

**CITY OF REVERE**  
**FY 2023 APPROVED BUDGET**



**PRESENTED BY:**

**MAYOR BRIAN M. ARRIGO**

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Budget Message from Mayor

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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. Both the Mayor and Council are elected for two-year terms.

### Principal Executive Officers

<u>Title</u>	<u>Name</u>	<u>Manner of Selection</u>	<u>First Took Office</u>	<u>Term Expires</u>
Mayor	Brian Arrigo	Elected to 4 year term	January 2016	January 2024
Chief Financial Officer	Richard Viscay	Appointed by Mayor	February 2020	January 2024
Treasurer/Collector	Cathy Bowden	Appointed by Mayor	July 2020	N/A
Auditor	Richard Viscay	Appointed by Mayor	November, 2017	January 2024
Clerk	Ashley Melnik	Appointed by Council	January 2010	Tenured

### Municipal Services

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

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

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

### Corona Virus (COVID-19) Disclosure

COVID-19 is a new respiratory disease caused by a novel coronavirus that has not previously been 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. On March 15, 2020, the Governor announced emergency actions to help address the spread of the virus, and as a result the City closed all municipal buildings to the public through May 25, 2020. City Hall is now open without an appointment, but masks are required inside all City buildings. The City is adhering to these actions by strictly following the most updated public health recommendations. City employees are currently reporting to work as normal, maintaining all essential functions and services.

The City was awarded a total of \$30.5 million in Coronavirus local fiscal recovery funds in FY2021. Of this amount, \$10 million has been committed to various recovery efforts, including \$5 million in current and future payroll for City employees responding to the public health emergency and its economic impacts, \$2 million in infrastructure improvements, \$2 million towards the development of a new health and wellness center for the community, \$350,000 in assistance to local affected businesses, and other miscellaneous related expenditures, with discussions occurring on an as needed basis for further commitments. In addition, the City received additional funding from FEMA, a CDBG grant to our 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.

For fiscal 2021, the City lowered its estimated receipts by 12.5%, with larger decreases anticipated in the local meals and room tax. New growth for FY2022 increased vs projected by \$1.2 million, which eliminated the need to use \$1 million in revenue replacement from free cash that had been budgeted for FY2021. In its FY2022 budget, the City had estimated that \$1.45 million in local recovery funds may be needed to help shore up continued revenue shortfalls as the City continues to recover from the pandemic. Local receipts are ticking back up closer to pre pandemic levels in many areas.

**Education**

The Revere Public School system consists of a total of seven schools: six elementary schools, two of which are K-8, and one high school. There are also two parochial schools located in the City. The Northeast Metropolitan Regional Vocational School District has 1,261 students, approximately 221 of whom are from Revere.

**Student Enrollments**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beachmont/RumneyMarsh-Mid	963	971	937	970	863
Garfield-Elem/Middle	1,385	1,306	1,291	1,326	1,220
Lincoln/Anthony-Middle	1,226	1,266	1,265	1,240	1,136
Hill (formerly McKinley)	696	712	722	698	639
Paul Revere	494	472	478	461	464
Whelan	730	754	786	752	753
RHS	1,837	1,992	1,978	2,019	1,996
Seacoast	121	82	90	65	70
Total	<u>7,452</u>	<u>7,555</u>	<u>7,547</u>	<u>7,531</u>	<u>7,141</u>

Source: Superintendent of Schools.

## Climate Resiliency

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

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

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 affect 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 newly established North Suffolk Office of Resiliency and Sustainability (NSORS).



The two new staff members are 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 new regional working group. Funding has been secured for this regional flood mitigation working group via the Accelerating Climate Resiliency grant from MAPC that will be advanced this fiscal year.

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 two additional MVP Action grants, for a Coastal Resiliency Study for the Point of Pines and Riverside neighborhoods, and a Planning grant for Stormwater Storage at Gibson Park. The City employs an environmental planner to lead the use of the funding and is further supported by the Department of Planning & Community Development.

In addition, the City has been coordinating regularly with the City of Boston 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.

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

## 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 originally expected to be predominant (80/20 ratio) during this first phase. Recent indications are that commercial development will exceed that target with the announcement of a major new bio-tech manufacturing facility not initially planned for phase 1, which suggests that overall commercial development may well exceed 50% of the build-out. 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.

Remaining on the horizon is the development of the vacant 34-acre former Wonderland Greyhound Racetrack. This site represents a key opportunity for further economic development in the City of Revere given its prime location on Route 1A and ideal access to the adjacent Wonderland T Station and Commuter Rail. While there are still no definitive plans pending for this transit-oriented property, there has been renewed interest in its development potential, which continues to build with the recent announcement of bio-tech commercial development in nearby Suffolk Downs.

The City of Revere is also home to two Amazon delivery stations, one currently operational in the City's geographic center, with another slated for construction at the former Showcase Cinema site on Squire Road. In 2018, the closure and sale of the 800,000 gsf 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 is expected to open in 2022.

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. That will include a 291-unit mixed-use market-rate residential development, which is now undergoing state and municipal permitting based on a related and recently approved new zoning overlay district.

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; and 500 Ocean Ave consisting of 305 luxury rental units. 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 aforementioned projects are being 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 213-unit mixed use residential development at 646 Ocean Ave. a 230 mixed use residential development at 656 Ocean Ave. Both projects are fully permitted and are now near or under construction.

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. The approximately 3-acre parcel at 580 Revere Beach Boulevard, just north of the Beach House, is now under agreement with Mill Creek Residential, which is slated to begin the permitting process for an estimated

330 units of housing, potentially to include additional commercial elements. A 145-unit mixed use development at 320 Revere Beach Boulevard also recently completed construction, with occupancy beginning in summer 2021

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 and actively leasing in 2021. Adjacent to this site at 50 Ocean Avenue and 21 Revere Beach Boulevard is The Ryder, a recently completed 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 during or since 2020, including: 195 residential units at 205 Revere Beach Parkway by Gate Residential; a 162 room Staybridge 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 gsf 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 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; and a 13 unit residential development at 1064 North Shore Road.

**Largest Employers**

<u>Name</u>	<u>Nature of Business</u>	<u>Employment</u>
Amazon	E-Commerce	500
Market Basket	Supermarket	466
Mass General Hospital	Medical	200
Price Rite	Supermarket	185
Lighthouse Nursing	Nursing	182
Target	Retail	170
Burlington Coat Factory	Retail	160
Stop & Shop (Squire Road)	Supermarket	150
BeDriven North Shore	Livery	150
Annemark Nursing	Nursing Home	135
OceanAir	Shipping/Logistics	100

Source: Data gathered by City from the individual employers.

**Labor Force, Employment and Unemployment Rate**

According to the Massachusetts Department of Employment and Training, in November 2021, the City had a total labor force of 29,140 of whom 27,608 were employed and 1,523 or 5.3% were unemployed as compared with 4.8 % for the Commonwealth.

The following table sets forth the City's average labor force and average annual unemployment rates for calendar years 2016 through 2020 and the unemployment rates for the Commonwealth and the nation as a whole for the same period:

<u>Year</u>	<u>City of Revere</u>			<u>Massachusetts</u>	<u>U.S.</u>
	<u>Labor Force</u>	<u>Employment</u>	<u>Unemployment Rate</u>	<u>Unemployment Rate</u>	<u>Unemployment Rate</u>
2020	29,725	25,657	13.7%	8.4%	6.7%
2019	29,727	28,851	2.9	2.8	3.5
2018	29,843	28,858	3.3	3.3	3.9
2017	28,351	27,326	3.6	3.7	4.4
2016	28,056	27,016	3.7	3.9	4.9

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

### Building Permits

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

<u>Fiscal Year</u>	<u>Commercial</u>	<u>%</u>	<u>Residential</u>	<u>%</u>	<u>Total</u>
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
2018	89,571,674 (1)	78	25,406,328	22	114,978,002
2017	22,354,410	51	21,908,970	49	44,263,380

Source: City Building Inspector.

(1) Increase attributable to increased commercial activity, see "Economic Development" above.

**Income Levels and Population**

	<u>Revere</u>	<u>Massachusetts</u>	<u>United States</u>
<b>Median Family Income</b>			
2020	\$62,568	\$81,215	\$62,843
2010	58,345	81,165	51,144
2000	45,865	61,664	50,046
1990	37,213	44,367	35,225
1980	19,004	21,166	19,908
<b>Per Capita Income</b>			
2020	\$30,587	43,761	\$34,103
2010	25,085	33,966	27,334
2000	19,698	25,952	21,587
1990	14,723	17,224	14,420
1980	6,660	7,459	7,313

**Population Trends**

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

Source: U.S. Bureau of the Census.

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

## PROPERTY TAXATION

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

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

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

### Tax Levy Computation

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

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

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

- (2) Estimated by the State Department of Revenue and required by law to be used in setting of the tax rate. Actual state aid payments may vary upward or downward from said estimates, and the State may withhold (generally quarterly) payments pending receipt of State and County assessments.
- (3) Transfers from available funds, including "Free Cash" (see "Free Cash"), generally made as an offset to a particular appropriation item.

**Assessed Valuations and Tax Levies**

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

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

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

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

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

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

(1) Revaluation year.

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



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

	<u>Fiscal 2018</u>	<u>Fiscal 2019</u>	<u>Fiscal 2020</u>	<u>Fiscal 2021</u>	<u>Fiscal 2022</u>
Residential	\$12.96	\$12.11	\$11.26	\$11.06	\$10.40
Commercial	25.36	23.68	21.88	21.83	20.56
Industrial	25.36	23.68	21.88	21.83	20.56
Personal	25.36	23.68	21.88	21.83	20.56

Source: Massachusetts Department of Revenue.

**Largest Taxpayers**

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

<u>Name</u>	<u>Nature of Business</u>	<u>Total Assessed Valuations for Fiscal 2021</u>
Overlook Revere Owner LLC	Apartments	\$ 177,607,400
CLPF Revere LLC	Warehouse Distribution	142,023,700
500 Ocean Avenue, LLC	Apartments	77,640,800
GreyStar Revere LLC	Apartments	67,343,200
Baystone Revere LLC	Apartments	65,652,600
205 Revere Beach Pkwy Partners	Apartments	57,238,200
64 VWS Owner LLC	Apartments	56,018,600
Rumney Flats Apartments LLC	Apartments	52,979,300
Waters Edge Limited Partnership*	Apartments	39,648,800
21 Revere Beach Blvd	Apartments	32,228,900
		<u>\$ 768,381,500</u>

Source: Board of Assessors.

\*Currently behind in FY20 taxes.

**State Equalized Valuation**

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

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

Source: Massachusetts Department of Revenue.

### Overlay and Abatements

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

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

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

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

### Tax Levies and Collections

Prior to the fiscal year 1992, the taxes for each fiscal year were due in two installments on November 1 (subject to deferral if tax bills are sent out late) and May 1. However, beginning in fiscal 1992 the City instituted quarterly billing of real and personal property taxes, with tax bills payable August 1, November 1, February 1 and May 1 of each fiscal year. Interest accrues on delinquent taxes currently 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 not been transferred, an unenforced lien expires on the fourth December 31 after 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 as described below.

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

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

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

- (1) Net after deduction of overlay for abatements.
- (2) Actual dollar collections. Does not deduct refunds nor include abatements or other non-cash credits.
- (3) Before the end of each fiscal year all delinquent taxes are turned over to tax title. Therefore, further collections are made under Tax Title Redemptions and are no longer categorized by fiscal year or credited back to a specific levy when collected.
- (4) Collections for the current fiscal year are comparable to previous fiscal years.

### Tax Titles and Possessions

Massachusetts law permits a municipality either to sell by public sale (at which the municipality may become the purchaser) or to take real property for nonpayment 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 to redemption is not exercised within six months (which may be extended an additional year in the case of certain installment payments) it can be foreclosed or taken by the municipality, becoming a "tax possession," which may be held and disposed of in the same manner as other land held for municipal purposes.

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

The City has instituted a policy to sell properties that are foreclosed by the land court at public auction. Such auctions have resulted in revenues to the City in the amount of \$259,991 in fiscal 2015, \$920,000 in fiscal 2016, \$519,072 in fiscal 2017, \$372,534 in fiscal 2018 and \$655,920 in fiscal 2021.

### **Taxation to Meet Deficits**

Overlay deficits, i.e., tax abatements (or refunds made) 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 other 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.

Cities and towns are authorized to appropriate sums, and thus to levy taxes, to cover deficits arising from other causes, such as "free cash" deficits arising from a failure to collect taxes. This is not generally understood, however, and it has not been the practice to levy taxes to cover free cash deficits. 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, non-property tax revenues in excess of estimates, other miscellaneous items or funding loans authorized by special act, they remain in existence. See "CITY FINANCES - Free Cash."

### **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 is in compliance, 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 in excess of 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 (see “TAX INCREMENT FINANCING FOR DEVELOPMENT DISTRICTS” below).

## **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.

## **Community Preservation Act**

The Massachusetts Community Preservation Act (the “CPA”) permits cities and towns that accept its provisions to levy a surcharge on its real property tax levy, dedicate revenue (other than state or federal funds), and to receive state matching funds for (i) the acquisition, creation, preservation, rehabilitation and restoration of land for recreational use, open space, and affordable housing and (ii) the acquisition, preservation, rehabilitation and restoration of historic resources. The provisions of the CPA must be accepted by the voters of the city or town at an election after such provisions have first been accepted by either a vote of the legislative body of the city or town or an initiative petition signed by 5% of its registered voters.

A city or town may approve a surcharge of up to 3% (but not less than 1% under certain circumstances) and may make an additional commitment of funds by dedicating revenue other than state or federal funds, provided that the total funds collected do not exceed 3% of the real property tax levy, less any exemptions adopted (such as an exemption for low-income individuals and families and for low and moderate-income senior citizens, an exemption for \$100,000 of the value of each taxable parcel of residential real property or \$100,000 of the value of each taxable parcel of class three, commercial property, and class four, industrial property as defined in Chapter 59, Section 2A of the General Laws, and an exemption for commercial and industrial properties in cities and towns with classified tax rates). In the event that the municipality shall no longer dedicate all or part of the additional funds to community preservation, the surcharge on the real property tax levy of not less than 1% shall remain in effect, provided that any such change must be approved pursuant to the same process as acceptance of the CPA. The surcharge is not counted in the total taxes assessed for the purpose of determining the permitted levy amount under Proposition 2½ (see “*Tax Limitations*” under “PROPERTY TAXATION” above). A city or town may revoke its acceptance of the provisions of the CPA at any time after 5 years from the date of such acceptance and may change the amount of the surcharge or the exemptions to the surcharge at any time, including reducing the surcharge to 1% and committing additional municipal funds as outlined above, provided that any such revocation or change must be approved pursuant to the same process as acceptance of the CPA.

Any city or town that accepts the provisions of the CPA will receive annual state matching grants to supplement amounts raised by its surcharge and dedication of revenue. The state matching funds are raised from certain recording and filing fees of the registers of deeds. Those amounts are deposited into a state trust fund and are distributed to cities and towns that have accepted the provisions of the CPA, which distributions are not subject to annual appropriation by the state legislature. The amount distributed to each city and town is based on a statutory formula and the total state distribution made to any city or town may not exceed 100% of the amount raised locally by the surcharge on the real property tax levy.

The amounts raised by the surcharge on taxes, the dedication of revenue and received in state matching funds are required to be deposited in a dedicated community preservation fund. Each city or town that accepts the provisions of the CPA is required to establish a community preservation committee to study the community preservation needs of the community and to make recommendations to the legislative body of the city or town regarding the community preservation projects that should be funded from the community preservation fund. Upon the recommendations of the committee, the legislative body of the city or town may appropriate amounts from the fund for permitted community preservation purposes or may reserve amounts for spending in future fiscal years, provided that at least 10% of the total annual revenues to the fund must be spent or set aside for open space purposes, 10% for historic resource purposes and 10% for affordable housing purposes.

The CPA authorizes cities and towns that accept its provisions to issue bonds and notes in anticipation of the receipt of surcharge and dedicated revenues to finance community preservation projects approved under the provisions of the CPA. Bonds and notes issued under the CPA are general obligations of the city or town and are payable from amounts on deposit in the community preservation fund. In the event that a city or town revokes its acceptance of the provisions of the CPA, the surcharge shall remain in effect until all contractual obligations incurred by the city or town prior to such revocation, including the payment of bonds or notes issued under the CPA, have been fully discharged.

The City has not adopted the Community Preservation Act.



## **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 of the Mayor, the council may not make any appropriation for a purpose not included in the proposed budget. The council may not increase any item without the recommendation of the Mayor (except as provided by legislation, subject to local acceptance, under which the school budget or regional school district assessment can be increased upon recommendation of the school committee or regional district school committee and by two-thirds vote of the council, provided that such increase does not cause the total annual budget to exceed property tax limitations). If the council fails to act on any item of the proposed budget within 45 days, that item takes effect.

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

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

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

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

### **Operating Budget Trends**

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

	<u>Fiscal 2018</u>	<u>Fiscal 2019</u>	<u>Fiscal 2020</u>	<u>Fiscal 2021</u>	<u>Fiscal 2022</u>
General Management and Support	\$ 47,390,469	\$ 48,280,904	\$ 51,333,885	\$ 52,414,329	\$ 54,770,802
Protection of Persons & Property	23,283,639	22,799,610	24,702,702	25,527,942	26,193,860
Human Services	1,238,933	2,485,646	2,196,888	1,952,299	2,142,483
Services to Property	31,301,915	32,430,101	34,017,590	34,364,426	35,946,485
Culture and Recreational	1,006,710	1,051,676	1,291,724	1,349,179	1,402,468
Total General Government	<u>\$ 104,221,666</u>	<u>\$ 107,047,937</u>	<u>\$ 113,542,789</u>	<u>\$ 115,608,175</u>	<u>\$ 120,456,098</u>
School Department	<u>\$ 80,215,681</u>	<u>\$ 85,628,634</u>	<u>\$ 89,847,444</u>	<u>\$ 94,113,447</u>	<u>\$ 104,522,133</u> (1)
Total	<u>\$ 184,437,347</u>	<u>\$ 192,676,571</u>	<u>\$ 203,390,233</u>	<u>\$ 209,721,622</u>	<u>\$ 224,978,231</u>

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. In order 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.

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

## Education Reform

State legislation known as the Education Reform Act of 1993, as amended, imposes certain minimum expenditure requirements on municipalities with respect to funding for education and related programs, and may affect the level of state aid to be received for education. The requirements are determined on the basis of formulas affected by various measures of wealth and income, enrollments, prior levels of local spending and state aid, and other factors. At this time the City of Revere is in full compliance with the mandates of the Education Reform Act of 1993.

**State Aid** - In addition to grants for specified capital purposes (some of which are payable over the life of the bonds issued for the projects), the Commonwealth provides financial assistance to cities and towns for current purposes. Payments to cities and towns are derived primarily from a percentage of the State's personal income, sales and use, and corporate excise tax receipts, together with the net receipts from the State Lottery. A municipality's state aid entitlement is based on a number of different formulas, of which the "schools" and "lottery" formulas are the most important. Both of the major formulas tend to provide more state aid to poorer communities. The formulas for determining a municipality's state aid entitlement are subject to amendment by the state legislature and, while a formula 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 the actual state aid payments may vary from the estimate.

In the fall of 1986, both the State Legislature (by statute, repealed as of July 22, 1999) and the voters (by initiative petition) placed limits on the growth of state tax revenues. Although somewhat different in detail, each measure essentially limited the annual growth in state tax revenues to an average rate of growth in wages and

salaries in the Commonwealth over the three previous calendar years. If not amended, the remaining law could restrict the amount of state revenues available for state aid to local communities.

**State School Building Assistance Program:** Under its school building assistance program, the Commonwealth of Massachusetts provides grants to cities, towns and regional school districts for school construction projects. Until July 26, 2004, the State Board of Education was responsible for approving grants for school projects and otherwise administering the program. Grant amounts ranged from 50% to 90% of approved project costs. Municipalities generally issued bonds to finance the entire project cost, and the Commonwealth disbursed the grants in equal annual installments over the term of the related bonds.

Pursuant to legislation which became effective on July 26, 2004, the state legislature created the Massachusetts School Building Authority (the "Authority") to finance and administer the school building assistance program. The Authority has assumed all powers and obligations of the Board of Education with respect to the program. In addition to certain other amounts, the legislation dedicates a portion of Commonwealth sales tax receipts to the Authority to finance the program.

Projects previously approved for grants by the State Board of Education are entitled to receive grant payments from the Authority based on the approved project cost and reimbursement rate applicable under the prior law. The Authority has paid and is expected to continue to pay the remaining amounts of the grants for such projects either in annual installments to reimburse debt service on bonds issued by the municipalities to finance such projects, or as lump sum payments to contribute to the defeasance of such bonds.

Projects on the priority waiting list as of July 22, 2004 are also entitled to receive grant payments from the Authority based on the eligible project costs and reimbursement rates applicable under the prior law. With limited exceptions, the Authority is required to fund the grants for such projects in the order in which they appear on the waiting list. Grants for any such projects that have been completed or substantially completed have been paid and are expected to continue to be paid by the Authority in lump sum payments, thereby eliminating the need for the Authority to reimburse interest expenses that would otherwise be incurred by the municipalities to permanently finance the Authority's share of such project costs. Interest on debt issued by municipalities prior to July 22, 2004 to finance such project costs, and interest on temporary debt until receipt of the grant, is included in the approved costs of such projects. Grants for any such projects that have not yet commenced or that are underway have been and are expected to continue to be paid by the Authority as project costs are incurred by the municipality pursuant to a project funding agreement between the Authority and the municipality, eliminating the need for the municipality to borrow even on a temporary basis to finance the Authority's share of the project costs in most cases.

The range of reimbursement rates for new project grant applications submitted to the Authority on or after July 22, 2007 has been reduced to between 40% and 80% of approved project costs. The Authority promulgated new regulations with respect to the application and approval process for projects submitted after July 22, 2007. The Authority expects to pay grants for such projects as project costs are incurred pursuant to project funding agreements between the Authority and the municipalities. None of the interest expense incurred on debt issued by municipalities to finance their portion of the costs of new projects will be included in the approved project costs eligible for reimbursement.

**Local Options Meals Tax:** On May 24, 2010, the City adopted the local meals excise tax to be effective July 22, 2010. The local meals excise tax is a 0.75% tax on the gross receipts of a vendor from the sale of restaurant meals. The tax is paid by the vendor to the State Commissioner of Revenue, who in turn pays the tax to the municipality in which the meal was sold. In fiscal 2021, the City collected \$635,412 and the revenue from this tax.

**Room Occupancy Tax:** An additional source of revenue for the City is the room occupancy tax. Under the room occupancy tax, local governments may tax the provision of hotel, motel, lodging houses and bed and breakfast rooms at a rate not to exceed four percent of the cost of renting such rooms. The tax is paid by the operator of each establishment to the State Commissioner of Revenue, who in turn pays the tax back to the municipality in which the room is located. On August 10, 2009, the City increased this tax to 6% to be effective October 1, 2009. In fiscal 2021, the City collected \$548,001 from this tax.

**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. Such 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 a number of fiscal years, and rates have been increased accordingly per 100 cubic feet, most recently as follows:

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

**Annual Audits**

The City's accounts are audited annually. The most recent audit was conducted by Powers and Sullivan for fiscal 2021 which is attached hereto as Appendix A.

The attached audit speaks only as of its date, and only to the matters expressly set forth therein. The auditors have not been engaged to review this Annual Report or to perform audit procedures regarding the post-audit period, nor have the auditors been requested to give their consent to the inclusion of their report in Appendix A. Except as stated in their report, the auditors have not been engaged to verify the financial information set out in Appendix A and are not passing upon and do not assume responsibility for the sufficiency, accuracy or completeness of the financial information presented in that appendix.

**Financial Statements**

Set forth on the following pages are Governmental Funds Balance Sheets for fiscal years 2021, 2020, and 2019, and Statements of Revenues, Expenditures and Changes in Fund Balances for the fiscal years 2017, 2018, 2019 and 2020 and 2021. These statements were extracted from the City’s audited financial statements.

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2021 (1)**

	General	City Capital Projects General	Nonmajor Governmental funds	Total Governmental funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,257,925	\$ 32,501,002	\$ 19,231,138	\$ 71,990,065
Investments	4,084,998	-	-	4,084,998
Receivables, net of uncollectibles:				-
Real estate and personal property taxes	94,653	-	-	94,653
Tax liens	3,488,375	-	-	3,488,375
Motor vehicle and other excise taxes	1,395,297	-	-	1,395,297
Departmental and other	298,830	-	-	298,830
Intergovernmental	4,232,254	-	9,506,943	13,739,197
Tax foreclosures	280,958	-	-	280,958
Due from other funds	5,857,901	-	-	5,857,901
<b>TOTAL ASSETS</b>	<b>\$ 39,991,191</b>	<b>\$ 32,501,002</b>	<b>\$ 28,738,081</b>	<b>\$ 101,230,274</b>
<b>LIABILITIES</b>				
Warrants payable	983,268	396,961	3,426,975	4,807,204
Accrued payroll	725,369	-	68,581	793,950
Due to other funds	-	-	5,857,901	5,857,901
Other liabilities	1,495,146	-	-	1,495,146
Notes payable	-	-	1,000,000	1,000,000
<b>TOTAL LIABILITIES</b>	<b>\$ 3,203,783</b>	<b>\$ 396,961</b>	<b>\$ 10,353,457</b>	<b>\$ 13,954,201</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	5,194,819	-	210,977	5,405,796
<b>FUND BALANCES</b>				
Restricted	-	32,104,041	18,191,620	50,295,661
Committed	77,517	-	-	77,517
Assigned	19,517,283	-	-	19,517,283
Unassigned	11,997,789	-	(17,973)	11,979,816
<b>TOTAL FUND BALANCES</b>	<b>\$ 31,592,589</b>	<b>\$ 32,104,041</b>	<b>\$ 18,173,647</b>	<b>\$ 81,870,277</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OR RESOURCES, AND FUND BALANCES</b>	<b>\$ 39,991,191</b>	<b>\$ 32,501,002</b>	<b>\$ 28,738,081</b>	<b>\$ 101,230,274</b>

(1) Extracted from the audited financial statements of the City.

**GOVERNMENTAL FUNDS  
BALANCE SHEET**

JUNE 30, 2020

(1)

	General	City Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents.....	\$ 30,459,909	\$ 3,936,389	\$ 23,614,452	\$ 58,010,750
Receivables, net of uncollectibles:				
Real estate and personal property taxes.....	3,137,148	-	-	3,137,148
Tax liens.....	1,540,739	-	-	1,540,739
Motor vehicle and other excise taxes.....	1,880,682	-	-	1,880,682
Departmental and other.....	214,549	-	-	214,549
Intergovernmental.....	-	-	2,252,018	2,252,018
Tax foreclosures.....	371,823	-	-	371,823
Due from other funds.....	753,714	-	-	753,714
Other assets.....	636,602	-	-	636,602
<b>TOTAL ASSETS.....</b>	<b>\$ 38,995,166</b>	<b>\$ 3,936,389</b>	<b>\$ 25,866,470</b>	<b>\$ 68,798,025</b>
<b>LIABILITIES</b>				
Warrants payable.....	\$ 1,133,882	\$ 739,093	\$ 1,557,345	\$ 3,430,320
Accrued payroll.....	259,418	-	18,472	277,890
Due to other funds.....	-	-	753,714	753,714
Other liabilities.....	128,181	-	-	128,181
Notes payable.....	-	11,150,000	2,927,633	14,077,633
<b>TOTAL LIABILITIES.....</b>	<b>1,521,481</b>	<b>11,889,093</b>	<b>5,257,164</b>	<b>18,667,738</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue.....	5,261,896	-	162,891	5,424,787
<b>FUND BALANCES</b>				
Restricted.....	-	-	20,515,675	20,515,675
Committed.....	201,934	-	-	201,934
Assigned.....	15,401,297	-	-	15,401,297
Unassigned.....	16,608,558	(7,952,704)	(69,260)	8,586,594
<b>TOTAL FUND BALANCES.....</b>	<b>32,211,789</b>	<b>(7,952,704)</b>	<b>20,446,415</b>	<b>44,705,500</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES.....</b>	<b>\$ 38,995,166</b>	<b>\$ 3,936,389</b>	<b>\$ 25,866,470</b>	<b>\$ 68,798,025</b>

(1) Extracted from the audited financial statements of the City.

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2019 (1)**

	General	City Capital Projects General	Nonmajor Governmental funds	Total Governmental funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 30,174,277	\$ 12,575,364	\$ 22,327,306	\$ 65,076,947
Receivables, net of uncollectibles:				
Real estate and personal property taxes	175,423	-	-	175,423
Tax liens	3,331,284	-	-	3,331,284
Motor vehicle and other excise taxes	1,280,401	-	-	1,280,401
Departmental and other	199,695	-	-	199,695
Intergovernmental	4,802,675	-	1,612,713	6,415,388
Tax foreclosures	232,029	-	-	232,029
Due from other funds	377,996	-	-	377,996
<b>TOTAL ASSETS</b>	<b>\$ 40,573,780</b>	<b>\$ 12,575,364</b>	<b>\$ 23,940,019</b>	<b>\$ 77,089,163</b>
<b>LIABILITIES</b>				
Warrants payable	1,739,384	1,221,845	1,648,865	4,610,094
Accrued payroll	216,131	-	36,628	252,759
Due to other funds	-	-	377,996	377,996
Other liabilities	379,388	-	-	379,388
Notes payable	-	11,150,000	3,435,500	14,585,500
<b>TOTAL LIABILITIES</b>	<b>\$ 2,334,903</b>	<b>\$ 12,371,845</b>	<b>\$ 5,498,989</b>	<b>\$ 20,205,737</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	4,765,201	-	1,335,976	6,101,177
<b>FUND BALANCES</b>				
Restricted	-	203,519	18,725,794	18,929,313
Committed	271,203	-	-	271,203
Assigned	13,840,088	-	-	13,840,088
Unassigned	19,362,385	-	(1,620,740)	17,741,645
<b>TOTAL FUND BALANCES</b>	<b>\$ 33,473,676</b>	<b>\$ 203,519</b>	<b>\$ 17,105,054</b>	<b>\$ 50,782,249</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OR RESOURCES, AND FUND BALANCES</b>	<b>\$ 40,573,780</b>	<b>\$ 12,575,364</b>	<b>\$ 23,940,019</b>	<b>\$ 77,089,163</b>

(1) Extracted from the audited financial statements of the City.

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2021 (1)**

	General	City Capital Projects General	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Real estate and personal property taxes, net of tax refunds	\$ 91,831,694	\$ -	\$ -	\$ 91,831,694
Tax and other liens	924,614	-	-	924,614
Motor vehicle excise taxes	6,640,706	-	-	6,640,706
Hotel/motel tax	548,001	-	-	548,001
Meals tax	635,412	-	-	635,412
Charges for services	2,001,470	-	1,757,293	3,758,763
Penalties and interest on taxes	794,419	-	-	794,419
Payments in lieu of taxes	210,693	-	-	210,693
Licenses and permits	1,866,058	-	-	1,866,058
Fines and forfeitures	1,408,944	-	-	1,408,944
Intergovernmental - Teachers Retirement	28,041,049	-	-	28,041,049
Intergovernmental	83,229,832	172,500	19,581,642	102,983,974
Intergovernmental - COVID-19 relief	-	-	10,306,264	10,306,264
Departmental and other	52,768	3,213,415	6,422,531	9,688,714
Investment income	258,532	-	15,578	274,110
<b>TOTAL REVENUES</b>	<b>218,444,192</b>	<b>3,385,915</b>	<b>38,083,308</b>	<b>259,913,415</b>
<b>EXPENDITURES:</b>				
Current:				
General government	7,020,764	1,008,500	9,450,455	17,479,719
Public safety	25,876,849	180,068	5,313,607	31,370,524
Education	89,745,541	-	17,773,634	107,519,175
Public works	3,245,139	2,392,337	4,298,007	9,935,483
Health and human services	1,678,053	-	2,145,232	3,823,285
Trash and recycling	-	-	5,053,960	5,053,960
Culture and recreation	1,086,104	-	696,808	1,782,912
Pension benefits	13,086,427	-	-	13,086,427
Pension benefits - Teachers Retirement	28,041,049	-	-	28,041,049
Employee benefits	25,352,182	-	-	25,352,182
State and county charges	13,558,757	-	-	13,558,757
Debt service:				
Principal	3,874,543	-	-	3,874,543
Interest	2,105,157	-	-	2,105,157
<b>TOTAL EXPENDITURES</b>	<b>214,670,565</b>	<b>3,580,905</b>	<b>44,731,703</b>	<b>262,983,173</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,773,627</b>	<b>(194,990)</b>	<b>(6,648,395)</b>	<b>(3,069,758)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of bonds	-	36,575,000	-	36,575,000
Issuance of refunding bonds	5,490,000	-	-	5,490,000
Premium from issuance of bonds	-	3,282,310	176,006	3,458,316
Premium from issuance of refunding bonds	1,110,000	-	-	1,110,000
Payments to refunded bond escrow agent	(6,600,000)	-	-	(6,600,000)
Transfers in	796,901	494,425	5,895,962	7,187,288
Transfers out	(5,189,728)	(100,000)	(1,971,279)	(7,261,007)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,392,827)</b>	<b>40,251,735</b>	<b>4,100,689</b>	<b>39,959,597</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(619,200)</b>	<b>40,056,745</b>	<b>(2,547,706)</b>	<b>36,889,839</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>32,211,789</b>	<b>(7,952,704)</b>	<b>20,721,353</b>	<b>44,980,438</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 31,592,589</b>	<b>\$ 32,104,041</b>	<b>\$ 18,173,647</b>	<b>\$ 81,870,277</b>

(1) Extracted from the audited financial statements of the City.



**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

YEAR ENDED JUNE 30, 2020

	General	City Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Real estate and personal property taxes, net of tax refunds.....	\$ 89,845,360	\$ -	\$ -	\$ 89,845,360
Tax and other liens.....	1,357,342	-	-	1,357,342
Motor vehicle and other excise taxes.....	5,402,654	-	-	5,402,654
Hotel/motel tax.....	1,816,373	-	-	1,816,373
Meals tax.....	715,005	-	-	715,005
Charges for services.....	1,588,895	-	1,174,288	2,763,183
Penalties and interest on taxes.....	309,592	-	-	309,592
Payments in lieu of taxes.....	245,982	-	-	245,982
Licenses and permits.....	2,740,188	-	-	2,740,188
Fines and forfeitures.....	1,403,607	-	-	1,403,607
Intergovernmental - Teachers Retirement.....	24,042,376	-	-	24,042,376
Intergovernmental.....	82,745,730	-	23,522,476	106,268,206
Intergovernmental - COVID-19 relief.....	-	-	1,382,158	1,382,158
Departmental and other.....	208,085	-	4,489,005	4,697,090
Contributions and donations.....	-	-	158,819	158,819
Investment income.....	998,069	-	137,653	1,135,722
<b>TOTAL REVENUES.....</b>	<b>213,419,258</b>	<b>-</b>	<b>30,864,399</b>	<b>244,283,657</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	7,844,993	93,769	2,850,658	10,789,420
Public safety.....	24,560,398	210,423	1,596,669	26,367,490
Education.....	88,621,789	-	18,528,046	107,149,835
Public works.....	4,160,603	8,875,455	2,086,089	15,122,147
Health and human services.....	2,113,914	-	623,641	2,737,555
Trash and recycling.....	-	-	4,444,835	4,444,835
Culture and recreation.....	1,265,610	-	562,301	1,827,911
COVID-19.....	-	-	1,382,158	1,382,158
Pension benefits.....	12,229,364	-	-	12,229,364
Pension benefits - Teachers Retirement.....	24,042,376	-	-	24,042,376
Employee benefits.....	24,840,857	-	-	24,840,857
State and county charges.....	12,996,858	-	-	12,996,858
Debt service:				
Principal.....	3,864,543	-	-	3,864,543
Interest.....	2,565,057	-	-	2,565,057
<b>TOTAL EXPENDITURES.....</b>	<b>209,106,362</b>	<b>9,179,647</b>	<b>32,074,397</b>	<b>250,360,406</b>

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>4,312,896</u>	<u>(9,179,647)</u>	<u>(1,209,998)</u>	<u>(6,076,749)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in.....	626,801	1,023,424	6,703,213	8,353,438
Transfers out.....	<u>(6,201,584)</u>	<u>-</u>	<u>(2,151,854)</u>	<u>(8,353,438)</u>
TOTAL OTHER FINANCING SOURCES (USES).....	<u>(5,574,783)</u>	<u>1,023,424</u>	<u>4,551,359</u>	<u>-</u>
NET CHANGE IN FUND BALANCES.....	(1,261,887)	(8,156,223)	3,341,361	(6,076,749)
FUND BALANCES AT BEGINNING OF YEAR.....	<u>33,473,676</u>	<u>203,519</u>	<u>17,105,054</u>	<u>50,782,249</u>
FUND BALANCES AT END OF YEAR.....	<u>\$ 32,211,789</u>	<u>\$ (7,952,704)</u>	<u>\$ 20,446,415</u>	<u>\$ 44,705,500</u>

(1) Extracted from the audited financial statements of the City.

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2019 (1)**

	General	City Capital Projects General	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Real estate and personal property taxes, net of tax refunds	\$ 84,795,403	\$ -	\$ -	\$ 84,795,403
Tax liens	725,499	-	-	725,499
Motor vehicle excise taxes	6,040,326	-	-	6,040,326
Hotel/motel tax	1,903,017	-	-	1,903,017
Meals tax	720,250	-	-	720,250
Charges for services	1,616,433	-	1,228,180	2,844,613
Penalties and interest on taxes	853,417	-	-	853,417
Payments in lieu of taxes	185,119	-	-	185,119
Licenses and permits	4,521,377	-	-	4,521,377
Fines and forfeitures	1,284,332	-	-	1,284,332
Intergovernmental - Teachers Retirement	18,474,813	-	-	18,474,813
Intergovernmental	78,366,039	-	26,698,962	105,065,001
Departmental and other	590,599	-	3,655,349	4,245,948
Contributions and donations	-	-	196,815	196,815
Investment income	1,326,089	478	322,240	1,648,807
<b>TOTAL REVENUES</b>	<b>201,402,713</b>	<b>478</b>	<b>32,101,546</b>	<b>233,504,737</b>
<b>EXPENDITURES:</b>				
Current:				
General government	6,730,247	225,341	7,253,376	14,208,964
Public safety	22,663,660	1,490,764	1,851,268	26,005,692
Education	86,269,093	-	18,587,849	104,856,942
Public works	3,699,999	3,424,679	6,138,879	13,263,557
Health and human services	2,352,290	-	984,015	3,336,305
Culture and recreation	1,033,681	-	489,310	1,522,991
Pension benefits	11,631,094	-	-	11,631,094
Pension benefits - Teachers Retirement	18,474,813	-	-	18,474,813
Employee benefits	23,299,820	-	-	23,299,820
State and county charges	12,231,375	-	-	12,231,375
Debt service:				
Principal	3,664,543	-	-	3,664,543
Interest	2,303,400	-	-	2,303,400
<b>TOTAL EXPENDITURES</b>	<b>194,354,015</b>	<b>5,140,784</b>	<b>35,304,697</b>	<b>234,799,496</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>7,048,698</b>	<b>(5,140,306)</b>	<b>(3,203,151)</b>	<b>(1,294,759)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of bonds	-	2,260,070	2,574,930	4,835,000
Premium from issuance of bonds	-	157,946	174,253	332,199
Transfers in	200,000	2,483,749	4,927,629	7,611,378
Transfers out	(5,988,359)	-	(1,623,019)	(7,611,378)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(5,788,359)</b>	<b>4,901,765</b>	<b>6,053,793</b>	<b>5,167,199</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,260,339</b>	<b>(238,541)</b>	<b>2,850,642</b>	<b>3,872,440</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>32,213,337</b>	<b>442,060</b>	<b>14,254,412</b>	<b>46,909,809</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 33,473,676</b>	<b>\$ 203,519</b>	<b>\$ 17,105,054</b>	<b>\$ 50,782,249</b>

(1) Extracted from the audited financial statements of the City.

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2018 (1)**

	General	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>			
Real estate and personal property taxes, net of tax refunds	\$ 80,422,568	\$ -	\$ 80,422,568
Tax liens	1,469,225	-	1,469,225
Motor vehicle excise taxes	5,844,249	-	5,844,249
Hotel/motel tax	1,796,177	-	1,796,177
Meals tax	675,481	-	675,481
Charges for services	1,819,537	819,423	2,638,960
Penalties and interest on taxes	889,791	-	889,791
Payments in lieu of taxes	279,961	-	279,961
Licenses and permits	1,759,986	-	1,759,986
Fines and forfeitures	2,177,667	-	2,177,667
Intergovernmental - Teachers Retirement	18,145,610	-	18,145,610
Intergovernmental	72,766,674	22,544,776	95,311,450
Departmental and other	-	1,460,413	1,460,413
Contributions and donations	-	207,614	207,614
Investment income	425,818	45,737	471,555
<b>TOTAL REVENUES</b>	<b>188,472,744</b>	<b>25,077,963</b>	<b>213,550,707</b>
<b>EXPENDITURES:</b>			
Current:			
General government	7,892,590	1,967,804	9,860,394
Public safety	23,450,552	1,343,246	24,793,798
Education	82,043,482	23,727,209	105,770,691
Public works	6,939,971	5,016,892	11,956,863
Health and human services	2,351,719	669,181	3,020,900
Culture and recreation	1,177,144	406,465	1,583,609
Pension benefits	11,052,060	-	11,052,060
Pension benefits - Teachers Retirement	18,145,610	-	18,145,610
Employee benefits	20,310,678	-	20,310,678
State and county charges	10,394,287	-	10,394,287
Debt service:			
Principal	3,482,543	-	3,482,543
Interest	2,447,489	-	2,447,489
<b>TOTAL EXPENDITURES</b>	<b>189,688,125</b>	<b>33,130,797</b>	<b>222,818,922</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,215,381)</b>	<b>(8,052,834)</b>	<b>(9,268,215)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	(856,323)	1,302,373	446,050
Transfers out	(1,211,000)	(931,872)	(2,142,872)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,067,323)</b>	<b>370,501</b>	<b>(1,696,822)</b>
<b>EXTRAORDINARY ITEM:</b>			
July 2014 Tornado - Insurance Recovery	-	3,954,360	3,954,360
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,570,058)</b>	<b>(3,727,973)</b>	<b>(5,298,031)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>33,783,395</b>	<b>17,601,868</b>	<b>51,385,263</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 32,213,337</b>	<b>\$ 13,873,895</b>	<b>\$ 46,087,232</b>

(1) Extracted from the audited financial statements of the City.

**GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2017 (1)**

	General	School Construction	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>				
Real estate and personal property taxes, net of tax refunds	\$ 78,369,948	\$ -	\$ -	\$ 78,369,948
Tax liens	1,833,246	-	-	1,833,246
Motor vehicle excise taxes	5,350,845	-	-	5,350,845
Hotel/motel and meals tax	2,356,928	-	-	2,356,928
Charges for services	1,523,281	-	875,531	2,398,812
Penalties and interest on taxes	641,505	-	-	641,505
Payments in lieu of taxes	132,506	-	-	132,506
Licenses and permits	1,215,769	-	-	1,215,769
Fines and forfeitures	1,445,890	-	-	1,445,890
Intergovernmental	86,563,827	580,493	22,888,872	110,033,192
Departmental and other	-	-	3,304,698	3,304,698
Contributions	-	-	877,091	877,091
Investment income	200,031	-	12,718	212,749
<b>TOTAL REVENUES</b>	<b>179,633,776</b>	<b>580,493</b>	<b>27,958,910</b>	<b>208,173,179</b>
<b>EXPENDITURES:</b>				
Current:				
General government	8,024,834	-	1,884,176	9,909,010
Public safety	20,049,758	-	645,531	20,695,289
Education	75,355,966	54,161	17,778,677	93,188,804
Public works	7,556,518	-	2,776,990	10,333,508
Human services	2,081,799	-	559,782	2,641,581
Culture and recreation	927,061	460,067	622,248	2,009,376
Pension benefits	28,600,269	-	-	28,600,269
Employee benefits	19,239,707	-	-	19,239,707
State and county charges	9,346,992	-	-	9,346,992
Debt service:				-
Principal	2,784,683	-	-	2,784,683
Interest	2,042,251	-	-	2,042,251
<b>TOTAL EXPENDITURES</b>	<b>176,009,838</b>	<b>514,228</b>	<b>24,267,404</b>	<b>200,791,470</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,623,938</b>	<b>66,265</b>	<b>3,691,506</b>	<b>7,381,709</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of bonds	-	15,854,193	1,823,807	17,678,000
Premium from issuance of bonds	-	-	918,539	918,539
Transfers in	5,927,812	-	758,146	6,685,958
Transfers out	(2,860,925)	-	(763,446)	(3,624,371)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,066,887</b>	<b>15,854,193</b>	<b>2,737,046</b>	<b>21,658,126</b>
<b>EXTRAORDINARY ITEM:</b>				
July 2014 Tornado - Insurance Recovery	-	-	2,215,140	2,215,140
<b>NET CHANGE IN FUND BALANCES</b>	<b>6,690,825</b>	<b>15,920,458</b>	<b>8,643,692</b>	<b>31,254,975</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>27,092,570</b>	<b>(15,218,746)</b>	<b>8,256,464</b>	<b>20,130,288</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 33,783,395</b>	<b>\$ 701,712</b>	<b>\$ 16,900,156</b>	<b>\$ 51,385,263</b>

(1) Extracted from the audited financial statements of the City.

### 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:

<u>Stabilization Fund Balances</u>	
Fiscal Year	June 30
2021	\$ 8,990,923
2020	8,557,300
2019	8,472,452
2018	7,386,312
2017	6,445,276

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 taken into account in determining the total taxes assessed for the purpose of calculating the maximum permitted tax levy under Proposition 2½ (see "Tax Limitations" under "PROPERTY TAX" above).

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 in excess of 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	497
Active employees	620
Vested Terminated Members	<u>11</u>
Total	<u>1,128</u>

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

As of January 1, 2019, the unfunded actuarial liability of the City's retirement system was \$108,612,300 assuming a 7.25% 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.

## Funding Schedule (as of January 1, 2019)

Fiscal Year	Normal Cost	Net 3(8)(C)	Amort. Of UAL	Amort. Of 2003 ERI	Pension Deferral	Total Cost	Unfunded Actuarial Liability	% Total Cost Increase
2020	\$ 4,056,018	\$ 175,000	\$ 9,199,669	\$ 132,843	\$ 65,902	\$ 13,629,432	\$ 112,549,496	
2021	4,238,538	175,000	9,897,365			14,310,903	110,859,254	5.00%
2022	4,429,273	175,000	10,422,176			15,026,449	108,523,541	5.00%
2023	4,628,590	175,000	10,974,181			15,777,771	105,468,457	5.00%
2024	4,836,876	175,000	11,554,783			16,566,659	101,613,346	5.00%
2025	5,054,536	175,000	12,165,457			17,394,993	96,870,234	5.00%
2026	5,281,990	175,000	12,807,752			18,264,742	91,143,226	5.00%
2027	5,519,680	175,000	13,483,300			19,177,980	84,327,848	5.00%
2028	5,768,065	175,000	14,193,813			20,136,878	76,310,341	5.00%
2029	6,027,628	175,000	14,941,094			21,143,722	66,966,907	5.00%
2030	6,298,871	175,000	15,727,037			22,200,908	56,162,880	5.00%
2031	6,582,321	175,000	16,553,633			23,310,954	43,751,847	5.00%
2032	6,878,525	175,000	17,422,977			24,476,502	295,745,694	5.00%
2033	7,188,059	175,000	13,772,451			21,135,510	13,457,576	-13.65%
2034	7,511,521	175,000				7,686,521	-	-63.63%

Source: January 1, 2019 Actuarial Valuation Report of the Revere Retirement System, PERAC and Actuarial Valuation and Review as prepared by Public Employee Retirement Administration Commission.

## 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, 2019, the total OPEB liability for benefits was \$288,098,848 and the fiduciary net position was \$504,144, resulting in a net OPEB liability of \$287,594,704, assuming a discount

rate of 2.75%. 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, 2019, the ADC was \$23,186,865.

The City adopted an OPEB liability trust in fiscal 2019. The City has since deposited money into the trust with a current balance of \$1,144,274 as of June 30, 2021. The City is working on dedicating revenue streams to fund annually as part of the fiscal 2022 budget and its financial policies within.

### **EMPLOYEE RELATIONS**

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

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

<u>Department</u>	<u>No. of Employees</u>
General Government	104
Public Safety	268
Public Works	52
School	<u>1,366</u>
Total	<u>1,790</u>

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

<u>Collective Bargaining Unit</u>	<u>Number of Employees Covered By Contract</u>	<u>Contract Expiration (1)</u>
Revere (School) Administrators Association	29	6/30/24
Revere Teachers Association	729	6/30/24
Educational Assistants	139	8/9/24
American Federation of State, County, and Municipal Employees, AFL-CIO	250	6/30/21
Police Officers	71	6/30/21
Police Superior Officers	35	6/30/21
Fire Department	111	6/30/21
Department of Public Works	32	6/30/21
Public Employees Local 22 Unit A	20	6/30/24
Public Employees Local 22 Unit B	111	6/30/24

(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.

## Budget Process Overview

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

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

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

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

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

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

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

During the month of June, the City Council Ways and Means subcommittee meets with department heads to review each departmental budget submission and the Mayor's recommendations. 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 2022

<b>Mayor &amp; Budget Committee</b>	<b>Start Date</b>	<b>End Date</b>
Budget Team meet to review Budget Calendar.	October	
Budget Team and Mayor meet to approve final Calendar and review Budget format options presented by Audit staff.	January/February	
Forms and instructions are sent to all department heads.	February	
Budget Team meets with individual departments by appointments to provide assistance, if needed.	Mid February to March	
All department budget submissions are forwarded to Audit staff.	March	
Budget submissions and Munis input are reviewed and updated by Budget Team.	March to mid April	
Budget meetings are held with Mayor, Department Heads & Budget Team to review submission.	End of April	
Due date for completion of departmental Goals, Objectives, accomplishments, organizational charts, and mission statements, by department.	Mid May	
Budgets are reviewed by Budget Team and Mayor.	April to May	
Budget Team Prepares Final Budget for City Council.	May	
Mayor & Budget Director presents balanced budget to City Council.	June	
<b>Mayor &amp; School Committee</b>	<b>Start Date</b>	<b>End Date</b>
Budget workshops with Principals and Department Heads as applicable.	January 2021	
Commonwealth publishes Governor's Budget, including preliminary Net School Spending Requirement.	Last week of January	
Schedule 19 Negotiations take place; School Department bottom line established (pending changes in Net School Spending by House or Senate).	April	
School Committee Votes Budget.	Typically early June	
Final School Budget to Mayor and Budget Team.	Typically right after vote	
<b>City Council</b>	<b>Start Date</b>	<b>End Date</b>
Mayor Submits Budget to City Council.	June	
City Council Ways & Means Budget Review process.	June	
City Council Vote on Budget.	before June 30th	

## **Section II - Department Detail**



**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**CITY COUNCIL**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011111	510100	PERMANENT SALARIES	240,172	207,194	211,338	211,338	154,349	192,318
011111	511100	LONGEVITY	37,467	36,400	30,267	32,300	20,767	20,000
011111	512400	STIPEND	76,200	79,200	79,200	79,200	57,000	72,000
011117	574100	OUTSIDE LEGAL SERVICES	-	-	-	10,000	-	10,000
<b>TOTAL</b>	<b>CITY COUNCIL</b>		<b>353,839</b>	<b>322,794</b>	<b>320,805</b>	<b>332,838</b>	<b>232,115</b>	<b>294,318</b>

111 - CITY COUNCIL

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	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	01/01/18	5.50				21,138	7,200				28,338		28,338
City Councillor	N	01/01/22	1.49				19,020	7,200				26,220		26,220
City Councillor	N	01/01/16	7.50				19,020	7,200				26,220		26,220
City Councillor	N	11/30/82	40.61				19,020	14,000				33,020		33,020
City Councillor	N	01/22/14	9.44				19,020	8,200				27,220		27,220
City Councillor	N	01/01/70	53.53				19,020	14,000				33,020		33,020
City Councillor	N	01/01/01	22.51				19,020	10,600				29,620		29,620
City Councillor	N	01/01/08	15.50				19,020	9,200				28,220		28,220
City Councillor	N	01/01/20	3.50				19,020	7,200				26,220		26,220
City Councillor	N	02/05/17	6.40									-		-
City Councillor	N						19,020	7,200				26,220		26,220
							192,318	92,000	-	-	-	284,318	-	284,318
													OT	-
													Per Mayor	284,318

City of Revere - Fiscal Year 2023 Budget

111 - CITY COUNCIL

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Outside Legal Services	011117-574100	10,000	10,000	10,000	-
Total Non Payroll Expenditures		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>Footnotes:</b>					

Total Department Expenses

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	322,838	284,318	284,318	-
Total Non Payroll Expenses	10,000	10,000	10,000	-
Total Department Expenses	<u>332,838</u>	<u>294,318</u>	<u>294,318</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**MAYOR'S OFFICE**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011211	510100	PERMANENT SALARIES	452,293	479,288	460,145	481,106	346,766	493,123
011211	512301	EDUCATIONAL INCENTIVE	-	-	173	-	-	-
011211	516600	SICK LEAVE BB	-	-	3,627	-	3,797	-
011212	525000	CONTRACTED SERVICES	70,700	-	5,180	100,000	63,300	100,000
011212	525900	HOME CARE	45,000	45,000	-	-	-	-
011212	529000	RSRVE-CONTRACT NEG.	6,481	-	11,128	700,000	-	500,000
011214	540000	OFFICE SUPPLIES	14,653	15,000	28,552	15,000	4,575	15,000
011217	572200	MAYOR MUNICIPAL	23,529	35,000	-	35,000	33,354	35,000
011218	580021	CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>MAYOR'S OFFICE</b>		<b>612,657</b>	<b>574,288</b>	<b>508,806</b>	<b>1,331,106</b>	<b>451,792</b>	<b>1,143,123</b>

121 - MAYOR'S OFFICE

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Mayor	N	01/02/12	11.50		39.0	1.00	142,156	-				142,156		142,156
Chief of Staff	N	07/29/19	3.92		39.0	1.00	126,956	-				126,956		126,956
Mayor's Aide	N	01/03/18	3.90		39.0	1.00	53,045	-				53,045		53,045
Executive Secretary	N	02/17/16	7.37		39.0	1.00	72,000	-				72,000		72,000
Principal Clerk	N	01/27/20	3.42		39.0	1.00	56,966	2,000				58,966		58,966
						5.00	451,123	2,000	-	-	-	453,123	-	453,123
													Other PT Salaries	40,000
													OT	
													Per Mayor	493,123

**City of Revere - Fiscal Year 2023 Budget**

**121 - MAYOR'S OFFICE**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Contracted Services</u>	011212-525000	100,000	100,000	100,000	-
Communications.					
<u>Reserve - Contract Negotiations</u>	011212-529000	700,000	500,000	500,000	-
<u>Office Supplies</u>	011214-540000	15,000	15,000	15,000	-
<u>Mayor Municipal</u>	011217-572200	35,000	35,000	35,000	-
<u>Capital Outlay</u>	011218-580021	55,000	-	-	-
CO21-206 New Mobile City Hall Vehicle					
<b>Total Non Payroll Expenditures</b>		<u>905,000</u>	<u>650,000</u>	<u>650,000</u>	<u>-</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	481,106	493,123	493,123	-
Total Non Payroll Expenses	905,000	650,000	650,000	-
<b>Total Department Expenses</b>	<u>1,386,106</u>	<u>1,143,123</u>	<u>1,143,123</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
TALENT AND CULTURE**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011241	510100	PERMANENT SALARIES	-	-	-	-	-	202,614
011241	510900	OVERTIME	-	-	-	-	-	-
011241	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-
011242	525000	CONTRACTED SERVICES	-	-	-	-	-	55,000
011242	526100	EMPLOYEE TRAINING	-	-	-	-	-	-
011244	540000	OFFICE SUPPLIES	-	-	-	-	-	2,500
011247	570000	OTHER EXPENSES	-	-	-	-	-	30,000
<b>TOTAL</b>	<b>TALENT AND CULTURE</b>		-	-	-	-	-	<b>290,114</b>

124 - TALENT AND CULTURE

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Chief Officer of Talent and Ci	N	01/17/22	1.45		39.0	1.00	122,727	12,273				135,000		135,000
Language Justice Coordinato	N	03/02/20	1.45		39.0	1.00	55,312	-				55,312	55,312	-
Program Manager/Revere Cc	N	07/01/19	4.00		39.0	1.00	67,614	-				67,614		67,614
Group 2 - Community Sch Clk	Y				32.0	0.80	26,491	-				26,491	26,491	-
						3.80	272,144	12,273	-	-	-	284,417	81,803	202,614
													<b>Part time other</b>	
													<b>Per Mayor</b>	<b>202,614</b>



**124 - TALENT AND CULTURE**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Contracted Services</b>	011242-525000	-	55,000	55,000	-
Initiatives and Programming Support			40,000		
Translation Services			10,000		
ASL Interpretation			5,000		
<b>Office Supplies</b>	011244-540000	-	2,500	2,500	-
Office supplies					
<b>Community School *</b>	016507-570000	-	30,000	30,000	-
	<b>Total Non Payroll Expenditures</b>	-	<b>87,500</b>	<b>87,500</b>	-
<b>Footnotes:</b>					
* Moved from Parks & Recreation Budet					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	-	257,926	202,614	(55,312)
Total Non Payroll Expenses	-	87,500	87,500	-
<b>Total Department Expenses</b>	<b>-</b>	<b>345,426</b>	<b>290,114</b>	<b>(55,312)</b>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HUMAN RESOURCES**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011251	510100	PERMANENT SALARIES	164,130	164,903	177,849	150,263	120,702	138,947
011251	510101	OTHER SALARIES	-	2,040	-	-	-	-
011251	511100	LONGEVITY	3,602	4,000	1,597	-	-	-
011251	512301	EDUCATIONAL INCENTIVE	14,894	19,029	12,550	18,963	5,127	5,171
011251	512400	STIPEND	-	-	-	9,750	-	900
011251	516600	SICK LEAVE BB	83	-	15,818	-	1,202	-
011252	512100	MEDICARE TAXES	(32)	-	(1)	-	-	-
011252	525000	CONTRACTED SERVICES	7,048	-	17,210	-	-	-
011252	526100	EMPLOYEE TRAINING	-	20,000	-	150,000	39,198	150,000
011252	527010	RENTALS & LEASES	-	3,300	-	-	-	-
011254	540000	OFFICE SUPPLIES	1,491	1,500	1,471	1,500	1,662	1,500
011257	570000	OTHER EXPENSES	1,323	7,500	2,053	7,500	5,275	7,500
011257	570001	EMPLOYEE RECOGNITION	-	-	-	5,000	1,134	10,000
011257	570002	OUTSIDE CONSULTING	-	-	-	-	-	-
011257	574100	OUTSIDE LEGAL SERV	61,040	25,000	79,801	95,000	70,000	83,000
<b>TOTAL</b>	<b>HUMAN RESOURCES</b>		<b>253,579</b>	<b>247,272</b>	<b>308,347</b>	<b>437,976</b>	<b>244,299</b>	<b>397,018</b>

125 - HUMAN RESOURCES

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
HR Director	N	01/10/22	1.47		39.0	1.00	85,000	-				85,000		85,000
Senior Generalist and Super	N	05/07/18	5.15		39.0	1.00	68,952	6,071				75,023	15,005	60,018
Health Benefits Administratc	N	11/30/20	2.58		39.0	1.00	60,840	-				60,840	60,840	-
						3.00	214,792	6,071	-	-	-	220,863	75,845	145,018
													<b>Part time other</b>	
													<b>Per Mayor</b>	<b>145,018</b>

**City of Revere - Fiscal Year 2023 Budget**

**125 - HUMAN RESOURCES**

**Non-Payroll Expenditures**

<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Employee Training</b>	011252-526100	150,000	150,000	150,000	-
Professional Development, Babson program. certifications, etc					
<b>Office Supplies</b>	011254-540000	1,500	1,500	1,500	-
Office supplies			1,500		
<b>Other Expenses</b>	011257-570000	7,500	7,500	7,500	-
Recruitment			5,000		
New Equipment			2,500		
<b>Outside Legal Services</b>	011257-574100	95,000	113,000	83,000	(30,000)
Labor Counsel			108,000		
Other legal specialists			5,000		
<b>Employee Recognition &amp; Team Building</b>	011257-570001	5,000	75,000	10,000	(65,000)
<b>Outside Consulting</b>		-	20,000	-	(20,000)
Collins Center					
<b>Total Non Payroll Expenditures</b>		<u>259,000</u>	<u>367,000</u>	<u>252,000</u>	<u>(115,000)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Total Payroll Expenses</b>	178,976	225,426	145,018	(80,408)
<b>Total Non Payroll Expenses</b>	259,000	367,000	252,000	(115,000)
<b>Total Department Expenses</b>	<u>437,976</u>	<u>592,426</u>	<u>397,018</u>	<u>(195,408)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
OFFICE OF INNOVATION & DATA MANAGEMENT**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011271	510100	PERMANENT SALARIES	222,029	236,372	285,790	327,087	266,303	353,018
011271	510101	OTHER SALARIES	-	-	-	-	1,440	
011271	510900	OVERTIME	-	3,000	(1,545)	-	4,199	5,000
011271	512301	EDUCATIONAL INCENTIVE	764	13,058	15,883	19,812	12,061	16,982
011272	520900	TELEPHONE/COMMUNICATIONS	-	-	1,689	-	-	-
011272	522400	COMPUTER OPERATIONS	12,801	167,200	182,733	272,800	229,888	273,550
011272	525000	CONTRACTED SERVICES	80,022	27,000	12,154	28,500	27,387	20,000
011272	526100	EMPLOYEE TRAINING	1,511	-	-	-	-	-
011274	540000	OFFICE SUPPLIES	2,034	2,500	3,513	6,280	4,115	6,280
<b>TOTAL</b>	<b>OFFICE OF INNOVATION &amp; DATA MANAGEMEN</b>		<b>319,162</b>	<b>449,130</b>	<b>500,219</b>	<b>654,479</b>	<b>545,393</b>	<b>674,830</b>

127 - OFFICE OF INNOVATION & DATA MANAGEMENT

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Chief Innovation Officer	N	08/29/16	6.84		39	1.00	115,735	11,574				127,309	-	127,309
Director - 311	N	06/26/17	5.49		39	1.00	72,100	5,408				77,508	-	77,508
Assistant to the Director	N	06/26/17	6.01		39	1.00	64,300	9,027				73,327	-	73,327
Call Center Representative	N	11/13/18	4.63		39	1.00	49,223	900				50,123	-	50,123
Call Center Representative	N	05/18/20	3.12		39	1.00	49,222	-				49,222	7,489	41,733
Data Analyst	N	06/01/21	2.08		39	1.00	66,758	-				66,758	66,758	-
Temp Call Center Represent:	N		-		39	1.00	46,765	900				47,665	47,665	-
Community Outreach Liaisor	N		-		39	1.00	43,814	-				43,814	43,814	-
Community Outreach Liaisor	N		-		39	1.00	43,814	-				43,814	43,814	-
Community Outreach Liaisor	N		-		39	1.00	43,814	-				43,814	43,814	-
						10.00	595,545	27,809	-	-	-	623,354	253,354	370,000
													OT	5,000
													<b>Per Mayor</b>	<b>375,000</b>

City of Revere - Fiscal Year 2023 Budget

**127- OFFICE OF INNOVATION & DATA MANAGEMENT**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Computer Operations</b>	011272-522400	272,800	320,550	273,550	(47,000)
CitizenServe for epermitting		73,800	79,800	79,800	
Laserfiche		65,000	74,000	65,000	
Software		15,000	15,000	-	
Tolemi *		20,000	23,000	20,000	
Public Input		30,000	33,000	33,000	
CodeRED		6,000	-	-	
Everbridge		20,000	-	-	
Qalert Software for 311 CRM		24,000	17,500	17,500	
Aptuiv		10,000	6,500	6,500	
Drone Ops		3,000	3,500	3,000	
Zoom		6,000	8,500	8,000	
Hyperreach		-	18,500	14,500	
Publicity		-	7,500	7,500	
IronMountain		-	5,500	5,500	
Licensing software		-	15,000	-	
Data Visualization Software (ie, Flourish)		-	10,500	10,500	
OneSpan		-	2,750	2,750	
<b>Contracted Services</b>	011272-525000	28,500	32,000	20,000	(12,000)
Collins Center		25,000	20,000	10,000	
Civic Engagement Tech Services		-	10,000	10,000	
Translation services.		3,500	2,000	-	
<b>Office Supplies</b>	011274-540000	6,280	6,280	6,280	-
Misc Office supplies.			4,180		
Printing			2,100		
<b>Total Non Payroll Expenditures</b>		<b>307,580</b>	<b>358,830</b>	<b>299,830</b>	<b>(59,000)</b>
<b>Footnotes:</b>					
* Partially grant funded.					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	346,899	628,354	375,000	(253,354)
Total Non Payroll Expenses	307,580	358,830	299,830	(59,000)
<b>Total Department Expenses</b>	<b>654,479</b>	<b>987,184</b>	<b>674,830</b>	<b>(312,354)</b>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**CHIEF FINANCIAL OFFICER, AUDITOR & BUDGET DIRECTOR**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011351	510100	PERMANENT SALARIES	341,348	353,500	389,237	389,917	296,085	421,985
011351	510900	OVERTIME	2,775	5,000	-	10,000	-	10,000
011351	511100	LONGEVITY	4,360	5,200	6,115	6,700	5,261	8,500
011351	512301	EDUCATIONAL INCENTIVE	25,329	26,161	29,403	29,611	25,079	34,886
011351	516600	SICK LEAVE BB	24	-	4,160	-	6,184	-
011352	520900	TELEPHONE	-	-	(134,755)	-	-	-
011352	522800	AUDIT & ACCOUNTING SERVICES	-	70,000	62,710	88,100	46,650	88,100
011352	523440	PRINTING & MAILING	19,463	2,000	2,679	3,000	4,301	3,000
011352	525000	CONTRACTED SERVICES	1,879	-	26,520	20,000	21,258	35,100
011354	540000	OFFICE SUPPLIES	7,620	10,000	10,881	10,000	6,409	10,000
011357	570900	INSURANCE	14,546	-	171,873	-	-	-
011358	580021	CAPITAL OUTLAY	-	-	-	-	158,378	-
<b>TOTAL</b>	<b>AUDITING DEPARTMENT</b>		<b>417,344</b>	<b>471,861</b>	<b>568,823</b>	<b>557,328</b>	<b>569,605</b>	<b>611,571</b>



135 - CHIEF FINANCIAL OFFICER, AUDITOR and BUDGET DIRECTOR FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Chief Financial Officer/ Audit	N	02/01/99	24.42	X	39.0	1.00	155,855	19,186				175,041		175,041
Assistant Budget Director	N	10/20/11	11.70		39.0	1.00	86,569	7,793				94,362		94,362
Assistant Auditor	N	08/02/04	18.92	X	39.0	1.00	73,791	9,434				83,225		83,225
Grant Admin/ Internal Audit	N	12/20/17	5.53		39.0	1.00	95,481	1,500				96,981	96,981	-
Administrative Assistant	N	11/05/12	10.65		39.0	1.00	56,970	6,973				63,943		63,943
Clerk II	N	03/30/21	2.25		35.0	0.90	44,300	4,500				48,800		48,800
						5.90	512,966	49,386	-	-	-	562,352	96,981	465,371
													OT	10,000
													Per Mayor	475,371

City of Revere - Fiscal Year 2023 Budget

135 - CHIEF FINANCIAL OFFICER, AUDITOR and BUDGET DIRECTOR

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Audit &amp; Accounting Services</b>	011352-522800	88,100	88,100	88,100	-
Preparation of GAAP Financial Statements.		60,100	60,100	60,100	
Annual Audit services, including completion of CAFR.		13,000	13,000	13,000	
Special Engagements		15,000	15,000	15,000	
<b>Printing &amp; Mailing</b>	011352-523440	3,000	4,000	3,000	(1,000)
Printing Budgets and related supplies.			4,000		
<b>Contracted Services</b>	011352-525000	20,000	35,100	35,100	-
Cleargov			20,000		
Personnel Budgeting			15,100		
<b>Office Supplies</b>	011354-540000	10,000	10,000	10,000	-
Misc Office Expense: Certifications; Alarm services; Software upgrades.			7,500		
Staff training; Dues/ memberships.			2,500		
	<b>Total Non Payroll Expenditures</b>	<u>121,100</u>	<u>137,200</u>	<u>136,200</u>	<u>(1,000)</u>
<b>Footnotes:</b>					
<b>Total Department Expenses</b>					
		Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
	<b>Total Payroll Expenses</b>	436,228	475,371	475,371	-
	<b>Total Non Payroll Expenses</b>	121,100	137,200	136,200	(1,000)
	<b>Total Department Expenses</b>	<u>557,328</u>	<u>612,571</u>	<u>611,571</u>	<u>(1,000)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
PURCHASING**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011381	510100	PERMANENT SALARIES	138,662	143,065	129,827	141,864	110,000	156,314
011381	510900	OVERTIME	-	-	-	-	-	5,000
011381	511100	LONGEVITY	6,959	8,000	1,835	2,000	1,373	2,400
011381	512301	EDUCATIONAL INCENTIVE	2,038	2,080	2,844	2,844	2,252	3,168
011381	516600	SICK LEAVE BB	152	-	1,652	-	1,784	-
011382	522200	POSTAGE	98,751	100,000	86,296	120,000	111,066	140,000
011384	540000	OFFICE SUPPLIES	4,908	8,000	13,213	8,000	3,603	11,000
<b>TOTAL</b>	<b>PURCHASING DEPARTMENT</b>		<b>251,470</b>	<b>261,145</b>	<b>235,667</b>	<b>274,708</b>	<b>230,079</b>	<b>317,882</b>

138 - PURCHASING

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Purchasing Agent	N	12/05/05	17.58	X	39.0	1.00	90,514	5,568				96,082		96,082
Asst Purchasing Agent	N	05/20/19	4.12		39.0	1.00	64,300	1,500				65,800		65,800
						2.00	154,814	7,068	-	-	-	161,882	-	161,882
													OT	5,000
													Per Mayor	166,882

**138 - PURCHASING**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Postage</b>	011382-522200	120,000	140,000	140,000	-
Postage for City Hall mailings (rate increased by \$.015/ piece), including quarterly tax bills, excise tax bills.					
<b>Office Supplies</b>	011384-540000	8,000	11,000	11,000	-
Office supplies; including printed forms, toner cartridges, paper, etc					
Equipment maint/repairs: Time stamp, postage machine, printers, etc					
Rental Lease					
<b>Total Non Payroll Expenditures</b>		<u>128,000</u>	<u>151,000</u>	<u>151,000</u>	<u>-</u>
<b>Footnotes:</b>					

Total Department Expenses					
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference	
Total Payroll Expenses	146,708	166,882	166,882	-	
Total Non Payroll Expenses	128,000	151,000	151,000	-	
<b>Total Department Expenses</b>	<u>274,708</u>	<u>317,882</u>	<u>317,882</u>	<u>-</u>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
INFORMATION TECHNOLOGY**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011401	510100	PERMANENT SALARIES	170,990	175,315	188,327	232,726	168,499	264,670
011401	510900	OVERTIME	-	-	-	-	-	-
011401	511100	LONGEVITY	2,678	3,200	-	-	-	1,100
011401	512210	TRAVEL ALLOWANCE	600	-	-	-	-	-
011401	512301	EDUCATIONAL INCENTIVE	4,997	5,097	5,199	5,198	5,557	8,540
011401	516600	SICK LEAVE BB	203	-	-	-	-	-
011402	520900	TELEPHONE/COMMUNIC.	57,672	73,000	97,033	77,500	47,282	77,500
011402	525000	COMP CONT SERV	987,751	963,235	842,566	964,504	855,203	1,080,800
011404	540000	OFFICE SUPPLIES	2,618	3,500	1,053	3,500	436	3,500
011404	545500	COMPUTER OPERATIONS	9,801	10,700	10,354	5,000	2,396	5,000
011407	570000	OTHER EXPENSES	-	-	-	-	-	-
011407	570500	TRAVEL ALLOWANCE	-	-	1,797	-	-	-
011407	587300	CAPITAL IMPROVEMENTS	10,000	-	152,471	-	3,324	-
<b>TOTAL</b>	<b>INFORMATION TECHNOLOGY</b>		<b>1,247,310</b>	<b>1,234,047</b>	<b>1,298,800</b>	<b>1,288,428</b>	<b>1,082,697</b>	<b>1,441,110</b>

140 - INFORMATION TECHNOLOGY FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Director	N	03/30/20	3.25		39.0	1.00	113,000	-				113,000		113,000
Assistant Director	N	01/15/14	9.46		39.0	1.00	73,539	6,615				80,154		80,154
MIS Support Analyst	N	09/13/21	1.79		39.0	1.00	61,008	2,000				63,008		63,008
Help Desk Assistant	Y	07/03/17	5.99		20.0	0.51	17,123	1,025				18,148		18,148
						3.51	264,670	9,640	-	-	-	274,310	-	274,310
													OT Per Mayor	274,310

City of Revere - Fiscal Year 2023 Budget

140 - INFORMATION TECHNOLOGY

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Telephone/Communications</b>	<b>011402-520900</b>	<b>77,500</b>	<b>79,000</b>	<b>77,500</b>	<b>(1,500)</b>
Telephone Services - Windstream		59,000	59,000	59,000	
Telephone - Licensing(Software-Yearly)		12,500	13,000	12,500	
Telephone Maintenance(Hardware-Yearly)		6,000	7,000	6,000	
<b>Computer Contracted Services</b>	<b>011402-525000</b>	<b>964,504</b>	<b>1,101,680</b>	<b>1,080,800</b>	<b>(20,880)</b>
Hardware & Software Support					
Annual Licensing Costs					
Munis Modules - Payroll, Purchase Orders, GL, etc.		227,304	227,304	230,000	
MSGovern TX & UB Billing		130,000	137,000	110,000	
Tyler SAAS after conversion		-	76,076	80,000	
Patriot Properties Property Database		21,000	21,000	21,000	
FileMaker Safe Housing Database		2,800	-	-	
ESRI G.I.S. Licensing		3,000	3,000	3,000	
Aptuitiv Website hosting & Support		1,600	-	-	
Logmein Desktop Support		3,300	3,300	3,300	
Support Services					
Thrive		515,000	550,000	550,000	
Verizon Wireless Tablet & Phones (centralized)		13,000	36,000	36,000	
Crown Castle Internet Connection 1GB		27,000	27,000	27,000	
Retrofit Annual Printer Maintenance		9,500	9,500	9,500	
Addition Networks Internet Connection 20MB		11,000	11,500	11,000	
<b>Office supplies</b>	<b>011404-540000</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
Paper for Printer and Plotter; toner and ink.			3,500		



**140 - INFORMATION TECHNOLOGY (continued)**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Computer Operations</b>	011404-545500	5,000	5,000	5,000	-
Miscellaneous hardware for PC, printers, and Network		2,500	2,500	2,500	
M.G.I.G.A Dues		2,500	2,500	2,500	
<b>Total Non Payroll Expenditures</b>		<u>1,050,504</u>	<u>1,189,180</u>	<u>1,166,800</u>	<u>(22,380)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	237,924	274,310	274,310	-
Total Non Payroll Expenses	1,050,504	1,189,180	1,166,800	(22,380)
<b>Total Department Expenses</b>	<u>1,288,428</u>	<u>1,463,490</u>	<u>1,441,110</u>	<u>(22,380)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**ASSESSORS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011411	510100	PERMANENT SALARIES	301,336	335,127	342,177	330,912	262,985	399,992
011411	510900	OVERTIME	904	1,000	-	1,000	-	1,000
011411	511100	LONGEVITY	12,224	13,723	13,491	13,926	10,028	14,000
011411	512210	TRAVEL ALLOWANCE	7,092	9,785	9,792	9,036	9,041	14,400
011411	512301	EDUCATIONAL INCENTIVE	10,931	11,141	11,363	10,011	9,493	11,458
011411	516600	SICK LEAVE BB	43	-	5,030	-	4,560	-
011412	521700	REVALUATION	56,500	56,500	54,800	56,500	40,789	56,500
011412	522400	COMPUTER SERVICES	2,300	4,300	3,504	4,300	2,526	4,300
011412	525000	CONTRACTED SERVICES	-	-	-	30,000	-	30,000
011414	540000	OFFICE SUPPLIES	2,424	5,700	4,244	5,700	5,821	5,700
011417	570000	OTHER EXPENSES	2,569	2,700	550	2,700	458	2,700
<b>TOTAL</b>	<b>ASSESSORS</b>		<b>396,323</b>	<b>439,976</b>	<b>444,951</b>	<b>464,085</b>	<b>345,700</b>	<b>540,050</b>

141 - ASSESSORS

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Assessor / Chairman	N	04/14/06	17.22	X	39.0	1.00	99,439	9,858			4,800	114,097		114,097
Assessor/ Field Lister	N	06/26/17	6.01		39.0	1.00	67,021	-			4,800	71,821		71,821
Assessor / Data Manager	N				39.0	1.00	61,435	2,000			4,800	68,235		68,235
Special Asst to the Board	N	12/31/86	36.52	X	39.0	1.00	70,993	6,200				77,193		77,193
Principal Clerk	N	10/09/90	32.75	X	39.0	1.00	53,568	5,400				58,968		58,968
Clerk I	N	03/04/19	4.33		39.0	1.00	47,536	2,000				49,536		49,536
						6.00	399,992	25,458	-	-	14,400	439,850	-	439,850
													OT	1,000
													Per Mayor	440,850

City of Revere - Fiscal Year 2023 Budget

**141 - ASSESSORS**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Revaluation</b> FY2023 Revaluation Year and Street Level Photography	011412-521700	56,500	136,000	56,500	(79,500)
<b>Computer Services</b> Supplies & Service Maint. for tax bills.	011412-522400	4,300	4,300	4,300	-
<b>Contracted Services</b> Commercial and industrial consulting services.	011412-525000	30,000	30,000	30,000	-
<b>Office Supplies</b> Office Supplies, Book Binding, Mailings	011414-540000	5,700	5,700	5,700	-
<b>Other Expenses</b> Dues, conferences, continuing educational courses.	011417-570000	2,700	2,700	2,700	-
<b>Total Non Payroll Expenditures</b>		<u>99,200</u>	<u>178,700</u>	<u>99,200</u>	<u>(79,500)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	364,885	439,850	440,850	1,000
Total Non Payroll Expenses	99,200	178,700	99,200	(79,500)
<b>Total Department Expenses</b>	<u>464,085</u>	<u>618,550</u>	<u>540,050</u>	<u>(78,500)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
COLLECTOR/ TREASURER**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011451	510100	PERMANENT SALARIES	689,668	758,948	552,674	728,105	481,730	767,641
011451	510900	OVERTIME	52,900	25,000	4,479	10,000	4,278	10,000
011451	511100	LONGEVITY	16,552	18,000	7,978	7,700	5,573	10,000
011451	511400	WORKERS COMP	-	-	(1)	-	-	-
011451	512100	MEDICARE TAXES	(18)	-	-	-	-	-
011451	512301	EDUCATIONAL INCENTIVE	40,123	38,632	22,279	21,812	18,559	26,559
011451	516600	SICK LEAVE BB	224	-	9,231	-	4,535	-
011452	523440	PRINTING AND MAILING	-	-	-	-	-	20,000
011452	525000	CONTRACTED SERVICES	-	-	-	85,000	-	65,000
011454	540000	OFFICE SUPPLIES	79,500	70,000	72,453	60,000	53,834	45,000
011454	545500	COMPUTER OPERATIONS	24,842	25,000	-	20,000	-	15,000
011457	571900	TAX TITLE	374	-	-	-	-	-
011457	572100	BANKING SERVICES	265,370	300,000	510,042	325,000	233,071	250,000
011459	591200	NOTES BOND	-	-	-	-	-	-
<b>TOTAL</b>	<b>COLLECTOR/ TREASURER</b>		<b>1,169,535</b>	<b>1,235,580</b>	<b>1,179,134</b>	<b>1,257,617</b>	<b>801,580</b>	<b>1,209,200</b>

145 - COLLECTOR/ TREASURER

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Collector/ Treasurer	N	10/09/90	32.75	X	39.0	1.00	107,259	13,444				120,703		120,703
Assistant Treasurer	N	07/16/18	4.96		39.0	1.00	70,277	2,900				73,177		73,177
Hris/ Payroll	N	06/29/20	3.00		39.0	1.00	72,100	-				72,100		72,100
Principal Accounting Clerk	N	04/11/07	16.23	X	39.0	1.00	56,479	5,100				61,579		61,579
Principal Clerk	N	01/00/00	123.58		39.0	1.00	46,050	3,454				49,504		49,504
Clerk I	N	04/22/19	4.19		39.0	1.00	47,536	-				47,536		47,536
Assistant Collector	N	01/15/14	9.46		39.0	1.00	70,269	8,127				78,396		78,396
Principal Accounting Clerk	N	07/19/11	11.96		39.0	1.00	53,788	6,234				60,022		60,022
Principal Accounting Clerk	N	01/29/20	3.42		39.0	1.00	53,788	-				53,788		53,788
Clerk II	N	03/15/21	2.29		39.0	1.00	46,762	900				47,662		47,662
Clerk II	N	07/29/21	1.92		39.0	1.00	49,223	900				50,123		50,123
Clerk II	N	04/11/22	1.22		39.0	1.00	46,762	-				46,762		46,762
						12.00	720,293	41,059	-	-	-	761,352	-	761,352
													PT Salaries	42,848
													OT	10,000
													<b>Per Mayor</b>	<b>814,200</b>

**City of Revere - Fiscal Year 2023 Budget**

**145 - COLLECTOR/TREASURER**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Printing &amp; Mailing</b>	011452-523440	-	20,000	20,000	-
<b>Contracted Services</b> Lockbox services; armored car services; equipment lease.	011452-525000	85,000	65,000	65,000	-
<b>Office Supplies</b>	011454-540000	60,000	60,000	45,000	(15,000)
<b>Computer Operations</b>	011454-545500	20,000	15,000	15,000	-
<b>Banking Services</b> Monthly Charges for all Treasury bank accounts.	011457-572100	325,000	325,000	250,000	(75,000)
<b>Total Non Payroll Expenditures</b>		<u>490,000</u>	<u>485,000</u>	<u>395,000</u>	<u>(90,000)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	767,617	861,213	814,200	(47,013)
Total Non Payroll Expenses	490,000	485,000	395,000	(90,000)
<b>Total Department Expenses</b>	<u>1,257,617</u>	<u>1,346,213</u>	<u>1,209,200</u>	<u>(137,013)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
SOLICITOR'S OFFICE**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011511	510100	PERMANENT SALARIES	304,698	314,451	311,814	337,400	250,597	459,527
011511	511100	LONGEVITY	5,053	6,800	5,681	7,400	4,364	10,600
011511	512301	EDUCATIONAL INCENTIVE	26,127	25,414	28,187	32,398	23,276	44,416
011511	516600	SICK LEAVE BB	6,001	-	5,864	-	5,779	-
011512	522410	LEGAL RESEARCH SERV&PUBL	6,584	9,000	7,468	9,000	5,133	9,000
011514	540000	OFFICE SUPPLIES	3,803	7,500	3,483	7,500	3,209	7,500
011517	570000	OTHER EXPENSES	-	12,500	1,197	4,000	671	4,000
011517	571000	LITIGATION	(96)	3,000	-	3,000	1,125	3,000
011517	571100	JUDGMENTS	50,000	-	1,500	-	-	-
011517	571300	SETTLEMENT	16,601	25,000	172,358	25,000	124,952	25,000
011517	574100	OUTSIDE LEGAL SERV	75,044	100,000	77,873	150,000	92,902	250,000
<b>TOTAL</b>	<b>SOLICITOR'S OFFICE</b>		<b>493,815</b>	<b>503,665</b>	<b>615,425</b>	<b>575,698</b>	<b>512,008</b>	<b>813,043</b>



151 - SOLICITOR'S OFFICE

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Solicitor	N	05/10/01	22.15	X	39.0	1.00	128,727	16,273				145,000		145,000
First Assistant Solicitor	N	07/09/98	24.99	X	39.0	1.00	115,582	15,358				130,940		130,940
Principal Clerk/ Paralegal	N	01/04/21	2.48		39.0	1.00	62,307	4,673				66,980		66,980
Assistant Solicitor	N	10/01/07	15.76		39.0	1.00	110,394	13,039				123,433	123,433	-
Administrative Assistant	N	09/16/10	12.79		39.0	1.00	56,970	5,673				62,643		62,643
Policy Advisor	Y		-		39.0	1.00	85,000	-				85,000		85,000
						6.00	558,980	55,016	-	-	-	613,996	123,433	490,563

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

<b>PT Salaries</b>	23,980
<b>OT</b>	
<b>Per Mayor</b>	<b>514,543</b>

City of Revere - Fiscal Year 2023 Budget

**151 - SOLICITOR'S OFFICE**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Legal Research Services and Publications</b>	011512-522410	9,000	9,000	9,000	-
Online research, legal/educational books, materials & services					
<b>Office Supplies</b>	011514-540000	7,500	22,500	7,500	(15,000)
Copier lease, equipment maint., office supplies & stationary					
<b>Other Charges &amp; Expenses</b>	011517-570000	4,000	4,000	4,000	-
Bar dues, non litigation travel, music licenses					
<b>Litigation Expenses</b>	011517-570000	3,000	3,000	3,000	-
Depositions (transcripts, stenographer), witness fees, travel, materials, filing fees					
<b>Releases/Settlements</b>	011517-571300	25,000	150,000	25,000	(125,000)
Settlement/Payment of Legal Claims					
<b>Outside Legal Services</b>	011517-574100	150,000	300,000	250,000	(50,000)
Contracted Legal Services					
<b>Total Non Payroll Expenditures</b>		<u>198,500</u>	<u>488,500</u>	<u>298,500</u>	<u>(190,000)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	377,198	514,543	514,543	-
Total Non Payroll Expenses	198,500	488,500	298,500	(190,000)
<b>Total Department Expenses</b>	<u>575,698</u>	<u>1,003,043</u>	<u>813,043</u>	<u>(190,000)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**CITY CLERK**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011611	510100	PERMANENT SALARIES	247,658	330,294	276,894	306,874	221,518	315,655
011611	510900	OVERTIME	57	-	348	-	-	-
011611	511100	LONGEVITY	10,579	11,790	7,938	4,000	4,858	4,100
011611	512301	EDUCATIONAL INCENTIVE	12,848	13,270	11,266	11,266	9,088	11,955
011611	516600	SICK LEAVE BB	74	-	7,764	-	2,888	-
011612	521900	MEMORIALS	16,723	-	-	-	-	-
011612	525000	CONTRACTED SERVICES	25,656	17,000	20,916	17,700	20,891	25,950
011614	540000	OFFICE SUPPLIES	-	28,750	22,456	25,000	16,260	25,000
<b>TOTAL</b>	<b>CITY CLERK</b>		<b>313,596</b>	<b>401,104</b>	<b>347,582</b>	<b>364,840</b>	<b>275,502</b>	<b>382,660</b>

161 - CITY CLERK

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
City Clerk	N	01/07/04	19.49	X	39.0	1.00	102,423	25,222				127,645		127,645
Assistant City Clerk	N	08/29/11	11.84		39.0	1.00	56,970	16,628				73,598		73,598
Clerk II	N	02/28/22	1.33		39.0	1.00	44,417	-				44,417		44,417
Clerk II	N	09/23/19	3.77		39.0	1.00	46,765	900				47,665		47,665
						4.00	250,575	42,750	-	-	-	293,325	-	293,325
													PT Salaries	38,385
													OT	-
													Per Mayor	331,710

**City of Revere - Fiscal Year 2023 Budget**

**161 - CITY CLERK**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Contracted Services</b>	011612-525000	17,700	25,950	25,950	-
Granicus - Existing software			17,700		
Granicus - Boards and Commissions management software			8,250		
<b>Office Supplies</b>	011614-540000	25,000	25,000	25,000	-
<b>Other Charges &amp; Expenditures</b>	011612-525000	-	-	-	-
Legal review & republication of City Ordinances.					
<b>Total Non Payroll Expenditures</b>		42,700	50,950	50,950	-
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	322,140	331,710	331,710	-
Total Non Payroll Expenses	42,700	50,950	50,950	-
<b>Total Department Expenses</b>	<b>364,840</b>	<b>382,660</b>	<b>382,660</b>	<b>-</b>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
ELECTION COMMISSION**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011621	510100	PERMANENT SALARIES	174,235	178,064	174,430	181,530	171,721	242,387
011621	510101	OTHER SALARIES	10,627	23,000	31,752	23,000	24,911	23,000
011621	510102	POLL WORKERS	34,884	79,000	69,678	79,000	125,114	67,000
011621	510103	CUSTODIANS/ELECTION	3,832	6,000	9,361	6,000	11,894	6,000
011621	511100	LONGEVITY	2,294	3,800	3,802	4,400	2,680	1,400
011621	512301	EDUCATIONAL INCENTIVE	9,517	9,708	9,902	9,902	10,114	12,273
011621	516600	SICK LEAVE BB	-	-	1,669	-	12,996	-
011622	522100	RENTALS	7,748	8,700	11,255	8,700	9,659	14,200
011622	522200	POSTAGE	14,035	16,500	14,764	16,500	6,978	17,500
011622	522400	COMPUTER SERVICES	18,141	22,000	17,926	22,000	13,812	24,000
011622	523440	PRINTING & MAILING	10,303	28,000	20,534	28,000	33,352	30,500
011622	525000	CONTRACTED SERVICES	300	4,100	1,709	4,100	1,132	3,000
011624	540000	OFFICE SUPPLIES	3,184	2,500	2,691	2,500	2,297	3,250
011628	541620	ELECTION SUPPLIES	3,856	5,500	3,947	5,500	5,906	5,750
<b>TOTAL</b>	<b>ELECTION</b>		<b>292,956</b>	<b>386,872</b>	<b>373,420</b>	<b>391,132</b>	<b>432,567</b>	<b>450,260</b>

162 - ELECTION COMMISSION

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Election Commissioner	N	12/06/21	1.56		39.0	1.00	87,550	3,000	-	-	-	90,550		90,550
Assistant to Commissioner	N	06/15/10	13.05		39.0	1.00	56,970	6,573	-	-	-	63,543		63,543
Clerk II	N				39.0	1.00	46,765	3,900	-	-	-	50,665		50,665
Clerk I	Y				39.0	1.00	42,902	2,000				44,902		44,902
						4.00	234,187	15,473	-			249,660	-	249,660
													Staff OT	6,000
													DPW OT	17,000
													Board Salaries	6,400
													School Custodial OT	6,000
													Per Mayor	285,060

City of Revere - Fiscal Year 2023 Budget

**162 - ELECTION COMMISSION**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Poll Workers Salaries</b> Two local elections.	011621-510102	79,000	67,000	67,000	-
<b>Rentals</b> Truck rentals; polling locations; equipment rentals; storage space.	011622-522100	8,700	14,200	14,200	-
<b>Postage</b>	011622-522200	16,500	17,500	17,500	-
<b>Computer Services</b> Code memory packs for (2) Local Elections. Annual Maintenance contract of Unity software and (23) tabulators; repairs.	011622-522400	22,000	24,000	24,000	-
<b>Printing &amp; Mailing</b> Annual city census, annual street listing, and confirmation cards; signs and envelopes.	011622-523440	28,000	30,500	30,500	-
<b>Contracted Services</b> Constable services; shredding; alarm monitoring; bind voter registrations; shipping charges.	011622-525000	4,100	4,100	3,000	(1,100)
<b>Office Supplies</b>	011624-540000	2,500	3,250	3,250	-
<b>Election Supplies</b> Includes newspaper ads for last day to register.	011624-541620	5,500	5,750	5,750	-
<b>Total Non Payroll Expenditures</b>		<u>166,300</u>	<u>166,300</u>	<u>165,200</u>	<u>(1,100)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	224,832	285,060	285,060	-
Total Non Payroll Expenses	166,300	166,300	165,200	(1,100)
<b>Total Department Expenses</b>	<u>391,132</u>	<u>451,360</u>	<u>450,260</u>	<u>(1,100)</u>



**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
LICENSING COMMISSION**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011651	510100	PERMANENT SALARIES	3,200	3,200	3,200	3,200	2,400	6,400
011654	540000	OFFICE SUPPLIES	995	3,000	787	3,000	-	3,000
<b>TOTAL</b>	<b>LICENSE COMMISSION</b>		<b>4,195</b>	<b>6,200</b>	<b>3,987</b>	<b>6,200</b>	<b>2,400</b>	<b>9,400</b>

165 - LICENSING COMMISSION

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	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
						-	-	6,400	-	-	-	6,400	-	6,400
													OT Per Mayor	6,400

**165 - LICENSING COMMISSION**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Office Supplies</b>	011654-540000	3,000	3,000	3,000	-
Office Supplies & Stationary					
<b>Total Non Payroll Expenditures</b>		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	3,200	6,400	6,400	-
Total Non Payroll Expenses	3,000	3,000	3,000	-
<b>Total Department Expenses</b>	<u>6,200</u>	<u>9,400</u>	<u>9,400</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
CONSERVATION COMMISSION**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011711	510100	PERMANENT SALARIES	6,800	6,400	5,600	6,400	7,554	37,800
011714	540000	OFFICE SUPPLIES	455	600	434	600	220	600
<b>TOTAL</b>	<b>CONSERVATION COMMISSION</b>		<u>7,255</u>	<u>7,000</u>	<u>6,034</u>	<u>7,000</u>	<u>7,774</u>	<u>38,400</u>



**171 - CONSERVATION COMMISSION**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Office Supplies</u>	011714-540000	600	600	600	-
Office Supplies					
	<b>Total Non Payroll Expenditures</b>	<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	6,400	37,800	37,800	-
Total Non Payroll Expenses	600	600	600	-
<b>Total Department Expenses</b>	<u>7,000</u>	<u>38,400</u>	<u>38,400</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**ZONING BOARD OF APPEALS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011761	510100	PERMANENT SALARIES	9,200	11,600	12,800	11,600	7,233	22,200
011764	540000	OFFICE SUPPLIES	399	720	712	720	-	720
<b>TOTAL</b>	<b>ZONING BOARD OF APPEALS</b>		<b>9,599</b>	<b>12,320</b>	<b>13,512</b>	<b>12,320</b>	<b>7,233</b>	<b>22,920</b>

176 - ZONING BOARD OF APPEALS

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	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								6,000				6,000		6,000	
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	
							-	-	17,200	-	-	-	17,200	-	17,200
													PT Salaries	5,000	
													Per Mayor	22,200	



**176 - ZONING BOARD OF APPEALS**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Office Supplies</u>	011764-540000	720	720	720	-
Office Supplies					
	<b>Total Non Payroll Expenditures</b>	<u>720</u>	<u>720</u>	<u>720</u>	<u>-</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	11,600	22,200	22,200	-
Total Non Payroll Expenses	720	720	720	-
<b>Total Department Expenses</b>	<u>12,320</u>	<u>22,920</u>	<u>22,920</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEPT OF PLANNING & COMMUNITY DEVELOPMENT**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011821	510100	PERMANENT SALARIES	177,722	259,491	214,333	262,768	198,456	191,826
011821	511100	LONGEVITY	987	-	-	-	-	-
011821	512301	EDUCATIONAL INCENTIVE	(0)	5,240	10,987	8,994	7,146	9,542
011821	516600	SICK LEAVE BB	-	-	3,405	-	1,719	-
011822	525000	CONTRACTED SERVICES	48,259	-	29,646	-	-	83,000
011824	540000	OFFICE SUPPLIES	2,889	4,000	4,097	6,400	1,864	8,400
011827	570000	OTHER CHARGES & EXPENDITURES	-	-	-	-	66,667	-
011827	572500	WORK STUDY PROGRAM	-	-	-	-	-	-
<b>TOTAL</b>	<b>DEPT OF PLANNING &amp; COMMUNITY DEVELOPMENT</b>		<b>229,856</b>	<b>268,731</b>	<b>262,469</b>	<b>278,162</b>	<b>275,851</b>	<b>292,768</b>

**Footnotes:**

\* Department restructure, history includes the Economic Dev. & Planning & Community Development departments.

182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Chief of Planning and Develo	N	02/20/18	5.36		39.0	1.00	127,229	9,542				136,771	-	136,771
Administrative Asst	Y	09/23/19	3.77		39.0	1.00	48,469	-				48,469	-	48,469
Business Liaison	N	01/03/06	17.50		39.0	1.00	88,659	11,266				99,925	99,925	-
Open Space and Environmer	N	09/10/14	6.81		39.0	1.00	67,614	6,761				74,375	74,375	-
Transportation Manager	N	07/01/15	8.00		39.0	1.00	67,614	5,071				72,685	72,685	-
Chief City Planner	N	06/01/77	44.11	X	18.0	-	57,787	-				57,787	57,787	-
Housing Stability Officer	N	10/08/20	2.73		39.0	1.00	54,695	-				54,695	54,695	-
CDBG Program Manager	N	03/16/20	3.29		39.0	1.00	66,758	-				66,758	66,758	-
Housing Planner & Project M	N	01/00/00	-		39.0	1.00	74,995	-				74,995	74,995	-
Associate City Planner	N	01/00/00	-		39.0	1.00	70,980	-				70,980	70,980	-
Board Chairman								3,200				3,200		3,200
Board Members (8)								12,800				12,800		12,800
						9.00	724,800	48,640	-	-	-	773,440	572,200	201,240
													<b>Total PT Salaries</b>	128
													<b>Grant Funded PT Salaries</b>	-
													<b>OT</b>	-
													<b>Per Mayor</b>	<b>201,368</b>

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

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Contracted Services</b>	011822-525000	-	264,000	83,000	(181,000)
Professional engineering for project-based bid spec development, etc			100,000	30,000	
Community Reinvestment Associates - Infrastructure, travel, tourism.			90,000	-	
North Suffolk Resiliency & Sustainability			64,000	43,000	
Work Study Undergraduate/Graduate Student Funding			10,000	10,000	
<b>Office Supplies</b>	011824-540000	6,400	8,400	8,400	-
Office Supplies, legal ads, copies/ maintenance			6,400		
Document Management and Modernization			2,000		
<b>Total Non Payroll Expenditures</b>		<u>6,400</u>	<u>272,400</u>	<u>91,400</u>	<u>(181,000)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	271,762	372,345	201,368	(170,977)
Total Non Payroll Expenses	6,400	272,400	91,400	(181,000)
<b>Total Department Expenses</b>	<u>278,162</u>	<u>644,745</u>	<u>292,768</u>	<u>(351,977)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**ENGINEERING**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
011841	510100	PERMANENT SALARIES	130,381	210,126	156,235	232,896	110,516	340,746
011841	511100	LONGEVITY	-	-	-	1,000	-	2,900
011841	512301	EDUCATIONAL INCENTIVE	6,311	7,251	7,396	7,397	5,572	14,703
011841	516600	SICK LEAVE BB	-	-	2,608	-	2,100	-
011842	520900	TELEPHONE/COMMUNICATIONS	-	750	240	750	-	-
011842	525000	CONTRACTED SERVICES	675	25,000	21,400	113,600	18,354	113,600
011844	544000	MATERIALS	5,841	20,850	11,283	12,000	8,743	12,000
011847	570000	OTHER EXPENSES	2,663	2,250	-	2,250	2,040	2,250
011847	570500	TRAVEL ALLOWANCE	-	900	-	-	-	-
<b>TOTAL</b>	<b>ENGINEERING</b>		<b>145,870</b>	<b>267,127</b>	<b>199,162</b>	<b>369,893</b>	<b>147,324</b>	<b>486,199</b>

184 - ENGINEERING FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
City Engineer	N	07/19/11	11.96		39.0	1.00	104,627	9,147				113,774	-	113,774
Principal Clerk	N	01/09/17	6.47		39.0	1.00	51,023	-				51,023		51,023
Infrastructure Program Mgr	N	07/22/09	13.95		39.0	1.00	91,418	15,956				107,374		107,374
Staff Engineer/Project Mana	N		-		39.0	1.00	86,178	-				86,178		86,178
						4.00	333,246	25,103	-			358,349	-	358,349
													OT Per Mayor	358,349

**City of Revere - Fiscal Year 2023 Budget**

**184 - ENGINEERING**

**Non-Payroll Expenditures**

<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Telephone/ Communications</b>	011842-520900	750	-	-	-
Telephone Expense					
<b>Contracted Services</b>	011842-525000	113,600	113,600	113,600	-
On call engineering services		40,000	40,000	40,000	
Outfall sampling and MS4 Compliance		70,000	70,000	70,000	
Stormwater Education Collaborative		3,600	3,600	3,600	
<b>Materials &amp; Supplies</b>	011844-544000	12,000	12,000	12,000	-
Office Supplies			2,000		
Large Format Printer Lease			10,000		
<b>Other Charges &amp; Expenses</b>	011847-570000	2,250	27,000	2,250	(24,750)
Large format, flat file cabinet for perpetual record plan storage			10,000		
Renewal and 1 year subscription for 3 AutoCAD licenses			5,000		
Mobile leak locator kit and subscription			12,000		
<b>Total Non Payroll Expenditures</b>		<u>128,600</u>	<u>152,600</u>	<u>127,850</u>	<u>(24,750)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Total Payroll Expenses</b>	241,293	360,418	358,349	(2,069)
<b>Total Non Payroll Expenses</b>	128,600	152,600	127,850	(24,750)
<b>Total Department Expenses</b>	<u>369,893</u>	<u>513,018</u>	<u>486,199</u>	<u>(26,819)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
POLICE DEPARTMENT**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012101	510100	PERMANENT SALARIES	1,272,160	1,501,796	1,367,567	1,494,830	1,049,332	1,568,533
012101	510101	OTHER SALARIES	478,103	461,000	455,779	461,000	527,888	500,000
012101	510110	CHIEF SALARY	183,239	194,035	157,808	186,500	140,485	186,500
012101	510111	EXECUTIVE OFFICER SALARY	-	106,396	101,228	109,588	87,287	109,588
012101	510112	SENIOR CAPT SALARY	102,522	106,396	186,028	109,588	52,054	109,588
012101	510113	CAPTAIN SALARY	275,800	191,188	295,144	208,738	192,682	208,738
012101	510114	LIEUTENANT SALARY	926,649	1,001,845	1,065,452	1,050,288	835,907	1,050,288
012101	510115	SERGEANT SALARY	1,100,329	1,197,371	1,240,195	1,234,842	906,436	1,162,914
012101	510116	PATROL OFFICER SALARY	3,351,596	3,765,134	3,842,744	4,088,218	2,873,778	4,268,127
012101	510900	SPECIAL EVENTS OT	-	-	-	-	-	35,000
012101	511100	LONGEVITY	200,219	216,400	221,333	228,800	162,822	225,334
012101	511300	HOLIDAY PAY	489,397	575,283	557,425	622,299	258,869	634,888
012101	512000	MEDICAL EXPENSES	21,763	25,000	20,209	25,000	15,336	25,000
012101	512200	CLOTHING	125,375	127,150	120,475	129,350	56,325	128,950
012101	512301	EDUCATIONAL INCENTIVE	883,089	809,132	1,185,394	968,743	799,276	940,134
012101	516600	SICK LEAVE BB	10,894	-	119,499	-	98,000	-
012111	512200	AUXILIARY POLICE CLOTHING	4,550	4,500	4,493	4,500	-	4,500
012102	520300	UTILITIES	114,383	110,000	129,563	110,000	86,297	110,000
012102	520800	GASOLINE & OIL	105,216	120,000	91,680	120,000	91,648	120,000
012102	520900	TELEPHONE/COMMUNICATIONS	34,689	45,000	52,388	45,000	33,981	45,000
012102	521100	RADIO SYSTEM	16,856	30,000	11,295	30,000	31,339	30,000
012102	521800	TRAFFIC CONTROL	2,929	10,000	10,295	10,000	646	10,000
012102	522100	RENTALS	-	27,600	12,975	30,000	14,469	30,000
012102	522400	COMPUTER SERVICES	125,859	140,000	193,114	140,000	62,170	140,000
012102	523900	ANIMAL CONTROL	55	5,000	4,353	5,000	2,418	5,000
012102	524200	AUTO MAINTENANCE	50,900	55,000	57,929	55,000	44,208	55,000
012102	524500	BUILDING MAINT/REPAIR	91,052	75,000	116,760	75,000	65,574	75,000
012102	524600	MAINT OF EQUIPMENT	44,917	45,000	27,435	45,000	20,935	45,000
012102	524700	WEAPONS	23,131	25,000	25,495	25,000	12,286	25,000
012102	525000	CONSULTANT SERVICES	-	-	-	100,000	-	100,000
012102	526100	EMPLOYEE TRAINING	36,820	45,000	76,589	100,000	36,915	100,000



**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**POLICE DEPARTMENT (continued)**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012102	528400	GRANT WRITER	32,000	32,000	35,200	32,000	32,000	32,000
012104	540000	OFFICE SUPPLIES	14,768	15,000	12,513	15,000	7,496	15,000
012104	545000	I.D.	2,328	10,000	8,181	10,000	5,273	10,000
012107	570000	OTHER EXPENSES	32,925	35,000	18,724	35,000	31,290	35,000
012107	571700	DRUG UNIT	5,000	5,000	5,000	5,000	5,000	5,000
012107	572250	GRANT MATCHING FUNDS	-	-	-	-	-	-
012108	587100	NEW EQUIPMENT	55,664	-	131,438	-	58,381	-
<b>TOTAL</b>	<b>POLICE DEPARTMENT</b>		<b>10,215,178</b>	<b>11,112,226</b>	<b>11,961,700</b>	<b>11,909,284</b>	<b>8,698,803</b>	<b>12,145,082</b>

**210 - POLICE DEPARTMENT: Uniformed Base**

Salaries and Wages								
Title	Step	FY 22 Budgeted		FY 23 Dept Recommendation		FY 23 Mayor Requested		Difference
		FTE	Amount	FTE	Amount	FTE	Amount	
Police Chief	26	1.00	\$ 186,500	1.00	\$ 186,500	1.00	\$ 186,500	\$ -
Executive Officer	26	1.00	109,588	1.00	109,588	1.00	109,588	-
Senior Captain	26	1.00	109,588	1.00	109,588	1.00	109,588	-
Captain	26	2.00	208,738	2.00	208,738	2.00	208,738	-
Captain	16	-	-	-	-	-	-	-
Lieutenant	26	8.00	713,656	8.00	713,656	8.00	713,656	-
Lieutenant	16	4.00	336,632	4.00	336,632	4.00	336,632	-
Lieutenant		-	-	-	-	-	-	-
Sergeant	26	6.00	457,464	6.00	457,464	6.00	457,464	-
Sergeant	16	6.00	431,568	5.00	359,640	5.00	359,640	-
Sergeant		5.00	345,810	5.00	345,810	5.00	345,810	-
Patrol Officers (Step 3)	26	12.00	696,146	12.00	632,860	12.00	632,860	-
Patrol Officers (Step 3)	16	11.00	751,908	10.00	751,908	10.00	751,908	-
Patrol Officers (Step 3)		37.00	2,187,181	39.00	2,246,294	39.00	2,246,294	-
Patrol Officers (Step 2)		6.00	335,076	10.00	558,460	10.00	558,460	-
Patrol Officers (Step 1)		6.00	117,907	3.00	78,605	3.00	78,605	-
Patrol Officers (School Funded)		3.00	-	3.00	-	3.00	-	-
<b>Sub Total Base Salaries</b>		<b>109.00</b>	<b>\$ 6,987,762</b>	<b>110.00</b>	<b>\$ 7,095,743</b>	<b>110.00</b>	<b>\$ 7,095,743</b>	<b>\$ -</b>
Longevity			\$ 216,000		\$ 210,600		\$ 210,600	\$ -
10 Year Differential			51,301		51,301		51,301	-
Night Differential			400,596		422,718		422,718	-
B-2 Schedule			409,804		421,636		421,636	-
Narcan			52,500		52,500		52,500	-
Quinn Bill - Academic Achievement			958,464		925,337		925,337	-
Holiday Pay			622,299		634,888		634,888	-
Matching Funds			6,000		6,000		6,000	-
First Responder			50,000		50,000		50,000	-
Clothing Allowance			128,700		128,300		128,300	-
<b>Sub Total Other Salary</b>			<b>\$ 2,895,664</b>		<b>\$ 2,903,280</b>		<b>\$ 2,903,280</b>	<b>\$ -</b>
Court Time			225,000		225,000		225,000	-
Special Events OT			-		75,000		35,000	(40,000)
Overtime			225,000		225,000		225,000	-
Election Details			45,000		45,000		45,000	-
<b>Sub Total Overtime</b>			<b>\$ 495,000</b>		<b>\$ 570,000</b>		<b>\$ 530,000</b>	<b>\$ (40,000)</b>
<b>Total Salaries - Uniformed base</b>			<b>\$ 10,378,426</b>		<b>\$ 10,569,023</b>		<b>\$ 10,529,023</b>	<b>\$ (40,000)</b>

Footnotes:

210 - POLICE DEPARTMENT: Civilian

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Administrative Assistant	N	10/18/06	16.71	X	20.0	0.51	30,510	2,649	-	-	-	33,159	-	33,159
Special Assistant	N	08/02/21	1.91		39.0	1.00	64,225	-	-	-	-	64,225	-	64,225
Clerk I	N	12/16/13	9.54		36.0	0.92	43,732	1,012	-	-	-	44,744	-	44,744
Animal Control Director	N	01/01/93	30.51	X	39.0	1.00	53,569	5,000	350	-	-	58,919	-	58,919
Mechanic	N	12/18/03	19.55	X	39.0	1.00	75,031	7,800	300	-	-	83,131	-	83,131
Victim Advocate	N	09/26/18	4.76		39.0	0.82	51,016	-	-	-	-	51,016	-	51,016
Public Safety Grant Manager	N	04/01/08	15.25		39.0	1.00	70,277	8,828	-	-	-	79,105	-	79,105
Police Clerk	N	09/22/08	14.78		39.0	1.00	53,788	3,683	-	-	-	57,471	-	57,471
Police Clerk	N	03/15/12	11.30		39.0	1.00	52,537	1,200	-	-	-	53,737	-	53,737
Crime Analyst	N	01/14/15	8.46		39.0	1.00	64,234	4,818	-	-	-	69,052	-	69,052
						9.25	558,919	34,990	650	-	-	594,559	-	594,559
													<b>PT Salaries</b>	
													<b>OT</b>	5,000
													<b>Per Mayor</b>	<b>599,559</b>

City of Revere - Fiscal Year 2023 Budget

210 - POLICE DEPARTMENT

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Medical Expenses</b>	012101-512000	25,000	25,000	25,000	-
Public Safety 111F administration; mandatory drug testing.					
<b>Auxiliary Uniform/Clothing Allowance</b>	012102-520000	4,500	4,500	4,500	-
Uniforms and supplies for Auxiliary Police					
<b>Utilities</b>	012102-520300	110,000	110,000	110,000	-
Natural gas, electricity					
<b>Gasoline &amp; Oil</b>	012102-520800	120,000	150,000	120,000	(30,000)
Gas & Oil for all Police Vehicles					
<b>Telephone/Communications</b>	012102-520900	45,000	45,000	45,000	-
Comcast, Paetec, Verizon, Verizon Wireless, etc.					
<b>Radio System</b>	012102-521100	30,000	30,000	30,000	-
GBPC Maintenance Contract, Regular Maintenance, Membership Dues, Radios					
<b>Traffic Control</b>	012102-521800	10,000	10,000	10,000	-
Intoxilyzer Supplies, Traffic Spots and Signs, Printed Materials, Taxi Medallions & Badges					
<b>Rentals</b>	012102-522100	30,000	30,000	30,000	-
Rent for substations on Pleasant St & Shirley Ave					
<b>Computer Services &amp; Maintenance</b>	012102-522400	140,000	140,000	140,000	-
Computer Hardware & Software Support, Supplies; IMC/ License support					
<b>Animal Control</b>	012102-523900	5,000	5,000	5,000	-
Mandated treatment of stray animals: Detention, stay, medical services and/or euthanasia.					
<b>Automotive Maintenance</b>	012102-524200	55,000	65,000	55,000	(10,000)
Maintenance & Repair of all Police Vehicles					
<b>Building Maintenance &amp; Repair</b>	012102-524500	75,000	75,000	75,000	-
Bldg Maint. Contracts; Elevator, HVAC, Boiler, Generator, Cleaning, Landscaping and Other R & M					
<b>Maintenance Of Equipment</b>	012102-524600	45,000	45,000	45,000	-
Repairs & Services of Equipment; Copiers, fax, printers, etc.					
<b>Weapons &amp; Support</b>	012102-524700	25,000	25,000	25,000	-
Weapon, Ammunition & Support Items, Replacement of Outdated Weapons					
<b>Consultant Services</b>		100,000	100,000	100,000	-
Mental health support; operational review					
<b>Employee Training</b>	012102-526100	100,000	100,000	100,000	-
Command Training, Supplies & Travel Expenses for Training Programs, Police Academy Tuition, Range fees, NE Regional Police Dues					

City of Revere - Fiscal Year 2023 Budget

**210 - POLICE DEPARTMENT (continued)**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Grant Writer</b>	012102-528400	32,000	32,000	32,000	-
Grant Writer Services					
<b>Office Supplies</b>	012104-540000	15,000	15,000	15,000	-
Office Supplies; copier & supplies; stationary & printing					
<b>Identifications</b>	012104-545000	10,000	10,000	10,000	-
Fingerprinting & Photograph Supplies and other Related Equipment					
<b>Other Charges &amp; Expenses</b>	012107-570000	35,000	65,000	35,000	(30,000)
Gun Permits, FID Cards, Dues, Alarm Service, Misc. Law Enforcement Supplies, Chief's Expenses, Prisoners' meals. Mandatory Random Drug Testing					
<b>Drug Unit</b>	012107-571700	5,000	5,000	5,000	-
Investigative Work by Drug Unit					
<b>Grant Matching Funds *</b>	012107-572250	-	-	-	-
Bullet proof vests - grant match					
<b>New Equipment *</b>	012108-587100	-	-	-	-
	<b>Total Non Payroll Expenditures</b>	<u>1,016,500</u>	<u>1,086,500</u>	<u>1,016,500</u>	<u>(70,000)</u>
<b>Footnotes:</b>					

Total Department Expenses					
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference	
Total Payroll Expenses	10,892,784	11,173,614	11,128,582	(45,032)	
Total Non Payroll Expenses	1,016,500	1,086,500	1,016,500	(70,000)	
<b>Total Department Expenses</b>	<u>11,909,284</u>	<u>12,260,114</u>	<u>12,145,082</u>	<u>(115,032)</u>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**FIRE DEPARTMENT**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012201	510100	PERMANENT SALARIES	707,714	689,158	739,821	800,697	647,767	913,794
012201	510104	FIRE CHIEF	146,676	148,197	155,672	155,672	119,498	160,900
012201	510105	SR DEPUTY CHIEF	110,812	116,725	120,227	120,227	92,301	128,719
012201	510106	FIRE DEPUTY CHIEF	526,461	552,603	569,173	569,180	435,356	609,384
012201	510107	CAPTAIN SALARY	1,204,449	1,231,887	1,278,943	1,253,966	967,396	1,353,581
012201	510108	LIEUTENANT REG SALARY	1,358,482	1,587,058	1,673,758	1,708,404	1,263,073	1,921,736
012201	510109	FIREFIGHTERS	3,740,548	4,145,402	4,308,035	4,371,742	3,380,662	5,281,174
012201	510900	OVERTIME	841,496	525,000	294,617	525,000	310,407	525,000
012201	511100	LONGEVITY	147,990	167,400	147,706	159,300	107,857	159,300
012201	511300	HOLIDAY PAY	469,828	400,280	519,149	424,419	267,326	658,139
012201	512000	MEDICAL EXPENSES	13,649	10,000	26,239	10,000	8,649	10,000
012201	512200	CLOTHING	111,650	119,900	120,450	125,400	81,847	138,000
012201	512301	EDUCATIONAL INCENTIVE	217,166	236,675	236,308	229,581	221,533	262,281
012201	516600	SICK LEAVE BB	(5,693)	-	143,407	-	126,854	-
012202	520300	UTILITIES	102,334	100,000	101,124	100,000	87,123	100,000
012202	520800	GASOLINE & OIL	-	50,000	36,456	50,000	39,483	50,000
012202	521000	FIRE ALARM	17,273	25,000	20,309	25,000	28,383	25,000
012202	521100	RADIO SYSTEM	43,180	45,000	44,130	45,000	3,977	45,000
012202	521900	MEMORIALS	669	1,500	1,435	1,500	-	1,500
012202	522400	COMPUTER SERVICES	-	35,000	10,039	35,000	14,233	35,000
012202	524200	AUTO MAINTENANCE	110,805	55,000	102,000	65,000	60,843	65,000
012202	524500	BUILDING MAINT/REPAIR	63,923	61,000	56,603	50,000	73,582	50,000
012202	526100	EMPLOYEE TRAINING	15,191	25,000	37,517	35,000	10,445	35,000
012204	540000	OFFICE SUPPLIES	1,133	5,500	5,080	5,500	975	5,500
012204	542500	MEDICAL SUPPLIES	4,772	5,000	4,298	5,000	6,312	5,000
012207	570000	OTHER EXPENSES	2,430	13,000	19,743	22,000	12,577	22,000
012207	570029	FIREFIGHTING EQUIPMENT	-	-	-	10,000	6,242	15,000
012207	570031	FIREFIGHTER PROTECTIVE EQUIPMEI	-	-	-	10,000	-	15,000
012207	572250	GRANT MATCHING	-	-	4,343	8,350	-	8,350
012208	587100	NEW EQUIPMENT	54,392	-	6,043	-	52,484	15,000
012208	587200	PERSONAL EQUIPMENT	8,968	-	72,860	-	22,089	-
<b>TOTAL</b>	<b>FIRE DEPARTMENT</b>		<b>10,016,296</b>	<b>10,351,285</b>	<b>10,855,485</b>	<b>10,920,938</b>	<b>8,449,273</b>	<b>12,614,358</b>

## 220 - FIRE DEPARTMENT

Salaries and Wages								
Title	Step	FY 22 Budgeted		FY 23 Dept Recommendation		FY 23 Mayor Requested		Difference
		FTE	Amount	FTE	Amount	FTE	Amount	
Fire Chief	20	1.00	\$ 142,818	1.00	\$ 146,273	1.00	\$ 146,273	\$ -
Senior Deputy Chief	20	1.00	110,300	1.00	117,017	1.00	117,017	-
Deputy Chief	20	4.00	420,196	4.00	445,784	4.00	445,784	-
Deputy Chief	16	1.00	101,989	1.00	108,200	1.00	108,200	-
Deputy Chief		-	-	-	-	-	-	-
Captain	20	6.00	543,354	8.00	768,592	8.00	768,592	-
Captain	16	5.00	439,605	4.00	373,104	4.00	373,104	-
Captain		2.00	167,470	1.00	88,834	1.00	88,834	-
Lieutenant	20	2.00	156,134	2.00	165,642	2.00	165,642	-
Lieutenant	16	11.00	833,723	13.00	1,045,317	13.00	1,045,317	-
Lieutenant		8.00	577,488	7.00	536,074	7.00	536,074	-
Firefighters (3)	20	7.00	471,093	7.00	499,779	7.00	499,779	-
Firefighters (3)	16	10.00	653,390	18.00	1,247,724	18.00	1,247,724	-
Firefighters (3)		35.00	2,177,910	39.00	2,574,585	39.00	2,574,585	-
Firefighters (2)		13.00	764,257	-	-	-	-	-
Firefighters (1)		8.00	193,074	14.00	557,475	14.00	557,475	-
Funded by Grant			(271,363)		(86,371)		(86,371)	-
<b>Sub Total Base Salaries</b>		<b>114.00</b>	<b>\$ 7,481,439</b>	<b>120.00</b>	<b>\$ 8,588,029</b>	<b>120.00</b>	<b>\$ 8,588,029</b>	<b>\$ -</b>
Hazardous Duty Pay			\$ 697,752		\$ 867,440		\$ 867,440	-
Longevity			159,300		159,300		159,300	\$ -
Academic Achievement			229,581		262,281		262,281	-
B2 Stipend			92,373		94,916		94,916	-
Narcan			57,000		75,917		75,917	-
Defibrillator Certified			197,902		197,902		197,902	-
EMT Certified			322,344		322,344		322,344	-
Holiday Pay			424,419		658,139		658,139	-
Personal Day			35,500		39,704		39,704	-
Clothing			125,400		138,000		138,000	-
<b>Sub Total Other Salary</b>			<b>\$ 2,341,571</b>		<b>\$ 2,815,943</b>		<b>\$ 2,815,943</b>	<b>\$ -</b>
Overtime			500,000		525,000		500,000	(25,000)
Special Event Overtime			25,000		50,000		25,000	(25,000)
<b>Total Salaries</b>			<b>\$ 10,348,010</b>		<b>\$ 11,978,972</b>		<b>\$ 11,928,972</b>	<b>\$ (25,000)</b>

**Footnotes:**

Four firefighters partially funded (35%) by grant beginning in FY19 for the first quarter of FY2022; four additional firefighters partially funded (75%) by new grant beginning in FY20.

220 - FIRE DEPARTMENT: Civilian

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Administrative Asst	N	12/04/17	5.57		39.0	1.00	56,970	-	-			56,970		56,970
Clerk II	N	02/14/22	1.37		39.0	1.00	46,041	-	-			46,041		46,041
Fleet Mechanic	Y				-	1.00	80,000	-	-			80,000		80,000
						3.00	183,011	-	-	-	-	183,011	-	183,011
													PT Salaries	
													OT	
													Per Mayor	183,011



**220 - FIRE DEPARTMENT**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Medical Expenses</b>	012201-512000	10,000	20,000	10,000	(10,000)
Medical expenses for treatment of officers injured on duty Injured on Duty/ Retirement Control Contractor					
<b>Utilities</b>	012202-520300	100,000	150,000	100,000	(50,000)
Electricity, natural gas, telephone, Comcast.					
<b>Street Lights</b>	012202-520300	-	50,000	-	(50,000)
Double utility pole					
<b>Gasoline &amp; Oil</b>	012202-520800	50,000	100,000	50,000	(50,000)
Fuel - gasoline & diesel, motor oil Fuel - Boat					
<b>Fire Alarm</b>	012202-521000	25,000	25,000	25,000	-
Maintenance & repair; supplies. Master boxes.					
<b>Radio System</b>	012202-521100	45,000	45,000	45,000	-
Repair & upkeep of 911 system Maintenance Contract					
<b>Memorials</b>	012202-521900	1,500	1,500	1,500	-
Firefighter memorial services & supplies					
<b>Computer Services</b>	012202-522400	35,000	35,000	35,000	-
GovConnect Tri Tech Software					
<b>Maintenance of Equipment</b>		-	30,000	15,000	(15,000)
<b>Automotive Maintenance</b>	012202-524200	65,000	103,000	65,000	(38,000)
Equipment maintenance & repairs; tires. Rescue boat - winterize, other other maintenance			100,000 3,000		
<b>Building Maintenance &amp; Repair</b>	012202-524500	50,000	50,000	50,000	-
Materials & supplies for maintenance and repairs to fire stations Service Heating/Cooling Systems Not including E-2 Service garage doors					
<b>Employee Training</b>	012202-526100	35,000	35,000	35,000	-
Emergency training book & test					
<b>Office Supplies</b>	012204-540000	5,500	5,500	5,500	-
<b>Medical Supplies</b>	012204-542500	5,000	15,000	5,000	(10,000)
Emergency medical services supplies: gloves, oxygen, masks, etc					

**City of Revere - Fiscal Year 2023 Budget**

**220 - FIRE DEPARTMENT (continued)**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Other Charges &amp; Expenses</b>	012207-570000	22,000	22,000	22,000	-
Metro district dues, misc expenses, REPC Dues					
<b>Firefighting Equipment *</b>	012207-570029	10,000	15,000	15,000	-
Equipment supplies, replacements, upgrades. Fire hoses, nozzles, masks.					
<b>Firefighter Protective Equipment *</b>	012207-570031	10,000	15,000	15,000	-
Routinely replaced firefighter protective gear.					
<b>Grant Matching Funds</b>	012207-572250	8,350	8,350	8,350	-
Hazard Mitigation Plan local cost share.					
<b>Total Non Payroll Expenditures</b>		477,350	725,350	502,350	(223,000)
<b>Footnotes:</b>					
* Supplemented with CIP appropriations.					

Total Department Expenses					
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference	
Total Payroll Expenses	10,443,588	12,161,983	12,111,983	(50,000)	
Total Non Payroll Expenses	477,350	725,350	502,350	(223,000)	
<b>Total Department Expenses</b>	<b>10,920,938</b>	<b>12,887,333</b>	<b>12,614,333</b>	<b>(273,000)</b>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**REGIONAL EMERGENCY COMMUNICATION CENTER**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012302	525000	CONTRACTED SERVICES	1,363,066	1,583,986	1,496,532	1,513,580	1,181,043	1,565,999
<b>TOTAL</b>	<b>REGIONAL EMERGENCY COMMUNICATION CE</b>		<b>1,363,066</b>	<b>1,583,986</b>	<b>1,496,532</b>	<b>1,513,580</b>	<b>1,181,043</b>	<b>1,565,999</b>

**230 - REGIONAL EMERGENCY COMMUNICATIONS CENTER**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Regional Emergency Comm. Ctr. Allocated Costs</b>					
RECC Allocated Costs		1,513,580	1,565,999	1,565,999	-
		<u>1,513,580</u>	<u>1,565,999</u>	<u>1,565,999</u>	<u>-</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	1,513,580	1,565,999	1,565,999	-
Total Department Expenses	<u>1,513,580</u>	<u>1,565,999</u>	<u>1,565,999</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
MUNICIPAL INSPECTIONS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012411	510100	PERMANENT SALARIES	462,442	1,077,319	1,018,323	1,006,284	776,899	1,156,558
012101	510101	OTHER SALARIES	-	-	-	-	-	31,745
012411	510900	SALARY - OVERTIME	-	-	357	20,000	21,673	15,000
012411	511100	LONGEVITY	6,614	18,887	17,974	12,400	8,813	14,000
012411	512200	CLOTHING	-	-	-	-	-	3,000
012411	512210	TRAVEL ALLOWANCE	18,000	41,400	34,200	43,200	32,571	62,400
012411	512215	CELL PHONE ALLOWANCE	1,800	3,780	3,060	3,960	2,897	4,320
012411	512301	EDUCATIONAL INCENTIVE	17,598	36,493	31,554	14,389	16,322	15,265
012411	516600	SICK LEAVE BB	148	-	16,065	-	13,871	-
012412	525000	CONTRACTED SERVICES	10,000	-	-	-	-	-
012412	526100	EMPLOYEE TRAINING	1,168	5,300	1,830	5,300	4,635	5,300
012412	527010	RENTALS AND LEASES	-	3,700	1,258	2,700	2,124	2,700
012414	540000	OFFICE SUPPLIES	5,223	7,000	13,610	12,000	12,816	12,000
012414	540000	OFFICE SUPPLIES HEALTH INSP	-	5,000	-	-	-	-
012414	545500	COMPUTER OPERATIONS	-	-	-	2,400	2,400	27,500
012417	570000	OTHER CHARGES & EXPENSES	-	-	-	-	-	2,000
<b>TOTAL</b>	<b>0</b>		<b>522,993</b>	<b>1,198,879</b>	<b>1,138,231</b>	<b>1,122,633</b>	<b>895,021</b>	<b>1,351,788</b>

City of Revere - Fiscal Year 2023 Budget

241 - MUNICIPAL INSPECTIONS

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
<b>Per Mayor:</b>															
Director - Municipal Inspecti	N	10/13/16	6.72		39.0	1.00	104,857	7,864	-	360	4,800	117,881	-	117,881	
Building Commissioner	N	09/15/10	12.80		39.0	1.00	98,676	8,801	-	360	4,800	112,637	-	112,637	
Special Assistant to the Direc	N	10/12/06	16.73		39.0	1.00	70,993	4,685	-	-	-	75,678	75,678	-	
Principal Clerk	N	10/06/10	12.74		39.0	1.00	51,023	1,400	-	-	-	52,423	-	52,423	
Principal Clerk	N	07/29/19	3.92		39.0	1.00	48,477	900	-	-	-	49,377	-	49,377	
Clerk II	N	08/17/20	2.87		39.0	1.00	49,223	900	-	-	-	50,123	-	50,123	
Principal Clerk	N	07/01/13	10.00		39.0	1.00	51,023	2,986	-	-	-	54,009	54,009	-	
Senior Inspector	N	01/24/00	23.45	X	39.0	1.00	73,780	4,606	300	360	4,800	83,846	-	83,846	
Inspector - Gas/Plumbing/M	N	08/04/04	18.92	X	39.0	1.00	87,672	4,260	300	360	4,800	97,392	-	97,392	
Inspector - Electrical	N	07/24/17	5.94		39.0	1.00	83,502	-	300	360	4,800	88,962	-	88,962	
Sealer	N	07/05/00	23.00	X	39.0	1.00	79,967	7,888	-	-	4,800	92,655	-	92,655	
Inspector - Sanitary	N	12/11/17	5.55		39.0	1.00	62,215	-	300	360	4,800	67,675	-	67,675	
Inspector - Food	N	10/09/20	2.72		39.0	1.00	62,215	900	300	360	4,800	68,575	-	68,575	
Inspector - Health	N	11/15/16	6.62		39.0	1.00	67,021	-	300	360	4,800	72,481	-	72,481	
Inspector - Sanitary	N	07/15/05	17.97	X	39.0	1.00	65,331	2,400	300	360	4,800	73,191	-	73,191	
Inspector - Building	N	03/01/21	2.33		39.0	1.00	67,021	900	300	360	4,800	73,381	-	73,381	
Electrical/Wire Inspector	Y	01/00/00	123.58		39.0	1.00	77,003	-	300	360	4,800	82,463	-	82,463	
Inspector - Building	Y	01/00/00	123.58		39.0	1.00	67,021	-	300	360	4,800	72,481	-	72,481	
Inspector - Sanitary	N	03/31/75	48.28	X	12.0	-	-	-	-	-	-	-	-	-	
							18.00	1,267,020	48,490	3,000	4,320	62,400	1,385,230	129,687	1,255,543
													<b>PT Salaries</b>	31,745	
													<b>Building OT</b>	15,000	
													<b>Per Mayor</b>	<b>1,302,288</b>	

City of Revere - Fiscal Year 2023 Budget

**241 - MUNICIPAL INSPECTIONS**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Employee Training</b>	012412-526100	5,300	5,300	5,300	-
<b>Rentals and Leases</b>	012412-527010	2,700	2,700	2,700	-
Copier lease Kyocera copier maintenance					
<b>Office Supplies</b>	012414-540000	12,000	12,000	12,000	-
General Office Supplies			12,000		
<b>Computer Operations</b>	012414-545500	2,400	37,400	27,500	(9,900)
Food Code Pro			2,400	2,400	
Housing Code Pro			10,000	10,000	
Iron Mountain			15,000	5,100	
Laserefiche (to scan ISD records)			10,000	10,000	
<b>Other Charges &amp; Expenses</b>	012417-570000	-	2,000	2,000	-
Weights and measures supplies					
<b>Total Non Payroll Expenditures</b>		<u>22,400</u>	<u>59,400</u>	<u>49,500</u>	<u>(9,900)</u>
<b>Footnotes:</b>					
* Funded through 40U Account.					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	1,100,233	1,302,288	1,302,288	-
Total Non Payroll Expenses	22,400	59,400	49,500	(9,900)
<b>Total Department Expenses</b>	<u>1,122,633</u>	<u>1,361,688</u>	<u>1,351,788</u>	<u>(9,900)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**SHORT TERM RENTAL INSPECTIONS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012421	510100	PERMANENT SALARIES	-	-	8,804	84,687	59,729	88,321
012421	511100	LONGEVITY	-	-	-	-	-	-
012421	512400	STIPEND	-	-	-	-	-	-
012421	516600	SICK LEAVE BB	-	-	-	-	-	-
012422	522400	COMPUTER SERVICES	-	-	-	20,000	19,992	21,500
012424	540000	OFFICE SUPPLIES	-	-	-	2,500	420	2,500
<b>TOTAL</b>	<b>SHORT TERM RENTAL INSPECTIONS</b>		-	-	8,804	107,187	80,141	112,321



242 - SHORT TERM RENTAL INSPECTIONS

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<u>Per Mayor</u>														
Director	N				18.0	-	-	-	-	-	-	-	-	-
Clerk II	N				39.0	1.00	42,903	-	-	-	-	42,903	-	42,903
						1.00	42,903	-	-	-	-	42,903	-	42,903
													<b>PT Salaries</b>	<b>45,418</b>
													<b>Per Mayor</b>	<b>88,321</b>

**242 - SHORT TERM RENTAL INSPECTIONS**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Office Supplies</u>	012424-540000	2,500	2,500	2,500	-
			2,500		
<u>Computer Operations</u>	012424-545500	20,000	21,500	21,500	-
Granicus			21,500		
		<u>22,500</u>	<u>24,000</u>	<u>24,000</u>	<u>-</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
	Total Payroll Expenses	84,687	88,321	88,321	-
	Total Non Payroll Expenses	22,500	24,000	24,000	-
	Total Department Expenses	<u>107,187</u>	<u>112,321</u>	<u>112,321</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**PARKING CONTROL**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
012951	510100	PERMANENT SALARIES	427,982	416,326	389,296	482,538	306,475	541,629
012951	510101	OTHER SALARIES	-	-	-	20,000		30,183
012951	510900	OVERTIME	12,475	15,000	15,244	15,000	9,595	30,000
012951	511100	LONGEVITY	2,190	2,400	2,304	2,600	1,808	3,000
012951	512200	CLOTHING ALLOWANCE	2,250	3,000	2,250	4,500	2,813	6,000
012951	512210	TRAVEL ALLOWANCE	-	3,600	-	3,600	2,700	4,800
012951	512301	EDUCATIONAL INCENTIVE	-	-	-	-	2,250	17,401
012951	516600	SICK LEAVE BB	-	-	-	-	-	-
012952	523440	PRINTING & MAILING	-	5,000	4,130	5,000	-	5,000
012952	524600	MAINT OF EQUIPMENT	-	-	-	-	-	-
012952	525000	CONTRACTED SERVICES	-	-	-	-	-	-
012954	540000	OFFICE SUPPLIES	8,959	11,000	62,980	87,000	76,375	87,000
012958	587100	NEW EQUIPMENT	24,855	-	-	-	-	-
<b>TOTAL</b>	<b>PARKING CONTROL</b>		<b>478,711</b>	<b>456,326</b>	<b>476,204</b>	<b>620,238</b>	<b>402,015</b>	<b>725,013</b>
	540000	OFFICE SUPPLIES	-	-	-	-	-	-
<b>TOTAL</b>	<b>TRAFFIC COMMISSION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

295 - PARKING CONTROL

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Parking Clerk	N	07/30/18	4.92		39.0	1.00	79,568	-	-		4,800	84,368	-	84,368
Assistant Director	N	05/07/18	5.15		39.0	1.00	64,300	2,900	-			67,200	-	67,200
Principal Clerk	N	04/17/18	3.21		39.0	1.00	51,023	-	-			51,023	-	51,023
Clerk II	N	10/22/20	2.69		39.0	1.00	49,223	900	-			50,123	-	50,123
Parking Control Officer	N	05/14/14	9.13		40.0	1.00	50,483	-	750			51,233	51,233	-
Parking Control Officer	N	11/25/02	20.61	X	40.0	1.00	54,364	3,000	750			58,114		58,114
Parking Control Officer (over	N	02/01/17	6.41		40.0	1.00	52,329	900	750			53,979		53,979
Parking Control Officer	N	08/01/18	4.92		40.0	1.00	50,483	4,929	750			56,162	56,162	-
Parking Control Officer	N	10/22/20	2.69		40.0	1.00	50,485	5,949	750			57,184	-	57,184
Parking Control Officer	N	10/04/21	1.74		40.0	1.00	47,961	5,696	750			54,407	-	54,407
Parking Meter Technician	N	10/04/21	1.74		40.0	1.00	49,717	-	750			50,467	50,467	-
Parking Control Officer	N				40.0	1.00	45,563	4,556	750			50,869		50,869
Clerk II	Y				40.0	1.00	45,563	-	-			45,563		45,563
						13.00	691,062	28,830	6,000	-	4,800	730,692	157,862	572,830
													<b>PT Salaries</b>	30,183
													<b>OT</b>	30,000
													<b>Per Mayor</b>	<b>633,013</b>

City of Revere - Fiscal Year 2023 Budget

**295 - PARKING CONTROL**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Printing &amp; Mailing</b>	012952-523440	5,000	5,000	5,000	-
<b>Office Supplies</b>	012954-540000	87,000	87,000	87,000	-
Parking Permits - Residential		80,000	80,000		
Misc office supplies		7,000	7,000		
<b>Capital Expenditures</b>	012952-527010	-	-	-	-
<b>Total Non Payroll Expenditures</b>		<u>92,000</u>	<u>92,000</u>	<u>92,000</u>	<u>-</u>
<b>Footnotes:</b>					

Total Department Expenses				
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	528,238	677,382	633,013	(44,369)
Total Non Payroll Expenses	92,000	92,000	92,000	-
<b>Total Department Expenses</b>	<u>620,238</u>	<u>769,382</u>	<u>725,013</u>	<u>(44,369)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Administration**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
<b>DEPT OF PUBLIC WORKS: Administration</b>								
014201	510100	PERMANENT SALARIES	348,093	359,001	405,055	478,134	289,086	303,915
014201	510101	OTHER SALARIES	-	9,149	-	-	32,675	-
014201	510900	SALARY - OVERTIME	34,693	10,000	6,432	-	12,767	5,000
014201	511100	LONGEVITY	14,265	15,400	16,211	15,400	11,748	13,200
014201	512200	CLOTHING	3,300	3,300	2,200	1,650	1,100	1,100
014201	512210	TRAVEL ALLOWANCE	4,000	4,000	2,000	1,000	1,167	-
014201	512301	EDUCATIONAL INCENTIVE	1,971	4,064	6,712	6,463	4,868	-
014201	512400	STIPEND	3,782	3,700	3,700	3,700	2,704	19,200
014201	516600	SICK LEAVE BB	31	-	5,398	-	4,077	-
014202	524200	AUTOMOTIVE MAINT	-	-	(585)	10,000	1,912	10,000
014202	525000	CONTRACTED SERVICES			3,728		-	
014204	540000	OFFICE SUPPLIES	25,175	17,940	12,753	17,940	14,488	17,940
014204	541500	EQUIPMENT & SUPPLIES	31,867	30,000	17,283	30,000	28,977	30,000
014204	545500	COMPUTER OPERATIONS	7,199	17,180	12,137	35,530	38,828	32,030
014208	580000	CAPITAL OUTLAY	-	-	27,400	-	11,250	-
014208	587100	NEW EQUIPMENT	-	-	5,072	-	1,680	-
<b>TOTAL</b>	<b>DEPT OF PUBLIC WORKS: Administration</b>		<b>474,375</b>	<b>473,734</b>	<b>525,496</b>	<b>599,817</b>	<b>457,328</b>	<b>432,385</b>

City of Revere - Fiscal Year 2023 Budget

420 - DEPT OF PUBLIC WORKS: Administration FY2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Chief of Infrastructure & Puk	N					0.50	79,825	-				79,825		79,825
Superintendent Of Dpw	N	09/02/80	42.85	X	39.0	1.00	140,729	10,500	1,100		-	152,329		152,329
Administrative Assistant	N	11/01/85	37.68	X	39.0	1.00	59,814	6,400	-		-	66,214		66,214
Business Manager	N	11/29/21	1.58		39.0	0.50	40,170	7,500	-		-	47,670	7,500	40,170
Construction Oversight	N	11/05/18	4.65		39.0	1.00	70,702	3,000	-		-	73,702		73,702
						<b>4.00</b>	<b>311,415</b>	<b>27,400</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>339,915</b>	<b>7,500</b>	<b>332,415</b>
													<b>Safety Stipend</b>	<b>5,000</b>
													<b>DPW Overtime</b>	<b>5,000</b>
													<b>Per Mayor</b>	<b>342,415</b>

**City of Revere - Fiscal Year 2023 Budget**

**420 - DEPT OF PUBLIC WORKS: Administration**

**Non-Payroll Expenditures**

<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Automotive Maintenance</b> Oil changes, inspection stickers, etc.	014202-524200	10,000	10,000	10,000	-
<b>Contracted Services</b> Dept of Children & Families (DCF - ROCA)	014202-525003	-	-	-	-
<b>Office Supplies</b> Advertisements. Office supplies; paper, toner, Maint.; office equipment, etc	014204-540000	17,940	17,940	17,940	-
<b>Equipment &amp; Supplies</b> Misc hardware/ building supplies	014204-541500	30,000	30,000	30,000	-
<b>Computer Operations</b> Work order system -Cartegraph Mobile311 for DPW Answering Service GPS Tracking - Samsarra Hardware/ Software updates & supplies	014204-545500	35,530	46,730	32,030	(14,700)
		<u>93,470</u>	<u>104,670</u>	<u>89,970</u>	<u>(14,700)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Total Payroll Expenses</b>	506,347	510,840	342,415	(168,425)
<b>Total Non Payroll Expenses</b>	93,470	104,670	89,970	(14,700)
<b>Total Department Expenses</b>	<u>599,817</u>	<u>615,510</u>	<u>432,385</u>	<u>(183,125)</u>



**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Snow & Ice**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
<b>DEPT OF PUBLIC WORKS: Snow &amp; Ice</b>								
014211	511000	SNOW REMOVAL OT	140,632	100,000	139,154	100,000	135,663	100,000
014212	521600	SNOW REMOVAL PRIVATE CONTRAC	560,176	200,000	252,305	200,000	480,822	200,000
014212	522400	COMPUTER OPERATIONS	-	8,000	5,434	8,000	5,573	8,000
014212	524600	MAINT OF EQUIPMENT	-	12,000	91,650	12,000	42,468	12,000
014214	544000	MATERIALS	-	30,000	208,923	30,000	321,763	30,000
<b>TOTAL</b>	<b>DEPT OF PUBLIC WORKS: Snow &amp; Ice</b>		<b>700,808</b>	<b>350,000</b>	<b>697,465</b>	<b>350,000</b>	<b>986,289</b>	<b>350,000</b>

**City of Revere - Fiscal Year 2023 Budget**

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

<b>Non-Payroll Expenditures</b>					
<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b><u>Snow Removal - Overtime</u></b>	014211-511000	100,000	100,000	100,000	-
<b><u>Snow Removal - Private Contractors</u></b> Private contractors/ ROCA snow angels	014212-521600	200,000	200,000	200,000	-
<b><u>Computer Operations</u></b> GPS Tracking	014212-522400	8,000	8,000	8,000	-
<b><u>Maintenance of Equipment</u></b> Repairs of vehicles	014212-524600	12,000	12,000	12,000	-
<b><u>Materials</u></b> Salt	014214-544000	30,000	30,000	30,000	-
		<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
<b>Footnotes:</b>					

<b>Total Department Expenses</b>					
	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>	
Total Payroll Expenses	100,000	100,000	100,000	-	
Total Non Payroll Expenses	250,000	250,000	250,000	-	
Total Department Expenses	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Highway & Signs Division**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
<b>DEPT OF PUBLIC WORKS: Highway Division</b>								
014221	510100	PERMANENT SALARIES	398,745	284,701	337,311	420,824	252,133	434,491
014221	510900	SALARY - OVERTIME	66,178	20,000	35,776	20,000	28,314	20,000
014221	511100	LONGEVITY	12,339	13,600	7,984	20,000	7,392	18,000
014221	512200	CLOTHING	8,250	5,500	6,600	7,700	2,750	7,700
014222	523500	STREET SIGNS	23,906	23,750	16,866	20,000	16,859	20,000
014222	525200	CONTR PAINTING SERV	15,544	50,000	22,148	50,000	35,593	50,000
014222	525310	CONTR POTHOLE REPAIR	51,647	47,500	63,337	20,000	6,539	20,000
014222	526201	STREET SWEEPING	-	135,000	154,855	149,000	103,054	149,000
014222	528900	CATCH BASIN/ LATERAL LINE	130,530	-	67,723	-	-	-
014222	529300	TRAFFIC SIGNAL REP	87,220	75,000	45,309	75,000	23,536	75,000
014224	544000	MATERIALS	83,024	100,000	92,140	100,000	60,396	100,000
014228	587100	NEW EQUIPMENT	2,396	10,000	183,335	10,000	1,497	10,000
<b>TOTAL</b>	<b>DEPT OF PUBLIC WORKS: Highway Division</b>		<b>879,778</b>	<b>765,051</b>	<b>1,033,384</b>	<b>892,524</b>	<b>538,062</b>	<b>904,191</b>

422 - DEPT OF PUBLIC WORKS: Highway/ Signs Division

FY2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Highway Supervisor	N	11/03/86	36.68	X	40.0	1.00	72,966	6,200	1,100		-	80,266		80,266
Senior Supervisor	N	10/02/01	21.76	X	40.0	1.00	72,966	3,200	1,100		-	77,266		77,266
Highway Foreman	N	04/01/02	21.26	X	40.0	1.00	60,902	3,200	1,100		-	65,202		65,202
Foreman	N	04/13/95	28.23	X	40.0	1.00	60,898	4,400	1,100		-	66,398		66,398
Craftsman	N	08/12/13	9.89		40.0	1.00	58,344	1,000	1,100		-	60,444		60,444
Craftsman	N	11/05/18	4.65		40.0	1.00	56,056	-	1,100		-	57,156		57,156
Laborer	N	01/00/00	123.58		40.0	1.00	52,359	-	1,100		-	53,459		53,459
						7.00	434,491	18,000	7,700		-	460,191		460,191
													PT Salaries	
													DPW Overtime	20,000
													Per Mayor	480,191

**City of Revere - Fiscal Year 2023 Budget**

**422 - DEPT OF PUBLIC WORKS: Highway and Signs Division**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Street Signs</b> Sign materials; banner removal/ install	014222-523500	20,000	30,000	20,000	(10,000)
<b>Contracted Painting Services</b> Painting of city streets, crosswalks, & school crossing zones	014222-525200	50,000	50,000	50,000	-
<b>Contracted Pothole &amp; Trench repair</b>	014222-525310	20,000	20,000	20,000	-
<b>Street Sweeping</b> Street sweeping services (annual contract) Street sweeping additional costs, incl advertisement and mailings	014222-526201	149,000	149,000	149,000	-
<b>Traffic Signal Repair</b> Signalization repairs	014222-529300	75,000	75,000	75,000	-
<b>Materials</b> Replacement parts: fencing hand rails, carpentry & plumbing supplies Operating supplies; asphalt; gas & propane refills.	014224-544000	100,000	100,000	100,000	-
<b>New Equipment</b> Highway and landscaping small equipment.	014228-587100	10,000	10,000	10,000	-
		<u>424,000</u>	<u>434,000</u>	<u>424,000</u>	<u>(10,000)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	468,524	553,686	480,191	(73,495)
Total Non Payroll Expenses	424,000	434,000	424,000	(10,000)
Total Department Expenses	<u>892,524</u>	<u>987,686</u>	<u>904,191</u>	<u>(83,495)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Parks & Open Space**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
<b>DEPT OF PUBLIC WORKS: Parks &amp; Open Space</b>								
014231	510100	PERMANENT SALARIES	199,766	257,366	136,734	176,019	38,758	225,741
014231	510900	SALARY - OVERTIME	90,484	17,500	12,901	20,000	4,172	20,000
014231	511100	LONGEVITY	9,322	11,200	4,807	-	1,323	-
014231	511200	SR CITIZENS PARK MAINTENANCE	310,064	250,000	62,005	100,000	80,444	92,500
014231	512200	CLOTHING	3,300	4,400	1,650	3,300	550	4,400
014231	512400	STIPEND	1,251	1,200	-	3,000	-	-
014202	523700	SPRAYING & PLANTING	58,298	59,850	61,689	55,000	38,139	95,000
014202	523800	TREE REMOVAL	49,819	50,000	34,618	50,000	63,242	50,000
014202	525003	CONTRACTED SERVICES	-	-	-	113,230	-	113,230
014202	529400	FIELD MAINTENANCE	166,703	225,000	235,079	250,000	159,203	297,365
014204	541000	MISC TOOLS	3,772	3,800	2,972	3,000	1,532	3,000
014207	570150	POLICE DETAILS	1,104	25,000	13,096	20,000	3,920	20,000
014208	587300	CAPITAL IMPROVEMENTS	38,135	48,450	70,450	25,000	63,184	25,000
<b>TOTAL</b>	<b>DEPT OF PUBLIC WORKS: Parks &amp; Open Space</b>		<b>932,017</b>	<b>953,766</b>	<b>636,001</b>	<b>818,549</b>	<b>454,467</b>	<b>946,236</b>

423 - DEPT OF PUBLIC WORKS: Parks & Open Space FY2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Supervisor	NO	09/28/16	6.76		40.0	1.00	67,995	-	1,100			69,095		69,095
Laborer	NO	11/05/18	4.65		40.0	1.00	52,582	-	1,100			53,682		53,682
Laborer	NO	01/00/00	123.58		40.0	1.00	52,582	-	1,100			53,682		53,682
Laborer	NO	09/27/21	1.76		40.0	1.00	52,582	-	1,100			53,682		53,682
						4.00	225,741	-	4,400	-	-	230,141	-	230,141
													Senior Park Program	92,500
													DPW Overtime	20,000
													Per Mayor	342,641

**City of Revere - Fiscal Year 2023 Budget**

**423 - DEPT OF PUBLIC WORKS: Parks & Open Space**

<b>Non-Payroll Expenditures</b>					
<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Spraying and Planting</b>	014232-523700	55,000	95,000	95,000	-
Planting/hanging flowers. Tree planting Supplies: fertilizer, mulch, plant maint. Holiday Decorations					
<b>Tree Removal *</b>	014232-523800	50,000	50,000	50,000	-
Tree trimming & removal					
<b>Contracted Services</b>	014232-525003	113,230	113,230	113,230	-
Dept of Children & Families (DCF - ROCA - 3 days/week)					
<b>Field Maintenance</b>	014232-529400	250,000	297,365	297,365	-
Landscaping Contract 1 Landscaping Contract 2 Field maintenance					
<b>Miscellaneous Tools &amp; Equipment</b>	014234-541000	3,000	3,000	3,000	-
Replacement of small equipment: shovels, rakes, etc					
<b>Police Details</b>	014237-570150	20,000	20,000	20,000	-
For assisted tree removal & road work					
<b>Capital Maintenance &amp; Repair</b>	014238-587300	25,000	25,000	25,000	-
Contracted HVAC/ electric/ plumbing/ lighting repair services, sprinkler repair, etc Playground repairs Repairs to parks/ turf/ repair & replace park equipment					
		<u>516,230</u>	<u>603,595</u>	<u>603,595</u>	<u>-</u>
<b>Footnotes:</b>					
* Partially funded through CIP Appropriation.					

<b>Total Department Expenses</b>					
	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>	
<b>Total Payroll Expenses</b>	302,319	486,600	342,641	(143,959)	
<b>Total Non Payroll Expenses</b>	516,230	603,595	603,595	-	
<b>Total Department Expenses</b>	<u>818,549</u>	<u>1,090,195</u>	<u>946,236</u>	<u>(143,959)</u>	



**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEPT OF PUBLIC WORKS: Facilities/ Public Property**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
<b>DEPT OF PUBLIC WORKS: Facilities/ Public Property Division</b>								
014241	510100	PERMANENT SALARIES	248,768	284,360	224,216	289,980	131,610	247,458
014241	510101	OTHER SALARIES	-	-	-	-	20,327	70,160
014241	510900	SALARY - OVERTIME	23,420	57,500	35,258	30,000	36,888	30,000
014241	511100	LONGEVITY	9,684	7,800	6,737	1,800	3,731	2,800
014241	512200	CLOTHING	4,400	21,341	4,400	4,400	1,100	4,400
014241	512400	STIPEND	4,719	5,500	2,417	1,200	877	1,200
014242	520400	STREET LIGHTS	826,513	618,000	812,353	550,000	408,520	550,000
014242	520500	PUBLIC BUILDING HEAT	79,718	90,000	98,175	100,000	42,573	100,000
014242	520600	PUBLIC BUILDING LIGHTS	265,917	292,000	288,278	300,000	121,724	300,000
014242	520800	GASOLINE & OIL	59,888	60,000	44,918	60,000	45,688	60,000
014242	524500	BUILDING MAINT/REPAIR	173,498	60,000	76,921	60,000	63,343	60,000
014242	524600	MAINT OF EQUIPMENT	175,616	150,000	129,320	150,000	82,414	150,000
014242	525003	PRISONERS CREW	122,843	150,000	50,547	75,000	57,876	75,000
014242	527010	RENTALS & LEASES	35,807	41,000	34,817	41,000	34,601	41,000
014242	528200	DRAINAGE & SEWER MAINT	-	-	-	-	-	-
014242	528500	EQUIPMENT LEASE	9,033	11,880	4,042	11,880	4,117	11,880
014242	528800	CULVERT CLEANING	23,923	-	-	-	-	-
014244	542000	JANITORIAL SUPPLIES	28,123	23,750	18,273	20,000	17,376	20,000
014248	580000	CAPITAL OUTLAY	-	-	8,824	-	24,803	-
<b>TOTAL</b>	<b>DEPT OF PUBLIC WORKS: Facilities/ Public Property</b>		<b>2,091,871</b>	<b>1,873,131</b>	<b>1,839,496</b>	<b>1,695,260</b>	<b>1,097,566</b>	<b>1,723,898</b>

City of Revere - Fiscal Year 2023 Budget

424 - DEPT OF PUBLIC WORKS: Facilities/ Public Property FY2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Municipal Building Supervisc	NO	11/16/06	16.63		40.0	1.00	83,387	3,000	1,100			87,487		87,487
Working Foreman	NO	11/05/18	4.65		40.0	1.00	58,344	1,000	1,100			60,444		60,444
Craftsman	NO	11/05/18	4.65		40.0	1.00	55,661	-	1,100			56,761		56,761
Laborer	NO	01/00/00	123.58		40.0	1.00	50,066	-	1,100			51,166		51,166
						4.00	247,458	4,000	4,400	-	-	255,858	-	255,858
													Senior Maintenance	42,000
													Vocational Internships	28,160
													DPW Overtime	30,000
													Per Mayor	356,018

City of Revere - Fiscal Year 2023 Budget

424 - DEPT OF PUBLIC WORKS: Facilities/ Public Property

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Street Lighting</b> Street lighting for most city streets, roads, flood lights and traffic signals	014242-520400	550,000	550,000	550,000	-
<b>Public Building Heat</b> Heating - Oil; Natural Gas	014242-520500	100,000	130,000	100,000	(30,000)
<b>Public Building Lights</b> Electricity for Municipal buildings; Stadium; pump stations	014242-520600	300,000	300,000	300,000	-
<b>Gasoline &amp; Oil</b> Fuel - unleaded & diesel; pump repairs	014242-520800	60,000	80,000	60,000	(20,000)
<b>Building Maintenance &amp; Repair</b> HVAC/ Electric/ Plumbing/ Roofing repair services Contracted Pest control, security Elevator repairs/ inspections Misc services including lock smith, glass replacement, etc	014242-524500	60,000	100,000	60,000	(40,000)
<b>Maintenance of Equipment</b> Maintenance/ repairs of small equipment, landscaping, sprinklers, tanks, etc R&M fleet and small equip. Fleet inspections/registrations. Locksmith services. Materials for equipment R&M, including Hydraulic oil, etc	014242-524600	150,000	150,000	150,000	-
<b>Contracted Services</b> Cleaning company	014242-525003	75,000	88,500	75,000	(13,500)
<b>Rentals &amp; Leases</b> Rental of land and lease of trailers for temporary relocation of DPW facility.	014242-527010	41,000	46,824	41,000	(5,824)
<b>Rental/ Equipment Lease</b> Copier lease; storage space; garage space	014242-528500	11,880	14,500	11,880	(2,620)

**City of Revere - Fiscal Year 2023 Budget**

**424 - DEPT OF PUBLIC WORKS: Facilities/ Public Property (continued)**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Janitorial Supplies</b>	014244-542000	20,000	25,000	20,000	(5,000)
Janitorial supplies for all municipal buildings		1,367,880	1,484,824	1,367,880	(116,944)
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	327,380	396,200	356,018	(40,182)
Total Non Payroll Expenses	1,367,880	1,484,824	1,367,880	(116,944)
<b>Total Department Expenses</b>	<b>1,695,260</b>	<b>1,881,024</b>	<b>1,723,898</b>	<b>(157,126)</b>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**PUBLIC HEALTH INITIATIVES**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015221	510100	PERMANENT SALARIES	478,040	662,844	667,886	668,532	545,111	835,944
015221	510900	SALARY - OVERTIME	-	-	-	-	-	10,000
015221	511100	LONGEVITY	3,463	9,800	3,171	2,600	1,754	2,800
015221	512210	TRAVEL ALLOWANCE	3,600	3,600	600	3,600	-	3,600
015221	512215	TELEPHONE/COMMUNICATIONS	360	360	60	360	-	-
015221	512301	EDUCATIONAL INCENTIVE	24,986	33,568	36,763	24,778	30,623	26,451
015221	516600	SICK LEAVE BB	110	-	8,536	-	4,330	-
015227	525000	CONTRACTED SERVICES	-	-	23,500	50,000	24,914	50,000
015224	540000	OFFICE SUPPLIES	-	7,700	148	7,700	4,850	7,700
015227	570000	OTHER CHARGES & EXPENDITURES	-	-	4,060	-	-	-
<b>TOTAL</b>	<b>PUBLIC HEALTH INITIATIVES</b>		<b>510,559</b>	<b>717,872</b>	<b>744,725</b>	<b>757,570</b>	<b>611,583</b>	<b>936,495</b>

522 - HEALTH AND HUMAN SERVICES: Public Health Initiatives

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Chief - Health and Human Sr	N				39.0	1.00	120,000	-				120,000	120,000	-
Director - Public Health	N	10/26/20	2.68		39.0	1.00	113,000	-		-	3,600	116,600	-	116,600
Social Worker	N	11/15/21	1.62		39.0	1.00	74,418	-				74,418	74,418	-
REGIONAL NURSE	Y	12/02/21	1.58		39.0	1.00	73,645	-				73,645	73,645	-
Administrative Assistant	N	10/26/20	2.68		39.0	1.00	54,117	-				54,117	-	54,117
CLERK II	Y	12/06/21	1.56		39.0	1.00	49,223	-				49,223	-	49,223
Nurse	N	09/16/19	3.79		35.0	1.00	66,785	3,339				70,124	-	70,124
Nurse	N	10/22/14	8.69		35.0	1.00	70,309	5,273				75,582	-	75,582
Nurse	N	09/10/14	8.81		35.0	1.00	70,309	3,515				73,824	-	73,824
Nurse	N	09/15/16	6.79		35.0	1.00	70,309	5,273				75,582	-	75,582
Nurse	N	07/01/03	20.01		35.0	1.00	73,815	8,336				82,151	-	82,151
Nurse	N	05/07/18	5.15		35.0	1.00	70,309	3,515				73,824	-	73,824
Nurse	Y	08/24/21	1.85		35.0	1.00	63,456	-				63,456	-	63,456
Nurse	Y	03/31/22	1.25		35.0	1.00	63,456	-				63,456	-	63,456
Nurse	Y	04/13/22	1.21		35.0	1.00	63,456	-				63,456	-	63,456
						15.00	1,096,607	29,251	-	-	3,600	1,129,458	268,063	861,395
													<b>Board Salaries</b>	7,400
													<b>OT</b>	10,000
													<b>Per Mayor</b>	<b>878,795</b>

**City of Revere - Fiscal Year 2023 Budget**

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

<b>Non-Payroll Expenditures</b>					
<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Contracted Services</b>	015222-525000	50,000	54,000	50,000	(4,000)
MAPC - regional health collaborative			50,000		
AED Service/ Maintenance			4,000		
<b>Employee Training</b>	015222-526100	-	-	-	-
Training and education.					
<b>Office Supplies</b>	015224-540000	7,700	7,700	7,700	-
Office supplies general			5,000		
Copier lease			2,200		
Kyocera copier maintenance			500		
<b>Total Non Payroll Expenditures</b>		<u>57,700</u>	<u>61,700</u>	<u>57,700</u>	<u>(4,000)</u>
<b>Footnotes:</b>					

<b>Total Department Expenses</b>				
	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Total Payroll Expenses</b>	699,870	998,795	878,795	(120,000)
<b>Total Non Payroll Expenses</b>	57,700	61,700	57,700	(4,000)
<b>Total Department Expenses</b>	<u>757,570</u>	<u>1,060,495</u>	<u>936,495</u>	<u>(124,000)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**COMMUNITY ENGAGEMENT**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015241	510100	PERMANENT SALARIES	87,806	129,605	-	95,934	37,826	6,332
015241	512301	EDUCATIONAL INCENTIVE	9,633	9,832	-	8,061	3,963	8,552
015241	516600	SICK LEAVE BB	287	-	-	-	-	-
015241	520900	TELEPHONE	993	900	-	-	-	-
015254	540000	OFFICE SUPPLIES	693	1,000	-	5,000	1,729	5,000
015254	545500	COMPUTER OPERATIONS	22,588	700	-	-	-	-
015247	570000	OTHER EXPENSES	-	-	-	-	-	-
015248	580000	CAPITAL OUTLAY	-	-	-	-	-	-
<b>TOTAL</b>	<b>COMMUNITY ENGAGEMENT</b>		<b>122,001</b>	<b>142,037</b>	<b>-</b>	<b>108,995</b>	<b>43,518</b>	<b>19,884</b>



524 - HEALTH AND HUMAN SERVICES: Community Engagement

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Director of Community Enga	N	10/14/15	7.72		39.0	1.00	85,515	10,552				96,067	96,067	-
Assistant to the Director	N	03/01/19	4.33		39.0	1.00	55,312	-				55,312	55,312	-
Social Worker		11/15/21	1.62		39.0		14,884	-				14,884		14,884
Canvas Coordinator		10/05/20	2.73		39.0	1.00	55,312	-				55,312	55,312	-
Food Hub Co-Coordinator		11/09/20	2.64		39.0	1.00	55,312	-				55,312	55,312	-
Food Hub Co-Coordinator		11/14/16	6.63		39.0	1.00	55,312	-				55,312	55,312	-
						5.00	321,647	10,552	-	-	-	332,199	317,315	14,884
													<b>PT Salaries</b>	
													<b>OT</b>	
													<b>Per Mayor</b>	
													<b>14,884</b>	

**524 - HEALTH AND HUMAN SERVICES: Community Engagement**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Office Supplies</b>	015244-540000	5,000	5,000	5,000	-
<b>Printing and Mailing</b> Outreach flyers, etc.		-	4,000	-	(4,000)
<b>Other Expenses</b> Community gardens build, maintenance, and supplies. Food Hub van maintenance and fuel.		-	17,000	-	(17,000)
			10,000		
			7,000		
	<b>Total Non Payroll Expenditures</b>	<u>5,000</u>	<u>26,000</u>	<u>5,000</u>	<u>(4,000)</u>
<b>Footnotes:</b>					

Total Department Expenses					
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference	
Total Payroll Expenses	103,995	308,493	14,884	(293,609)	
Total Non Payroll Expenses	5,000	26,000	5,000	(21,000)	
Total Department Expenses	<u>108,995</u>	<u>334,493</u>	<u>19,884</u>	<u>(314,609)</u>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**SUBSTANCE USE DISORDERS & HOMELESS INITIATIVES**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015251	510100	PERMANENT SALARIES	37,605	29,894	-	13,328	5,113	13,328
015251	511100	LONGEVITY	940	1,149	-	-	-	-
015251	512301	EDUCATIONAL INCENTIVE	-	6,395	-	-	-	-
015251	516600	SICK LEAVE BB	310	-	-	-	1,852	-
015254	540000	OFFICE SUPPLIES	601	1,000	-	5,000	-	5,000
<b>TOTAL</b>	<b>SUBSTANCE USE DISORDERS &amp; HOMELESS INIT</b>		<b>39,456</b>	<b>38,438</b>	<b>-</b>	<b>18,328</b>	<b>6,965</b>	<b>18,328</b>

525 - HEALTH AND HUMAN SERVICES: Substance Use Disorders and Homeless Initiatives FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor:</b>														
Director	N	04/09/14	9.23		39.0	1.00	92,274	7,921				100,195	100,195	-
Program Assistant	N	04/22/20	3.19		39.0	1.00	55,480	-				55,480	55,480	-
Harm Reduction Specialist	N	11/01/21	1.66		39.0	1.00	60,152	-				60,152	60,152	-
Social Worker	N	11/15/21	1.62			-	13,328	-				13,328		13,328
						3.00	221,234	-	-	-	-	229,155	215,827	13,328
													PT Salaries	-
													OT	
													Per Mayor	13,328

City of Revere - Fiscal Year 2023 Budget

**525 - HEALTH AND HUMAN SERVICES: Substance Use Disorders and Homeless Initiatives**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Purchase of Services	015252-520000	-	-	-	-
Office Supplies	015254-540000	5,000	5,000	5,000	-
Other Expenses	015257-570000	-	-	-	-
Total Non Payroll Expenditures		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Footnotes:					

Total Department Expenses					
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference	
Total Payroll Expenses	13,328	115,079	13,328	(101,751)	
Total Non Payroll Expenses	5,000	5,000	5,000	-	
Total Department Expenses	<u>18,328</u>	<u>120,079</u>	<u>18,328</u>	<u>(101,751)</u>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**ELDER AFFAIRS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015411	510100	PERMANENT SALARIES	249,023	231,519	138,675	174,888	125,237	248,923
015411	510101	OTHER SALARIES	-	31,945	17,679	-	-	26,820
015411	511100	LONGEVITY	2,438	3,700		-	-	-
015411	512200	CLOTHING	200	400		-	-	-
015411	512301	EDUCATIONAL INCENTIVE	7,145	7,259	6,483	5,868	4,349	6,385
015411	516600	SICK LEAVE BB	77	-		-	1,121	-
015412	522100	RENTALS	3,238	4,000	45,000	45,000	45,000	45,000
015412	525700	ELDER PROGRAMS	-	-		-	-	-
		UTILITIES					-	22,000
		BUILDING MAINTENANCE					-	5,250
015414	540000	OFFICE SUPPLIES	493	500	69	15,000	4,143	5,000
<b>TOTAL</b>	<b>ELDER AFFAIRS</b>		<b>262,614</b>	<b>279,323</b>	<b>207,906</b>	<b>240,756</b>	<b>179,850</b>	<b>359,378</b>

541 - HEALTH AND HUMAN SERVICES: Elder Affairs FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Director	N	01/05/16	7.49		40.0	1.00	85,131	6,385	-	-	-	91,516	-	91,516
Assistant Director	N	01/11/20	3.47		40.0	1.00	61,694	-	-	-	-	61,694	-	61,694
Volunteer Coordinator	N	01/07/21	2.48		25.0	0.63	28,106	-	-	-	-	28,106	28,106	-
Senior Center Caretaker/ Vai	N	04/01/21	2.25		40.0	1.00	44,229	-	-	-	-	44,229	-	44,229
Clerk II (PT)	N				19.0	-	20,353	-	-	-	-	20,353	20,353	-
FT Sr Ctr Van Driver	N				40.0	1.00	40,791	-	-	-	-	40,791	-	40,791
Social Worker			1.62		39.0	-	13,328	-	-	-	-	13,328	-	13,328
						4.63	293,632	6,385	-	-	-	300,017	48,459	251,558
													<b>Board Members</b>	3,750
													<b>Other PT Salaries</b>	26,820
													<b>OT</b>	-
													<b>Per Mayor</b>	<b>282,128</b>

**City of Revere - Fiscal Year 2023 Budget**

**541 - HEALTH AND HUMAN SERVICES: Elder Affairs**

**Non-Payroll Expenditures**

<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Assessments</b> North Shore Elder Services FY2023 Assessment	015412-522100	45,000	45,000	45,000	-
<b>Office Supplies</b> Copier maint, cartridges, paper, other supplies.	015414-540000	15,000	5,000	5,000	-
<b>Utilities</b> National Grid - Gas and Electric Delivery; Direct Energy - gas supply	015412-520300	-	22,000	22,000	-
<b>Building Maintenance</b> General Fire Extinguisher Century Security Embree Elevator VAZ Electric	015412-524500	-	6,825	5,250	(1,575)
		200	200	200	
		550	550	550	
		4,500	4,500	4,500	
		1,575			
		<u>60,000</u>	<u>78,825</u>	<u>77,250</u>	<u>(1,575)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Total Payroll Expenses</b>	180,756	301,833	282,128	(19,705)
<b>Total Non Payroll Expenses</b>	60,000	78,825	77,250	(1,575)
<b>Total Department Expenses</b>	<u>240,756</u>	<u>380,658</u>	<u>359,378</u>	<u>(21,280)</u>



**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HEALTH AND HUMAN SERVICES**  
**VETERANS' AFFAIRS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015431	510100	PERMANENT SALARIES	118,784	123,215	124,123	161,259	111,698	191,457
015431	510900	OVERTIME	-	-	814	2,000	1,636	2,000
015431	511100	LONGEVITY	2,205	2,600	2,604	2,800	2,046	3,200
015431	512210	TRAVEL ALLOWANCE	2,100	3,600	1,800	1,800	1,800	1,800
015431	512215	CELL PHONE ALLOWANCE	2,025	900	1,800	1,800	1,800	1,800
015431	512301	EDUCATIONAL INCENTIVE	4,995	5,095	5,197	5,197	4,091	5,755
015431	516600	SICK LEAVE BB	121	-	2,515	-	2,658	-
015432	525600	SPECIAL EVENTS	3,341	10,000	5,421	10,000	2,400	10,000
015434	540000	OFFICE SUPPLIES	5,048	9,750	6,152	9,750	4,706	9,750
015437	571500	VETERANS BENEFITS	636,413	805,000	573,898	705,000	330,101	705,000
TOTAL	VETERANS AFFAIRS		775,033	960,160	724,325	899,606	462,937	930,762

543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Veterans' Agent	N	02/15/17	6.37		39.0	1.00	76,735	5,755	-	1,800	1,800	86,090		86,090
Assistant to the Director	N	06/07/01	22.08	X	39.0	1.00	56,970	3,200				60,170		60,170
Clerk II	Y				39.0	1.00	44,424	-				44,424		44,424
Social Worker					39.0	-	13,328	-				13,328		13,328
						3.00	191,457	8,955	-	1,800	1,800	204,012	-	204,012
													OT	2,000
													Per Mayor	206,012

City of Revere - Fiscal Year 2023 Budget

**543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Special Events</b> Veterans' memorial services, activities	015432-525600	10,000	10,000	10,000	-
<b>Office Expense</b> Toner cartridges, paper, office supplies Vetraspec	015434-540000	9,750	10,300 9,300 1,000	9,750	(550)
<b>Veterans' Benefits</b> Veterans payroll, health insurance, burial fees, etc	015437-571500	705,000	705,000	705,000	-
		<u>724,750</u>	<u>725,300</u>	<u>724,750</u>	<u>(550)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	174,856	207,807	206,012	(1,795)
Total Non Payroll Expenses	724,750	725,300	724,750	(550)
<b>Total Department Expenses</b>	<u>899,606</u>	<u>933,107</u>	<u>930,762</u>	<u>(2,345)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
HEALTH AND HUMAN SERVICES  
COMMISSION ON DISABILITIES**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015491	510100	PERMANENT SALARIES	5,967	6,300	5,162	19,228	8,117	23,984
015497	570000	OTHER EXPENSES	708	3,000	-	3,000	225	3,000
<b>TOTAL</b>	<b>COMMISSION ON DISABILITIES</b>		<b>6,674</b>	<b>9,300</b>	<b>5,162</b>	<b>22,228</b>	<b>8,342</b>	<b>26,984</b>

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Social Worker	N	11/15/21	1.62				14,884	-				14,884		14,884
Chairman/ ADA Coordinator	N	11/14/16	6.63				-	4,300				4,300		4,300
Member	N	01/00/00	123.58				-	800				800		800
Member	N	11/19/18	4.61				-	800				800		800
Member	N	02/01/21	2.41				-	800				800		800
Member	N	07/13/21	1.96				-	800				800		800
Member	N	01/00/00	123.58				-	800				800		800
Member	N	02/01/22	1.41				-	800				800		800
							14,884	9,100	-	-	-	23,984	-	23,984
													<b>Per Mayor</b>	<b>23,984</b>

**549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Other Charges &amp; Expenses</u>	015497-570000	3,000	3,000	3,000	-
		3,000	3,000	3,000	-
<u>Footnotes:</u>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	19,228	23,984	23,984	-
Total Non Payroll Expenses	3,000	3,000	3,000	-
Total Department Expenses	22,228	26,984	26,984	-

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**CONSUMER AFFAIRS**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015901	510100	PERMANENT SALARIES	43,619	47,058	-	-	-	24,960
015901	511100	LONGEVITY	2,300	2,800	-	-	-	-
015901	516600	SICK LEAVE BB	8	-	-	-	-	-
015904	540000	OFFICE SUPPLIES	-	-	-	-	-	5,000
<b>TOTAL</b>	<b>CONSUMER AFFAIRS</b>		<b>45,926</b>	<b>49,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,960</b>

590 - CONSUMER AFFAIRS

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<u>Per Mayor</u>														
Director	N	06/26/17	5.00		39.0	1.00	68,000	5,100	-			73,100	73,100	-
						1.00	68,000	5,100	-			73,100	73,100	-
													Other PT Salaries	24,960
													OT	-
													Per Mayor	24,960



**City of Revere - Fiscal Year 2023 Budget**

**590 - CONSUMER AFFAIRS**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Office Supplies</u>	015904-540000	-	5,000	5,000	-
		-	5,000	5,000	-
<u>Footnotes:</u>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	-	24,960	24,960	-
Total Non Payroll Expenses	-	5,000	5,000	-
<b>Total Department Expenses</b>	<b>-</b>	<b>29,960</b>	<b>29,960</b>	<b>-</b>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**HUMAN RIGHTS COMMISSION**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
015951	510100	PERMANENT SALARIES	-	-	-	85,000	25,113	-
015951	511100	LONGEVITY	-	-	-	-	-	-
015951	540000	OFFICE SUPPLIES	-	-	-	10,000	669	1,000
<b>TOTAL</b>	<b>HUMAN RIGHTS COMMISSION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>95,000</b>	<b>25,782</b>	<b>1,000</b>

595 - HUMAN RIGHTS COMMISSION

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<u>Per Mayor</u>														
							-	-	-	-		-		-
							-	-	-	-		-		-
													Other PT Salaries	
													OT	-
													Per Mayor	-

**595 - HUMAN RIGHTS COMMISSION**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Office Supplies</u>	015904-540000	10,000	10,000	1,000	(9,000)
		10,000	10,000	1,000	(9,000)
<u>Footnotes:</u>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	85,000	-	-	-
Total Non Payroll Expenses	10,000	10,000	1,000	(9,000)
Total Department Expenses	95,000	10,000	1,000	(9,000)

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**LIBRARY**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
016101	510100	PERMANENT SALARIES	416,452	445,099	372,652	421,394	310,231	475,755
016101	510101	OTHER SALARIES	487	1,668	-	24,352	-	16,380
016101	510900	OVERTIME	-	-	-	-	-	5,000
016101	511100	LONGEVITY	4,758	5,200	2,039	-	423	1,100
016101	512301	EDUCATIONAL INCENTIVE	18,664	16,914	9,546	10,357	12,990	15,652
016101	516600	SICK LEAVE BB	-	-	600	-	-	-
016102	520300	UTILITIES	-	-	-	-	-	-
016102	524500	BUILDING MAINT/REPAIR	0	-	-	-	-	-
016102	525300	NOBLE	54,067	57,000	56,492	57,000	43,791	57,000
016102	526200	OTHER SERVICES	-	-	-	-	-	-
016104	540000	OFFICE SUPPLIES	-	-	-	-	-	6,000
016104	542000	JANITORIAL SUPPLIES	-	-	-	-	-	-
016104	542200	LIBRARY SUPPLIES	61,610	72,042	97,863	102,578	53,799	135,000
016107	573500	LOCAL MATCHING FUNDS	4,092	2,500	-	2,500	-	14,500
016108	587300	CAPITAL IMPROVEMENTS	-	-	-	-	-	40,000
<b>TOTAL</b>	<b>LIBRARY</b>		<b>560,131</b>	<b>600,423</b>	<b>539,192</b>	<b>618,181</b>	<b>421,234</b>	<b>766,387</b>

City of Revere - Fiscal Year 2023 Budget

610 - LIBRARY

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Library Director	N	03/14/13	10.30		39	1.00	95,481	8,261				103,742		103,742
Administrative Assistant	N	01/00/00	123.58		39	1.00	54,117	4,059				58,176		58,176
Library Technical Services	N	11/20/17	5.61		39	1.00	61,074	-				61,074		61,074
Library Collection Developm	N	11/15/16	6.62		39	1.00	59,099	4,432				63,531		63,531
Childrens' Librarian	N	02/27/20	3.34		39	1.00	62,215	-				62,215		62,215
Library Assistant li	N	09/07/21	1.81		39	1.00	43,123	-				43,123		43,123
Library Assistant li	N	08/02/21	1.91		39	1.00	43,123	-				43,123		43,123
Library Assistant li	N	09/17/20	2.78		39	1.00	43,123	-				43,123		43,123
Young Adult Librarian (ages 1	Y		123.58		39.0	1.00	47,932	-				47,932	47,932	-
Adult Librarian	Y		123.58		39.0	1.00	47,932	-				47,932	47,932	-
						10.00	557,219	16,752	-	-	-	573,971	95,864	478,107
													<b>Board Members</b>	14,400
													<b>Other PT Salaries</b>	16,380
													<b>OT</b>	5,000
													<b>Per Mayor</b>	<b>513,887</b>

**City of Revere - Fiscal Year 2023 Budget**

**610 - LIBRARY**

**Non-Payroll Expenditures**

<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Other Services - NOBLE</b> Contracted library service with North of Boston Library Exchange.	016102-525300	57,000	57,000	57,000	-
<b>Library Supplies</b> Books, Online databases and services, book jackets	016104-542200	102,578	153,000	135,000	(18,000)
<b>Other Expenses</b> Discretionary spending on library services, travel reimbursement, computer equipment Professional Development	016107-570000	2,500	14,500	14,500	-
<b>Office Supplies</b> Office Supplies	016104-542200	-	6,000	6,000	-
<b>Capital Improvements *</b> Book Mobile * Capital Improvements ** Furniture and Equipment	016104-542200	-	325,000	40,000	(285,000)
		<u>162,078</u>	<u>555,500</u>	<u>252,500</u>	<u>(303,000)</u>

**Footnotes:**

\* Funded in Capital Improvement Plan.  
\*\* Funded in Capital Improvement plan and other grants.

**Total Department Expenses**

	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Total Payroll Expenses</b>	456,103	1,028,888	513,887	(515,001)
<b>Total Non Payroll Expenses</b>	162,078	555,500	252,500	(303,000)
<b>Total Department Expenses</b>	<u>618,181</u>	<u>1,584,388</u>	<u>766,387</u>	<u>(818,001)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
PARKS & RECREATION SERVICES**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
016501	510100	PERMANENT SALARIES	205,661	331,122	351,926	358,532	292,575.80	398,120
016501	510103	CUSTODIAN SALARIES	40,309	70,000	-	70,000	-	70,000
016501	510800	SEASONAL SALARIES	110,077	155,000	82,728	155,000	134,355.48	155,000
016501	510900	OVERTIME	14,378	15,000	10,755	15,000	17,569.22	15,000
016501	511100	LONGEVITY	1,126	1,400	2,625	3,812	2,115.22	4,100
016501	512210	TRAVEL ALLOWANCE	3,600	3,600	3,600	3,600	3,600.00	4,800
016501	512301	EDUCATIONAL INCENTIVE	8,020	8,179	8,343	8,343	8,155.69	3,196
016501	516600	SICK LEAVE BB	98	-	7,119	-	8,622.01	-
016502	520900	TELEPHONE	-	-	-	-	-	-
016502	525600	REC. PROGRAMS	68,846	75,000	59,198	100,000	105,180	100,000
016504	541500	EQUIPMENT & SUPPLIES	20,574	22,000	20,618	30,000	28,835	30,000
016507	570000	OTHER CHARGES & EXPENSES	-	-	30,000	30,000	30,000	-
<b>TOTAL</b>	<b>PARKS &amp; RECREATION</b>		<b>472,689</b>	<b>681,301</b>	<b>576,912</b>	<b>774,287</b>	<b>631,008</b>	<b>780,216</b>



650 - PARKS & RECREATION SERVICES

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Recreation Services Director	N	06/11/13	10.06		39.0	1.00	91,320	4,296			4,800	100,416	-	100,416
Assistant Director-Parks & R	N	01/00/00	123.58		39.0	1.00	67,614	-			-	67,614	-	67,614
Sports & Fitness Corordinato	N	10/02/17	5.75		39.0	1.00	73,539	-			-	73,539	36,770	36,770
Administrative Assistant	N	10/15/07	15.72	X	39.0	1.00	59,814	2,000			-	61,814	-	61,814
Activity/Program Coordinato	N	08/28/13	9.84		39.0	1.00	47,534	1,000			-	48,534	-	48,534
Activity/Program Coordinato	N	07/01/19	4.00		39.0	1.00	47,534	-			-	47,534	-	47,534
Activity/Program Coordinato	N	09/03/19	3.82		25.0	0.64	18,528	-			-	18,528	18,528	-
Athletic Facilities Security	0	01/00/00	123.58		21.0	0.54	17,424	-			-	17,424	17,424	-
Pool Manager	Y	01/00/00	123.58		39.0	1.00	65,000	-			-	65,000	65,000	-
Asst Pool Manager	Y	01/00/00	123.58		39.0	1.00	45,000	-			-	45,000	45,000	-
Activity/Program Coordinato	Y	01/00/00	123.58		39.0	1.00	47,534	-			-	47,534	-	47,534
						10.18	580,842	7,296	-	-	4,800	592,938	182,722	410,216
													<b>Seasonal Salaries</b>	155,000
													<b>Custodial OT</b>	70,000
													<b>OT</b>	15,000
													<b>Per Mayor</b>	<b>650,216</b>

City of Revere - Fiscal Year 2023 Budget

**650 - PARKS & RECREATION SERVICES**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Recreational Programs</b>	016502-525600	100,000	100,000	100,000	-
Concerts, Holiday Activities & Summer Programs			100,000		
<b>Equipment &amp; Supplies</b>	016504-541500	30,000	50,000	30,000	(20,000)
Office supplies, equipment lease, field supplies					
<b>Community School *</b>	016507-570000	30,000	-	-	-
		<u>160,000</u>	<u>150,000</u>	<u>130,000</u>	<u>(20,000)</u>
<b>Footnotes:</b>					
* Moved to Talent and Culture Budget					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	614,287	751,664	650,216	(101,448)
Total Non Payroll Expenses	160,000	150,000	130,000	(20,000)
Total Department Expenses	<u>774,287</u>	<u>901,664</u>	<u>780,216</u>	<u>(121,448)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
HISTORICAL AND CULTURAL RESOURCES**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
016917	570000	OTHER CHARGES & EXPENDITURES	-	10,000	10,000	10,000	-	10,000
<b>TOTAL</b>	<b>HISTORICAL AND CULTURAL RESOURCES</b>		-	10,000	10,000	10,000	-	10,000

**691 - HISTORICAL AND CULTURAL RESOURCES**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Other Charges &amp; Expenditures</u>	016917-570000	10,000	10,000	10,000	-
		10,000	10,000	10,000	-
<u>Footnotes:</u>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	10,000	10,000	10,000	-
Total Department Expenses	10,000	10,000	10,000	-

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**TRAVEL AND TOURISM**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
016951	510100	PERMANENT SALARIES	-	-	-	-	-	-
016951	510900	OVERTIME	-	-	-	-	-	-
016951	511100	LONGEVITY	-	-	-	-	-	-
016951	512210	TRAVEL ALLOWANCE	-	-	-	-	-	-
016951	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-
016952	527010	RENTALS AND LEASES	-	-	-	-	-	-
016954	540000	OFFICE SUPPLIES	-	-	-	-	-	-
016957	570000	OTHER CHARGES	-	-	-	-	-	-
<b>TOTAL</b>	<b>TRAVEL AND TOURISM</b>		-	-	-	-	-	-

695 - TRAVEL AND TOURISM

FY 2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Director - Travel & Tourism	Y	04/01/08	15.25	X	39.0	1.00	87,550	1,800	-	-	4,800	94,150	94,150	-
						1.00	87,550	1,800	-	-	4,800	94,150	94,150	-
													<b>Other PT Salaries</b>	
													OT	-
													Per Mayor	-

**City of Revere - Fiscal Year 2023 Budget**

**695 - TRAVEL AND TOURISM**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Rentals &amp; Leases</b>	016952-527010	-			
<b>Office Supplies</b>	016954-540000	-	2,500	-	
<b>Other Charges &amp; Expenditures</b>	016957-570000	-	38,500	-	
Website Construction			-		
Website Hosting, Maintenance and Digital Marketing			20,000		
Yearly Visitor's Guide Design			7,000		
Yearly Visitor's Guide Paper			10,000		
Yearly Visitor's Guide Printing					
Tourism Memberships			1,500		
		-	41,000	-	-
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	-	94,150	-	(94,150)
Total Non Payroll Expenses	-	41,000	-	(41,000)
<b>Total Department Expenses</b>	-	135,150	-	(135,150)

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**DEBT SERVICE**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
017009	591100	BONDED DEBT	2,964,543	2,739,543	3,339,543	2,894,543	3,779,542	4,504,743
017009	591210	INTEREST ON ST DEBT	151,420	397,761	140,956	15,000	14,958	34,000
017009	591500	INTEREST ON LT DEBT	1,912,886	1,948,804	1,766,907	3,336,562	3,154,991	2,955,279
<b>TOTAL</b>	<b>DEBT SERVICE</b>		<b>5,028,850</b>	<b>5,086,108</b>	<b>5,247,406</b>	<b>6,246,105</b>	<b>6,949,491</b>	<b>7,494,022</b>



City of Revere - Fiscal Year 2023 Budget

**700 - DEBT SERVICE**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Bonded Debt</b>	<b>017009-591100</b>	<b>2,894,543</b>	<b>4,504,743</b>	<b>4,504,743</b>	<b>-</b>
Principal Payments on O/S Bonded indebtedness (Tax levy)		3,779,543	5,449,243		
Paydown of BANS		-	-		
Less: Lease Rental Car Subsidy		(150,000)	(225,000)		
Less: Ameresco Pymt from School Dept		(435,000)	(465,000)		
Less: School Bldg Debt Serv. Premiums		(300,000)	(7,000)		
Less: W/S Enterprise offset of DPW Building			(247,500)		
<b>Interest on Short Term Debt</b>	<b>017009-591210</b>	<b>15,000</b>	<b>34,000</b>	<b>34,000</b>	<b>-</b>
Interest pymts on Temporary Borrowing (Tax Levy)		15,000			
<b>Interest on Long Term Debt</b>	<b>017009-591500</b>	<b>3,336,562</b>	<b>2,955,279</b>	<b>2,955,279</b>	<b>-</b>
Interest pymts on O/S Bonded Indebtedness		3,558,437	3,458,060		
Less: Ameresco School Charge back		(221,875)	(199,375)		
Less: W/S Enterprise offset of DPW Building			(303,406)		
		<u>6,246,105</u>	<u>7,494,022</u>	<u>7,494,022</u>	<u>-</u>
<b>Footnotes:</b>					
Total Department Expenses					
		Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses		-	-	-	-
Total Non Payroll Expenses		6,246,105	7,494,022	7,494,022	-
Total Department Expenses		<u>6,246,105</u>	<u>7,494,022</u>	<u>7,494,022</u>	<u>-</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
UNCLASSIFIED**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
019001	511900	GROUP HEALTH	20,078,807	21,848,404	22,393,749	23,263,932	11,580,508	23,582,337
019001	512100	MEDICARE TAXES	1,465,046	1,500,000	1,540,714	1,571,623	1,132,173	1,650,000
019001	516600	SICK LEAVE BUY BACK	-	-	-	-	-	-
019407	570900	INSURANCE	1,084,049	1,010,000	1,241,314	1,110,000	812,056	1,150,000
<b>TOTAL</b>	<b>UNCLASSIFIED</b>		<b>22,627,901</b>	<b>24,358,404</b>	<b>25,175,777</b>	<b>25,945,555</b>	<b>13,524,736</b>	<b>26,382,337</b>

**City of Revere - Fiscal Year 2023 Budget**

**900 - UNCLASSIFIED**

**Non-Payroll Expenditures**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Health Insurance</b>	019001-511900	23,263,932	23,768,084	23,582,337	(185,747)
Net Health Insurance/ EAP			23,733,764		
Employee Dental/ Vision			34,320		
<b>Medicare Taxes</b>	019001-512100	1,571,623	1,650,000	1,650,000	-
Employer Medicare tax @ 1.45%					
<b>Sick Leave Buy Back</b>	019001-516600	-	-	-	-
<b>Insurance Premiums</b>	019407-570900	1,110,000	1,150,000	1,150,000	-
Insurance premiums (Property, vehicles, casualty, legal/officers liability)		1,090,000	1,130,000	1,130,000	
Insurance environmental (3 year 2021)				-	
Deductibles		10,000	10,000	10,000	
Insurance advisory service		10,000	10,000	10,000	
		<u>25,945,555</u>	<u>26,568,084</u>	<u>26,382,337</u>	<u>(185,747)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Total Payroll Expenses</b>	-	-	-	-
<b>Total Non Payroll Expenses</b>	25,945,555	26,568,084	26,382,337	(185,747)
<b>Total Department Expenses</b>	<u>25,945,555</u>	<u>26,568,084</u>	<u>26,382,337</u>	<u>(185,747)</u>

**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**RETIREMENT & PENSION**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
019111	511800	CONTRIBUTORY PENSION	12,057,685	12,655,956	13,513,019	13,975,332	14,082,501	14,902,828
<b>TOTAL</b>	<b>PENSION &amp; RETIREMENT</b>		<b>12,057,685</b>	<b>12,655,956</b>	<b>13,513,019</b>	<b>13,975,332</b>	<b>14,082,501</b>	<b>14,902,828</b>

**911 - RETIREMENT & PENSION**

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Retirement Expenses	019117-575000	13,975,332	15,092,596	14,902,828	(189,768)
Total Non Payroll Expenditures		<u>13,975,332</u>	<u>15,092,596</u>	<u>14,902,828</u>	<u>(189,768)</u>
Footnotes:					
Total Department Expenses					
		Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses		-	-	-	-
Total Non Payroll Expenses		13,975,332	15,092,596	14,902,828	(189,768)
Total Department Expenses		<u>13,975,332</u>	<u>15,092,596</u>	<u>14,902,828</u>	<u>(189,768)</u>

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

REVERE PUBLIC SCHOOLS  
**FY 2023 BUDGET**  
**SUMMARIZED BY SERIES**

SERIES	CATEGORY	SALARY	NON-SALARY	TOTAL	%
1000	ADMINISTRATION	\$ 2,096,367	\$ 1,016,132	\$ 3,112,499	2.9%
2000	INSTRUCTIONAL SERVICES	\$ 62,462,913	\$ 3,900,838	\$ 66,363,751	61.1%
3000	OTHER STUDENT SERVICES	\$ 4,493,317	\$ 7,719,285	\$ 12,212,602	11.2%
	STUDENT SERVICES 3100 3200	\$ 2,094,846	\$ 50,000	\$ 2,144,846	
	TRANSPORTATION 3300	\$ 929,524	\$ 7,364,285	\$ 8,293,809	
	FOOD SERVICE 3400		\$ 85,000	\$ 85,000	
	STUDENT BODY ACTIVITIES 3500	\$ 403,296	\$ 190,000	\$ 593,296	
	SCHOOL SECURITY 3600	\$ 1,065,651	\$ 30,000	\$ 1,095,651	
4000	OPERATION OF PLANT/MAINT	\$ 2,427,407	\$ 7,076,484	\$ 9,503,891	8.7%
5000	EMPLOYEE BENEFITS & INSURANCE	\$ 688,105	\$ 475,000	\$ 1,163,105	1.1%
	EMPLOYER RETIREMENT CONTRIBUTIONS 5100	\$ 126,500		\$ 126,500	
	INSURANCE FOR ACTIVE EMPLOYEES 5200	\$ 150,000	\$ 475,000	\$ 625,000	
	INSURANCE FOR RETIRED EMPLOYEES 5250				
	NON EMPLOYEE INSURANCE 5260				
	SCHOOL CROSSING GUARDS 5550	\$ 411,605		\$ 411,605	
6000	CIVIC & COMMUNITY SERVICES	\$ 39,784		\$ 39,784	0.0%
7000	BUILDING IMPROVEMENTS		\$ 683,875	\$ 683,875	0.6%
9000	PROGRAMS WITH OTHER SCHOOLS		\$ 15,543,341	\$ 15,543,341	14.3%
	<b>SCHOOL DEPARTMENT BUDGET</b>	<b>\$ 72,207,893</b>	<b>\$ 36,414,955</b>	<b>\$ 108,622,848</b>	
	CITY QUALIFYING COSTS			\$ 26,909,509	
	SCHOOLS FOR CITY CHARGE BACKS			\$ 10,069,679	
	<b>NET SCHOOL SPENDING REQUIREMENT</b>			<b>\$ 125,462,678</b>	

Revere Public Schools  
**FISCAL YEAR 2023 WORKING BUDGET  
 SNAPSHOT**

FY22	FY23	INCR	%
AS VOTED	WORKING	(DECR)	INC

**REVENUES**

<b>Chapter 70</b>	<b>80,950,866</b>	<b>84,453,160</b>	<b>3,502,294</b>	<b>4.3%</b>
<b>Net Minimum Contribution</b>	<b>38,450,529</b>	<b>41,009,518</b>	<b>2,558,989</b>	<b>6.7%</b>
<b>TOTAL REVENUES</b>	<b>119,401,395</b>	<b>125,462,678</b>	<b>6,061,283</b>	<b>5.1%</b>

**SCHEDULE 19**

<b>City Charge Backs</b>	<b>25,558,589</b>	<b>26,909,509</b>	<b>1,350,920</b>	<b>5.3%</b>
<i>Excludable Costs (not incl. Transportation)</i>	<i>1,913,037</i>	<i>1,775,870</i>	<i>(137,167)</i>	<i>-7.2%</i>
<i>Excludable Costs (Transportation)</i>	<i>6,935,334</i>	<i>8,293,809</i>	<i>1,358,475</i>	<i>19.6%</i>
<b>Excludable Costs</b>	<b>8,848,371</b>	<b>10,069,679</b>	<b>1,221,308</b>	<b>13.8%</b>

<b>NET CHARGE BACKS</b>	<b>16,710,218</b>	<b>16,839,830</b>	<b>129,612</b>	<b>0.8%</b>
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<b>ANTICIPATED APPROPRIATION</b>	<b>102,691,177</b>	<b>108,622,848</b>	<b>5,931,671</b>	<b>5.8%</b>
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**SCHOOL DEPARTMENT BUDGET**

Salary	69,330,551	72,207,893	2,877,342	4.2%
Nonsalary	33,360,626	36,414,955	3,054,329	9.2%

<b>SCHOOLS BUDGET</b>	<b>102,691,177</b>	<b>108,622,848</b>	<b>5,931,671</b>	<b>5.8%</b>
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**OTHER NOTES:**

CFWD FUNDS AUGMENTING APPROPR. BUDGET	7,610,505
ESSER II STAFF INTO OUR BUDGET	1,245,158
RESERVE INTACT FOR POST ESSER CLIFF	3,000,000



# FY23 SCHEDULE 19 AGREEMENT

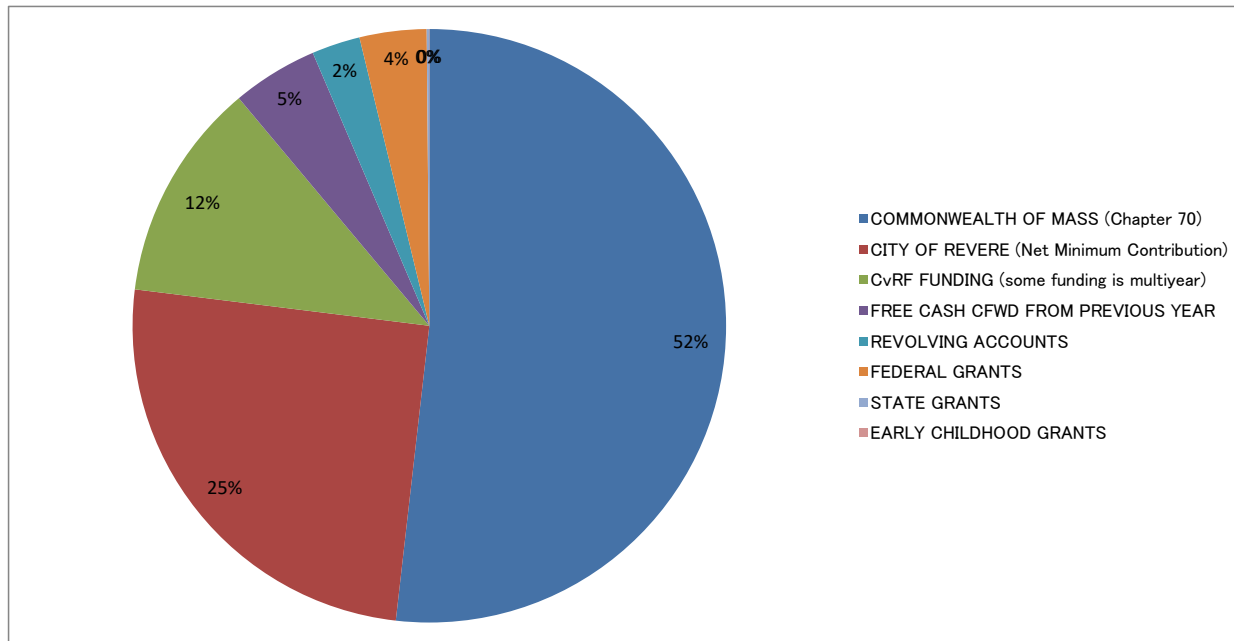
Revere Public Schools and City of Revere

	FY22 ACTUAL	FY23 SENATE	CHANGE	%CH
<b><i>Net School Spending Requirement</i></b>				
Chapter 70 (Commonwealth of Massachusetts)	80,950,866	84,453,160	3,502,294	4.3%
Net Minimum Contribution (City of Revere)	38,450,529	41,009,518	2,558,989	6.7%
<b>NET SCHOOL SPENDING REQ</b>	<b>119,401,395</b>	<b>125,462,678</b>	<b>6,061,283</b>	<b>5.1%</b>
<b><i>Less Qualifying City Costs</i></b>				
Administration (1000)	957,703	1,001,528	43,825	4.6%
Support Staff (3200)	557,391	804,401	247,010	44.3%
Operations/Maintenance (4210)	197,327	203,247	5,920	3.0%
Employee Retirement Contributions (5100)	3,284,608	3,478,002	193,394	5.9%
Active Employee Insurance (5200)	13,014,848	13,415,051	400,203	3.1%
Retired Employee Insurance (5250)	618,711	626,184	7,473	1.2%
Non Employee Insurance (5260)	150,000	150,000	0	0.0%
Tuitions (incl. School Choice) (9100)	6,778,001	7,231,096	453,095	6.7%
<b>TOTAL QUALIFYING CITY COSTS</b>	<b>25,558,589</b>	<b>26,909,509</b>	<b>1,350,920</b>	<b>5.3%</b>
<b><i>Add Excludable School Committee Costs</i></b>				
Finance & Technology (1000)	55,167	56,822	1,655	3.0%
Pupil Transportation (3300)	6,935,334	8,293,809	1,358,475	19.6%
School Security (3600)	357,319	365,037	7,718	2.2%
Custodial & Grounds (4110)	228,383	235,234	6,851	3.0%
Crossing Guards (5550)	406,431	411,605	5,174	1.3%
Civic Activities & Community Service (6200)	22,618	23,297	679	3.0%
Asset Acquisition & Improvement (7300)	843,119	683,875	-159,244	-18.9%
<b>TOTAL EXCLUDABLE SC COSTS</b>	<b>8,848,371</b>	<b>10,069,679</b>	<b>1,221,308</b>	<b>13.8%</b>
<b>SCHOOL COMMITTEE APPROPRIATION</b>	<b>102,691,177</b>	<b>108,622,848</b>	<b>5,931,671</b>	

## FY23 FUNDING SOURCES

All Estimated Amounts

FUNDING SOURCE	AMOUNT	% WHOLE
COMMONWEALTH OF MASS (Chapter 70)	84,453,160	51.8%
CITY OF REVERE (Net Minimum Contribution)	41,009,518	25.2%
CvRF FUNDING (some funding is multiyear)	19,477,086	11.9%
FREE CASH CFWD FROM PREVIOUS YEAR	7,610,505	4.7%
REVOLVING ACCOUNTS	4,300,000	2.6%
FEDERAL GRANTS	5,939,176	3.6%
STATE GRANTS	201,159	0.1%
EARLY CHILDHOOD GRANTS	32,360	0.0%
<b>TOTAL</b>	<b>163,022,964</b>	<b>100%</b>



Revere Public Schools  
**FY23 SPECIAL FUNDS**

FY21                      FY22                      FY23  
 FINAL                      FINAL                      ANTICIPATED

**CORONAVIRUS RELIEF FUNDING GRANTS**

ESSER I	2,281,316		
ESSER II		8,676,344	
ESSER III		19,477,086	
CvRF School Opening	1,698,300		
CvRF Remote Technology	10,000		
CvRF Food Services	61,842		
State Coronavirus Prevention	514,937		
<b>TOTAL FEDERAL</b>	<b>4,566,395</b>	<b>28,153,430</b>	

**FEDERAL GRANTS**

Title I	2,736,132	3,135,576	3,229,643
Title IIA	339,888	363,353	374,254
Title III	286,204	292,153	300,918
Title IV	201,994	186,287	191,876
IDEA	1,921,648	1,961,807	2,020,661
<b>TOTAL FEDERAL</b>	<b>5,485,866</b>	<b>5,939,176</b>	<b>6,117,352</b>

**STATE GRANTS**

State Grants	1,698,300	201,159	207,194
<b>TOTAL STATE</b>	<b>1,698,300</b>	<b>201,159</b>	<b>207,194</b>

**EEC GRANTS**

SPED Child Development	31,928	32,360	33,331
<b>TOTAL EEC</b>	<b>31,928</b>	<b>32,360</b>	<b>33,331</b>

**REVOLVING ACCOUNTS**

Revolving Accounts	3,678,807	4,300,000	4,500,000
<b>TOTAL REVOLVING</b>	<b>3,678,807</b>	<b>4,300,000</b>	<b>4,500,000</b>

REVERE PUBLIC SCHOOLS  
 FY23 BUDGET  
**SALARY ACCOUNT SUMMARY**

	FY22	FY23	VARIANCE	% CH
<b>1000 SERIES</b>				
School Committee	52,000	51,700	-300	-1%
Superintendents	704,511	574,614	-129,897	-18%
Superintendent Clerical Staff	183,647	190,863	7,216	4%
Other District Wide Administration	53,600	54,886	1,286	2%
Human Resources	54,956	227,875	172,919	315%
Business and Finance	416,332	463,689	47,357	11%
Business and Finance Clerical Staff	311,941	385,652	73,711	24%
Administrative Technology	140,000	147,088	7,088	5%
<b>TOTAL 1000 SERIES</b>	<b>1,916,987</b>	<b>2,096,367</b>	<b>179,380</b>	<b>9%</b>

REVERE PUBLIC SCHOOLS  
 FY23 BUDGET  
**SALARY ACCOUNT SUMMARY**

**FY22                      FY23                      VARIANCE                      % CH**

**2000 SERIES**

**DIRECTORS AND PRINCIPALS/ASSISTANT PRINCIPALS**

Curriculum Directors	126,721	494,024	367,303	290%
Principals	1,435,651	1,598,985	163,334	11%
Assistant Principals	2,587,740	2,877,257	289,517	11%

**CLASSROOM TEACHERS AND SPECIALISTS**

Beachmont Elementary	1,849,976	1,873,030	23,054	1%
Garfield Elementary	3,652,692	3,741,975	89,283	2%
Lincoln Elementary	2,705,337	2,715,029	9,692	0%
Hill Elementary	3,329,754	3,423,990	94,236	3%
Paul Revere Elementary	2,296,915	2,359,026	62,111	3%
Whelan Elementary	3,089,025	3,155,616	66,591	2%
Rumney Middle	2,451,931	2,648,913	196,982	8%
Garfield Middle	2,750,267	2,784,433	34,166	1%
Anthony Middle	2,999,398	3,148,448	149,050	5%
Revere High School	8,674,246	9,309,641	635,395	7%
Seacoast School	849,395	836,791	-12,604	-1%
Special Needs	9,107,751	9,679,866	572,115	6%

**INSTRUCTIONAL SUPPORT AND COORDINATION**

Instructional Support	736,490	651,240	-85,250	-12%
Instructional Coordinators (SPED)	899,327	1,225,473	326,146	36%

REVERE PUBLIC SCHOOLS  
 FY23 BUDGET  
**SALARY ACCOUNT SUMMARY**

**FY22                      FY23                      VARIANCE                      % CH**

**GUIDANCE COUNSELORS AND SOCIAL WORKERS**

Guidance	1,294,989	1,423,577	128,588	10%
Social Workers, Psychologists, Adjustment Counse	2,125,069	2,036,681	-88,388	-4%

**OPERATIONAL ASSISTANTS AND TECHNOLOGISTS**

Operatinal Assistants Working For Directors	431,219	523,708	92,489	21%
Operational Assistants Working for Principals	940,956	908,227	-32,729	-3%
Building Technologists	1,010,781	982,201	-28,580	-3%

**PARAPROFESSIONALS**

Regular Aides	210,553	195,825	-14,728	-7%
SPED Aides	1,341,986	1,405,272	63,286	5%

**NEGOTIATIONS**

Negotiations	1,237,621	0	-1,237,621	-100%
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**MISCELLANEOUS**

Miscellaneous Payments to Teachers	801,450	822,250	20,800	3%
Substitute Teachers	713,193	770,000	56,807	8%
Librarians and Media Center Directors	235,968	234,010	-1,958	-1%
Professional Development Leadership	172,088	181,603	9,515	6%
Degree Changes	300,000	300,000	0	0%
Miscellaneous	194,167	155,822	-38,345	-20%

<b>TOTAL 2000 SERIES</b>	<b>60,552,656</b>	<b>62,462,913</b>	<b>1,910,257</b>	<b>3%</b>
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REVERE PUBLIC SCHOOLS  
 FY23 BUDGET  
**SALARY ACCOUNT SUMMARY**

**FY22                      FY23                      VARIANCE                      % CH**

**3000 SERIES**

Attendance/Parent Liasion	870,186	1,083,080	212,894	24%
Nurses	635,736	616,222	-19,514	-3%
Health Aides	0	395,544	395,544	100%
Transportation	910,421	929,524	19,103	2%
Athletics	395,921	403,296	7,375	2%
Security	928,638	1,065,651	137,013	15%
<b>TOTAL 3000 SERIES</b>	<b>3,740,902</b>	<b>4,493,317</b>	<b>752,415</b>	<b>20%</b>

REVERE PUBLIC SCHOOLS  
 FY23 BUDGET  
**SALARY ACCOUNT SUMMARY**

	<b>FY22</b>	<b>FY23</b>	<b>VARIANCE</b>	<b>% CH</b>
<b>4000 SERIES</b>				
Custodial	1,850,652	1,879,419	28,767	2%
Maintenance	521,639	547,988	26,349	5%
<b>TOTAL 4000 SERIES</b>	<b>2,372,291</b>	<b>2,427,407</b>	<b>55,116</b>	<b>2%</b>



REVERE PUBLIC SCHOOLS  
 FY23 BUDGET  
**SALARY ACCOUNT SUMMARY**

	FY22	FY23	VARIANCE	% CH
<b>5000 SERIES</b>				
Retirement/Buyback Incentives	75,000	50,000	-25,000	-33%
Sick Leave Buyback	76,500	76,500	0	0%
Unemployment	150,000	150,000	0	0%
School Crossing Guards	406,431	411,605	5,174	1%
<b>TOTAL 5000 SERIES</b>	<b>707,931</b>	<b>688,105</b>	<b>-19,826</b>	<b>-3%</b>
<b>6000 SERIES</b>				
Civic Activities and Community Service	39,784	39,784	0	0%
<b>TOTAL 6000 SERIES</b>	<b>39,784</b>	<b>39,784</b>	<b>0</b>	<b>0%</b>
<b>TOTAL SALARY ACCOUNTS</b>	<b>69,330,551</b>	<b>72,207,893</b>	<b>2,877,342</b>	<b>5%</b>

REVERE PUBLIC SCHOOLS  
**ANTICIPATED CFWD ALLOCATION**

Please see below allocations for FREE CASH CFWD that will be available after FY22 and must be expended on Net School Spending eligible expenses.

<b>Account</b>	<b>Original Budget</b>	<b>Covered by CFWD</b>	<b>Actual Voted</b>
<b>Beachmont Elementary</b>	<b>2,273,030</b>	<b>400,000</b>	<b>1,873,030</b>
Classroom Teachers Allocation		400,000	
<b>Garfield Elementary</b>	<b>4,571,975</b>	<b>830,000</b>	<b>3,741,975</b>
Classroom Teachers Allocation		700,000	3,871,975
Additional Teaching Staff (May 17, 2022 vote)		130,000	
<b>Lincoln Elementary</b>	<b>3,280,029</b>	<b>565,000</b>	<b>2,715,029</b>
Classroom Teachers Allocation		500,000	
Additional Teaching Staff (May 17, 2022 vote)		65,000	
<b>Hill Elementary</b>	<b>4,153,990</b>	<b>730,000</b>	<b>3,423,990</b>
Classroom Teachers Allocation		600,000	
Additional Teaching Staff (May 17, 2022 vote)		130,000	
<b>Paul Revere Elementary</b>	<b>2,759,026</b>	<b>400,000</b>	<b>2,359,026</b>
Classroom Teachers Allocation		400,000	
<b>Whelan Elementary</b>	<b>3,920,616</b>	<b>765,000</b>	<b>3,155,616</b>
Classroom Teachers Allocation		700,000	
Additional Teaching Staff (May 17, 2022 vote)		65,000	
<b>Rumney Middle</b>	<b>3,278,913</b>	<b>630,000</b>	<b>2,648,913</b>
Classroom Teachers Allocation		500,000	
Additional Teaching Staff (May 17, 2022 vote)		130,000	
<b>Garfield Middle</b>	<b>3,384,433</b>	<b>600,000</b>	<b>2,784,433</b>
Classroom Teachers Allocation		600,000	
<b>Anthony Middle</b>	<b>3,838,953</b>	<b>690,505</b>	<b>3,148,448</b>
Classroom Teachers Allocation		600,000	
Additional Teaching Staff (May 17, 2022 vote)		90,505	
<b>Revere High</b>	<b>11,209,641</b>	<b>1,900,000</b>	<b>9,309,641</b>
<b>Seacoast High</b>	<b>936,791</b>	<b>100,000</b>	<b>836,791</b>
<b>Totals</b>	<b>43,607,397</b>	<b>7,610,505</b>	<b>35,996,892</b>

REVERE PUBLIC SCHOOLS  
**FY23 BUDGET**  
 NON-SALARY ACCOUNT SUMMARY

**FY22                      FY23                      VARIANCE                      %**

1000 SERIES: ADMINISTRATION NON SALARY

District Administration	773,400	1,016,132	242,732	31%
<b>1000 SERIES TOTAL</b>	<b>773,400</b>	<b>1,016,132</b>	<b>242,732</b>	<b>31%</b>

2000 SERIES: INSTRUCTIONAL NON SALARY

***Schools***

Beachmont Elementary	56,332	58,000	1,668	3%
Garfield Elementary	78,742	80,000	1,258	2%
Lincoln Elementary	71,236	73,000	1,764	2%
Hill Elementary	72,316	74,000	1,684	2%
Paul Revere Elementary	62,542	65,000	2,458	4%
Whelan Elementary	74,260	76,000	1,740	2%
Rumney Middle	64,680	67,000	2,320	4%
Garfield Middle	61,500	64,000	2,500	4%
Anthony Middle	62,880	65,000	2,120	3%
Revere High	118,760	146,000	27,240	23%
Seacoast High	17,900	18,000	100	1%

REVERE PUBLIC SCHOOLS  
**FY23 BUDGET**  
 NON-SALARY ACCOUNT SUMMARY

	<b>FY22</b>	<b>FY23</b>	<b>VARIANCE</b>	<b>%</b>
<b><i>Districtwide</i></b>				
Curriculum Directors	40,000	40,000	0	0%
Instructional District Wide	617,058	619,438	2,380	0%
Professional Development	230,000	230,000	0	0%
Guidance & Testing	75,000	75,000	0	0%
<b><i>Special Education</i></b>				
Special Education Program Services	1,600,000	1,600,000	0	0%
<b><i>Technology</i></b>				
Classrooms and Labs	550,400	550,400	0	0%
<b>2000 SERIES TOTAL</b>	<b>3,853,606</b>	<b>3,900,838</b>	<b>47,232</b>	<b>1%</b>

3000 SERIES: OTHER STUDENT SERVICES NON SALARY

Comprehensive Health	50,000	50,000	0	0%
School Security	30,000	30,000	0	0%
Athletics	190,000	190,000	0	0%
Transportation	6,024,913	7,364,285	1,339,372	22%
Food Services	80,340	85,000	4,660	6%
<b>3000 SERIES TOTAL</b>	<b>6,375,253</b>	<b>7,719,285</b>	<b>1,344,032</b>	<b>21%</b>

REVERE PUBLIC SCHOOLS  
**FY23 BUDGET**  
 NON-SALARY ACCOUNT SUMMARY

**FY22                      FY23                      VARIANCE                      %**

4000 SERIES: OPERATION OF PLANT/MAINTENANCE NON SALARY

Custodial	1,612,539	1,693,167	80,628	5%
Utilities	2,836,258	2,793,000	(43,258)	-2%
Operations and Maintenance	1,832,832	1,896,031	63,199	3%
Network and Telecommunications	677,536	694,286	16,750	2%
<b>4000 SERIES TOTAL</b>	<b>6,959,165</b>	<b>7,076,484</b>	<b>117,319</b>	<b>2%</b>

5000 SERIES: EMPLOYEE BENEFITS AND INSURANCE NON SALARY

Employee Benefits	475,000	475,000	0	0%
<b>5000 SERIES TOTAL</b>	<b>475,000</b>	<b>475,000</b>	<b>0</b>	<b>0%</b>

7000 SERIES: BUILDING IMPROVEMENTS

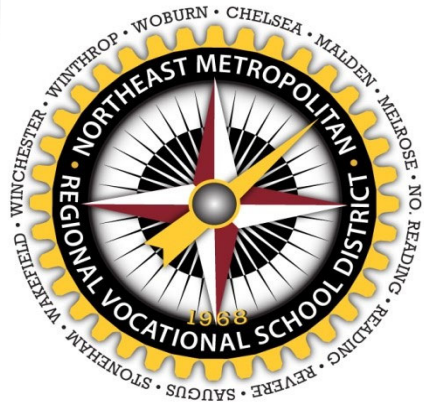
Building Improvements	843,119	683,875	(159,244)	-19%
<b>7000 SERIES TOTAL</b>	<b>843,119</b>	<b>683,875</b>	<b>(159,244)</b>	<b>-19%</b>

REVERE PUBLIC SCHOOLS  
**FY23 BUDGET**  
 NON-SALARY ACCOUNT SUMMARY

**FY22                      FY23                      VARIANCE                      %**

9000 SERIES: PROGRAMS WITH OTHER SCHOOLS

Tuitions	14,081,083	15,543,341	1,462,258	10%
<b>9000 SERIES TOTAL</b>	<b>14,081,083</b>	<b>15,543,341</b>	<b>1,462,258</b>	<b>10%</b>
<b>TOTAL NON-SALARY ACCTS</b>	<b>33,360,626</b>	<b>36,414,955</b>	<b>3,054,329</b>	<b>9%</b>



# NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL FY 2023 BUDGET

Northeast Metropolitan Regional Vocational School  
FY 23 Budget  
Executive Summary

The following FY23 School Budget is submitted by the Northeast Metropolitan Administration for the School Committee's review and consideration.

This budget was developed in support to our mission statement of supplying our students a rigorous academic and career/technical education. Due to the increase of supply costs due to worldwide raw material shortages, we have significantly increased the supply budgets for many of the vocational shops within the budget.

Knowing the financial constraints faced by our member communities, we set out to limit our total operating assessment increase to 3% before the application of capital debt service. I am pleased to announce that we were able to achieve this goal and **our total operating assessment before capital debt service will increase by \$136,448, or .88%, in FY23.** FY23 marks the first year of a capital assessment which will be used to pay for the principal and interest on our first bond issue for our approved school building project. The first year payment of \$1,862,200 has been assessed to the member communities in this budget in order to pay for those costs. This cost should come as no surprise to our member communities as it has been communicated in our financial discussions with city and town leadership for the past six years. While our operating assessment has remained relatively low, the introduction of the capital assessment increases our total assessment request **by \$1,998,648, or 12.92% in FY23.** While the large increase of the assessment due to the introduction of the debt assessment was unavoidable, we were able to minimize the original operating assessment by utilizing the following funding and strategies:

- Increase in Chapter 70 funding, \$1,573,385 more than the budgeted FY22 amount
- We plan is to utilize \$2,279,950 from excess and deficiency certified funds to offset our budget assessment impact to member communities in FY23 of which; we will use a regular offset of \$600,000 to reduce the total assessment to member communities; \$800,000 of which will be used to offset additional costs related to the school building project; \$579,950 will be coupled with our \$1,000,000 transportation reimbursement to fully offset the cost of transportation to the member communities; and \$300,000 will be used to increase our OPEB contribution which helps us achieve a higher bond rating. All of these costs, while increasing our operating budget, will have no negative impact on the member assessments.

With the increase in projected revenue and use of E&D, we were able to significantly reduce the financial impact to our member communities. Northeast Metropolitan Regional Vocation School's total operating budget request for FY23 is \$33,513,000. This represents an increase of \$3,651,983 over the FY22 budget appropriation. As mentioned above, the major portion of the increase stems from the first debt service assessment of \$1,862,200. The other major driving factors of the operating budget increase are as follows:

- Increase in contractual obligations due to steps and lanes, of approximately \$943,529
- Increase to Sick Leave Buy Back Line Item of \$40,000 for anticipated retirements
- Increase in funding due to Robotics Teacher no longer covered by the grant in FY23 of \$102,481
- Increase in funding for new Foreign Language Teacher of \$84,652
- Increase in funding for new Computer Literacy Teacher of \$80,986
- Increase in funding for new Science Teacher of \$87,805
- Increase in funding for new Business Tech/Marketing Teacher of \$86,222
- Increase in funding for new Auto Tech Teacher of \$80,986
- Increase in funding due to movement of Cafeteria Bookkeeper being moved to the Budget of \$73,726
- Increase for Transportation Contract of \$61,200
- Increase For Resource Officer Contract with Wakefield of 10,000
- Increase in Insurance Coverage projected 6.3% increase of \$309,096
- Increase in funding for modular classroom of \$150,000
- Increase in funding for Maintenance Supplies and Services of \$34,735
- Increase in funding for Legal Services of \$20,000
- Increase in Funding for Supplies due to increased raw material costs of \$88,707
- Increase of OPEB Funding (covered by E&D) of \$300,000

We were able to offset the total cost of the operating budget by reducing the following line items by evaluating historical cost data and future needs:

- Reduction of salary request as a result of retirements and attrition of \$64,341
- Reduction in Contracted Services Line due to reduction in Capital Projects balance and offset of \$700,000

A detailed summary of revenues and expenditures can be found in the next section.



The FY23 budget proposal includes the following highlights and assumptions:

Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$12,768,498 in aid for FY23. This amount is \$1,573,385 higher than our budgeted aid in FY22.

We anticipate FY23 transportation revenue of \$1,000,000, which is \$(200,000) less than the revenue we received in FY22.

	FY21 Budget	FY22 Budget	FY23 Appropriation	Change	% Change
Chapter 70 Aid	\$ 10,745,350	\$ 11,195,113	\$ 12,768,498	\$ 1,573,385	14.05%
Transportation Aid (Reimbursement Fund)	\$ 1,000,000	\$ 1,200,000	\$ 1,000,000	\$ (200,000)	-16.67%
Total State Revenue	\$ 11,745,350	\$ 12,395,113	\$ 13,768,498	\$ 1,373,385	11.08%

Expenses

Northeast Metropolitan Regional Vocational School's total operating expense before debt service for FY23 is projected to be \$31,650,800 or 5.99% over the FY22 total operating budget of \$29,861,016.

	FY21 Budget	FY22 Budget	FY23 Request	Change	% Change
Northeast Metro Tech	\$ 28,761,067	\$ 29,861,016	\$ 31,650,800	\$ 1,789,783	5.99%
		with debt svc	\$ 33,513,000	\$ 3,651,983	12.23%

This total request can be attributed to increases in Salary, Contracted Services, Supplies, and Equipment over the FY22 budget amount.

Northeast Metropolitan Regional Vocational School's salary request for FY23 is \$18,483,764 or 8.93% over the FY22 budget of \$16,967,718. The increase in the salary request can be attributed to the following conditions:

FY23 Budget Summary-Highlights

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Salary	\$ 15,783,690	\$ 16,967,718	\$ 18,483,764	\$ 1,516,046	8.93%

Highlighted Salary Expenses	FTE	Change
Steps and Lanes/Salary Increases		\$ 943,529
Increases to Sick Leave BuyBack Line Item		\$ 40,000
Move Robotics Teacher into Budget from Grant		\$ 102,481
Addition of Science Teacher	1.0	\$ 87,805
Addition of Computer Literacy Teacher	1.0	\$ 80,986
Addition of Foreign Language Teacher	1.0	\$ 84,652
Move Cafeteria Bookkeeper to Budget	1.0	\$ 73,726
Addition of Office Tech Teacher	1.0	\$ 86,222
Addition of Auto Body Teacher	1.0	\$ 80,986
Salary Savings		\$ (64,341)

Total Increase of Highlighted Expenses 6.0 \$ 1,516,046

**Northeast Metropolitan Regional Vocational School's FY23 Contractual Services budget is \$11,899,773 ; 1.58% or \$185,031 more than the FY22 budget of \$11,714,742.** The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Contracted Services	\$ 8,555,902	\$ 11,714,742	\$ 11,899,773	\$ 185,031	1.58%

Highlighted Contracted Service Expenses	Notes	Increase in Funding
Yr 4 of Transportation contract \$383 to \$400 per bus		\$ 61,200
Increase For Resource Officer Contract with Wakefield		\$ 10,000
Increases in Insurance Coverage 6.3% projected		\$ 309,096
Increase In Opeb Funding		\$ 300,000

FY23 Budget Summary-Highlights

Funding For Modular Classroom Lease	\$	150,000
Reduction in Capital Budget Line Item	\$	(700,000)
Increase funding for Maintenance Supplies	\$	34,735
Increase in Legal Service Cost	\$	20,000

Total Increase of Highlighted Expenses \$ 185,031

**Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY23 is \$1,194,131 ; 8.02% or \$88,707 higher than the FY22 amount of \$1,105,424 . The increase in supplies is due to the consumable supplies budget requested by department heads during the budget process.**

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Supplies	\$ 1,165,161	\$ 1,105,424	\$ 1,194,131	\$ 88,707	8.02%

Highlighted Supply Expenses	Notes	Increase in Funding
Increase in Funding to Offset Rise in Supply Costs		\$ 88,707

Total Increase of Highlighted Expenses \$ 88,707

**Northeast Metropolitan Regional Vocational School's FY23 equipment/technology budget is \$73,132 ; 0.00% or \$- higher than the FY22 budget amount. The increase in equipment is attributed to:**

	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Total Equipment	\$ 20,015	\$ 73,132	\$ 73,132	\$ -	

Highlighted Equipment Expenses	Increase in Funding

Total Increase of Highlighted Expenses \$ -

Summary

**Regionalization exists as a measure to offer services at a reduced cost to its member districts. Knowing the financial constraints faced by each member City and Town, Northeast aims to limit the annual operating assessment increase to a maximum of 3%. We are able to attain that goal by using \$1,700,000 from our other funding sources to offset total expenditures, therefore reducing the assessment.**

Funding Summary	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change
Northeast Metro Tech Total Operating Expense	\$ 28,761,067	\$ 29,861,016	\$ 31,650,800	\$ 1,789,783	
Total Chapter 70 Revenue Applied to Budget	\$ 10,745,350	\$ 11,195,113	\$ 12,768,498	\$ 1,573,385	
Total Transportation Applied	\$ 1,000,000	\$ 1,200,000	\$ 1,579,950	\$ 379,950	
Total Other Funds (E&D and Capital Projects Fund)	\$ 2,000,000	\$ 2,000,000	\$ 1,700,000	\$ (300,000)	
Total Assessment Requested Before Debt Service	\$ 15,015,717	\$ 15,465,903	\$ 15,602,352	\$ 136,448	0.88%
Total Debt Service	\$ -	\$ -	\$ 1,862,200	\$ 1,862,200	
			\$ 17,464,552	\$ 1,998,648	cross check
Northeast Metro Tech Requested Assessment	\$ 15,015,717	\$ 15,465,903	\$ 17,464,552	\$ 1,998,648	12.92%

**Before the capital assessment, the total assessment increase results in an increase of 0.88% After application of the debt service number of , the total increase to the member communities is 12.92%**

District	FY21 Actual	FY22 Budget	FY23 Request	Change	% Change	% Change
Chelsea	\$ 1,216,504	\$ 1,002,864	\$ 1,255,248	3	\$ 252,384	25.2%
Malden	\$ 1,459,986	\$ 1,618,957	\$ 1,869,733	2	\$ 250,776	15.5%
Melrose	\$ 767,490	\$ 754,661	\$ 1,050,138	12	\$ 295,477	39.2%
North Reading	\$ 558,500	\$ 588,959	\$ 645,192	0	\$ 56,233	9.5%
Reading	\$ 453,782	\$ 571,636	\$ 639,569	0	\$ 67,933	11.9%
Revere	\$ 1,980,630	\$ 1,818,956	\$ 2,202,229	5	\$ 383,272	21.1%
Saugus	\$ 3,045,572	\$ 2,944,794	\$ 2,715,853	-17	\$ (228,941)	-7.8%
Stoneham	\$ 1,335,229	\$ 1,375,880	\$ 1,534,237	1	\$ 158,357	11.5%
Wakefield	\$ 1,431,158	\$ 1,732,232	\$ 2,017,068	6	\$ 284,836	16.4%
Winchester	\$ 102,417	\$ 190,545	\$ 309,625	5	\$ 119,079	62.5%
Winthrop	\$ 727,150	\$ 891,675	\$ 1,041,127	6	\$ 149,452	16.8%
Woburn	\$ 1,937,299	\$ 1,974,744	\$ 2,184,533	6	\$ 209,789	10.6%

FY23 Budget Summary-Highlights

Funding from Cities/Towns	\$	15,015,717	\$	15,465,903	\$	17,464,552	29	\$	1,998,648	12.92%
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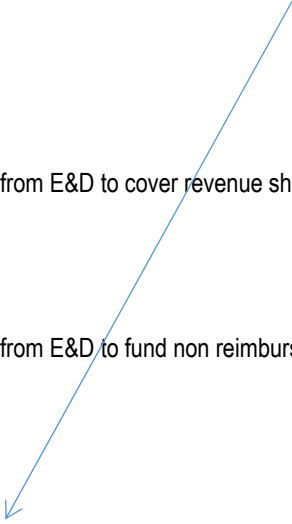
FY23 District Assessment

District	Minimum Contribution	Transp.	Budget Adjustment Assessment	Total Operating Assessment Before Capital	Capital/Debt Assessment(BAN)	Total Assessment w Capital	Students	Enrollment Percentage
Chelsea	\$ 845,841	\$ -	\$ 66,033	\$ 911,874	\$ 343,374	\$ 1,255,248	241	18.4%
Malden	\$ 1,608,120	\$ -	\$ 42,195	\$ 1,650,315	\$ 219,418	\$ 1,869,733	154	11.8%
Melrose	\$ 955,006	\$ -	\$ 15,344	\$ 970,350	\$ 79,788	\$ 1,050,138	56	4.3%
N. Reading	\$ 587,433	\$ -	\$ 9,316	\$ 596,749	\$ 48,443	\$ 645,192	34	2.6%
Reading	\$ 583,509	\$ -	\$ 9,042	\$ 592,551	\$ 47,018	\$ 639,569	33	2.5%
Revere	\$ 1,772,436	\$ -	\$ 69,321	\$ 1,841,757	\$ 360,472	\$ 2,202,229	253	19.4%
Saugus	\$ 2,455,939	\$ -	\$ 41,921	\$ 2,497,860	\$ 217,993	\$ 2,715,853	153	11.7%
Stoneham	\$ 1,396,635	\$ -	\$ 22,194	\$ 1,418,829	\$ 115,408	\$ 1,534,237	81	6.2%
Wakefield	\$ 1,836,997	\$ -	\$ 29,044	\$ 1,866,041	\$ 151,028	\$ 2,017,068	106	8.1%
Winchester	\$ 282,444	\$ -	\$ 4,384	\$ 286,828	\$ 22,797	\$ 309,625	16	1.2%
Winthrop	\$ 934,104	\$ -	\$ 17,262	\$ 951,366	\$ 89,762	\$ 1,041,127	63	4.8%
Woburn	\$ 1,985,775	\$ -	\$ 32,058	\$ 2,017,833	\$ 166,700	\$ 2,184,533	117	9.0%
<b>Total</b>	<b>\$15,244,239</b>		<b>\$358,113</b>	<b>\$15,602,352</b>	<b>\$1,862,200</b>	<b>\$17,464,552</b>	<b>1307</b>	<b>100%</b>

Total FY23 Operating Budget Request	\$ 31,650,800		
Expenditures			
Net school Spending	\$ 28,012,737		
Transportation Capital	\$ 1,579,950		
Projects Fund	\$ 800,000		
E&D	\$ 900,000		
Supplementary Requests	\$ 358,113		
<b>Bond Anticipatory</b>	<b>\$ 1,862,200</b>	\$ 1,862,200	
Total FY23 Request	\$ 33,513,000	\$ 33,513,000	

FY23 District Assessment

Available Revenues Chapter 70 Funds	\$ 12,768,498		
Transportation Fund	\$ 1,579,950	\$ 579,950	from E&D to cover revenue shortfall and offset total transportation cost
E&D Capital Projects	\$ 900,000		
Funding from E&D	\$ 800,000		from E&D to fund non reimbursable/inelegible building cost
Total Revenues		\$ 16,048,448	
Total Assessment		\$ 17,464,552	
cross check		\$ 17,464,552	

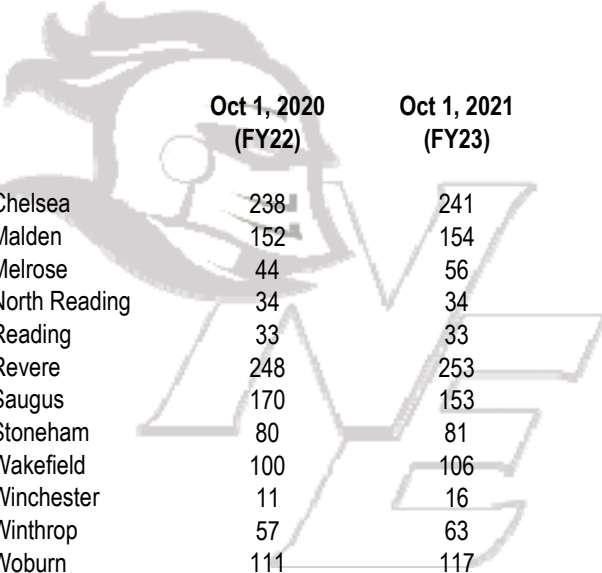


**Northeast Metropolitan Regional Vocational School  
Comparison of Assessments**

	Budget	Operating Budget	Variance	Variance %	Total Budget	Variance \$	Variance %
	FY 2022	FY2023	Operating		w Capital FY2023		
<b>Gross Budget</b>	\$ 29,861,016	\$ 31,650,800	\$ 1,789,783	5.99%	\$ 33,513,000	\$ 3,651,983	12.23%
<b>Less Revenues</b>							
Chapter 70 Aid	\$ 11,195,113	\$ 12,768,498	\$ 1,573,385	14%	\$ 12,768,498	\$ 1,573,385	14.05%
Transportation	\$ 1,200,000	\$ 1,579,950	\$ 379,950	32%	\$ 1,579,950	\$ 379,950	31.66%
Other Sources (E&D + Capital)	\$ 2,000,000	\$ 1,700,000	\$ (300,000)	-15%	\$ 1,725,000	\$ (275,000)	-13.75%
<b>Total Revenues</b>	\$ 14,395,113	\$ 16,048,448	\$ 1,653,335		\$ 16,073,448	\$ 1,678,335	11.66%
<b>Net Assessments</b>	\$ 15,465,903	\$15,602,352	\$ 136,448		\$ 17,439,552	\$ 1,973,648	12.76%
Chelsea	\$ 1,002,864	\$ 911,874	\$ (90,990)		\$ 1,255,248	\$ 252,384	25.17%
Malden	\$ 1,618,957	\$ 1,650,315	\$ 31,358		\$ 1,869,733	\$ 250,776	15.49%
Melrose	\$ 754,661	\$ 970,350	\$ 215,688		\$ 1,050,138	\$ 295,477	39.15%
North Reading	\$ 588,959	\$ 596,749	\$ 7,790		\$ 645,192	\$ 56,233	9.55%
Reading	\$ 571,636	\$ 592,551	\$ 20,915		\$ 639,569	\$ 67,933	11.88%
Revere	\$ 1,818,956	\$ 1,841,757	\$ 22,801		\$ 2,202,229	\$ 383,272	21.07%
Saugus	\$ 2,944,794	\$ 2,497,860	\$ (446,934)		\$ 2,715,853	\$ (228,941)	-7.77%
Stoneham	\$ 1,375,880	\$ 1,418,829	\$ 42,949		\$ 1,534,237	\$ 158,357	11.51%
Wakefield	\$ 1,732,232	\$ 1,866,041	\$ 133,809		\$ 2,017,068	\$ 284,836	16.44%
Winchester	\$ 190,545	\$ 286,828	\$ 96,283		\$ 309,625	\$ 119,079	62.49%
Winthrop	\$ 891,675	\$ 951,366	\$ 59,690		\$ 1,041,127	\$ 149,452	16.76%
Woburn	\$ 1,974,744	\$ 2,017,833	\$ 43,089		\$ 2,184,533	\$ 209,789	10.62%
<b>Total</b>	\$15,465,903	\$15,602,352	\$136,448	0.88%	\$17,464,552 delta	\$1,998,648 \$1,862,200	12.92%
<b>Enrollment</b>	<b>Students</b>	<b>Students</b>	<b>Variance</b>	<b>Variance %</b>	<b>Contribution %</b>	<b>Per Pupil Cost</b>	



FY23 Comparison of Assessments



	Oct 1, 2020 (FY22)	Oct 1, 2021 (FY23)					of Assessment
Chelsea	238	241	3	1.26%	18.44%	\$	5,208
Malden	152	154	2	1.32%	11.78%	\$	12,141
Melrose	44	56	12	27.27%	4.28%	\$	18,752
North Reading	34	34	0	0.00%	2.60%	\$	18,976
Reading	33	33	0	0.00%	2.52%	\$	19,381
Revere	248	253	5	2.02%	19.36%	\$	8,704
Saugus	170	153	-17	-10.00%	11.71%	\$	17,751
Stoneham	80	81	1	1.25%	6.20%	\$	18,941
Wakefield	100	106	6	6.00%	8.11%	\$	19,029
Winchester	11	16	5	45.45%	1.22%	\$	19,352
Winthrop	57	63	6	10.53%	4.82%	\$	16,526
Woburn	111	117	6	5.41%	8.95%	\$	18,671
<b>Total Enrollment</b>	<b>1278</b>	<b>1307</b>	<b>29</b>	<b>2.27%</b>	<b>100.00%</b>		

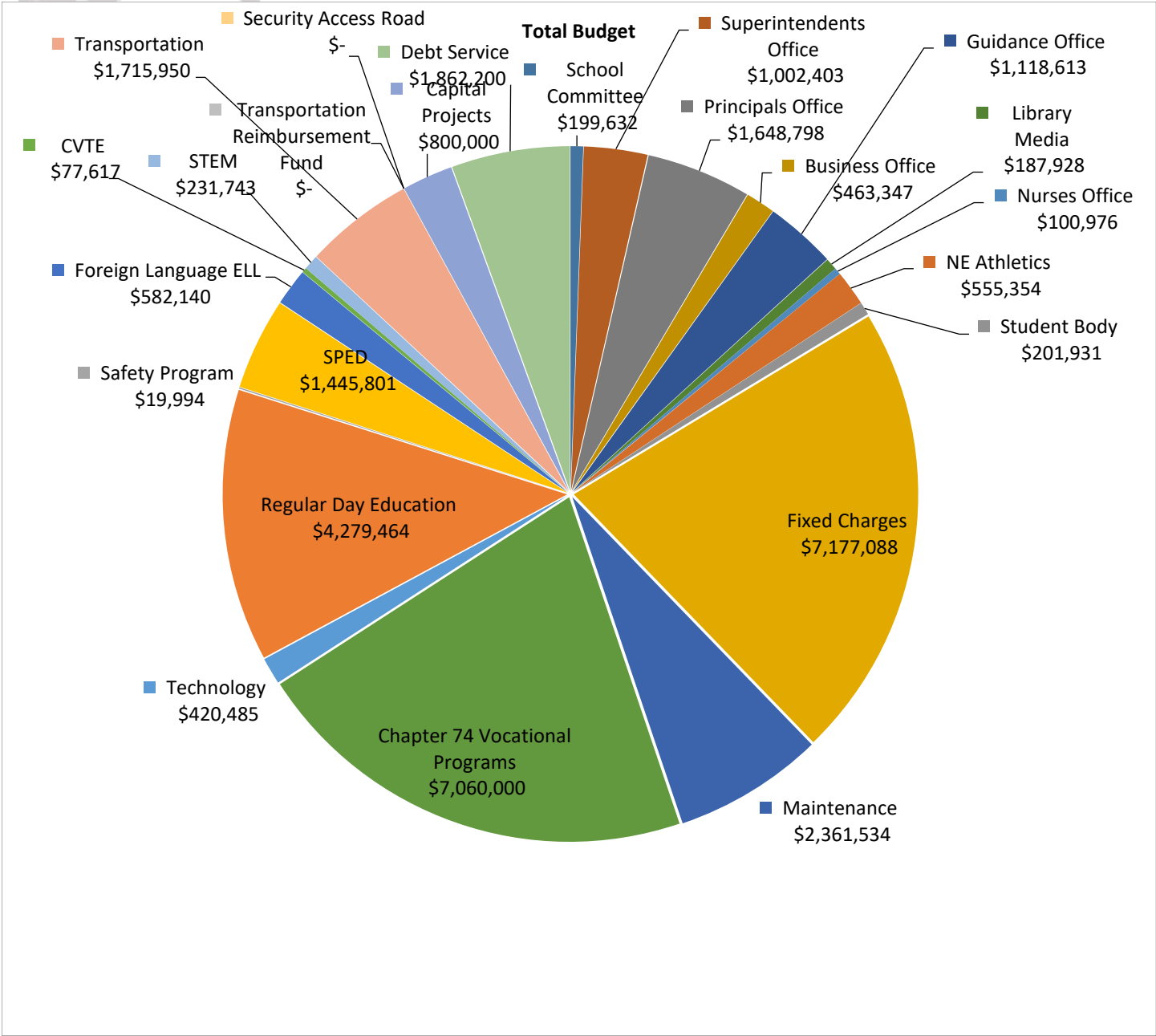
FY23 Minimum Contribution

	FY22 Minimum	FY23 Minimum	Change	% increase	% of Total
Chelsea	\$ 796,316	\$ 845,841	\$ 49,525.00	6.2%	5.55%
Malden	\$ 1,487,044	\$ 1,608,120	\$ 121,076.00	8.1%	10.55%
Melrose	\$ 716,476	\$ 955,006	\$ 238,530.00	33.3%	6.26%
North Reading	\$ 559,452	\$ 587,433	\$ 27,981.00	5.0%	3.85%
Reading	\$ 542,997	\$ 583,509	\$ 40,512.00	7.5%	3.83%
Revere	\$ 1,603,730	\$ 1,772,436	\$ 168,706.00	10.5%	11.63%
Saugus	\$ 2,797,260	\$ 2,455,939	\$ (341,321.00)	-12.2%	16.11%
Stoneham	\$ 1,306,452	\$ 1,396,635	\$ 90,183.00	6.9%	9.16%
Wakefield	\$ 1,645,447	\$ 1,836,997	\$ 191,550.00	11.6%	12.05%
Winchester	\$ 180,999	\$ 282,444	\$ 101,445.00	56.0%	1.85%
Winthrop	\$ 842,208	\$ 934,104	\$ 91,896.00	10.9%	6.13%
Woburn	\$ 1,875,809	\$ 1,985,775	\$ 109,966.00	5.9%	13.03%
<b>Total</b>	\$ 14,354,190	\$ 15,244,239	\$ 890,049	6.20%	100.00%

Total Budget

Description	FY22						
	FY21 Expended	Budgeted Staff	FY22 Budget	FY23 Staff Request	FY23 Request	Change	% Change
School Committee	\$ 212,701	2.0	\$ 183,200	2.0	\$ 199,632	\$ 16,432	8.97%
Superintendents Office	\$ 756,678	3.0	\$ 823,732	3.0	\$ 1,002,403	\$ 178,671	21.69%
Principals Office	\$ 1,590,398	12.5	\$ 1,601,842	12.5	\$ 1,648,798	\$ 46,956	2.93%
Business Office	\$ 369,450	4.5	\$ 372,208	5.5	\$ 463,347	\$ 91,139	24.49%
Guidance Office	\$ 946,818	11.0	\$ 1,108,014	11.0	\$ 1,118,613	\$ 10,599	0.96%
Library Media	\$ 78,933	3.0	\$ 150,191	3.0	\$ 187,928	\$ 37,737	25.13%
Nurses Office	\$ 101,405	1.0	\$ 98,247	1.0	\$ 100,976	\$ 2,729	2.78%
NE Athletics	\$ 418,454		\$ 557,173		\$ 555,354	\$ (1,819)	-0.33%
Student Body	\$ 112,198	1.0	\$ 198,244	1.0	\$ 201,931	\$ 3,687	1.86%
Fixed Charges	\$ 5,157,431		\$ 6,486,992		\$ 7,177,088	\$ 690,096	10.64%
Maintenance	\$ 2,134,557	11.0	\$ 2,295,963	11.0	\$ 2,361,534	\$ 65,571	2.86%
Chapter 74 Vocational Programs	\$ 5,670,672	63.0	\$ 6,378,906	66.0	\$ 7,060,000	\$ 681,094	10.68%
Technology	\$ 652,669	3.0	\$ 408,253	3.0	\$ 420,485	\$ 12,232	3.00%
Regular Day Education	\$ 3,691,396	40.5	\$ 3,853,841	44.5	\$ 4,279,464	\$ 425,623	11.04%
Safety Program	\$ 19,334		\$ 19,441		\$ 19,994	\$ 552	2.84%
SPED	\$ 1,270,510	14.0	\$ 1,395,500	15.0	\$ 1,445,801	\$ 50,301	3.60%
Foreign Language ELL	\$ 387,802	5.0	\$ 477,212	6.0	\$ 582,140	\$ 104,928	21.99%
CVTE	\$ 231,910		\$ 76,153		\$ 77,617	\$ 1,463	1.92%
STEM	\$ 442,482	2.0	\$ 221,153	2.0	\$ 231,743	\$ 10,590	4.79%
Transportation	\$ 1,278,967		\$ 1,654,750		\$ 1,715,950	\$ 61,200	3.70%
Transportation Reimbursement Fund							
Security Access Road			\$ -		\$ -	\$ -	
Capital Projects			\$ 1,500,000		\$ 800,000	\$ (700,000)	-46.67%
Debt Service	\$ -		\$ -		\$ 1,862,200	\$ 1,862,200	
<b>Total Budget</b>	<b>\$ 25,524,767</b>	<b>176.5</b>	<b>\$ 29,861,016</b>	<b>186.5</b>	<b>\$ 33,513,000</b>	<b>\$ 3,651,983</b>	<b>12.23%</b>

Total Budget Graph



Budget By Expense Category

Description	Professional Salary	Support Salary	Other Salary	Supplies	Contracted Services	Equipment
School Committee	\$ 24,000	\$ 7,632	\$ -	\$ 6,500	\$ 161,500	\$ -
Superintendents Office	\$ 329,720	\$ 142,483	\$ -	\$ 71,000	\$ 459,200	\$ -
Principals Office	\$ 639,711	\$ 139,606	\$ 567,981	\$ 80,000	\$ 165,500	\$ 56,000
Business Office	\$ 149,138	\$ 301,209	\$ -	\$ -	\$ 13,000	\$ -
Guidance Office	\$ 755,842	\$ 203,587	\$ 129,834	\$ 23,550	\$ 5,800	\$ -
Library Media	\$ 98,811	\$ -	\$ 84,317	\$ 2,600	\$ 2,200	\$ -
Nurses Office	\$ 93,576	\$ -	\$ -	\$ 6,750	\$ 650	\$ -
NE Athletics	\$ 355,161	\$ -	\$ -	\$ 59,019	\$ 141,175	\$ -
Student Body	\$ 141,306	\$ -	\$ -	\$ 8,200	\$ 52,425	\$ -
Fixed Charges	\$ 264,500	\$ -	\$ -	\$ -	\$ 6,912,588	\$ -
Maintenance	\$ -	\$ -	\$ 805,425	\$ 363,557	\$ 1,192,552	\$ -
Chapter 74 Vocational Programs	\$ 6,454,268	\$ -	\$ 80,827	\$ 432,207	\$ 91,288	\$ 1,411
Regular Day Education	\$ 4,214,172	\$ -	\$ -	\$ 61,813	\$ 1,957	\$ 1,521
Safety Program	\$ -	\$ -	\$ -	\$ 18,964	\$ 1,030	\$ -
SPED	\$ 1,207,649	\$ 74,026	\$ 28,133	\$ 15,914	\$ 120,080	\$ -
Foreign Language ELL	\$ 573,455	\$ -	\$ -	\$ 1,485	\$ -	\$ 7,200
CVTE	\$ 72,232	\$ -	\$ -	\$ 5,384	\$ -	\$ -
STEM	\$ 211,137	\$ -	\$ -	\$ 14,738	\$ 5,868	\$ -
Technology	\$ -	\$ -	\$ 334,025	\$ 22,450	\$ 57,010	\$ 7,000
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 1,715,950	\$ -
Security Access Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ 1,862,200	\$ -
<b>Total</b>	<b>\$ 15,584,678</b>	<b>\$ 868,543</b>	<b>\$ 2,030,543</b>	<b>\$ 1,194,131</b>	<b>\$ 13,761,973</b>	<b>\$ 73,132</b>

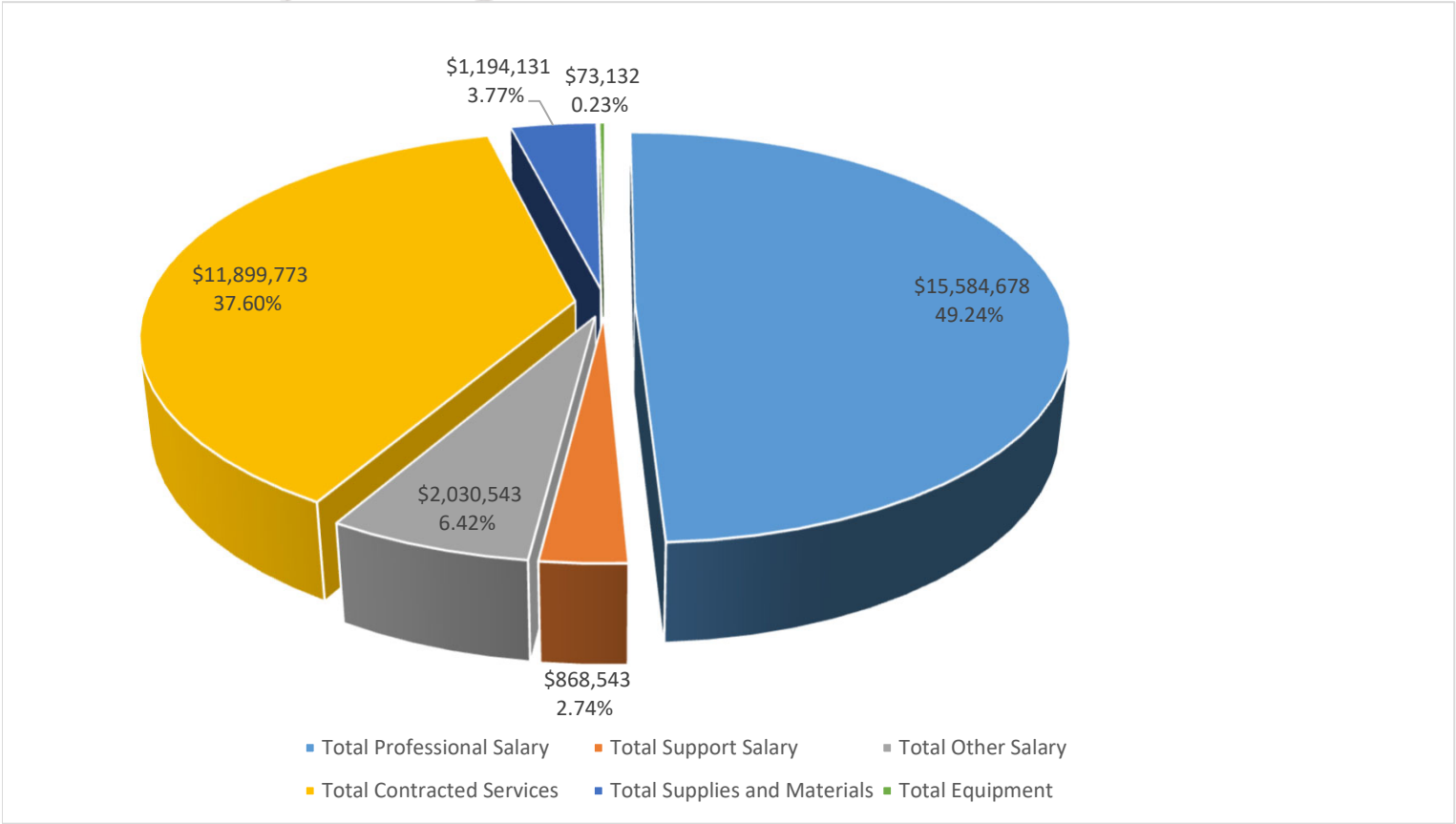
Total Salary \$ 18,483,764

Total Non Salary \$ 15,029,235

Total Budget \$ 33,513,000

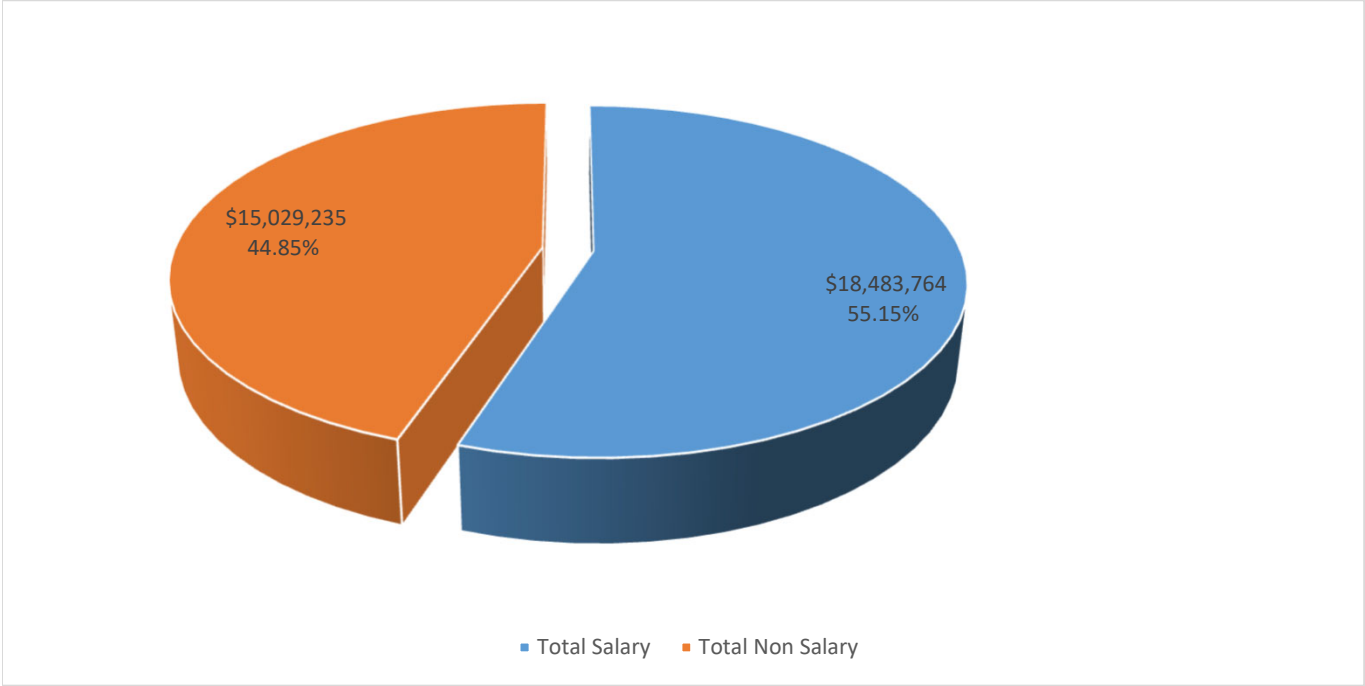
Total Expense Summary

Description	FY21 Expended	FY22 Budgeted Staff	FY22 Budget	FY23 Staff Request	FY23 Request	Change	% Change
Total Professional Salary	\$ 13,175,729	141.0	\$ 14,248,475	150.0	\$ 15,584,678	\$ 1,336,203	9.38%
Total Support Salary	\$ 725,146	11.5	\$ 745,630	12.5	\$ 868,543	\$ 122,914	16.48%
Total Other Salary	\$ 1,882,815	24.0	\$ 1,973,614	24.0	\$ 2,030,543	\$ 56,929	2.88%
Total Contracted Services	\$ 8,555,902		\$ 11,714,742		\$ 11,899,773	\$ 185,031	1.58%
Total Supplies and Materials	\$ 1,165,161		\$ 1,105,424		\$ 1,194,131	\$ 88,707	8.02%
Total Equipment	\$ 20,015		\$ 73,132		\$ 73,132	\$ -	
Total Debt Service	\$ -		\$ -		\$ 1,862,200	\$ 1,862,200	
<b>Total Budget</b>	<b>\$ 25,524,767</b>	<b>176.5</b>	<b>\$ 29,861,016</b>	<b>186.5</b>	<b>\$ 33,513,000</b>	<b>\$ 3,651,983</b>	<b>12.23%</b>



Total Summary

Description	FY21 Expended	FY22 Budgeted Staff	FY22 Budget	FY23 Staff Request	FY23 Request	Change	% Change
Total Salary	\$ 15,783,690	176.5	\$ 16,967,718	186.5	\$ 18,483,764	\$ 1,516,046	8.93%
Total Non Salary	\$ 9,741,077		\$ 12,893,298		\$ 15,029,235	\$ 2,135,937	16.57%
<b>Total Budget</b>	<b>\$ 25,524,767</b>	<b>176.5</b>	<b>\$ 29,861,016</b>	<b>186.5</b>	<b>\$ 33,513,000</b>	<b>\$ 3,651,983</b>	<b>12.23%</b>



## **Section IV- Enterprise Funds**



**CITY OF REVERE: FY 2023 BUDGET SUMMARY**  
**WATER & SEWER ENTERPRISE**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
604301	510100	PERMANENT SALARIES	1,330,539	1,548,925	1,427,703	1,504,641	1,194,606	1,537,103
604301	510900	SALARY - OVERTIME	232,789	146,000	255,504	129,196	231,134	129,196
604301	511100	LONGEVITY	23,195	28,000	11,908	14,200	10,057	17,300
604301	512200	CLOTHING ALLOWANCE	16,500	20,900	17,600	17,600	8,250	18,700
604301	512210	TRAVEL ALLOWANCE	1,833	-	-	-	-	-
604301	512301	EDUCATIONAL INCENTIVE	7,268	13,140	7,652	8,387	9,170	10,897
604301	512400	STIPEND	10,751	14,000	16,754	32,160	22,405	42,591
604301	516600	SALARY - SICK LEAVE BUY BACK	18	-	12,574	-	13,893	-
604302	520800	GASOLINE & OIL	35,789	66,500	30,957	66,500	56,128	66,500
604302	520900	TELEPHONE/COMMUNICATIONS	2,758	22,000	7,162	25,000	5,102	3,620
604302	521200	MWRA ASSESSMENT - SEWER	10,761,283	10,994,231	10,748,405	11,145,798	7,746,528	12,420,922
604302	521300	MWRA ASSESSMENT - WATER	5,185,345	5,263,284	5,591,863	5,781,193	4,029,206	6,348,919
604302	522400	COMPUTER SERVICES	12,609	39,000	50,683	60,000	32,574	97,897
604302	522800	AUDIT & ACCOUNTING SERVICES	11,400	12,000	11,400	12,000	-	12,000
604302	523440	PRINTING & MAILING	37,452	40,000	45,035	50,000	31,867	40,000
604302	524000	PEST/ RODENT CONTROL	45,788	100,000	51,761	20,000	16,722	5,000
604302	524500	BUILDING MAINTENANCE & REPAIR	110,668	100,000	94,971	100,000	48,357	50,000
604302	524600	MAINTENANCE OF EQUIPMENT	64,305	100,000	100,073	50,000	41,316	50,000
604302	525000	CONTRACTED SERVICES	464,990	-	-	-	-	-
604302	525100	MEDICAL EXPENSES	-	-	699	2,000	410	2,000
604302	526500	PREVENTATIVE MAINTENANCE	-	-	-	75,000	7,408	30,000
604302	526600	EMERGENCY REPAIRS	-	-	-	100,000	-	100,000
604302	527010	RENTALS & LEASES	30,766	50,000	37,849	55,000	33,917	55,000
604302	528200	DRAINAGE AND SEWER MAINTENAN	89,064	275,000	405,927	275,000	155,674	275,000
604302	528300	LEAK DETECTION	15,435	16,000	13,125	16,000	-	16,000
604302	528600	SAFE WATER DRINKING ASSESSMEN	11,612	15,400	12,432	15,400	12,295	15,400
604302	528800	CULVERT CLEANING	-	-	9,849	25,000	15,705	25,000
604302	528900	CATCH BASIN/LATERAL LINE	289,961	500,000	176,767	150,000	122,410	125,000
604304	540000	OFFICE SUPPLIES	10,540	15,000	15,312	15,000	2,824	15,000
604304	541000	MISCELLANEOUS TOOLS & EQUIP.	7,961	35,000	27,840	35,000	28,921	35,000
604304	541500	WATER METERS	60,180	-	-	30,000	19,653	30,000

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
WATER & SEWER ENTERPRISE (continued)**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
604304	544000	MATERIALS	137,577	100,000	177,459	200,000	80,531	100,000
604304	544500	SEWER & WATER SERVICES	31,802	32,000	23,732	25,000	20,523	25,000
604307	570150	POLICE DETAILS	14,008	25,000	21,841	25,000	19,600	25,000
604307	572100	BANKING SERVICES	104,017	70,000	118	25,000	-	-
604308	574100	OUTSIDE LEGAL SERVICES	27,591	25,000	12,474	25,000	23,046	25,000
604308	580000	CAPITAL OUTLAY	-	-	-	-	3,930	-
604308	587100	NEW EQUIPMENT	211,553	-	218,688	-	29,550	-
604308	587300	CAPITAL IMPROVEMENTS	90,442	-	467,781	-	-	-
604309	591100	BONDED DEBT	2,634,460	3,656,327	45,321	4,717,822	4,116,197	5,326,121
604309	591200	NOTES AND BONDS	111,208	-	3,089,663	-	37,248	-
604309	591210	SRF BOND ADMIN FEES	122,873	112,781	42,041	116,959	116,271	114,467
604309	591215	INTEREST ON ST DEBT	10,000	-	109,994	-	-	-
604309	591500	INTEREST ON LT DEBT	1,452,364	1,689,835	1,689,823	1,781,218	1,765,660	2,180,130
604308	596000	TRANSFERS OUT	2,861,093	-	2,352,516	-	2,168,256	-
TOTAL	WATER & SEWER ENTERPRISE		26,679,786	25,125,323	27,433,257	26,726,074	22,277,345	29,369,763

City of Revere - Fiscal Year 2023 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise FY2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Chief Of Public Works/ Infra:	N	02/12/14	9.38		39.0	0.50	159,650	500	1,100		-	161,250	80,625	80,625
Assistant Superintendent	N	10/06/88	34.75		39.0	1.00	130,033	15,800	1,100		-	146,933	-	146,933
Class 4 Water Distribution O	N	01/01/06	17.50		39.0	1.00	113,577	2,400	-		-	115,977	-	115,977
Business Manager	N	11/29/21	1.58		39.0	0.50	80,340	-	-		-	80,340	40,170	40,170
Special Assistant W&S Admir	N	01/18/17	6.45		39.0	1.00	67,605	5,070	-		-	72,675	-	72,675
Ami Analyst	N	12/10/18	4.56		39.0	1.00	60,159	-	-		-	60,159	-	60,159
Principal Clerk	N	05/08/12	11.15		39.0	1.00	51,025	1,200	-		-	52,225	-	52,225
Principal Clerk	N	01/15/14	9.46		39.0	1.00	51,025	9,827	-		-	60,852	-	60,852
Enterprise General Foreman	N	11/16/06	16.63		40.0	1.00	84,365	23,291	1,100		-	108,756	-	108,756
Const Oversight Mgr	N	11/06/17	5.65		39.0	1.00	78,336	3,500	1,100		-	82,936	-	82,936
Water Meter Technician	N	02/05/96	27.42		40.0	1.00	69,157	4,200	1,100		-	74,457	-	74,457
Supervisor	N	11/06/17	5.65		40.0	1.00	64,862	-	1,100		-	65,962	-	65,962
Supervisor	N	11/13/17	5.63		40.0	1.00	64,862	-	1,100		-	65,962	-	65,962
Supervisor	N	01/00/00	123.58		40.0	1.00	64,862	-	1,100		-	65,962	-	65,962
Working Foreman	N	11/05/18	4.65		40.0	1.00	58,107	-	1,100		-	59,207	-	59,207
Working Foreman	N	09/03/19	3.82		40.0	1.00	58,107	-	1,100		-	59,207	-	59,207
Working Foreman	N	01/00/00	123.58		40.0	1.00	58,107	-	1,100		-	59,207	-	59,207
Craftsman	N	09/09/19	3.81		40.0	1.00	55,669	-	1,100		-	56,769	-	56,769
Craftsman	N	01/00/00	123.58		40.0	1.00	55,669	-	1,100		-	56,769	-	56,769
Craftsman	N	08/30/21	1.83		40.0	1.00	55,669	-	1,100		-	56,769	-	56,769
Craftsman	N	08/02/21	1.91		40.0	1.00	55,669	-	1,100		-	56,769	-	56,769
Laborer	N	09/09/19	3.81		40.0	1.00	50,071	-	1,100		-	51,171	-	51,171
Laborer - Meters	N	11/27/18	4.59		40.0	1.00	50,071	-	1,100		-	51,171	-	51,171
						22.00	1,636,997	65,788	18,700	-	-	1,721,485	120,795	1,600,690
													Part Time Other Salaries	20,901
													Safety Stipend	5,000
													On Call	26,000
													Emergency OT	83,196
													Scheduled OT	20,000
													<b>1,755,787</b>	

City of Revere - Fiscal Year 2023 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Gasoline &amp; Oil</b>	604302-520800	66,500	66,500	66,500	-
Fuel for vehicles					
<b>Telephone Communication</b>	604302-520900	25,000	3,620	3,620	-
W/S alarms/fax data line			1,800		
Answering Services			1,200		
Cell Phones			-		
Water meter reader transmitter			500		
Phone storage			120		
<b>MWRA Assessment - Sewer</b>	604302-521200	11,145,798	12,420,922	12,420,922	-
<b>MWRA Assessment - Water</b>	604302-521300	5,781,193	6,348,919	6,348,919	-
<b>Computer Services</b>	604302-522400	60,000	174,647	97,897	(76,750)
Sensus Analytics Software		20,000	33,347	33,347	
Asset tracking		-	11,500	11,500	
Cartegraph		12,600	23,500	11,750	
GPS Tracking		-	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		5,400	6,800	6,800	
Govern			65,000		
<b>Audit &amp; Accounting Services</b>	604302-522800	12,000	12,000	12,000	-
<b>Printing &amp; Mailing</b>	604302-523440	50,000	50,000	40,000	(10,000)
<b>Pest/ Rodent Control</b>	604302-524000	20,000	20,000	5,000	(15,000)
<b>Building Maintenance &amp; Repair</b>	604302-524500	100,000	100,000	50,000	(50,000)
Building alarm; general repairs; pump station repairs.			50,000		
Pump Stations Preventative Maintenance			50,000		
<b>Maintenance of Equipment</b>	604302-524600	50,000	75,000	50,000	(25,000)
Repairs of vehicles.					
<b>Contracted Services *</b>	604302-525000	-	543,000	-	(543,000)
Project Mgmt & design for EPA Consent Decree			500,000	-	
Fire hydrant inspections			43,000	-	
<b>Medical Expenses</b>	604302-525100	2,000	2,000	2,000	-
<b>Preventative Maintenance</b>	604302-526500	75,000	75,000	30,000	(45,000)
Generator Preventive Maintenance & Repairs			40,000	10,000	
Pump Preventive Maintenance & Repairs			35,000	20,000	
<b>Emergency Repairs</b>	604302-526600	100,000	100,000	100,000	-
Emergency Water Main Repair			100,000	100,000	

City of Revere - Fiscal Year 2023 Budget

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

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Rentals &amp; Leases</b>	604302-527010	55,000	55,000	55,000	-
Rental of land and lease of trailers for temporary relocation of DPW facility.			46,000		
Copy machine lease			3,300		
Other rentals as needed			5,700		
<b>Drainage &amp; Sewer Maintenance</b>	604302-528200	275,000	300,000	275,000	(25,000)
Removal of excavation materials		120,000	120,000		
Wet well cleaning of pump stations		150,000	150,000		
DEP Regulatory sampling of drainage outfalls		-	-		
On call engineering services - emergency		-	25,000		
Soil testing		5,000	5,000		
<b>Leak Detection</b>	604302-528300	16,000	16,000	16,000	-
<b>Safe Water Drinking Assessment</b>	604302-528600	15,400	15,400	15,400	-
<b>Culvert Cleaning</b>	604302-528800	25,000	25,000	25,000	-
Phragmites/invasive species - fire prevention					
<b>Catch Basin/ Lateral Line</b>	604302-528900	150,000	175,000	125,000	(50,000)
Contracted cleaning of sewer lines.					
<b>Office Supplies</b>	604304-540000	15,000	15,000	15,000	-
Office Supplies.			15,000		
<b>Tools &amp; Equipment</b>	604304-541000	35,000	35,000	35,000	-
Small tools			15,000		
Clothing			5,000		
Equipment			15,000		
<b>Water Meters</b>	604304-541500	30,000	30,000	30,000	-
<b>Materials &amp; Supplies</b>	604304-544000	200,000	200,000	100,000	(100,000)
Processed Gravel			40,000		
Materials for emergency water projects			70,000		
Concrete			20,000		
Infrastructure materials - manhole covers/hydrants/piping/couplings/ etc.			28,000		
Replenish supplies (paint etc.)			2,000		
Pavement work			40,000		
<b>Sewer &amp; Water Services</b>	604304-544500	25,000	30,000	25,000	(5,000)
Dig Safe		5,000	5,000		
EZpass		5,000	5,000		
MBTA Utility Fees		13,000	13,000		
Educational Membership Fees (NEWEA etc..)		2,000	2,000		
MWRA Lab Fees		-	5,000		

City of Revere - Fiscal Year 2023 Budget

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

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<u>Sewer &amp; Water Police Details</u>	604307-570150	25,000	25,000	25,000	-
<u>Banking Services - Lockbox</u>	604307-572100	25,000	25,000	-	(25,000)
<u>Outside Legal Services</u>	604308-574100	25,000	25,000	25,000	-
<u>New Equipment *</u>	604308-587100	-	-	-	-
<u>Capital Improvements</u>	604308-587300	-	-	-	-
	<b>Total Non Payroll Expenditures</b>	<u>18,403,891</u>	<u>20,963,008</u>	<u>19,993,258</u>	<u>(969,750)</u>
<b>Footnotes:</b>					
* Funded through CIP.					

**City of Revere - Fiscal Year 2023 Budget**

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

<b>Non-Payroll Expenditures</b>					
<b>Account Name</b>	<b>Account Number</b>	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>
<b>Bonded Debt</b>	604309-591100	4,717,822	5,326,121	5,326,121	-
Principal Payments on O/S Bonded indebtedness (Enterprise Fund)			5,078,621		
New DPW Construction (@50%)			247,500		
<b>SRF Bond Administrative Fees *</b>	604309-591210	116,959	114,467	114,467	-
<b>Interest on Short Term Debt</b>	604309-591215	-	-	-	-
<b>Interest on Long Term Debt</b>	604309-591500	1,781,218	2,180,130	2,180,130	-
Interest pymts on O/S Bonded Indebtedness & Temporary Borrowing (Enterprise Fund)			1,876,724		
New DPW Construction (@50%)			303,406		
		<u>6,615,999</u>	<u>7,620,718</u>	<u>7,620,718</u>	<u>-</u>
<b>Footnotes:</b>					

<b>Total Department Expenses</b>					
	<b>Adopted FY 2022</b>	<b>Dep Req FY 2023</b>	<b>Mayor Req FY 2023</b>	<b>Difference</b>	
<b>Total Payroll Expenses</b>	1,706,184	2,101,945	1,755,787	(346,158)	
<b>Total Non Payroll Expenses</b>	1,476,900	2,193,167	1,223,417	(969,750)	
<b>MWRA Assessments</b>	16,926,991	18,769,841	18,769,841		
<b>Total Debt Expense</b>	6,615,999	7,620,718	7,620,718	-	
<b>Total Department Expenses</b>	<u>26,726,074</u>	<u>30,685,671</u>	<u>29,369,763</u>	<u>(1,315,908)</u>	

**CITY OF REVERE: FY 2023 BUDGET SUMMARY  
SOLID WASTE/ RECYCLING ENTERPRISE**

Org	Object	DESCRIPTION	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY 2022 Budget	FY 2022 Q3 YTD	FY 2023 Mayors Rec
624231	510100	PERMANENT SALARIES	245,240	337,884	345,699	411,230	296,626	363,297
624231	510900	SALARY - OVERTIME	43,120	30,000	49,186	20,151	59,432	20,000
624231	511100	LONGEVITY	15,101	16,400	16,846	18,000	12,622	19,500
624231	512200	CLOTHING	4,400	6,600	6,600	6,600	2,750	5,500
624231	512210	TRAVEL ALLOWANCE	2,000	2,000	1,487	2,000	1,423	2,000
624231	512400	STIPEND	2,700	2,700	4,517	10,900	2,613	12,900
624231	516600	SALARY - SICK LEAVE BUY BACK	-	-	1,020	-	-	-
624232	521400	RUBBISH REMOVAL	1,901,198	2,163,000	2,150,234	2,250,380	1,724,832	2,200,427
624232	521450	RECYCLING DISPOSAL	373,441	300,000	603,701	450,000	74,124	200,000
624232	521500	RUBBISH DISPOSAL	1,276,392	1,220,000	1,362,298	1,450,000	1,379,961	1,506,367
624232	522400	COMPUTER SERVICES	990	18,000	10,190	25,000	11,283	17,800
624232	524000	PEST/ RODENT CONTROL	3,877	20,000	-	5,000	-	5,000
624232	525000	CONTRACTED SERVICES	-	-	-	-	-	-
624238	580000	CAPITAL OUTLAY	249,517	340,000	348,522	200,000	197,259	-
624238	587100	NEW EQUIPMENT	-	20,000	264	15,000	42,488	15,000
<b>TOTAL</b>	<b>SOLID WASTE/RECYLCING ENTERPRISE</b>		<b>4,117,974</b>	<b>4,476,584</b>	<b>4,900,565</b>	<b>4,864,261</b>	<b>3,805,413</b>	<b>4,367,791</b>



City of Revere - Fiscal Year 2023 Budget

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise FY2023

Job Title	New Position?	Service Date	Yrs of Service at 6/30/23	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
<b>Per Mayor</b>														
Sanitation Supervisor	N	09/22/86	36.79	X	40.0	1.00	75,254	14,100	1,100		2,000	92,454		92,454
Supervisor	N	04/04/88	35.26	X	40.0	1.00	67,991	5,800	1,100		-	74,891		74,891
Foreman	N	12/12/11	11.56	X	40.0	1.00	58,338	1,300	1,100		-	60,738		60,738
Foreman	N	01/04/87	36.51		40.0	1.00	58,107	6,200	1,100		-	65,407		65,407
Craftsman	N	09/28/15	7.76		40.0	1.00	52,582	-	1,100		-	53,682		53,682
Principal Clerk	N	09/24/18	4.77		39.0	1.00	51,025	5,000	-		-	56,025		56,025
						6.00	363,297	32,400	5,500	-	2,000	403,197	-	403,197
													PT Salaries	
													DPW Overtime	20,000
													Per Mayor	423,197

City of Revere - Fiscal Year 2023 Budget

**425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise**

Account Name	Account Number	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
<b>Rubbish Removal</b>	624232-521400	2,250,380	2,306,640	2,200,427	(106,213)
Monthly waste collection/ disposal, ie. recyclable & white goods, yard waste					
<b>Recycling Disposal</b>	624232-521450	450,000	300,000	200,000	(100,000)
<b>Rubbish Disposal</b>	624232-521500	1,450,000	1,508,000	1,506,367	(1,633)
Disposal of yard & curbside waste materials, paint & oil, white goods, etc.					
<b>Computer Services</b>	624232-522400	25,000	17,800	17,800	-
Trash app			12,000		
Trash cart tracking software			5,800		
<b>Pest/ Rodent Control</b>	624232-524000	5,000	5,000	5,000	-
<b>Capital Outlay</b>	624238-580000	200,000	-	-	-
Trash barrels - lease.					
<b>New Equipment</b>	624238-587100	15,000	100,000	15,000	(85,000)
Purchase of additional waste or recycling barrels as needed.					
	<b>Total Non Payroll Expenditures</b>	<u>4,395,380</u>	<u>4,237,440</u>	<u>3,944,594</u>	<u>(292,846)</u>
<b>Footnotes:</b>					

**Total Department Expenses**

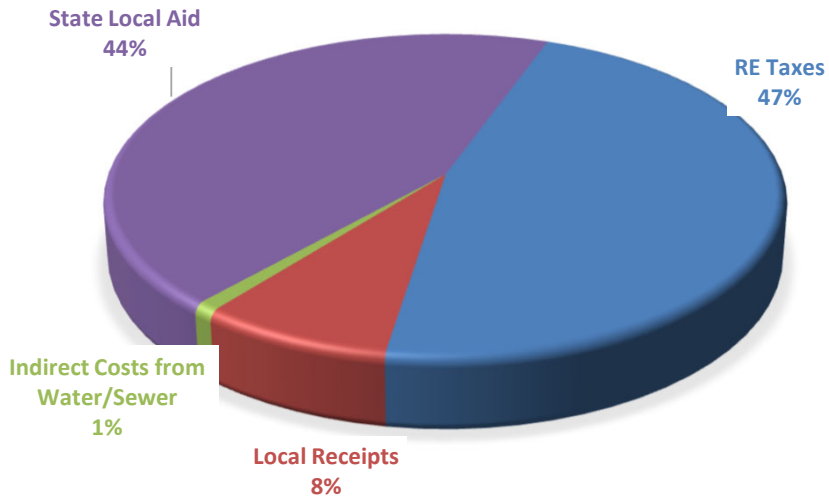
	Adopted FY 2022	Dep Req FY 2023	Mayor Req FY 2023	Difference
Total Payroll Expenses	468,881	439,929	423,197	(16,732)
Total Non Payroll Expenses	4,395,380	4,237,440	3,944,594	(292,846)
<b>Total Department Expenses</b>	<u>4,864,261</u>	<u>4,677,369</u>	<u>4,367,791</u>	<u>(309,578)</u>

## **Section V - Revenue Detail**

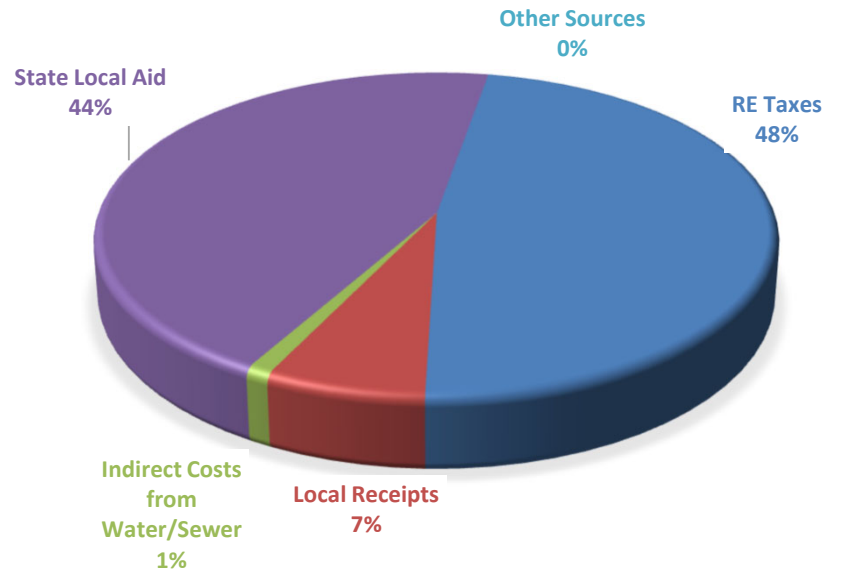
# TOTAL GENERAL FUND REVENUES

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.

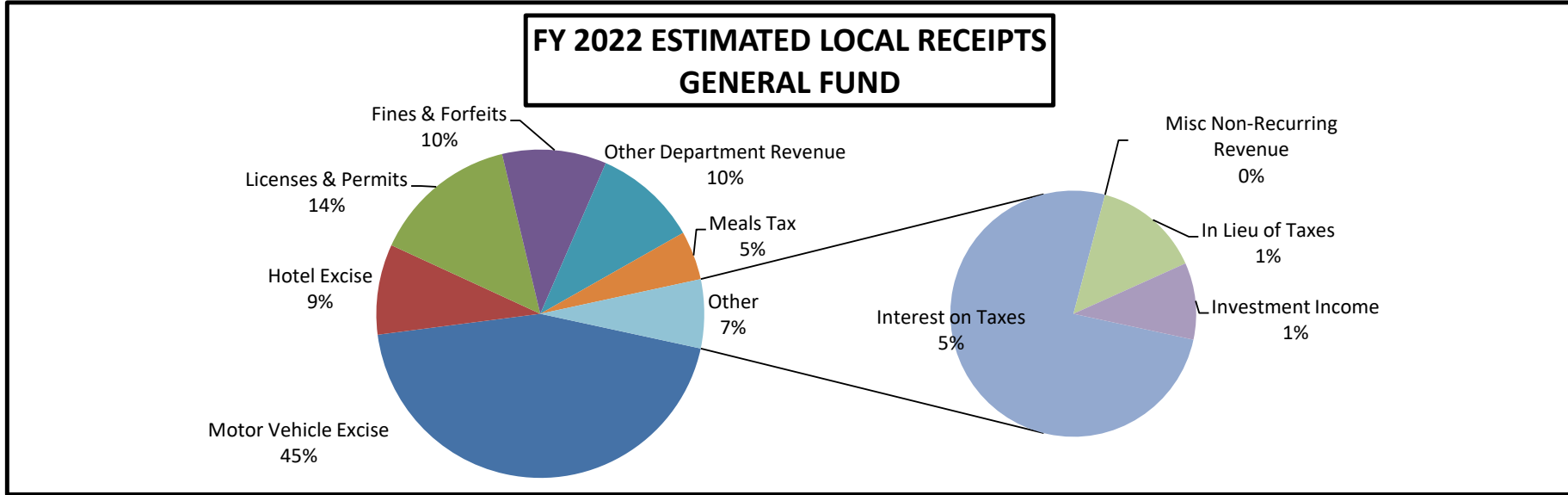
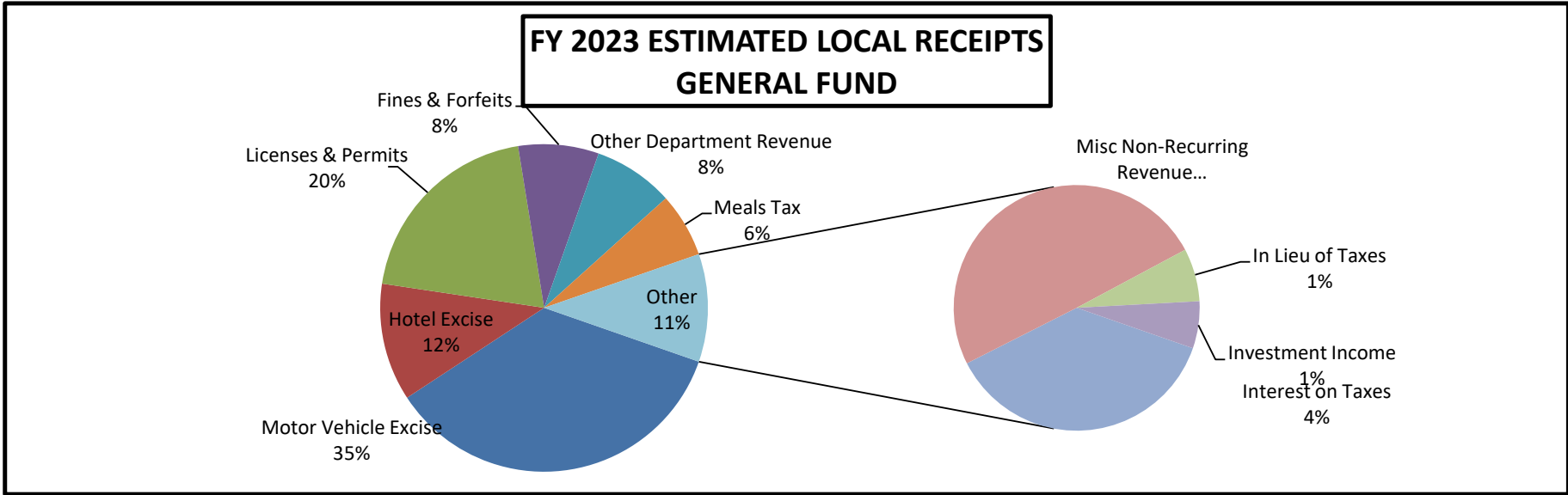
**FY 2023 ESTIMATED REVENUES  
GENERAL FUND**



**FY 2022 ESTIMATED REVENUES  
GENERAL FUND**

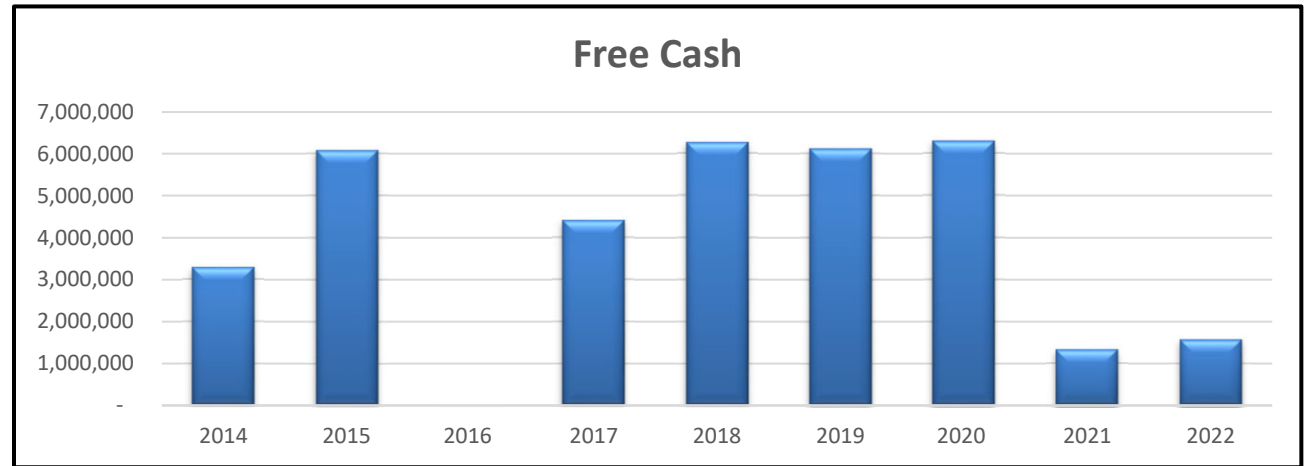


# LOCAL RECEIPTS - GENERAL FUND



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

	<b>FREE CASH</b>	
<b>2014</b>	3,292,270	13 FC
<b>2015</b>	6,088,407	14 FC
<b>2016</b>	-	
<b>2017</b>	4,412,174	15,16FC *
<b>2018</b>	6,273,580	17 FC
<b>2019</b>	6,127,553	18 FC
<b>2020</b>	6,303,811	19 FC
<b>2021</b>	1,329,154	20 FC
<b>2022</b>	1,573,554	21 FC
<b>2023</b>	2,000,000	est



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

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

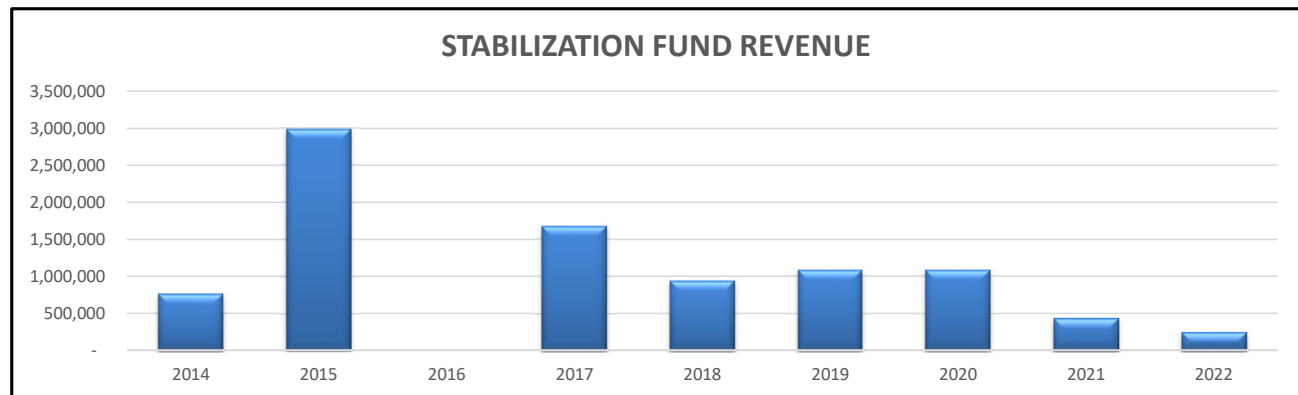
Each year, the State examines the City's books and certifies the amount that the City has in available reserves or Free Cash. City ordinances state that within ninety days of the certification of Free Cash by the Department of Revenue, the mayor and city council shall approve a transfer to the Stabilization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

At June 30, 2020, the most recent year that has been certified by the state, Free Cash totaled \$1,329,154. It is anticipated that free cash will increase to approximately \$2.5 million due to the recovery from the pandemic beginning in March 2020.

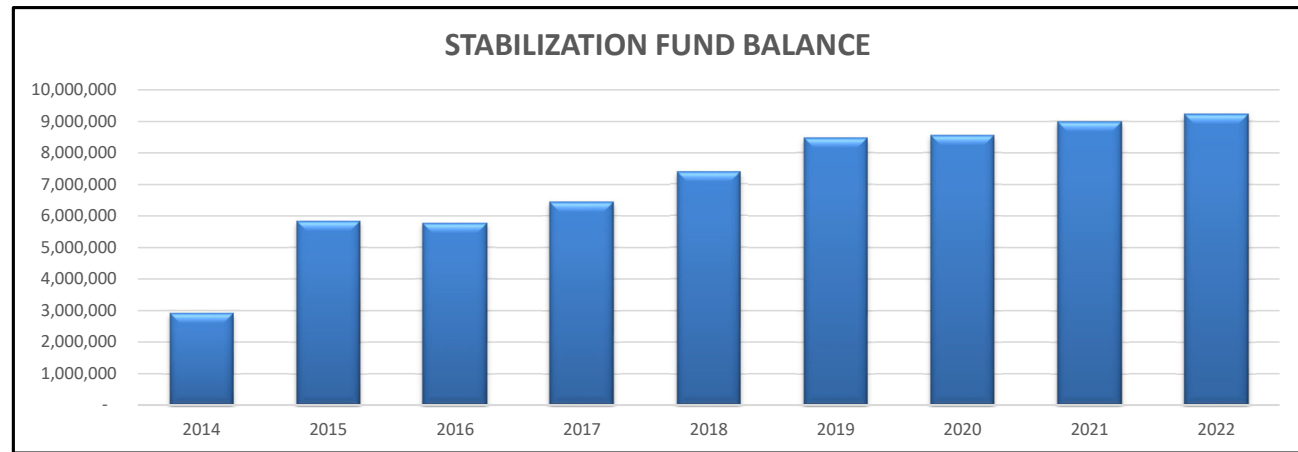
\* FY2015 and FY2016 Free Cash were combined due to a timing issue in FY2016.

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

<b>STABILIZATION FUND</b>		
<b>FY</b>	<b>REVENUE</b>	<b>FUND BALANCE</b>
2014	759,925	2,924,810
2015	2,987,948	5,838,592
2016	-	5,766,592
2017	1,678,683	6,445,276
2018	941,037	7,386,313
2019	1,086,140	8,472,453
2020	1,087,917	8,560,370
2021	430,553	8,990,923
2022	244,333	9,235,256
2023	308,300	9,543,556



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:

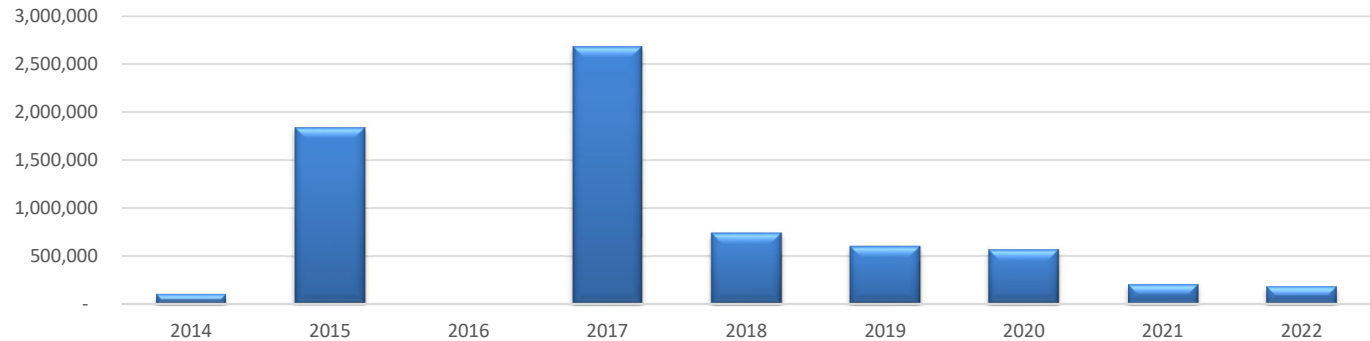
- a) Free cash: Per city ordinance, within ninety days of the certification of free cash by the department of revenue, the mayor shall present to the city council, a transfer of a sum at a minimum of fifteen percent from the total free cash amount certified by the Department of Revenue to the Stabilization 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**

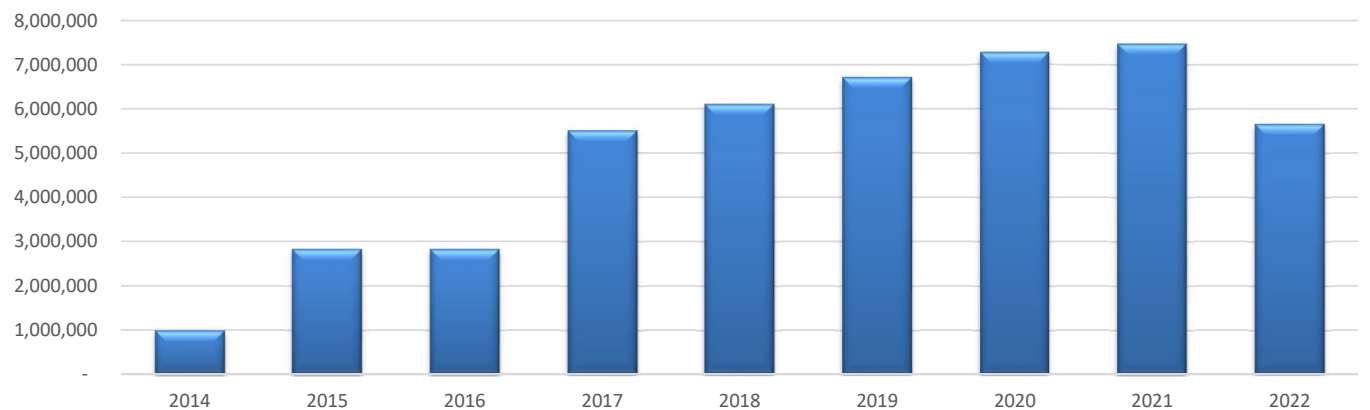
<u>FY</u>	<u>REVENUE</u>	<u>FUND BALANCE</u>
2014	101,545	986,310
2015	1,841,475	2,827,785
2016	-	2,827,785
2017	2,685,593	5,513,378
2018	741,023	6,101,401
2019	605,767	6,707,168
2020	566,251	7,273,419
2021	206,011	7,479,430
2022	183,068	5,662,498
2023	310,800	4,973,298

**WATER SEWER ENTERPRISE STABILIZATION FUND REVENUE**



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

**WATER SEWER ENTERPRISE STABILIZATION FUND BALANCE**



Revenue sources for the stabilization fund are as follows:

- 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.

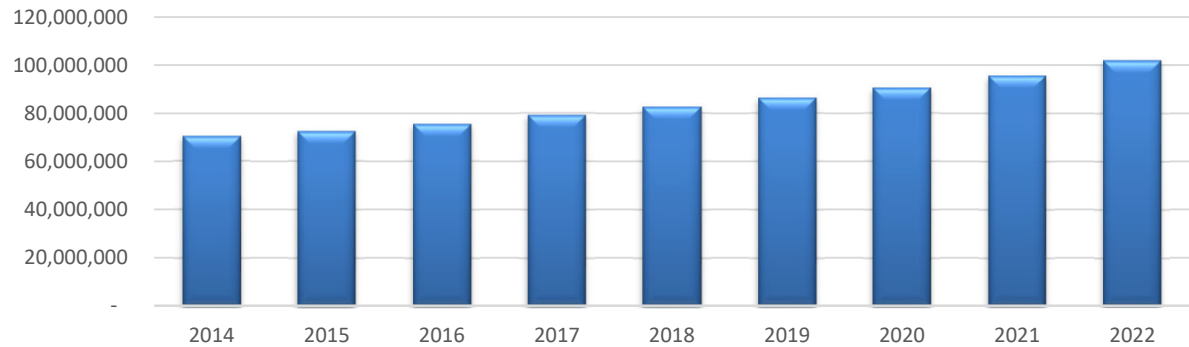


## City of Revere - Local Revenue - 10 Year Analysis

### Real & Personal Property Taxes

	Actual	
2014	70,301,600	
2015	72,494,502	
2016	75,555,755	
2017	79,270,645	
2018	82,651,350	
2019	86,350,244	
2020	90,462,324	
2021	95,665,289	
2022	102,049,835	Projected
2023	107,625,129	Projected

### Real & Personal Property Taxes

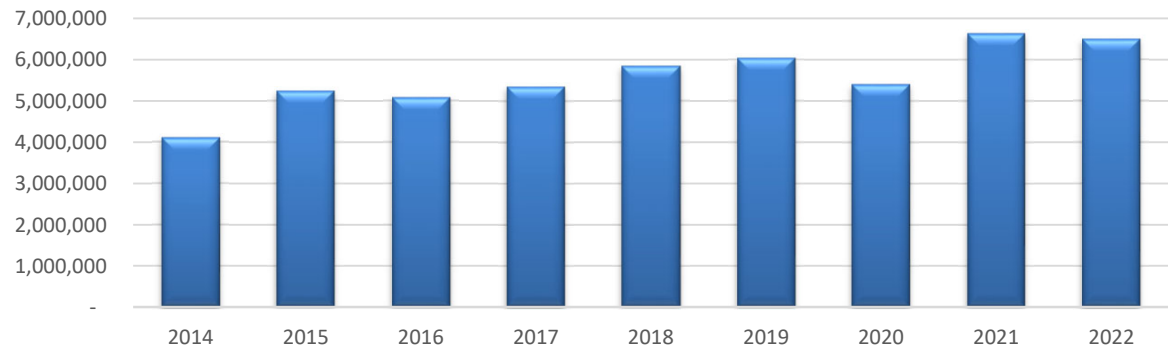


**Real Estate & Personal Property Taxes:** Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due quarterly in each fiscal year,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

### Motor Vehicle Excise

	Actual	
2014	4,100,000	
2015	5,239,805	
2016	5,081,711	
2017	5,350,845	
2018	5,844,249	
2019	6,040,326	
2020	5,402,654	
2021	6,640,706	
2022	6,500,000	Projected
2023	6,700,000	Projected

### Motor Vehicle Excise



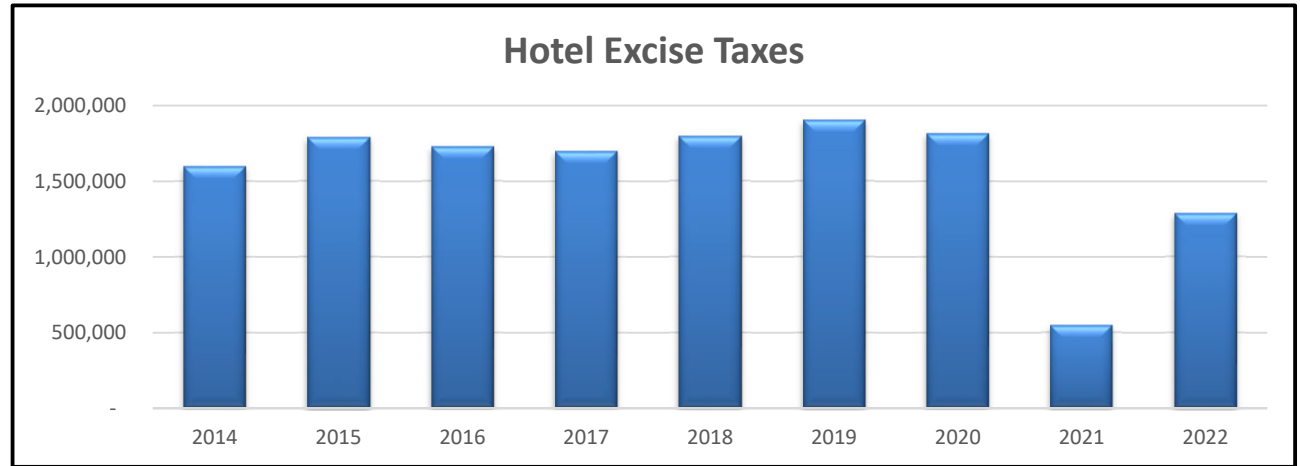
**Motor Vehicle Excise:** The Motor Vehicle Excise rate is \$25 per \$1000 valuation, per MGL Chapter 60A, Section 1. This revenue is collected by the City based on data provided by the Mass. Registry of Motor Vehicles. The Registry determines valuation based on manufacturer's list price and year of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

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

**Hotel Excise**

**Actual**

2014	1,598,288	
2015	1,788,577	
2016	1,727,749	
2017	1,699,684	
2018	1,796,177	
2019	1,903,018	
2020	1,816,373	
2021	548,001	
2022	1,285,753	Projected
2023	2,200,000	Projected

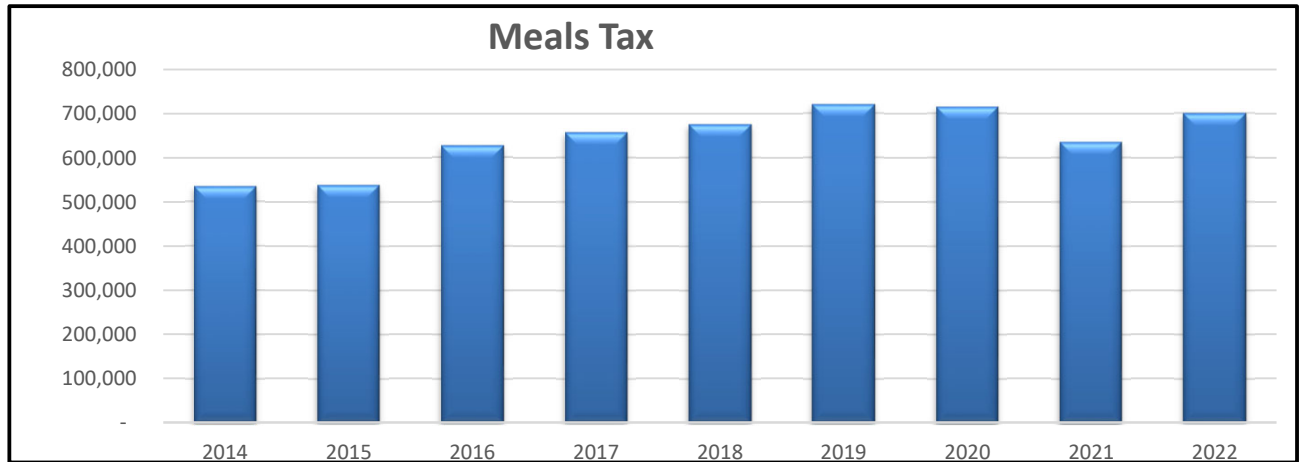


**Hotel Excise Taxes:** (Room Occupancy Excise-MGL Chapter 64G) Hotel Excise taxes are taxes received through the state that are collected from all hotels, motels, and other lodging houses within the City up to a maximum rate of 6% of the total amount of rent for each such occupancy.

**Meals Tax**

**Actual**

2014	533,565	
2015	537,968	
2016	626,835	
2017	657,244	
2018	675,481	
2019	720,250	
2020	715,005	
2021	635,412	
2022	700,000	Projected
2023	1,200,000	Projected

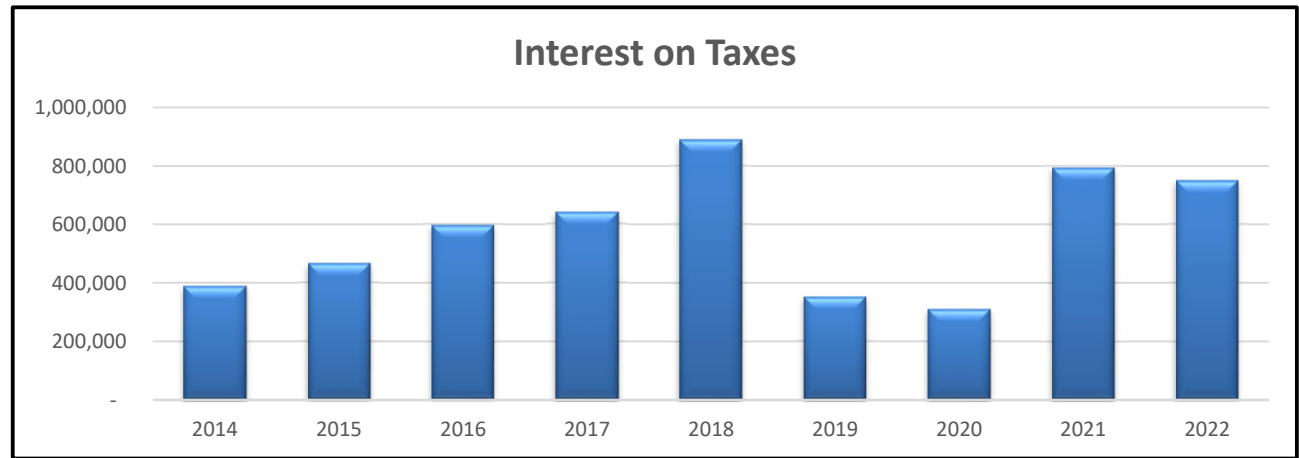


**Meals Tax:** (MGL Chapter 27 §60 and 156 of the Acts of 2009). This category was new for FY 2011 as allowed by the Commonwealth of Massachusetts in FY 2010.

City of Revere - Local Revenue - 10 Year Analysis

**Interest on Taxes**

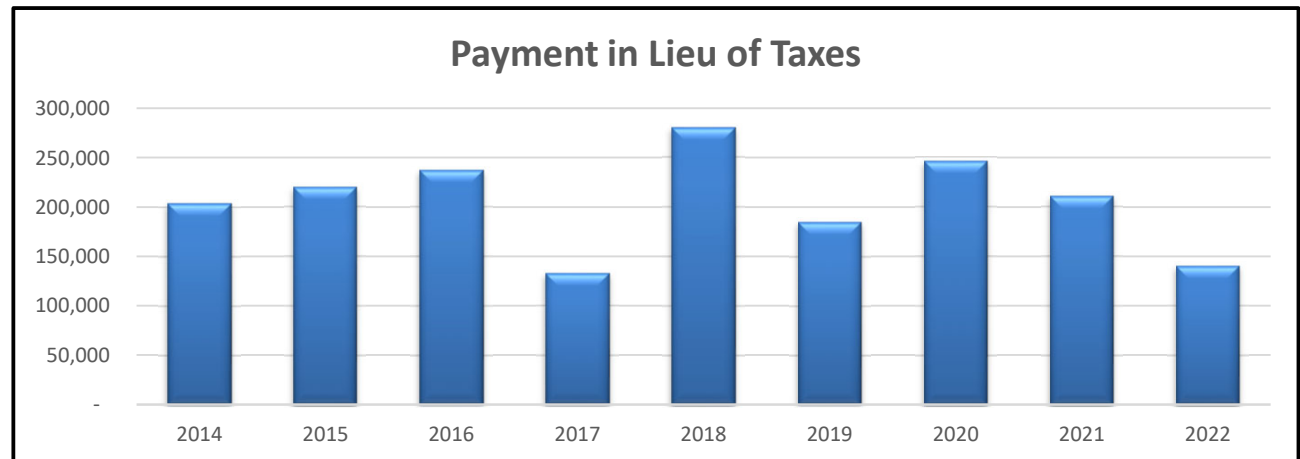
	<u>Actual</u>	
2014	390,000	
2015	465,719	
2016	597,950	
2017	641,505	
2018	889,791	
2019	351,221	
2020	309,592	
2021	794,419	
2022	750,000	Projected
2023	750,000	Projected



**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**

	<u>Actual</u>	
2014	204,000	
2015	219,835	
2016	236,873	
2017	132,506	
2018	279,961	
2019	185,119	
2020	245,982	
2021	210,693	
2022	140,000	Projected
2023	140,000	Projected



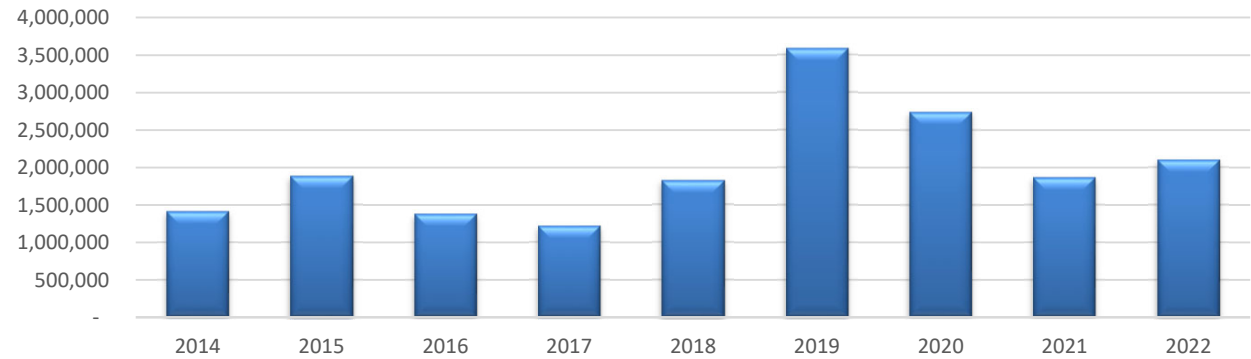
**Payment in Lieu of Taxes:** Many communities, including Revere, are incapable of putting all property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches, and colleges are examples of uses that are typically exempt from local property 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	
2014	1,411,278	
2015	1,881,508	
2016	1,382,497	
2017	1,215,769	
2018	1,820,627	
2019	3,587,974	
2020	2,740,188	
2021	1,866,058	
2022	2,100,000	Projected
2023	3,800,000	Projected

### Licenses and Permits

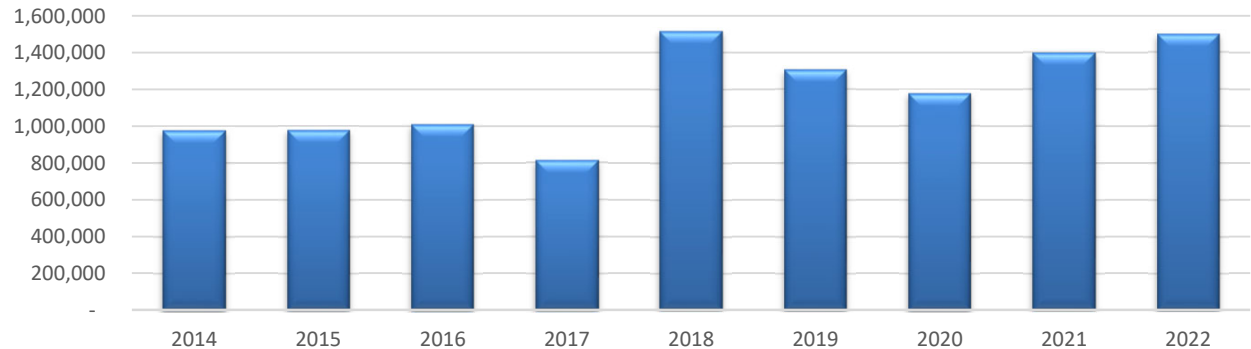


**Licenses and Permits:** License and Permit revenues arise from the City's regulation of certain activities (e.g., selling alcoholic beverages). Engagement in these activities for a specific period requires a person or organization to pay a license fee. All fees are set either by: State law, City By-Law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

### Fines and Forfeits

	Actual	
2014	975,598	
2015	977,642	
2016	1,010,412	
2017	812,165	
2018	1,516,913	
2019	1,305,851	
2020	1,176,545	
2021	1,399,289	
2022	1,500,000	Projected
2023	1,500,000	Projected

### Fines and Forfeits



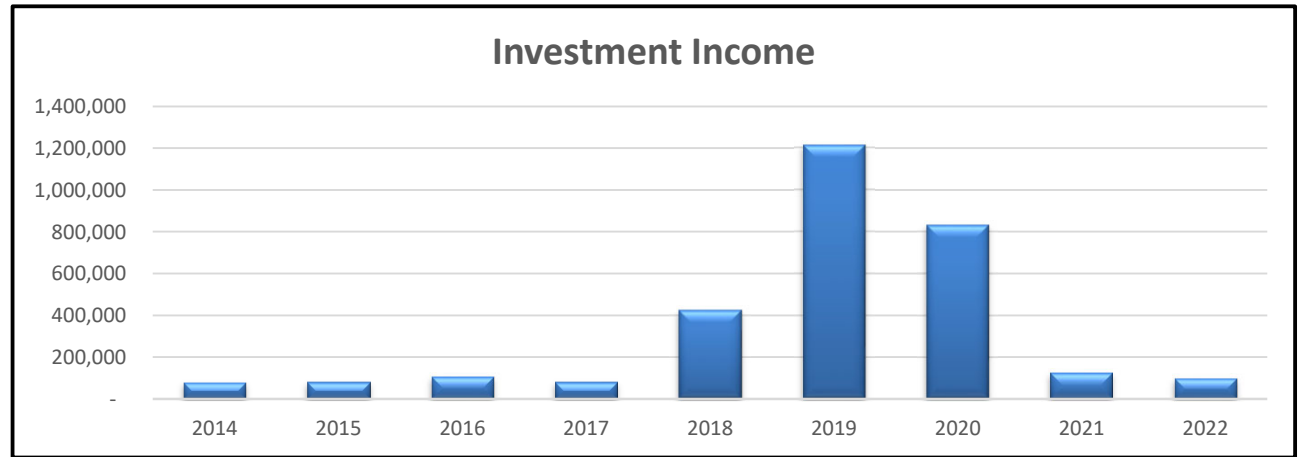
**Fines and Forfeits:** *Court Fines* - Non parking offenses result in fines for moving violations. The police department has been focused on enforcing speed limits in local neighborhoods, due to the community's desire for public safety. Other moving violations that are included in this category are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

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

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

**Investment Income**

	<u>Actual</u>	
2014	78,035	
2015	79,004	
2016	106,959	
2017	80,000	
2018	425,818	
2019	1,214,506	
2020	833,972	
2021	124,118	
2022	100,000	Projected
2023	125,000	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**

	<u>Actual</u>	
2014	1,677,383	
2015	1,427,482	
2016	1,419,000	
2017	1,719,515	
2018	1,835,193	
2019	1,863,198	
2020	1,850,000	
2021	1,700,000	
2022	1,500,000	Projected
2023	1,500,000	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.

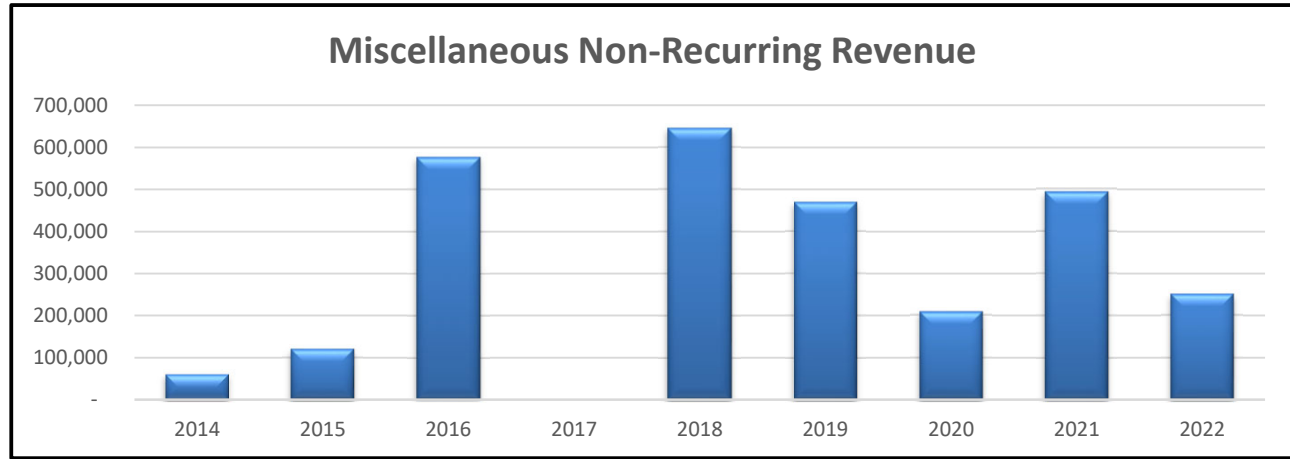
**City of Revere - Local Revenue - 10 Year Analysis**

<b>Miscellaneous Recurring</b>	
	<u>Actual</u>
2014	216,937
2015	219,922
2016	-
2017	315,691
2018	463,922
2019	467,802
2020	435,192
2021	436,251
2022	400,000 Projected
2023	400,000 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.

<b>Miscellaneous Non-Recurring Revenue</b>	
	<u>Actual</u>
2014	59,997
2015	120,346
2016	577,027
2017	-
2018	645,525
2019	468,952
2020	208,806
2021	493,168
2022	250,000 Projected
2023	1,000,000 Projected



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

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

<b>GENERAL FUND - 01</b>				
	BEG FB	END FB	INC/(DEC)	% VAR
<b>FY 2014</b>	20,501,186	24,562,941	4,061,755	17%
<b>FY 2015</b>	24,562,941	21,357,611	(3,205,330)	-15%
<b>FY 2016</b>	21,357,611	22,291,324	933,713	4%
<b>FY 2017</b>	22,291,324	26,761,888	4,470,564	17%
<b>FY 2018</b>	26,761,888	23,129,749	(3,632,139)	-16%
<b>FY 2019</b>	23,129,749	23,237,152	107,403	0%
<b>FY 2020</b>	23,237,152	20,530,761	(2,706,391)	-13%
<b>FY 2021</b>	20,530,761	19,153,521	(1,377,240)	-7%
<b>FY 2022 Est</b>	19,153,521	20,653,521	1,500,000	7%
<b>FY 2023 Est</b>	20,653,521	21,653,521	1,000,000	5%

<b>WATER/SEWER ENTERPRISE FUND - 60</b>				
	BEG FB	END FB	INC/(DEC)	% VAR
<b>FY 2014</b>	2,392,684	4,026,210	1,633,525	41%
<b>FY 2015</b>	4,026,210	2,878,582	(1,147,628)	-40%
<b>FY 2016</b>	2,878,582	5,057,610	2,179,028	43%
<b>FY 2017</b>	5,057,610	6,010,681	953,071	16%
<b>FY 2018</b>	6,010,681	5,836,229	(174,452)	-3%
<b>FY 2019</b>	5,836,229	5,879,403	43,174	1%
<b>FY 2020</b>	5,879,403	3,243,902	(2,635,501)	-81%
<b>FY 2021</b>	3,243,902	3,100,332	(143,570)	-5%
<b>FY 2022 Est</b>	3,100,332	3,400,332	300,000	9%
<b>FY 2023 Est</b>	3,400,332	3,900,332	500,000	13%

<b>STABILIZATION FUND - GENERAL FUND - 8415</b>				
	BEG FB	END FB	INC/(DEC)	% VAR
<b>FY 2014</b>	5,514,885	2,924,810	(2,590,075)	-89%
<b>FY 2015</b>	2,924,810	5,838,592	2,913,782	50%
<b>FY 2016</b>	5,838,592	5,766,592	(72,000)	-1%
<b>FY 2017</b>	5,766,592	6,445,276	678,684	11%
<b>FY 2018</b>	6,445,276	7,386,313	941,037	13%
<b>FY 2019</b>	7,386,313	8,472,453	1,086,140	13%
<b>FY 2020</b>	8,472,453	8,560,371	87,918	1%
<b>FY 2021</b>	8,560,371	8,990,923	430,552	5%
<b>FY 2022 Est</b>	8,990,923	9,232,000	241,077	3%
<b>FY 2023 Est</b>	9,232,000	9,540,300	308,300	3%

<b>STABILIZATION FUND - WATER/SEWER ENTERPRISE - 8440</b>				
	BEG FB	END FB	INC/(DEC)	% VAR
<b>FY 2014</b>	884,765	986,310	101,545	10%
<b>FY 2015</b>	986,310	2,827,785	1,841,475	65%
<b>FY 2016</b>	2,827,785	2,827,785	-	0%
<b>FY 2017</b>	2,827,785	5,513,378	2,685,593	49%
<b>FY 2018</b>	5,513,378	6,101,401	588,023	10%
<b>FY 2019</b>	6,101,401	6,707,168	605,767	9%
<b>FY 2020</b>	6,707,168	7,273,419	566,251	8%
<b>FY 2021</b>	7,273,419	7,479,430	206,011	3%
<b>FY 2022 Est</b>	7,479,430	5,702,113	(1,777,317)	-31%
<b>FY 2023 Est</b>	5,702,113	4,973,298	(728,815)	-15%

The City voted to use \$2 million from the stabilization fund to help stabilize rates for FY2022.

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

<b>HEALTH INSURANCE TRUST FUND - 8402</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	5,529,713	6,026,654	496,941	8%
<b>FY 2015</b>	6,026,654	3,339,162	(2,687,492)	-80%
<b>FY 2016</b>	3,339,162	4,508,000	1,168,838	26%
<b>FY 2017</b>	4,508,000	4,394,660	(113,340)	-3%
<b>FY 2018</b>	4,394,660	3,147,190	(1,247,470)	-40%
<b>FY 2019</b>	3,147,190	4,888,655	1,741,466	36%
<b>FY 2020</b>	4,888,655	9,354,544	4,465,889	48%
<b>FY 2021</b>	9,354,544	12,222,582	2,868,037	23%
<b>FY 2022 Est</b>	12,222,582	10,222,582	(2,000,000)	-20%
<b>FY 2023 Est</b>	10,222,582	9,922,582	(300,000)	-3%

<b>WORKERS COMP INS FUND - 8404</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	-	-	-	0%
<b>FY 2015</b>	-	-	-	0%
<b>FY 2016</b>	-	-	-	0%
<b>FY 2017</b>	-	-	-	0%
<b>FY 2018</b>	-	386,924	386,924	100%
<b>FY 2019</b>	386,924	293,327	(93,597)	-32%
<b>FY 2020</b>	293,327	267,842	(25,485)	-10%
<b>FY 2021</b>	267,842	(93,701)	(361,543)	386%
<b>FY 2022 Est</b>	(93,701)	150,000	243,701	162%
<b>FY 2023 Est</b>	150,000		(150,000)	#DIV/0!

<b>COMMUNITY IMPROVEMENT TRUST FUND - 8405</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	59	59	-	0%
<b>FY 2015</b>	59	367,705	367,646	100%
<b>FY 2016</b>	367,705	367,705	0	0%
<b>FY 2017</b>	367,705	806,128	438,423	54%
<b>FY 2018</b>	806,128	755,805	(50,323)	-7%
<b>FY 2019</b>	755,805	505,106	(250,699)	-50%
<b>FY 2020</b>	505,106	748,368	243,262	33%
<b>FY 2021</b>	748,368	391,925	(356,443)	-91%
<b>FY 2022 Est</b>	391,925	876,920	484,995	55%
<b>FY 2023 Est</b>	876,920	950,000	73,080	8%

<b>STABILIZATION FUND - CAPITAL IMPROVEMENT - 8411</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	-	-	-	0%
<b>FY 2015</b>	-	-	-	0%
<b>FY 2016</b>	-	-	-	0%
<b>FY 2017</b>	-	1,000,000	1,000,000	100%
<b>FY 2018</b>	1,000,000	981,716	(18,284)	-2%
<b>FY 2019</b>	981,716	1,082,526	100,810	9%
<b>FY 2020</b>	1,082,526	1,311,839	229,313	17%
<b>FY 2021</b>	1,311,839	358,316	(953,523)	-266%
<b>FY 2022 Est</b>	358,316	755,947	397,631	53%
<b>FY 2023 Est</b>	755,947		(755,947)	#DIV/0!



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

<b>COMMUNITY SCHOLARSHIP FUND - 8407</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	36,994	34,898	(2,096)	-6%
<b>FY 2015</b>	34,898	36,580	1,682	5%
<b>FY 2016</b>	36,580	75,552	38,972	52%
<b>FY 2017</b>	75,552	76,089	536	1%
<b>FY 2018</b>	76,089	56,592	(19,496)	-34%
<b>FY 2019</b>	56,592	44,068	(12,524)	-28%
<b>FY 2020</b>	44,068	34,160	(9,908)	-29%
<b>FY 2021</b>	34,160	37,907	3,747	10%
<b>FY 2022 Est</b>	37,907	29,465	(8,442)	-29%
<b>FY 2023 Est</b>	29,465	28,000	(1,465)	-5%

<b>POST EMPL BENE STABILIZATION - 8413</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	-	-	-	0%
<b>FY 2015</b>	-	-	-	0%
<b>FY 2016</b>	-	-	-	0%
<b>FY 2017</b>	-	-	-	0%
<b>FY 2018</b>	-	250,000	250,000	100%
<b>FY 2019</b>	250,000	504,144	254,144	50%
<b>FY 2020</b>	504,144	749,670	245,526	33%
<b>FY 2021</b>	749,670	1,144,274	394,604	34%
<b>FY 2022 Est</b>	1,144,274	1,394,274	250,000	18%
<b>FY 2023 Est</b>	1,394,274	1,644,274	250,000	15%

The City's goal is to add \$250,000/year minimum to fully fund OPEB liabilities.

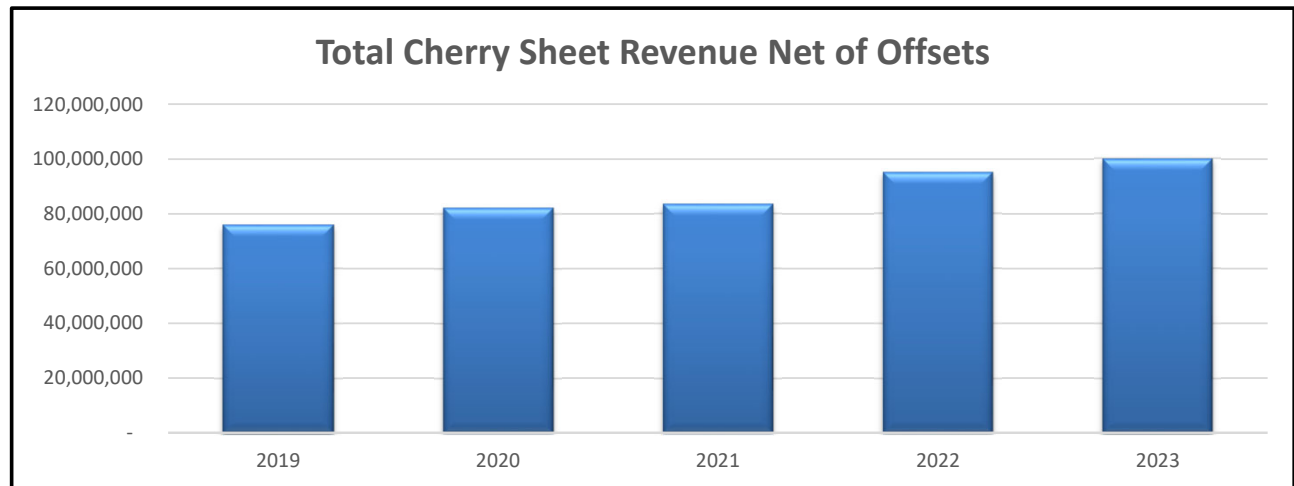
<b>SICK LEAVE BUY BACK STAB - 8414</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	-	-	-	0%
<b>FY 2015</b>	-	-	-	0%
<b>FY 2016</b>	-	-	-	0%
<b>FY 2017</b>	-	-	-	0%
<b>FY 2018</b>	-	425,000	425,000	100%
<b>FY 2019</b>	425,000	70,370	(354,630)	-504%
<b>FY 2020</b>	70,370	19,570	(50,800)	-260%
<b>FY 2021</b>	19,570	19,814	244	1%
<b>FY 2022 Est</b>	19,814	20,000	186	1%
<b>FY 2023 Est</b>	20,000	20,000	-	0%

<b>SOLID WASTE ENTERPRISE FUND - 62</b>				
	<b>BEG FB</b>	<b>END FB</b>	<b>INC/(DEC)</b>	<b>% VAR</b>
<b>FY 2014</b>	-	-	-	0%
<b>FY 2015</b>	-	-	-	0%
<b>FY 2016</b>	-	-	-	0%
<b>FY 2017</b>	-	-	-	0%
<b>FY 2018</b>	-	524	524	100%
<b>FY 2019</b>	524	15,260	14,736	97%
<b>FY 2020</b>	15,260	158,180	142,920	90%
<b>FY 2021</b>	158,180	366,874	208,694	57%
<b>FY 2022 Est</b>	366,874	259,278	(107,596)	-41%
<b>FY 2023 Est</b>	259,278	275,000	15,722	6%

## Revenue Detail: Summary Charts

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

<b>Total Cherry Sheet Revenue (Net of Offsets)</b>	
<b>Actual</b>	
2019	75,899,584
2020	82,284,423
2021	83,502,441
2022	95,038,719 Projected
2023	99,970,917 Projected



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

<b>Library Offset Receipts</b>	
<b>Actual</b>	
2019	70,187
2020	70,820
2021	85,530
2022	90,064 Projected
2023	136,628 Projected

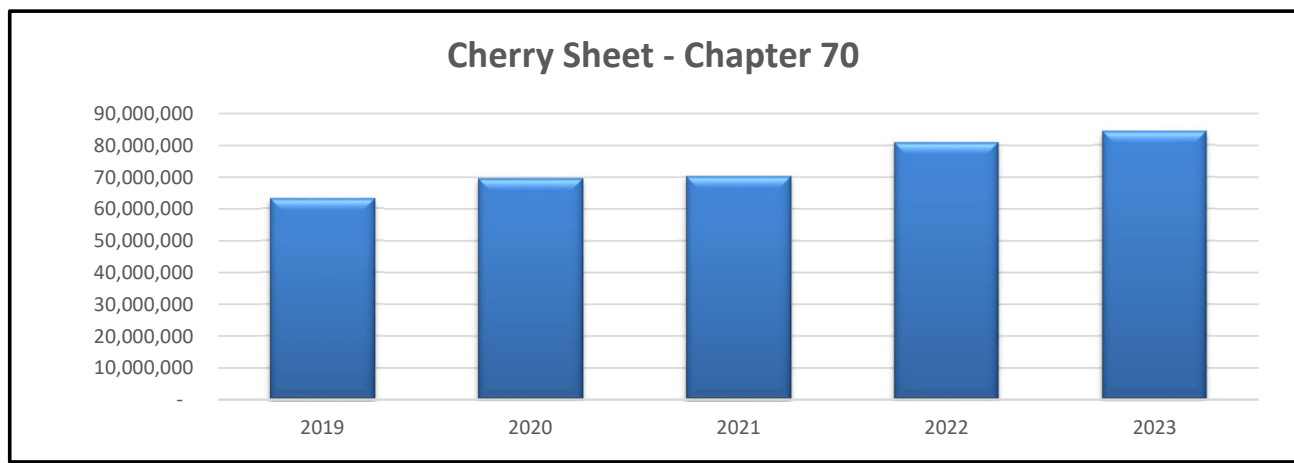
### Cherry Sheet Offsets -

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

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

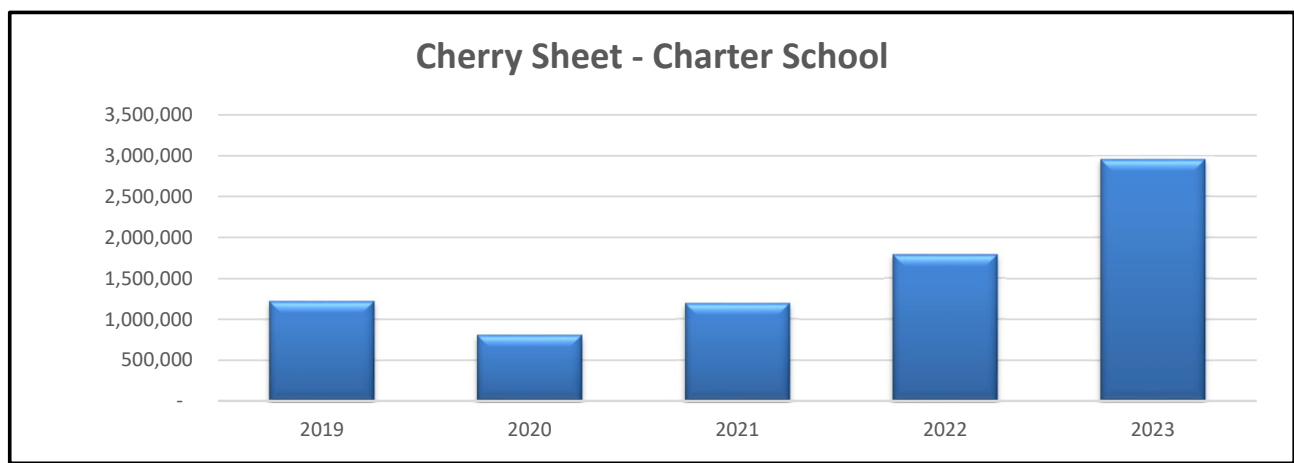
## Revenue Detail: Summary Charts

<u>Chapter 70 Reimbursement</u>	
Actual	
2019	63,146,237
2020	69,669,229
2021	70,298,333
2022	80,950,866
2023	84,453,160 Projected



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

<u>Charter School Reimbursement</u>	
Actual	
2019	1,223,104
2020	807,825
2021	1,190,126
2022	1,786,780
2023	2,953,743 Projected



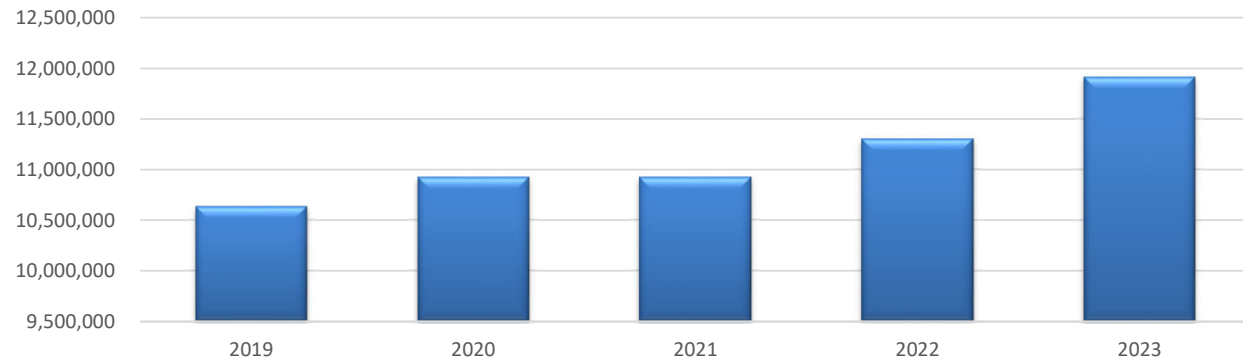
**Charter School Reimbursement** - The purpose of this revenue is to reimburse sending districts for the student tuition and the capital facilities tuition component they pay to Commonwealth charter schools. Sending districts are reimbursed a portion of the costs associated with pupils attending charter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

## Revenue Detail: Summary Charts

### Unrestricted General Government Aid

	Actual
2019	10,636,173
2020	10,923,350
2021	10,923,350
2022	11,305,667
2023	11,916,173 Projected

### Cherry Sheet - Unrestricted General Government Aid

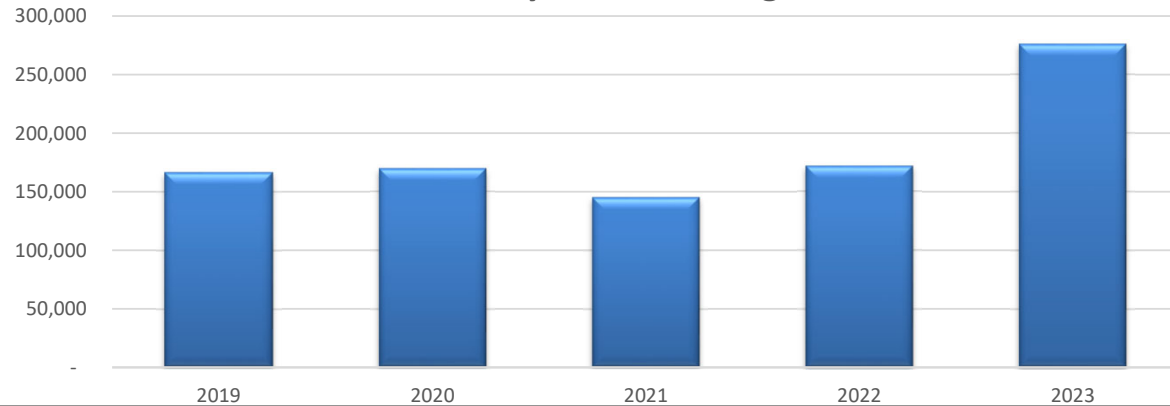


**Unrestricted General Government Aid** - The purpose of this aid is to provide general purpose financial assistance to municipalities. The Lottery formula is equalizing, with municipalities with lower property values receiving proportionately more aid than those with greater property values.

### Local Share of Racing Taxes

	Actual
2019	166,731
2020	169,794
2021	145,094
2022	171,750
2023	276,000 Projected

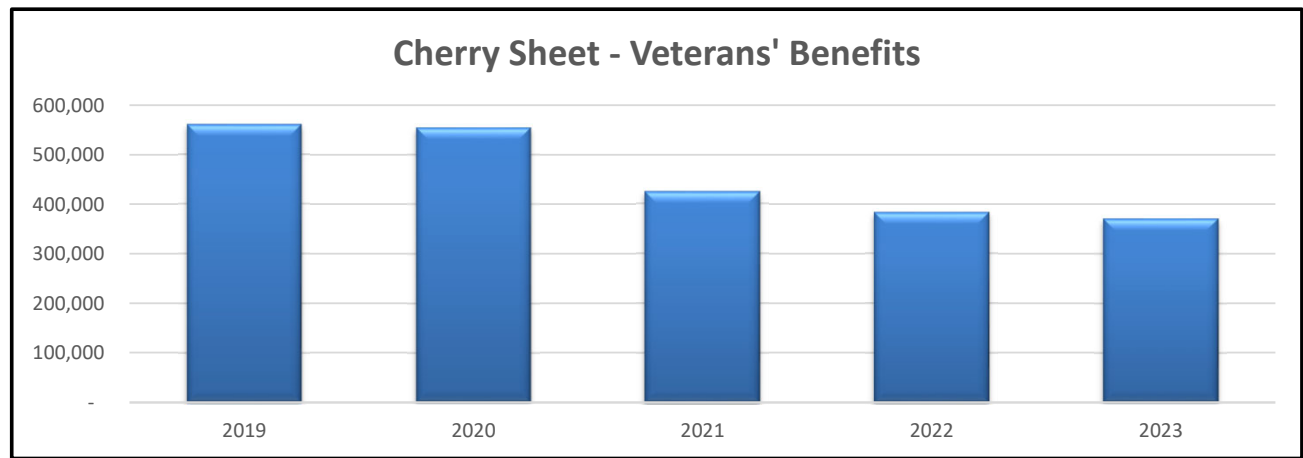
### Cherry Sheet - Racing Taxes



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

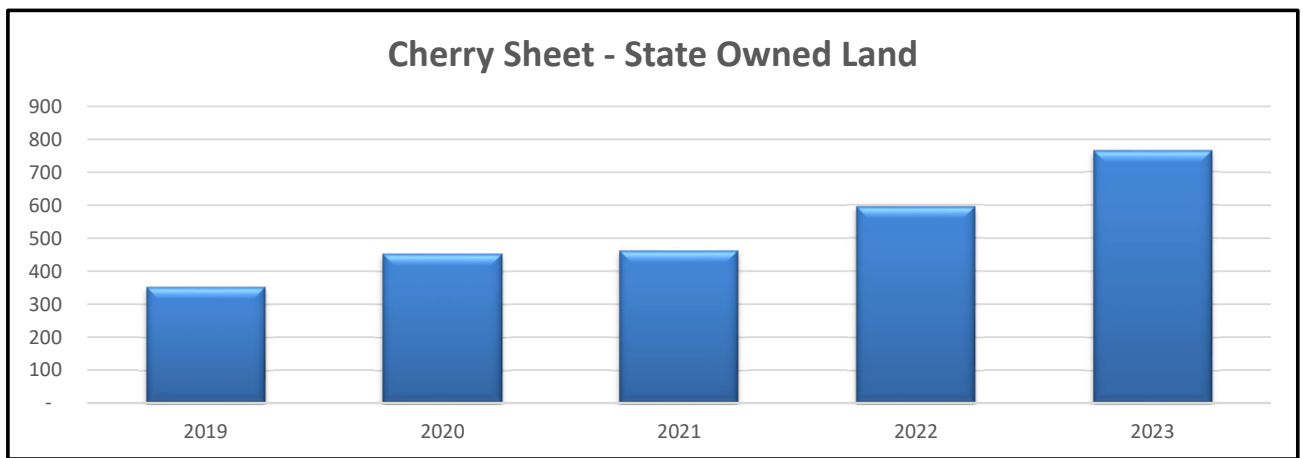
**Revenue Detail: Summary Charts**

<u>Veterans' Benefits</u>	
	<u>Actual</u>
2019	561,019
2020	554,812
2021	424,705
2022	383,169
2023	371,076 Projected



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

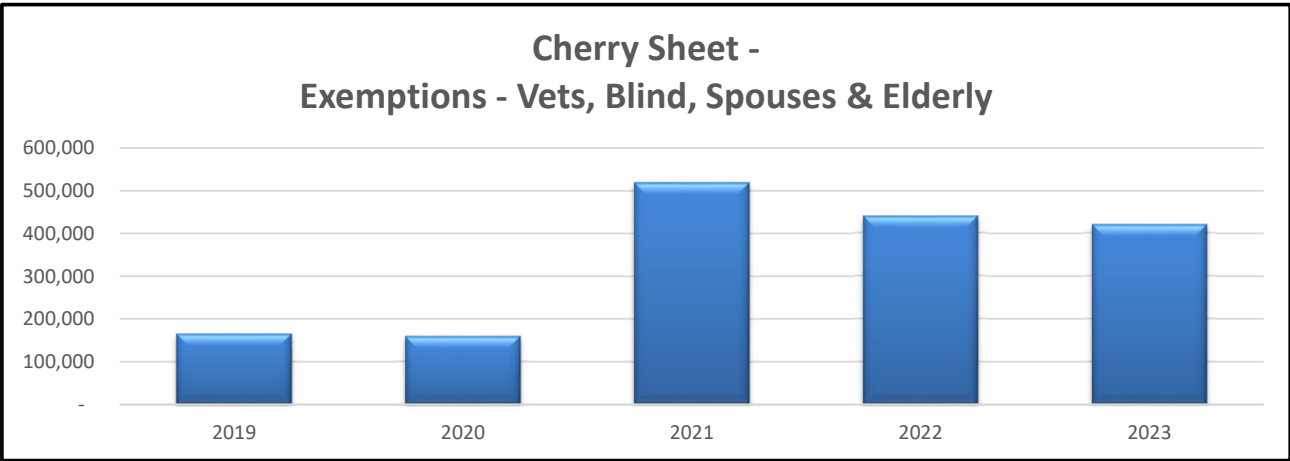
<u>State Owned Land</u>	
	<u>Actual</u>
2019	352
2020	453
2021	462
2022	595
2023	765 Projected



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

**Revenue Detail: Summary Charts**

<u>Exemption - Vets, Spouses &amp; Elderly</u>	
	<u>Actual</u>
2019	165,968
2020	158,960
2021	520,371
2022	439,892
2023	420,588 Projected



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

## **Section VI - Debt**

# Indebtedness

## Authorization Procedure and Limitations

Serial bonds and notes are authorized by vote of two-thirds of all the members of the city council subject to the mayor's veto. Provision is made for a referendum on the borrowing authorization if there is a timely filing of a petition bearing the requisite number of signatures. Refunding bonds and notes are authorized by the city council. Borrowings for some 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 debt in anticipation of the revenue of the fiscal year in which the debt is incurred or in anticipation of authorized federal and state aid generally may be incurred by the treasurer with the approval mayor.

## Debt Limits

General Debt Limit. The General Debt Limit of a city or town consists of a Normal Debt Limit and a Double Debt Limit. The Normal Debt Limit is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. A city or town can authorize debt up to this amount without state approval. It can 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 gas, electric and telecommunications systems, solid waste disposal facility bonds and economic development bonds supported by tax increment financing; and subject to special debt limits, bonds for housing, urban renewal and economic development (subject to various debt limits). Revenue bonds are not subject to these debt limits. The General Debt Limit applies at the time the debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

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 lawful 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.

## Types of Obligation

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



Serial Bonds and Notes. These 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. A level debt service schedule, or a schedule that provides for a more rapid amortization of principal than level debt service, is permitted. The principal amounts of certain economic development bonds supported by tax increment financing may be payable in equal, diminishing or increasing amounts beginning within 5 years after the date of issue. The maximum terms of serial bonds and notes vary from one year to 40 years, depending on the purpose of the issue. The maximum terms permitted are set forth in the statutes. In addition, for many projects, the maximum term may be determined in accordance with useful life guidelines promulgated by the State Department of Revenue (“DOR”). Serial bonds and notes may be issued for the purposes set forth in the statutes. In addition, serial bonds and notes may be issued for any other public work improvement or asset not specifically listed in the Statutes that has a useful life of at least 5 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 cannot be later than the first principal payment of any of the bonds or notes being refunded thereby, however, principal payments made before the first principal payment of any of the bonds or notes being refunded thereby 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 officers authorized to issue bonds or notes may designate any duly authorized issue of bonds or notes as “tax credit bonds” to the extent such bonds and 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. These 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. For certain school projects, however, notes may be refunded from time to time for a period not to exceed seven years without having to pay any portion of the principal of the notes from revenue funds. The maximum term of bonds issued to refund bond anticipation notes is measured (except for certain school projects) from the date of the original issue of the notes.

Revenue Anticipation Notes. These are issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue.

Grant Anticipation Notes. These are issued for temporary financing in anticipation of federal grants and state and county reimbursements. 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 solid waste disposal facilities, for projects financed under the Commonwealth’s Clean Water Revolving Loan Programs and for certain economic development projects supported by tax increment financing. In addition, cities and towns having electric departments may issue electric revenue bonds, and notes in anticipation of such bonds, subject to the approval of the State Department of Telecommunications and Energy.

**CITY OF REVERE  
Direct Debt Summary  
As of June 30, 2021,  
Including Subsequent Issues**

**General Obligation Bonds (1)(2):**

Inside the General Debt Limit:

Water	\$ 4,288,798
School	3,418,160
General	64,816,500
ESCO	4,655,000
MCWT	<u>76,201,165</u>

Total Inside Debt Limit

\$ 153,379,623

Outside the General Debt Limit:

Water	3,217,406
School	17,601,965
MCWT	<u>6,053,072</u>

Total Outside Debt Limit

26,872,443

Total Outstanding

\$ 180,252,066

Bonds dated February 24, 2022

14,785,000

**Temporary Loans**

Bond Anticipation Notes Outstanding (3)	895,000
Pending New Money (4)	<u>1,270,505</u>

Total Short-Term Debt Outstanding After These Issues

2,165,505

**Total Direct Debt**

\$ 197,202,571

- (1) Excludes lease and installment purchase obligations, overlapping debt and unfunded pension liability.  
 (2) \$82,885,000 is State Qualified.  
 (3) Payable August 11, 2022.  
 (4) Payable February 23, 2023.

## Principal Payments by Purpose

The following table sets forth the principal payments by purpose on outstanding bonds of the City as of June 30, 2021.

Principal Payments by Purpose As of June 30, 2021						
Fiscal Year	School (1)	Water (2)	General (3)	MCWT (4)	ESCO	Total
2022	\$ 1,319,543	\$ 1,339,095	\$ 2,025,000	\$ 3,489,727	\$ 435,000	\$ 8,608,364
2023	1,339,243	1,293,000	3,036,500	3,558,989	465,000	9,692,732
2024	1,364,543	984,113	3,075,000	3,629,886	490,000	9,543,542
2025	1,389,543	1,008,000	2,835,000	3,702,455	530,000	9,464,997
2026	1,154,543	878,899	2,975,000	3,776,739	555,000	9,340,180
2027	1,054,543	739,100	2,880,000	3,598,068	590,000	8,861,710
2028	1,089,543	555,100	2,990,000	3,670,371	625,000	8,930,013
2029	899,543	375,600	3,040,000	3,744,383	660,000	8,719,526
2030	924,543	222,297	2,885,000	3,529,459	305,000	7,866,298
2031	939,543	111,000	3,000,000	3,398,510	-	7,449,052
2032	555,000	-	2,790,000	3,256,847	-	6,601,847
2033	580,000	-	2,715,000	3,326,361	-	6,621,361
2034	595,000	-	2,790,000	3,049,546	-	6,434,546
2035	615,000	-	2,880,000	3,114,893	-	6,609,893
2036	630,000	-	2,765,000	3,102,632	-	6,497,632
2037	650,000	-	2,840,000	3,169,491	-	6,659,491
2038	675,000	-	2,930,000	2,515,386	-	6,120,386
2039	695,000	-	3,000,000	2,569,859	-	6,264,859
2040	715,000	-	1,785,000	2,625,713	-	5,125,713
2041	745,000	-	1,825,000	2,585,843	-	5,155,843
2042	770,000	-	1,860,000	2,564,255	-	5,194,255
2043	795,000	-	1,900,000	2,622,304	-	5,317,304
2044	825,000	-	1,945,000	2,427,072	-	5,197,072
2045	700,000	-	1,995,000	2,481,612	-	5,176,612
2046	-	-	2,055,000	2,172,506	-	4,227,506
2047	-	-	-	1,871,720	-	1,871,720
2048	-	-	-	820,865	-	820,865
2049	-	-	-	833,835	-	833,835
2050	-	-	-	762,579	-	762,579
2051	-	-	-	282,334	-	282,334
	<u>\$ 21,020,125</u>	<u>\$ 7,506,204</u>	<u>\$ 64,816,500</u>	<u>\$ 82,254,237</u>	<u>\$ 4,655,000</u>	<u>\$ 180,252,066</u>

- (1) \$17,189,700 is State Qualified. \$17,601,965 is outside the debt limit.
- (2) \$878,800 is State Qualified. \$3,217,406 is outside the debt limit.
- (3) \$64,816,500 is State Qualified.
- (4) \$6,053,072 is outside the debt limit.

Annual Debt Service as of June 30, 2021

Fiscal Year	Outstanding		Total Debt Service
	Principal	Interest	
2022	\$ 8,608,364	\$ 5,339,654	\$ 13,948,018
2023	9,692,732	4,712,236	14,404,968
2024	9,543,542	4,416,598	13,960,140
2025	9,464,997	4,116,831	13,581,828
2026	9,340,180	3,827,122	13,167,302
2027	8,861,710	3,540,884	12,402,595
2028	8,930,013	3,256,898	12,186,911
2029	8,719,526	2,973,140	11,692,665
2030	7,866,298	2,716,378	10,582,676
2031	7,449,052	2,488,451	9,937,503
2032	6,601,847	2,293,324	8,895,170
2033	6,621,361	2,119,408	8,740,769
2034	6,434,546	1,944,612	8,379,157
2035	6,609,893	1,772,596	8,382,489
2036	6,497,632	1,598,396	8,096,028
2037	6,659,492	1,424,285	8,083,776
2038	6,120,386	1,254,331	7,374,717
2039	6,264,859	1,102,263	7,367,121
2040	5,125,713	947,943	6,073,656
2041	5,155,843	827,374	5,983,217
2042	5,194,255	703,529	5,897,784
2043	5,317,304	575,447	5,892,751
2044	5,197,072	445,543	5,642,615
2045	5,176,612	310,255	5,486,867
2046	4,227,506	178,980	4,406,485
2047	1,871,720	97,316	1,969,036
2048	820,865	53,713	874,578
2049	833,835	35,348	869,183
2050	762,579	17,705	780,284
2051	282,334	6,211	288,545
	<u>\$ 180,252,066</u>	<u>\$ 55,096,771</u>	<u>\$ 235,348,837</u>

## Key Debt Ratios

	As of June 30,				
	2021	2020	2019	2018	2017
Long-Term Debt Outstanding (1)	\$ 180,252,066	\$ 139,174,261	\$ 133,196,679	\$ 131,345,629	\$ 132,161,083
Per Capita (2)	\$3,483	\$2,689	\$2,574	\$2,538	\$2,554
Percent of Assessed Valuation (3)	2.35 %	1.92 %	2.09 %	2.30 %	2.62 %
Percent of Equalized Valuation (4)	2.32 %	2.28 %	2.18 %	2.69 %	2.70 %
Per Capita as a Percent of Per Capita Income (2)	13.88 %	10.72 %	10.26 %	10.12 %	10.18 %

(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 state aid to projected qualified debt service. The Bonds are not being issued as state qualified bonds. See "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
2022	\$ 6,396,354	\$ 95,128,783	14.87
2023	6,814,981	97,031,359	14.24
2024	6,694,806	98,971,986	14.78
2025	6,293,806	100,951,426	16.04
2026	6,021,331	102,970,454	17.10
2027	5,590,706	105,029,863	18.79
2028	5,570,906	107,130,460	19.23
2029	5,179,931	109,273,070	21.10
2030	4,901,931	111,458,531	22.74
2031	4,893,197	113,687,702	23.23
2032	4,591,306	115,961,456	25.26
2033	4,439,688	118,280,685	26.64
2034	4,428,381	120,646,298	27.24
2035	4,434,850	123,059,224	27.75
2036	4,230,619	125,520,409	29.67
2037	4,221,413	128,030,817	30.33
2038	4,237,888	130,591,433	30.82
2039	4,234,356	133,203,262	31.46
2040	2,944,859	135,867,327	46.14
2041	2,954,459	138,584,674	46.91
2042	2,951,144	141,356,367	47.90
2043	2,948,369	144,183,495	48.90
2044	2,952,131	147,067,165	49.82
2045	2,798,825	150,008,508	53.60
2046	2,085,825	153,008,678	73.36
<b>Total</b>	<u><u>\$ 112,812,064</u></u>		

(1) As of June 30, 2021.

(2) Includes total state aid available for coverage based on the estimated FY 2022 Cherry Sheets. State aid estimates above assume an increase at a rate of 2% each year after FY 2022. 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

Following the delivery of the Bonds, the City will have approximately \$41.4 million authorized and unissued primarily for municipal building construction (approximately \$4.7 million), school construction (approximately \$6.1 million) and water and sewer purposes (approximately \$29.5 million). It is anticipated that the water and sewer debt will be supported fully with user fees.

The City has passed legislation providing that all interest earned and premiums received on its school construction 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, 2019 was \$935,796.

### 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 2021 dollar assessment for each.

<u>Overlapping Entity</u>	<u>Debt Outstanding as of 6/30/21</u>	<u>Revere’s Estimated Share of Debt</u>	<u>Dollar Assessment (Debt &amp; Operating Expenses) Fiscal 2021</u>
Suffolk County (2)	-	-	-
Massachusetts Water Resources Authority (3)			
Water	\$1,960,227,000	2.086%	\$3,289,290
Sewer	3,153,683,000	2.204	7,007,480
Massachusetts Bay Transportation Authority (4)	5,149,356,000	2.082	3,616,480
Northeast Metropolitan Regional Vocational School District (5)	-	20.669	1,980,630

(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.

(5) Source: District Business Manager. Assessment for fiscal 2021.

## **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 interests, 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 to enter long term contractual obligations 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 renewal projects. There may be implied authority to make other long-term contracts required to carry out authorized 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. (See "INDEBTEDNESS - Lease Obligations," above.)

The City currently has two long-term contractual relationships: a contract with Refuse Energy Systems Company (RESCO) for solid waste disposal which expires June 30, 2024 and a contract which the City is currently renegotiating with Capital Waste. The Capital Waste contract will now be for collection of trash and recycling, and disposal of recycling.

The City appropriated \$2,250,380 for hauling trash and recycling, \$1,450,000 for trash disposal by Wheelabrator and \$450,000 for recycling disposal for fiscal 2022.



## FY2023 Debt Repayment Schedule

### Total Long Term Debt Service - General

ISSUE DATE	Interest Rate	Debit Limit Chapter	2023
2/15/2007	A.C. Whelan	4.11% Inside	Principal 40,000.00
		Chapter 44 s. 7(3) Authorized 4/26/00&6/28/04 Order No.00-194	Interest 3,732.00
2/15/2007	A.C. Whelan	4.11% Inside	Principal 150,000.00
		Chapter 44 s. 7(3) Authorized 4/26/00&6/28/04 Order No.00-194	Interest 18,000.40
2/15/2007	Rumney Marsh Academy	4.11% Inside	Principal 75,000.00
		Chapter 44 s. 7(3) Authorized 12/29/00 &1/4/02	Interest 6,994.00
2/15/2007	School Roof Planning	4.11% Inside	Principal 4,700.00
		Chapter 44 s. 7(22) Authorized 1/9/02 Order #01-590C	Interest 494.00
2/15/2007	High School Roof Remodeling	4.11% Inside	Principal 15,000.00
		Chapter 44 s. 7(3A) Authorized 7/16/02 Order #02-319	Interest 1,412.00
2/15/2007	Beachmont School Contamination Remediat	4.11% Outside	Principal 120,000.00
		Chapter 44 s.8(9) & 164 of the Acts of 2003 Authorized 9/5/2003 Order #03-387	Interest 13,661.60
2/15/2007	Fire Dept. Equipment	4.11% Inside	Principal 56,500.00
		Chapter 44 s. 7(9) Authorized 7/16/02 Order #01-590D	Interest 1,130.00
6/21/2010	MSBA Loan - Paul Revere School	2.00% Inside	Principal 299,543.00
		Chapter 44 §7 G.L. c.70B	Interest 53,918.00
2/19/2015	General Obligation Bonds Police Communication Upgrades 2	2.93% Inside	Principal 40,000.00
		Chapter 44 s. 7(14) auth. 3/2/2011	Interest 800.00

## FY2023 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter	2023
2/19/2015	General Obligation Bonds	3.63% Inside Chapter 44 s. 7(3) auth. 3/12/2013	Principal	135,000.00
	Land Acquisition		Interest	69,193.76
4/16/2015	General Obligation Bonds	3.43% Inside Chapter 44, s7(25) auth. 3/13/13	Principal	215,000.00
	Harry Della Russo Stadium		Interest	61,550.00
4/16/2015	General Obligation Bonds	3.36% Inside Chapter 44 s.7(11) & Ch. 131 of the Acts of 2013	Principal	195,000.00
	Judgement		Interest	29,100.00
4/16/2015	General Obligation Bonds	3.22% Inside Chapter 44, s7(9) auth. 10/8/13	Principal	225,000.00
	Fire Trucks		Interest	13,700.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside Chapter 44 s 7(3) C 370 and C 221	Principal	570,000.00
	Public Safety 1		Interest	445,150.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside Chapter 44 s 7(3) C 221 of the Acts of 2008	Principal	30,000.00
	Public Safety 2		Interest	24,900.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside Chapter 44 s 7(3) C 221 of the Acts of 2008	Principal	55,000.00
	Public Safety 3		Interest	43,500.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside Chapter 44 s 7(9)	Principal	125,000.00
	Fire Equipment		Interest	10,200.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside Chapter 44 s 7(3)	Principal	175,000.00
	Rumney Marsh School		Interest	46,600.00
4/20/2016	General Obligation State Qualified Bonds	4.79% Inside Chapter 44 s 7(3)	Principal	10,000.00
	AC. Whelan School		Interest	1,800.00
4/13/2017	James J Hill School	3.47% Outside Chapter 70B, auth 3/12/2013	Principal	310,000.00
			Interest	398,250.00
4/13/2017	St Mary's Ball Field -1	4.15% Inside Chapter 44, s. 7(1) auth. 3/12/2013	Principal	125,000.00
			Interest	54,975.00

## FY2023 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2023	
4/13/2017	St Mary's Ball Field -2 4.15% Inside Chapter 44, s. 7(1) auth. 3/25/2015		Principal	90,000.00
			Interest	39,500.00
4/13/2017	Harry Della Russo 3.98% Inside Chapter 44, s. 7(1) auth. 4/12/2015		Principal	110,000.00
			Interest	53,100.00
4/15/2019	Garfield School Roof General Obligation State Qualified Bonds 3.80% Outside		Principal	60,000.00
			Interest	68,431.26
4/15/2019	Garfield School Boiler General Obligation State Qualified Bonds 3.80% Outside		Principal	10,000.00
			Interest	14,043.76
4/15/2019	DPW Vehicles General Obligation State Qualified Bonds 4.67% Inside		Principal	70,000.00
			Interest	19,100.00
4/15/2019	Fire Ladder Truck General Obligation State Qualified Bonds 4.15% Inside		Principal	60,000.00
			Interest	50,800.00
08/20/2020	Refunding Bonds Paul Revere School 5.00%		Principal	70,000.00
			Interest	36,750.00
08/20/20	Refunding School & Energy Improvement 5.00%		Principal	465,000.00
			Interest	199,375.00
10/15/2020	State Qualified Bonds DCR Maintenance Building (ISQ) Inside		Principal	205,000.00
			Interest	254,962.54
10/15/2020	State Qualified Bonds DPW Building (ISQ) Inside		Principal	495,000.00
			Interest	606,812.50
10/15/2020	State Qualified Bonds Pines Fire Station Construction (ISQ) Inside		Principal	235,000.00
			Interest	289,587.50
2/24/2022	Fire Dept. - Two Pumper Trucks 5.00%		Principal	68,500.00
			Interest	44,610.63

## FY2023 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2023
2/24/2022	Lincoln School - HVAC	5.00%	Principal 70,000.00 Interest 83,846.46
2/24/2022	Repair/Replace Public Stairs	5.00%	Principal 50,000.00 Interest 58,887.29
2/24/2022	Thayer Avenue Land Acquisition	5.00%	Principal 60,000.00 Interest 72,308.75
2/24/2022	Road Improvements	5.00%	Principal 335,000.00 Interest 245,017.92
2/24/2022	DCR Maintenance Building	5.00%	Principal 25,000.00 Interest 21,865.83
	Total Principal		
	Total Interest		
	Grand Total		<b>0.00</b>
	<b><u>BANS</u></b>		
8/11/2022	Staff Sergeant James J. Hill	895,000.00	7,982.20
2/23/2023	High School Feasibility	1,270,505.00	25,339.52
		<b>Total BAN Interest</b>	33,321.72
		<b>Total Principal</b>	5,449,243.00
		<b>Total Interest</b>	3,458,060.20
		<b>Total P &amp; I</b>	8,940,624.92

## FY2023 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter	2023
2/15/2007	Departmental Equipment - Water	4.27% Inside		Principal 73,800.00
			Chapter 44 s. 7(9) Authorized 8/31/04 Order #04-110	Interest 9,876.00
7/8/2010	Massachusetts Clean Water Trust	2.00% Inside		Principal 29,429.00
			CW-09-4	Interest 5,451.89
				Adm. Fees 408.89
6/13/2012	Massachusetts Clean Water Trust	2.00% Inside		Principal 28,882.00
			CWP-10-15	Interest 6,802.64
				Adm. Fees 510.20
6/13/2012	Massachusetts Clean Water Trust	2.37% Inside		Principal 150,070.00
			CWP-10-22	Interest 95,441.51
				Adm. Fees 6,040.60
5/22/2013	Massachusetts Clean Water Trust	2.00% Inside		Principal 245,829.00
			CWP-11-26	Interest 60,359.72
				Adm. Fees 4,526.98
6/17/2013	MWRA - Water Bond	0.00% Outside		Principal 322,500.00
1/7/2015	Massachusetts Clean Water Trust	2.00% Inside		Principal 59,894.00
			CWP-11-25	Interest 17,774.18
				Adm. Fees 1,333.06
5/15/2015	Mass Water Clean Water Trust	0.00%		Principal 217,375.00
2/11/2016	Mass Water Clean Water Trust	2.00% Inside		Principal 154,622.00
	Series 19		Chapter 44,7(22) or 29C	Interest 12,778.88
			CW-13-17	Adm. Fees 958.42
2/11/2016	Mass Water Clean Water Trust	2.00% Inside		Principal 79,096.00
	Series 19		Chapter 44,7(22) or 29C	Interest 6,537.00
			CWP-12-13	Adm. Fees 490.28

## FY2023 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter	2023
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	189,088.00
			Interest	148,318.64
			Adm. Fees	9,269.92
1/7/2015	Massachusetts Clean Water Trust	2.00% Inside CW-13-08	Principal	48,607.12
			Interest	36,029.98
			Adm. Fees	2,251.88
1/7/2015	Massachusetts Clean Water Trust	2.40% Inside CWP-12-12	Principal	154,445.12
			Interest	114,481.54
			Adm. Fees	7,155.10
4/13/2017	Massachusetts Clean Water Trust	CW-13-14	Principal	13,513.00
			Interest	4,732.58
			Adm. Fees	354.94
4/13/2017	Massachusetts Clean Water Trust	CW-14-11	Principal	54,051.00
			Interest	18,930.28
			Adm. Fees	1,419.78
4/13/2017	Massachusetts Clean Water Trust	CW-14-25	Principal	31,529.00
			Interest	11,042.66
			Adm. Fees	828.20
4/13/2017	Massachusetts Clean Water Trust	CW-15-18	Principal	76,572.00
			Interest	26,817.86
			Adm. Fees	2,011.34
4/13/2017	Massachusetts Clean Water Trust	CW-15-19	Principal	36,034.00
			Interest	12,620.18
			Adm. Fees	946.52

## FY2023 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2023
4/13/2017	Massachusetts Clean Water Trust		CW-14-12	Principal	313,718.67
				Interest	259,962.60
				Adm. Fees	16,247.66
4/13/2017	Massachusetts Clean Water Trust		DW-13-08	Principal	24,773.00
				Interest	8,676.38
				Adm. Fees	650.72
4/13/2017	Massachusetts Clean Water Trust		DWP-13-09	Principal	286,934.00
				Interest	100,493.96
				Adm. Fees	7,537.04
11/27/2017	MWRA - Water Bond	0.00%	Outside	Principal	49,725.00
8/15/2018	MWRA - Water Bond			Principal	43,200.00
9/12/2018	Massachusetts Clean Water Trust		CWP-16-19	Principal	144,963.00
				Interest	20,217.41
				Adm. Fees	1,516.30
9/12/2018	Massachusetts Clean Water Trust		CWP-16-23	Principal	82,146.00
				Interest	11,456.54
				Adm. Fees	859.25
2/15/2019	MWRA - Water Bond	0.00%	Inside	Principal	410,400.00
4/11/2019	Water & Sewer Enterprise Capital Equip	4.67%	Inside	Principal	65,000.00
				Interest	18,625.00
10/24/2019	Massachusetts Clean Water Trust	2.20%	CWP-16-17	Principal	104,514.00
				Interest	88,870.10
				Adm. Fees	6,059.33

## FY2023 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2023	
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-29	Principal	113,504.00
			Interest	18,468.66
			Adm. Fees	1,385.15
4/13/2017	Massachusetts Clean Water Trust	CW-15-29	Principal	262,973.01
			Interest	217,912.54
			Adm. Fees	13,619.54
9/12/2018	Massachusetts Clean Water Trust	CW-13-16A	Principal	42,465.42
			Interest	38,585.50
			Adm. Fees	2,411.59
9/12/2018	Massachusetts Clean Water Trust	DW-13-10	Principal	22,976.85
			Interest	3,204.55
			Adm. Fees	240.34
5/11/2021	Massachusetts Clean Water Trust	2.20% CWP-17-27-A	Principal	12,466.00
			Interest	7,952.72
			Adm. Fees	542.24
5/11/2021	Massachusetts Clean Water Trust	2.00% CW-18-19	Principal	50,000.00
			Interest	9,000.00
			Adm. Fees	675.00
5/11/2021	Massachusetts Clean Water Trust	2.00% CW-18-26	Principal	100,000.00
			Interest	18,000.00
			Adm. Fees	1,350.00
5/11/2021	Massachusetts Clean Water Trust	2.00% CW-18-27	Principal	78,201.00
			Interest	29,716.32
			Adm. Fees	2,228.72



## FY2023 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter	2023	
5/11/2021	Massachusetts Clean Water Trust	2.20% CWP-18-28		Principal	147,180.00
				Interest	93,900.56
				Adm. Fees	6,402.32
5/11/2021	Massachusetts Clean Water Trust	2.20% DW-17-14		Principal	99,143.00
				Interest	63,252.86
				Adm. Fees	4,312.70
5/11/2021	Massachusetts Clean Water Trust	2.00% DW-18-08		Principal	25,000.00
				Interest	4,500.00
				Adm. Fees	337.50
5/11/2021	Massachusetts Clean Water Trust	2.00% DWP-18-09		Principal	23,549.00
				Interest	15,023.88
				Adm. Fees	1,024.36
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	20,691.74
				Interest	8,791.68
				Adm. Fees	659.38
10/24/2019	Massachusetts Clean Water Trust	2.20% CWP-16-18		Principal	64,320.80
				Interest	54,693.03
				Adm. Fees	3,729.07
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-26		Principal	26,488.86
				Interest	11,254.63
				Adm. Fees	844.10
10/24/2019	Massachusetts Clean Water Trust	2.20% CW-17-27		Principal	46,458.50
				Interest	39,504.43
				Adm. Fees	2,693.48

**FY2023 Debt Repayment Schedule**

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

ISSUE DATE		Interest Rate	Debit Limit Chapter		2023
10/24/2019	Massachusetts Clean Water Trust	2.00%	CW-17-28	Principal	51,992.70
				Interest	8,459.91
				Adm. Fees	634.49
12/6/2021	MWRA - Sewer Bond			Principal	33,000.00
12/6/2021	MWRA - Water Bond			Principal	130,000.00
2/24/2022	Water Mains	5.00%		Principal	100,000.00
				Interest	124,795.83
2/24/2022	DPW - Water Two Dump Trucks	5.00%		Principal	26,500.00
				Interest	13,408.54
<b><u>BANS</u></b>					
				<b>Total BAN Interest</b>	-
				<b>Total Principal</b>	<b>5,078,620.79</b>
				<b>Total Interest</b>	<b>1,876,723.17</b>
				<b>Total Adm. Fees</b>	<b>114,466.39</b>
				<b>Grand Total</b>	<b>7,069,810.35</b>

## **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 City funds shall be placed at the highest possible rate, taking into account 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.
- 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 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.

## 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 of the General and Enterprise funds are 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 particular service or program. These funds are accounted for separately from the general fund. Many of these fund are established through Massachusetts General Laws (M.G.L.) and are accounted for in the manner prescribed by the particular 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 fund 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 is 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.

### **Departmental Revolving Fund Ordinance**

G.L. c. 44, § 53E½

ORDER. To see if the city will vote to amend the general ordinances of the city by adding a new section to establish and authorize revolving funds for use by certain city departments, boards, committees, agencies or officers under Massachusetts General Laws Chapter 44, § 53E½, or take any other action relative thereto.

### **Departmental Revolving Funds**

#### 1. Purpose.

This ordinance establishes and authorizes revolving funds for use by city departments, 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.

These revolving funds are established under and governed by General Laws Chapter 44, § 53E½.

2. Expenditure Limitations.

A department 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 [except for those employed as 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 mayor and city council.

3. Interest.

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

4. 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.

5. Authorized Revolving Funds.

See attached table.

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

# Capital Improvement Plan

## Introduction

Over the next four years, the City of Revere plans to invest over \$57 million in general fund capital improvements citywide, not including the amounts assumed for the new Revere High School construction (estimated to cost \$384 million). This figure includes an array of funding from local, grant, and enterprise sources. The City's Capital Improvement Plan (CIP) for FY2023 to FY2026 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 \$102 million for water, sewer and drains projects over the next four years, with a FY2023 capital budget of just over \$24 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 so as 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 FY2023 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.

#### CIP Overview

In the FY2022-FY2026 Capital Improvement Plan, the City of Revere will expend just over \$57 million in funds for all general fund capital expenditures, including the purchase of the former Wonderland parcel for the construction of the new high school, the renovation of the former McKinley school, and citywide roadway, sidewalks, and other public infrastructure. These projects range in size from \$175k to update and replace citywide technology systems and infrastructure, to \$22.5 million for the new DPW facility. The 2023 capital budget show approximately \$4.3 million in expenditures, including \$1.5 million for vehicles and equipment, \$795k investment in parks and open space, \$365k in public buildings and facilities, and \$1.7 million for roadways and sidewalks (that will complement the \$5 million bond for roadways and sidewalks from FY2022 capital budget). The city will not be issuing any general fund debt as part of the FY2023 general fund capital budget

Funding for FY2023 expenditures will be provided from an array of sources, including:

- over \$1 million in Pay as You Go capital;
- over \$2.7 million in other financing source, including grants and Chapter 90 funds.
- \$650k in ARPA funds

#### About the City

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

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<sup>1</sup> (+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	929 Winthrop Avenue
Revere Historical Society	108 Beach Street
McKinley School	65 Yeamans Street
Police Department	400 Revere Beach Parkway
Public Library	179 Beach Street
Recreation Offices	150 Beach Street
Revere Food Hub	200 Winthrop Ave
Rossetti-Cowan Senior Center	25 Winthrop Avenue

**Information Technology**

The City’s information technology infrastructure includes a fiber optic-based network connecting all City-owned buildings and school facilities. Software applications used citywide include payroll, purchase orders, and the general ledger. Wi-Fi access points are currently located in City Hall, the American Legion Building (e.g., Building Department), the Park and Recreation Building, and the Senior Center. The City Network contains approximately 300 users

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

with 11 virtualized servers and 5 physical servers that are in place.

In the FY2023 budget, the City authorized an ambitious modernization plan to move most on-premises infrastructure to modern cloud hosted services, requiring a significant up-front investment, but resulting in highly available, cost-effective, modern services to employees and residents. The City plans to use funding from the American Recovery Plan Act (ARPA) to continue to upgrade technology infrastructure and mobile capabilities citywide.

### ***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 Hill Park (3.19 acres) and Della Russo Stadium (4.41 acres). Altogether, the City maintains 20.22 acres of active recreational space in fields, parks, and playgrounds. Another 27.91 acres of City land is used primarily for passive recreation including marsh areas such as the Oak Island Marsh (17.57 acres) and Jacobs Park (5.97 acres), which is undeveloped but available to residents for passive recreation.”<sup>2</sup> An additional 33.64 acres of fields and play facilities can be found on school grounds, but are maintained by DPW and are managed by Parks & Recreation. In addition, the Revere Conservation Commission owns 21.46 acres in three locations, the largest of which is the North Revere Conservation Area (21.28 acres).<sup>3</sup>

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

- *Revere Beach Reservation - Revere Beach is owned by DCR and is the oldest public beach in America. It celebrated its 100<sup>th</sup> anniversary in 1996.*
- *Belle Isle Marsh – The Belle Isle Marsh Reservation, under the jurisdiction of DCR, preserves 152 acres of the 241-acre Belle Isle Marsh, Boston’s last remaining salt marsh. In addition to the preservation of the natural areas of the marsh, the DCR manages 28 acres of landscaped park with pathways, benches, and an observation tower.*
- *Rumney Marsh – Rumney Marsh is a 600+ acre reservation located within the rich Saugus and Pines River estuary. This expansive saltmarsh provides habitat for an array of wildlife including migratory birds and marine life.*<sup>5</sup>

In recent years, the City has upgraded several parks and playgrounds, including Oak Island Park, Curtis Park, and Gibson Park. For FY2022, the city continues to support park and open space improvements with money earmarked for upgrades to the fields at St. Mary’s three baseball fields, updated playground equipment, and a new initiative to increase to amount of pocket parks throughout the city.

### ***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.

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

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



- 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 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 stands 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. No comprehensive assessment of City streets had been done prior to May 2017.

However, several years ago, the City contracted with StreetScan to analyze the condition of every local road which will provide the information needed to plan a street repair and replacement program. Past estimates were that as much as 40% of Revere's streets may not be up to appropriate standards. The City has since invested a significant amount of money on addressing these substandard streets, including a \$5 million bond authorization in FY2022 that will address the roads and sidewalks citywide.

The City has updated the StreetScan analysis by scanning all streets again this spring through our Chapter 90 funding from the State, which allocates funds to all cities and towns for roadway repairs. The City is going to spend approximately \$1.7 million of grant dollars on local roads that will complement the \$5 million bond from FY2022.

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 busses 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 Seacoast Academy	15 Everard Street
Garfield Elementary School	176 Garfield Avenue
Lincoln Elementary School	68 Tuckerman Avenue
Staff Sgt. James Hill Elementary School	51 Park Avenue
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 roof of the Garfield School was recently replaced, with 77.5% of the total project cost being reimbursable from the MSBA (i.e., \$7 million out of \$7.8 million). In addition, the City has submitted a statement of interest to the Massachusetts School Building Authority (MSBA) seeking funding for a new Revere High School. The City has bonded \$2m for such study as part of its Capital Improvement Plan. A school building committee has been formed and the committee is now in the feasibility stages of locating a spot for a new high school. This new high school is estimated to cost over \$384 million dollars, with an anticipated effective reimbursement of approximately 42% of eligible costs. As such, we have a placeholder in the Capital Improvement Plan for \$384 million in FY2026, with \$161 million anticipated to be derived from MSBA grant reimbursement, and \$223 million to be bonded and paid for within the existing appropriated budget. 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 Showcase Cinema site, and Revere Beach.

The schools have also received authorization from MSBA, through their accelerated repairs program, for a new boiler at the Beachmont School as well as new windows and doors at the Lincoln School. The city appropriated \$120k for studies of both projects and have now received approval on both projects. We expect that the MSBA will fund approximately 77% of the total costs of each project. We have earmarked \$1.5 million for the new boiler and \$3 million for the new windows and doors.

**Sewer**

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

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

Trunk sewers extend from the brick sewer to various sections of the City. Because the city’s topography alternates between low lying and hilly, a purely gravity-based sanitary sewer system is not feasible. Instead, sanitary sewage pumping stations exist in multiple locations including on 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 into a Consent Decree (CD) that requires the City to detect and eliminate sanitary sewer overflows by 2022. 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 challenge facing Revere, City officials have worked with the EPA and MassDEP to extend the schedule of work, required under the CD. If an extension is granted and the City is given more time to complete the work, the associated debt could be spread out over more time, thereby reducing the annual financial impact on City ratepayers. For FY2023, the city will seek over \$15 million worth of bonds to continue with the work necessary to comply with the Consent Decree.

### ***Storm Water Collection***

Surrounded on nearly all sides by water (Belle Isle Marsh to the south, Rumney Marsh to the north, and the Atlantic Ocean to the east), the city is located partially within the Saugus River Watershed and partially within the Mystic River Watershed.<sup>4</sup> 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

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<sup>4</sup> The Central County Ditch, the Eastern County Ditch, Linden Brook, Town Line Brook, Trifone Brook, Diamond Creek, Sales Creek, Pines River and the Belle Isle Inlet are bodies that receive local storm water.

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.

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.<sup>7</sup>*

### ***Vehicles and Equipment***

Many City departments, such as DPW, Fire Department, Parking Clerk, and the Police Department, use small and large vehicles and equipment on a daily basis. A recent inventory of DPW equipment found that the department uses and maintains more than 50 on- and off-road vehicles (e.g., dump truck, vactor, pickups, mowers, etc.), which are up to 18 years of age. DPW staff also use countless handheld pieces of equipment (e.g., asphalt compactors, shovels and other grounds 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.

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<sup>7</sup> MAPC, City of Revere Open Space and Recreation Plan (2010-2017), November 2010, p. 36.

As part of the annual Capital Improvement Budget submittal, and the five-year Capital Improvement Plan, the administration 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.

The City has requested funding for two new police vehicles (one cruiser and one administrative vehicle), as well as a bookmobile for the library, one parking enforcement vehicle, one 4x4 Silverado for the DPW, and high-water vehicle for public safety that will be fully funded by the UASI grant. There is also funding for a city hall shuttle van that can be used as a multi-purpose transportation vehicle for city purposes.

### ***Water***

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

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

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

For FY2022, the City will aggressively fund the deferred repairs and maintenance of water mains citywide. Over \$8 million worth of funding will be allocated for water mains throughout the City, with \$532k million coming from the MWRA's water system improvements loan program (LWSAP), \$6 million coming from the sale of municipal bonds, and \$1.5 million coming from ARPA, the federal rescue plan funding that allows for water and sewer infrastructure upgrades.

## 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 the 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 city council is required to appropriate money into and out of this fund.
- Sale of Surplus Real Property: Pursuant to Massachusetts General Laws, when real estate is sold, the proceeds must first be used to pay any debt incurred in the purchase of the property. If no debt is outstanding, the funds “may be used for any purpose or purposes for which the city, town or district is authorized to incur debt for a period of five years or more...except that the proceeds of a sale in excess of five hundred dollars of any park land by a city, town, or district shall be used only by said city, town, or district for acquisition of land for park purposes or for capital improvements to park land” (MGL Chapter 44, Sec. 63).

- Enterprise Retained Earnings / Stabilization Fund: Enterprise operations, such as water and sewer, can maintain operating surplus to be utilized for future enterprise fund costs. These funds can be used to stabilize the user rates, apply to annual budget needs, and/or invest in capital replacement and expansion.
- Municipal Infiltration and Inflow (I/I) Fund: This is a revolving account funded by large development projects. To obtain a sewer connection permit and tie into the Revere sewer system, the developer is required to contribute a sum to this fund. The sum is determined by a calculation dependent upon the number of gallons of wastewater generated by the project daily. The calculation is ten times the daily amount of wastewater times \$1.30. Monies in this fund are utilized for sewer and drainage infrastructure improvements.
- Free Cash: Free Cash is the difference between annual revenues and expenditures and is certified by the Commonwealth each year. After certification, free cash is available for appropriation for any municipal purpose.
- Special Purpose Funds: Communities also have established numerous “Special Purpose Accounts” for which the use is restricted for a specific purpose, some of which may be investment in department facilities and equipment. There are numerous state statutes that govern the establishment and use of these separate accounts. Examples include the sale of cemetery lots and off-street parking fees accounts.

### *Special Revenue Sources*

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

- Federal Community Development Block Grant (CDBG): In 2020, as Revere’s population exceed 62,000 residents, it became a U.S. Department of Housing & Urban Development (HUD) “entitlement” community, meaning that it was eligible to receive direct funds from HUD, rather than through the Commonwealth. To secure the funds, the City must prepare a Consolidated Plan every five years outlining the City’s goals for use of the funds. In addition, an annual plan must be prepared each year.
- Massachusetts Chapter 90 Roadway Funds: Each year, the Massachusetts Department of Transportation (Mass DOT) allocates funds to cities and towns for road maintenance and construction, and equipment. The funding calculation takes into account: a) total miles of public ways, excluding state highways (calculated at \$400 per mile); b) the number of local vehicles, which is used account for intensity of road use (\$7 times # vehicles registered in the city/town divided by the number of miles of roadway); and c) local property values (deduction of 10 cents times the total aggregate property values divided by the number of miles of roadway).
- Massachusetts Department of Environmental Protection’s Dam and Seawall Repair and Removal Program: This program was created in 2013 to provide funding to municipalities to repair and remove dams, levees, seawalls, and other forms of flood control. The Dam and Seawall program offers loans at 2% interest on up to \$1 million per project, with a minimum 25% match to be provided by the municipality.
- Massachusetts Department of Environmental Protection’s State Revolving Loan Funds (SRF): The Clean Water State Revolving Loan Fund (CWSRF) provides financing for sewer and drainage projects intended to reduce sewer overflows and the Drinking Water State Revolving Loan Fund (DWSRF) provides financing to improve the quality of the drinking water system. Both programs typically offer a mix of low interest (2%) loans and grant funds. Repayment does not begin until two years after the monies have been borrowed.
- Massachusetts School Building Authority (MSBA) – The MSBA provides funding for school design and construction. Projects must be accepted into the process in response to the submission of a Statement of Interest which identifies a facility problem to be solved. Subsequently, the community must appropriate funding for schematic design and later for construction before the MSBA will commit to its share of the project. If accepted, the

MSBA determines the amount of reimbursement it will offer based upon community need, with a minimum base rate of 31%. The percent of reimbursement can then be increased based upon three factors: community income factor, community property wealth factor, and community poverty factor.

- Massachusetts Water Resources Authority (MWRA) Loan and Grant Programs: The MWRA offers two predominant forms of assistance. The Inflow and Infiltration Program (I/I) provides funding in the form of 45% grant and 55% loan to separate storm water from the sewer system. The Local Pipeline Assistance Program funds work on the water system through a ten-year, no-interest loan program. The goal of the pipeline assistance program is to address older water mains that “need to be replaced or cleaned and lined to prevent tuberculation (rust build-up), loss of disinfectant residual, and potential bacteria growth.”<sup>8</sup> Many of these pipes were constructed of unlined cast iron pipe. Just under 1/3 of pipes across the MWRA service area remain unlined; in Revere, this figure is 46%.

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

The following schedule represents the City’s five-year CIP as amended during the FY2023 budget process. This document is always evolving based upon departmental needs, available funding, and grant awards.

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<sup>8</sup> MWRA, Local Water System Assistance Program (LWSAP) For Member Communities page, <http://www.mwra.state.ma.us/comsupport/lwsap/lwsaprogram.html>, retrieved August 7, 2015.



### Commonwealth of Massachusetts: Chapter 90 Overview

Roadway projects include resurfacing and related work (the minimum for resurfacing shall be 3/4" course with a continuous length of 500') and other work incidental to the above such as:

- Preliminary engineering including state aid/consultant design agreements.
- Right-of-way acquisition.
- Shoulders.
- Side road approaches.
- Landscaping and tree planting.
- Roadside drainage.
- Structures (including bridges), sidewalks, traffic control and service facilities.
- Street lighting (excluding operating costs).
- Other purposes authorized by the department.

The municipality must provide documentation of compliance with Chapter 149, Sections 44J and 26-27F; as applicable. Additional project guidelines for Chapter 90 work voted and approved by the Board of Commissioners on September 28, 1994 Highway Construction, Preservation and Improvement Projects that Create or Extend the Life of Capital Facilities Resurfacing, Graveling, Microsurfacing, Pug Mill Mix (cold mix), Chip Stone Seal, Oil and Stone, Infrared Repairs (in connection with surface treatments), Recycled Aggregate Pavement, Rip Rap, Fabric, Crack Sealing, Drainage, Intersections, Shoulders, Guardrails, Sidewalks, Footbridges, Berms and Curbs, Traffic Controls and Related Facilities, Right of Way Acquisition, Street Lighting (excluding operating costs and decorative enhancements), Construction, Direction and Warning Signs (must comply with MUTCD), Bridges, and Tree Planting/Landscaping in association with a project.

#### *Projects and Uses*

Bikeways, Salt Sheds, Garages (construction and additions) for storage of road building equipment. Bikeways and Public use of off- street parking facilities related to mass transportation, a facility with bus or rail services. Engineering services and expenses related to highway and mass transportation purposes. Pavement management systems, development, and maintenance.

#### *Road Building Machinery, Equipment and Tools*

Care, repair, and storage must be project related and submitted on the same project request form. Purchase, replacement and long- term lease of road building machinery, equipment and tools that must remain the property of the municipality. Long-term lease will be reimbursed once annually for the construction season.

#### *Road Building Equipment*

Air Compressor, Asphalt Hot Box, Backhoe, Berm Machine, Catch Basin Cleaner, Chipper, Wood & Brush, Chain Saw, Clam or Dragline, Compactor, Concrete, Floor Trowel, Concrete Mixer, Crack Sealer, Crane, Excavator, Generator, Grader, Gradall, Infrared Machine, Jackhammer, Lab Testing Equipment, Loader, Pavement Breaker, Paver, Pump, Roller, Spreader for Chip Seal Project, Striper, Survey Equipment, Sweeper, Tools, Tractor, Trailer, Trencher, Truck, Minimum 27,000 Pounds, Welder.

## State Revolving Fund

Each June, the Division of Municipal Services (DMS) launches a solicitation of proposals for SRF financial assistance for the next calendar year. The applications, called Project Evaluation Forms, along with supporting documentation, are due by the August deadline noted in the solicitation. The information provided in the PEF allows the Division to rate and rank projects based upon the severity of the problem being addressed and the appropriateness of the solution described. Some local governments submit the PEFs themselves, but most applicants engage environmental consulting companies that are familiar with the condition of the local infrastructure and with the SRF financing process.

The proposals selected to receive SRF financing are published in the fall on the Draft Intended Use Plan IUP. The IUP lists proponents, project name and cost, for the selected projects. Following a 30-day public comment period, the IUP is finalized, typically with some additional projects added. As dictated by Congress, only projects listed on an IUP may receive SRF financing.

## SRF Clean Water Program - Overview

This program is designed to provide a low-cost financing method that communities can take advantage of to make sure they are meeting water-quality standards.

The program emphasizes:

- Watershed management priorities
- Stormwater management
- Green infrastructure

One major goal of the program is to encourage communities to undertake projects with meaningful water quality and public health benefits and which address the needs of the communities and the watersheds.

## Eligible Projects

Funding is available for the planning and construction of projects including:

- CSO mitigation
- New wastewater treatment facilities and upgrades of existing facilities
- Infiltration/inflow correction
- Wastewater collection systems
- Nonpoint source pollution abatement projects, such as:
  - Landfill capping
  - Community programs for upgrading septic systems (Title 5)

- Brownfield remediation
- Pollution prevention
- Stormwater remediation

In addition, non-structural projects are eligible for SRF funding, such as:

- Green infrastructure planning projects for nonpoint source problems which are consistent with the MassDEP's Nonpoint Source Management Plan and that identify pollution sources and suggest potential remediation strategies.
- An enhanced loan subsidy is also available for certain wastewater nutrient management projects.

#### SRF Drinking Water Program - Overview

This program provides low-cost financing to help community public water suppliers comply with federal and state drinking water requirements.

The program's goals are to protect public health and strengthen compliance with drinking water requirements, while addressing the Commonwealth's drinking water needs, through affordability and proper watershed management priorities.

#### Eligible Projects

You can receive financial assistance for the engineering, design, and construction of drinking water projects, such as new wastewater treatment facilities that protect public health and improve compliance with federal and state drinking water regulations.

Eligible projects include:

- new and upgraded drinking water treatment facilities.
- projects to replace contaminated sources, new water treatment, or storage facilities.
- consolidation or restructuring of water systems.
- projects and system activities that provide treatment, or effective alternatives to treatment, for compliance with regulated health standards, such as the Surface Water Treatment Rule.
- installation or replacement of transmission or distribution systems.

Ineligible projects include:

- Dams
- Purchase of water rights
- Reservoirs, lab fees
- Fire protection projects
- Other non-capital expenses

### Program Details

To be considered for funding, a public water supplier must complete a project evaluation form (PEF) during the project solicitation period in May. The application requires thorough information showing the project's significant benefits to public health or drinking water quality, local funding authorization, and a commitment that the borrower can file a timely loan application. MassDEP will rank the projects using a rating system which assigns points based on various criteria.

These criteria include the extent to which the project:

- Eliminates or mitigates a public health risk
- Is necessary to achieve or maintain compliance with applicable drinking water quality requirements
- Is affordable to users in the service area
- Consolidates or restructures a public water system
- Implements, or is consistent with, watershed management plans (or addresses a watershed priority) and is consistent with local and regional growth or infrastructure plans

The current subsidy level is provided via a 2% interest loan. The Program will operate with approximately \$125-\$150 million in financing annually.

### Readiness to Proceed

Readiness to proceed is a central theme for SRF financing. Proponents must secure local borrowing authorization of the cost of the project by June 30 of the IUP year. Proponents must complete and submit a Loan application with buildable plans and specifications, by Oct 15 of the same year. Once a proposal is approved by DMS, the proponent has 6 months to initiate construction. Proposals that do not meet those deadlines may be removed from the IUP and replaced by a lower ranked project which is ready to proceed.

### SRF Administration

DMS administers the SRF program in partnership with the Massachusetts Clean Water Trust. DEP's role is to oversee the project, while CWT oversees the financial aspects. DMS and CWT conduct Borrowers' Meetings annually, at the four MassDEP regional offices. At those meetings, the two agencies walk borrowers through the SRF administrative processes and allow for Q&A interaction between SRF and the audience. DMS and CWT strongly encourage new borrowers to attend the session nearest them.

DMS staff reviews Loan applications to ensure that the applicant has developed a suitable project plan which will address the problem described in the PEF. Design plans and specifications, environmental or building permits, and federal program requirements must be satisfied, for the project to receive an SRF loan. The Division then certifies the completed application to the Clean Water Trust, initiating the formal financing offer, and setting the project bidding process in motion.

CWT will subsequently execute interim financing agreements and later the permanent loan documents, then will work with the Borrowers through the following years to insure timely repayment and management of accounts.

#### Bidding and Construction

SRF financed projects are owned and managed locally. DEP's oversight role is to ensure that the project is eligible for SRF financing to the maximum extent possible, within SRF requirements. DMS will therefore review project bid documents before they are published, and then inform the Borrower that the bid language conforms to SRF requirements. If there are ineligible costs in the bid, DMS will so inform the Borrower, before the local bid is published.

Once the Borrower receives good bids, a copy of the executed construction contract, the construction services contract, certain administrative costs and a 5% contingency are combined as the basis for the loan amount. DMS will develop a regulatory agreement committing to the loan amount, the rate, and the term, while detailing the Division's and the owners' responsibilities to oversee the project during construction and through to completion.

#### Interim Financing

CWT has interim financing available for SRF borrowers. CWT charges 0% interest on the interim loans, saving the borrowers the interest costs associated with Bond Anticipation Notes. The proceeds of the interim loan are available to the Borrower to pay its consultants and contractors in a timely manner. DEP and CWT work aggressively to process the requisitions for the interim financing, within five business days of receipt.

#### Permanent Financing

Approximately once per year, the CWT converts outstanding interim loans into permanent loans, for projects at or near completion. The CWT will notify all interim borrowers of the conversion and will work with borrowers to formulate the loan repayment schedule and terms. The standard terms are 2% interest for 20 years, though 30-year repayment periods are available with interest rates inching up to 2.4%. Certain projects that are intended to address nutrient pollution are possibly eligible for 0% interest, under state law.

## Local Water System Assistance Program (LWSAP) Massachusetts Water Resources Authority

MWRA's Local Water System Assistance Program (LWSAP) provides a total of \$725 million in interest-free loans to member water communities to perform water system improvement projects. Community loans are repaid to MWRA over a 10-year period. The program's goal is to improve local water system pipeline conditions to help maintain high water quality from MWRA's treatment plant through local pipelines to customers' taps. There have been three Phases of MWRA Community Water Loans:

- Phase 3 Water Loan Program from FY18 through FY30 at \$293 million.
- Phase 2 Water Loan Program from FY11 through FY23 at \$210 million.
- Phase 1 Water Loan Program completed in FY13 at \$222 million.

### *Allocation of Loan Funds to Member Communities*

The LWSAP budget is allocated among 47-member water communities (44 metro-Boston/metro-west water communities and three Chicopee Valley Aqueduct water communities). Please see the links to the tables "LWSAP Allocation and Funding Utilization by Community" which are updated periodically. For communities that are partially served by MWRA, their allocation is prorated based on the percent use of MWRA water. Distribution of Program funds is spread over a multi-year period as noted above. Each community's annual allocation is restricted to the larger of (1) 10 percent of their total allocation or (2) \$500,000. If not utilized each year annual allocations roll-over and accumulate up to the community's total allocation. The annual allocation restrictions are intended to limit MWRA loan distributions. The Phase 2 LWSAP Loan funds will sunset at the end of FY23.

### *Eligible Project Costs*

Applications for financial assistance are due to MWRA at least one month prior to the quarterly distribution date. Binding commitments to provide financial assistance for local water projects will be issued by the MWRA in the form of a financial assistance and loan agreement subject to the availability of funds. The loan agreement will incorporate an opinion from the community's bond counsel stating that the loan is a valid general obligation of the municipality. Financial assistance will be distributed quarterly, on or about: February 15, May 15, August 15, and November 15. The financial assistance award will be transferred into a Massachusetts Municipal Depository Trust (MMDT) account established by the community. All financial assistance funds, together with the earned interest from the MMDT account, will be applied to the cost of approved community water system rehabilitation projects. The interest-free loan will be repaid to the MWRA over a ten-year period, beginning one year after the original quarterly funding distribution date.

Local projects that rehabilitate water distribution systems, improve water quality, and/or enhance system efficiency are eligible for MWRA financial assistance. All project costs incurred on or after January 1, 2010 will be considered for eligibility in an application under the LWSAP. Communities may utilize 100 percent of their LWSAP funding allocation on water quality-based projects, as listed below:

- Replacement or abandonment of unlined water mains.
- Sliplining of unlined water mains.
- Water main cleaning and lining of unlined water mains.
- Replacement or abandonment of asbestos cement pipe or other water pipeline work performed for water quality purposes.
- Identification and replacement of water service connections constructed of lead pipe, lead-lined pipe, brass pipe or other services in poor condition.
- Identification and replacement of water service connections with lead gooseneck connections and galvanized (or other material) service line pipe connected via a lead gooseneck.
- Looping of dead-end water mains.
- Water valve and hydrant installation or replacement.
- Water storage tank installation, rehabilitation, or replacement.
- Engineering planning, design and construction services associated with the above items.

To provide communities with some flexibility regarding water system rehabilitation needs, additional community projects (known as "tier two" projects) that target water system efficiency are also eligible for LWSAP loan funding. To emphasize the Program's goal of improving water quality, there shall be a direct correlation between the maximum amount of LWSAP funds that may be used for tier two projects and the percentage of lined water main miles in each community. Specifically, the amount of LWSAP funds that may be used for tier two projects shall be restricted to the percent of lined water main miles times the community's total LWSAP allocation. Tier two eligible projects include:

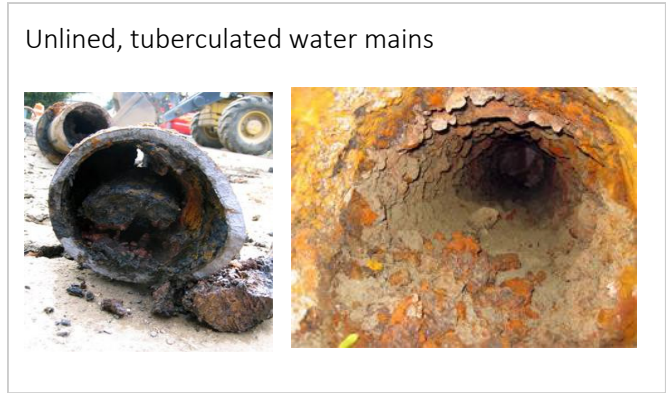
- Water meter purchase and installation.
- Water meter reading system purchase and installation.
- Water booster pump station installation and/or upgrades.
- GIS mapping and system modeling.
- Engineering planning, design and construction services associated with the above items.

#### *Program Benefits*

MWRA's goal in providing financial assistance to member communities is to improve local water systems to help maintain high quality water as it passes from MWRA's facilities through local pipelines to customers' taps. Continued improvement of local water systems is a critical element of

MWRA's Integrated Water Supply Improvement Program. Older water mains, particularly those constructed of unlined cast-iron pipe, need to be replaced or cleaned and lined to prevent tuberculation (rust build-up), loss of disinfectant residual and potential bacteria growth. To date, about 26 percent of local distribution systems remain unlined; representing a regional need of about \$1.4 billion for future water main rehabilitation. The LWSAP continues the efforts of MWRA's \$30 million pilot distribution system rehabilitation program (FY98-99) and the \$222 million Local Pipeline Assistance Program (FY00-13) that have previously provided water system loans to communities.

To ensure pipeline improvements, MWRA annually rehabilitates portions of the regional network of larger pipelines that distribute water to member community systems and provides financial assistance for local water system improvements. At present, the regional water system consists of about 74% lined water pipe. Since 1998, MWRA has provided local communities \$486 million in interest-free loans to fund 571 miles (about 8%) of community water main cleaning and lining or water main replacement projects.



*Participating Water Communities*

MWRA has a total of 52 water communities (with Dedham/Westwood Water District counted as one), of which 47 are allocated loan funds under the Local Water System Assistance Program. The five communities ineligible for LWSAP loan funds are special cases, as follows: Clinton, Leominster (emergency only), and Worcester (emergency only), that receive untreated water from the Wachusett Reservoir; Cambridge, that receives water on an emergency-only basis; and Lynn, that receives water for the GE plant only.



*Phase 1 - Local Pipeline Assistance Program is Complete*

MWRA's Phase 1-Local Pipeline Assistance Program ("LPAP") was completed in June 2013, with the distribution of \$222 million in interest-free loans to MWRA water communities to perform local water main rehabilitation projects.

*Sample Projects that have Received Local Water System Funding*

Many local projects that receive MWRA Local Water System Financial Assistance funding include a combination of water, sewer, drain and roadway reconstruction. For these multifaceted projects, water system loan funding is prorated based on the percentage of eligible water system work. A typical pipeline project is shown below.

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Typical Pipeline Replacement Project - West Roxbury, MA

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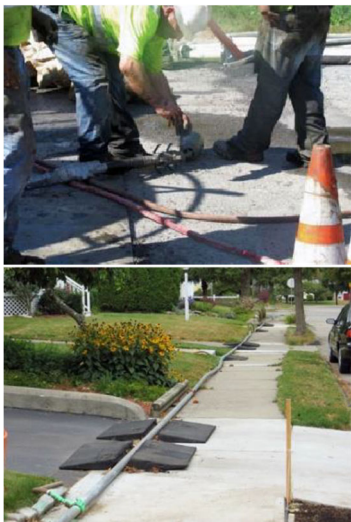


Many local projects that receive MWRA Local Water System Financial Assistance funding utilize water pipeline cleaning and lining construction technology to cost effectively rehabilitate older cast iron pipe to a condition that will provide decades of additional service life. This construction method does not require an open excavation along the entire length of the pipeline. Instead, small excavation pits are used to access the existing pipe. A typical pipeline rehabilitation cleaning and lining project with temporary water piping is shown below.

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Pipeline Rehabilitation Cleaning and Lining - Norwood

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Some local projects that receive MWRA Local Water System Financial Assistance funding have employed trenchless construction technology. For example, a project in Milton, MA used pipe bursting and new pipe pull-through to avoid open trench construction impacts to a wetland area.

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### Milton Pipe Bursting Project

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Some local projects that receive MWRA Local Water System Financial Assistance funding have included the replacement of lead water service lines. In March 2016, the MWRA Board of Directors approved an enhancement to the Local Water System Assistance Program to provide up to \$100 million in 10-year interest-free loans to communities solely for efforts to fully replace lead service lines.

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### Lead Service Replacement Projects

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## Community Support Program: Infiltration/Inflow Local Financial Assistance

### Massachusetts Water Resources Authority

MWRA's I/I Local Financial Assistance Program provides \$760 million in grants and interest-free loans to MWRA sewer communities to perform local infiltration and inflow "I/I" reduction and sewer rehabilitation. Funds are approved for distribution through Fiscal Year 2030.

In June, 2018, on recommendation of the MWRA Advisory Board, the MWRA Board of Directors approved a \$300 million addition to the community Infiltration/Inflow Local Financial Assistance Program for FY19-30.

Program enhancements include:

- Addition of Phase 11 and 12 funds (\$100 million per Phase)
- Phase 11 and 12 funds distributed as 75% grant and 25% interest-free loan
- Addition of \$100 million Phase 13 funds that are a loan only allocation
- Loan repayment over ten (10) years
- 90-day notification to MWRA for community applications exceeding \$2 million
- Continuation of projected 3-year community spending plan

Eligible projects are detailed in the Program Guidelines and include:

- Pipeline Replacement
- Public and Private Inflow Source Removal
- I/I Reduction Planning
- Sewer Rehabilitation Construction
- Engineering Design
- Engineering Services During Construction

### PROJECT BENEFITS

MWRA's I/I Local Financial Assistance Program was initiated in May 1993 to provide funding to member sewer communities to perform I/I reduction and sewer system rehabilitation projects within their locally owned collection systems.

This program is a critical component of MWRA's Regional I/I Reduction Plan. Specifically, local sewer system rehabilitation projects are intended to at least offset ongoing collection system deterioration thus preventing a net increase in regional I/I. In the long-term, system rehabilitation should

result in lower I/I, which will allow for future increases in sanitary flows (residential, commercial, industrial, and institutional) without a net increase in total wastewater flow. The program fosters efficient operation and maintenance of local sewer systems.

#### HOW FUNDS ARE ALLOCATED AND DISTRIBUTED

I/I Local Financial Assistance Funds are allocated to member sewer communities based on their percent share of wholesale sewer charges. For grant/loan funds remaining under Program Phases 7/8, member communities receive a 45% grant and a 55% interest-free loan. The loan is repaid to MWRA over a 5-year period beginning one year after distribution of the financial assistance.

For grant/loan funds under Program Phases 9 through 12, member communities will receive a 75% grant and a 25% interest-free loan. The loan will be repaid to MWRA over a 10-year period beginning one year after distribution of the financial assistance. Communities are required to exhaust their remaining earlier phase funds prior to becoming eligible for distribution of later phase funds. Phase 10 and 11 funds become available to a community in the fiscal year following the distribution of half of its Phase 9 funds. Phase 12 funds became available to a community in the fiscal year following the distribution of half of its Phase 11 funds. The allocation of Phase 11 through 13 funds are based upon each community's percent share of the FY19 wholesale sewer charges.

#### APPLICATIONS OVER \$2 MILLION ARE SUBJECT TO A 90-DAY NOTIFICATION

The I/I Local Financial Assistance Guidelines require communities to submit completed financial assistance applications at least 30 days prior to the target funding distribution date. For Phase 9 through 13 funds, community funding applications that exceed \$2 million are subject to a 90-day notification period prior to the target distribution date. The completed funding application is still due to MWRA 30-days prior to the target distribution date. However, the extended notification period for large funding applications will assist MWRA in budgeting for the Program and management of its Construction Fund. Based on the combined impact of each quarter's community funding assistance applications, MWRA's Executive Director is authorized to waive the 90-day notification rule on a case-by-case basis.

#### COMMUNITY PROJECTED SPENDING PLAN

Beginning in March 2015, MWRA staff (with assistance from the Advisory Board) has surveyed the communities each spring to develop 3-year rolling projected spending plan for Phase 9 through 13 funds. Community projections for the first year should be as close to actual as possible, with the second and third year being planning estimates. The goal will be to provide the best available information to the MWRA Budget Department in early May to assist in finalizing MWRA's annual CIP.

## BACKGROUND ON INFILTRATION AND INFLOW

Wastewater discharged by member sewer communities to MWRA is influenced by seasonal and wet-weather conditions related to infiltration and inflow (I/I). I/I is extraneous water that enters all wastewater collection systems through a variety of sources. I/I, as well as stormwater from combined sewers, reduce sewer system capacity that would otherwise be available to transport sanitary flow.



Infiltration into a sanitary sewer

Infiltration is groundwater that enters the collection system through physical defects such as cracked pipes/manholes or deteriorated joints. Typically, many sewer pipes (as well as private service laterals connecting homes and businesses) are below the surrounding groundwater table. Therefore, leakage into the sewer (infiltration) is a broad problem that is difficult and expensive to identify and reduce.





Inflow into a manhole

Inflow is extraneous flow entering the collection system through point sources and may be directly related to storm water run-off from sources such as roof leaders, yard and area drains, basement sump pumps, manhole covers, cross connections from storm drains or catch basins, drains from springs and swampy areas, leaking tide gates, etc.



Private inflow from a sump pump

Inflow causes a rapid increase in wastewater flow that occurs during and after storms. The volume of inflow entering a collection system typically depends on the magnitude and duration of a storm event, as well as related impacts such as snowmelt and storm tides.

## TYPICAL SEWER SYSTEM REHABILITATION PROJECTS

Internal television inspection of sewers is performed to identify sewer defects and I/I. The photos below show a technician remotely operating a TV inspection camera inside a sewer pipe. In the second photo, groundwater infiltration into the sewer pipe is viewed through the video from the TV inspection camera.

Smoke testing of sewers is performed to identify direct and indirect stormwater connections to a separate sewer system. Smoke is blown into the sewer system filling the pipes. Smoke escapes through direct or indirect connections which can identify catch basins or area drains improperly connected to a separate sewer system. The photos below show catch basins connected to the sewer system identified through smoke testing.

Sewers and sewer manholes that are in poor physical condition are often replaced using open-cut construction. The three photos below show sewer and manhole replacement in an area near a salt marsh with high groundwater.

Sewer rehabilitation using a cured-in-place pipe-liner is one of many “trenchless” technologies for extending the service life of sewers and eliminating groundwater infiltration. The photos below show installation of cured-in-place pipe and a finished lined pipe.

Sewer manholes located in wetland areas, low areas subject to flooding, or salt marshes are more susceptible to physical defects that may allow inflow to enter the sewer system. Winter freeze-thaw cycles can be damaging to sewer manhole structures. The use of geographic information system (GIS) mapping can be particularly effective in identifying sewer structures located in low lying areas. These structures can then be prioritized for periodic inspection. The three photos below show a defective sewer manhole in a wetland area before and after rehabilitation.

Basement sump pumps and roof downspouts directly connected to the sewer (via house or building plumbing) can be significant sources of inflow. These direct connections are not allowed in areas served by separate sanitary sewers. They can be identified through community house-to-house inspection surveys. The first two photos below are typical examples of basement sump pumps connected to house plumbing. The third photo is an example of a roof downspout routed into the building basement where it connects to the house plumbing.



**City of Revere**  
**Five Year Capital Improvement Plan - General Fund**  
**Fiscal Years 2022 - 2026**

CAPITAL REQUEST	Requested FY 2022	PROPOSED FUNDING SOURCE	Requested FY 2023	Requested FY 2024	Requested FY 2025	Requested FY 2026
<b>Vehicle/Equipment Acquisition (Including I.T.)</b>						
Mayor - New Mobile City Hall Vehicle	\$ 55,000	CIP Stab Fund				
City Hall - Shuttle Van	\$ 80,000	CIP Stab Fund	\$ 80,000			
I.T. - Replacement of Technology Systems (Citywide - non school)	\$ 75,000	ARPA Funds	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
I.T. - Infrastructure	\$ 100,000	ARPA Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Police - Equipment (cruisers)	\$ 65,000	CIP Stab Fund	\$ 65,000	\$ 135,000	\$ 140,000	\$ 140,000
Police - Equipment (Command vehicle/ Ford Expedition)	\$ -	CIP Stab Fund	\$ 35,000			
Police - Equipment (Command vehicle/ Ford Expedition)		OFS - Towing Fees	\$ 50,000			
Police - Equipment (Tasers)	\$ -	CIP Stab Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Police - Equipment ~ Mobile Radio Replacement	\$ 75,000	CIP Stab Fund	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
Police - Equipment Crime Prevention Cameras	\$ -	CIP Stab Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Police - Equipment ~ Firearms (Replace/Upgrade)	\$ 25,000	CIP Stab Fund	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000
Fire - Equipment ~ Mobile Radio Replacement	\$ 50,000	Grant - UASI				
Fire - Equipment ~ Mobile Radio Replacement		CIP Stab Fund		\$ 50,000	\$ 50,000	\$ 50,000
Fire - Equipment ~ All Band Portable Radio Replacement for Command Staff	\$ 75,000	CIP Stab Fund	\$ 25,000	\$ 50,000		
Fire - Equipment ~ Apparatus Mobile Radio Replacement		CIP Stab Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Fire Department - Administrative Vehicles	\$ 70,000	CIP Stab Fund				\$ 70,000
Fire Department - Operations Support Vehicle		CIP Stab Fund		\$ 50,000		
Fire - Equipment ~ Building Improvements/Door Access Control		Grant - UASI	\$ 50,000			
Fire Department - Equipment ~ Turnout Gear/Fire Protection Equipment	\$ 75,000	CIP Stab Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Fire Department - Equipment ~ Hoses/Nozzles/Firefighting Equipment	\$ 50,000	CIP Stab Fund	\$ 25,000	\$ 25,000		
Fire Department - Equipment ~ SCBA		CIP Stab Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire Department - Equipment ~ Fire Alarm Repairs - Citywide	\$ 25,000	CIP Stab Fund	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire Department - EOC		Grant - UASI	\$ 92,500			
Fire Department - Equipment - Turnout Gear dryer equipment (3)		Grant - DFS	\$ 33,000			
Fire Department - Equipment SCBA Compressor		Grant - FEMA AFG	\$ 70,000			
Fire Department - Municipal Alarm Circuit Extension		CIP Stab Fund		\$ 100,000		
Fire Department - Emergency Backup Generator (Central Fire)		CIP Stab Fund	\$ 25,000			
Fire Department - Emergency Backup Generator (Central Fire)		Grant - UASI	\$ 27,500			
Fire Department - High Water Rescue Vehicle		Grant - UASI	\$ 190,000			
Fire Department - Pumper ~ Engine 3 - replacement (\$750k)	ongoing	Bonded				
Fire Department - Pumper ~ Engine 5 - replacement (\$750k)	ongoing	Bonded				
Fire Department - Engine 2 (Point of Pines)		Bonding		\$ 750,000		
Fire Department - Ladder 1 replacement		Bonding			\$ 1,500,000	
Fire Department - Refurbish reserve apparatus Engine 3 or 5				\$ 350,000		
Fire Department - Engine 4 Replacement						\$ 750,000
Fire Department - Ladder/Pumper Repairs	\$ 100,000	tdb				
Library - Vehicle (Bookmobile)		Free Cash	\$ 100,000			
Parking Department - Vehicles		CIP Stab Fund	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000
DPW - Vehicles (4x4 Silverado Crew Cab with plow/sander )		Free Cash	\$ 75,000	\$ 55,000	\$ 60,000	\$ 60,000
DPW - Paving Roller Truck with Trailer		Free Cash	\$ 40,000			
DPW - Ventrex sidewalk snow plow		Free Cash	\$ 50,000			
DPW - International Dump Truck with Plow (4 wheel drive)		Bonding		\$ 475,000		\$ 475,000
DPW - Street Sweeper Replacement	in house/contract	Bonding		\$ 300,000		
DPW - Backhoe Replacement (\$125k)	\$ 175,000	Bonded				
DPW - Loader Replacement		Bonding		\$ 225,000		
<b>Subtotal: Equipment Acquisition</b>			<b>\$ 1,543,000</b>	<b>\$ 3,180,000</b>	<b>\$ 2,340,000</b>	<b>\$ 2,135,000</b>

**City of Revere**  
**Five Year Capital Improvement Plan - General Fund**  
**Fiscal Years 2022 - 2026**

CAPITAL REQUEST	Requested FY 2022	PROPOSED FUNDING SOURCE	Requested FY 2023	Requested FY 2024	Requested FY 2025	Requested FY 2026
<b>Parks and Open Space</b>						
Schools/DPW/Parks & Recreation - High School Turf Field Replacement		APRA funds	\$ 475,000			
Schools/DPW/Parks & Recreation - High School Turf Field Lighting		tbd		\$ 250,000		
DPW - Playground Equipment replace/repairs	\$ 50,000	CIP Stab Fund	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000
DPW - Open Space - Tree Planting and Removal	\$ 50,000	CIP Stab Fund	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000
Planning - New Tree Plantings, Maintenance and associated repairs to sidewalks		CDBG Funds	\$ 125,000			
Planning - Citywide Tree Inventory and Planting		Grant - DCR Urban Forestry	\$ 40,000			
Planning - Park Renovations (matching funds)	\$ 50,000	CIT Funds	\$ 80,000			
Planning - Pocket Park Renovations		CDBG Funds	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Parks & Recreation - Field Maintenance/Repairs @ St. Mary's Fields (3 total)	\$ 85,000	CIP Stab Fund				
Parks & Recreation - Ball Field Maintenance Equipment	\$ 40,000	Special Revenue Grant				
<b>Subtotal: Parks and Open Space</b>			<b>\$ 795,000</b>	<b>\$ 375,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>
<b>Public Buildings and Facilities</b>						
Police - Building Maintenance/Upgrades/Repairs	\$ 50,000	Special Rev - Bldg Repairs				
Fire - Building Maintenance/Upgrades/Repairs	\$ 50,000	Special Rev - Bldg Repairs				
All Municipal Buildings - Maintenance/Upgrades/Repairs		OFS - Tornado Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
School/MSBA - Beachmont School Boilers (City Share @ 23% of \$1.5m estimate)	\$ 350,000	Bonding				
School/MSBA - Beachmont School Boilers (MSBA Share @ 77% of \$1.5m estimate)	\$ 1,150,000	MSBA Grant				
School/MSBA - Lincoln School Windows (City Share @ 23% of \$3.0 m estimate)	\$ 700,000	Bonding				
School/MSBA - Lincoln School Windows (MSBA Share @ 23% of \$3.0 m estimate)	\$ 2,300,000	MSBA Grant				
City/School - Purchase of Wonderland		Bonding			\$ 30,000,000	
School - New High School (Construction - City Share @ 58% of \$384m estimate )		Bonding				\$ 222,720,000
School - New High School (Construction - MSBA Share @ 42% of \$384m estimate )		MSBA Grant				\$ 161,280,000
City/School - Renovations - McKinley School		ESSER Grants		\$ 6,900,000		
City/School - Renovations - McKinley School		Repurpose of Bonds		\$ 1,300,000		
City Hall - Weatherization Measures		Grant - Green Communities	\$ 100,000			
City Hall - Light Fixtures		Grant - Green Communities	\$ 90,000			
Senior Center - Building Repairs - Replace Front Ramp and Stairs		CDBG Funds		\$ 150,000		
Senior Center - Building Repairs - Design/Construct HP Ramp - rear of building		tbd		\$ 100,000		
Senior Center - Building Repairs - Fire Escape from 2nd floor		tbd		\$ 150,000		
Senior Center - Basement repairs to increase area for Senior Center activities		tbd			\$ 75,000	
Senior Center - Envelope - Repair Bricks/Repair facia & cornice, doors and windows		tbd			\$ 150,000	
Winthrop Ave Former Fire Station - 929 Winthrop Ave. - Adaptive Reuse Study		Community Investment Trust	\$ 25,000			
DPW - Repairs to Public Stairways (\$1.4m)	ongoing	Bonded				
DCR - Facility	ongoing	Bonded				
DPW - Facility (\$22.5m bond + \$2.5m bond contingency)	ongoing	Bonded		\$ 2,500,000		
Point of Pines Fire Station (\$9.2m bond issued)	ongoing	Bonded				
<b>Subtotal: Public Buildings and Facilities</b>			<b>\$ 365,000</b>	<b>\$ 11,250,000</b>	<b>\$ 30,375,000</b>	<b>\$ 384,150,000</b>

**City of Revere**  
**Five Year Capital Improvement Plan - General Fund**  
**Fiscal Years 2022 - 2026**

CAPITAL REQUEST	Requested FY 2022	PROPOSED FUNDING SOURCE	Requested FY 2023	Requested FY 2024	Requested FY 2025	Requested FY 2026
<b>Roadways and Sidewalks</b>						
DPW - Street & Sidewalk Repairs (pavement management & 311/small repairs) @ \$5m	\$ 5,000,000	<b>Bonded</b>				
DPW - Full Depth Repavement Program - Chapter 90	\$ 800,000	<b>Special Rev - Chap 90</b>	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Planning - Street Repairs (Transportation Network Infrastructure Fund)	\$ 25,000	<b>Special Rev - Trans Network</b>	\$ 75,000	\$ 125,000	\$ 125,000	\$ 125,000
Planning - ADA Sidewalk Repairs (Complete Streets)		<b>CDBG Funds</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Planning - Route 1A South - Planning and Engineering		<b>Grant - MassWorks</b>	\$ 750,000			
<b>Subtotal: Roadways and Sidewalks</b>			<b>\$ 1,675,000</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>
<b>Total - General Fund Capital Expenditures</b>						
			<b>\$ 4,378,000</b>	<b>\$ 15,780,000</b>	<b>\$ 33,815,000</b>	<b>\$ 387,385,000</b>

**City of Revere**  
**Five Year Capital Improvement Plan - Water and Sewer Enterprise Fund**  
**Fiscal Years 2022 - 2026**

CAPITAL REQUEST	FY2022	FUNDING SOURCE	FY2023	FY2024	FY2025	FY2026
<b>Water/Sewer Vehicle &amp; Equipment Acquisition</b>						
GapVax Excavator		Retained Earnings		\$ 650,000.00		
Water/Sewer Utility Body Pickup		Retained Earnings		\$ 75,000.00		\$ 75,000.00
Water/Sewer Crew Cab Pickup	\$ 50,000.00	Retained Earnings				
Water Meter Van		Retained Earnings			\$ 40,000.00	
Water/Sewer Utility Van (Silverado C-4500 with under deck compressor)		Retained Earnings		\$ 140,000.00		
Crane Truck		Retained Earnings			\$ 275,000.00	
Wheeled Mini Excavator/Bobcat		Retained Earnings		\$ 125,000.00		
<b>Subtotal: Vehicle &amp; Equipment Acquisition</b>	<b>\$ 50,000.00</b>		<b>\$ -</b>	<b>\$ 990,000.00</b>	<b>\$ 315,000.00</b>	<b>\$ 75,000.00</b>
<b>Water Infrastructure</b>						
Hydrant and Gate Replacement and Maintenance - Citywide	\$ 250,000.00	ARPA Funding	\$ 500,000.00	\$ 250,000.00	\$ 250,000.00	\$ -
Hydrant and Gate Replacement and Maintenance - Citywide		Retained Earnings		\$ 250,000.00	\$ 250,000.00	\$ 500,000.00
Water Systems Improvements - Taft/Argyle/Ellerton/York/Beverly St.	\$ 1,110,000.00	MWRA LWSAP Program				
Water Main Replacement - Engineering - Citywide		MWRA LWSAP Program	\$ 531,500.00	\$ 531,500.00	\$ 531,500.00	\$ 531,500.00
Water Main Replacement - Construction - Citywide	\$ 3,000,000.00	Bonding	\$ 6,000,000.00	\$ 6,000,000.00	\$ 6,000,000.00	\$ 6,000,000.00
Water Main Replacement - Citywide	\$ 1,000,000.00	ARPA Funding	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
<b>Subtotal: Water Infrastructure</b>	<b>\$ 5,360,000.00</b>		<b>\$ 8,031,500.00</b>	<b>\$ 8,031,500.00</b>	<b>\$ 8,031,500.00</b>	<b>\$ 8,031,500.00</b>
<b>Sewer Infrastructure &amp; Storm Water Management</b>						
Phase 12 Construction - I/I, IDDE, Pump Station and Drainage	\$ 5,500,000.00	Bonding - SRF Funds				
Phase 13 Investigations - I/I, IDDE, Pump Station and Drainage	\$ 1,500,000.00	Bonding - SRF Funds				
Phase 13 Construction - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds	\$ 12,000,000.00			
Phase 14 Investigations - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds	\$ 1,200,000.00			
Phase 14 Construction - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds		\$ 3,000,000.00		
Phase 15 Investigations - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds		\$ 1,000,000.00		
Phase 15 Construction - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds			\$ 3,000,000.00	
Phase 16 Investigations - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds			\$ 1,000,000.00	
Phase 16 Construction - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds				\$ 3,000,000.00
Phase 17 Investigations - I/I, IDDE, Pump Station and Drainage		Bonding - SRF Funds				\$ 1,000,000.00
Program Management - Eligible Sewer Infrastructure/Storm Water Mgmt	\$ 300,000.00	MWRA I/I Program			\$ 900,000.00	\$ 300,000.00
Program Management - Ineligible Sewer Infrastructure/Storm Water Mgmt	\$ 100,000.00	Retained Earnings		\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
MWRA: Inflow/Infiltration Program - Phase 8 & 9	\$ 2,175,000.00	MWRA I/I Program				
MWRA: Inflow/Infiltration Program - Phase 10		MWRA I/I Program	\$ 500,000.00		\$ 1,053,000.00	
MWRA: Inflow/Infiltration Program - Phase 11		MWRA I/I Program			\$ 1,970,000.00	
MWRA: Inflow/Infiltration Program - Phase 12		MWRA I/I Program			\$ 1,970,000.00	
MWRA: Inflow/Infiltration Program - Phase 13		MWRA I/I Program				\$ 1,970,000.00
Point of Pines Drain Station - Pump #2	\$ 115,000.00	Retained Earnings				
Point of Pines Drain Station - Outfall Dredging - Design		Retained Earnings	\$ 25,000.00			
Point of Pines Drain Station - Outfall Dredging - Construction		Retained Earnings		\$ 200,000.00		
Point of Pines Drain Station - Pump #1		Retained Earnings		\$ 150,000.00		
Stormwater/Sewerage Bypass Trailer Pumps		Retained Earnings				
Sargent Street/Trifone Brook Infrastructure Improvements - Design	\$ 465,000.00	Bonding - SRF Funds				
Sargent Street/Trifone Brook Infrastructure Improvements - Construction		Bonding		\$ 5,000,000.00		
Liberty Ave Drainage - Design		Retained Earnings	\$ 65,000.00			
Liberty Ave Drainage - Construction		Bonding		\$ 1,000,000.00		
Sherman St./Griswald Park Infrastructure Improvements - Design	\$ 50,000.00	Inflow/Infiltration Fund				
Sherman St./Griswald Park Infrastructure Improvements - Construction		Bonding	\$ 1,500,000.00			
Festa & Nell Road Drainage Improvements - Design	\$ 35,000.00	Bonding - SRF Funds				
Festa & Nell Road Drainage Improvements - Construction		Bonding			\$ 350,000.00	
Fenno/Penn Drainage Improvement - Design/Construction	\$ 150,000.00	Retained Earnings				
Library/Sewell neighborhood - Drainage Improvements - Design		Bonding	\$ 350,000.00			
Library/Sewell neighborhood - Drainage Improvements - Construction		Bonding		\$ 3,500,000.00		
Taft & Wilson Area Storm Ceptor Installation - Design		Retained Earnings			\$ 75,000.00	
Taft & Wilson Area Storm Ceptor Installation - Construction		Bonding				\$ 750,000.00
Malden Street Drainage Infrastructure Improvements - Design		Retained Earnings		\$ 450,000.00		
Malden Street Drainage Infrastructure Improvements - Construction		Bonding			\$ 4,500,000.00	
Hastings St/Martin St Headwall & Drainage Improvement - Design		ARPA Funding	\$ 50,000.00			
Hastings St/Martin St Headwall & Drainage Improvement - Design		MVP Grant	\$ 285,640.00			
<b>Subtotal: Sewer Infrastructure &amp; Storm Water Management</b>	<b>\$ 10,390,000.00</b>		<b>\$ 15,975,640.00</b>	<b>\$ 14,500,000.00</b>	<b>\$ 15,018,000.00</b>	<b>\$ 7,220,000.00</b>
<b>Grand Total: Water/Sewer Capital Improvement Plan</b>	<b>\$ 15,800,000.00</b>		<b>\$ 24,007,140.00</b>	<b>\$ 23,521,500.00</b>	<b>\$ 23,364,500.00</b>	<b>\$ 15,326,500.00</b>

## **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	Brian Arrigo	(781) 286-8110	revere_mayor@revere.org
Talent and Culture	Dr. Maritsa Barros	(781) 286-8100	mbarros@revere.org
Human Resources	Claudia Correa	(781) 286-8202	ccorrea@revere.org
Office of Innovation & Data Management	Reuben Kantor	(781) 286-8311	rkantor@revere.org
Auditing	Richard Viscay	(781) 286-8131	rviscay@revere.org
Purchasing	Michael Piccardi	(781) 286-8157	mpiccardi@revere.org
Information Technology	Jorge Pazos	(781) 286-8140	jpazos@revere.org
Assessors	Dana Brangiforte	(781) 286-8170	dbrangiforte@revere.org
Collector/Treasurer	Cathy Bowden	(781) 286-8120	cbowden@revere.org
Solicitor's Office	Paul Capizzi	(781) 286-8166	pcapizzi@revere.org
Election Commission	Paul Fahey	(781) 286-8200	pfahey@revere.org
License Commission	Maggie Haney	(781) 286-8165	mhaney@revere.org
Conservation Commission	John Shue	(781) 286-8181	jshue@revere.org
Zoning Board of Appeals	Ashley Melnik	(781) 286-8160	amelnik@revere.org
Department of Planning and Community Development	Tech Leng	(781) 286-8181	tleng@revere.org
Engineering	Nicholas J Rystrom	(781) 286-8152	nrystrom@revere.org
Police Department	David Callahan	(781) 284-1212	dcallahan@reverepolice.org
Fire Department	Christopher Bright	(781) 284-0014	cbright@revere.org
Regional Emergency Comm. Center		(781) 629-9260	
Municipal Inspections	Michael Wells	(781) 286-8197	mwells@revere.org
Short Term Rental Inspections	Nicholas Catinazzo	(781) 485-8479	ncatinazzo@revere.org
Parking Control	Zachary Babo	(781) 629-2542	zbabo@revere.org
School Department	Dr. Dianne Kelly	(781) 286-8226	dkelly@reverek12.org
Regional Schools (Northeast Metro Tech)	David DiBarri	(781) 246-0810	
Public Works	Paul Argenzio	(781) 286-8149	pargenzio@revere.org
Health & Human Services: Public Health	Dr. Nathalee Kong	(781) 485-8470	khanton@revere.org
Health & Human Services: Community Engagement	Dimple Rana	(781) 286-8172	drana@revere.org
Health & Human Services: Substance Use Disorders and Homeless Initiatives	Julia Newhall	(781) 629-4158	jnewhall@revere.org
Health & Human Services: Elder Affairs	Debra Peczka DiGiulio	(781) 286-8156	dpeczka@revere.org
Health & Human Services: Veterans Services	Marc Silvestri	(781) 286-8119	msilvestri@revere.org
Commission on Disability	Ralph DeCicco	(781) 286-8267	rdecicco@revere.org
Consumer Affairs	Allan Fitzmaurice	(781) 286-8114	afitzmaurice@revere.org
Human Rights Commission			
Library	Diana Luongo	(781) 286-8380	dluongo@noblenet.org
Parks & Recreation Services	Michael Hinojosa	(781) 286-8190	mhinojosa@revere.org
Travel and Tourism	Charles Giuffrida		
Retirement & Pension	Sandor Zapolin	(781) 286-8173	szapolin@revere.org

# PERAC

COMMONWEALTH OF MASSACHUSETTS | PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION

PHILIP Y. BROWN, ESQ., *Chairman*

JOHN W. PARSONS, ESQ., *Executive Director*

Auditor SUZANNE M. BUMP | KATHLEEN M. FALLON | KATE FITZPATRICK | JAMES M. MACHADO | RICHARD MACKINNON, JR. | JENNIFER F. SULLIVAN

## MEMORANDUM

TO: Revere Retirement Board  
FROM: John W. Parsons, Esq., Executive Director  
RE: Appropriation for Fiscal Year 2023  
DATE: November 23, 2021

Required Fiscal Year 2023 Appropriation: **\$15,976,121**

This Commission is hereby furnishing you with the amount to be appropriated for your retirement system for Fiscal Year 2023 which commences July 1, 2022.

Attached please find summary information based on the present funding schedule for your system and the portion of the Fiscal Year 2023 appropriation to be paid by each of the governmental units within your system.

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, 2021 actuarial valuation and the appropriation data provided to us as of September 30, 2021. 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, 2023.

The allocation by governmental unit is as follows:

City	\$11,614,594
School	3,478,002
Housing	782,830
MNRE	100,695

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

JWP/jfb  
Attachment

cc: Office of the Mayor  
City Council  
c/o City Clerk

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FIVE MIDDLESEX AVENUE, SUITE 304 | SOMERVILLE, MA 02145  
PH 617 666 4446 | FAX 617 628 4002 | TTY 617 591 8917 | WWW.MASS.GOV/PERAC



**Revere Retirement Board**

Projected Appropriations

Fiscal Year 2023 - July 1, 2022 to June 30, 2023

Aggregate amount of appropriation: **\$15,976,121**

<b>Fiscal Year</b>	<b>Estimated Cost of Benefits</b>	<b>Funding Schedule (Excluding ERI)</b>	<b>ERI</b>	<b>Total Appropriation</b>	<b>Pension Fund Allocation</b>	<b>Pension Reserve Fund Allocation</b>	<b>Transfer From PRF to PF</b>
<b>FY 2023</b>	\$15,244,296	\$15,976,121	\$0	\$15,976,121	\$15,244,296	\$731,825	\$0
<b>FY 2024</b>	\$15,573,876	\$16,985,811	\$0	\$16,985,811	\$15,573,876	\$1,411,935	\$0
<b>FY 2025</b>	\$15,910,674	\$18,059,315	\$0	\$18,059,315	\$15,910,674	\$2,148,641	\$0
<b>FY 2026</b>	\$16,254,846	\$19,200,663	\$0	\$19,200,663	\$16,254,846	\$2,945,817	\$0
<b>FY 2027</b>	\$16,606,555	\$20,414,145	\$0	\$20,414,145	\$16,606,555	\$3,807,590	\$0

The Total Appropriation column shown above is in accordance with your current funding schedule and the scheduled payment date(s) in that schedule. Whenever payments are made after the scheduled date(s), the total appropriation should be revised to reflect interest at the rate assumed in the most recent actuarial valuation. Payments should be made before the end of the fiscal year.

For illustration, we have shown the amount to be transferred from the Pension Reserve Fund to the Pension Fund to meet the estimated Cost of Benefits for each year. If there are sufficient assets in the Pension Fund to meet the Cost of Benefits, this transfer is optional.





**REVERE BUDGET- FISCAL YEAR 2023**  
**For Period 7/1/22 Through 6/30/23**  
**0% Rate Increase**

Plan Name	Enrollment	I/F	# of Months	Rate	EMPLOYER		EMPLOYEE		TOTAL Cost	Employer %
					Share	Cost	Share	Cost		
BLUE CHOICE NE	24	I	12	1421.97	1066.48	307,146	355.49	102,382	409,527	75.00
	11	F	12	3847.90	2885.93	380,942	961.98	126,981	507,923	75.00
0%	<b>BLUE CHOICE TOTALS:</b>					<b>688,088</b>		<b>229,363</b>	<b>917,450</b>	
HMO BLUE NE	370	I	12	898.28	718.62	3,190,691	179.66	797,673	3,988,363	80.00
	432	F	12	2360.17	1888.14	9,788,097	472.03	2,447,024	12,235,121	80.00
HMO BLUE NE	14	I	12	898.28	808.45	135,820	89.83	15,091	150,911	90.00
(Retired pre 7/1/07)	1	F	12	2360.17	2124.15	25,490	236.02	2,832	28,322	90.00
0%	<b>HMO BLUE TOTALS:</b>					<b>13,140,097</b>		<b>3,262,620</b>	<b>16,402,718</b>	
HPHC HMO	173	I	12	874.80	699.84	1,452,868	174.96	363,217	1,816,085	80.00
	206	F	12	2336.69	1869.35	4,621,038	467.34	1,155,260	5,776,298	80.00
HPHC HMO	3	I	12	874.80	787.32	28,344	87.48	3,149	31,493	90.00
(Retired pre 7/1/07)	2	F	12	2336.69	2103.02	50,473	233.67	5,608	56,081	90.00
0%	<b>HPHC TOTALS:</b>					<b>6,152,722</b>		<b>1,527,234</b>	<b>7,679,956</b>	
MEDEX \$10/20/35 RX	236	I	12	766.96	575.22	1,629,023	191.74	543,008	2,172,031	75.00
0%	<b>MEDEX TOTALS:</b>					<b>1,629,023</b>		<b>543,008</b>	<b>2,172,031</b>	
MANAGED BLUE FOR SRS.	116	I	12	533.70	426.96	594,328	106.74	148,582	742,910	80.00
(Retired pre 7/1/07)	117	I	12	533.70	480.33	674,383	53.37	74,931	749,315	90.00
7.6%	<b>MANAGED BLUE FOR SENIORS TOTALS</b>					<b>1,268,712</b>		<b>223,514</b>	<b>1,492,225</b>	
DENTAL BLUE	877	I	12	44.55	22.28	234,422	22.28	234,422	468,844	50.00
	883	F	12	104.70	52.35	554,701	52.35	554,701	1,109,401	50.00
0%	<b>DENTAL BLUE TOTALS:</b>					<b>789,123</b>		<b>789,123</b>	<b>1,578,245</b>	
<b>BUDGET TOTALS:</b>						23,667,764		6,574,861	30,242,625	
<b>MEDICARE PART B PENALTY:</b>						6,000				
<b>LIFE:</b>						60,000				
<b>GRAND TOTAL</b>						<b>23,733,764</b>				

4/15/22

## **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 records, classifies and reports information on the financial status and operation of an organization.

**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, divisions or cost centers.

**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 time period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

**Budget Calendar** - A schedule of certain steps to be followed in the budgeting process and the dates by which each step must be complete.

**Budget Document** - The instrument used by the Mayor to present a comprehensive financial program to the appropriating body.

**Budget Message** - A general discussion of the submitted budget presented in writing by the Mayor to the legislative body as part of the budget document.

**Capital Budget** - A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

**Capital 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 balance 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.

**Financial Accountability** - The obligation of government to justify the raising of public resources and what those resources were expended for.

**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, 2013 to June 30, 2014 would be FY 14.

**Fixed Asset** - Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full and Fair Market Valuation** - The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes. "Proposition 2 ½" laws set the City's tax levy limit at 2 ½ % of the full market (assessed) value of all taxable property.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** -The portion of Fund Equity available for appropriation.

**Fund Equity** -The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

**General Fund** - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

**Government Accounting Standards Board (GASB)** - The Governmental Accounting Standards Board (GASB) was organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. The Foundation's Trustees are responsible for selecting the members of the GASB and its Advisory Council, funding their activities and exercising general oversight-with the exception of the GASB resolution of technical issues. The GASB function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit and many legislative and regulatory decisions. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. More information, including all statements, can be found at [www.gasb.org](http://www.gasb.org).

**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 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 the vast majority of 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 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 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

**MBTA-Massachusetts Bay Transportation Authority** - 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>

**MGL- Massachusetts General Law** - The General Laws of the Commonwealth of Massachusetts. These laws can be found at: <http://www.mass.gov/legis/>

**MSBA-Massachusetts School Building Authority** - The MSBA is the state authority that oversees all school building projects and funding. The web site is [www.mass.gov/msba](http://www.mass.gov/msba)

**Modified Accrual Basis** - Under the modified accrual basis of accounting, required for use by governmental funds, revenue 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.

**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.

**PILOT – Payment in Lieu of Taxes** - 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.

**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.

**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.

**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.

**RMV- Registry of Motor Vehicles** - 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.

**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** - Appropriation's 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.