.96
4/13/2017	Massachusetts Clean Water Trust		CW-15-29	Principal	291,213.81
				Interest	191,672.06
				Adm. Fees	11,979.50
9/12/2018	Massachusetts Clean Water Trust		CW-13-16A	Principal	47,026.07
				Interest	34,293.39
				Adm. Fees	2,143.33
9/12/2018	Massachusetts Clean Water Trust		DW-13-10	Principal	25,040.59
				Interest	1,284.94
				Adm. Fees	96.37

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
5/11/2021	Massachusetts Clean Water Trust	2.00% CW-18-19		Principal	50,000.00
				Interest	5,000.00
				Adm. Fees	375.00
5/11/2021	Massachusetts Clean Water Trust	2.00% DW-18-08		Principal	25,000.00
				Interest	2,500.00
				Adm. Fees	187.50
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	22,550.50
				Interest	7,062.99
				Adm. Fees	529.73
10/24/2019	Massachusetts Clean Water Trust	2.20% CWP-16-18		Principal	70,660.19
				Interest	48,757.96
				Adm. Fees	3,324.41
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-26		Principal	28,868.17
				Interest	9,041.64
				Adm. Fees	678.13
10/24/2019	Massachusetts Clean Water Trust	2.20% CW-17-27		Principal	51,037.00
				Interest	35,217.59
				Adm. Fees	2,401.20
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-28		Principal	56,662.27
				Interest	4,116.26
				Adm. Fees	308.72
12/6/2021	MWRA - Sewer Bond			Principal	33,000.00
12/6/2021	MWRA - Water Bond			Principal	130,000.00

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
2/24/2022	Water Mains	5.00%		Principal	100,000.00
				Interest	89,000.00
2/24/2022	DPW - Water Two Dump Trucks	5.00%		Principal	25,000.00
				Interest	6,625.00
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	21,000.00
				Adm. Fees	1,575.00
12/14/2022	Mass Clean Water Trust	2.00% CW-20-28		Principal	130,000.00
				Interest	18,200.00
				Adm. Fees	1,365.00
12/14/2022	Mass Clean Water Trust	2.00% CW-20-29		Principal	75,000.00
				Interest	10,500.00
				Adm. Fees	787.50
5/10/2023	Mass Clean Water Trust	2.00% CWP-17-27-A		Principal	11,492.62
				Interest	6,136.48
				Adm. Fees	418.40
5/10/2023	Mass Clean Water Trust	2.00% DWP-18-09		Principal	15,879.91
				Interest	7,278.72
				Adm. Fees	496.28
5/10/2023	Mass Clean Water Trust	2.00% DWP-17-14		Principal	98,483.10
				Interest	54,040.14
				Adm. Fees	3,684.56

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
5/10/2023	Mass Clean Water Trust	2.00%	CWP-18-28	Principal	142,706.11
				Interest	77,639.36
				Adm. Fees	5,293.60
5/10/2023	Mass Clean Water Trust	2.00%	CWP-18-27	Principal	66,005.27
				Interest	19,188.90
				Adm. Fees	1,439.16
5/10/2023	Mass Clean Water Trust	2.00%	CWP-18-26	Principal	97,529.73
				Interest	9,742.00
				Adm. Fees	730.64
11/21/2023	Mass Clean Water Trust	2.00%	CWP-21-35	Principal	111,081.56
				Interest	64,161.54
				Adm. Fees	4,374.66
11/21/2023	Mass Clean Water Trust	2.00%	CWP-21-35A	Principal	24,092.00
				Interest	14,840.46
				Adm. Fees	1,011.84
11/21/2023	Mass Clean Water Trust	2.00%	CW-21-34	Principal	150,000.00
				Interest	24,000.00
				Adm. Fees	1,800.00
7/17/2024	Drainage Systems Improvement	Variable		Principal	25,000.00
				Interest	64,425.00
7/17/2024	Storm Water Drainage System	Variable		Principal	35,000.00
				Interest	85,875.00
7/17/2024	Water Main Replacement I	Variable		Principal	40,000.00
				Interest	101,200.00

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
7/17/2024	Water Main Replacement II	Variable		Principal	25,000.00
				Interest	64,125.00
12/13/2024	Mass Clean Water Trust	2.00%	CW-20-30	Principal	70,565.83
				Interest	9,791.48
				Adm Fee's	734.36
12/13/2024	Mass Clean Water Trust	2.00%	CWP-20-27-A	Principal	41,980.75
				Interest	14,272.88
				Adm Fee's	1,070.46
12/13/2024	Mass Clean Water Trust	2.20%	CWP16-17-A	Principal	230,849.04
				Interest	124,845.22
				Adm Fee's	8,512.18
12/13/2024	Mass Clean Water Trust	2.20%	CW-20-27	Principal	133,347.98
				Interest	77,023.94
				Adm Fee's	5,251.64
12/13/2024	Mass Clean Water Trust	2.20%	CW-19-39	Principal	115,684.04
				Interest	67,556.20
				Adm Fee's	4,606.10
2/6/2025	Mass Clean Water Trust	2.00%	CW-22-40	Principal	120,000.00
				Interest	21,600.00
				Adm Fee's	1,620.00
2/6/2025	Mass Clean Water Trust	2.20%	CWP-22-55	Principal	224,460.00
				Interest	143,205.08
				Adm Fee's	9,763.98

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
2/6/2025	Mass Clean Water Trust	2.20%	CWP-22-55-A	Principal	49,484.00
				Interest	31,570.80
				Adm Fee's	2,152.56
12/6/2021	MWRA - Water Bond			Principal	140,625.00
12/6/2021	MWRA - Sewer Bond			Principal	32,320.00
2/5/2026	Mass Clean Water Trust	2.20%	CWP-23-36	Principal	161,166.00
				Interest	100,460.08
				Adm Fee's	6,849.55
2/5/2026	Mass Clean Water Trust	2.20%	CWP-23-36-A	Principal	40,310.00
				Interest	25,126.57
				Adm Fee's	1,713.18
2/5/2026	Mass Clean Water Trust	1.70%	CWP-24-03	Principal	66,141.00
				Interest	31,857.61
				Adm Fee's	2,810.97
2/5/2026	Mass Clean Water Trust	1.70%	CWP-24-40	Principal	71,293.00
				Interest	34,339.15
				Adm Fee's	3,029.93

FY2027 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2027
2/5/2026	Mass Clean Water Trust	1.70% CWP-24-90		Principal	81,750.00
				Interest	11,581.25
				Adm Fee's	1,226.26
	BANS				
				Total Principal	**6,928,018.06**
				Total Interest	**2,646,463.24**
				Total Adm. Fees	**152,009.19**
				Total BAN Interest	**0.00**
				Grand Total	**9,726,490.49**

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 singed 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 $38 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 FY2027 to FY2031 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 $63 million for water, sewer, and drainage projects over the next five years, with a FY2027 capital budget of just over $3.5 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 FY2028 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. 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.

<u>CIP Overview</u>

Over the course of the FY2027-FY2031 Capital Improvement Plan, the City of Revere will expend close to $542 million in funds for all general fund capital expenditures, including the construction of a new high school, the revitalization of McMackin Park, the renovation of the former McKinley school, and citywide roadway, sidewalks, and other public infrastructure. These projects range in size from $25k for planning various citywide projects, to $4.2 million for the renovation of McMackin field. The 2027 general fund capital budget shows approximately $16.3 million in expenditures, including $1.2 million for vehicles and equipment, $3.4 million investment in parks and open space, $10.8 million in public buildings and facilities, and $1.0 million for roadways and sidewalks, exclusive of roadway and sidewalk repairs of those streets with new infrastructure.

The city plans to issue $4.2 million in short term debt for FY2027, for the construction of McMackin Field as well as $17 million in short term debt for the City's portion of construction of the McKinley School. Both bond authorizations have been approved by the Council in FY2026.

Funding for FY2027 expenditures will be provided from an array of sources, including:

- $1.3 million in Pay as You Go capital;
- $14.6 million in other financing sources, including federal earmarks, grants and Chapter 90 funds;
- $0.4 million from various reserves.

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.[1] 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.

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

[1] U.S. Census, 2020 population estimate of 62,186 residents.

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 FY2026, the city began renovating 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 relocation of the Parking Department and Retirement Board offices, 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 million through an ESSER grant for early education and an estimated $20 million from State 911 grant for the MNRECC. The total projected cost for the entire project is $43 million. A bond authorization for $37 million was approved in the winter of 2026 and it is anticipated that the net cost to the City of Revere, after all grant proceeds from the State, will be $17 million dollars.

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."[2] 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). [3]

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.

[2] MAPC, City of Revere Open Space and Recreation Plan (2010-2017), November 2010, p. 41.
[3] 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).

- 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.[4]

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 newly constructed and occupied Gibson Point, a modern apartment community that offers spa-like living with sunset views and a brand-new restaurant/lounge with grab-and-go services in the am. 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.

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 construction on the new park which will include new lighting, dugouts, and off-street parking. The estimated total cost for the renovation of McMackin Field is $6.4 million, with $2.2 million coming from repurposed bond proceeds and a $4.2 million bond authorization approved by the City Council.

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.

The City has invested a significant amount of money in addressing these substandard streets, including a $5 million bond authorization in FY2022 that will be exhausted by the end of FY2026. It is estimated that the City will bond an additional $3 million in FY2028 to continue

[4] MAPC, City of Revere Open Space and Recreation Plan (2010-2017), November 2010, p. 8-9.

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 taken the 33-acre parcel formerly known as Wonderland Dog Track via eminent domain for $29.5 million for the construction of a new Revere High School. Construction costs of a new high school are estimated at $493 million dollars, with an anticipated effective reimbursement of approximately 45% of eligible costs. As such, we have estimated long term debt via bond issuance in FY2028, FY2029, and FY2030 within the Capital Improvement Plan for the City's anticipated net share of $259 million of total costs. The remaining $234 million will come from the MSBA in the form of a grant. 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 also identified several other smaller projects that will need to take place, including replacement of elevators at the Garfield school, a roof replacement at the Lincoln School, and fire alarm replacements at several other schools. The estimated costs and approximate date of repairs are part of the FY2027-FY2031 Capital Improvement Plan.

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 FY2027, the city will seek $1.7 million in funding to continue with the necessary sewer improvement to stay in compliance 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.*

For FY2027, the city will be requesting a $0.75 million bond authorization for stormwater improvements in North Revere, with an additional $450 thousand coming from the Stormwater Stabilization Fund. The Stormwater Stabilization Fund was approved by the Council in FY2025 that will help fund drainage projects. The funding policy of this fund is to appropriate 10% of all certified free cash into the fund, and the City Engineer and DPW Superintendent will access these funds for engineering and design costs throughout the city. It is anticipated that appropriations from the Stormwater Stabilization Fund will fund design costs of the various projects planned as indicated in the five-year capital plan. Future drainage projects for FY2027-FY2030 include $1.7 million for drainage improvements in the North Revere neighborhood and $4.5 million for Malden St. drainage improvements.

Vehicles and Equipment: Many City departments, such as DPW, Fire Department, Parking Clerk, and Police Department, use small and large vehicles and equipment daily. 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 2027.

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 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. and Sewall St. neighborhood. Water projects to begin in the spring of 2026 are the replacement of water mains on Broadway and Gage Street (funded through a $5.0 million bond authorized by the Council in 2026) as well as water line

replacement on Ocean Ave. between Eliot Circle and Shirley Avenue (funded by a grant award of $2.7 million successfully obtained by the City's Department of Planning and Community Development).

The city plans to invest an additional $10.5 million through FY2030 on various water main replacement projects in the city, including Oak Island, Washington Ave., Broadway, and other areas that need replacement as determined by the Engineering and Department of Public Works.

Further, for FY2027 and beyond, the City will tackle deferred repairs and maintenance of water mains citywide using programs through the MWRA, including a $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. The long-term plan is to eliminate the rest of any lead services in the City using the MWRA loan program.

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 that commenced in April 2025, with a goal to reduce the number of unknown lines and identify lead services that need replacement. This project will continue until we have eliminated all known lead services throughout 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."[5] 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 following schedule represents the City's five-year CIP as amended during the FY2027 budget process. This document is always evolving based upon departmental needs, available funding, and grant awards.

[5] 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.

City of Revere
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2026 - 2030

CAPITAL REQUEST	ACTUAL FY 2026	PROPOSED FUNDING SOURCE	Requested FY 2027	Requested FY 2028	Requested FY 2029	Requested FY 2030
Vehicle/Equipment Acquisition						
I.T. - Replacement of Technology Systems (Citywide - non school)	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Police - Equipment (cruisers)	**$ 75,000**	**Pay as you go**	$ 75,000	$ 160,000	$ 80,000	$ 165,000
Police - Equipment (cruiser)	**$ 75,000**	**OFS - Towing Fees**	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Police - Equipment (Tasers)	**$ 25,000**	**Pay as you go**	$ 50,000		$ -	$ -
Police - Equipment ~ Mobile Radio Replacement	**$ 25,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Police - Equipment Crime Prevention Cameras	**$ 25,000**	**Pay as you go**	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Police - Equipment ~ Firearms (Replace/Upgrade)	**$ 25,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Fire - Equipment ~ Mobile Radio Replacement	**$ 25,000**	**Pay as you go**				
Fire - Equipment ~ All Band Portable Radio Replacement for Command Staff	**$ 25,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Fire - Equipment ~ Apparatus Mobile Radio Replacement	**$ 25,000**	**Pay as you go**	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Fire - Equipment - Vehicle Lift	**$ 25,000**	**Pay as you go**				
Fire - Chevy 2500 HD Pickup - Maritime Use	**$ 100,000**	**UASI**				
Fire - Vehicle - Fire Prevention Vehicle		**Pay as you go**	$ 65,000		$ 65,000	
Fire Department - Ford F-250 Mechanic Vehicle	**$ 100,000**	**Pay as you go**				
Fire Department - Equipment ~ Turnout Gear/Fire Protection Equipment	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Fire Department - Equipment ~ Hoses/Nozzles/Mechanic Equipment	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Fire Department - Equipment ~ Fire Alarm Repairs - Citywide	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Planning and Community Development - Blue Bike Stations	**$ 125,000**	**OFS - grant**				
Parking Department - Vehicles	**$ 40,000**	**Pay as you go**		$ 45,000		$ 50,000
Parking Department - License Plate Recognition Equipment	**$ 35,000**	**Pay as you go**				
DPW - Vehicles (4x4 Silverado with plow/sander)	**$ 100,000**	**Pay as you go**		$ 100,000		$ 100,000
DPW - Bucket Truck		**Pay as you go**	$ 200,000			
DPW - 6 wheel dump truck with plow (4 wheel drive)		**Pay as you go**	$ 125,000		$ 125,000	
DPW - Vac Street Sweeper		**Bonding**	$ 325,000			
DPW - Street Sweeper Replacement		**Bonding**		$ 300,000		
DPW - Loader Replacement		**Bonding**			$ 225,000	
Subtotal: Equipment Acquisition	**$ 1,050,000**		**$ 1,315,000**	**$ 1,080,000**	**$ 970,000**	**$ 790,000**
Parks and Open Space						
DPW - Playground Equipment replace/repairs	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
DPW - Open Space - Tree Planting and Removal	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Planning - New Tree Plantings, Maintenance and associated repairs to sidewalks	**$ 25,000**	**CDBG Funds**	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Planning - Public Art	**$ 25,000**	**CDBG Funds**	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Planning - Park Renovations (matching funds)	**$ 50,000**	**CIT Funds**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Planning - Park Renovations (matching funds)	**$ 50,000**	**Pay as you go**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Planning - Park Renovations	**$ 100,000**	**CDBG Funds**	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Planning - Gibson Park/Boathouse Renovation - Remediation	$ 500,000	**EPA Grant**				
Planning - Gibson Park/Boathouse Renovation - Remediation	$ 400,000	**Earmark - Federal**				
Planning - Gibson Park - Construction		**PARC Grant**	$ 500,000			
Planning - Gibson Park - Construction		**CDBG**	$ 500,000			
Planning - Gibson Park - Construction		**Earmark - Federal**	$ 2,000,000			
Planning - Fitzhenry Park - Dog Park (Design and Construction)	$ 385,000	**OFS - Grant**				
Subtotal: Parks and Open Space	**$ 1,635,000**		**$ 3,350,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**

City of Revere
Five Year Capital Improvement Plan - General Fund
Fiscal Years 2026 - 2030

CAPITAL REQUEST	ACTUAL FY 2026	PROPOSED FUNDING SOURCE	Requested FY 2027	Requested FY 2028	Requested FY 2029	Requested FY 2030
Public Buildings and Facilities						
All Municipal Buildings - Maintenance/Upgrades/Repairs	$ 200,000	**Capital Improvement Approp**	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Markey Bridget - Repairs and Preventive Maintenance		**Free Cash**	$ 200,000	$ 200,000	$ 200,000	$ 200,000
McMackin Field - Construction	$ 2,200,000	**Repurposed Bonds**				
McMackin Field - Construction	$ 4,200,000	**Bonding**				
School - New High School (Construction - City Share @ $259m estimate)		**Bonding**		$ 158,000,000	$ 85,000,000	$ 16,000,000
School - New High School (Construction - MSBA Grant Share @ $234m estimate)		**MSBA Grant**		$ 143,000,000	$ 77,000,000	$ 14,000,000
City/School - Renovations - McKinley School		**MNRECC-911 Grants**	$ 25,000,000			
City/School - Renovations - McKinley School		**Bonding**	$ 18,000,000			
Schools: Replace three (3) elevator units at Garfield		**Bonding**	$ 1,000,000			
Schools - Replace glass curtain wall at entry at Garfield		**Bonding**	$ 1,000,000			
Schools - Replace roof at Lincoln School		**MSBA Small Repair Program**		$ 1,500,000		
Schools - Replace fire alarm system at Lincoln School		**Bonding**		$ 720,000		
Schools - Replace fire alarm system at Beachmont School		**Bonding**			$ 960,000	
Schools - Replace fire alarm system at Garfield School		**Bonding**			$ 1,600,000	
Schools - Repair sprinkler system at Garfield School		**Bonding**				$ 1,000,000
Schools - Replace boilers at Paul Revere School		**MSBA - convert to electric?**				tbd
Senior Center - Building Repairs - Replace Front Ramp and Stairs		**ARPA**				
Subtotal: Public Buildings and Facilities	**$ 6,600,000**		**$ 45,400,000**	**$ 303,620,000**	**$ 164,960,000**	**$ 31,400,000**
Roadways and Sidewalks						
DPW - Full Depth Repavement Program - Chapter 90	$ 850,000	**Special Rev - Chap 90**	$ 850,000	$ 850,000	$ 850,000	$ 850,000
DPW - Full Depth Repavement Program - Chapter 90 supplement		**Special Rev - Chap 90**				
DPW - Street & Sidewalk Repairs (pavement management & 311/small repairs)		**Bonding**	$ 3,000,000			
Planning - Transportation Infrastructure	$ 125,000	**Special Rev - Trans Network**	$ 125,000	$ 125,000	$ 125,000	$ 125,000
Planning - Traffic Calming Measures	$ 50,000	**CDBG Funds**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Planning - ADA Sidewalk Repairs (Complete Streets)	$ 50,000	**CDBG Funds**	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Planning - Harris St./1A Improvements (via HYM development)		**State Grant**				
Planning - Route 1A South - Construction		**Grant - MassWorks**				
Planning - Route 1A South - Construction		**Earmark**				
Subtotal: Roadways and Sidewalks	**$ 1,075,000**		**$ 4,075,000**	**$ 1,075,000**	**$ 1,075,000**	**$ 1,075,000**
Total - General Fund Capital Expenditures	**$ 10,360,000**		**$ 54,140,000**	**$ 306,125,000**	**$ 167,355,000**	**$ 33,615,000**

City of Revere
Five Year Capital Improvement Plan - Water/Sewer/Drain
Fiscal Years 2026 - 2030

CAPITAL REQUEST	FY2026	FUNDING SOURCE	FY2027	FY2028	FY2029	FY2030
Water/Sewer Vehicle & Equipment Acquisition						
Water/Sewer Utility Body Crew Cab with Sander/Plow		**Pay as you go**		$ 100,000.00		$ 100,000.00
Replace Crane on Truck	$ 50,000.00	**Pay as you go**				
Loader w/extended arms	$ 225,000.00	**Pay as you go**				
Ten (10) Wheel Dump Truck		**Pay as you go**	$ 150,000.00		$ 150,000.00	
Subtotal: Vehicle & Equipment Acquisition	**$ 275,000.00**		**$ 150,000.00**	**$ 100,000.00**	**$ 150,000.00**	**$ 100,000.00**
Water Infrastructure						
Water Main Replacement - Engineering - Citywide	$ 531,500.00	**MWRA LWSAP Program**	$ 531,500.00	$ 531,500.00	$ 531,500.00	$ 531,500.00
Lead Service Replacement - Construction	$ 1,875,000.00	**MWRA Lead Service Program**				
Water Main Replacement - Construction - Broadway/Gage	$ 5,000,000.00	**Bonding**				
Water Main Replacement - Const. - Ocean Ave *(Eliot Circle to Shirley Ave)*	$ 2,700,000.00	**Grant**				
Water Main Replacement Construction - Oak Island & Washington Ave.		**Bonding**		$ 4,000,000.00		
Water Main Replacement Construction - Lower Broadway		**Bonding**			$ 3,500,000.00	
Water Main Replacement Construction - Citywide		**Bonding**				$ 3,000,000.00
Subtotal: Water Infrastructure	**$ 10,106,500.00**		**$ 531,500.00**	**$ 4,531,500.00**	**$ 4,031,500.00**	**$ 3,531,500.00**
Sewer Infrastructure						
Phase 16 Construction - I/I, IDDE, Pump Station and Drainage	$ 4,000,000.00	**Bonding - SRF Funds**				
Planning Project #1 - Inflow & Conveyance (with EPA status report)	$ 1,250,000.00	**Bonding - SRF Funds**				
Conveyance Project #1 - Design (ineligible)	$ 600,000.00	**I/I Fund (City)**				
Conveyance Project #1 - Design (ineligible)	$ 250,000.00	**Grant - SRF**				
Conveyance Project #1 - Construction (Wonderland Area Sewer)		**Bonding - SRF Funds**	$ 12,200,000.00			
Planning Project #2 - Inflow & Conveyance		**Bonding - SRF Funds**	$ 500,000.00			
Conveyance Project #2 - Design (ineligible)		**I/I Fund (City)**	$ 850,000.00			
Conveyance Project #2 - Construction (Waitt Park Pump Station)		**Bonding - SRF Funds**		$ 7,500,000.00		
Planning Project #3 - Inflow & Conveyance		**Bonding - SRF Funds**			$ 500,000.00	
Program Management - Ineligible Sewer Infrastructure/Storm Water Mgmt	$ 75,000.00	**I/I Fund (City)**	$ 75,000.00	$ 75,000.00	$ 75,000.00	$ 75,000.00
MWRA: Inflow/Infiltration Program Management & Construction	$ 225,000.00	**MWRA I/I Program Phase 12**	$ 75,000.00			
MWRA: Inflow/Infiltration Program Management & Construction		**MWRA I/I Program Phase 13**	$ 150,000.00	$ 225,000.00		
MWRA: Inflow/Infiltration Program Management & Construction		**MWRA I/I Program Phase 14**			$ 225,000.00	
MWRA: Inflow/Infiltration Program Management & Construction		**MWRA I/I Program Phase 15**				$ 225,000.00
Subtotal: Sewer Infrastructure	**$ 6,400,000.00**		**$ 13,850,000.00**	**$ 7,800,000.00**	**$ 800,000.00**	**$ 300,000.00**

City of Revere
Five Year Capital Improvement Plan - Water/Sewer/Drain
Fiscal Years 2026 - 2030

CAPITAL REQUEST	FY2026	FUNDING SOURCE	FY2027	FY2028	FY2029	FY2030
Storm Water Management						
Asti Ave. & Toscano Infrastructure Improvements - Construction	$ 750,000.00	**Bonding**				
Library/Sewell neighborhood - Drainage Improvements - Construction	$ 4,500,000.00	**Bonding**				
North Revere Stormwater Improvements - Design	$ 50,000.00	**Stormwater Stab Fund**				
North Revere Stormwater Improvements - Construction		**Bonding**	$ 750,000.00			
Malden Street Draninage Infrastructure Improvements - Design		**Stormwater Stab Fund**	$ 450,000.00			
Malden Street Draninage Infrastructure Improvements - Construction		**Bonding**		$ 4,500,000.00		
Breedens Lane - Drainage Infrastructure - Design		**Stormwater Stab Fund**		$ 50,000.00		
Breedens Lane - Drainage Infrastructure - Construction		**Bonding**			$ 750,000.00	
Drainage Infrastructure - Design		**Stormwater Stab Fund**				$ 100,000.00
Subtotal: Storm Water Management	**$ 5,300,000.00**		**$ 1,200,000.00**	**$ 4,550,000.00**	**$ 750,000.00**	**$ 100,000.00**
Grand Total: Water/Sewer Capital Improvement Plan	**$ 22,081,500.00**		**$ 15,731,500.00**	**$ 16,981,500.00**	**$ 5,731,500.00**	**$ 4,031,500.00**

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
Accounting & Auditing	Richard Viscay	781-286-8131	rviscay@revere.org
Budgeting Office	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	dpietrantonio@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	Maria LaVita	781-284-1212	mlavita@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	cciaramella@revere.org
Water/ Sewer/ Drain	Chris Ciaramella	781-286-8145	cciaramella@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
H&HS: Veterans Service Office	Danny Hernandez	781-286-8119	dhernanez@revere.org
Commission on Disability	Ralph DeCicco	781-286-8267	rdecicco@revere.org
Workforce Development & Youth Engagement	Gerry Visconti	781-286-8100	gvisconti@revere.org
Library	Diana Luongo	781-286-8380	dluongo@noblenet.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 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
121 - MAYOR'S OFFICE	Mayor	Keefe	Patrick	01/01/16	1.00	177,701
121 - MAYOR'S OFFICE	Chief of Staff	Correa	Claudia	01/10/22	1.00	145,022
121 - MAYOR'S OFFICE	Executive Secretary	Stamatopoulos	Leanne	01/05/26	1.00	81,465
121 - MAYOR'S OFFICE	Communication Associate	Giuffre-Catalano	Taylor	01/24/24	1.00	68,257
121 - MAYOR'S OFFICE	Mayor's Aide	Burns	Rose	01/08/24	1.00	63,653
125 - HUMAN RESOURCES	HR Director	Tramelli	Lina	03/23/23	1.00	108,787
125 - HUMAN RESOURCES	Senior Generalist and Supervisor	Escobar	Maria	05/07/18	1.00	86,725
125 - HUMAN RESOURCES	Health Benefits Administrator	Guzman	Yesica	09/26/22	1.00	70,225
125 - HUMAN RESOURCES	Director of Engagement, Inclusion, & Culture	Morabito	Steven	01/01/14	1.00	116,658
125 - HUMAN RESOURCES	Asst Director of Engagement, Inclusion, & Culture	Abou-Fouda	Asmaa	03/02/20	1.00	72,904
125 - HUMAN RESOURCES	Program Manager/Revere Comm Sc	Drammeh	Fatou	05/08/13	1.00	80,374
127 - CONSTITUENT SERVICES/ REVERE 311	Director of Constituent Services	Romano	Nicholas	01/03/18	1.00	101,847
127 - CONSTITUENT SERVICES/ REVERE 311	Senior Call Center Representative	Rana	Rahul	01/27/21	1.00	64,994
127 - CONSTITUENT SERVICES/ REVERE 311	Call Center Representative	Vacant			1.00	48,915
127 - CONSTITUENT SERVICES/ REVERE 311	Consumer Advocate	Lopez	Madeline	09/21/23	1.00	48,648
135 - ACCOUNTING & AUDITING	Chief Financial Officer/ Auditor/ Budget Director	Viscay	Richard	02/01/99	0.50	89,760
135 - ACCOUNTING & AUDITING	Assistant Auditor	Dacey	Kevin	08/02/04	1.00	93,270
135 - ACCOUNTING & AUDITING	Special Assistant	Iafrate	Brenda	11/05/12	1.00	76,661
135 - ACCOUNTING & AUDITING	Grant Admin/ Internal Auditor	Orellana	Miguel	12/20/17	0.91	88,837
137 - CHIEF FINANCIAL OFFICER/ BUDGETING OFFICE	Chief Financial Officer/ Auditor/ Budget Director	Viscay	Richard	02/01/99	0.50	89,760
137 - CHIEF FINANCIAL OFFICER/ BUDGETING OFFICE	Assistant Budget Director	Newton	Assunta	06/13/11	1.00	113,074
137 - CHIEF FINANCIAL OFFICER/ BUDGETING OFFICE	Budget Analyst	Long	Mei	09/04/25	1.00	61,747
138 - PURCHASING	Purchasing Agent	Piccardi	Michael	12/05/05	1.00	112,287
138 - PURCHASING	Asst Purchasing Agent	Bombaci	Acadia	05/20/19	1.00	76,661
140 - INFORMATION TECHNOLOGY	Director	Pazos	Jorge	03/30/20	1.00	132,599
140 - INFORMATION TECHNOLOGY	Assistant Director - Hardware	Altingoz	Yucel	05/27/25	1.00	88,319
140 - INFORMATION TECHNOLOGY	Assistant Director - Enterprise Apps	Duijvesteijn	Olle	05/01/23	1.00	95,749
140 - INFORMATION TECHNOLOGY	MIS Support Analyst	Guerrero	Carlos	05/28/24	1.00	74,428
141 - ASSESSORS	Assessor / Chairman	Brangiforte	Dana	04/14/06	1.00	121,452
141 - ASSESSORS	Assessor/ Field Lister	McGrath	Mathew	06/26/17	1.00	79,690
141 - ASSESSORS	Assistant Assessor	Shaffer	Susan	12/31/86	1.00	83,675
141 - ASSESSORS	Principal Clerk	Romano	Gennara	03/04/19	1.00	57,859

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
145 - COLLECTOR/TREASURER	Collector/ Treasurer	Bowden	Cathy	10/09/90	1.00	132,038
145 - COLLECTOR/TREASURER	Assistant Treasurer	Restrepo	Kevin	07/16/18	1.00	79,690
145 - COLLECTOR/TREASURER	Hris/ Payroll	Mundis	Eileen	06/29/20	1.00	83,381
145 - COLLECTOR/TREASURER	Asst Hris/ Payroll	Tejada	Sandra	03/15/21	1.00	72,904
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Audet	Michelle	04/11/07	1.00	64,045
145 - COLLECTOR/TREASURER	Clerk I	Ferrante	Melissa	04/22/19	0.38	19,696
145 - COLLECTOR/TREASURER	Assistant Collector	Masiello	Denise	01/15/14	1.00	79,690
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Bitto	Margherita	07/19/11	1.00	60,995
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Porter	Scott	01/29/20	1.00	60,995
145 - COLLECTOR/TREASURER	Principal Clerk	Puopolo	Vanessa	04/11/22	1.00	57,859
145 - COLLECTOR/TREASURER	Clerk Ii	Pena	Kelly	12/04/23	1.00	55,816
145 - COLLECTOR/TREASURER	Clerk Ii	Velez	Manuela	11/04/24	1.00	53,024
151 - SOLICITOR'S OFFICE	Solicitor	Capizzi	Paul	05/10/01	1.00	157,031
151 - SOLICITOR'S OFFICE	Assistant Solicitor	Doherty	Daniel	07/09/98	1.00	131,064
151 - SOLICITOR'S OFFICE	Principal Clerk/ Paralegal	Pelletier	Sheryl	01/04/21	1.00	70,653
151 - SOLICITOR'S OFFICE	Administrative Assistant	Haney	Maggie	09/16/10	1.00	68,243
151 - SOLICITOR'S OFFICE	Policy Advisor	Inzerillo	Claire	10/06/22	1.00	79,383
161 - CITY CLERK	City Clerk	Melnik	Ashley	01/07/04	1.00	120,719
161 - CITY CLERK	Assistant City Clerk	Beals	Christine	10/18/06	1.00	81,955
161 - CITY CLERK	Administrative Assistant	Bianchi	Jada	02/28/22	1.00	64,994
161 - CITY CLERK	Clerk II	Bravo	Victoria	09/22/22	1.00	55,816
162 - ELECTION COMMISSION	Election Commissioner	Pietrantonio	Danielle	03/10/25	1.00	96,542
162 - ELECTION COMMISSION	Assistant Election Commissioner	Welch	Caitlin	06/15/10	1.00	76,549
162 - ELECTION COMMISSION	Principal Accounting Clerk	Asni	Youssef	08/30/21	1.00	60,995
162 - ELECTION COMMISSION	Clerk I	Manzi	Doreen	08/08/22	1.00	51,209
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Chief of Planning and Development	Skwierawaski	Thomas	07/10/17	1.00	145,332
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Administrative Asst	Sandoval	Norma	08/17/20	1.00	61,748
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Business Liaison	Festa	John	01/03/06	1.00	74,079
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Open Space and Environmental Planner	Baker	Lauriellen	09/10/14	1.00	76,661
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Transportation Manager	Demauro	Julie	07/01/15	1.00	76,661
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	CDBG Program Manager	Vacant			1.00	77,368
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	City / Community Planner	Gravellese	Joseph	05/27/25	1.00	94,685
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Grant Writer	Viscay	Amelia	11/04/24	1.00	37,853
184 - ENGINEERING	City Engineer	Rystrom	Nicholas	07/19/11	1.00	138,676
184 - ENGINEERING	Administrative Assistant	Scalese	Francesca	01/09/17	1.00	64,994
184 - ENGINEERING	Staff Engineer	Dunne	Aysa	01/06/25	1.00	100,650
184 - ENGINEERING	Staff Engineer	Carpinelli	James	06/18/24	1.00	95,620

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
210 - POLICE DEPARTMENT: Civilian	Special Assistant	Andreotti	Carole	08/02/21	1.00	72,828
210 - POLICE DEPARTMENT: Civilian	Animal Control Officer	Masiello	Anthony	01/01/93	1.00	60,753
210 - POLICE DEPARTMENT: Civilian	Mechanic	Defeo	Joseph	12/18/03	1.00	100,535
210 - POLICE DEPARTMENT: Civilian	Victim Advocate	Agneta	Gladys	09/26/18	0.77	44,529
210 - POLICE DEPARTMENT: Civilian	Payroll Clerk	Papasodora	Denise	09/22/08	1.00	76,549
210 - POLICE DEPARTMENT: Civilian	Police Clerk	De Los Santos	Lori	03/15/12	1.00	60,995
210 - POLICE DEPARTMENT: Civilian	Crime Analyst	White	Sarah	01/14/15	1.00	88,830
210 - POLICE DEPARTMENT: Civilian	Clerk II	Ciulla	Patricia	06/01/01	1.00	58,607
210 - POLICE DEPARTMENT: Civilian	Public Safety Finance And Procurement Coordinator	Vacant			1.00	74,428
210 - POLICE DEPARTMENT: Civilian	Body Worn Camera Unit Technician	Vacant			-	55,748
220 - FIRE DEPARTMENT: Civilian	Special Assistant	Vozzella	Alyssa	12/04/17	1.00	76,661
220 - FIRE DEPARTMENT: Civilian	Fleet Mechanic	Leonard	Steven	03/15/23	1.00	102,055
241 - MUNICIPAL INSPECTIONS/ ISD	Director - Municipal Inspections	Wells	Michael	10/13/16	1.00	121,554
241 - MUNICIPAL INSPECTIONS/ ISD	Special Assistant To The Director	Argenzio	Colleen	10/12/06	1.00	80,494
241 - MUNICIPAL INSPECTIONS/ ISD	Principal Clerk	Redding	Linda	07/01/13	1.00	57,859
241 - MUNICIPAL INSPECTIONS/ ISD	Clerk Ii	Correia	Tanya	09/22/25	1.00	51,491
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Habeeb	Joseph	12/11/17	1.00	76,658
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Food	Azib	Hamza	09/21/23	1.00	68,796
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Housing	Lacentra	Ricci	11/15/16	1.00	76,661
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Tenaglia	Robert	07/15/05	1.00	80,491
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Str/ Housing	Argenzio	Vincent	07/20/21	1.00	76,658
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Fiore	Stephen		1.00	74,428
242 - BUILDING COMMISSIONER	Building Commissioner	Cavagnaro	Louis	09/15/10	1.00	121,829
242 - BUILDING COMMISSIONER	Principal Clerk	Mendes	Marcia	07/29/19	1.00	51,923
242 - BUILDING COMMISSIONER	Clerk Ii	Taborda	Anasophia	07/13/20	1.00	53,024
242 - BUILDING COMMISSIONER	Senior Inspector	Dicks	Richard	01/24/00	1.00	83,675
242 - BUILDING COMMISSIONER	Inspector - Gas/Plumbing/Mechanical	Locke	Mark	08/04/04	1.00	99,419
242 - BUILDING COMMISSIONER	Inspector - Building	Martins	Jorge	03/01/21	1.00	76,661
295 - PARKING CONTROL	Parking Clerk	Babo	Zach	07/30/18	1.00	111,644
295 - PARKING CONTROL	Assistant Director	Guevara-Flores	Louis	05/07/18	1.00	79,690
295 - PARKING CONTROL	Administrative Assistant	Majano	Christian	10/22/20	1.00	61,748
295 - PARKING CONTROL	Principal Clerk	Debonis	Kelly	04/17/18	1.00	57,859
295 - PARKING CONTROL	Clerk II	De Las Salas	Ligia	12/02/21	1.00	55,816
295 - PARKING CONTROL	Parking Control Supervisor	Basta	Marko	08/01/18	1.00	74,771
295 - PARKING CONTROL	Parking Control Supervisor	Queen	John	10/17/24	1.00	67,480
295 - PARKING CONTROL	Parking Control Supervisor	Donovan	Stephen	10/04/21	1.00	71,031
295 - PARKING CONTROL	Parking Control Officer	Abdelouhab	Abdellah	12/12/24	1.00	51,665
295 - PARKING CONTROL	Parking Control Officer	Reed	William	10/13/22	0.50	25,831

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Chief - Health And Human Services	Buck	Lauren	10/26/20	1.00	137,135
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Emergency Preparedness Manager	Sacco-Maguire	Adrienne	07/01/03	0.64	69,770
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Social Worker	Palermo	Nicole	11/15/21	1.00	88,827
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Regional Nurse	Fulghum	Lori	12/02/21	1.00	88,810
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Deputy Director Of Ph	Sepulveda	Paula	10/26/20	1.00	83,381
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Clerk Ii	Bichou	Hajar	12/06/21	1.00	55,816
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Catano	Isabel	09/16/19	1.00	79,717
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Ciccolo	Angela	10/22/14	1.00	79,717
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Maghsoudi	Lexi	03/30/23	1.00	79,717
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Solares	Kathlen	03/31/22	1.00	79,717
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Mass in Motion Regional Manager	Shute	Kathlen	09/22/22	1.00	72,828
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Healthy Living Program Coordinator	Abou Hadiba	Nada	03/22/23	1.00	67,241
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Substance Use And Housing Program Manager	Salemme	Carrieann	07/01/17	1.00	79,662
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Community Liaison Coordinator	Pineda-Alvarez	Madelyn	10/05/20	1.00	64,601
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Director	Digiulio	Debra	01/05/16	1.00	85,416
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	Senior Center Caretaker/ Van Driver	Pio	Anthony	10/31/24	1.00	51,470
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Senior Center Van Driver	Abou Hadiba	Tarek	10/14/21	1.00	51,470
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Clerk Ii	Canas	Arminda	08/03/23	1.00	53,024
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Clerk Ii	Martelli	Susan	03/25/24	1.00	47,584
543 - HEALTH AND HUMAN SERVICES: Veterans Service Office	Veterans Services Agent	Hernandez	Danny	01/00/00	0.71	44,349
543 - HEALTH AND HUMAN SERVICES: Veterans Service Office	Assistant To The Veterans Agent	Dreeszen	Donna	09/01/11	1.00	69,258
601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YC	Director Of Workforce Development, Labor Relations &	Visconti	Gerardo	01/29/24	1.00	139,777
601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YC	Youth Works Assistant Coordinator	Huot	Melena	11/28/22	1.00	60,995
610 - LIBRARY	Library Director	Luongo	Diana	03/14/13	1.00	117,658
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	70,551
610 - LIBRARY	Library Technical Services	Heaven	Rhea	11/20/17	1.00	72,905
610 - LIBRARY	Library Collection Development	Croghan	Ross	11/15/16	1.00	70,551
610 - LIBRARY	Childrens' Librarian	Ferrara	Lisa	09/07/21	1.00	70,551
610 - LIBRARY	Library Assistant Ii	Yeomans	Madison	08/02/21	1.00	54,967
610 - LIBRARY	Young Adult Librarian	Puleo	Christina	09/17/20	1.00	60,995
610 - LIBRARY	Adult Services Librarian	Maniscalco	Kimberlee	01/00/00	1.00	57,945
610 - LIBRARY	Clerk I	Ferrante	Melissa	04/22/19	0.62	31,749

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
650 - PARKS & RECREATION SERVICES	Recreation Services Director	Hinojosa	Michael	06/11/13	1.00	115,222
650 - PARKS & RECREATION SERVICES	Sports & Fitness Corordinator	Leone	John	10/02/17	1.00	83,381
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	63,091
650 - PARKS & RECREATION SERVICES	Senior Activity/Program Coordinator	Caputo Vranos	Sally	08/28/13	1.00	59,218
650 - PARKS & RECREATION SERVICES	Activity/Program Coordinator	Raduazzo	Robert	11/14/24	1.00	47,231
650 - PARKS & RECREATION SERVICES	Athletic Facilities Coordinator	Merullo	Joseph	04/25/22	1.00	63,091
650 - PARKS & RECREATION SERVICES	Wellness Shift Supervisor	Diliegro	Nanci	09/03/19	0.82	49,188
651 - HEALTH AND WELLNESS CENTER	Wellness Center Manager	Perrella	Joseph	12/04/23	1.00	94,639
651 - HEALTH AND WELLNESS CENTER	Fitness Liaison	Ramirez	Alexandra	12/27/23	1.00	49,727
651 - HEALTH AND WELLNESS CENTER	Fitness Liaison	Leone	John	07/01/22	1.00	53,904
651 - HEALTH AND WELLNESS CENTER	Fitness Liaison	Giuliano	Joli	07/01/22	1.00	53,904
210 - POLICE DEPARTMENT: Sworn	Police Chief	Lavita	Maria	04/03/96	1.00	252,350
210 - POLICE DEPARTMENT: Sworn	Executive Officer	Malley	Glenn	05/20/95	1.00	150,148
210 - POLICE DEPARTMENT: Sworn	Senior Captain-26	Malone	Thomas	04/26/95	1.00	150,148
210 - POLICE DEPARTMENT: Sworn	Captain-26	Callahan	Charles	04/26/95	1.00	143,425
210 - POLICE DEPARTMENT: Sworn	Captain-26	Chapman	Brian	02/19/95	1.00	143,425
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Azzari	John	11/06/87	1.00	123,888
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Bruzzese	Stacey	07/12/99	1.00	117,989
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Dusseault	Patrick	01/31/05	1.00	114,552
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Hickey	Dennis	01/23/12	1.00	111,570
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Impemba	Robert	01/31/05	1.00	116,843
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Internicola	Joseph	04/12/02	1.00	117,989
210 - POLICE DEPARTMENT: Sworn	Lieutenant	Leslie	Matthew	03/11/13	1.00	110,464
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Romboli	Lynn	09/24/95	1.00	125,127
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Rose	James	04/09/01	1.00	117,989
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Trovato	Michael	09/11/04	1.00	119,168
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Turner	Joseph	10/23/11	1.00	110,464
210 - POLICE DEPARTMENT: Sworn	Lieutenant	Zagarella	Robert	03/11/13	1.00	110,464
210 - POLICE DEPARTMENT: Sworn	Sergeant	Alfaro	Milton	09/10/12	1.00	95,616
210 - POLICE DEPARTMENT: Sworn	Sergeant	Arsenault	Dennis	09/08/14	1.00	97,528
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Cannon	John	05/19/97	1.00	107,188
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Carey	Patricia	06/16/94	1.00	108,260
210 - POLICE DEPARTMENT: Sworn	Sergeant	Damore	Michael	03/09/15	1.00	97,528
210 - POLICE DEPARTMENT: Sworn	Sergeant	Fantasia	Nicholas	03/12/12	1.00	97,528
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Gagliardi	John	05/19/97	1.00	107,188
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Gibson	Jon Richard	07/12/03	1.00	103,104
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Griffin	James	08/13/12	1.00	96,572
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Langone	Jeffrey	05/19/97	1.00	107,188
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Lessner	Keith	04/19/05	1.00	101,092

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
210 - POLICE DEPARTMENT: Sworn	Sergeant	Matthews	Sean	05/28/12	1.00	96,572
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Picardi	James	02/10/91	1.00	107,188
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Romero	Jorge	10/20/06	1.00	102,083
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Singer	Joseph	09/11/04	1.00	102,083
210 - POLICE DEPARTMENT: Sworn	Sergeant	Tammaro	Gregory	01/10/88	1.00	107,188
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Wilson	David	04/26/95	1.00	107,188
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Ahern	Stephen	03/27/15	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Alas	Christopher	04/23/16	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 16	Bertrand	Gina	06/04/10	1.00	83,144
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Brenes	Bryan	10/16/14	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Bruker	Kenneth	02/18/95	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Caramanica	David	03/04/00	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 16	Chhom	Pheachy	06/04/12	1.00	83,144
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Cipoletta	Randy	09/26/16	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Crevoiserat	Paul	09/01/88	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Delloiacono	Anthony	08/31/15	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Dercolo	Michael	03/09/15	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Dicenso	Jagger	06/16/15	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Digitale	Emilio	03/27/17	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 21	Duca	Joseph	01/31/03	1.00	83,975
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Fusco	Emilio	08/31/13	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Herrera	Chase	03/12/11	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Lauria	Andrew	09/01/88	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Leslie	Brendon	11/19/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Lucero	Paul	04/03/94	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Malvarosa	Julieann	09/24/94	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 26	Mannara	Franco	04/03/96	1.00	84,815
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Marks	Daniel	07/05/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Marks	Robert	06/04/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Matos	Anthony	03/25/19	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Melendez	Joel	04/02/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	O'Hara	Kevin	01/25/16	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Orellana	Christian	04/02/14	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Panzini	Christopher	06/01/20	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Papasodora	John	09/19/21	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Patrizzi	Guido	09/26/10	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Pham	Vu	01/10/22	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Pizzi	Stephen	11/13/17	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Puopolo	Robert	10/30/17	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Reardon	Terence	03/05/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Resic	Kenan	03/11/13	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Sabino	Sindy	03/25/19	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Silvestro	Mark	03/14/16	1.00	78,438

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Taborda	Johan	02/05/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Tiso	Michael	06/04/18	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Trifkovic	Vedran	03/12/12	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 6	Vecchia	Derek	07/09/14	1.00	78,438
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Armata	Alexsandra	01/10/22	1.00	76,153
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Berkowitz	Giana	09/19/22	1.00	76,153
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Crevoiserat	Paul Dash	01/10/22	1.00	76,153
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Kingston	Jeffrey	06/07/21	1.00	76,153
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Osorio	Jose	06/01/20	1.00	76,153
210 - POLICE DEPARTMENT: Sworn	P. O. Step 5	Redding	Daniel	05/09/22	1.00	76,153
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Arias-Cardona	Melissa	11/13/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Gomez-Catano	Alejandro	05/08/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Gonzaga	Mickaela	05/08/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Kong	Orion	02/20/21	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Mclaughlin	Michael	02/20/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Mullen	Shayna	02/20/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Rivera	Estefania	11/13/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Wyzanski	Seth	02/20/23	1.00	73,935
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Dupont	Michael	05/13/24	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Griffin	Rick	05/20/19	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Mangos	Tori	05/13/24	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Mrani-Alaoui	Wahid	05/13/24	1.00	72,501
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Claros Arango	Kevin	03/24/25	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Kjersgard	Robert	03/24/25	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Natola	Jarrod	03/24/25	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Ochoa	Alejandro	03/24/25	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Panameno-Suarez	Andrea	05/12/25	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Detillio-Eam	Nathaniel	03/23/26	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Castro Garcia	Christopher	03/23/26	1.00	68,538
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Avery	Derek	10/14/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Medina	Alejandra	10/14/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	O'Donnell	Kathryn	10/14/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Phan	Viet	10/14/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Scoppettuolo	Anthony	10/14/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Wilson	Shelbi	10/14/25	1.00	64,359
210 - POLICE DEPARTMENT: Sworn	CADET	Ribeiro Correia	Andre	03/02/26	1.00	63,581
210 - POLICE DEPARTMENT: Sworn	CADET	Riccio	David	01/05/26	1.00	63,581
210 - POLICE DEPARTMENT: Sworn	CADET	Lemus Aguilar	Esau	01/05/26	1.00	63,581
210 - POLICE DEPARTMENT: Sworn	CADET				1.00	63,581
210 - POLICE DEPARTMENT: Sworn	CADET				1.00	63,581

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
220 - FIRE DEPARTMENT: Sworn	Fire Chief	Cullen	James	04/04/99	1.00	241,020
220 - FIRE DEPARTMENT: Sworn	Sr Deputy Chief	Rich	Glen	11/19/95	1.00	137,297
220 - FIRE DEPARTMENT: Sworn	Deputy - 11	Cheever	Paul	08/02/04	1.00	128,828
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Dicarlo	Michael	04/04/99	1.00	130,761
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Giampietro	Anthony	04/04/99	1.00	130,761
220 - FIRE DEPARTMENT: Sworn	Deputy - 11	Laurano	Joe	08/29/05	1.00	128,828
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Manion	Sean	11/19/95	1.00	130,761
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Bowden	Michael	12/02/01	1.00	111,059
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Demauro	Robert	03/17/10	1.00	105,770
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Esposito	Robert	01/11/02	1.00	111,059
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Ferrante	Steven	02/16/86	1.00	112,725
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Capuano	William	10/03/11	1.00	105,770
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Griffin	Sean	10/12/11	1.00	105,770
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Holmberg	Carl	02/13/01	1.00	111,059
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Landry	Guy	06/01/97	1.00	112,725
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Laurano	Richard Iii	10/12/11	1.00	105,770
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Mansfield	Robert	02/17/13	1.00	105,770
220 - FIRE DEPARTMENT: Sworn	Captain - 11	O'Hara	Kevin	08/02/04	1.00	111,059
220 - FIRE DEPARTMENT: Sworn	Captain - 11	O'Hara	Michael	10/12/11	1.00	105,770
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Parsons	Steven	08/02/04	1.00	111,059
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Wolfgang	Mark	08/02/04	1.00	111,059
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Bowen	Gregg	10/03/11	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Brown	William	08/10/05	1.00	95,738
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Buonopane	Nicholas	02/17/13	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Parlante	Matthew	06/15/20	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Churchill	William	10/03/11	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Conley	Michael	10/12/11	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Dibartolomeo	Leonard	02/11/19	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Doherty	Brian	08/10/05	1.00	95,738
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Doherty	Kevin	08/27/07	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Dwyer	Andrew	08/10/15	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Forte	Michael	10/01/17	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Foster	Charles	08/10/15	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Hartman	Brian	02/11/19	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Leary	Erin	08/10/05	1.00	95,738
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Mullen	Michael	07/12/02	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Muniz	Ariel	11/14/16	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Murphy	Michael	08/10/05	1.00	95,738
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Nadworny	Jamie	09/09/13	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Noll	Joseph	02/17/11	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Rizzo	Ryan	11/14/16	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Robson	Corey	08/02/04	1.00	95,738

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Russo	Nicholas	08/12/13	1.00	91,179
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Warren	Michael	11/14/16	1.00	86,840
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Bruno	Sean	08/02/04	1.00	82,533
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	Calsimitto	Paul	06/01/97	1.00	83,771
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Delgreco	Charles	08/02/04	1.00	82,533
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	Mclaughlin	Peter	06/01/97	1.00	83,771
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Serino	John	08/02/04	1.00	82,533
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Smith	Charles	08/02/04	1.00	82,533
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 26	Steriti	Edward	06/01/97	1.00	83,771
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Trichilo	Frank	09/16/05	1.00	82,533
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Amato	Michael	03/14/10	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Arsenault	Joshua	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Belliveau	Robert	02/17/13	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bianchino	Jason	10/01/17	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bohannon	Jordan	09/12/21	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bona	Jonathan	04/24/22	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bonasoro	Anthony	06/15/20	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bonito	Brendan	10/01/17	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bulla	Philip	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Cadogan	Timothy	10/01/17	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ciampoli	Brian	09/09/13	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Crowe	Robert	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	D'Ambrosio	Joseph	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Deramo	Christopher	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Deramo	John	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dicarlo	Leann	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dicarlo	Ryan	08/10/15	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Digiovanni	Michael	10/03/11	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dimartino	Michael	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Disalvo	Nico	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Doherty	Daniel	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Dusvitch	Joseph	10/03/11	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Ferragamo	Michael	10/03/11	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Festa	Gerard	02/11/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Gibson	Eric	02/11/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Heard	Joe	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Hill	Jason	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Holmberg	Nathaniel	04/24/22	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Iovine	Louis	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Johnson	Barry	03/14/10	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Lally	Justin	10/03/11	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Levasseur	George	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Macdonald	Samuel	09/09/13	1.00	78,603

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Macmillan	William	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	Manion	Sean	09/11/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Messina	Jason	11/14/16	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Oneil	Brandon	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ortega	Jeffrey	06/15/20	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ortega-Bueno	Hernando	09/12/21	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Palleschi	Michael	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Pani	Giancarlo	11/04/19	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Pemberton	Jarel	09/12/21	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	Perez-Chicas	Jonathan	09/11/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Reardon	Patrick	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Roosa	Patrick	08/10/15	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Sarcia	Kristopher	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Serino	David	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Snyder	Jacqueline	09/12/21	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Stankovski	David	10/03/11	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Stuart	Dylan	09/12/21	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Stuart	Michael	09/09/13	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tango	Devin	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tata	Matthew	06/15/20	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tata-Amato	Seth	05/15/23	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Trichilo	Joseph	09/09/13	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Velez	Manuel	09/04/18	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Vendetti	Tyler	09/12/21	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Viviano	Stephen	10/03/11	1.00	78,603
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Banks	Michael	05/26/24	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	D'Ambrosio	Anthony	05/26/24	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Hartman	Nicholas	05/26/24	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Mcmahon	Garrett	05/26/24	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Sandoval	Anthony	05/26/24	1.00	74,858
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Misci	Adam	01/25/26	1.00	70,724
220 - FIRE DEPARTMENT: Sworn	Firefighter 1				1.00	66,362
220 - FIRE DEPARTMENT: Sworn	Firefighter 1				1.00	66,362
220 - FIRE DEPARTMENT: Sworn	Firefighter 1				1.00	66,362
220 - FIRE DEPARTMENT: Sworn	Firefighter 1				1.00	66,362
220 - FIRE DEPARTMENT: Sworn	Firefighter 1				1.00	66,362
220 - FIRE DEPARTMENT: Sworn	Firefighter 1				1.00	66,362

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
420 - DEPT OF PUBLIC WORKS: Administration	Superintendent Of DPW	Ciaramella	Christopher	11/06/17	0.50	82,759
420 - DEPT OF PUBLIC WORKS: Administration	Assistant Superintendent of DPW	Guinasso	William	11/05/18	1.00	127,667
420 - DEPT OF PUBLIC WORKS: Administration	General Foreman	Fabiano	Christopher	09/28/16	0.50	61,705
420 - DEPT OF PUBLIC WORKS: Administration	Recycling Coordinator	Mclaughlin	Michael	03/28/24	1.00	72,904
420 - DEPT OF PUBLIC WORKS: Administration	Construction Oversight	Digregorio	Michael	09/03/19	0.50	44,815
420 - DEPT OF PUBLIC WORKS: Administration	Principal Accounting Clerk	Anemeduris	Debra	09/24/18	1.00	60,994
420 - DEPT OF PUBLIC WORKS: Administration	Mechanic	Dellaporta	Joseph	09/26/24	0.50	45,882
426 - DEPT OF PUBLIC WORKS: General	Lead Supervisor	Cecere	Michael	11/03/86	1.00	105,868
426 - DEPT OF PUBLIC WORKS: General	Municipal Building Supervisor	Penta	Steven	11/16/06	1.00	105,868
426 - DEPT OF PUBLIC WORKS: General	Highway Supervisor	Deangelis	Anthony	04/01/02	1.00	88,691
426 - DEPT OF PUBLIC WORKS: General	Supervisor	Sevastakis	Nicholas	11/13/17	1.00	79,577
426 - DEPT OF PUBLIC WORKS: General	Signs Foreman	Petrigno	Michael	09/09/19	1.00	71,450
426 - DEPT OF PUBLIC WORKS: General	Working Foreman	Noonan	Robert	07/31/23	1.00	71,450
426 - DEPT OF PUBLIC WORKS: General	Working Foreman (Carpenter)	Bruker	Christopher	11/05/18	1.00	71,450
426 - DEPT OF PUBLIC WORKS: General	Working Foreman	Volcimus	Eddy	12/02/21	1.00	71,450
426 - DEPT OF PUBLIC WORKS: General	Foreman	Micciche	Michael	11/05/18	1.00	71,450
426 - DEPT OF PUBLIC WORKS: General	Craftsman	Butler	Laylynn	09/27/21	1.00	68,517
426 - DEPT OF PUBLIC WORKS: General	Laborer	Vranos	Daniel	07/01/23	1.00	61,415
426 - DEPT OF PUBLIC WORKS: General	Laborer	Desantis	John	08/09/21	1.00	61,415
426 - DEPT OF PUBLIC WORKS: General	Laborer	Boudreau	Calvin	08/02/23	1.00	61,415
426 - DEPT OF PUBLIC WORKS: General	Craftsman	Ruiz	Samuel	03/25/24	1.00	62,746
426 - DEPT OF PUBLIC WORKS: General	Craftsman	Pino	John	11/05/18	1.00	68,517
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Supervisor/ Yard Manager	Turco	Massimo	03/25/24	1.00	79,577
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Foreman	Tavares	John	10/17/24	1.00	71,449
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Foreman	Wells	Andrew	09/25/25	1.00	57,890
425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Laborer	O'Brien	Robert	10/03/24	1.00	61,415
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Water Technician	Maniscalco	John	02/05/96	1.00	88,069
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Lead Supervisor	Hilton	Marc	11/06/17	1.00	103,996
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Yard Manager	Courage	Christopher	09/09/19	1.00	79,577
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Supervisor - Drain	Wells	Michael	08/02/21	1.00	81,657
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Supervisor	D'Amelio	Francesco	11/05/18	1.00	79,577
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman				1.00	71,450
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Bowden	Matthew	07/18/23	1.00	71,450
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Traversy	Thomas	08/12/13	1.00	71,450
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Belcastro	Joseph	07/18/23	1.00	68,517
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Contrado	Mark	10/10/24	1.00	68,517
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Guinasso	Andrew	08/03/23	1.00	68,517
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Chavez	Jose	10/24/24	1.00	61,415
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Correia	Cameron	07/22/24	1.00	61,415

City of Revere Employee Listing - Fiscal Year 2027 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2027 Base Salary
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Superintendent	Ciaramella	Christopher	11/06/17	0.50	82,759
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Assistant Superintendent	Gulizia	Anthony	08/30/21	1.00	127,667
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	General Foreman	Fabiano	Christopher	09/28/16	0.50	61,705
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Special Assistant W&S Admin	Dusevitch	Karen	01/15/14	1.00	76,661
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Utility Billing Coordinator	Hallissey	Keith	08/26/24	1.00	74,428
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Const Oversite Mgr	Digregorio	Michael	09/03/19	0.50	44,815
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Mechanic	Dellaporta	Joseph	09/26/24	0.50	45,882
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic	Clerk Of The Works	Lake	Joseph	11/16/06	1.00	55,817

CITY OF REVERE
EMPLOYEE INSURANCE RATES
7/1/26 - 6/30/27

PROVIDER	TYPE OF PLAN	MONTHLY RATE 100%	CITY'S MONTHLY CONTRIBUTION		EMPLOYEE MONTHLY CONTRIBUTION		**EMPLOYEE WEEKLY CONTRIB**	COBRA RATE 102%
Blue Choice	Individual	$ 2,037.58	75.0%	$ 1,528.19	25%	$ 509.40	**$ 117.55**	$ 2,078.33
	Family	$ 5,513.75	75.0%	$ 4,135.31	25%	$ 1,378.44	**$ 318.10**	$ 5,624.03
Network Blue Enhanced	Individual	$ 1,287.17	77.5%	$ 997.56	22.5%	$ 289.61	**$ 66.83**	$ 1,312.91
	Family	$ 3,381.95	77.5%	$ 2,621.01	22.5%	$ 760.94	**$ 175.60**	$ 3,449.59
Harvard Enhanced	Individual	$ 1,253.53	77.5%	$ 971.49	22.5%	$ 282.04	**$ 65.09**	$ 1,278.60
	Family	$ 3,348.30	77.5%	$ 2,594.93	22.5%	$ 753.37	**$ 173.85**	$ 3,415.27
Dental Blue	Individual	$ 47.22	50%	$ 23.61	50%	$ 23.61	**$ 5.45**	$ 48.16
	Family	$ 110.98	50%	$ 55.49	50%	$ 55.49	**$ 12.81**	$ 113.20

Boston Mutual Life	Firefighters, Police Officers	City, DPW, School
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 DIZOGLIO | 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 BK

RE: Appropriation for Fiscal Year 2027

DATE: December 11, 2025

Required Fiscal Year 2027 Appropriation: **$19,663,200**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2027 which commences July 1, 2026.

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, 2025 actuarial valuation and the appropriation data provided to us as of September 30, 2025. 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, 2027.

The allocation by governmental unit is as follows:

City	$14,246,310
School	4,361,298
Housing	953,665
MNRE	101,927

As we indicated in PERAC Memo #27/2025, 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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10 CABOT ROAD, SUITE 300 | MEDFORD, MA 02155
PH 617 666 4446 | FAX 617 628 4002 | WWW.MASS.GOV/PERAC

Section X - Glossary

GLOSSARY OF TERMS

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.

GLOSSARY OF TERMS

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 transaction s 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.

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

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.