

CITY OF REVERE
FY 2025 APPROVED BUDGET



PRESENTED BY:
MAYOR PATRICK M. KEEFE, JR

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Section I - General Overview

Overview – City of Revere

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

Form of Government

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

Principal Executive Officers

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

Municipal Services

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

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

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

Coronavirus (COVID-19) Disclosure

COVID-19 is a 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 million in Coronavirus local fiscal recovery funds in FY2021. Of this amount, \$30 million has been committed to various recovery efforts, investing \$5 million in the public sector workforce, \$9 million in water and sewer infrastructure improvements, \$2 million towards the development of a new health and wellness center for the community, \$1 million in assistance to local affected businesses and nonprofits, \$2 million to respond to the coronavirus public health emergency, \$10 million to respond to the negative economic impacts of the coronavirus, and \$1 million for travel and tourism. In addition, the City has received additional funding from FEMA, a CDBG grant to 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 had 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. Local receipts are ticking back up closer to pre pandemic levels in most areas.

Education

The Revere Public School system consists of a total of eight schools: six elementary schools, two of which are also K-8, a middle school, and one high school. There are also two parochial schools located in the City. The Northeast Metropolitan Regional Vocational School District has 1,294 students, approximately 256 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><u>7,452</u></u>	<u><u>7,555</u></u>	<u><u>7,547</u></u>	<u><u>7,531</u></u>	<u><u>7,141</u></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/MEMA 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 affects many hazards the City may be vulnerable to and summarizes how the City's climate has changed in recent decades.

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

Neighboring communities were invited to review and provide comments on the draft update, which was posted on the City's website for public viewing. As previously stated, the City recognizes hazard mitigation planning should not occur independent of other community and resilience planning activities. The City is engaged with the neighboring communities of Chelsea and Winthrop through the 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
Total Employment	9,920	9,880	9,814	9,337	8,783
Number of Establishments	1,033	1,058	1,140	1,201	1,235
Average Weekly Wages	\$ 758	\$ 797	\$ 795	\$ 799	\$ 890
Total Wages	\$ 410,700,467	\$ 428,862,219	\$ 409,654,945	\$ 417,045,989	\$ 408,764,497

Economic Development

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

One of the largest mixed-use developments in the Commonwealth. was approved by the Revere City Council in 2018 at the 160-acre Suffolk Downs Racetrack, 52 acres of which are 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.

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

In the City’s center, the New England Confectionary Company (NECCO), the internationally famous candy manufacturer, recently sold its 800,000 gsf building to a real estate investment firm who has signed a long-term lease with Amazon for the operation of a major Amazon distribution center which opened in 2020. A second Amazon distribution facility comprising 136,433 gsf has been constructed at 565 Squire Road in 2023 and is currently operational.

Many development projects have been completed along Revere Beach. After lengthy negotiations, the City has completed an agreement with the Commonwealth’s Department of Conservation and Recreation and the MBTA for the development of almost 9 acres of surface parking lots east of the Wonderland Train Station. The Governor’s Office of Commonwealth Development has identified this site as one of its priority Transit Oriented Development locations and has worked closely with the City in the development of a Request for Proposals for dense mixed-use development on the site. The City of Revere has designated Eurovest Development as the master developer of the site known as Waterfront Square. Development on this site has been ongoing for the last several years and is nearing completion in 2024. Most recently completed developments include 650 Ocean Avenue consisting of 230 luxury rental units, the Eliot at 660 Ocean Avenue consisting of 194 luxury rental units, 500 Ocean Ave. consisting of a mixed-use development comprising 305 residential units and two restaurants, the Robinson at 656 Ocean Ave. comprising 230 residential units, and 646 Ocean Ave. comprising 213 residential units. These developments have provided substantial growth for the City and sparked a development explosion along the Revere Beach waterfront area. In addition to these mixed-use residential development projects, a new Marriot Hotel at 400 Ocean Avenue with 172 rooms and a 3,000 gsf restaurant and Starbucks was completed in 2020. All told, new development within Waterfront Square has accounted for 1,172 new residential units, a 172 key hotel and 4 restaurants.

Both the southern and northern ends of Revere Beach are experiencing aggressive development growth as well including the completion of a 234-unit luxury apartment project at 540 Revere Beach Boulevard called the “Beach House” by Baystone Development and the completion of a mixed use 145 residential unit development at 320 Revere Beach Boulevard. Adjacent to the “Beach House” construction of a 360-unit residential development by Mill Creek development is underway on an approximate 3-acre vacant site at 580 Revere Beach Boulevard and is slated for completion in 2026.

On the southerly end of Revere Beach there are several commercial and residential mixed-use projects that have been completed to date including the 127 mixed use Ryder development at 21 Revere Beach Boulevard, 73 residential units at 50 Ocean Avenue, and 75 residential units at 90 Ocean Ave. Projects in

the construction stage include a 75-unit residential project at 110 Ocean Avenue, and a 16-unit residential project at 37 Revere Beach Boulevard which are slated for occupancy in 2026. In addition, a mixed-use residential development comprising of 135 residential condominium units and 2,000 gsf of commercial space is currently in the permitting phase at 50 Revere Beach Boulevard.

The City is also seeing strong commercial and residential mixed-use developments within the Shirley Avenue neighborhood adjacent to Revere Beach. Completed projects to date include: completion of a 35-unit mixed use development at 43 Nahant Ave. in 2020; completion of an 8-unit mixed use building at 17 Dehon St.; completion of a 14 unit residential building at 1540 North Shore Road; completion of a 27 unit mixed use residential building at 94 Shirley Ave.; completion of an 18-unit residential building at 177 Shirley Ave.; completion of a 45-unit mixed use building at 180 Shirley Ave.; completion of an 18-unit residential building at 57 Shirley Ave.; completion of a 16-unit residential building at 1510 North Shore Road; completion of a 45 unit mixed use building at 60 Shirley Ave.; completion of a 30-unit residential building at 55 Walnut Ave.; completion of a 20-unit residential building at 38 Walnut Ave.; completion of a 38-unit residential building at 1499 North Shore Road; completion of a 20-unit residential building at 1133 North Shore Road; completion of a 38-unit residential building at 13 Nahant Ave.;

In addition to the aforementioned developments, there are a number of additional projects that have been completed including: the completion of a 2,000 gsf drive thru Starbucks restaurant/coffee shop at 50 American Legion Hwy; Construction of 195 residential units at 205 Revere Beach Parkway by Gate Residential and a 162 room Staybridge Suites/Holiday Inn by XSS Hotels has been completed in 2020 right next door at 245 Revere Beach Parkway; Completion of a new 15,000 gsf East Boston Neighborhood Health Center located at 10 Garofalo Way is occupied; completion of 13 unit residential building at 1064 North Shore Road in 2019; Completion of a 52-unit residential building at 571 Revere Street in 2021; The construction of a 110 room Avid hotel has been completed in 2021 at 405 American Legion Highway. Construction of a fast food/take out/drive thru restaurant and car wash has been completed in 2023 at 1141 Revere Beach Parkway; Construction of a 31-unit residential development at 450 American Legion Highway has been completed in 2020; Construction of 22-unit mixed use residential development at 14 Yeaman Street was completed in 2020; construction has been completed in 2024 for a 36-unit residential development at 257 Washington Ave.; the construction of a 5-story self-storage warehouse facility has been completed at 320 Charger St. in 2020; the expansion of 37 additional hotel rooms at the Hampton Inn at 230 Lee Burbank Hwy.; completion of a 22-unit mixed use condominium building at 770 Washington Ave.; completion of a 231-unit residential development on Ward Street.

There are a number of projects that are in the construction stage throughout the City. These projects include: construction of 59-unit condominium with restaurant at 459 Revere Beach Boulevard; construction of a medical marijuana facility at 40 Railroad Avenue; the construction of a 114-unit mixed use residential building at 93 Bennington St. slated for occupancy in 2024; construction of 25 residential units at 344 Salem St.; the construction of a 72-unit condominium at 177 Salem St.; construction is underway for two technology warehouse buildings at 101 Lee Burbank Hwy of which Building 1 will comprise 367,000 gsf and Building 2 will comprise 267,000 gsf; construction is well underway for a 291 mixed use residential development at Gibson Point located at 22 Whitin Ave. extension with occupancy slated in 2024; construction is underway for a 30 -unit residential development at 810 Washington Ave. Also scheduled for occupancy in 2025; construction is underway for a 16-unit residential building at 5 Washington Ave. also scheduled for completion in 2025; the construction of a mixed use 66-unit residential development at 207 Shirley Ave; the construction of a drive thru Popeye's restaurant at 304 Squire Road; the construction of a 100 key LaQuinta Inn hotel at 125 Squire Road; and the construction of a 32-unit mixed use building at 650 Beach St.

Largest Employers

<u>Name</u>	<u>Nature of Business</u>	<u>Employment</u>
Amazon	E-Commerce	500
Market Basket	Supermarket	210
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
OceanAir	Shipping/Logistics	100

Source: Data gathered by City from 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 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>
2022	28680	27,476	4.2%	3.8%	3.8%
2021	28,916	26,826	7.2	5.7	5.7
2020	29,725	25,657	13.7	8.4	6.7
2019	29,727	28,851	2.9	2.8	3.5
2018	29,843	28,858	3.3	3.3	3.9

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

Source: City Building Inspector.

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

Income Levels and Population

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

PROPERTY TAXATION

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

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

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

Tax Levy Computation

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

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

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

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

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

Assessed Valuations and Tax Levies

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

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

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

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

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

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

(1) Revaluation year.

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

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

	<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.

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.

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

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) more than 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 more than 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 performed, whether 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 more than estimates, other miscellaneous items or funding loans authorized by special act, they remain in existence.

Tax Limitations

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

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

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

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

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

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

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

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

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

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

Unused Levy Capacity (1)

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

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

(1) Source: Massachusetts Department of Revenue.

(2) 2.5% of assessed valuation.

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

(4) Tax Levy Limit less Tax Levy.

(5) Primary Levy Limit less Tax Levy.

Sale of Tax Receivables.

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

Pledged Taxes

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

Initiative Petitions

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

CITY FINANCES

Budget and Appropriation Process

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

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

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

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

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

Operating Budget Trends

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

	<u>Fiscal 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>

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

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

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. Currently 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 several different formulas, of which the "schools" and "lottery" formulas are the most important. Both 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.

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.

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. This facility is not yet open.

Water and Sewer Enterprise Fund

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

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

Annual Audits

The City's accounts are audited annually. The most recent completed audit was conducted by Powers and Sullivan for fiscal 2022.

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>	
<u>Fiscal Year</u>	<u>June 30</u>
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 considered in determining the total taxes assessed for the purpose of calculating the maximum permitted tax levy under Proposition 2½.

The City has not created any such districts.

Investment of City Funds

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

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

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

RETIREMENT SYSTEM

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

The obligations of a city or town, whether direct or through a county system, are contractual legal obligations and are required to be included in the annual tax levy. If a city or town, or the county system of which it is a member, has not established a retirement system funding schedule as described below, the city or town is required to provide for the payment of the portion of its current pension obligations which is not otherwise covered by employee contributions and investment income. "Excess earnings," or earnings on individual employees' retirement accounts more than a predetermined rate, are required to be set aside in a pension reserve fund for future, not current, pension liabilities. Cities and towns may voluntarily appropriate to their system's pension reserve fund in any given year up to five percent of the preceding year's tax levy. The aggregate amount in the fund may not exceed ten percent of the equalized valuation of the city or town.

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

City, town and county systems may choose to participate in the Pension Reserves Investment Trust Fund (the "PRIT Fund"), which receives additional state funds to offset future pension costs of participating state and local systems. If a local system participates in the PRIT Fund, it must transfer ownership and control of all

assets of its system to the Pension Reserves Investment Management Board, which manages the investment and reinvestment of the PRIT Fund. Cities and towns with systems participating in the PRIT Fund continue to be obligated to fund their pension obligations in the manner described above. The additional state appropriations to offset future pension liabilities of state and local systems participating in the PRIT Fund are required to total at least 1.3 percent of state payroll. Such additional state appropriations are deposited in the PRIT Fund and shared by all participating systems in proportion to their interests in the assets of the PRIT Fund as of July 1 for each fiscal year.

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

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

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

Retired members and survivors	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	6/30/24
Police Superior Officers	35	6/30/24
Fire Department	111	6/30/24
Department of Public Works	32	6/30/24
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 by March.

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

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

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

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

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

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

CITY OF REVERE BUDGET CALENDAR - FY 2025

Mayor & Budget Committee	Start Date	End Date
Budget Team meet to review Budget Calendar.	October	
Budget Team and Mayor meet to approve final Calendar and review Budget format options presented by Audit staff.	January/February	
Forms and instructions are sent to all department heads.	February	
Budget Team meets with individual departments by appointments to provide assistance, if needed.	Mid February to March	
All department budget submissions are forwarded to Audit staff.	March	
Budget submissions and Munis input are reviewed and updated by Budget Team.	March to mid April	
Budget meetings are held with Mayor, Department Heads & Budget Team to review submission.	End of April	
Due date for completion of departmental Goals, Objectives, accomplishments, organizational charts, and mission statements, by department.	Mid May	
Budgets are reviewed by Budget Team and Mayor.	April to May	
Budget Team Prepares Final Budget for City Council.	May	
Mayor & Budget Director presents balanced budget to City Council.	June	
Mayor & School Committee	Start Date	End Date
Budget workshops with Principals and Department Heads as applicable.	January 2024	
Commonwealth publishes Governor's Budget, including preliminary Net School Spending Requirement.	Last week of January	
Schedule 19 Negotiations take place; School Department bottom line established (pending changes in Net School Spending by House or Senate).	April	
School Committee Votes Budget.	Typically early June	
Final School Budget to Mayor and Budget Team.	Typically right after vote	
City Council	Start Date	End Date
Mayor Submits Budget to City Council.	June	
City Council Ways & Means Budget Review process.	June	
City Council Vote on Budget.	before June 30th	

Organizational Structure

Departments and Functions

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

Organizational Unit Responsibility Codes

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

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

Organizational Unit Funding Sources

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

Organizational Unit Cost Centers

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

GENERAL GOVERNMENT (100)

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

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

- City Council (111)

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

- Executive Office of Mayor (121)
- Human Resources (125)
- Constituent Services/ Revere311 (127)

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

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

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

- Office of the City Solicitor (151)

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

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

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

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

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

- Department of Planning & Community Development(182)
- Engineering (184)

PUBLIC SAFETY (200)

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

210 Police - Expenditures for law enforcement.

- Police (210)

220 Fire - Expenditures for preventing and fighting fires.

- Fire (220)

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

- Metro North Regional Emergency Communication Center (230)

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

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

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

- Parking Clerk (295)

EDUCATION (300)

Organizational Responsibility codes 300-399 are reserved for education:

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

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

PUBLIC WORKS (400)

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

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

- Public Works Administration (420)
- Snow and Ice Removal (421)
- Highway (422)
- Parks and Open Space (423)
- Facilities/Public Property (424)
- Solid Waste/Recycling (425) *
- Water/Sewer/Drains (430) *

**Enterprise Funds*

HEALTH and HUMAN SERVICES (500)

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

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

- Public Health (522)

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

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

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

- Human Rights Commission (595)

CULTURE AND RECREATION (600) Organization Responsibility

codes 600-699 are reserved for culture and recreation:

610 Library & Culture - Expenditures related to the operation of a public library and other cultural activities.

- Department of Workforce Development (601)
- Library (610)

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

- Parks and Recreation (650)
- Health and Wellness Center (651)
- Historical and Cultural Resources (691)
- Travel and Tourism (695)

DEBT SERVICE (700)

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

700 Bonded Debt - Expenditures for periodic payments bonded debt.

- Debt Service (700)

INTERGOVERNMENTAL EXPENDITURES (800)

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

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

- State Assessments and Charges (820)

UNCLASSIFIED (900)

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

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

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

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

- Retirement and Pension Contributions (911)

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

- Property and Casualty Insurance (940)

FY 2025 Budget - Total FTE's by Department

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

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

General Government

Department	FY23 Actual	FY24 Budget	FY25 Request	Change (Bud_Act)	Note
City Council	-			-	
Mayor's Office	5.00	5.00	5.00	-	
Talent & Culture	3.80	5.00	-	(5.00)	a
Human Resources *	3.00	3.00	7.00	4.00	b
Office of Innovation & Data Management *	10.00	10.00	6.00	(4.00)	c
Auditing *	5.90	5.00	5.00	-	
Purchasing	2.00	2.00	2.00	-	
Information Technology	3.51	3.00	5.00	2.00	d
Assessors	6.00	6.00	5.00	(1.00)	e
Collector/Treasurer	12.00	12.00	11.38	(0.62)	f
Solicitor *	6.00	6.00	6.00	-	
City Clerk	4.00	4.00	4.00	-	
Election Commission	4.00	4.00	4.00	-	
Licensing	-	-	-	-	
Conservation Commission	-	-	-	-	
Zoning Board of Appeals	-	-	-	-	
Dept of Planning & Community Development *	9.00	8.00	8.00	-	
Engineering	4.00	4.00	5.00	1.00	g
General Government	78.21	77.00	73.38	(3.62)	

Public Safety					
Department	FY23 Budget	FY24 Budget	FY25 Budget	Change (Bud_Act)	Note
Police Department - Sworn	110.00	115.00	117.00	2.00	h
Police Department - Civilian *	9.25	11.25	11.74	0.49	i
Fire Department - Sworn	114.00	119.00	121.00	2.00	h
Fire Department - Civilian	3.00	3.00	3.00	-	
Regional Emergency Communication Center (RECC)	-	-		-	
Municipal Inspections/ ISD *	18.00	9.00	10.00	1.00	j
Building Commissioner *	-	8.59	8.59	-	
Short Term Rental Inspections	1.00	-	-	-	
Parking Control *	13.00	14.00	14.00	-	
Public Safety	268.25	279.84	285.33	5.49	
School Department					
School Department *	1,366.50	1,407.00	1,430.00	23.00	
Department of Public Works					
Public Works Administration	4.00	4.50	6.00	1.50	k
Public Works Highway Division	7.00	6.00	6.00	-	
Public Works Open Space	4.00	4.00	4.00	-	
Public Works Facilities/ Public Property	4.00	6.00	6.00	-	
Public Works General	19.00	20.50	22.00	1.50	
Human Services					
HEALTH AND HUMAN SERVICES: Public Health *	15.00	19.00	17.82	(1.18)	l
HEALTH AND HUMAN SERVICES: Community Engagement *	5.00	-	-	-	
HEALTH AND HUMAN SERVICES: Substance Use Disorders and Homeless Initiative: *	3.00	-	-	-	
HEALTH AND HUMAN SERVICES: Elder Affairs *	4.63	6.00	6.00	-	
HEALTH AND HUMAN SERVICES: Veterans' Affairs	3.00	3.00	3.00	-	
HEALTH AND HUMAN SERVICES: Commission on Disabilities	-	-	-	-	
HEALTH AND HUMAN SERVICES: Consumer Affairs *	1.00	1.00	-	(1.00)	c
Human Rights Commission	-	-	-	-	
Human Services	31.63	29.00	26.82	(2.18)	

Cultural & Recreational Departments					
Department	FY23 Budget	FY24 Budget	FY25 Budget	Change (Bud_Act)	Note
Dept of Workforce Development, Labor Relations & Youth Engagement *	-	-	2.00	2.00	m n o o o
Library *	10.00	11.00	10.62	(0.38)	
Parks & Recreation *	10.18	8.64	9.82	1.18	
Health and Wellness Center *	-	6.00	3.00	(3.00)	
Historical & Cultural Resources	-	-	-	-	
Travel and Tourism *	1.00	1.00	-	(1.00)	
Cultural & Recreational Departments	21.18	26.64	25.44	(1.20)	
Unclassified					
Retirement & Pension *	2.00	2.00	2.00	-	
Total General Fund FTE's	1,786.77	1,841.98	1,864.97	22.99	
Enterprise Funds					
Dept of Public Works: Water/Sewer Enterprise Fund	22.00	21.50	13.00	(8.50)	p p
Dept of Public Works: Water/Sewer Enterprise Administration	-	-	8.00	8.00	
Dept of Public Works: Solid Waste Enterprise Fund	6.00	6.00	6.00	-	
Total Enterprise FTE's	28.00	27.50	27.00	(0.50)	

* Includes Partial or Full Grant or other funding source

Notes:	
(a)	Reorganization Human Resources department to include FTE's from Talent and Culture.
(b)	Human Resources reorganization resulted in the creation of an ADA coordinator position.
(c)	Reorganization resulted in Community Liaison FTE's moving to Public Health Department, and including Consumer Advocate from the former Consumer Affairs Department.
(d)	Reorganization of department resulted in a new Help Desk Analyst, and adding the Data Analyst from Constituent Services.
(e)	Moved FTE to Constituent Services.
(f)	Clerk position shared with Library for FY2025.
(g)	Moved Clerk of the Works position from DPW to Engineering.
(h)	Continued to invest in public safety by adding 2 police officers and 2 firefighters. Potential to hire additional firefighters pending approval of grant funding.
(i)	Replaced a .5 FTE with 1 FTE.
(j)	Additional health inspector added (funded through other financing sources).
(k)	Added an Operations Manager, and Mechanic (to be shared with WSD). Reassigned Principal Accounting Clerk from Solid Waste to DPW Administration.
(l)	Reorganization resulted in adding Community Liasons (1.82 FTE), removing two school nurses (2 FTE's), and eliminating the Harm Reduction Specialist position.
(m)	New department created by administration for FY2025.
(n)	Reduction of one librarian and addition of partial clerk to be shared with Treasurer's office.
(o)	Reorganization of Parks and Recreation department for FY2025.
(p)	Created Administrative department in WSD to segregate clerical positions from laborers due to new time and attendance software.

Section II - Department Detail

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
CITY COUNCIL**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011111	510100	PERMANENT SALARIES	211,338	199,565	199,241	192,318	159,420	278,000	278,000
011111	511100	LONGEVITY	30,267	25,604	25,970	28,200	21,075	29,800	29,800
011111	512400	STIPEND	79,200	73,916	70,292	72,000	52,800	79,200	79,200
011117	574100	OUTSIDE LEGAL SERVICES	-	-	-	10,000	2,378	10,000	10,000
TOTAL	CITY COUNCIL		320,805	299,085	295,504	302,518	235,673	397,000	397,000

City of Revere - Fiscal Year 2025 Budget

111 - CITY COUNCIL

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Council President	N	ELEC	01/01/22	3.50				28,000	7,200				35,200		35,200
City Councillor	N	ELEC	09/02/80	44.85				25,000	14,000				39,000		39,000
City Councillor	N	ELEC	10/15/89	35.73				25,000	12,800				37,800		37,800
City Councillor	N	ELEC	01/01/24	1.50				25,000	7,200				32,200		32,200
City Councillor	N	ELEC	01/14/21	4.46				25,000	7,200				32,200		32,200
City Councillor	N	ELEC	01/01/24	1.50				25,000	7,200				32,200		32,200
City Councillor	N	ELEC	01/01/24	1.50				25,000	7,200				32,200		32,200
City Councillor	N	ELEC	11/30/82	42.61				25,000	14,000				39,000		39,000
City Councillor	N	ELEC	01/01/70	55.53				25,000	14,000				39,000		39,000
City Councillor	N	ELEC	02/05/17	8.40				25,000	7,200				32,200		32,200
City Councillor	N	ELEC	01/01/97	28.51				25,000	11,000				36,000		36,000
								278,000	109,000	-	-	-	387,000	-	387,000
														OT	-
														Per Mayor	387,000

City of Revere - Fiscal Year 2025 Budget

111 - CITY COUNCIL

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	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>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	292,518	387,000	387,000	-
Total Non Payroll Expenses	10,000	10,000	10,000	-
Total Department Expenses	<u>302,518</u>	<u>397,000</u>	<u>397,000</u>	<u>-</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
MAYOR'S OFFICE

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011211	510100	PERMANENT SALARIES	460,145	466,367	493,123	504,662	283,441	576,759	576,759
011211	511100	LONGEVITY	-	-	-	-	-	2,000	2,000
011211	512301	EDUCATIONAL INCENTIVE	173	500	-	4,000	426	14,177	14,177
011211	516600	SICK LEAVE BB	3,627	3,797	-	-	-	-	-
011212	525000	CONTRACTED SERVICES	5,180	85,170	100,000	100,000	35,000	65,000	65,000
011212	529000	RSRVE-CONTRACT NEG.	11,128	523,000	500,000	-	-	1,000,000	1,000,000
011214	540000	OFFICE SUPPLIES	28,552	6,346	15,000	15,000	6,082	12,500	12,500
011217	572200	MAYOR MUNICIPAL	-	33,749	35,000	35,000	11,508	35,000	35,000
011218	580021	CAPITAL OUTLAY	-	49,866	-	-	-	-	-
TOTAL	MAYOR'S OFFICE		508,806	1,168,795	1,143,123	658,662	336,457	1,705,436	1,705,436

121 - MAYOR'S OFFICE

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Mayor	N	ELEC	01/01/16	9.50		39.0	1.00	167,500	1,000				168,500		168,500
Chief of Staff	N	EXEMPT	01/10/22	3.47		39.0	1.00	135,698	10,177				145,875		145,875
Executive Secretary	N	EXEMPT	02/17/16	9.37		39.0	1.00	80,424	1,000				81,424		81,424
Mayor's Aide	N	EXEMPT	01/08/24	1.48		39.0	1.00	59,999	2,000				61,999		61,999
Communication Associate	N	EXEMPT	01/24/24	1.43		39.0	1.00	64,339	2,000				66,339		66,339
							5.00	507,960	16,177	-	-	-	524,137	-	524,137
														Other PT Salaries	68,799
														OT	
														Per Mayor	592,936

City of Revere - Fiscal Year 2025 Budget

121 - MAYOR'S OFFICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Contracted Services</u>	011212-525000	100,000	65,000	65,000	-
Communications.					
<u>Reserve - Contract Negotiations</u>	011212-529000	-	1,000,000	1,000,000	-
<u>Office Supplies</u>	011214-540000	15,000	12,500	12,500	-
<u>Mayor Municipal</u>	011217-572200	35,000	35,000	35,000	-
	Total Non Payroll Expenditures	<u>150,000</u>	<u>1,112,500</u>	<u>1,112,500</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	508,662	592,936	592,936	-
Total Non Payroll Expenses	150,000	1,112,500	1,112,500	-
Total Department Expenses	<u>658,662</u>	<u>1,705,436</u>	<u>1,705,436</u>	<u>-</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
HUMAN RESOURCES

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011251	510100	PERMANENT SALARIES	177,849	163,287	138,947	151,605	130,808	586,197	377,143
011251	511100	LONGEVITY	1,597	-	-	-	-	-	-
011251	512301	EDUCATIONAL INCENTIVE	12,550	5,127	5,171	14,906	10,982	28,523	25,956
011251	512400	STIPEND	-	-	900	1,800	138	14,860	11,060
011251	516600	SICK LEAVE BB	15,818	1,202	-	-	1,646	-	-
011252	512100	MEDICARE TAXES	(1)	-	-	-	(5)	-	-
011252	525000	CONTRACTED SERVICES	17,210	-	-	-	0	55,000	55,000
011252	526100	EMPLOYEE TRAINING	-	41,288	150,000	100,000	28,934	150,000	80,000
011254	540000	OFFICE SUPPLIES	1,471	1,741	1,500	1,500	1,091	4,000	4,000
011257	570000	OTHER EXPENSES	2,053	7,169	7,500	7,500	2,851	7,500	7,500
011257	570001	EMPLOYEE RECOGNITION	-	1,533	10,000	35,000	8,984	50,000	35,000
011257	570100	COMMUNITY SCHOOL	-	-	-	-	-	30,000	-
011257	574100	OUTSIDE LEGAL SERV	79,801	110,000	83,000	110,000	80,344	132,000	90,000
TOTAL	HUMAN RESOURCES		308,347	331,347	397,018	422,311	265,774	1,058,080	685,659

125 - HUMAN RESOURCES

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor																
HR Director	N	EXEMPT	03/23/23	2.27		39.0	1.00	101,542	10,822				112,364		112,364	
Senior Generalist and Supervisor	N	EXEMPT	05/07/18	7.15		39.0	1.00	82,647	5,908				88,555	17,711	70,844	
Health Benefits Administrator	N	EXEMPT	09/26/22	2.76		39.0	1.00	69,094	-				69,094	69,094	-	
Director of Diversity, Equity & Inclus	N	A	01/22/24	1.44		39.0	1.00	108,961	5,000		360	4,800	119,121		119,121	
Language Access Specialist	N	B	03/02/20	5.33		39.0	1.00	60,888	2,000				62,888	31,444	31,444	
ADA Coordinator	Y	B	11/14/16	8.63		39.0	1.00	60,888	-				60,888	60,888	-	
Program Manager/Revere Comm Sc	N	B	07/01/19	6.00		39.0	1.00	72,260	8,126				80,386		80,386	
							7.00	556,280	31,856	-	360	4,800	593,296	179,137	414,159	
														Part time other Per Mayor		414,159

City of Revere - Fiscal Year 2025 Budget

125 - HUMAN RESOURCES

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Contracted Services *	011252-525000	-	55,000	55,000	-
Initiatives and Programming Support					
Translation Services					
ASL Interpretation					
Interactive Technology Services			-		
Employee Training	011252-526100	100,000	150,000	80,000	(70,000)
Professional Development, Babson program. certifications, etc					
Office Supplies	011254-540000	1,500	4,000	4,000	-
Office supplies					
Other Expenses	011257-570000	7,500	7,500	7,500	-
Recruitment					
Newspaper advertisements.					
Community School **	011257-570000	-	30,000	-	(30,000)
Employee Recognition & Team Building	011257-570001	35,000	50,000	35,000	(15,000)
Outside Legal Services	011257-574100	110,000	132,000	90,000	(42,000)
Labor Counsel					
Other legal specialists					
Total Non Payroll Expenditures		<u>254,000</u>	<u>428,500</u>	<u>271,500</u>	<u>(157,000)</u>
Footnotes:					
* Previously budgeted in Talent & Culture budget.					
** Funded through revolving fund in FY2025.					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	168,311	629,580	414,159	(215,421)
Total Non Payroll Expenses	254,000	428,500	271,500	(157,000)
Total Department Expenses	<u>422,311</u>	<u>1,058,080</u>	<u>685,659</u>	<u>(372,421)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
CONSTITUENT SERVICES/ REVERE 311**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011271	510100	PERMANENT SALARIES	285,790	358,529	353,018	281,417	203,686	301,587	230,039
011271	510101	OTHER SALARIES	-	1,440	-	-	-	-	-
011271	510900	OVERTIME	(1,545)	3,665	5,000	5,000	534	5,000	12,000
011271	512301	EDUCATIONAL INCENTIVE	15,883	16,500	16,982	10,566	6,260	9,125	9,125
011272	520900	TELEPHONE/COMMUNICATIONS	1,689	-	-	-	-	-	-
011272	522400	COMPUTER OPERATIONS	182,733	263,676	273,550	273,550	231,897	71,500	71,500
011272	525000	CONTRACTED SERVICES	12,154	27,588	20,000	20,000	5,000	20,000	10,000
011274	540000	OFFICE SUPPLIES	3,513	6,053	6,280	6,280	3,930	11,000	11,000
TOTAL	CONSTITUENT SERVICES/ REVERE 311		500,219	677,451	674,830	596,813	451,308	418,212	343,664

127 - CONSTITUENT SERVICES/ REVERE 311

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Director of Constituent Services	N	A	01/03/18	7.49		39	1.00	95,000	7,125				102,125	50,000	52,125
Call Center Representative	N	B	01/27/21	4.42		39	1.00	52,612	-				52,612		52,612
Call Center Representative	N	B	12/01/22	2.58		39	1.00	52,612	2,000				54,612		54,612
Call Center Representative	N	B	09/21/23	1.78		39	1.00	52,606	-				52,606	26,303	26,303
Clerk II	N	B	01/04/22	3.49		39	1.00	52,612	900				53,512		53,512
Consumer Advocate	N	B	09/21/23	1.78		39	1.00	44,488	-				44,488	44,488	-
							6.00	349,930	10,025	-	-	-	359,955	120,791	239,164
														OT	12,000
														Per Mayor	251,164

City of Revere - Fiscal Year 2025 Budget

127 - CONSTITUENT SERVICES/ REVERE 311

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Computer Operations	011272-522400	273,550	71,500	71,500	-
CitizenServe for epermitting *		79,800	-	-	
Laserfiche *		65,000	-	-	
Tolemi *		20,000	-	-	
Public Input		33,000	33,000	33,000	
Qalert Software for 311 CRM		17,500	17,500	17,500	
Aptuitiv		6,500	6,500	6,500	
Drone Ops*		3,000	-	-	
Zoom *		8,000	-	-	
Hyperreach		14,500	14,500	14,500	
Publicity *		7,500	-	-	
IronMountain *		5,500	-	-	
Data Visualization Software (ie, Flourish) *		10,500	-	-	
OneSpan *		2,750	-	-	
Contracted Services	011272-525000	20,000	20,000	10,000	(10,000)
Collins Center		10,000	10,000	10,000	
Civic Engagement Tech Services		10,000	10,000	-	
Office Supplies	011274-540000	6,280	11,000	11,000	-
Misc Office supplies/ printing.			6,000		
Outreach Materials *			5,000		
Total Non Payroll Expenditures		<u>299,830</u>	<u>102,500</u>	<u>92,500</u>	<u>(10,000)</u>
Footnotes:					
* Moved to IT Budget.					
** Consumer affairs budget combined with Constituent Services in FY2025.					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	296,983	315,712	251,164	(64,548)
Total Non Payroll Expenses	299,830	102,500	92,500	(10,000)
Total Department Expenses	<u>596,813</u>	<u>418,212</u>	<u>343,664</u>	<u>(74,548)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
CHIEF FINANCIAL OFFICER, AUDITOR & BUDGET DIRECTOR**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011351	510100	PERMANENT SALARIES	389,237	409,576	421,985	498,169	373,106	530,455	508,556
011351	510900	OVERTIME	-	532	10,000	10,000	1,700	10,000	5,000
011351	511100	LONGEVITY	6,115	7,334	8,500	9,500	6,396	9,300	9,300
011351	512301	EDUCATIONAL INCENTIVE	29,403	34,098	34,886	33,663	24,909	45,414	45,481
011351	516600	SICK LEAVE BB	4,160	6,184	-	-	6,315	-	-
011352	520301	TELEPHONE	(134,755)	134,755	-	-	232,274	-	-
011352	522800	AUDIT & ACCOUNTING SERVICES	62,710	76,880	88,100	88,100	45,700	88,100	88,100
011352	523440	PRINTING & MAILING	2,679	4,374	3,000	3,000	3,265	3,000	3,000
011352	525000	CONTRACTED SERVICES	26,520	22,338	35,100	35,100	33,722	35,100	35,100
011354	540000	OFFICE SUPPLIES	10,881	9,946	10,000	10,000	10,202	10,000	10,000
011357	570900	INSURANCE	171,873	-	-	-	-	-	-
011358	580021	CAPITAL OUTLAY	-	196,432	-	-	12,182	-	-
TOTAL	AUDITING DEPARTMENT		568,823	902,448	611,571	687,532	749,771	731,369	704,537

135 - CHIEF FINANCIAL OFFICER, AUDITOR and BUDGET DIRECTOR

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Chief Financial Officer/ Auditor/ Buc	N	EXEMPT	02/01/99	26.43	X	39.0	1.00	166,587	20,459				187,046	-	187,046
Assistant Budget Director	N	EXEMPT	06/13/11	14.06		39.0	1.00	93,429	18,407				111,836	10,000	101,836
Grant Admin/ Internal Auditor	N	EXEMPT	12/20/17	7.53		39.0	1.00	102,955	11,706				114,661	17,199	97,462
Assistant Auditor	N	B	08/02/04	20.92	X	39.0	1.00	82,524	10,489				93,013	-	93,013
Special Assistant	N	B	11/05/12	12.66		39.0	1.00	72,260	8,220				80,480	-	80,480
							5.00	517,755	69,281	-	-	-	587,036	27,199	559,837
														PT Intern Salaries	3,500
														OT	5,000
														Per Mayor	568,337

City of Revere - Fiscal Year 2025 Budget

135 - CHIEF FINANCIAL OFFICER, AUDITOR and BUDGET DIRECTOR

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Audit & Accounting Services	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	
Printing & Mailing	011352-523440	3,000	3,000	3,000	-
Printing Budgets and related supplies.					
Contracted Services	011352-525000	35,100	35,100	35,100	-
Cleargov					
Personnel Budgeting					
Office Supplies	011354-540000	10,000	10,000	10,000	-
Misc Office Expense: Certifications; Alarm services; Software upgrades.					
Staff training; Dues/ memberships.					
Total Non Payroll Expenditures		<u>136,200</u>	<u>136,200</u>	<u>136,200</u>	<u>-</u>
Footnotes:					

Total Department Expenses				
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	551,332	595,169	568,337	(26,832)
Total Non Payroll Expenses	136,200	136,200	136,200	-
Total Department Expenses	<u>687,532</u>	<u>731,369</u>	<u>704,537</u>	<u>(26,832)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
PURCHASING**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011381	510100	PERMANENT SALARIES	129,827	151,967	156,314	160,958	118,420	175,519	175,519
011381	510900	OVERTIME	-	-	5,000	5,000	-	5,000	2,500
011381	511100	LONGEVITY	1,835	1,912	2,400	2,600	2,053	2,800	2,800
011381	512301	EDUCATIONAL INCENTIVE	2,844	3,080	3,168	4,263	3,133	4,562	4,562
011381	516600	SICK LEAVE BB	1,652	1,784	-	-	3,191	-	-
011382	522200	POSTAGE	86,296	125,661	140,000	152,000	134,173	165,000	165,000
011384	540000	OFFICE SUPPLIES	13,213	6,082	11,000	11,000	8,881	14,000	11,000
TOTAL	PURCHASING DEPARTMENT		235,667	290,485	317,882	335,821	269,850	366,881	361,381

138 - PURCHASING

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Purchasing Agent	N	A	12/05/05	19.58	X	39.0	1.00	101,759	6,362				108,121		108,121
Asst Purchasing Agent	N	B	05/20/19	6.12		39.0	1.00	72,260	2,500				74,760		74,760
							2.00	174,019	8,862	-	-	-	182,881	-	182,881
														OT	2,500
														Per Mayor	185,381

City of Revere - Fiscal Year 2025 Budget

138 - PURCHASING

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Postage	011382-522200	152,000	165,000	165,000	-
Postage for City Hall mailings (rate increased by \$.015/ piece), including quarterly tax bills, excise tax bills.					
Office Supplies	011384-540000	11,000	14,000	11,000	(3,000)
Office supplies; including printed forms, toner cartridges, paper, etc Equipment maint/repairs: Time stamp, postage machine, printers, etc Rental Lease					
Total Non Payroll Expenditures		<u>163,000</u>	<u>179,000</u>	<u>176,000</u>	<u>(3,000)</u>
Footnotes:					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	172,821	187,881	185,381	(2,500)	
Total Non Payroll Expenses	163,000	179,000	176,000	(3,000)	
Total Department Expenses	<u>335,821</u>	<u>366,881</u>	<u>361,381</u>	<u>(5,500)</u>	

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
INFORMATION TECHNOLOGY**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011401	510100	PERMANENT SALARIES	188,327	227,372	264,670	293,396	226,933	466,867	406,264
011401	510900	OVERTIME	-	-	-	1,200	-	5,000	2,500
011401	511100	LONGEVITY	-	-	1,100	8,522	730.74	1,200	1,200
011401	512301	EDUCATIONAL INCENTIVE	5,199	7,185	8,540	-	4,959	10,769	10,769
011401	516600	SICK LEAVE BB	-	-	-	-	2,298	-	-
011402	520900	TELEPHONE/COMMUNIC.	97,033	67,237	77,500	77,500	74,732	79,000	79,000
011402	525000	COMP CONT SERV	842,566	1,106,233	1,080,800	986,960	1,017,871	1,348,372	1,316,572
011404	540000	OFFICE SUPPLIES	1,053	436	3,500	3,500	2,251	3,500	3,500
011404	545500	COMPUTER OPERATIONS	10,354	-	5,000	5,000	4,096	6,500	6,500
011407	570500	TRAVEL ALLOWANCE	1,797	2,396	-	-	-	-	-
011407	587300	CAPITAL IMPROVEMENTS	152,471	3,599	-	-	-	-	-
TOTAL	INFORMATION TECHNOLOGY		1,298,800	1,414,458	1,441,110	1,376,078	1,333,871	1,921,208	1,826,305

140 - INFORMATION TECHNOLOGY

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Director	N	A	03/30/20	5.25		39.0	1.00	123,987	-				123,987		123,987
Assistant Director - Hardware	N	B	01/15/14	11.46		39.0	1.00	90,252	7,969				98,221		98,221
Assistant Director - Enterprise Apps	N	B	05/01/23	2.17		39.0	1.00	90,252	-				90,252		90,252
Data Analyst	N	B	06/01/21	4.08		39.0	1.00	75,116	2,000				77,116	38,558	38,558
Help Desk Analyst	Y	B	05/28/24	-		39.0	1.00	65,215	2,000				67,215		67,215
							5.00	444,822	11,969	-	-	-	456,791	38,558	418,233
														PT Salary	
														OT	2,500
														Per Mayor	420,733

140 - INFORMATION TECHNOLOGY

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Telephone/Communications	011402-520900	77,500	79,000	79,000	-
Telephone Services - Windstream		59,000	59,000	59,000	
Telephone - Licensing(Software-Yearly)		12,500	13,000	13,000	
Telephone Maintenance(Hardware-Yearly)		6,000	7,000	7,000	
Computer Contracted Services	011402-525000	986,960	1,348,372	1,316,572	(31,800)
Hardware & Software Support		-			
Annual Licensing Costs					
Munis Modules - Payroll, Purchase Orders, GL, etc.		310,000	341,372	341,372	
Munis HRM Project *		-	68,000	36,200	
Munis PACE *		-	7,300	7,300	
Patriot Properties Property Database		22,000	22,500	22,500	
Monday.com PM Application		960	1,200	1,200	
ESRI G.I.S. Licensing		3,000	8,650	8,650	
Century Security service		-	1,000	1,000	
AutoCAD		-	5,200	5,200	
Meraki WiFi Subscription Renewal		-	2,500	2,500	
Logmein Desktop Support		3,500	5,000	5,000	
CitizenServe for epermitting **		-	80,000	80,000	
Laserfiche **		-	65,000	65,000	
Tolemi **		-	20,000	20,000	
Flourish **		-	10,500	10,500	
Reach **		-	3,200	3,200	
Zoom **		-	5,700	5,700	
OneSpan **		-	2,750	2,750	
Support Services					
Thrive		560,000	609,000	609,000	
Verizon Wireless Tablet & Phones (centralized)		38,000	40,000	40,000	
Crown Castle Internet Connection 1GB		28,000	28,000	28,000	
Retrofit Annual Printer Maintenance		9,500	9,500	9,500	
Addition Networks Internet Connection 20MB		12,000	12,000	12,000	
Office supplies	011404-540000	3,500	3,500	3,500	-
Paper for Printer and Plotter; toner and ink.					

140 - INFORMATION TECHNOLOGY (continued)

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Computer Operations	011404-545500	5,000	6,500	6,500	-
Miscellaneous hardware for PC, printers, and Network		2,500	3,500		
M.G.I.G.A Dues		2,500	3,000		
Total Non Payroll Expenditures		<u>1,072,960</u>	<u>1,437,372</u>	<u>1,405,572</u>	<u>(31,800)</u>
Footnotes:					
* From Human Resources initiatives.					
** Moved from OIDM budget.					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	303,118	483,836	420,733	(63,103)
Total Non Payroll Expenses	1,072,960	1,437,372	1,405,572	(31,800)
Total Department Expenses	<u>1,376,078</u>	<u>1,921,208</u>	<u>1,826,305</u>	<u>(94,903)</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
ASSESSORS

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011411	510100	PERMANENT SALARIES	342,177	357,999	399,992	416,064	282,981	443,978	380,466
011411	510900	OVERTIME	-	677	1,000	-	352	-	-
011411	511100	LONGEVITY	13,491	13,617	14,000	14,600	9,931	14,400	14,400
011411	512210	TRAVEL ALLOWANCE	9,792	11,646	14,400	9,600	7,200	9,600	9,600
011411	512301	EDUCATIONAL INCENTIVE	11,363	12,404	11,458	12,582	7,075	10,261	10,261
011411	516600	SICK LEAVE BB	5,030	12,125	-	-	5,895	-	-
011412	521700	REVALUATION	54,800	40,789	56,500	40,000	36,600	42,000	42,000
011412	522400	COMPUTER SERVICES	3,504	3,584	4,300	4,300	3,214	4,300	4,300
011412	525000	CONTRACTED SERVICES		4,813	30,000	30,000	17,325	30,000	30,000
011414	540000	OFFICE SUPPLIES	4,244	6,051	5,700	5,700	4,524	5,700	5,700
011417	570000	OTHER EXPENSES	550	458	2,700	2,700	2,625	2,700	2,700
TOTAL	ASSESSORS		444,951	464,163	540,050	535,546	377,722	562,939	499,427

141 - ASSESSORS

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor:															
Assessor / Chairman	N	A	04/14/06	19.22	X	39.0	1.00	110,146	10,661			4,800	125,607		125,607
Assessor/ Field Lister	N	B	06/26/17	8.02		39.0	1.00	71,643	-			4,800	76,443		76,443
Special Asst to the Board	N	B	12/31/86	38.52	X	39.0	1.00	78,872	6,400				85,272		85,272
Principal Clerk	N	B	10/09/90	34.75	X	39.0	1.00	57,266	5,600				62,866		62,866
Principal Clerk	N	B	03/04/19	6.33		39.0	1.00	54,539	2,000				56,539		56,539
							5.00	372,466	24,661	-	-	9,600	406,727	-	406,727
														PT	8,000
														Per Mayor	414,727

City of Revere - Fiscal Year 2025 Budget

141 - ASSESSORS

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Revaluation</u> FY2025 Interim Year Adjustment	011412-521700	40,000	42,000	42,000	-
<u>Computer Services</u> Supplies & Service Maint. for tax bills.	011412-522400	4,300	4,300	4,300	-
<u>Contracted Services</u> Commercial and industrial consulting services.	011412-525000	30,000	30,000	30,000	-
<u>Office Supplies</u> Office Supplies, Book Binding, Mailings	011414-540000	5,700	5,700	5,700	-
<u>Other Expenses</u> Dues, conferences, continuing educational courses.	011417-570000	2,700	2,700	2,700	-
	Total Non Payroll Expenditures	<u>82,700</u>	<u>84,700</u>	<u>84,700</u>	<u>-</u>
Footnotes:					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	452,846	478,239	414,727	(63,512)	
Total Non Payroll Expenses	82,700	84,700	84,700	-	
Total Department Expenses	<u>535,546</u>	<u>562,939</u>	<u>499,427</u>	<u>(63,512)</u>	

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
COLLECTOR/ TREASURER**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011451	510100	PERMANENT SALARIES	552,674	665,583	767,641	777,807	576,760	834,343	789,983
011451	510900	OVERTIME	4,479	6,069	10,000	10,000	5,611	10,000	10,000
011451	511100	LONGEVITY	7,978	7,700	10,000	10,400	7,056	10,400	10,400
011451	512301	EDUCATIONAL INCENTIVE	22,279	25,431	26,559	30,382	22,959	32,339	32,339
011451	516600	SICK LEAVE BB	9,231	4,535	-	-	7,625	-	-
011452	523440	PRINTING AND MAILING	-	8,246	20,000	20,000	20,625	30,000	30,000
011452	525000	CONTRACTED SERVICES	-	5,613	65,000	65,000	14,019	65,000	55,000
011454	540000	OFFICE SUPPLIES	72,453	58,113	45,000	45,000	36,401	45,000	45,000
011454	545500	COMPUTER OPERATIONS	-	-	15,000	15,000	-	15,000	15,000
011457	572100	BANKING SERVICES	510,042	314,024	250,000	250,000	141,419	250,000	240,000
TOTAL	COLLECTOR/ TREASURER		1,179,135	1,095,312	1,209,200	1,223,589	832,474	1,292,082	1,227,722

145 - COLLECTOR/ TREASURER

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor:																
Collector/ Treasurer	N	EXEMPT	10/09/90	34.75	X	39.0	1.00	119,833	14,587				134,420		134,420	
Assistant Treasurer	N	B	07/16/18	6.96		39.0	1.00	75,116	2,900				78,016		78,016	
Hris/ Payroll	N	A	06/29/20	5.01		39.0	1.00	77,064	-				77,064		77,064	
Principal Accounting Clerk	N	B	04/11/07	18.23	X	39.0	1.00	60,367	6,728				67,095		67,095	
Clerk I	N	B	04/22/19	6.19		39.0	0.38	19,542	-				19,542	13,093	6,449	
Assistant Collector	N	B	01/15/14	11.46		39.0	1.00	75,116	8,712				83,828		83,828	
Principal Accounting Clerk	N	B	07/19/11	13.96		39.0	1.00	57,493	6,612				64,105		64,105	
Principal Accounting Clerk	N	B	01/29/20	5.42		39.0	1.00	57,493	-				57,493		57,493	
Principal Clerk	N	B	03/15/21	4.30		39.0	1.00	54,539	1,900				56,439		56,439	
Principal Accounting Clerk	N	B	07/29/21	3.92		39.0	1.00	57,493	2,900				60,393		60,393	
Principal Clerk	N	B	04/11/22	3.22		39.0	1.00	54,539	2,000				56,539		56,539	
Clerk Ii	N	B	12/04/23	1.57		39.0	1.00	49,981	900				50,881		50,881	
								11.38	758,576	47,239	-	-	-	805,815	13,093	792,722
														PT Salaries	40,000	
														OT	10,000	
														Per Mayor	842,722	

City of Revere - Fiscal Year 2025 Budget

145 - COLLECTOR/TREASURER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Printing & Mailing</u>	011452-523440	20,000	30,000	30,000	-
<u>Contracted Services</u> Lockbox services; armored car services; legal services.	011452-525000	65,000	65,000	55,000	(10,000)
<u>Office Supplies</u>	011454-540000	45,000	45,000	45,000	-
<u>Computer Operations/ Equipment</u>	011454-545500	15,000	15,000	15,000	-
<u>Banking Services</u> Monthly Charges for all Treasury bank accounts.	011457-572100	250,000	250,000	240,000	(10,000)
Total Non Payroll Expenditures		<u>395,000</u>	<u>405,000</u>	<u>385,000</u>	<u>(20,000)</u>
<u>Footnotes:</u>					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	828,589	887,082	842,722	(44,360)
Total Non Payroll Expenses	395,000	405,000	385,000	(20,000)
Total Department Expenses	<u>1,223,589</u>	<u>1,292,082</u>	<u>1,227,722</u>	<u>(64,360)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
SOLICITOR'S OFFICE**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011511	510100	PERMANENT SALARIES	311,814	344,159	459,527	458,260	360,577	518,195	488,195
011511	511100	LONGEVITY	5,681	5,979	10,600	11,200	7,202	7,200	7,200
011511	512301	EDUCATIONAL INCENTIVE	28,187	31,853	44,416	48,317	26,584	37,675	41,287
011511	516600	SICK LEAVE BB	5,864	5,779	-	-	5,423	-	-
011512	522410	LEGAL RESEARCH SERV&PUBL	7,468	5,873	9,000	9,000	5,527	9,000	9,000
011514	540000	OFFICE SUPPLIES	3,483	3,767	7,500	7,500	2,796	7,500	7,500
011517	570000	OTHER EXPENSES	1,197	671	4,000	4,000	719	4,000	4,000
011517	571000	LITIGATION	-	1,137	3,000	3,000	-	3,000	3,000
011517	571100	JUDGMENTS	1,500	-	-	-	-	-	-
011517	571300	SETTLEMENT	172,358	160,952	25,000	25,000	94,072	25,000	25,000
011517	574100	OUTSIDE LEGAL SERV	77,873	220,038	250,000	250,000	51,081	250,000	250,000
TOTAL	SOLICITOR'S OFFICE		615,425	780,207	813,043	816,277	553,980	861,570	835,182

151 - SOLICITOR'S OFFICE

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor:															
Solicitor	N	EXEMPT	05/10/01	24.16	X	39.0	1.00	137,591	17,159				154,750		154,750
Assistant Solicitor	N	EXEMPT	10/16/06	18.72	X	39.0	1.00	123,540	14,554				138,094		138,094
Principal Clerk/ Paralegal	N	EXEMPT	01/04/21	4.49		39.0	1.00	66,597	4,995				71,592		71,592
Administrative Assistant	N	B	09/16/10	14.80		39.0	1.00	60,888	6,167				67,055		67,055
Policy Advisor	N	EXEMPT	10/06/22	2.73		39.0	1.00	74,826	5,612				80,438		80,438
							6.00	463,442	48,487	-	-	-	511,929	-	511,929
														PT Salaries	24,753
														OT	
														Per Mayor	536,682

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

City of Revere - Fiscal Year 2025 Budget

151 - SOLICITOR'S OFFICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Legal Research Services and Publications	011512-522410	9,000	9,000	9,000	-
Online research, legal/educational books, materials & services					
Office Supplies	011514-540000	7,500	7,500	7,500	-
Copier lease, equipment maint., office supplies & stationary					
Other Charges & Expenses	011517-570000	4,000	4,000	4,000	-
Bar dues, non litigation travel, music licenses					
Litigation Expenses	011517-570000	3,000	3,000	3,000	-
Depositions (transcripts, stenographer), witness fees, travel, materials, filing fees					
Releases/Settlements	011517-571300	25,000	25,000	25,000	-
Settlement/Payment of Legal Claims					
Outside Legal Services	011517-574100	250,000	250,000	250,000	-
Contracted Legal Services					
	Total Non Payroll Expenditures	<u>298,500</u>	<u>298,500</u>	<u>298,500</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	517,777	563,070	536,682	(26,388)
Total Non Payroll Expenses	298,500	298,500	298,500	-
Total Department Expenses	<u>816,277</u>	<u>861,570</u>	<u>835,182</u>	<u>(26,388)</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
CITY CLERK

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011611	510100	PERMANENT SALARIES	276,894	300,622	315,655	306,115	239,813	358,300	361,090
011611	510900	OVERTIME	348	-	-	4,400	-	-	-
011611	511100	LONGEVITY	7,938	6,685	4,100	14,313	5,438	7,190	4,400
011611	512301	EDUCATIONAL INCENTIVE	11,266	12,212	11,955	-	10,460	16,005	16,005
011611	516600	SICK LEAVE BB	7,764	2,888	-	-	3,073	-	-
011612	525000	CONTRACTED SERVICES	20,916	20,891	25,950	25,950	24,766	25,950	25,950
011614	540000	OFFICE SUPPLIES	22,456	20,564	25,000	25,000	23,735	25,000	25,000
TOTAL	CITY CLERK		347,582	363,863	382,660	375,778	307,285	432,445	432,445

161 - CITY CLERK

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor:															
City Clerk	N	EXEMPT	01/07/04	21.49	X	39.0	1.00	109,476	27,753				137,229		137,229
Assistant City Clerk	N	EXEMPT	08/29/11	13.85		39.0	1.00	77,250	19,010				96,260		96,260
Clerk II	N	B	02/28/22	3.34		39.0	1.00	52,612	-				52,612		52,612
Clerk II	N	B	09/22/22	2.77		39.0	1.00	52,612	2,900				55,512		55,512
							4.00	291,950	49,663	-	-	-	341,613	-	341,613
														PT Salaries	39,882
														OT	-
														Per Mayor	381,495

City of Revere - Fiscal Year 2025 Budget

161 - CITY CLERK

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Contracted Services	011612-525000	25,950	25,950	25,950	-
Granicus - Existing software					
Granicus - Boards and Commissions management software					
Office Supplies	011614-540000	25,000	25,000	25,000	-
	Total Non Payroll Expenditures	<u>50,950</u>	<u>50,950</u>	<u>50,950</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	324,828	381,495	381,495	-
Total Non Payroll Expenses	50,950	50,950	50,950	-
Total Department Expenses	<u>375,778</u>	<u>432,445</u>	<u>432,445</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
ELECTION COMMISSION**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011621	510100	PERMANENT SALARIES	174,430	222,939	242,387	254,273	185,939	282,194	273,918
011621	510101	OTHER SALARIES	31,752	25,034	23,000	35,000	27,683	35,000	35,000
011621	510102	POLL WORKERS	69,678	131,929	67,000	105,000	122,738	105,000	85,000
011621	510103	CUSTODIANS/ELECTION	9,361	11,894	6,000	9,000	20,082	9,000	9,000
011621	511100	LONGEVITY	3,802	3,009	1,400	1,600	1,023	1,600	1,600
011621	512301	EDUCATIONAL INCENTIVE	9,902	12,847	12,273	10,401	7,600	11,154	11,154
011621	516600	SICK LEAVE BB	1,669	12,996	-	-	-	-	-
011622	522100	RENTALS	11,255	10,859	14,200	14,200	8,478	14,200	14,200
011622	522200	POSTAGE	14,764	24,301	17,500	17,500	19,715	17,500	17,500
011622	522400	COMPUTER SERVICES	17,926	15,208	24,000	24,000	12,184	24,000	24,000
011622	523440	PRINTING & MAILING	20,534	45,564	30,500	30,500	45,820	30,500	30,500
011622	525000	CONTRACTED SERVICES	1,709	1,207	3,000	3,000	1,849	3,000	3,000
011624	540000	OFFICE SUPPLIES	2,691	2,266	3,250	3,250	924	3,250	3,250
011628	541620	ELECTION SUPPLIES	3,947	5,906	5,750	5,750	4,360	10,050	5,750
TOTAL	ELECTION		373,420	525,958	450,260	513,474	458,396	546,448	513,872

162 - ELECTION COMMISSION

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor:															
Election Commissioner	N	A	12/06/21	3.57		39.0	1.00	93,578	3,000	-	-	-	96,578		96,578
Assistant Election Commissioner	N	B	06/15/10	15.05		39.0	1.00	68,719	7,654	-	-	-	76,373		76,373
Clerk II	N	B	08/30/21	3.84		39.0	1.00	52,612	3,900	-	-	-	56,512		56,512
Clerk I	N	B	10/18/16	8.70		39.0	1.00	50,809	-				50,809		50,809
							4.00	265,718	14,554	-			280,272	-	280,272
														Staff OT	9,000
														DPW OT	26,000
														Board Salaries	6,400
														School Custodial OT	9,000
														Per Mayor	330,672

City of Revere - Fiscal Year 2025 Budget

162 - ELECTION COMMISSION

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Poll Workers Salaries FY 2025 has two elections plus additional cost of early voting and vote by mail processing.	011621-510102	105,000	105,000	85,000	(20,000)
Rentals Truck rentals for two elections plus storage space.	011622-522100	14,200	14,200	14,200	-
Postage	011622-522200	17,500	17,500	17,500	-
Computer Services Code memory packs for (2) Local Elections. Annual Maintenance contract of Unity software and (23) tabulators; repairs.	011622-522400	24,000	24,000	24,000	-
Printing & Mailing Annual city census, annual street listing, and confirmation cards; signs and envelopes.	011622-523440	30,500	30,500	30,500	-
Contracted Services Constable services; shredding; alarm monitoring; bind voter registrations; shipping charges.	011622-525000	3,000	3,000	3,000	-
Office Supplies	011624-540000	3,250	3,250	3,250	-
Election Supplies Includes newspaper ads for last day to register. Increase to purchase additional signage for polling locations per request of City Council. New batteries for tabulators (5 yr useful life)	011624-541620	5,750	10,050	5,750	(4,300)
			5,750		
			4,300		
	Total Non Payroll Expenditures	203,200	207,500	183,200	(24,300)
Footnotes:					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	310,274	338,948	330,672	(8,276)	
Total Non Payroll Expenses	203,200	207,500	183,200	(24,300)	
Total Department Expenses	513,474	546,448	513,872	(32,576)	

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
LICENSE COMMISSION**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011651	510100	PERMANENT SALARIES	3,200	3,200	6,400	6,400	4,800	12,400	12,400
011654	540000	OFFICE SUPPLIES	787	-	3,000	3,000	200	3,000	3,000
TOTAL	LICENSE COMMISSION		3,987	3,200	9,400	9,400	5,000	15,400	15,400

165 - LICENSING COMMISSION

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Chairman	N						-		3,200				3,200		3,200
Board member	N						-		1,600				1,600		1,600
Board member	N						-		1,600				1,600		1,600
Clerk									6,000				6,000		6,000
							-	-	12,400	-	-	-	12,400	-	12,400
													OT		
													Per Mayor		12,400

City of Revere - Fiscal Year 2025 Budget

165 - LICENSING COMMISSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Office Supplies	011654-540000	3,000	3,000	3,000	-
Office Supplies & Stationary					
Total Non Payroll Expenditures		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
<u>Footnotes:</u>					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	6,400	12,400	12,400	-
Total Non Payroll Expenses	3,000	3,000	3,000	-
Total Department Expenses	<u>9,400</u>	<u>15,400</u>	<u>15,400</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
CONSERVATION COMMISSION**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011711	510100	PERMANENT SALARIES	5,600	10,769	37,800	12,800	12,651	12,800	12,800
011714	540000	OFFICE SUPPLIES	434	250	600	600	304	600	600
TOTAL	CONSERVATION COMMISSION		6,034	11,019	38,400	13,400	12,955	13,400	13,400

171 - CONSERVATION COMMISSION

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	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	
Board member	N								1,600				1,600		1,600	
Board member	N								1,600				1,600		1,600	
Board member	N								1,600				1,600		1,600	
Board member	N								1,600				1,600		1,600	
Clerk													-		-	
								-	-	12,800	-	-	-	12,800	-	12,800
														PT Salaries Per Mayor		12,800

171 - CONSERVATION COMMISSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Office Supplies	011714-540000	600	600	600	-
Office Supplies					
Total Non Payroll Expenditures		<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	12,800	12,800	12,800	-
Total Non Payroll Expenses	600	600	600	-
Total Department Expenses	<u>13,400</u>	<u>13,400</u>	<u>13,400</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
ZONING BOARD OF APPEALS**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011761	510100	PERMANENT SALARIES	12,800	11,133	22,200	17,200	9,300	23,200	23,200
011764	540000	OFFICE SUPPLIES	712	686	720	720	-	720	720
TOTAL	ZONING BOARD OF APPEALS		13,512	11,819	22,920	17,920	9,300	23,920	23,920

176 - ZONING BOARD OF APPEALS

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
ZBA Clerk									12,000				12,000		12,000	
ZBA Board Chair									3,200				3,200		3,200	
ZBA Board Member									1,600				1,600		1,600	
ZBA Board Member									1,600				1,600		1,600	
ZBA Board Member									1,600				1,600		1,600	
ZBA Board Member									1,600				1,600		1,600	
ZBA Board Member - Alternate									1,600				1,600		1,600	
								-	-	23,200	-	-	-	23,200	-	23,200
														PT Salaries Per Mayor		23,200

176 - ZONING BOARD OF APPEALS

Non-Payroll Expenditures

Account Name	Account Number	Adopted	Dep Req FY 2025	Mayor Req FY 2025	Difference
Office Supplies	011764-540000	720	720	720	-
Office Supplies					
Total Non Payroll Expenditures		<u>720</u>	<u>720</u>	<u>720</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	17,200	23,200	23,200	-
Total Non Payroll Expenses	720	720	720	-
Total Department Expenses	<u>17,920</u>	<u>23,920</u>	<u>23,920</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
PLANNING/ COMMUNITY DEVELOPMENT**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011821	510100	PERMANENT SALARIES	214,333	271,932	191,826	306,834	226,517	874,888	335,845
011821	511100	LONGEVITY	-	-	-	-	-	-	-
011821	512301	EDUCATIONAL INCENTIVE	10,987	9,640	9,542	13,105	13,435	13,599	13,599
011821	516600	SICK LEAVE BB	3,405	1,719	-	-	1,440	-	-
011822	525000	CONTRACTED SERVICES	29,646	-	83,000	206,000	106,227	202,650	146,000
011824	540000	OFFICE SUPPLIES	4,097	3,924	8,400	8,400	6,424	13,400	13,400
011827	570000	OTHER CHARGES & EXPENDITURES	-	66,667	-	-	-	-	-
011828	580023	CAPTOUTL23	-	-	-	-	7,500	-	-
TOTAL	PLANNING/ COMMUNITY DEVELOPMENT		262,469	353,882	292,768	534,339	361,542	1,104,537	508,844

182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor:															
Chief of Planning and Development	N	EXEMPT	02/20/18	7.36		39.0	1.00	135,990	13,599				149,589	22,438	127,151
Administrative Asst	N	B	09/23/19	5.77		39.0	1.00	60,888	2,000				62,888	-	62,888
Business Liaison	N	B	01/03/06	19.50	X	39.0	1.00	94,764	12,076				106,840	106,840	-
Open Space and Environmental Plar	N	B	09/10/14	6.81		39.0	1.00	72,260	8,326				80,586	-	80,586
Transportation Manager	N	B	07/01/15	10.01		39.0	1.00	72,260	6,420				78,680	74,340	4,340
CDBG Program Manager	N	B		-		39.0	1.00	75,116	3,000				78,116	66,399	11,717
Housing Planner & Project Manager	N	A	04/10/23	2.22		39.0	1.00	93,525	-				93,525	46,763	46,762
Grant Writer	N					39.0	1.00	75,116	-				75,116	75,116	-
							8.00	679,919	45,421	-	-	-	725,340	391,896	333,444
														Board Salaries	16,000
														Grant Funded PT Salaries	-
														OT	-
														Per Mayor	349,444

City of Revere - Fiscal Year 2025 Budget

182 - DEPT OF PLANNING & COMMUNITY DEVELOPMENT

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Contracted Services	011822-525000	206,000	202,650	146,000	(56,650)
Engineering and architectural consulting services.		50,000	50,000	50,000	
Planning consultants.		50,000	50,000	50,000	
Blue bikes operational fees		-	56,650	-	
North Suffolk Resiliency & Sustainability		96,000	36,000	36,000	
Community Events		-	5,000	5,000	
Work Study Undergraduate/Graduate Student Funding		10,000	5,000	5,000	
Office Supplies	011824-540000	8,400	13,400	13,400	-
Office Supplies, legal ads, copies/ maintenance					
Document Management and Modernization, miscellaneous office supplies					
	Total Non Payroll Expenditures	<u>214,400</u>	<u>216,050</u>	<u>159,400</u>	<u>(56,650)</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	319,939	888,487	349,444	(539,043)
Total Non Payroll Expenses	214,400	216,050	159,400	(56,650)
Total Department Expenses	<u>534,339</u>	<u>1,104,537</u>	<u>508,844</u>	<u>(595,693)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
ENGINEERING**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
011841	510100	PERMANENT SALARIES	156,235	151,201	340,746	380,346	282,455	490,088	488,627
011841	511100	LONGEVITY	-	-	2,900	3,000	2,064	1,400	1,400
011841	512200	CLOTHING	-	-	-	300	550	2,500	2,500
011841	512301	EDUCATIONAL INCENTIVE	7,396	7,623	14,703	15,838	11,863	9,729	9,729
011841	516600	SICK LEAVE BB	2,608	2,100	-	-	2,609	-	-
011842	520900	TELEPHONE/COMMUNICATIONS	240	-	-	-	-	-	-
011842	524200	AUTOMOTIVE MAINTENANCE	-	-	-	-	-	2,000	-
011842	525000	CONTRACTED SERVICES	21,400	34,723	113,600	93,600	92,031	93,800	93,800
011844	544000	MATERIALS	11,283	11,509	12,000	12,000	4,122	12,000	12,000
011847	570000	OTHER EXPENSES	-	2,040	2,250	2,250	2,571	8,250	3,750
011847	570500	TRAVEL ALLOWANCE	-	-	-	-	-	-	-
TOTAL	ENGINEERING		199,162	209,196	486,199	507,334	398,266	619,767	611,806

184 - ENGINEERING

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor:															
City Engineer	N	EXEMPT	07/19/11	13.96		39.0	1.00	129,716	11,129	-			140,845		140,845
Administrative Assistant	N	B	01/09/17	8.48		39.0	1.00	60,888	-	-			60,888		60,888
Infrastructure Program Manager	N	B	11/16/06	18.63	X	39.0	1.00	102,598	-	300			102,898		102,898
Engineering Project Manager	N	B		-		39.0	1.00	97,712	-	1,100			98,812		98,812
Engineering Project Manager	N	B		-		39.0	1.00	97,712	-	1,100			98,812		98,812
							5.00	488,627	11,129	2,500			502,256	-	502,255
														OT	
														Per Mayor	502,255

City of Revere - Fiscal Year 2025 Budget

184 - ENGINEERING

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Automotive Maintenance	011842-524200		2,000	-	(2,000)
Maintenance and expenses for two vehicles.			2,000		
Contracted Services	011842-525000	93,600	93,800	93,800	-
On call engineering services			20,000	20,000	
Outfall sampling and MS4 Compliance			70,000	70,000	
Stormwater Education Collaborative			3,800	3,800	
Materials & Supplies	011844-544000	12,000	12,000	12,000	-
Office Supplies			2,000		
Large Format Printer Lease			10,000		
Other Charges & Expenses	011847-570000	2,250	8,250	3,750	(4,500)
AutoCAD Licenses (3)			4,500	-	
Field Maps Subscription (3)			1,500	1,500	
Other			2,250	2,250	
Total Non Payroll Expenditures		107,850	116,050	109,550	(6,500)

Footnotes:

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	399,484	503,717	502,255	(1,462)
Total Non Payroll Expenses	107,850	116,050	109,550	(6,500)
Total Department Expenses	507,334	619,767	611,805	(7,962)

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
POLICE DEPARTMENT**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012101	510100	PERMANENT SALARIES	1,367,567	1,428,339	1,568,533	1,756,263	1,035,973	2,053,479	1,877,813
012101	510101	OTHER SALARIES	455,779	735,038	500,000	500,000	690,736	500,000	500,000
012101	510110	CHIEF SALARY	157,808	192,203	186,500	203,794	202,022	205,322	205,322
012101	510111	EXECUTIVE OFFICER SALARY	101,228	117,744	109,588	120,947	62,799	121,854	121,854
012101	510112	SENIOR CAPT SALARY	186,028	52,054	109,588	120,947	78,991	121,854	121,854
012101	510113	CAPTAIN SALARY	295,144	278,385	208,738	230,376	177,745	232,104	232,104
012101	510114	LIEUTENANT SALARY	1,065,452	1,106,783	1,050,288	1,151,939	847,847	1,160,579	1,160,579
012101	510115	SERGEANT SALARY	1,240,195	1,241,306	1,162,914	1,432,446	886,187	1,358,411	1,358,411
012101	510116	PATROL OFFICER SALARY	3,842,744	4,046,478	4,268,127	4,647,960	3,504,236	4,972,591	4,972,591
012101	510900	SPECIAL EVENTS OVERTIME	-	-	35,000	35,000	15,263	35,000	35,000
012101	511100	LONGEVITY	221,333	225,570	225,334	230,534	157,476	220,734	219,612
012101	511300	HOLIDAY PAY	557,425	565,782	634,888	764,451	291,375	794,594	794,594
012101	512000	MEDICAL EXPENSES	20,209	22,241	25,000	25,000	36,903	25,000	25,000
012101	512200	CLOTHING	120,475	114,275	128,950	146,075	120,163	157,475	157,475
012101	512301	EDUCATIONAL INCENTIVE	1,185,394	1,144,876	940,134	1,124,603	975,137	1,263,984	1,262,836
012101	516600	SICK LEAVE BB	119,499	104,201	-	-	77,434	-	-
012111	512200	AUXILIARY POLICE CLOTHING	4,493	-	4,500	4,500	-	4,500	4,500
012102	520300	UTILITIES	129,563	128,291	110,000	140,000	115,539	140,000	140,000
012102	520800	GASOLINE & OIL	91,680	133,185	120,000	140,000	81,491	140,000	140,000
012102	520900	TELEPHONE/COMMUNICATIONS	52,388	74,666	45,000	45,000	35,839	45,000	45,000
012102	521100	RADIO SYSTEM	11,295	31,339	30,000	30,000	23,127	30,000	30,000
012102	521800	TRAFFIC CONTROL	10,295	25,153	10,000	10,000	22,283	10,000	10,000
012102	522100	RENTALS	12,975	18,415	30,000	30,000	19,206	30,000	30,000
012102	522400	COMPUTER SERVICES	193,114	65,238	140,000	140,000	89,468	140,000	140,000
012102	523900	ANIMAL CONTROL	4,353	4,023	5,000	5,000	1,213	5,000	5,000
012102	524200	AUTO MAINTENANCE	57,929	59,389	55,000	75,000	55,711	75,000	75,000
012102	524500	BUILDING MAINT/REPAIR	116,760	91,711	75,000	75,000	148,190	100,000	75,000
012102	524600	MAINT OF EQUIPMENT	27,435	23,061	45,000	45,000	26,864	45,000	45,000
012102	524700	WEAPONS	25,495	14,365	25,000	25,000	9,240	25,000	25,000
012102	525000	CONSULTANT SERVICES	-	-	100,000	100,000	55,609	130,000	100,000
012102	526100	EMPLOYEE TRAINING	76,589	80,735	100,000	100,000	81,227	100,000	100,000

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
POLICE DEPARTMENT (continued)**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012102	528400	GRANT WRITER	35,200	32,000	32,000	32,000	35,000	35,000	32,000
012104	540000	OFFICE SUPPLIES	12,513	15,866	15,000	15,000	9,335	15,000	15,000
012104	545000	I.D.	8,181	6,134	10,000	10,000	1,932	10,000	10,000
012107	570000	OTHER EXPENSES	18,724	36,933	35,000	35,000	31,333	35,000	35,000
012107	571700	DRUG UNIT	5,000	5,000	5,000	5,000	5,000	5,000	5,000
012107	572250	GRANT MATCHING FUNDS	-	-	-	10,000		11,000	10,000
012108	587100	NEW EQUIPMENT	131,438	76,444	-	-	167,738	-	-
TOTAL	POLICE DEPARTMENT		11,961,700	12,297,220	12,145,082	13,561,835	10,175,635	14,353,481	14,116,545

210 - POLICE DEPARTMENT: Uniformed Base

Salaries and Wages								
Title	Step	FY 24 Budgeted		FY 25 Dept Recommendation		FY 25 Mayor Requested		Difference
		FTE	Amount	FTE	Amount	FTE	Amount	
Police Chief	26	1.00	\$ 203,794	1.00	\$ 205,322	1.00	\$ 205,322	\$ -
Executive Officer	26	1.00	120,947	1.00	121,854	1.00	121,854	-
Senior Captain	26	1.00	120,947	1.00	121,854	1.00	121,854	-
Captain	26	2.00	230,376	2.00	232,104	2.00	232,104	-
Captain	16	-	-	-	-	-	-	-
Lieutenant	26	8.00	787,632	8.00	793,539	8.00	793,539	-
Lieutenant	16	3.00	275,883	3.00	277,952	3.00	277,952	-
Lieutenant	16	1.00	88,424	1.00	89,087	1.00	89,087	-
Sergeant	26	7.00	589,029	6.00	508,669	6.00	508,669	-
Sergeant	16	4.00	314,392	4.00	316,750	4.00	316,750	-
Sergeant	16	7.00	529,025	7.00	532,993	7.00	532,993	-
Patrol Officers (Step 4)	26	8.00	564,296	9.00	639,594	9.00	639,594	-
Patrol Officers (Step 4)	16	10.00	768,229	6.00	422,177	6.00	422,177	-
Patrol Officers (Step 4)	16	35.00	2,371,896	37.00	2,456,065	37.00	2,456,065	-
Patrol Officers (Step 3)	16	10.00	645,940	9.00	130,157	9.00	130,157	-
Patrol Officers (Step 2)	16	3.00	183,075	8.00	430,379	8.00	430,379	-
Patrol Officers (Step 1)	16	11.00	114,524	11.00	894,219	11.00	894,219	-
Patrol Officers (School Funded)	16	3.00	-	3.00	-	3.00	-	-
Sub Total Base Salaries		115.00	\$ 7,908,409	117.00	\$ 8,172,715	117.00	\$ 8,172,715	\$ -
Longevity			\$ 214,200		\$ 203,600		\$ 203,600	\$ -
10 Year Differential			-		77,588		77,588	-
Night Differential			489,210		404,744		404,744	-
B-2 Schedule			533,666		603,820		603,820	-
Narcan			75,054		88,153		88,153	-
Quinn Bill - Academic Achievement			1,106,003		1,244,465		1,244,465	-
Holiday Pay			764,451		794,594		794,594	-
Matching Funds			6,000		6,000		6,000	-
First Responder			50,000		50,000		50,000	-
Clothing Allowance			145,400		156,800		156,800	-
Sub Total Other Salary			\$ 3,383,984		\$ 3,629,764		\$ 3,629,764	\$ -
Court Time			225,000		225,000		225,000	-
Special Events OT			35,000		35,000		35,000	-
Overtime			225,000		225,000		225,000	-
Election Details			45,000		45,000		45,000	-
Sub Total Overtime			\$ 530,000		\$ 530,000		\$ 530,000	\$ -
Total Salaries - Uniformed base			\$ 11,822,393		\$ 12,332,479		\$ 12,332,479	\$ -

Footnotes:

210 - POLICE DEPARTMENT: Civilian

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor																
Special Assistant	N	B	08/02/21	3.91		39.0	1.00	72,260	-	-			72,260		72,260	
Clerk I	N	B	12/16/13	11.55		36.0	0.92	46,901	1,012	-			47,913		47,913	
Animal Control Director	N	B	01/01/93	32.52	X	39.0	1.00	57,266	5,200	375			62,841		62,841	
Mechanic	N	B	12/18/03	21.55	X	39.0	1.00	94,764	8,000	300			103,064		103,064	
Victim Advocate	N	B	09/26/18	6.76		32.0	0.82	54,565	900	-			55,465		55,465	
Public Safety Grant Manager	N	B	04/01/08	17.26	X	39.0	1.00	78,872	10,287	-			89,159		89,159	
Police Clerk	N	B	09/22/08	16.78	X	39.0	1.00	58,958	4,064	-			63,022		63,022	
Police Clerk	N	B	03/15/12	13.30		39.0	1.00	56,150	1,300	-			57,450		57,450	
Crime Analyst	N	B	01/14/15	10.47		39.0	1.00	72,260	6,520				78,780		78,780	
Clerk II	Y	B				39.0	1.00	52,612	-				52,612		52,612	
Grant Program Coordinator	N	NONU	03/30/21	4.25		39.0	1.00	71,360	3,000				74,360	74,360	-	
Grant Manager/ Public Safety	N	NONU	08/08/22	2.90		39.0	1.00	68,061	-				68,061	68,061	-	
								12.25	784,029	40,283	675	-	-	824,987	142,421	682,566
														PT Salaries		
														OT		
														5,000		
														Per Mayor		
														687,566		

City of Revere - Fiscal Year 2025 Budget

210 - POLICE DEPARTMENT

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Medical Expenses	012101-512000	25,000	25,000	25,000	-
Public Safety 111F administration; mandatory drug testing.					
Auxiliary Uniform/Clothing Allowance	012102-520000	4,500	4,500	4,500	-
Uniforms and supplies for Auxiliary Police					
Utilities	012102-520300	140,000	140,000	140,000	-
Natural gas, electricity					
Gasoline & Oil	012102-520800	140,000	140,000	140,000	-
Gas & Oil for all Police Vehicles					
Telephone/Communications	012102-520900	45,000	45,000	45,000	-
Comcast, Paetec, Verizon, Verizon Wireless, etc.					
Radio System	012102-521100	30,000	30,000	30,000	-
GBPC Maintenance Contract, Regular Maintenance, Membership Dues, Radios					
Traffic Control	012102-521800	10,000	10,000	10,000	-
Intoxilyzer Supplies, Traffic Spots and Signs, Printed Materials, Taxi Medallions & Badges					
Rentals	012102-522100	30,000	30,000	30,000	-
Rent for substations on Pleasant St & Shirley Ave					
Computer Services & Maintenance	012102-522400	140,000	140,000	140,000	-
Computer Hardware & Software Support, Supplies; IMC/ License support					
Animal Control	012102-523900	5,000	5,000	5,000	-
Mandated treatment of stray animals: Detention, stay, medical services and/or euthanasia.					
Automotive Maintenance	012102-524200	75,000	75,000	75,000	-
Maintenance & Repair of all Police Vehicles					
Building Maintenance & Repair	012102-524500	75,000	100,000	75,000	(25,000)
Bldg Maint. Contracts; Elevator, HVAC, Boiler, Generator, Cleaning, Landscaping and Other R & M					
Maintenance Of Equipment	012102-524600	45,000	45,000	45,000	-
Repairs & Services of Equipment; Copiers, fax, printers, etc.					
Weapons & Support	012102-524700	25,000	25,000	25,000	-
Weapon, Ammunition & Support Items, Replacement of Outdated Weapons					
Contracted Services		100,000	130,000	100,000	(30,000)
Mental health support	012102-525000	-			
Suffolk County prisoner support					
Employee Training	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 2025 Budget

210 - POLICE DEPARTMENT (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Grant Writer	012102-528400	32,000	35,000	32,000	(3,000)
Grant Writer Services					
Office Supplies	012104-540000	15,000	15,000	15,000	-
Office Supplies; copier & supplies; stationary & printing					
Identifications	012104-545000	10,000	10,000	10,000	-
Fingerprinting & Photograph Supplies and other Related Equipment					
Other Charges & Expenses	012107-570000	35,000	35,000	35,000	-
Gun Permits, FID Cards, Dues, Alarm Service, Misc. Law Enforcement Supplies, Chief's Expenses, Prisoners' meals. Mandatory Random Drug Testing					
Drug Unit	012107-571700	5,000	5,000	5,000	-
Investigative Work by Drug Unit					
Grant Matching Funds	012107-572250	10,000	11,000	10,000	(1,000)
Bullet proof vests - grant match		-	11,000		
	Total Non Payroll Expenditures	<u>1,096,500</u>	<u>1,155,500</u>	<u>1,096,500</u>	<u>(59,000)</u>
Footnotes:					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	12,465,335	13,197,981	13,020,045	(177,936)	
Total Non Payroll Expenses	1,096,500	1,155,500	1,096,500	(59,000)	
Total Department Expenses	<u>13,561,835</u>	<u>14,353,481</u>	<u>14,116,545</u>	<u>(236,936)</u>	

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
FIRE DEPARTMENT**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012201	510100	PERMANENT SALARIES	739,821	880,870	913,769	1,242,843	947,189	2,198,081	1,362,347
012201	510104	FIRE CHIEF	155,672	163,505	160,900	175,001	127,886	165,052	181,557
012201	510105	SR DEPUTY CHIEF	120,227	127,201	128,719	135,155	98,767	123,790	136,168
012201	510106	FIRE DEPUTY CHIEF	569,173	595,658	609,384	760,052	555,422	696,136	765,750
012201	510107	CAPTAIN SALARY	1,278,943	1,253,963	1,353,581	1,400,543	1,027,509	1,287,377	1,416,113
012201	510108	LIEUTENANT REG SALARY	1,673,758	1,708,395	1,921,736	1,969,644	1,407,977	1,895,410	2,084,956
012201	510109	FIREFIGHTERS	4,308,035	4,678,754	5,281,174	5,681,043	4,174,610	5,312,173	5,843,404
012201	510900	OVERTIME	294,617	345,986	525,000	525,000	666,766	525,000	525,000
012201	511100	LONGEVITY	147,706	148,725	159,300	154,200	111,635	154,497	154,497
012201	511300	HOLIDAY PAY	519,149	424,417	658,139	767,072	284,004	796,380	796,380
012201	512000	MEDICAL EXPENSES	26,239	9,999	10,000	25,000	36,624	25,000	25,000
012201	512200	CLOTHING	120,450	125,396	138,000	142,800	70,200	145,200	145,200
012201	512301	EDUCATIONAL INCENTIVE	236,308	229,578	262,281	259,257	233,847	391,691	279,414
012201	516600	SICK LEAVE BB	143,407	(1)	-	-	121,684	-	-
012202	520300	UTILITIES	101,124	109,641	100,000	125,000	92,421	150,000	125,000
012202	520800	GASOLINE & OIL	36,456	49,789	50,000	75,000	59,781	100,000	75,000
012202	521000	FIRE ALARM	20,309	44,557	25,000	25,000	20,725	25,000	25,000
012202	521100	RADIO SYSTEM	44,130	47,198	45,000	45,000	47,539	45,000	45,000
012202	521900	MEMORIALS	1,435	500	1,500	1,500	1,000	1,500	1,500
012202	522400	COMPUTER SERVICES	10,039	15,233	35,000	35,000	21,791	35,000	35,000
012202	524200	AUTO MAINTENANCE	102,000	144,420	65,000	75,000	165,757	150,000	75,000
012202	524500	BUILDING MAINT/REPAIR	56,603	80,397	50,000	75,000	68,307	100,000	75,000
012202	524600	MAINT/EQUIP	-	-	15,000	15,000	11,216	30,000	15,000
012202	526100	EMPLOYEE TRAINING	37,517	22,982	35,000	35,000	29,251	35,000	35,000
012204	540000	OFFICE SUPPLIES	5,080	2,958	5,500	5,500	4,352	6,000	5,500
012204	542500	MEDICAL SUPPLIES	4,298	6,412	5,000	10,000	7,924	10,000	10,000
012207	570000	OTHER EXPENSES	19,743	20,320	22,000	22,000	17,245	22,000	22,000
012207	570029	FIREFIGHTING EQUIPMENT	-	8,868	15,000	15,000	12,690	20,000	15,000
012207	570031	FIREFIGHTER PROTECTIVE EQUIPME	-	7,731	15,000	15,000	13,502	20,000	15,000
012207	572250	GRANT MATCHING	4,343	-	8,350	8,350	5,076	8,350	8,350
012208	587100	NEW EQUIPMENT	6,043	110,555	15,000	-	21,563	-	-
012208	587200	PERSONAL EQUIPMENT	72,860	127,382	-	-	64,044	-	-
TOTAL	FIRE DEPARTMENT		10,855,485	11,491,390	12,629,333	13,819,960	10,528,303	14,473,637	14,298,136

220 - FIRE DEPARTMENT

Salaries and Wages									
Title	Step	FY 24 Budgeted		FY 25 Dept Recommendation		FY 25 Mayor Requested		Difference	
		FTE	Amount	FTE	Amount	FTE	Amount		
Fire Chief	20	1.00	\$ 159,092	1.00	\$ 165,052	1.00	\$ 165,052	\$ -	
Senior Deputy Chief	20	1.00	122,868	1.00	123,790	1.00	123,790	-	
Deputy Chief	20	4.00	468,064	4.00	471,574	4.00	471,574	-	
Deputy Chief	16	2.00	222,890	2.00	224,562	2.00	224,562	-	
Deputy Chief		-	-	-	-	-	-	-	
Captain	20	6.00	605,268	6.00	609,808	6.00	609,808	-	
Captain	16	6.00	576,450	7.00	677,569	7.00	677,569	-	
Captain		1.00	91,499	-	-	-	-	-	
Lieutenant	20	-	-	-	-	-	-	-	
Lieutenant	16	14.00	1,159,536	17.00	1,418,568	17.00	1,418,568	-	
Lieutenant		8.00	631,056	6.00	476,842	6.00	476,842	-	
Firefighters (3)	20	5.00	374,835	5.00	377,646	5.00	377,646	-	
Firefighters (3)	16	16.00	1,142,352	23.00	1,654,447	23.00	1,654,447	-	
Firefighters (3)		36.00	2,447,856	32.00	2,192,191	32.00	2,192,191	-	
Firefighters (2)		8.00	536,455	12.00	784,234	12.00	784,234	-	
Firefighters (1)		11.00	663,069	10.00	303,655	10.00	303,655	-	
Sub Total Base Salaries		119.00	\$ 9,201,290	126.00	\$ 9,479,938	121.00	\$ 9,479,938	\$ -	
Hazardous Duty Pay			\$ 920,129		\$ 947,994		\$ 947,994	-	
Longevity			154,200		154,497		154,497	\$ -	
Academic Achievement			259,257		279,414		279,414	-	
B2 Stipend			104,952		112,277		112,277	-	
Narcan			80,920		82,885		82,885	-	
Defibrillator Certified			220,320		246,837		246,837	-	
EMT Certified			584,800		662,025		662,025	-	
Holiday Pay			767,072		796,380		796,380	-	
Personal Day			42,113		43,403		43,403	-	
Clothing			142,800		145,200		145,200	-	
Sub Total Other Salary			\$ 3,276,563		\$ 3,470,912		\$ 3,470,912	\$ -	
Overtime			500,000		500,000		500,000	-	
Special Event Overtime			25,000		25,000		25,000	-	
Total Salaries			\$ 13,002,853		\$ 13,475,850		\$ 13,475,850	\$ -	

Footnotes:

220 - FIRE DEPARTMENT: Civilian

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Special Assistant	N	B	12/04/17	7.58		39.0	1.00	72,260	-	-			72,260		72,260
Clerk II	N	B				39.0	1.00	47,482	-	-			47,482		47,482
Fleet Mechanic	N	Fire	03/15/23	2.30		42.0	1.00	93,395	1,800	-			95,195		95,195
							3.00	213,137	1,800	-	-	-	214,937	-	214,937
														PT Salaries	
														OT	
														Per Mayor	214,937

City of Revere - Fiscal Year 2025 Budget

220 - FIRE DEPARTMENT

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Medical Expenses	012201-512000	25,000	25,000	25,000	-
Medical expenses for treatment of officers injured on duty Injured on Duty/ Retirement Control Contractor					
Utilities	012202-520300	125,000	150,000	125,000	(25,000)
Electricity, natural gas, telephone, Comcast.					
Gasoline & Oil	012202-520800	75,000	100,000	75,000	(25,000)
Fuel - gasoline & diesel, motor oil Fuel - Boat					
Fire Alarm	012202-521000	25,000	25,000	25,000	-
Maintenance & repair; supplies. Master boxes.					
Radio System	012202-521100	45,000	45,000	45,000	-
Repair & upkeep of 911 system Maintenance Contract					
Memorials	012202-521900	1,500	1,500	1,500	-
Firefighter memorial services & supplies					
Computer Services	012202-522400	35,000	35,000	35,000	-
GovConnect Tri Tech Software					
Automotive Maintenance	012202-524200	75,000	150,000	75,000	(75,000)
Equipment maintenance & repairs; tires. Rescue boat - winterize, other other maintenance					
Building Maintenance & Repair	012202-524500	75,000	100,000	75,000	(25,000)
Materials & supplies for maintenance and repairs to fire stations Service Heating/Cooling Systems Not including E-2 Service garage doors					
Maintenance of Equipment	012202-524600	15,000	30,000	15,000	(15,000)
Employee Training	012202-526100	35,000	35,000	35,000	-
Emergency training book & test					
Office Supplies	012204-540000	5,500	6,000	5,500	(500)
Medical Supplies	012204-542500	10,000	10,000	10,000	-
Emergency medical services supplies: gloves, oxygen, masks, etc					

City of Revere - Fiscal Year 2025 Budget

220 - FIRE DEPARTMENT (continued)

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Other Charges & Expenses	012207-570000	22,000	22,000	22,000	-
Metro district dues, misc expenses, REPC Dues					
Firefighting Equipment *	012207-570029	15,000	20,000	15,000	(5,000)
Equipment supplies, replacements, upgrades. Fire hoses, nozzles, masks.					
Firefighter Protective Equipment *	012207-570031	15,000	20,000	15,000	(5,000)
Routinely replaced firefighter protective gear.					
Grant Matching Funds	012207-572250	8,350	8,350	8,350	-
Hazard Mitigation Plan local cost share.					
Total Non Payroll Expenditures		<u>607,350</u>	<u>782,850</u>	<u>607,350</u>	<u>(175,500)</u>
Footnotes:					
* Supplemented with CIP appropriations.					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	13,212,610	13,690,787	13,690,787	-	
Total Non Payroll Expenses	607,350	782,850	607,350	(175,500)	
Total Department Expenses	<u>13,819,960</u>	<u>14,473,637</u>	<u>14,298,137</u>	<u>(175,500)</u>	

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
REGIONAL EMERGENCY COMMUNICATION CENTER**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012302	525000	CONTRACTED SERVICES	1,496,532	1,181,043	1,565,999	1,560,414	1,170,310	1,629,450	1,629,450
TOTAL	REGIONAL EMERGENCY COMMUNICATION C		1,496,532	1,181,043	1,565,999	1,560,414	1,170,310	1,629,450	1,629,450

City of Revere - Fiscal Year 2025 Budget

230 - REGIONAL EMERGENCY COMMUNICATIONS CENTER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Regional Emergency Comm. Ctr. Allocated Costs					
RECC Allocated Costs		1,560,414	1,629,450	1,629,450	-
		<u>1,560,414</u>	<u>1,629,450</u>	<u>1,629,450</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	1,560,414	1,629,450	1,629,450	-
Total Department Expenses	<u>1,560,414</u>	<u>1,629,450</u>	<u>1,629,450</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
MUNICIPAL INSPECTIONS/ ISD**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012411	510100	PERMANENT SALARIES	1,018,323	1,046,135	1,156,558	393,967	292,033	747,281	303,538
012411	510101	OTHER SALARIES	-	-	31,745	45,418	-	45,480	45,480
012411	510900	SALARY - OVERTIME	357	28,665	15,000	15,000	190	7,500	7,500
012411	511100	LONGEVITY	17,974	12,098	14,000	6,000	1,746	8,491	6,400
012411	512200	CLOTHING	-	-	3,000	1,200	600	1,800	1,500
012411	512210	TRAVEL ALLOWANCE	34,200	43,475	62,400	24,000	18,502	34,888	33,600
012411	512215	CELL PHONE ALLOWANCE	3,060	3,867	4,320	1,800	1,850	2,289	2,160
012411	512301	EDUCATIONAL INCENTIVE	31,554	22,322	15,265	14,498	5,919	16,971	16,971
012411	516600	SICK LEAVE BB	16,065	13,871	-	-	3,573	-	-
012412	525000	CONTRACTED SERVICES	-	-	-	-	-	-	-
012412	526100	EMPLOYEE TRAINING	1,830	5,155	5,300	-	-	-	-
012412	527010	RENTALS AND LEASES	1,258	2,832	2,700	2,700	1,888	10,500	10,500
012414	540000	OFFICE SUPPLIES	13,610	14,026	12,000	12,000	7,823	12,000	12,000
012414	545500	COMPUTER OPERATIONS	-	2,400	27,500	26,400	2,400	27,960	27,960
012417	570000	OTHER CHARGES & EXPENSES	-	-	2,000	3,500	396	3,500	3,500
TOTAL	MUNICIPAL INSPECTIONS/ ISD		1,138,231	1,194,847	1,351,788	546,483	336,920	918,660	471,109

City of Revere - Fiscal Year 2025 Budget

241 - MUNICIPAL INSPECTIONS/ ISD

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor																
Director - Municipal Inspections	N	A	10/13/16	8.72		39.0	1.00	112,077	8,406	-	-	4,800	125,283	-	125,283	
Special Assistant to the Director	N	B	10/12/06	18.73	X	39.0	1.00	75,874	4,856	-	-	-	80,730	80,730	-	
Clerk II	N	B	08/17/20	4.87		39.0	1.00	52,612	900	-	-	-	53,512	-	53,512	
Principal Clerk	N	B	07/01/13	12.01		39.0	1.00	54,539	3,509	-	-	-	58,048	58,048	-	
Inspector - Sanitary	N	B	12/11/17	7.56		39.0	1.00	66,501	-		360	4,800	71,661	71,661	-	
Inspector - Food	N	B	09/21/23	1.78		39.0	1.00	66,501	900	300	360	4,800	72,861	-	72,861	
Inspector - Health	N	B	11/15/16	8.63		39.0	1.00	71,643	-	300	360	4,800	77,103	38,552	38,552	
Inspector - Sanitary	N	B	07/15/05	19.97	X	39.0	1.00	69,826	2,600	300	360	4,800	77,886	77,886	-	
Inspector - STR/ Housing	N	B	07/20/21	3.95		39.0	1.00	66,501	2,000	300	360	4,800	73,961	-	73,961	
Inspector - Sanitary	N	B		-		39.0	1.00	66,501	2,000	300	360	4,800	73,961	73,961	-	
								10.00	702,575	25,171	1,500	2,160	33,600	765,006	400,838	364,169
														PT Salaries	45,480	
														OT - Weekend Inspections	7,500	
														Per Mayor	417,149	

City of Revere - Fiscal Year 2025 Budget

241 - MUNICIPAL INSPECTIONS/ ISD					
Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Rentals and Leases	012412-527010	2,700	10,500	10,500	-
Copier lease					
Kyocera copier maintenance					
Office Supplies	012414-540000	12,000	12,000	12,000	-
General Office Supplies					
Computer Operations	012414-545500	26,400	27,960	27,960	-
Food Code Pro			1,980	1,980	
Housing Code Pro			1,980	1,980	
Iron Mountain			2,500	2,500	
Granicus (ST Rentals)			21,500	21,500	
Other Charges & Expenses	012417-570000	3,500	3,500	3,500	-
Weights and measures supplies			2,000		
Short Term Rentals supplies			1,500		
	Total Non Payroll Expenditures	44,600	53,960	53,960	-
Footnotes:					
Total Department Expenses					
		Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
	Total Payroll Expenses	501,883	864,700	417,149	(447,551)
	Total Non Payroll Expenses	44,600	53,960	53,960	-
	Total Department Expenses	546,483	918,660	471,109	(447,551)

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
BUILDING COMMISSIONER**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012421	510100	PERMANENT SALARIES	8,804	82,674	88,321	668,700	577,903	770,049	665,447
012421	510101	OTHER SALARIES	-	-	31,745	73,838	-	-	73,838
012421	510900	SALARY - OVERTIME	357	28,665	15,000	15,000	-	15,000	15,000
012421	511100	LONGEVITY	-	-	-	12,400	9,753	12,400	12,400
012421	512200	CLOTHING	-	-	3,000	1,200	1,200	1,200	1,200
012421	512210	TRAVEL ALLOWANCE	34,200	43,475	62,400	28,800	14,155	28,800	28,800
012421	512215	CELL PHONE ALLOWANCE	3,060	3,867	4,320	1,800	1,055	1,800	1,800
012421	512301	EDUCATIONAL INCENTIVE	31,554	22,322	15,265	9,623	11,577	10,128	10,128
012421	516600	SICK LEAVE BB	-	-	-	-	-	-	-
012424	540000	OFFICE SUPPLIES	-	592	21,500	-	-	-	-
012422	522400	COMPUTER SERVICES	-	19,992	2,500	-	-	-	-
TOTAL	BUILDING COMMISSIONER		77,975	201,587	244,051	811,361	615,643	839,377	808,613

City of Revere - Fiscal Year 2025 Budget

242 - BUILDING COMMISSIONER

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor:																
Building Commissioner	N	A	09/15/10	14.80		39.0	1.00	108,367	9,528	-	360	4,800	123,055	30,764	92,291	
Principal Clerk	N	B	10/06/10	14.74		39.0	1.00	54,539	1,400	-	-	-	55,939	-	55,939	
Principal Clerk	N	B	07/29/19	5.93		39.0	1.00	54,539	2,900	-	-	-	57,439	-	57,439	
Senior Inspector	N	B	01/24/00	25.45	X	39.0	1.00	78,872	5,406	300	360	4,800	89,738	-	89,738	
Inspector - Gas/Plumbing/Mechanic	N	B	08/04/04	20.92	X	39.0	1.00	93,712	4,260	300	360	4,800	103,432	-	103,432	
Inspector - Electrical	N	B	07/24/17	7.94		39.0	1.00	89,249	2,922	300	360	4,800	97,631	-	97,631	
Sealer	N	A	07/05/00	25.00	X	39.0	1.00	82,984	7,888	-	-	4,800	95,672	-	95,672	
Inspector - Building	N	B	03/01/21	4.33		39.0	1.00	71,643	900	300	360	4,800	78,003	-	78,003	
Part Time On Call Inspectors	N	B	11/03/22	2.66		23.0	0.59	49,630	-				49,630		49,630	
								8.59	683,535	35,204	1,200	1,800	28,800	750,539	30,764	719,775
														PT Salaries	73,838	
														Building OT	15,000	
														Per Mayor	808,613	

City of Revere - Fiscal Year 2025 Budget

242 - BUILDING COMMISSIONER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Office Supplies</u>	012424-540000	-	-	-	-
<u>Computer Operations</u>	012424-545500	-	-	-	-
		-	-	-	-
<u>Footnotes:</u>					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	811,361	839,377	808,613	(30,764)
Total Non Payroll Expenses	-	-	-	-
Total Department Expenses	811,361	839,377	808,613	(30,764)

CITY OF REVERE: FY 2025 BUDGET SUMMARY
PARKING CONTROL

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
012951	510100	PERMANENT SALARIES	389,296	439,337	541,629	614,456	462,872	871,164	690,390
012951	510101	OTHER SALARIES	-	-	30,183	10,000	-	10,000	-
012951	510900	OVERTIME	15,244	11,406	30,000	15,000	11,011	20,000	20,000
012951	511100	LONGEVITY	2,304	2,508	3,000	3,000	8,350	9,750	9,750
012951	512200	CLOTHING ALLOWANCE	2,250	2,813	6,000	5,625	6,592	31,250	31,250
012951	512210	TRAVEL ALLOWANCE	-	3,900	4,800	4,800	3,600	4,800	4,800
012951	512301	EDUCATIONAL INCENTIVE	-	3,058	17,401	25,626	2,189	3,000	3,000
012951	516600	SICK LEAVE BB	-	-	5,000	-	3,057	-	-
012951	517100	SCHOOL CROSSING GUARDS	-	-	-	-	(70,767)	640,278	640,278
012952	523440	PRINTING & MAILING	4,130	-	-	5,000	40	5,000	5,000
012952	522100	RENTALS AND LEASES	-	-	-	-	-	33,000	33,000
012952	524600	MAINT OF EQUIPMENT	-	-	-	-	-	-	-
012952	525000	CONTRACTED SERVICES	-	-	-	-	15,197	-	-
012954	540000	OFFICE SUPPLIES	62,980	79,209	87,000	87,000	69,014	99,000	49,000
012958	587100	NEW EQUIPMENT	-	-	-	-	40,061	-	-
TOTAL	PARKING CONTROL		476,204	542,230	725,013	770,507	551,216	1,727,242	1,486,468
	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
TOTAL	TRAFFIC COMMISSION		-	-	-	-	-	-	-

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

295 - PARKING CONTROL

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor:																
Parking Clerk	N	A	07/30/18	6.92		39.0	1.00	100,613	-	-		4,800	105,413	-	105,413	
Assistant Director	N	B	05/07/18	7.15		39.0	1.00	75,116	2,900	-		-	78,016	-	78,016	
Principal Clerk	N	B	04/17/18	7.21		39.0	1.00	54,539	2,000	-		-	56,539	2,000	54,539	
Principal Clerk	N	B	10/22/20	4.69		39.0	1.00	54,539	900	-		-	55,439	-	55,439	
Clerk II	N	B	12/02/21	3.58		39.0	1.00	52,612	900	-		-	53,512	-	53,512	
Parking Control Officer	N	B	08/01/18	6.92		40.0	1.00	53,961	10,138	750		-	64,849	-	64,849	
Parking Control Officer	N	B	10/04/21	3.74		40.0	1.00	53,961	6,296	750		-	61,007	-	61,007	
Parking Control Officer	N	B	12/18/12	12.54		40.0	1.00	53,961	6,400	750		-	61,111	61,111	-	
Parking Control Officer	N	B	10/13/22	2.72		20.0	0.50	26,980	1,619	750		-	29,349	-	29,349	
Parking Control Officer	N	B				40.0	1.00	53,961	4,138	750		-	58,849	-	58,849	
Parking Control Officer	N	B	02/01/17	8.41		40.0	1.00	53,961	900	750		-	55,611	55,611	-	
Parking Meter Technician	N	B	10/04/21	3.74		40.0	1.00	53,961	-	750		-	54,711	54,711	-	
Parking Control Officer	N	B	08/03/23	1.91		40.0	1.00	51,263	5,126	750		-	57,139	-	57,139	
Parking Control Officer	N	B	08/03/23	1.91		40.0	1.00	51,263	5,126	750		-	57,139	-	57,139	
Traffic and Signage	N	B	04/30/18	7.17		20.0	0.50	31,089	-	-		-	31,089	-	31,089	
								-	-	-		-	-	-	-	
								14.00	821,780	46,443	6,750	-	4,800	879,773	173,433	706,340
															Crossing Guards	673,128
															OT	20,000
															Per Mayor	1,399,468

City of Revere - Fiscal Year 2025 Budget

295 - PARKING CONTROL

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Printing & Mailing</u>	012952-523440	5,000	5,000	5,000	-
<u>Rentals & Leases *</u>	012952-522100	-	33,000	33,000	-
<u>Office Supplies</u>	012954-540000	87,000	99,000	49,000	(50,000)
Parking Permits - Residential		80,000	80,000	30,000	
License plate readers.		-	12,000	12,000	
Misc office supplies		7,000	7,000	7,000	
<u>Capital Expenditures</u>	012952-527010	-			-
	Total Non Payroll Expenditures	<u>92,000</u>	<u>137,000</u>	<u>87,000</u>	<u>(50,000)</u>

Footnotes:
* Previously funded from Parking Meter Receipts fund.

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	678,507	1,590,242	1,399,468	(190,774)	
Total Non Payroll Expenses	92,000	137,000	87,000	(50,000)	
Total Department Expenses	<u>770,507</u>	<u>1,727,242</u>	<u>1,486,468</u>	<u>(240,774)</u>	

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Administration**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
DEPT OF PUBLIC WORKS: Administration									
014201	510100	PERMANENT SALARIES	405,055	411,178	303,915	461,668	322,781	852,922	542,606
014201	510101	OTHER SALARIES	-	-	-	-	-	-	-
014201	510900	SALARY - OVERTIME	6,432	52,401	5,000	5,000	6,207	5,000	5,000
014201	511100	LONGEVITY	16,211	23,682	13,200	13,200	8,500	6,600	6,600
014201	512200	CLOTHING	2,200	15,544	1,100	2,100	600	600	600
014201	512210	TRAVEL ALLOWANCE	2,000	1,650	-	-	-	-	-
014201	512301	EDUCATIONAL INCENTIVE	6,712	1,167	-	-	-	10,744	10,744
014201	512400	STIPEND	3,700	6,661	19,200	27,200	2,143	18,000	18,000
014201	516600	SICK LEAVE BB	5,398	3,700	-	-	21,544	-	-
014202	524200	AUTOMOTIVE MAINT	(585)	4,077	10,000	10,000	5,629	10,000	10,000
014202	524600	MAINTAINCE OF EQUIP.	-	-	-	-	-	-	-
014202	525000	CONTRACTED SERVICES	3,728	1,912	-	-	-	-	-
014204	540000	OFFICE SUPPLIES	12,753	18,782	17,940	17,940	11,144	17,940	15,000
014204	541500	EQUIPMENT & SUPPLIES	17,283	34,016	30,000	30,000	10,300	30,000	30,000
014204	545500	COMPUTER OPERATIONS	12,137	38,828	32,030	32,030	25,648	32,000	32,000
014208	580000	CAPITAL OUTLAY	27,400	11,250	-	-	13,157	-	-
014208	587100	NEW EQUIPMENT	5,072	9,117	-	-	-	-	-
TOTAL	DEPT OF PUBLIC WORKS: Administration		525,496	633,965	432,385	599,138	427,652	983,806	670,550

City of Revere - Fiscal Year 2025 Budget

420 - DEPT OF PUBLIC WORKS: Administration FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Superintendent Of DP	N	N/A	11/06/17	7.65		40.0	0.50	143,256	10,744	-	-	154,000	77,000	77,000
Assistant Superintend	N	N/A	11/05/18	6.65		40.0	1.00	119,338	-	-	-	119,338	-	119,338
Business Manager	N	A	11/23/22	2.60		39.0	0.50	103,679	-	-	-	103,679	51,840	51,839
General Foreman	N	A	09/28/16	8.76		39.0	0.50	108,961	-	-	-	108,961	54,481	54,480
Operations Manager	Y	A	03/28/24	1.26		39.0	0.50	88,207	-	-	-	88,207	44,104	44,103
Construction Oversight	N	B				39.0	0.50	83,730	-	300	-	84,030	42,015	42,015
Administrative Assista	N	B	11/01/85	39.69	X	39.0	1.00	63,932	6,600	-	-	70,532	-	70,532
Principal Accounting C	N	B	09/24/18	6.77		39.0	1.00	60,367	5,000	-	-	65,367	-	65,367
Mechanic	N	B		-		39.0	0.50	81,452	-	300	-	81,752	40,876	40,876
							6.00	852,922	22,344	600	-	875,866	310,316	565,550
													On Call Stipend	13,000
													DPW Overtime	5,000
													Per Mayor	583,550

City of Revere - Fiscal Year 2025 Budget

420 - DEPT OF PUBLIC WORKS: Administration

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Automotive Maintenance Oil changes, inspection stickers, etc.	014202-524200	10,000	10,000	10,000	-
Office Supplies Advertisements. Office supplies; paper, toner, Maint.; office equipment, etc	014204-540000	17,940	17,940	15,000	(2,940)
Equipment & Supplies Misc hardware/ building supplies	014204-541500	30,000	30,000	30,000	-
Computer Operations Work order system -Cartegraph Mobile311 for DPW Answering Service GPS Tracking - Samsarra Hardware/ Software updates & supplies	014204-545500	32,030	32,000	32,000	-
		<u>89,970</u>	<u>89,940</u>	<u>87,000</u>	<u>(2,940)</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	509,668	893,866	583,550	(310,316)
Total Non Payroll Expenses	89,970	89,940	87,000	(2,940)
Total Department Expenses	<u>599,638</u>	<u>983,806</u>	<u>670,550</u>	<u>(313,256)</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Snow & Ice

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
DEPT OF PUBLIC WORKS: Snow & Ice									
014211	511000	SNOW REMOVAL OT	139,154	138,734	100,000	100,000	77,654	100,000	100,000
014212	521600	SNOW REMOVAL PRIVATE CONTRAC	252,305	514,090	200,000	200,000	128,423	200,000	200,000
014212	522400	COMPUTER OPERATIONS	5,434	6,364	8,000	8,000	1,480	8,000	8,000
014212	524600	MAINT OF EQUIPMENT	91,650	54,006	12,000	12,000	44,453	12,000	12,000
014214	544000	MATERIALS	208,923	321,763	30,000	30,000	241,492	30,000	30,000
TOTAL	DEPT OF PUBLIC WORKS: Snow & Ice		697,465	1,034,957	350,000	350,000	493,502	350,000	350,000

City of Revere - Fiscal Year 2025 Budget

421 - DEPT OF PUBLIC WORKS: Snow & Ice

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Snow Removal - Overtime	014211-511000	100,000	100,000	100,000	-
Snow Removal - Private Contractors Private contractors/ ROCA snow angels	014212-521600	200,000	200,000	200,000	-
Computer Operations GPS Tracking	014212-522400	8,000	8,000	8,000	-
Maintenance of Equipment Repairs of vehicles	014212-524600	12,000	12,000	12,000	-
Materials Salt	014214-544000	30,000	30,000	30,000	-
		<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>
Footnotes:					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	100,000	100,000	100,000	-	
Total Non Payroll Expenses	250,000	250,000	250,000	-	
Total Department Expenses	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>-</u>	

CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Highway Division

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
DEPT OF PUBLIC WORKS: Highway Division									
014221	510100	PERMANENT SALARIES	337,311	359,879	434,491	416,067	308,427	432,700	353,531
014221	510900	SALARY - OVERTIME	35,776	34,409	20,000	20,000	25,224	40,000	20,000
014221	511100	LONGEVITY	7,984	11,600	18,000	14,000	8,955	16,000	16,000
014221	512200	CLOTHING	6,600	6,050	7,700	7,200	3,000	7,200	7,200
014222	523500	STREET SIGNS	16,866	20,397	20,000	20,000	1,696	20,000	20,000
014222	525200	CONTR PAINTING SERV	22,148	35,593	50,000	50,000	11,636	50,000	50,000
014222	525310	CONTR POTHOLE REPAIR	63,337	11,307	20,000	20,000	11,413	20,000	20,000
014222	526201	STREET SWEEPING	154,855	145,804	149,000	149,000	102,990	149,000	149,000
014222	528900	CATCH BASIN/ LATERAL LINE	67,723	-	-	-	-	-	-
014222	529300	TRAFFIC SIGNAL REP	45,309	43,768	75,000	75,000	31,665	75,000	75,000
014224	544000	MATERIALS	92,140	95,050	100,000	100,000	80,922	100,000	100,000
014228	587100	NEW EQUIPMENT	183,335	2,392	10,000	10,000	883	10,000	10,000
TOTAL	DEPT OF PUBLIC WORKS: Highway Division		1,033,384	766,249	904,191	881,267	586,810	919,900	820,731

City of Revere - Fiscal Year 2025 Budget

422 - DEPT OF PUBLIC WORKS: Highway/ Signs Division FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Lead Supervisor	N	DPW	09/22/86	38.80	X	40.0	1.00	93,259	11,100	1,200	-	105,559	79,169	26,390
Senior Supervisor - Hi	N	DPW	11/03/86	38.68	X	40.0	1.00	82,011	6,400	1,200	-	89,611		89,611
Highway Foreman	N	DPW	04/01/02	23.26	X	40.0	1.00	68,729	3,200	1,200	-	73,129		73,129
Signs Foreman	N	DPW	09/09/19	5.81		40.0	1.00	64,910	-	1,200	-	66,110		66,110
Craftsman	N	DPW	11/05/18	6.65		40.0	1.00	62,958	-	1,200	-	64,158		64,158
Laborer	N	DPW	08/02/23	1.91		40.0	1.00	56,133	-	1,200	-	57,333		57,333
							6.00	428,000	20,700	7,200	-	455,900	79,169	376,731
													PT Salaries	
													DPW Overtime	20,000
													Per Mayor	396,731

City of Revere - Fiscal Year 2025 Budget

422 - DEPT OF PUBLIC WORKS: Highway and Signs Division

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Street Signs	014222-523500	20,000	20,000	20,000	-
Sign materials; banner removal/ install					
Contracted Painting Services	014222-525200	50,000	50,000	50,000	-
Painting of city streets, crosswalks, & school crossing zones					
Contracted Pothole & Trench repair	014222-525310	20,000	20,000	20,000	-
Street Sweeping	014222-526201	149,000	149,000	149,000	-
Street sweeping services (annual contract) Street sweeping additional costs, incl advertisement and mailings					
Traffic Signal Repair	014222-529300	75,000	75,000	75,000	-
Signalization repairs					
Materials	014224-544000	100,000	100,000	100,000	-
Replacement parts: fencing hand rails, carpentry & plumbing supplies Operating supplies; asphalt; gas & propane refills.					
New Equipment	014228-587100	10,000	10,000	10,000	-
Highway and landscaping small equipment.					
		<u>424,000</u>	<u>424,000</u>	<u>424,000</u>	<u>-</u>
Footnotes:					
Total Department Expenses					
		Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses		457,267	495,900	396,731	(99,169)
Total Non Payroll Expenses		424,000	424,000	424,000	-
Total Department Expenses		<u>881,267</u>	<u>919,900</u>	<u>820,731</u>	<u>(99,169)</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Parks & Open Space

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
DEPT OF PUBLIC WORKS: Parks & Open Space									
014231	510100	PERMANENT SALARIES	136,734	88,320	225,741	246,194	166,610	254,776	281,166
014231	510900	SALARY - OVERTIME	12,901	22,515	20,000	20,000	53,656	70,000	20,000
014231	511100	LONGEVITY	4,807	1,323	-	92,500	-	-	-
014231	511200	SR CITIZENS PARK MAINTENANCE	62,005	121,518	92,500	4,800	71,421	92,500	92,500
014231	512200	CLOTHING	1,650	1,650	4,400	3,000	1,800	4,800	4,800
014231	512400	STIPEND	-	-	-	-	1,500	3,000	3,000
014232	523700	SPRAYING & PLANTING	61,689	51,780	95,000	95,000	81,617	95,000	95,000
014232	523800	TREE REMOVAL	34,618	63,242	50,000	50,000	47,636	50,000	50,000
014232	525003	CONTRACTED SERVICES	-	32,212	113,230	113,230	68,000	113,230	50,000
014232	529400	FIELD MAINTENANCE	235,079	170,282	297,365	297,365	200,776	297,365	297,365
014234	541000	MISC TOOLS	2,972	2,081	3,000	3,000	2,932	3,000	3,000
014237	570150	POLICE DETAILS	13,096	12,452	20,000	20,000	7,200	20,000	10,000
014238	587300	CAPITAL IMPROVEMENTS	70,450	113,184	25,000	25,000	117,390	25,000	25,000
TOTAL	DEPT OF PUBLIC WORKS: Parks & Open Space		636,001	680,560	946,236	970,089	820,537	1,028,671	931,831

City of Revere - Fiscal Year 2025 Budget

423 - DEPT OF PUBLIC WORKS: Parks & Open Space FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Supervisor	N	DPW	11/13/17	7.63		40.0	1.00	73,080	3,000	1,200		77,280		77,280
Working Foreman	N	DPW	08/09/21	3.89		40.0	1.00	62,541	-	1,200		63,741		63,741
Craftsman	N	DPW	09/27/21	3.76		40.0	1.00	62,958	-	1,200		64,158		64,158
Laborer	N	DPW	07/31/23	1.92		40.0	1.00	56,197	-	1,200		57,397		57,397
							4.00	254,776	3,000	4,800	-	262,576	-	262,576
													Senior Park Program	92,500
													Lead Supervisor Apportionment	26,390
													DPW Overtime	20,000
													Per Mayor	401,466

City of Revere - Fiscal Year 2025 Budget

423 - DEPT OF PUBLIC WORKS: Parks & Open Space

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Spraying and Planting	014232-523700	95,000	95,000	95,000	-
Planting/hanging flowers. Tree planting Supplies: fertilizer, mulch, plant maint. Holiday Decorations					
Tree Removal *	014232-523800	50,000	50,000	50,000	-
Tree trimming & removal					
Contracted Services	014232-525003	113,230	113,230	50,000	(63,230)
Dept of Children & Families (DCF - ROCA - 3 days/week)					
Field Maintenance	014232-529400	297,365	297,365	297,365	-
Landscaping Contract 1 Landscaping Contract 2 Landscaping Contract 3 Field maintenance					
Miscellaneous Tools & Equipment	014234-541000	3,000	3,000	3,000	-
Replacement of small equipment: shovels, rakes, etc					
Police Details	014237-570150	20,000	20,000	10,000	(10,000)
For assisted tree removal & road work					
Capital Maintenance & Repair	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>603,595</u>	<u>603,595</u>	<u>530,365</u>	<u>(73,230)</u>
Footnotes:					
* Partially funded through CIP Appropriation.					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	366,494	425,076	401,466	(23,610)	
Total Non Payroll Expenses	603,595	603,595	530,365	(73,230)	
Total Department Expenses	<u>970,089</u>	<u>1,028,671</u>	<u>931,831</u>	<u>(96,840)</u>	

CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEPT OF PUBLIC WORKS: Facilities/ Public Property

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
DEPT OF PUBLIC WORKS: Facilities/ Public Property Division									
014241	510100	PERMANENT SALARIES	224,216	198,044	247,458	393,917	233,126	397,360	423,750
014241	510101	OTHER SALARIES	-	28,292	70,160	70,160	38,318	70,160	70,160
014241	510900	SALARY - OVERTIME	35,258	62,385	30,000	30,000	67,762	80,000	30,000
014241	511100	LONGEVITY	6,737	4,216	2,800	2,200	1,531	2,400	2,400
014241	512200	CLOTHING	4,400	2,750	4,400	7,200	2,400	7,200	7,200
014241	512400	STIPEND	2,417	1,200	1,200	1,200	877	1,200	1,200
014242	520400	STREET LIGHTS	812,353	583,421	550,000	550,000	715,963	800,000	800,000
014242	520500	PUBLIC BUILDING HEAT	98,175	72,615	100,000	100,000	49,980	100,000	100,000
014242	520600	PUBLIC BUILDING LIGHTS	288,278	184,805	300,000	300,000	175,695	300,000	300,000
014242	520800	GASOLINE & OIL	44,918	64,618	60,000	80,000	62,319	80,000	80,000
014242	524500	BUILDING MAINT/REPAIR	76,921	74,418	60,000	85,000	104,965	85,000	85,000
014242	524600	MAINT OF EQUIPMENT	129,320	135,313	150,000	150,000	85,853	150,000	150,000
014242	525003	CLEANING	50,547	87,376	75,000	75,000	56,656	75,000	-
014242	527010	RENTALS & LEASES	34,817	37,364	41,000	10,000	9,833	10,000	-
014242	528200	DRAINAGE & SEWER MAINT	-	-	-	-	-	-	-
014242	528500	EQUIPMENT LEASE	4,042	5,586	11,880	11,880	13,057	11,880	5,000
014242	528800	CULVERT CLEANING	-	-	-	-	-	-	-
014244	542000	JANITORIAL SUPPLIES	18,273	18,399	20,000	20,000	26,201	35,000	35,000
014248	580000	CAPITAL OUTLAY	8,824	26,414	-	-	-	-	-
TOTAL	DEPT OF PUBLIC WORKS: Facilities/ Public Prc		1,839,496	1,587,215	1,723,898	1,886,557	1,644,537	2,205,200	2,089,710

City of Revere - Fiscal Year 2025 Budget

424 - DEPT OF PUBLIC WORKS: Facilities/ Public Property FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Municipal Building Su	N	DPW	11/16/06	18.63		40.0	1.00	93,259	3,600	1,200		98,059		98,059
Working Foreman (Ca	N	DPW	11/05/18	6.65		40.0	1.00	62,541	-	1,200		63,741		63,741
Working Foreman	N	DPW	12/02/21	3.58		40.0	1.00	62,541	-	1,200		63,741		63,741
Laborer	N	DPW	07/01/23	2.00		40.0	1.00	56,203	-	1,200		57,403		57,403
Laborer	N	DPW	03/25/24	1.27		40.0	1.00	62,968	-	1,200		64,168		64,168
Laborer	N	DPW				40.0	1.00	59,848	-	1,200		61,048		61,048
							6.00	397,360	3,600	7,200	-	408,160	-	408,160
													Senior Maintenance	42,000
													Vocational Internships	28,160
													Lead Supervisor Apportionment	26,390
													DPW Overtime	30,000
													Per Mayor	534,710

City of Revere - Fiscal Year 2025 Budget

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

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Street Lighting Street lighting for most city streets, roads, flood lights and traffic signals	014242-520400	550,000	800,000	800,000	-
Public Building Heat Heating - Oil; Natural Gas	014242-520500	100,000	100,000	100,000	-
Public Building Lights Electricity for Municipal buildings; Stadium; pump stations	014242-520600	300,000	300,000	300,000	-
Gasoline & Oil Fuel - unleaded & diesel; pump repairs	014242-520800	80,000	80,000	80,000	-
Building Maintenance & Repair HVAC/ Electric/ Plumbing/ Roofing repair services Contracted Pest control, security Elevator repairs/ inspections Misc services including lock smith, glass replacement, etc	014242-524500	85,000	85,000	85,000	-
Maintenance of Equipment Maintenance/ repairs of small equipment, landscaping, sprinklers, tanks, etc R&M fleet and small equip. Fleet inspections/registrations. Locksmith services. Materials for equipment R&M, including Hydraulic oil, etc	014242-524600	150,000	150,000	150,000	-
Contracted Services Cleaning company	014242-525003	75,000	75,000	-	(75,000)
Rentals & Leases Rental of land and lease of trailers for temporary relocation of DPW facility.	014242-527010	10,000	10,000	-	(10,000)
Rental/ Equipment Lease Garage space and truck/ equipment rentals as needed.	014242-528500	11,880	11,880	5,000	(6,880)

City of Revere - Fiscal Year 2025 Budget

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

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Janitorial Supplies	014244-542000	20,000	35,000	35,000	-
Janitorial supplies for all municipal buildings					
		<u>1,381,880</u>	<u>1,646,880</u>	<u>1,555,000</u>	<u>(91,880)</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	504,677	558,320	534,710	(23,610)
Total Non Payroll Expenses	1,381,880	1,646,880	1,555,000	(91,880)
Total Department Expenses	<u>1,886,557</u>	<u>2,205,200</u>	<u>2,089,710</u>	<u>(115,490)</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
PUBLIC HEALTH INITIATIVES

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
015221	510100	PERMANENT SALARIES	667,886	615,150	835,944	993,528	719,889	1,373,998	917,044
015221	510900	SALARY - OVERTIME	-	-	10,000	5,000	1,062	5,000	5,000
015221	511100	LONGEVITY	3,171	2,400	2,800	2,800	-	2,800	1,400
015221	512210	TRAVEL ALLOWANCE	600	-	3,600	-	0	-	-
015221	512215	TELEPHONE/COMMUNICATIONS	60	-	-	-	-	-	-
015221	512301	EDUCATIONAL INCENTIVE	36,763	41,975	26,451	57,329	45,670	54,064	54,064
015221	516600	SICK LEAVE BB	8,536	4,330	-	-	898	-	-
015222	524000	PEST/ RODENT CONTROL	-	-	-	35,000	25,725	35,000	35,000
015227	525000	CONTRACTED SERVICES	23,500	24,914	50,000	55,000	54,873	55,000	55,000
015224	540000	OFFICE SUPPLIES	148	-	-	-	-	-	-
015227	570000	OTHER CHARGES & EXPENDITURES	4,060	6,544	7,700	17,000	13,270	22,000	17,000
TOTAL	PUBLIC HEALTH INITIATIVES		744,725	695,313	936,495	1,165,657	861,386	1,547,862	1,084,508

522 - HEALTH AND HUMAN SERVICES: Public Health

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	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	
Department Request																
Per Mayor:																
Chief - Health And Human Services	N	EXEMPT	10/26/20	4.68		39.0	1.00	128,263	12,826				141,089	-	141,089	
Emergency Preparedness Manager	N	A	07/01/03	22.01		39.0	1.00	48,404	1,400		-	-	49,804	49,804	-	
Social Worker	N	B	11/15/21	3.62		39.0	1.00	83,730	3,000				86,730	43,365	43,365	
Regional Nurse	N	NONU	12/02/21	3.58		39.0	1.00	83,717	2,000				85,717	85,717	-	
Deputy Director Of Ph	N	B	10/26/20	4.68		39.0	1.00	78,594	6,900				85,494		85,494	
Clerk Ii	N	B	12/06/21	3.57		39.0	1.00	52,612	900				53,512		53,512	
Nurse	N	B	09/16/19	5.79		35.0	1.00	75,143	5,409				80,552		80,552	
Nurse	N	B	10/22/14	10.70		35.0	1.00	75,143	5,636				80,779		80,779	
Nurse	N	B	08/24/21	3.85		35.0	1.00	75,143	4,509				79,652		79,652	
Nurse	N	B	03/31/22	1.25		35.0	1.00	71,385	5,183				76,568		76,568	
Nurse	N	B	08/28/23	1.84		35.0	1.00	75,143	5,409				80,552		80,552	
Nurse	N	B	03/30/23	2.25		35.0	1.00	71,385	4,283				75,668		75,668	
Nurse	N	B	08/16/22	2.87		35.0	1.00	75,143	4,509				79,652	-	79,652	
Mim Regional Coordinator	N	NONU	10/08/21	3.73		39.0	1.00	68,719	2,000				70,719	70,719	-	
Healthy Living Program Coordinator	N	NONU	09/22/22	2.77		39.0	1.00	68,719	2,000				70,719	70,719	-	
Substance Use And Housing Prograr	N	B	07/01/17	8.00		39.0	1.00	75,116	-				75,116	37,558	37,558	
Community Outreach Liaison	N	NONU	09/22/22	2.77		32.0	0.82	40,447	-				40,447	20,224	20,223	
Community Liaison Coordinator	N	B	10/05/20	4.74		39.0	1.00	60,888	-				60,888	30,444	30,444	
								17.82	1,307,694	65,964	-	-	-	1,373,658	408,550	965,108
														Board Salaries	7,400	
														PT Salaries		
														OT	5,000	
														Per Mayor	977,508	

City of Revere - Fiscal Year 2025 Budget

522 - HEALTH AND HUMAN SERVICES: Public Health

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Pest/ Rodent Control	015222-524000	35,000	35,000	35,000	-
Contracted Services	015222-525000	55,000	55,000	55,000	-
MAPC - regional health collaborative			30,000	30,000	
Warming center			25,000	25,000	
Office Supplies	015227-570000	17,000	22,000	17,000	(5,000)
General office supplies; copier lease and maintenance.			15,000	10,000	
AED Maintenance (annual service and maintenance for AED in city buildings)			5,000	5,000	
Community Garden Maintenance Costs (approx. equals the amount of fees collected annually)			2,000	2,000	
Total Non Payroll Expenditures		107,000	112,000	107,000	(5,000)
Footnotes:					

Total Department Expenses				
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	1,058,657	1,435,862	977,508	(458,354)
Total Non Payroll Expenses	107,000	112,000	107,000	(5,000)
Total Department Expenses	1,165,657	1,547,862	1,084,508	(463,354)

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
ELDER AFFAIRS**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
015411	510100	PERMANENT SALARIES	138,675	180,860	248,923	292,057	203,471	358,145	309,313
015411	510101	OTHER SALARIES	17,679	-	26,820		5,417	-	-
015411	511100	LONGEVITY	-	-	-	-		-	-
015411	512200	CLOTHING	-	-	-	-		-	-
015411	512301	EDUCATIONAL INCENTIVE	6,483	5,976	6,385	7,412		7,654	7,654
015411	516600	SICK LEAVE BB	-	1,121	-	-	1,767	-	-
015412	520300	UTILITIES	-	-	22,000	22,000	11,230	22,000	22,000
015412	522100	RENTALS	45,000	45,000	45,000	45,000	45,000	45,000	45,000
015412	524500	BUILDING MAINTENANCE	-	-	5,250	5,250	3,709	5,250	5,250
015412	525700	ELDER PROGRAMS	-	-	-	-		-	-
015414	540000	OFFICE SUPPLIES	69	7,087	5,000	5,000	2,642	5,000	5,000
015418	587100	NEW EQUIP.					45,144		
TOTAL	ELDER AFFAIRS		207,906	240,044	359,378	376,719	318,379	443,049	394,217

541 - HEALTH AND HUMAN SERVICES: Elder Affairs

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Director	N	A	01/05/16	9.49		39.0	1.00	88,718	8,654	-			97,372	-	97,372
Assistant Director	N	B	10/20/22	2.70		39.0	1.00	61,086	1,000	-			62,086	-	62,086
Senior Center Caretaker/ Van Driver	N	B	04/01/21	4.25		39.0	1.00	48,516	-	-			48,516	48,516	-
Senior Center Van Driver	N	B	10/14/21	3.71		39.0	1.00	48,516	-	-			48,516	-	48,516
Clerk II	N	B	08/03/23	1.91		39.0	1.00	52,612	900	-			53,512	-	53,512
Clerk II	N	B	03/25/24	1.27		39.0	1.00	49,981	-	-			49,981	-	49,981
							6.00	349,429	10,554	-	-	-	359,983	48,516	311,467
														Board Members	5,500
														Other PT Salaries	
														OT	-
														Per Mayor	316,967

City of Revere - Fiscal Year 2025 Budget

541 - HEALTH AND HUMAN SERVICES: Elder Affairs

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Assessments North Shore Elder Services FY2024 Assessment	015412-522100	45,000	45,000	45,000	-
Office Supplies Copier maint, cartridges, paper, other supplies.	015414-540000	5,000	5,000	5,000	-
Utilities National Grid - Gas and Electric Delivery; Direct Energy - gas supply	015412-520300	22,000	22,000	22,000	-
Building Maintenance General Fire Extinguisher Century Security Embree Elevator VAZ Electric	015412-524500	5,250	5,250	5,250	-
		<u>77,250</u>	<u>77,250</u>	<u>77,250</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	299,469	365,799	316,967	(48,832)
Total Non Payroll Expenses	77,250	77,250	77,250	-
Total Department Expenses	<u>376,719</u>	<u>443,049</u>	<u>394,217</u>	<u>(48,832)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
VETERANS AFFAIRS**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
015431	510100	PERMANENT SALARIES	124,123	152,678	191,457	188,416	110,280	201,574	201,574
015431	510900	OVERTIME	814	2,127	2,000	2,000	3,180	2,000	2,000
015431	511100	LONGEVITY	2,604	2,804	3,200	3,400	2,339	1,400	1,400
015431	512210	TRAVEL ALLOWANCE	1,800	2,400	1,800	1,800	400	4,800	4,800
015431	512215	CELL PHONE ALLOWANCE	1,800	2,400	1,800	1,800	400	-	-
015431	512301	EDUCATIONAL INCENTIVE	5,197	5,595	5,755	7,928	2,657	2,000	2,000
015431	516600	SICK LEAVE BB	2,515	2,658	-	-	1,401	-	-
015432	525600	SPECIAL EVENTS	5,421	9,169	10,000	10,000	1,843	10,000	10,000
015434	540000	OFFICE SUPPLIES	6,152	9,077	9,750	9,750	5,873	10,750	9,750
015437	571500	VETERANS BENEFITS	573,898	421,598	705,000	705,000	331,383	705,000	705,000
TOTAL	VETERANS AFFAIRS		724,325	610,506	930,762	930,094	459,755	937,524	936,524

543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Veterans' Agent	N	A	03/25/24	1.27		39.0	1.00	88,074	-	-	-	4,800	92,874		92,874
Assistant to the Director	N	B	09/01/11	13.84		39.0	1.00	60,888	1,400				62,288		62,288
Clerk II	N	B	08/01/22	2.92		39.0	1.00	52,612	2,000				54,612		54,612
							3.00	201,574	3,400	-	-	4,800	209,774	-	209,774
														OT	2,000
														Per Mayor	211,774

City of Revere - Fiscal Year 2025 Budget

543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Special Events Veterans' memorial services, activities	015432-525600	10,000	10,000	10,000	-
Office Expense Toner cartridges, paper, office supplies Advertising Vetraspec	015434-540000	9,750	10,750	9,750	(1,000)
Veterans' Benefits Veterans payroll, health insurance, burial fees, etc	015437-571500	705,000	705,000	705,000	-
		<u>724,750</u>	<u>725,750</u>	<u>724,750</u>	<u>(1,000)</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	205,344	211,774	211,774	-
Total Non Payroll Expenses	724,750	725,750	724,750	(1,000)
Total Department Expenses	<u>930,094</u>	<u>937,524</u>	<u>936,524</u>	<u>(1,000)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
HEALTH AND HUMAN SERVICES
COMMISSION ON DISABILITIES**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
015491	510100	PERMANENT SALARIES	5,162	13,382	23,984	9,100	9,521	13,900	13,900
015497	570000	OTHER EXPENSES	-	225	3,000	3,000	452	3,000	3,000
TOTAL	COMMISSION ON DISABILITIES		5,162	13,607	26,984	12,100	9,973	16,900	16,900

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	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
Department Request															
Chairman/ ADA Coordinator	N		11/14/16	8.63					4,300				4,300		4,300
Vice Chair	N		11/19/18	6.62					1,600				1,600		1,600
Member	N		11/14/16	8.63					1,600				1,600		1,600
Member	N		02/01/21	4.41					1,600				1,600		1,600
Member	N		07/13/21	3.97					1,600				1,600		1,600
Member	N								1,600				1,600		1,600
Member	N								1,600				1,600		1,600
								-	13,900	-	-	-	13,900	-	13,900

City of Revere - Fiscal Year 2025 Budget

549 - HEALTH AND HUMAN SERVICES: Commission on Disabilities

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Other Charges & Expenses	015497-570000	3,000	3,000	3,000	-
		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Footnotes:					
Total Department Expenses					
		Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
	Total Payroll Expenses	9,100	13,900	13,900	-
	Total Non Payroll Expenses	3,000	3,000	3,000	-
	Total Department Expenses	<u>12,100</u>	<u>16,900</u>	<u>16,900</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
HUMAN RIGHTS COMMISSION**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
015951	510100	PERMANENT SALARIES	-	55,872	-	-	-	-	-
015951	512301	EDUCATIONAL INCENTIVE	-	5,587	-	-	-	-	-
015951	540000	OFFICE SUPPLIES	-	2,138	1,000	1,000	1,000	1,000	1,000
TOTAL	HUMAN RIGHTS COMMISSION		-	63,597	1,000	1,000	-	1,000	1,000

595 - HEALTH AND HUMAN SERVICES: Human Rights Commission

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Office Supplies	015904-540000	1,000	1,000	1,000	-
		1,000	1,000	1,000	-
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	1,000	1,000	1,000	-
Total Department Expenses	1,000	1,000	1,000	-

CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS & YOUTH ENGAGEMENT

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
016011	510100	PERMANENT SALARIES	-	-	-	-	-	250,630	65,376
016011	510900	OVERTIME	-	-	-	-	-	-	-
016011	511100	LONGEVITY	-	-	-	-	-	-	-
016011	512210	TRAVEL ALLOWANCE	-	-	-	-	-	-	-
016011	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	4,000	-
016012	527010	RENTALS AND LEASES	-	-	-	-	-	4,000	4,000
016014	540000	OFFICE SUPPLIES	-	-	-	-	-	7,500	7,500
016017	570000	OTHER CHARGES	-	-	-	-	-	5,500	5,500
TOTAL	DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS & YOUTH ENGAGEMENT		-	-	-	-	-	271,630	82,376

601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YOUTH ENGAGEMENT FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Director Of Workforce Developmen	N	EXEMPT	01/29/24	1.42		39.0	1.00	130,753	-				130,753	65,377	65,376
Youth Works Assistant Coordinator	N	NONU	11/28/22	2.59		39.0	1.00	54,533	2,000				56,533	56,533	-
							2.00	185,286	2,000	-	-	-	187,286	121,910	65,376
														Part time other	
														Per Mayor	65,376

City of Revere - Fiscal Year 2025 Budget

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

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Rentals & Leases</u>		-	4,000	4,000	
<u>Office Supplies</u>		-	7,500	7,500	
<u>Computer Operations</u>		-	-	-	-
<u>Other Charges & Expenses</u> Seminars, Events, Job Fairs, apparel		-	5,500	5,500	-
		-	17,000	17,000	-
Footnotes:					
Total Department Expenses					
		Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
	Total Payroll Expenses	-	254,630	65,376	(189,254)
	Total Non Payroll Expenses	-	17,000	17,000	-
	Total Department Expenses	-	271,630	82,376	(189,254)

CITY OF REVERE: FY 2025 BUDGET SUMMARY
LIBRARY

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
016101	510100	PERMANENT SALARIES	372,652	439,658	475,755	559,459	407,277	764,265	616,776
016101	510101	OTHER SALARIES	-	-	16,380	4,680	-	-	-
016101	510900	OVERTIME	-	-	5,000	-	1,095	-	-
016101	511100	LONGEVITY	2,039	692	1,100	1,300	1,034	1,300	1,300
016101	512301	EDUCATIONAL INCENTIVE	9,546	14,649	15,652	24,941	17,570	28,894	30,394
016101	516600	SICK LEAVE BB	600	-	-	-	-	-	-
016102	520300	UTILITIES	-	-	-	-	-	28,000	20,000
016102	524500	BUILDING MAINT/REPAIR	-	-	-	-	-	-	-
016102	525300	NOBLE	56,492	56,233	57,000	57,000	54,773	70,000	70,000
016102	526200	OTHER SERVICES	-	-	-	-	-	-	-
016104	540000	OFFICE SUPPLIES	-	-	6,000	6,000	6,319	6,000	6,000
016104	542000	JANITORIAL SUPPLIES	-	-	-	-	-	-	-
016104	542200	LIBRARY SUPPLIES	97,863	94,928	14,500	135,000	103,736	135,000	135,000
016107	573500	LOCAL MATCHING FUNDS	-	-	-	14,500	-	14,500	14,500
016108	587300	CAPITAL IMPROVEMENTS	-	-	40,000	40,000	16,124	300,000	-
TOTAL	LIBRARY		539,192	606,160	631,387	842,880	607,927	1,347,959	893,970

City of Revere - Fiscal Year 2025 Budget

610 - LIBRARY

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
Library Director	N	A	03/14/13	12.30		39	1.00	104,055	11,706				115,761		115,761
Special Assistant	N	B	03/28/22	3.26		39	1.00	65,215	2,000				67,215		67,215
Administrative Assistant	N	B	09/17/20	4.79		39	1.00	54,951	2,000				56,951		56,951
Childrens' Librarian	N	B	02/27/20	5.34		39	1.00	66,501	2,000				68,501		68,501
Library Technical Services	N	B	11/20/17	7.61		39	1.00	68,719	3,000				71,719		71,719
Library Collection Development	N	B	11/15/16	8.63		39	1.00	66,501	4,988				71,489		71,489
Childrens' Librarian	N	B	09/07/21	3.81		39	1.00	66,501	-				66,501		66,501
Library Assistant Ii	N	B	08/02/21	3.91		39	1.00	48,516	2,000				50,516	50,516	-
Young Adult Librarian	N	B	09/17/20	4.79		39	1.00	56,764	2,000				58,764		58,764
Adult Services Librarian	N	B	-	-		39	1.00	56,768	2,000				58,768		58,768
Clerk I	N	B	04/22/19	6.19		39	0.62	31,502	-				31,502	31,502	-
							10.62	685,993	31,694	-	-	-	717,687	82,018	635,669
														Board Members	12,800
														Other PT Salaries	
														OT	
														Per Mayor	648,469

City of Revere - Fiscal Year 2025 Budget

610 - LIBRARY

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Utilities *</u> Natural Gas, Electricity	016102-520300	-	28,000	20,000	(8,000)
<u>Other Services - NOBLE</u> Contracted library service with North of Boston Library Exchange.	016102-525300	57,000	70,000	70,000	-
<u>Library Supplies</u> Books, Online databases and services, book jackets	016104-542200	135,000	135,000	135,000	-
<u>Other Expenses</u> Discretionary spending on library services, travel reimbursement, computer equipment	016107-570000	14,500	14,500	14,500	-
<u>Office Supplies</u> Office Supplies	016104-542200	6,000	6,000	6,000	-
<u>Capital Improvements **</u> Safety and facility improvements throughout building.	016104-542200	40,000	300,000	-	(300,000)
		-	150,000		
		<u>252,500</u>	<u>553,500</u>	<u>245,500</u>	<u>(308,000)</u>
Footnotes:					
* Previously funded in grant account.					
** Building improvements to be funded in Capital Improvement Plan and other grants.					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	590,380	794,459	648,469	(145,990)
Total Non Payroll Expenses	252,500	553,500	245,500	(308,000)
Total Department Expenses	<u>842,880</u>	<u>1,347,959</u>	<u>893,969</u>	<u>(453,990)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
PARKS & RECREATION SERVICES**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
016501	510100	PERMANENT SALARIES	351,926	410,405	398,120	462,590	325,296	733,856	463,273
016501	510103	CUSTODIAN SALARIES	-	54,311	70,000	70,000	59,371	80,000	80,000
016501	510800	SEASONAL SALARIES	82,728	153,541	155,000	155,000	150,263	160,000	150,000
016501	510900	OVERTIME	10,755	14,791	15,000	23,000	14,065	30,000	23,000
016501	511100	LONGEVITY	2,625	2,819	4,100	6,100	3,147	4,300	2,300
016501	512210	TRAVEL ALLOWANCE	3,600	4,800	4,800	4,800	11,100	4,800	4,800
016501	512301	EDUCATIONAL INCENTIVE	8,343	11,139	3,196	16,244	7,061	16,003	8,766
016501	516600	SICK LEAVE BB	7,119	8,622	-	-	6,540	-	-
016502	520900	TELEPHONE	-	-	-	-	-	-	-
016502	525600	REC. PROGRAMS	59,198	114,124	100,000	100,000	100,292	100,000	100,000
016504	541500	EQUIPMENT & SUPPLIES	20,618	29,719	30,000	30,000	26,538	50,000	50,000
016507	570000	OTHER CHARGES & EXPENSES	30,000	30,000	-	-	-	-	-
TOTAL	PARKS & RECREATION		576,912	834,271	780,216	867,734	703,672	1,178,959	882,139

650 - PARKS & RECREATION SERVICES

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated	
Per Mayor																
Recreation Services Director	N	A	06/11/13	12.06		39.0	1.00	107,607	4,866			4,800	117,273	-	117,273	
Sports & Fitness Corordinator	N	B	10/02/17	7.75		39.0	1.00	78,594	-			-	78,594	78,594	-	
Special Assistant	N	B	09/15/16	8.79		39.0	1.00	72,260	-			-	72,260	-	72,260	
Admin Assistant	N	B	07/01/19	6.00		39.0	1.00	60,888	2,000			-	62,888	-	62,888	
Activity/Program Coordinator	N	B	08/28/13	11.85		39.0	1.00	50,809	1,200			-	52,009	-	52,009	
Athletic Facilities Coordinator	N	B	04/25/22	3.18		39.0	1.00	61,263	3,000			-	64,263	-	64,263	
Activity/Program Coordinator	N	B	09/03/19	5.83		32.0	0.82	41,690	-			-	41,690	-	41,690	
Activity/Program Coordinator	N	B		-		39.0	1.00	50,809	-			-	50,809	-	50,809	
Fitness Liaison	N	B	07/01/22	3.00		39.0	1.00	50,809	-			-	50,809	50,809	-	
Assistant Aquatics Manager	N	B	01/00/00	6.53		39.0	1.00	55,306	-			-	55,306	55,306	-	
								9.82	630,035	11,066	-	-	4,800	645,901	184,709	461,192
														Seasonal Salaries	150,000	
														PT Salaries	17,947	
														Custodial OT	80,000	
														OT	23,000	
														Per Mayor	732,139	

City of Revere - Fiscal Year 2025 Budget

650 - PARKS & RECREATION SERVICES

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Recreational Programs	016502-525600	100,000	100,000	100,000	-
Concerts, Holiday Activities & Summer Programs					
Equipment & Supplies	016504-541500	30,000	50,000	50,000	-
Office supplies, equipment lease, field supplies					
Software for programming					
		130,000	150,000	150,000	-
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	737,734	1,028,959	732,139	(296,820)
Total Non Payroll Expenses	130,000	150,000	150,000	-
Total Department Expenses	867,734	1,178,959	882,139	(296,820)

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
HEALTH & WELLNESS CENTER**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
016511	510100	PERMANENT SALARIES	-	-	-	-	-	262,985	-
016511	510101	OTHER SALARIES	-	-	-	-	-	197,600	175,000
016511	510900	OVERTIME	-	-	-	-	-	-	-
016511	511100	LONGEVITY	-	-	-	-	-	-	-
016511	512301	EDUCATIONAL INCENTIVE	-	-	-	-	-	-	-
016512	525600	UTILITIES	-	-	-	-	-	100,000	-
016512	527010	RENTALS AND LEASES	-	-	-	-	-	463,000	85,000
016514	540000	OFFICE SUPPLIES	-	-	-	-	-	-	-
016517	570000	OTHER CHARGES	-	-	-	-	-	27,500	-
TOTAL	HEALTH & WELLNESS CENTER		-	-	-	-	-	1,051,085	260,000

651 - HEALTH AND WELLNESS CENTER

FY 2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Cell Phone Allowance	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor															
WELLNESS CENTER MANAGER	N	A	12/04/23	1.57	0	39.0	1.00	88,207	-	-	-	-	88,207	88,207	-
SPECIAL ASSISTANT	N	B	06/21/22	3.03	0	39.0	1.00	72,260	-	-	-	-	72,260	72,260	-
CLERK II	N	B	07/01/22	3.00	0	39.0	1.00	50,809	-	-	-	-	50,809	50,809	-
							3.00	211,276	-	-	-	-	211,276	211,276	-
														Other PT Salaries	175,000
														OT	-
														Per Mayor	175,000

City of Revere - Fiscal Year 2025 Budget

651 - HEALTH & WELLNESS CENTER

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Utilities *</u>	016502-525600		100,000	-	(100,000)
<u>Rentals & Leases</u>	016512-522100		463,000	85,000	(378,000)
Rent			390,000	85,000	
Property Taxes (37%)			50,000	-	
Insurance			23,000	-	
<u>Other Expenses **</u>			27,500	-	(27,500)
Equipment maintenance			7,500		
Marketing			10,000		
Office Supplies			10,000		
<u>Capital Expenses</u>			-	-	-
		-	590,500	85,000	(505,500)

Footnotes:

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

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	-	460,585	175,000	(285,585)
Total Non Payroll Expenses	-	590,500	85,000	(505,500)
Total Department Expenses	-	1,051,085	260,000	(791,085)

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
HISTORICAL AND CULTURAL RESOURCES**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
016917	570000	OTHER CHARGES & EXPENDITURES	10,000	-	10,000	10,000		10,000	10,000
TOTAL	HISTORICAL AND CULTURAL RESOURCES		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>

City of Revere - Fiscal Year 2025 Budget

691 - HISTORICAL AND CULTURAL RESOURCES

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Other Charges & Expenditures	016917-570000	10,000	10,000	10,000	-
		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<u>Footnotes:</u>					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	10,000	10,000	10,000	-
Total Department Expenses	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>

CITY OF REVERE: FY 2025 BUDGET SUMMARY
DEBT SERVICE

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
017009	591100	BONDED DEBT	3,339,543	3,344,542	4,504,743	4,604,543	4,534,543	5,147,043	5,147,043
017009	591210	INTEREST ON ST DEBT	140,956	14,958	34,000	94,161	94,161	104,691	104,691
017009	591500	INTEREST ON LT DEBT	1,766,907	3,250,317	2,955,279	4,405,369	4,966,495	3,966,937	3,966,937
TOTAL	DEBT SERVICE		5,247,406	6,609,817	7,494,022	9,104,073	9,595,199	9,218,671	9,218,671

City of Revere - Fiscal Year 2025 Budget

700 - DEBT SERVICE

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Bonded Debt	017009-591100	4,604,543	5,147,043	5,147,043	-
Principal Payments on O/S Bonded indebtedness (Tax levy)		5,604,543	5,634,543	5,634,543	
Paydown of BANS		-	-	-	
Less: Lease Rental Car Subsidy		(680,000)	-	-	
Less: School Bldg Debt Serv. Premiums		(50,000)	(200,000)	(200,000)	
Less: W/S Enterprise offset of DPW Building		(260,000)	(272,500)	(272,500)	
Less: W/S Enterprise offset of DPW Building (2)		(10,000)	(15,000)	(15,000)	
Interest on Short Term Debt	017009-591210	94,161	104,691	104,691	-
Interest pymts on Temporary Borrowing (Tax Levy)					
Interest on Long Term Debt	017009-591500	4,405,369	3,966,937	3,966,937	-
Interest pymts on O/S Bonded Indebtedness		4,726,670	4,270,343	4,270,343	
Less: W/S Enterprise offset of DPW Building		(290,720)	(277,406)	(277,406)	
Less: W/S Enterprise offset of DPW Building (2)		(30,582)	(26,000)	(26,000)	
		<u>9,104,073</u>	<u>9,218,671</u>	<u>9,218,671</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	9,104,073	9,218,671	9,218,671	-
Total Department Expenses	<u>9,104,073</u>	<u>9,218,671</u>	<u>9,218,671</u>	<u>-</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
EMPLOYEE BENEFITS AND PROPERTY & CASUALTY INSURANCE**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
019001	511900	GROUP HEALTH	22,393,749	22,763,932	23,582,337	25,300,000	17,286,154	26,654,207	26,329,384
019001	512100	MEDICARE TAXES	1,540,714	1,728,083	1,650,000	1,750,000	1,281,392	1,837,500	1,801,482
019407	570900	INSURANCE	1,241,314	998,457	1,150,000	1,250,000	1,128,905	1,312,500	1,312,500
TOTAL	UNCLASSIFIED		25,175,777	25,490,472	26,382,337	28,300,000	19,696,450	29,804,207	29,443,365

City of Revere - Fiscal Year 2025 Budget

900 - EMPLOYEE BENEFITS AND PROPERTY & CASUALTY INSURANCE

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Health Insurance	019001-511900	25,300,000	26,654,207	26,329,384	(324,823)
Net Health Insurance/ EAP					
Employee Dental/ Vision					
Medicare Taxes	019001-512100	1,750,000	1,837,500	1,801,482	(36,018)
Employer Medicare tax @ 1.45%					
Insurance Premiums	019407-570900	1,250,000	1,312,500	1,312,500	-
Insurance premiums (Property, vehicles, casualty, legal/officers liability)				-	
Insurance environmental (3 year 2021)				-	
Deductibles					
Insurance advisory service					
		<u>28,300,000</u>	<u>29,804,207</u>	<u>29,443,365</u>	<u>(360,842)</u>
Footnotes:					

Total Department Expenses					
		Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
	Total Payroll Expenses	-	-	-	-
	Total Non Payroll Expenses	28,300,000	29,804,207	29,443,365	(360,842)
	Total Department Expenses	<u>28,300,000</u>	<u>29,804,207</u>	<u>29,443,365</u>	<u>(360,842)</u>

**CITY OF REVERE: FY 2025 BUDGET SUMMARY
RETIREMENT & PENSION OFFICE**

Org	Object	DESCRIPTION	FY2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Q3 YTD	FY2025 Dept Req	FY 2025 Mayor's Rec
019111	511800	CONTRIBUTORY PENSION	13,513,019	14,051,278	14,902,828	15,874,306	15,943,928	16,892,859	16,677,115
TOTAL	PENSION & RETIREMENT		13,513,019	14,051,278	14,902,828	15,874,306	15,943,928	16,892,859	16,677,115

City of Revere - Fiscal Year 2025 Budget

911 - RETIREMENT & PENSION

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Retirement Expenses	019111-511800	15,874,306	16,892,859	16,677,115	(215,744)
Total Non Payroll Expenditures		<u>15,874,306</u>	<u>16,892,859</u>	<u>16,677,115</u>	<u>(215,744)</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	-	-	-	-
Total Non Payroll Expenses	15,874,306	16,892,859	16,677,115	(215,744)
Total Department Expenses	<u>15,874,306</u>	<u>16,892,859</u>	<u>16,677,115</u>	<u>(215,744)</u>

Section III - Revere Public Schools



REVERE PUBLIC SCHOOLS FY25 BUDGET

To be voted by School Committee at their June 3, 2024 meeting



SUPERINTENDENT'S FOREWORD

For the fourth year in a row, the Revere Public Schools is in a position of relative financial stability. The combination of federal pandemic stimulus funds, the state's continued implementation of the Student Opportunity Act, and other grant funding will allow us to continue our efforts toward right-sizing our staff, purchasing new instructional tools, upgrading technology and facilities, and providing appropriate supplemental services for all students. We are thankful to all of our elected officials who have acted on their promises to do what is right for the children of our nation and provide appropriate educational services on the heels of the pandemic.

Our funding increase wasn't as substantial as last year, but is sufficient to maintain efforts initiated over recent years. Our priorities in this budget are informed by our 2020-2025 five-year plan which was informed by family, student, and staff input from our community meeting which took place just prior to COVID and was attended by over 100 stakeholders. Spending is centered on our District Strategic Objectives to 1) build an antiracist community, 2) promote social and emotional health, and 3) meet the needs of all students.

This budget aims to enable the actualization of our Improvement Goals, which are to:

- > Increase gender and racial diversity of staff, particularly among teachers and administrators
- > Provide training and learning experiences on antiracism, restorative practices and equity for all staff members and students
- > Infuse equitable practices across the district
- > Create opportunities for parent engagement and input in school/district decision-making
- > Increase opportunities for students to have voice and choice in their academic programs
- > Ensure teaching practices across classrooms focus on effective, student centered, deeper learning experiences

Although we don't have additions to this year's budget on the scale that we have recently, we've prioritized adequate staffing at the middle school level necessitated by the School Committee's reorientation toward tracking, as well as the continued re-organization of Special Education and increased staffing of English Learner programs. We have also budgeted toward strengthening our Early Childhood program with large grant investments for the McKinley building project and an Early Childhood Director. To relieve overcrowding at the High School, we've also begun the work of contracting for portable classrooms.

We are aggressively building savings to ensure funding cliffs, which are nearing since ESSER funds expire this year. In addition, SOA will be fully funded in FY27. It is then that we anticipate a reduction in year-over-year Chapter 70 increases and hope that our current fiscal conservatism will prevent extreme reductions to staffing for FY28.

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

Sincerely,
Dr. Dianne Kelly, Superintendent

ESSENTIAL INFORMATION

Here are key points of information as we build this budget:

- Senate Budget increased Net School Spending Requirement by \$7,747,255.
- ~\$2.5M of instructional staff was brought into the budget from ESSER III.
- Mobilizing \$8M of CFWD.
- Cost of .75% June 30 raise given to all insurance-eligible staff was ~\$600K.
- That cost should be offset by savings on Schedule 19 insurance chargeback.
- Cleaning & Tuition budgets reduced significantly to align w/recent trends.

BUDGET SNAPSHOT

	FY24 AS VOTED	FY25 IN PROCESS	INCREASE (DECREASE)	% INC
REVENUES				
Chapter 70	98,418,182	102,193,765	3,775,583	4%
Net Minimum Contr.	44,549,397	48,521,069	3,971,672	9%
TOTAL REVENUES (NSS)	142,967,579	150,714,834	7,747,255	5%

SCHEDULE 19

City Charge Backs	31,630,543	34,422,569	2,792,026	9%
Excludable Costs	10,374,610	9,992,351	(382,259)	-4%
NET CHARGE BACKS	21,255,933	24,430,218	3,174,285	15%
APPROPRIATION	121,711,646	126,284,616	4,572,970	4%

CFWD AND/OR DISTRICT RESERVE MOBILIZED

CFWD	5,000,000	8,000,000	3,000,000	60%
District Reserve	0	0	0	
CFWD/DISTR RES	5,000,000	8,000,000	3,000,000	60%

WORKING SCHOOL DEPARTMENT BUDGET

Salary	83,521,116	89,716,853	6,195,737	7%
Nonsalary	38,190,530	36,567,763	(1,622,767)	-4%
SCHOOLS BUDGET	121,711,646	126,284,616	4,572,970	4%

SUMMARIZED BY SERIES

SERIES	CATEGORY	SALARY	NON-SALARY	TOTAL
1000	ADMINISTRATION	\$ 2,486,218	\$ 1,261,599	\$ 3,747,817
2000	INSTRUCTIONAL SERVICES	\$ 79,111,238	\$ 4,299,366	\$ 83,410,604
3000	OTHER STUDENT SERVICES	\$ 5,182,661	\$ 8,643,013	\$ 13,825,674
4000	OPERATION OF PLANT/MAINT	\$ 2,660,236	\$ 7,071,472	\$ 9,731,708
5000	EMPLOYEE BENEFITS & INSURANCE	\$ 276,500	\$ 1,098,750	\$ 1,375,250
7000	BUILDING IMPROVEMENTS	\$ -	\$ 100,000	\$ 100,000
9000	PROGRAMS WITH OTHER SCHOOLS	\$ -	\$ 14,093,563	\$ 14,093,563
	SCHOOL DEPARTMENT BUDGET	\$ 89,716,853	\$ 36,567,763	\$ 126,284,616
	CITY QUALIFYING COSTS			\$ 34,422,569
	SCHOOL EXCLUDABLE COSTS			\$ 9,992,351
	NET SCHOOL SPENDING			\$ 150,714,834

SCHEDULE 19 ANALYSIS

Each year City and School Department officials negotiate an agreement of what monies the City will spend on behalf of the School Department and what monies the School Department will spend on behalf of the City. Below is a list of material changes in this year's Schedule 19 agreement. (Note: Our negotiations are still ongoing as of the publishing of this first version of the budget.)

Here are key changes from last year:

- Crossing Guards moved to purview of the Parking Department
- New insurance percentage splits enacted (77.5/22.5)
- ESSER III contributed \$700K to insurance costs in FY24 but won't in FY25.

SCHEDULE 19 AGREEMENT

SENATE BUDGET

	FY24 FINAL	FY25 IN PROGRESS	CHANGE	%CH
Chapter 70	98,418,182	102,193,765	3,775,583	4%
Net Minim. Contribution	44,549,397	48,521,069	3,971,672	9%
NET SCHOOL SPND RQ	142,967,579	150,714,834	7,747,255	5%
<i>Less Qualifying City Costs</i>				
Administration	1,123,882	1,120,839	-3,043	0%
Support Staff	857,083	736,622	-120,461	-14%
Ops/Maintenance	213,409	213,409		
Empl Retirement Contr.	3,775,946	3,609,825	-166,121	-4%
Active Employee Ins	13,809,142	15,875,167	2,066,025	15%
Retired Employee Ins	2,643,956	2,722,161	78,205	3%
Non Employee Ins	427,800	427,800		
Tuitions Choice/Charter	11,161,440	11,527,372	365,932	3%
Tuitions Reimbursement	-2,382,115	-1,810,626	571,489	-24%
QUALIFYING COSTS	31,630,543	34,422,569	2,792,026	9%
<i>Add Excludable School Costs</i>				
Finance and Technology	58,527	52,000	-6,527	-11%
Pupil Transportation	9,140,867	9,275,302	134,435	1%
School Security	375,988	300,877	-75,111	-20%
Custodial and Grounds	240,176	240,176		
Crossing Guards	435,056		-435,056	-100%
Civic Activities	23,996	23,996		
Asset Acq and Impr	100,000	100,000		
EXCLUDABLE COSTS	10,374,610	9,992,351	-382,259	-4%
APPROPRIATION	121,711,646	126,284,616	4,572,970	4%

CFWD ANALYSIS

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

Each year our actual carry forward amount is composed of 3 different amounts:

- 1: Funds realized through the liquidation of previous year's encumbrances. (These encumbrances were reported as expenditures on the EOYR, but since we never actually paid the bills (i.e. never actually spent the money) we are required to spend these dollars in the subsequent fiscal year.)
- 2: Surplus funds realized from current year budget.
- 3: District Reserve.

CFWD PROJECTION

	NSS Eligible	Non Eligible	w/Distr Rsrv
REVENUES	118,345,720	9,702,113	138,047,833
School Department Budget	112,009,533	9,702,113	121,711,646
Original Appropriation	112,009,533	9,702,113	121,711,646
CFWD Appropriation	6,336,187	0	16,336,187
For Teachers	5,000,000	0	5,000,000
Held As District Reserve	0	0	10,000,000
Discretionary Investment	1,336,187	0	1,336,187
EXPENDITURES	111,649,715	9,784,650	120,976,366
Expenditures to Date	85,451,898	7,019,811	92,471,709
Encumbrances to Date	6,051,563	2,656,719	8,708,282
Projected Spending	20,146,254	108,121	19,796,375
PRELIMINARY CY CFWD	6,696,005	(82,537)	17,071,467
PY LIQUIDATIONS	2,094,170	585,596	2,679,765
ACTUAL CFWD	8,790,174	503,058	19,293,233

This is an estimate as of May 31, 2024.

CFWD & DISTRICT RESERVE ALLOCATIONS

Based on the preceding analysis, our intention is to use the first \$8,000,000 of CFWD that we must spend in order to meet our Net School Spending requirement for FY24 on classroom teachers according to the following breakout. All additional CFWD that must be spent on Net School Spending eligible expenditures will be properly appropriated by the School Committee once the City formally closes the FY24 books.

FY24 into FY 25 Carry Forward Available (Anticipated)	8,790,174
FY24 into FY25 District Reserve Available	10,000,000

School	Original Budget	CFWD	District Reserve	Actual Voted
Beachmont	2,924,570	300,000		2,624,570
Garfield	4,888,916	500,000		4,388,916
Lincoln	3,810,714	500,000		3,310,714
Hill	4,698,736	600,000		4,098,736
Paul Revere	3,298,492	200,000		3,098,492
Whelan	4,635,109	800,000		3,835,109
Rumney	3,913,833	300,000		3,613,833
Garfield	4,041,018	400,000		3,641,018
Anthony	4,984,608	900,000		4,084,608
Revere High	12,852,537	2,000,000		10,852,537
City Lab	1,211,184	100,000		1,111,184
Instr. Coaches	1,155,946	300,000		855,946
Instruct. Coordin	2,747,733	400,000		2,347,733
Social Workers & F	3,458,742	700,000		2,758,742
Total	58,622,138	8,000,000	0	50,622,138

NET SCHOOL SPENDING ANALYSIS

Each year the Department of Elementary and Secondary Education requires the City of Revere to spend a minimum amount of money on education. This amount is referred to as our "Net School Spending Requirement." The chart format on the subsequent page is taken from the DESE's End of Year Financial Report (EOYR) where it is determined whether or not the City met its obligation. There is a 5% allowance for underspending in any given fiscal year. If the City falls short of its obligation in a given fiscal year, the amount it was short by gets added to the expectation of what it will spend in the subsequent fiscal year. This additional amount does not appear on the "cherry sheet" that the Commonwealth of Massachusetts publishes. Nor does it appear in the DESE's Net School Spending Requirement formula worksheet. Rather, it appears on line 32 of the EOYR's Net School Spending Requirement Report. The specific line is entitled "Unexpended Net School Spending."

NET SCHOOL SPENDING PROJECTION

	<i>actual</i> FY23	<i>projected</i> FY24	<i>projected</i> FY25
Preliminary Required Net School Spending	125,462,678	142,967,579	150,714,834
Additional Carry Forward Required To Spend	3,099,045	4,986,185	6,767,617
Required Net School Spending on EOYR	128,561,723	147,953,764	157,482,451
Preliminary Actual Net School Spending	126,255,875	143,280,316	159,482,451
Line 60 Pr Yr Liq of Reported Encumbrances*	(2,680,337)	(2,094,170)	(2,000,000) *
Actual Net School Spending	123,575,538	141,186,147	157,482,451 **
Unexpended Net School Spending	(4,986,185)	(6,767,617)	0
% Over (Under)	-3.97%	-4.57%	0.00%

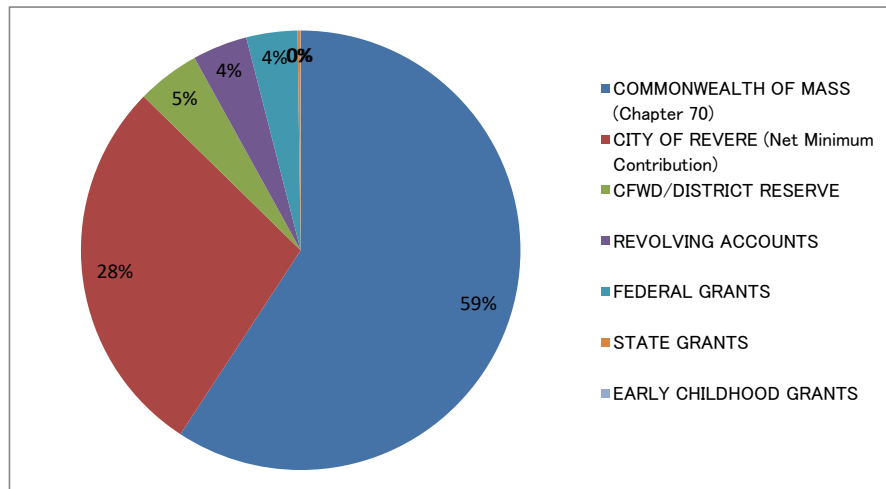
* Since we report encumbrances as expenses on the EOYR but (naturally) do not actually pay all encumbrances out to the penny, the DESE requires us to actually spend these liquidated funds in the subsequent year. This is why they reduce our preliminary Net School Spending amount by the amount of liquidated encumbrances from the previous year. This is also why School Committee always re-appropriates this portion of the CFWD each year - so we can actually spend it.

** What this cell assumes is that we will spend a minimum of \$8,767,617 of CFWD funds on Net School Spending eligible expenses in FY25 to meet our Net School Spending Requirement based on what our original FY25 Net School Spending Requirement is.

(\$150,563,632 + \$8,767,617 = \$159,482,451)

FUNDING SOURCES

FUNDING SOURCE	AMOUNT	% WHOLE
COMMONWEALTH OF MASS (Chapter 70)	\$ 102,193,765	59.22%
CITY OF REVERE (Net Minimum Contribution)	\$ 48,521,069	28.12%
CFWD/DISTRICT RESERVE	\$ 8,000,000	4.64%
REVOLVING ACCOUNTS	\$ 6,971,687	4.04%
FEDERAL GRANTS	\$ 6,488,502	3.76%
STATE GRANTS	\$ 358,530	0.21%
EARLY CHILDHOOD GRANTS	\$ 39,223	0.02%
TOTAL	\$ 172,572,776	100.0%



SPECIAL FUNDS

	FY23 ACTUAL	FY24 ACTUAL	FY25 PROJECTED
CORONAVIRUS RELIEF FUNDING GRANTS			
ESSER II	2,455,092		0
ESSER III	4,219,031	13,310,347	0
TOTAL CVRF	6,674,123	13,310,347	0
FEDERAL GRANTS			
Title I	3,023,742	3,174,929	3,333,675
Title IIA	286,219	300,530	315,557
Title III	319,267	335,230	351,992
Title IV	224,423	235,644	247,426
IDEA	2,031,611	2,133,192	2,239,852
TOTAL FEDERAL	5,885,262	6,179,525	6,488,502
STATE GRANTS			
State Grants	325,197	341,457	358,530
TOTAL STATE	325,197	341,457	358,530
EEC GRANTS			
SPED Child Developmen	35,576	37,355	39,223
TOTAL EEC	35,576	37,355	39,223
REVOLVING ACCOUNTS			
Revolving Accounts	6,700,968	6,834,987	6,971,687
TOTAL REVOLVING	6,700,968	6,834,987	6,971,687

SALARY ACCOUNTS SUMMARY

	FY24	FY25	VARIANCE	% CH
1000 SERIES				
School Committee	82,500	67,100	-15,400	-19%
Superintendents	765,314	783,091	17,777	2%
Superintendent Clerical Staff	200,527	204,872	4,345	2%
Other District Wide Administration	57,682	108,084	50,402	87%
Human Resources	231,633	233,071	1,438	1%
Business and Finance	874,168	882,293	8,125	1%
Administrative Technology	150,030	151,154	1,124	1%
Negotiations		56,553	56,553	100%
TOTAL 1000 SERIES	2,361,854	2,486,218	124,364	5%

FY24 FY25 VARIANCE % CH

2000 SERIES

DIRECTORS AND PRINCIPALS/ASSISTANT PRINCIPALS

Directors	689,157	829,161	140,004	20%
Principals	1,640,461	1,664,777	24,316	1%
Assistant Principals	2,960,196	3,118,385	158,189	5%

CLASSROOM TEACHERS AND SPECIALISTS

Beachmont Elementary	2,480,350	2,624,570	144,220	6%
Garfield Elementary	4,380,681	4,388,916	8,235	0%
Lincoln Elementary	3,362,254	3,310,714	-51,540	-2%
Hill Elementary	4,055,432	4,098,736	43,304	1%
Paul Revere Elementary	2,945,562	3,098,492	152,930	5%
Whelan Elementary	3,902,106	3,835,109	-66,997	-2%
Rumney Middle	3,389,024	3,613,833	224,809	7%
Garfield Middle	3,382,224	3,641,018	258,794	8%
Anthony Middle	3,764,233	4,084,608	320,375	9%
Revere High School	10,521,035	10,852,537	331,502	3%
City Lab High School	1,090,771	1,111,184	20,413	2%
Special Needs	10,076,002	10,256,808	180,806	2%

INSTRUCTIONAL SUPPORT AND COORDINATION

Instructional Support	889,815	855,946	-33,869	-4%
Instructional Coordinators (SPED)	2,146,691	2,347,733	201,042	9%

FY24 FY25 VARIANCE % CH

GUIDANCE COUNSELORS AND SOCIAL WORKERS

Guidance	1,574,416	1,737,594	163,178	10%
Social Workers, Psychologists, Adju	2,671,258	2,758,742	87,484	3%

OPERATIONAL ASSISTANTS AND TECHNOLOGISTS

Operatinal Assistants: Directors	553,737	463,258	-90,479	-16%
Operational Assistants: Principals	964,112	954,025	-10,087	-1%
Building Technologists	998,599	1,055,752	57,153	6%

PARAPROFESSIONALS

Regular	371,394	271,357	-100,037	-27%
Special Education	1,932,508	2,395,317	462,809	24%

MISCELLANEOUS

Miscellaneous Payments to Teacher	810,450	788,450	-22,000	-3%
Substitute Teachers	775,760	862,160	86,400	11%
Librarians	257,511	325,874	68,363	27%
Professional Develop Leadership	186,486	187,322	836	0%
Degree Changes	300,000	300,000	0	0%
Miscellaneous	161,711	210,184	48,473	30%

Negotiations		3,068,676	3,068,676	100%
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TOTAL 2000 SERIES	73,233,936	79,111,238	5,877,302	8%
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FY24 FY25 VARIANCE % CH

3000 SERIES

Attendance/Parent Liasion	1,490,067	1,503,992	13,925	1%
Nurses	425,991	496,772	70,781	17%
Health Aides	313,410	221,973	-91,437	-29%
Transportation	1,031,553	1,034,852	3,299	0%
Athletics	406,699	419,485	12,786	3%
Security	942,132	1,376,119	433,987	46%

Negotiations		129,468	129,468	100%
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TOTAL 3000 SERIES	4,609,852	5,182,661	572,809	12%
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4000 SERIES

Custodial	1,935,063	1,928,760	-6,303	0%
Maintenance	642,665	647,443	4,778	1%

Negotiations		84,033	84,033	100%
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TOTAL 4000 SERIES	2,577,728	2,660,236	82,508	3%
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FY24 FY25 VARIANCE % CH

5000 SERIES

Retirement/Buyback Incentives	50,000	50,000	0	0%
Sick Leave Buyback	76,500	76,500	0	0%
Unemployment	150,000	150,000	0	0%
School Crossing Guards	435,056	0	-435,056	-100%

TOTAL 5000 SERIES	711,556	276,500	-435,056	-61%
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TOTAL SALARY ACCOUNTS	83,521,116	89,716,853	6,195,737	7%
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BUDGETED STAFFING LEVELS

	<u>FY24</u>	<u>FY25</u>	<u>CHANGE</u>
TOTAL	1,407	1,430	23
FULL TIMERS	1,100	1,128	28
LEADERSHIP	61	63	2
Superintendents	1	1	0
Assistant Superintendents	3	3	0
Directors	8	9	1
Assistant Directors	3	3	0
Principals	11	11	0
Assistant Principals	23	24	1
Human Resources	2	2	0
Business/Finance	4	4	0
Administrative Technology	1	1	0
Parent Information	1	1	0
Communications	1	1	0
Athletics	1	1	0
Transportation	1	1	0
Plant and Maintenance	1	1	0

	FY24	FY25	CHANGE
INSTRUCTIONAL STAFF	814	833	19
Classroom Teachers	719	735	16
<i>Beachmont</i>	<i>30</i>	<i>32</i>	<i>2</i>
<i>Garfield</i>	<i>53</i>	<i>53</i>	<i>0</i>
<i>Lincoln</i>	<i>44</i>	<i>44</i>	<i>0</i>
<i>Hill</i>	<i>50</i>	<i>51</i>	<i>1</i>
<i>Paul Revere</i>	<i>34</i>	<i>35</i>	<i>1</i>
<i>Whelan</i>	<i>50</i>	<i>51</i>	<i>1</i>
<i>Rumney Marsh</i>	<i>48</i>	<i>53</i>	<i>5</i>
<i>Garfield</i>	<i>47</i>	<i>49</i>	<i>2</i>
<i>Susan B. Anthony</i>	<i>50</i>	<i>57</i>	<i>7</i>
<i>Revere High</i>	<i>141</i>	<i>147</i>	<i>6</i>
<i>City Lab</i>	<i>14</i>	<i>13</i>	<i>-1</i>
<i>SPED</i>	<i>121</i>	<i>119</i>	<i>-2</i>
<i>ESSER III</i>	<i>11</i>	<i>0</i>	<i>-11</i>
<i>Title I</i>	<i>19</i>	<i>19</i>	<i>0</i>
<i>Title II-A</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Title IV</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Early Childhood</i>	<i>5</i>	<i>6</i>	<i>1</i>
<i>Emergency Shelter Relief</i>	<i>0</i>	<i>4</i>	<i>4</i>
Instructional Coaches	11	11	0
Instructional Coordinators/BCBA	26	26	0
Librarians	1	1	0
Guidance Counselors	16	18	2
Social Workers	33	33	0
Psychologists	8	9	1

	FY24	FY25	CHANGE
SUPPORT STAFF	225	232	7
Operations Assistants	35	35	0
<i>Superintendent</i>	<i>3</i>	<i>3</i>	<i>0</i>
<i>Business/Finance</i>	<i>6</i>	<i>6</i>	<i>0</i>
<i>Special Education</i>	<i>3</i>	<i>3</i>	<i>0</i>
<i>Curriculum</i>	<i>2</i>	<i>2</i>	<i>0</i>
<i>Guidance</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>3000 Series</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Transportation</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Food Services</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Plant and Maintenance</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Schools</i>	<i>15</i>	<i>15</i>	<i>0</i>
<i>Timex</i>	<i>1</i>	<i>1</i>	<i>0</i>
Paraprofessionals	40	38	-2
<i>Special Education Aides</i>	<i>30</i>	<i>31</i>	<i>1</i>
<i>Health Aides</i>	<i>10</i>	<i>7</i>	<i>-3</i>
Copy Center Clerk	1	1	0
Office Manager	1	0	-1
Buiding Technologists	12	12	0
Lifeguard	1	1	0
Nurses	16	15	-1
Homeless, Attendance, Residency, 1	4	4	0
Parent Information	7	8	1
Family Liasons	12	12	0
Student Engagement Coordinators	5	5	0
School Resource Officers	3	4	1
Security Guards	16	25	9
Bus Drivers	5	5	0
Hybrid	7	7	0
Cafeteria Workers	29	29	0
Custodians	24	24	0
Tradesmen	7	7	0

	FY24	FY25	CHANGE
PART TIMERS	307	302	-5
INSTRUCTIONAL STAFF	166	160	-6
Paraprofessionals	166	160	-6
<i>Regular Aides</i>	<i>15</i>	<i>7</i>	<i>-8</i>
<i>Special Education Aides</i>	<i>122</i>	<i>125</i>	<i>3</i>
<i>Library Aides</i>	<i>10</i>	<i>11</i>	<i>1</i>
<i>Title I Aides</i>	<i>7</i>	<i>6</i>	<i>-1</i>
<i>Title III Aides</i>	<i>12</i>	<i>11</i>	<i>-1</i>
SUPPORT STAFF	141	142	1
Security Guards	3	3	0
Bus Drivers	8	9	1
Bus Monitors	24	24	0
Cafeteria Workers	105	105	0
Athletic Trainer	1	1	0

NON-SALARY ACCOUNTS SUMMARY

FY24 FY25 VARIANCE %

1000 SERIES: ADMINISTRATION NON SALARY

District Administration	1,100,224	1,261,599	161,375	15%
1000 SERIES TOTAL	1,100,224	1,261,599	161,375	15%

2000 SERIES: INSTRUCTIONAL NON SALARY

Schools

Beachmont Elementary	60,900	60,900	0	0%
Garfield Elementary	84,000	84,000	0	0%
Lincoln Elementary	76,650	76,650	0	0%
Hill Elementary	77,700	77,700	0	0%
Paul Revere Elementary	68,250	68,250	0	0%
Whelan Elementary	79,800	79,800	0	0%
Rumney Middle	70,350	70,350	0	0%
Garfield Middle	67,200	67,200	0	0%
Anthony Middle	118,250	68,250	-50,000	-42%
Revere High	461,000	366,000	-95,000	-21%
City Lab High	18,900	93,900	75,000	397%

Districtwide

Curriculum Directors	72,000	77,000	5,000	7%
Instructional District Wide	831,974	939,100	107,126	13%
Professional Development	284,600	229,600	-55,000	-19%
Guidance & Testing	80,000	80,000	0	0%

Special Education

SPED Program Services	1,602,500	1,606,500	4,000	0%
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FY24 FY25 VARIANCE %

Technology

Classrooms and Labs	0	254,166	254,166	0%
Libraries, Media Centers, Directors			0	#DIV/0!
2000 SERIES TOTAL	4,054,074	4,299,366	245,292	6%

3000 SERIES: OTHER STUDENT SERVICES NON SALARY

Comprehensive Health	52,500	52,500	0	0%
School Security	34,000	31,375	-2,625	-8%
Athletics	199,500	208,688	9,188	5%
Transportation	8,109,314	8,240,450	131,136	2%
Food Services	85,000	110,000	25,000	29%
3000 SERIES TOTAL	8,480,314	8,643,013	162,699	2%

4000 SERIES: OPERATION OF PLANT/MAINTENANCE NON SALARY

Custodial	1,777,825	1,578,281	-199,544	-11%
Utilities	2,556,000	2,683,800	127,800	5%
Operations & Maintenance	2,270,042	2,277,542	7,500	0%
Network & Telecom	695,037	531,849	-163,188	-23%
4000 SERIES TOTAL	7,298,904	7,071,472	-227,432	-3%

FY24 FY25 VARIANCE %

5000 SERIES: EMPLOYEE BENEFITS AND INSURANCE NON SALARY

Employee Benefits	498,750	498,750	0	0%
Rental/Lease Buildings		600,000	600,000	100%
5000 SERIES TOTAL	498,750	1,098,750	600,000	120%

7000 SERIES: BUILDING IMPROVEMENTS

Building Improvements	100,000	100,000	0	0%
7000 SERIES TOTAL	100,000	100,000	0	0%

9000 SERIES: PROGRAMS WITH OTHER SCHOOLS

Tuitions	16,658,264	14,093,563	-2,564,701	-15%
9000 SERIES TOTAL	16,658,264	14,093,563	-2,564,701	-15%

TOTAL	38,190,530	36,567,763	-1,622,767	-4%
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NORTHEAST METROPOLITAN REGIONAL VOCATIONAL SCHOOL FY 2025 BUDGET

Approved Budget
April 11, 2024

The following FY25 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.

Historically, we have been able to limit assessments to a 3% increase due to additional Chapter 70 funding commensurate with an increase in student enrollment. Due to spikes in the DESE net school spending requirement and minimum required contribution determined by the Massachusetts Department of Revenue, which are metrics derived from the income and property wealth of the citizens of each member community, and with lower than anticipated Chapter 70 funding, we are unable to keep assessments at or below the targeted level. Based on the DESE formula, the required net school spending for Northeast Metro Tech, which is the minimum amount the district is required to spend on education, has increased to from \$29,763,087 to \$31,935,942, or an increase of 2,172,855. Of that \$2,172,855 increase, the Chapter 70 funding only covers \$1,192,657 of the total increase. The resulting difference is passed on to the member communities in their required contribution, which equates to an increase of \$980,198, a 6.25% increase over FY24.

In a district spending right at minimum contribution levels, this would result in a minimum assessment increase of 6.25%. As our district has normally assessed our members slightly above the minimum to meet our operating needs, we do not have to assess our member communities the full minimum contribution increase. **The total operating assessment before capital for FY25 is \$17,178,832, \$966,260 or 5.96% over the FY24 operating assessment.** FY25 marks the third year of a capital assessment which will be used to pay for the principal and interest on our bond issue for our approved school building project. The third year payment has increased to \$5,211,350, as we will be borrowing an additional \$60,000,000 for the school building project expenses. This been assessed to the member communities to pay for the principal and interest payment on the third year of bonding. This payment alone represents an 18.78% increase to the total assessment. **When the operating assessment and capital assessment are combined, the total assessment for FY25 is \$22,390,182, an increase of \$4,440,010, or 24.74%.** We were able to minimize the original operating assessment by utilizing the following funding and strategies:

- Increase in Chapter 70 funding of \$1,192,657 more than the budgeted FY24 amount
- We plan is to utilize \$400,000 from excess and deficiency certified funds to offset our budget assessment impact to member communities in FY25 of which, \$400,000 will be coupled with our \$1,300,000 transportation reimbursement received in FY24 to offset the cost of transportation to the member communities in FY25.

With the increase in projected revenue and use of E&D, we were able to reduce the financial impact to our member communities. Northeast Metropolitan Regional Vocation School's total operating budget request for FY25 is \$39,355,813. This represents an increase of \$5,432,667 over the FY24 budget appropriation. In addition to the \$3,473,750 increase in the capital assessment due to new borrowing, from \$1,737,600 in FY24 to \$5,211,350 in FY25, the major driving factors of the operating budget increase are as follows:

Steps and Lanes/Salary Increases			\$ 965,071
Addition of New Math Teacher	enrollment driven	1.0	\$ 82,545
Addition of New Physics Teacher	enrollment driven	1.0	\$ 88,146
Move Network Systems Administrator to Budget	grant funded in FY24	1.0	\$ 105,978
Addition of New Security Position	enrollment driven	1.0	\$ 51,326
Addition of New Technology Position		1.0	\$ 87,467
Addition of Custodian		1.0	\$ 60,967
Added Funding to Sub Budget to Offset Absences/Leaves			\$ 135,000
Added Funding For Early College			\$ 15,000
Increase in Column Moves Funding	Educational Advancement		\$ 60,000
New Transportation contract \$415 to \$485 per bus			\$ 279,450
Increase per Bus Athletic Transportation			\$ 14,000
Increase for Refuse and Trash Removal			\$ 80,000
Increase for HR Dues and Subscriptions	Frontline Absence Management		\$ 50,000
Increase for Technology Services			\$ 4,000
Increase for Benefits			\$ 7,707
Increase for Special Ed Services			\$ 50,000
Increase for School Resource Officer per Town Contract			\$ 10,000
Increase In Funds for DECA competition expenses			\$ 10,000
Increase in Funding for Technology Supplies			\$ 30,588
Increase in Funding to Offset Rise in Supply Costs			\$ 22,415
Increase in Funding for Tech Equipment			\$ 4,000

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:

Salary Savings			\$ (190,730)
Reduction in Weekend Security Services			\$ (42,285)
Reduction in Electricity Line	Based on Historical and Projected KWH		\$ (11,727)
Reduction in Propane/Gas Line			\$ (10,000)

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

The FY25 budget proposal includes the following highlights and assumptions:

Based on our Chapter 70 formula calculation, Northeast Metro Tech is projected to receive \$15,265,631 in aid for FY25. This amount is \$1,192,657 higher than our budgeted aid in FY24.

We anticipate FY25 transportation revenue of \$1,300,000, which is \$100,000 more than the revenue we received in FY24.

	FY23 Budget	FY24 Budget	FY25 Appropriation	Change	% Change
Chapter 70 Aid	\$ 12,768,498	\$ 14,072,974	\$ 15,265,631	\$ 1,192,657	8.47%
Transportation Aid (Reimbursement Fund)	\$ 1,000,000	\$ 1,200,000	\$ 1,300,000	\$ 100,000	8.33%
Total State Revenue	\$ 13,768,498	\$ 15,272,974	\$ 16,565,631	\$ 1,292,657	8.46%

Expenses

Northeast Metropolitan Regional Vocational School's total operating expense before debt service for FY25 is projected to be \$34,144,463; 6.09% or \$1,958,917 over the FY24 total operating budget of \$32,185,546.

	FY23 Budget	FY24 Budget	FY25 Request	Change	% Change
Northeast Metro Tech	\$ 31,650,800	\$ 32,185,546	\$ 34,144,463	\$ 1,958,917	6.09%
with debt service	\$ 33,513,000	\$ 33,923,146	\$ 39,355,813	\$ 5,432,667	16.01%

This total request can be attributed to increases in Salary, Contracted Services, Supplies, and Equipment over the FY24 budget amount.

Northeast Metropolitan Regional Vocational School's salary request for FY25 is \$20,551,718 ; \$1,460,770 or 7.65% over the FY24 budget of \$19,090,948 . The increase in the salary request can be attributed to the following conditions:

	FY23 Actual	FY24 Budget	FY25 Request	Change	% Change
Total Salary	\$ 17,534,076	\$ 19,090,948	\$ 20,551,718	\$ 1,460,770	7.65%

Highlighted Salary Expenses	Notes	FTE	Change
Steps and Lanes/Salary Increases			\$ 965,071
Addition of New Math Teacher	enrollment driven	1.0	\$ 82,545
Addition of New Physics Teacher	enrollment driven	1.0	\$ 88,146
Move Network Systems Administrator to Budget	grant funded in FY24	1.0	\$ 105,978
Addition of New Security Position	enrollment driven	1.0	\$ 51,326
Addition of New Technology Position		1.0	\$ 87,467
Addition of Custodian		1.0	\$ 60,967
Added Funding to Sub Budget to Offset Absences/Leaves			\$ 135,000
Added Funding for Early College			\$ 15,000
Increase in Column Moves Funding	Educational Advancement		\$ 60,000
Salary Savings			\$ (190,730)

Total Increase of Highlighted Expenses 6.0 \$ 1,460,770

Northeast Metropolitan Regional Vocational School's FY25 Contractual Services budget is \$12,061,541 ; 3.89% or \$451,144 more than the FY24 budget of \$11,610,397 . The increase in the contracted services request can be mainly attributed to the following expenses and conditions:

	FY23 Actual	FY24 Budget	FY25 Request	Change	% Change
Total Contracted Services	\$ 11,224,936	\$ 11,610,397	\$ 12,061,541	\$ 451,144	3.89%

Highlighted Contracted Service Expenses	Notes	Increase in Funding
New Transportation contract \$415 to \$485 per bus		\$ 279,450
Increase per Bus Athletic Transportation		\$ 14,000
Increase for Refuse and Trash Removal		\$ 80,000
Reduction in Weekend Security Services		\$ (42,285)
Reduction in Electricity Line	Based on Historical and Proj KWH	\$ (11,727)
Increase for HR Dues and Subscriptions	Frontline Absence Management	\$ 50,000
Increase for Technology Services		\$ 4,000
Increase for Benefits		\$ 7,707
Increase for Special Ed Services		\$ 50,000
Increase for School Resource Officer per Town Contract		\$ 10,000
Increase In Funds for DECA competition expenses		\$ 10,000

Total Increase of Highlighted Expenses \$ 451,144

Northeast Metropolitan Regional Vocational School's Supplies and Materials budget for FY25 is \$1,393,072 ; 3.19% or \$43,003 more than the FY24 amount of \$1,350,069 . The increase in supplies is due to the consumable supplies budget requested by department heads during the budget process.

	FY23 Actual	FY24 Budget	FY25 Request	Change	% Change
Total Supplies	\$ 1,666,410	\$ 1,350,069	\$ 1,393,072	\$ 43,003	3.19%

Highlighted Supply Expenses	Notes	Increase in Funding
Increase in Funding for Technology Supplies		\$ 30,588
Increase in Funding to Offset Rise in Supply Costs		\$ 22,415
Reduction in Propane/Gas Line		\$ (10,000)

Total Increase of Highlighted Expenses \$ 43,003

Northeast Metropolitan Regional Vocational School's FY25 equipment/technology budget is \$138,132 ; 2.98% or \$4,000 higher than the FY24 budget amount. The increase in equipment is attributed to:

	FY23 Actual	FY24 Budget	FY25 Request	Change	% Change
Total Equipment	\$ 68,701	\$ 134,132	\$ 138,132	\$ 4,000	2.98%

Highlighted Equipment Expenses	Increase in Funding
Increase in Funding for Tech Equipment	\$ 4,000

Total Increase of Highlighted Expenses \$ 4,000

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. We are able to attain that goal by using \$400,000 from our other funding sources to offset total expenditures, therefore reducing the assessment.

Funding Summary	FY23 Actual	FY24 Budget	FY25 Request	Change	% Change
Northeast Metro Tech Total Operating Expense	\$ 31,650,800	\$ 32,185,546	\$ 34,144,463	\$ 1,958,917	6.09%
Total Chapter 70 Revenue Applied to Budget	\$ 12,768,498	\$ 14,072,974	\$ 15,265,631	\$ 1,192,657	8.47%
Total Transportation Applied	\$ 1,579,950	\$ 1,600,000	\$ 1,300,000	\$ (300,000)	-18.75%
Total Other Funds (E&D)	\$ 1,700,000	\$ 300,000	\$ 400,000	\$ 100,000	33.33%
Total Assessment Requested Before Debt Service	\$ 15,602,352	\$ 16,212,572	\$ 17,178,832	\$ 966,260	5.96%
Total Debt Service	\$ 1,862,200	\$ 1,737,600	\$ 5,211,350	\$ 3,473,750	199.92%
			\$ 22,390,182	\$ 4,440,010	cross check
Northeast Metro Tech Requested Assessment	\$ 17,464,552	\$ 17,950,172	\$ 22,390,182	\$ 4,440,010	24.74%

Before the capital assessment, the total assessment increase results in an increase of 5.96% . After application of the debt service number of \$5,211,350 , the total increase to the member communities is 24.74% .

District	FY23 Actual	FY24 Budget	FY25 Request	Change	% Change	% Change
Chelsea	\$ 1,255,248	\$ 1,253,752	\$ 2,039,983	20	\$ 786,231	62.7%
Malden	\$ 1,869,733	\$ 1,969,812	\$ 2,778,419	20	\$ 808,607	41.0%
Melrose	\$ 1,050,138	\$ 1,270,738	\$ 1,619,030	6	\$ 348,292	27.4%
North Reading	\$ 645,192	\$ 798,333	\$ 939,751	0	\$ 141,418	17.7%
Reading	\$ 639,569	\$ 631,268	\$ 858,300	5	\$ 227,032	36.0%
Revere	\$ 2,202,229	\$ 2,281,918	\$ 3,285,660	20	\$ 1,003,742	44.0%
Saugus	\$ 2,715,853	\$ 2,620,058	\$ 2,621,975	-18	\$ 1,917	0.1%
Stoneham	\$ 1,534,237	\$ 1,368,936	\$ 1,650,461	2	\$ 281,525	20.6%
Wakefield	\$ 2,017,068	\$ 2,038,570	\$ 2,370,610	0	\$ 332,040	16.3%
Winchester	\$ 309,625	\$ 266,832	\$ 143,050	-7	\$ (123,782)	-46.4%
Winthrop	\$ 1,041,127	\$ 1,033,403	\$ 1,245,687	1	\$ 212,284	20.5%
Woburn	\$ 2,184,533	\$ 2,416,552	\$ 2,837,256	2	\$ 420,704	17.4%
Funding from Cities/Towns	\$ 17,464,552	\$ 17,950,172	\$ 22,390,182	51	\$ 4,440,010	24.74%

District	Minimum Contribution	Transp.	Budget Adjustment Assessment	Total Operating		Capital/Debt Assessment	Total Assessment w	Students	Enrollment Percentage
				Assessment Before Capital					
Chelsea	\$ 968,305	\$ 46,981	\$ 48,296	\$ 1,063,582	\$ 976,402	\$ 2,039,983	252	18.7%	
Malden	\$ 2,017,187	\$ 33,371	\$ 34,306	\$ 2,084,864	\$ 693,555	\$ 2,778,419	179	13.3%	
Melrose	\$ 1,312,836	\$ 13,423	\$ 13,799	\$ 1,340,058	\$ 278,972	\$ 1,619,030	72	5.4%	
N. Reading	\$ 769,643	\$ 7,457	\$ 7,666	\$ 784,766	\$ 154,984	\$ 939,751	40	3.0%	
Reading	\$ 705,203	\$ 6,712	\$ 6,899	\$ 718,814	\$ 139,486	\$ 858,300	36	2.7%	
Revere	\$ 2,111,917	\$ 51,455	\$ 52,896	\$ 2,216,268	\$ 1,069,392	\$ 3,285,660	276	20.5%	
Saugus	\$ 2,086,136	\$ 23,490	\$ 24,148	\$ 2,133,774	\$ 488,201	\$ 2,621,975	126	9.4%	
Stoneham	\$ 1,344,267	\$ 13,423	\$ 13,799	\$ 1,371,489	\$ 278,972	\$ 1,650,461	72	5.4%	
Wakefield	\$ 1,941,088	\$ 18,830	\$ 19,357	\$ 1,979,274	\$ 391,336	\$ 2,370,610	101	7.5%	
Winchester	\$ 117,534	\$ 1,119	\$ 1,150	\$ 119,802	\$ 23,248	\$ 143,050	6	0.4%	
Winthrop	\$ 982,020	\$ 11,559	\$ 11,882	\$ 1,005,461	\$ 240,226	\$ 1,245,687	62	4.6%	
Woburn	\$ 2,314,175	\$ 22,931	\$ 23,573	\$ 2,360,679	\$ 476,577	\$ 2,837,256	123	9.1%	

Total	\$16,670,311	\$250,750	\$257,771	\$17,178,832	\$5,211,350	\$22,390,182	1345	100%
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Total FY25				cross check	\$5,211,350		
Operating Budget Request		\$ 34,144,463					
Expenditures							
Net school Spending	\$ 31,935,942						
Transportation Capital	\$ 1,950,750						
Projects Fund E&D	\$ -						
Supplemental Requests	\$ 257,771						
Bond Anticipatory	\$ 5,211,350	\$ 5,211,350					
Total FY25 Request		\$ 39,355,813	\$ 39,355,813				
Available Revenues Chapter 70 Funds	\$ 15,265,631						
Transportation Fund	\$ 1,300,000	1.3 mil from transportation					
E&D	\$ 400,000	E&D to offset transportation increase					
Total Revenues		\$ 16,965,631					
Total Assessment		\$ 22,390,182					
cross check		\$ 22,390,182					

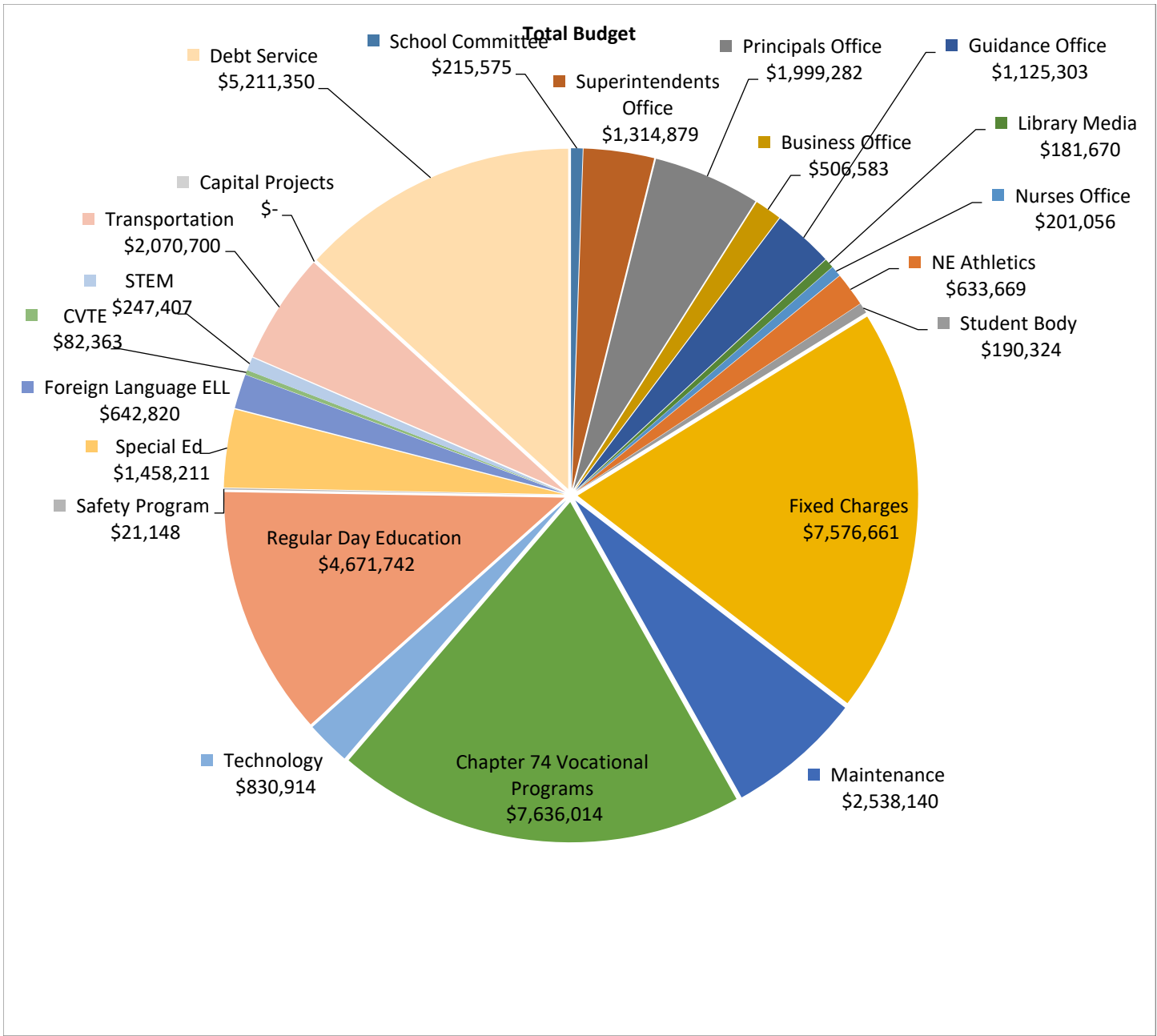
**Northeast Metropolitan Regional Vocational School
Comparison of Assessments**

	Operating Budget FY 2024	Operating Budget FY2025	Variance Operating	Total Budget w Capital FY2024	Total Budget w Capital FY2025	Variance \$	Variance %
Gross Budget	\$ 32,185,546	\$ 34,144,463	\$ 1,958,917	\$ 33,923,146	\$ 39,355,813	\$ 5,432,667	16.01%
Less Revenues							
Chapter 70 Aid	\$ 14,072,974	\$ 15,265,631	\$ 1,192,657	\$ 14,072,974	\$ 15,265,631	\$ 1,192,657	8.47%
Transportation	\$ 1,600,000	\$ 1,300,000	\$ (300,000)	\$ 1,600,000	\$ 1,300,000	\$ (300,000)	-18.75%
Other Sources (E&D + Capital)	\$ 300,000	\$ 400,000	\$ 100,000	\$ 300,000	\$ 400,000	\$ 100,000	33.33%
Total Revenues	\$ 15,972,974	\$ 16,965,631	\$ 992,657	\$ 15,972,974	\$ 16,965,631	\$ 992,657	6.21%
Net Assessments	\$ 16,212,572	\$ 17,178,832	\$ 966,260	\$ 17,950,172	\$ 22,390,182	\$ 4,440,010	24.74%
Chelsea	\$ 942,219	\$ 1,063,582	\$ 121,363	\$ 1,253,752	\$ 2,039,983	\$ 786,232	\$ 976,402
Malden	\$ 1,756,305	\$ 2,084,864	\$ 328,559	\$ 1,969,812	\$ 2,778,419	\$ 808,607	\$ 693,555
Melrose	\$ 1,182,113	\$ 1,340,058	\$ 157,945	\$ 1,270,738	\$ 1,619,030	\$ 348,291	\$ 278,972
North Reading	\$ 744,620	\$ 784,766	\$ 40,146	\$ 798,333	\$ 939,751	\$ 141,418	\$ 154,984
Reading	\$ 589,640	\$ 718,814	\$ 129,174	\$ 631,268	\$ 858,300	\$ 227,032	\$ 139,486
Revere	\$ 1,938,158	\$ 2,216,268	\$ 278,110	\$ 2,281,918	\$ 3,285,660	\$ 1,003,742	\$ 1,069,392
Saugus	\$ 2,426,693	\$ 2,133,774	\$ (292,918)	\$ 2,620,058	\$ 2,621,975	\$ 1,917	\$ 488,201
Stoneham	\$ 1,274,939	\$ 1,371,489	\$ 96,550	\$ 1,368,936	\$ 1,650,461	\$ 281,525	\$ 278,972
Wakefield	\$ 1,902,946	\$ 1,979,274	\$ 76,328	\$ 2,038,570	\$ 2,370,610	\$ 332,040	\$ 391,336
Winchester	\$ 249,376	\$ 119,802	\$ (129,573)	\$ 266,832	\$ 143,050	\$ (123,782)	\$ 23,248
Winthrop	\$ 951,491	\$ 1,005,461	\$ 53,970	\$ 1,033,403	\$ 1,245,687	\$ 212,284	\$ 240,226
Woburn	\$ 2,254,071	\$ 2,360,679	\$ 106,608	\$ 2,416,552	\$ 2,837,256	\$ 420,704	\$ 476,577
Total	\$16,212,572	\$17,178,832	\$966,260	\$17,950,172	\$22,390,182	\$4,440,010	\$ 5,211,350 total debt asmt
Enrollment	Students Oct 1, 2022 (FY24)	Students Oct 1, 2023 (FY25)	Variance	Contribution %	Per Pupil Cost of Assessment		
Chelsea	232	252	20	18.74%	\$ 8,095		
Malden	159	179	20	13.31%	\$ 15,522		
Melrose	66	72	6	5.35%	\$ 22,487		
North Reading	40	40	0	2.97%	\$ 23,494		
Reading	31	36	5	2.68%	\$ 23,842		
Revere	256	276	20	20.52%	\$ 11,905		
Saugus	144	126	-18	9.37%	\$ 20,809		
Stoneham	70	72	2	5.35%	\$ 22,923		
Wakefield	101	101	0	7.51%	\$ 23,471		
Winchester	13	6	-7	0.45%	\$ 23,842		
Winthrop	61	62	1	4.61%	\$ 20,092		
Woburn	121	123	2	9.14%	\$ 23,067		
Total Enrollment	1294	1345	51	100.00%			

	FY24 Minimum	FY25 Minimum	Change	% increase	% of Total
Chelsea	\$ 848,548	\$ 968,305	\$ 119,757.00	14.1%	5.81%
Malden	\$ 1,692,108	\$ 2,017,187	\$ 325,079.00	19.2%	12.10%
Melrose	\$ 1,155,465	\$ 1,312,836	\$ 157,371.00	13.6%	7.88%
North Reading	\$ 728,470	\$ 769,643	\$ 41,173.00	5.7%	4.62%
Reading	\$ 577,124	\$ 705,203	\$ 128,079.00	22.2%	4.23%
Revere	\$ 1,834,797	\$ 2,111,917	\$ 277,120.00	15.1%	12.67%
Saugus	\$ 2,368,552	\$ 2,086,136	\$ (282,416.00)	-11.9%	12.51%
Stoneham	\$ 1,246,676	\$ 1,344,267	\$ 97,591.00	7.8%	8.06%
Wakefield	\$ 1,862,167	\$ 1,941,088	\$ 78,921.00	4.2%	11.64%
Winchester	\$ 244,127	\$ 117,534	\$ (126,593.00)	-51.9%	0.71%
Winthrop	\$ 926,862	\$ 982,020	\$ 55,158.00	6.0%	5.89%
Woburn	\$ 2,205,217	\$ 2,314,175	\$ 108,958.00	4.9%	13.88%
Total	\$ 15,690,113	\$ 16,670,311	\$ 980,198	6.25%	100.00%

	Minimum Cont Increase	Debt Service Increase	Total Combined Minimum + Debt Increase	Total Assessment Increase	Difference
Chelsea	\$ 119,757	\$ 664,869.02	\$ 784,626	\$ 786,231.69	\$ 1,605.67
Malden	\$ 325,079	\$ 480,047.87	\$ 805,127	\$ 808,606.61	\$ 3,479.75
Melrose	\$ 157,371	\$ 190,346.24	\$ 347,717	\$ 348,291.36	\$ 574.12
North Reading	\$ 41,173	\$ 101,271.87	\$ 142,445	\$ 141,417.97	\$ (1,026.89)
Reading	\$ 128,079	\$ 97,858.75	\$ 225,938	\$ 227,032.32	\$ 1,094.57
Revere	\$ 277,120	\$ 725,632.14	\$ 1,002,752	\$ 1,003,741.67	\$ 989.53
Saugus	\$ (282,416)	\$ 294,835.75	\$ 12,420	\$ 1,917.45	\$ (10,502.30)
Stoneham	\$ 97,591	\$ 184,974.99	\$ 282,566	\$ 281,525.09	\$ (1,040.90)
Wakefield	\$ 78,921	\$ 255,711.46	\$ 334,632	\$ 332,039.56	\$ (2,592.91)
Winchester	\$ (126,593)	\$ 5,791.09	\$ (120,802)	\$ (123,782.23)	\$ (2,980.32)
Winthrop	\$ 55,158	\$ 158,314.21	\$ 213,472	\$ 212,284.28	\$ (1,187.93)
Woburn	\$ 108,958	\$ 314,096.62	\$ 423,055	\$ 420,704.43	\$ (2,350.19)

	FY24 Debt Service	FY25 Debt Service
Chelsea	\$ 311,532.61	\$ 976,401.64
Malden	\$ 213,507.26	\$ 693,555.13
Melrose	\$ 88,625.66	\$ 278,971.90
North Reading	\$ 53,712.52	\$ 154,984.39
Reading	\$ 41,627.20	\$ 139,485.95
Revere	\$ 343,760.12	\$ 1,069,392.27
Saugus	\$ 193,365.07	\$ 488,200.82
Stoneham	\$ 93,996.91	\$ 278,971.90
Wakefield	\$ 135,624.11	\$ 391,335.58
Winchester	\$ 17,456.57	\$ 23,247.66
Winthrop	\$ 81,911.59	\$ 240,225.80
Woburn	\$ 162,480.37	\$ 476,576.99
Total	\$ 1,737,600.00	\$ 5,211,350.00



Description	FY24		FY24 Budget	FY25 Staff Request	FY25 Request	Change	% Change
	FY23 Expended	Budgeted Staff					
School Committee	\$ 203,114	2.0	\$ 215,090	2.0	\$ 215,575	\$ 485	0.23%
Superintendents Office	\$ 1,135,877	4.0	\$ 1,239,948	4.0	\$ 1,314,879	\$ 74,931	6.04%
Principals Office	\$ 1,981,102	13.5	\$ 1,737,559	14.5	\$ 1,999,282	\$ 261,723	15.06%
Business Office	\$ 443,749	5.5	\$ 468,424	5.5	\$ 506,583	\$ 38,159	8.15%
Guidance Office	\$ 993,760	11.0	\$ 1,077,851	12.0	\$ 1,125,303	\$ 47,453	4.40%
Library Media	\$ 198,753	3.0	\$ 197,363	3.0	\$ 181,670	\$ (15,693)	-7.95%
Nurses Office	\$ 102,310	2.0	\$ 194,304	2.0	\$ 201,056	\$ 6,752	3.47%
NE Athletics	\$ 624,308		\$ 584,217		\$ 633,669	\$ 49,452	8.46%
Student Body	\$ 171,448		\$ 170,834		\$ 190,324	\$ 19,490	11.41%
Fixed Charges	\$ 7,112,032		\$ 7,508,954		\$ 7,576,661	\$ 67,707	0.90%
Maintenance	\$ 2,346,376	11.0	\$ 2,424,889	12.0	\$ 2,538,140	\$ 113,251	4.67%
Chapter 74 Vocational Programs	\$ 6,642,411	67.5	\$ 7,347,659	67.5	\$ 7,636,014	\$ 288,355	3.92%
Technology	\$ 552,471	3.0	\$ 598,677	5.0	\$ 830,914	\$ 232,237	38.79%
Regular Day Education	\$ 4,196,114	43.5	\$ 4,285,952	45.5	\$ 4,671,742	\$ 385,790	9.00%
Safety Program	\$ 21,980		\$ 20,562		\$ 21,148	\$ 586	2.85%
Special Ed	\$ 1,410,396	14.0	\$ 1,404,945	14.0	\$ 1,458,211	\$ 53,266	3.79%
Foreign Language ELL	\$ 296,125	6.0	\$ 612,814	6.0	\$ 642,820	\$ 30,006	4.90%
CVTE	\$ 66,258		\$ 79,702		\$ 82,363	\$ 2,661	3.34%
STEM	\$ 232,084	2.0	\$ 238,550	2.0	\$ 247,407	\$ 8,857	3.71%
Transportation	\$ 1,763,455		\$ 1,777,250		\$ 2,070,700	\$ 293,450	16.51%
Capital Projects			\$ -		\$ -	\$ -	
Debt Service	\$ 1,737,600		\$ 1,737,600		\$ 5,211,350	\$ 3,473,750	199.92%
Total Budget	\$ 32,231,723	188.0	\$ 33,923,146	195.0	\$ 39,355,813	\$ 5,432,667	16.01%

Description						Contracted	
	Professional Salary	Support Salary	Other Salary	Supplies	Services	Equipment	
School Committee	\$ 24,000	\$ 8,575	\$ -	\$ 6,500	\$ 176,500	\$ -	
Superintendents Office	\$ 531,542	\$ 128,138	\$ -	\$ 71,000	\$ 584,200	\$ -	
Principals Office	\$ 699,646	\$ 138,506	\$ 851,131	\$ 80,000	\$ 174,000	\$ 56,000	
Business Office	\$ 172,000	\$ 321,583	\$ -	\$ -	\$ 13,000	\$ -	
Guidance Office	\$ 758,354	\$ 198,448	\$ 136,151	\$ 23,550	\$ 8,800	\$ -	
Library Media	\$ 86,458	\$ -	\$ 90,412	\$ 2,600	\$ 2,200	\$ -	
Nurses Office	\$ 193,656	\$ -	\$ -	\$ 6,750	\$ 650	\$ -	
NE Athletics	\$ 433,475	\$ -	\$ -	\$ 59,019	\$ 141,175	\$ -	
Student Body	\$ 129,699	\$ -	\$ -	\$ 8,200	\$ 52,425	\$ -	
Fixed Charges	\$ 367,500	\$ -	\$ -	\$ -	\$ 7,209,161	\$ -	
Maintenance	\$ -	\$ -	\$ 904,639	\$ 362,994	\$ 1,270,507	\$ -	
Chapter 74 Vocational Programs	\$ 6,938,904	\$ -	\$ 91,542	\$ 512,869	\$ 91,288	\$ 1,411	
Regular Day Education	\$ 4,602,686	\$ -	\$ -	\$ 65,578	\$ 1,957	\$ 1,521	
Safety Program	\$ -	\$ -	\$ -	\$ 20,118	\$ 1,030	\$ -	
Special Ed	\$ 1,165,661	\$ 77,455	\$ 28,133	\$ 16,883	\$ 170,080	\$ -	
Foreign Language ELL	\$ 634,045	\$ -	\$ -	\$ 1,576	\$ -	\$ 7,200	
CVTE	\$ 76,651	\$ -	\$ -	\$ 5,712	\$ -	\$ -	
STEM	\$ 225,903	\$ -	\$ -	\$ 15,636	\$ 5,868	\$ -	
Technology	\$ -	\$ -	\$ 536,826	\$ 134,088	\$ 88,000	\$ 72,000	
Transportation	\$ -	\$ -	\$ -	\$ -	\$ 2,070,700	\$ -	
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service					\$ 5,211,350		

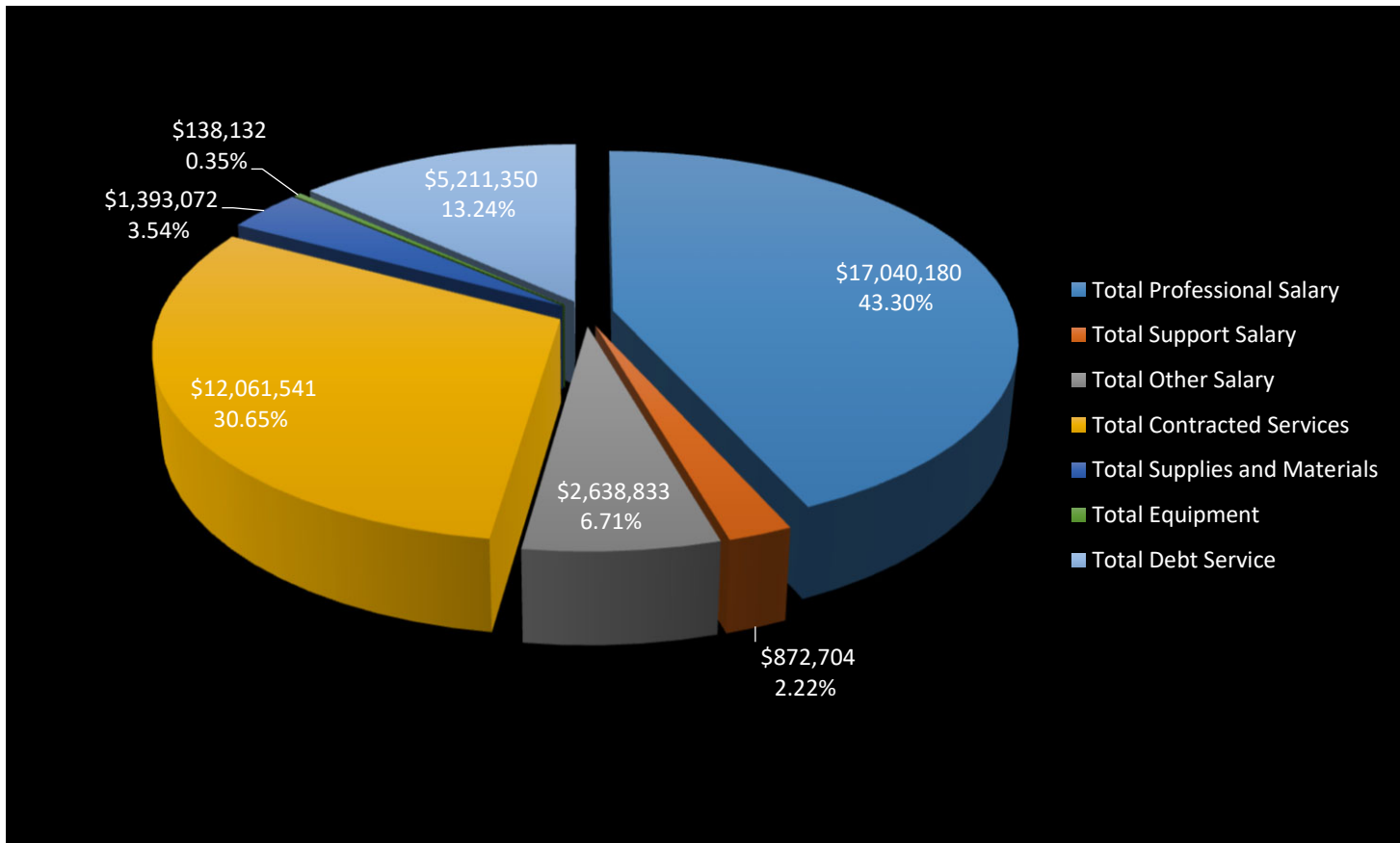
Total \$ 17,040,180 \$ 872,704 \$ 2,638,833 \$ 1,393,072 \$ 17,272,891 \$ 138,132

Total Salary \$ 20,551,718

Total Non Salary \$ 18,804,095

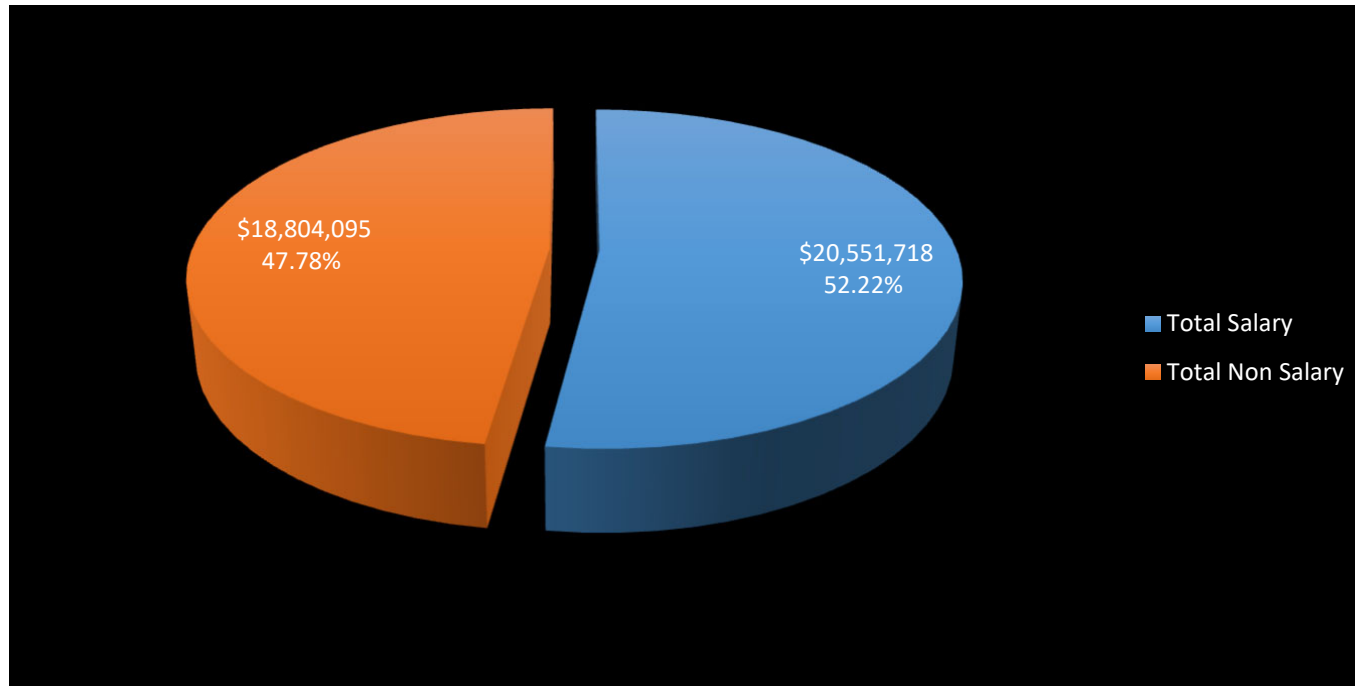
Total Budget \$ 39,355,813

Description	FY23	FY24	FY24	FY25	FY25	Change	% Change
	Expended	Budgeted Staff	Budget	Staff Request	Request		
Total Professional Salary	\$ 14,443,417	150.5	\$ 16,109,638	153.5	\$ 17,040,180	\$ 930,542	5.78%
Total Support Salary	\$ 816,941	12.5	\$ 848,855	12.5	\$ 872,704	\$ 23,849	2.81%
Total Other Salary	\$ 2,273,718	25.0	\$ 2,132,455	29.0	\$ 2,638,833	\$ 506,378	23.75%
Total Contracted Services	\$ 11,224,936		\$ 11,610,397		\$ 12,061,541	\$ 451,144	3.89%
Total Supplies and Materials	\$ 1,666,410		\$ 1,350,069		\$ 1,393,072	\$ 43,003	3.19%
Total Equipment	\$ 68,701		\$ 134,132		\$ 138,132	\$ 4,000	2.98%
Total Debt Service	\$ 1,737,600		\$ 1,737,600		\$ 5,211,350	\$ 3,473,750	
Total Budget	\$ 32,231,723	188.0	\$ 33,923,146	195.0	\$ 39,355,813	\$ 5,432,667	16.01%



Total Summary

Description	FY23 Expended	FY24 Budgeted Staff	FY24 Budget	FY25 Staff Request	FY25 Request	Change	% Change
Total Salary	\$ 17,534,076	188.0	\$ 19,090,948	195.0	\$ 20,551,718	\$ 1,460,770	7.65%
Total Non Salary	\$ 14,697,647		\$ 14,832,198		\$ 18,804,095	\$ 3,971,898	26.78%
Total Budget	\$ 32,231,723	188.0	\$ 33,923,146	195.0	\$ 39,355,813	\$ 5,432,667	16.01%



City of Revere - Fiscal Year 2025 Budget

322 - REGIONAL SCHOOLS

Non-Payroll Expenditures

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Northeast Regional School	013222-524800	2,281,918	3,285,660	3,285,660	-
Operating Assessment			2,216,268		
Debt Assessment			1,069,392		
	Total Non Payroll Expenditures	<u>2,281,918</u>	<u>3,285,660</u>	<u>3,285,660</u>	<u>-</u>
Footnotes:					

Total Department Expenses

	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses	12,000	-	-	-
Total Non Payroll Expenses	2,281,918	3,285,660	3,285,660	-
Total Department Expenses	<u>2,293,918</u>	<u>3,285,660</u>	<u>3,285,660</u>	<u>-</u>

Section IV- Enterprise Funds

FY 2025 Budget Summary

Water & Sewer Enterprise Fund

A. Direct Costs Appropriated in Enterprise Fund

Salaries and Wages	\$	1,822,377
Expenses		1,204,297
Assessments - Sewer		12,743,041
Assessments - Water		6,568,958
Debt & Interest		9,403,858

Total W/S Enterprise Appropriated Costs: \$ 31,742,531

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

Health & Dental Insurance		415,414
Medicare		23,087
Pensions		412,922
Shared Employees		1,171,389
Shared Facilities		626,158

Total Costs Appropriated in General Fund & Transferred to W/S Enterprise Fund: \$ 2,648,971

Total W/S Enterprise Fund Costs: \$ 34,391,502

C. General Fund Subsidy

Gross Revenue - from Rate	\$	34,741,502
Less: Allowance for abatements and discounts		(350,000)
Net Revenue - from Rate	\$	34,391,502
Less Total Costs		34,391,502

Total General Fund Subsidy: \$ 34,391,502

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

Revenue	\$	31,891,502
ARPA		500,000
From Retained Earnings		-
Free Cash/ Stabilization		2,000,000

Total Source of Funding for Costs

Appropriated in W/S Enterprise Fund: \$ 34,391,502

City of Revere - Fiscal Year 2025 Budget

470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administration FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Superintendent	NO	N/A	11/06/17	7.65		40.0	0.50	143,256	10,744			154,000	77,000	77,000
Assistant Superintend	NO	N/A	08/30/21	3.84		40.0	1.00	119,338	8,950			128,288	-	128,288
Business Manager	NO	A	11/23/22	2.60		40.0	0.50	103,679	-			103,679	51,840	51,839
General Foreman	NO	A	09/28/16	8.76		40.0	0.50	108,961	-			108,961	54,481	54,480
Operations Manager	YES	A	03/28/24	1.26		40.0	0.50	88,207	-			88,207	44,104	44,103
Special Assistant W&S	NO	B		-		39.0	1.00	72,260	-			72,260	-	72,260
AMI ANALYST	NO	B	12/10/18	6.56		39.0	1.00	64,302	-			64,302	-	64,302
Principal Accounting C	NO	B	01/15/14	11.46		39.0	1.00	57,493	10,512			68,005	-	68,005
Principal Clerk	NO	B	12/10/18	6.56		39.0	1.00	54,539	1,000	-		55,539	-	55,539
Const Oversight Mgr	NO	B				40.0	0.50	83,730	-	300		84,030	42,015	42,015
Mechanic	YES	B				40.0	0.50	81,452	-	300		81,752	40,876	40,876
							8.00	977,217	31,206	600	-	1,009,023	310,316	698,707
													PT Employees	21,000
													DPW Overtime	5,000
													Per Mayor	724,707

City of Revere - Fiscal Year 2025 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Water Meter Technici	N	DPW	02/05/96	29.42	X	40.0	1.00	80,320	4,400	1,200	-	85,920	-	85,920
Lead Supervisor	N	DPW	11/06/17	7.65		40.0	1.00	89,227	-	1,200	-	90,427	-	90,427
Supervisor - Drain	N	DPW	09/03/19	5.83		40.0	1.00	73,089	6,000	1,200	-	80,289	-	80,289
Working Foreman	N	DPW	11/05/18	6.65		40.0	1.00	65,651	1,500	1,200	-	68,351	-	68,351
Working Foreman	N	DPW				40.0	1.00	65,651	1,500	1,200	-	68,351	-	68,351
Working Foreman	N	DPW	09/09/19	5.81		40.0	1.00	65,651	-	1,200	-	66,851	-	66,851
Craftsman	N	DPW	08/12/13	11.89		40.0	1.00	62,968	1,100	1,200	-	65,268	-	65,268
Craftsman	N	DPW	07/18/23	1.95		40.0	1.00	62,968	-	1,200	-	64,168	-	64,168
Craftsman	N	DPW	08/02/21	3.91		40.0	1.00	62,968	1,500	1,200	-	65,668	-	65,668
Craftsman	N	DPW	07/18/23	1.95		40.0	1.00	62,968	-	1,200	-	64,168	-	64,168
Laborer - Meters	N	DPW	11/27/18	6.59		40.0	1.00	56,203	-	1,200	-	57,403	-	57,403
Laborer	N	DPW	03/16/24	1.29		40.0	1.00	56,203	-	1,200	-	57,403	-	57,403
Laborer	N	DPW				40.0	1.00	56,203	-	1,200	-	57,403	-	57,403
							13.00	860,070	16,000	15,600	-	891,670	-	891,670
													Part Time Other Salaries	-
													Lead supervisor offset	10,000
													On Call	26,000
													Emergency OT	150,000
													Scheduled OT	20,000
														1,097,670

City of Revere - Fiscal Year 2025 Budget

430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Gasoline & Oil	604302-520800	66,500	86,500	75,000	(11,500)
Fuel for vehicles					
Telephone Communication	604302-520900	3,620	-	-	-
MWRA Assessment - Sewer	604302-521200	12,736,382	12,743,041	12,743,041	-
MWRA Assessment - Water	604302-521300	6,408,428	6,568,958	6,568,958	-
Computer Services	604302-522400	97,897	97,897	97,897	-
Sensus Analytics Software		33,347	33,347	33,347	
Asset tracking		11,500	11,500	11,500	
Cartegraph		11,750	11,750	11,750	
GPS Tracking		12,500	12,500	12,500	
Computer Hardware/Meter Handheld Devices		12,000	12,000	12,000	
Computer Software		10,000	10,000	10,000	
Citizen Serve		6,800	6,800	6,800	
Audit & Accounting Services	604302-522800	13,000	13,000	13,000	-
Printing & Mailing	604302-523440	40,000	40,000	40,000	-
Pest/ Rodent Control	604302-524000	5,000	5,000	5,000	-
Building Maintenance & Repair	604302-524500	50,000	50,000	50,000	-
Building alarm; general repairs; pump station repairs.					
Maintenance of Equipment	604302-524600	50,000	50,000	50,000	-
Repairs of vehicles.					
Medical Expenses	604302-525100	2,000	2,000	2,000	-
Preventative Maintenance	604302-526500	30,000	40,000	40,000	-
Generator Preventive Maintenance & Repairs					
Pump Preventive Maintenance & Repairs					
Emergency Repairs	604302-526600	100,000	100,000	100,000	-
Emergency Water Main Repair					
Rentals & Leases	604302-527010	55,000	15,000	-	(15,000)
Rental of land and lease of trailers for temporary relocation of DPW facility.					
Copy machine lease					
Other rentals as needed					

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

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Drainage & Sewer Maintenance	604302-528200	275,000	275,000	275,000	-
Removal of excavation materials		120,000	120,000	120,000	
Wet well cleaning of pump stations		150,000	150,000	150,000	
Soil testing		5,000	5,000	5,000	
Leak Detection	604302-528300	16,000	16,000	16,000	-
Safe Water Drinking Assessment	604302-528600	15,400	15,400	15,400	-
Culvert Cleaning	604302-528800	25,000	25,000	25,000	-
Phragmites/invasive species - fire prevention					
Catch Basin/ Lateral Line	604302-528900	125,000	125,000	125,000	-
Contracted cleaning of sewer lines.					
Office Supplies	604304-540000	15,000	15,000	15,000	-
Office Supplies.					
Tools & Equipment	604304-541000	35,000	55,000	45,000	(10,000)
Small tools					
Clothing					
Equipment					
Water Meters	604304-541500	30,000	40,000	10,000	(30,000)
Hydrant meters					
Materials & Supplies	604304-544000	100,000	125,000	125,000	-
Processed Gravel					
Materials for emergency water projects					
Concrete					
Infrastructure materials - manhole covers/hydrants/piping/couplings/ etc.					
Replenish supplies (paint etc.)					
Pavement work					
Sewer & Water Services	604304-544500	25,000	25,000	25,000	-
Dig Safe		5,000	5,000	5,000	
EZpass		5,000	5,000	5,000	
MBTA Utility Fees		13,000	13,000	13,000	
Educational Membership Fees (NEWEA etc..)		2,000	2,000	2,000	

City of Revere - Fiscal Year 2025 Budget

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

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
<u>Sewer & Water Police Details</u>	604307-570150	25,000	30,000	30,000	-
<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	-	-	-	-
	Total Non Payroll Expenditures	<u>20,369,227</u>	<u>20,582,796</u>	<u>20,516,296</u>	<u>(66,500)</u>

Footnotes:

* Funded through CIP.

City of Revere - Fiscal Year 2025 Budget

DEBT SERVICE: Water and Sewer Enterprise Fund

Non-Payroll Expenditures					
Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Bonded Debt	604309-591100	6,188,557	6,576,398	6,576,398	-
Principal Payments on O/S Bonded indebtedness (Enterprise Fund)		5,918,557	6,288,898		
W/S Enterprise offset of DPW Building		260,000	272,500		
W/S Enterprise offset of DPW Building (2)		10,000	15,000		
SRF Bond Administrative Fees *	604309-591210	144,495	144,158	144,158	-
Interest on Short Term Debt	604309-591215	-	120,000	120,000	-
Interest on Long Term Debt	604309-591500	2,598,480	2,563,302	2,563,302	-
Interest pymts on O/S Bonded Indebtedness & Temporary Borrowing (Enterprise Fund)		2,277,178	2,259,896		
W/S Enterprise offset of DPW Building		290,720	277,406		
W/S Enterprise offset of DPW Building (2)		30,582	26,000		
		<u>8,931,532</u>	<u>9,403,858</u>	<u>9,403,858</u>	<u>-</u>
Footnotes:					

Total Department Expenses					
	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference	
Total Payroll Expenses	1,808,773	2,411,980	1,822,377	(589,603)	
Total Non Payroll Expenses	1,224,417	1,270,797	1,204,297	(66,500)	
MWRA Assessments	19,144,810	19,311,999	19,311,999	-	
Total Debt Expense	8,931,532	9,403,858	9,403,858	-	
Total Department Expenses	<u>31,109,532</u>	<u>32,398,634</u>	<u>31,742,531</u>	<u>(656,103)</u>	

FY 2025 Budget Summary

Solid Waste/ Recycling Enterprise Fund

A. Direct Costs Appropriated in Enterprise Fund

Salaries and Wages	\$	485,112
Expenses		4,342,588
Capital Expenditures		-

Total Enterprise Appropriated Costs: \$ 4,827,700

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

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

Total Solid Waste/ Recycling Enterprise Fund Costs: \$ 4,827,700

C. General Fund Subsidy

Revenue - from charges, fines, textiles, etc	\$	340,000
Less Total Costs		4,827,700

Total General Fund Subsidy: \$ (4,487,700)

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

Revenue	\$	340,000
Taxation		4,487,700
From Retained Earnings		-
Free Cash		-

**Total Source of Funding for Costs
Appropriated in Solid Waste/ Recycling Enterprise Fund: \$ 4,827,700**

City of Revere - Fiscal Year 2025 Budget

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise FY2025

Job Title	New Position?	Bargain Unit?	Service Date	Yrs of Service at 6/30/25	15 Yr Step	FTE # of Hours	FTE	Base Salary Request	Other Salary	Clothing	Travel Allowance	Total Salary	Total Salary Other Sources	Total Salary Appropriated
Per Mayor														
Senior Supervisor	N	DPW	10/02/01	23.76	X	40.0	1.00	82,054	3,400	1,200	-	86,654	-	86,654
Supervisor	N	DPW	04/04/88	37.26	X	40.0	1.00	76,587	6,000	1,200	-	83,787	-	83,787
Foreman	N	DPW	12/12/11	13.56		40.0	1.00	65,651	1,400	1,200	-	68,251	-	68,251
Foreman	N	DPW	07/24/14	10.94	X	40.0	1.00	65,651	6,400	1,200	-	73,251	-	73,251
Foreman	N	DPW	09/28/15	9.76		40.0	1.00	62,531	-	1,200	-	63,731	-	63,731
Craftsman	N	DPW	11/05/18	6.65		40.0	1.00	59,848	-	1,200	-	61,048	-	61,048
							6.00	412,322	17,200	7,200	-	436,722	-	436,722
													PT Salaries	
													Lead Supervisor Apportionment	26,390
													DPW Overtime	22,000
													Per Mayor	485,112

City of Revere - Fiscal Year 2025 Budget

425 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise

Account Name	Account Number	Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Rubbish Removal Monthly waste collection/ disposal, ie. recyclable & white goods, yard waste	624232-521400	2,244,436	2,322,991	2,322,991	-
Recycling Disposal	624232-521450	200,000	360,000	360,000	-
Rubbish Disposal Disposal of yard & curbside waste materials, paint & oil, white goods, etc.	624232-521500	1,551,558	1,639,997	1,639,997	-
Computer Services Trash app Trash cart tracking software	624232-522400	19,600	20,900 13,000 7,900	19,600	(1,300)
Pest/ Rodent Control	624232-524000	5,000	5,000	-	(5,000)
Capital Outlay Trash barrels - lease.	624238-580000	-	-	-	-
New Equipment Purchase of additional waste or recycling barrels as needed.	624238-587100	15,000	15,000	-	(15,000)
Total Non Payroll Expenditures		<u>4,035,594</u>	<u>4,363,888</u>	<u>4,342,588</u>	<u>(21,300)</u>
Footnotes:					

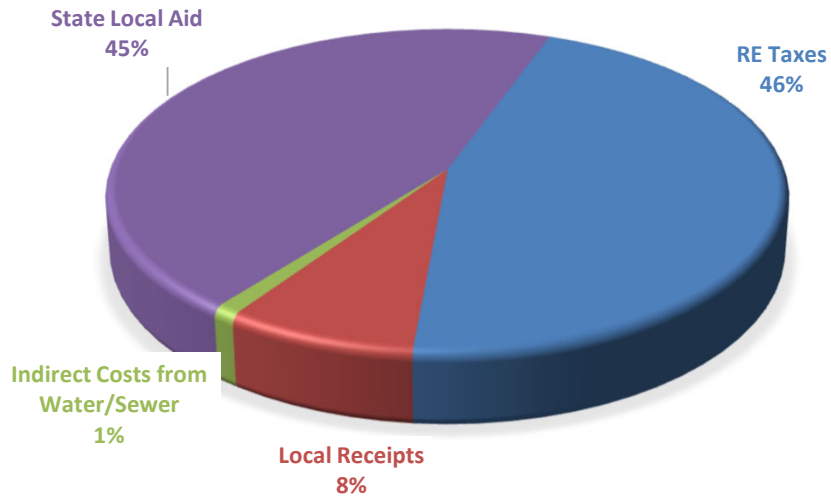
Total Department Expenses					
		Adopted FY 2024	Dep Req FY 2025	Mayor Req FY 2025	Difference
Total Payroll Expenses		463,986	491,722	485,112	(6,610)
Total Non Payroll Expenses		4,035,594	4,363,888	4,342,588	(21,300)
Total Department Expenses		<u>4,499,580</u>	<u>4,855,610</u>	<u>4,827,700</u>	<u>(27,910)</u>

Section V - Revenue Detail

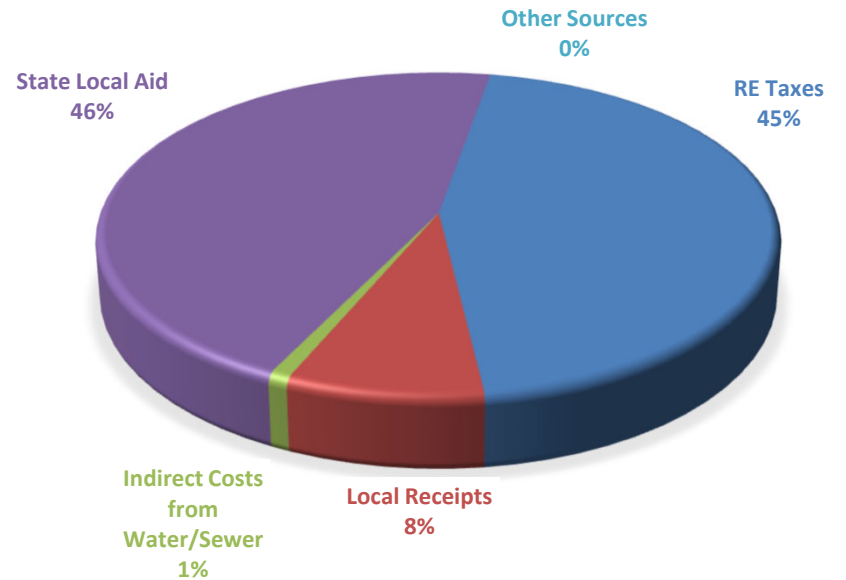
TOTAL GENERAL FUND REVENUES

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.

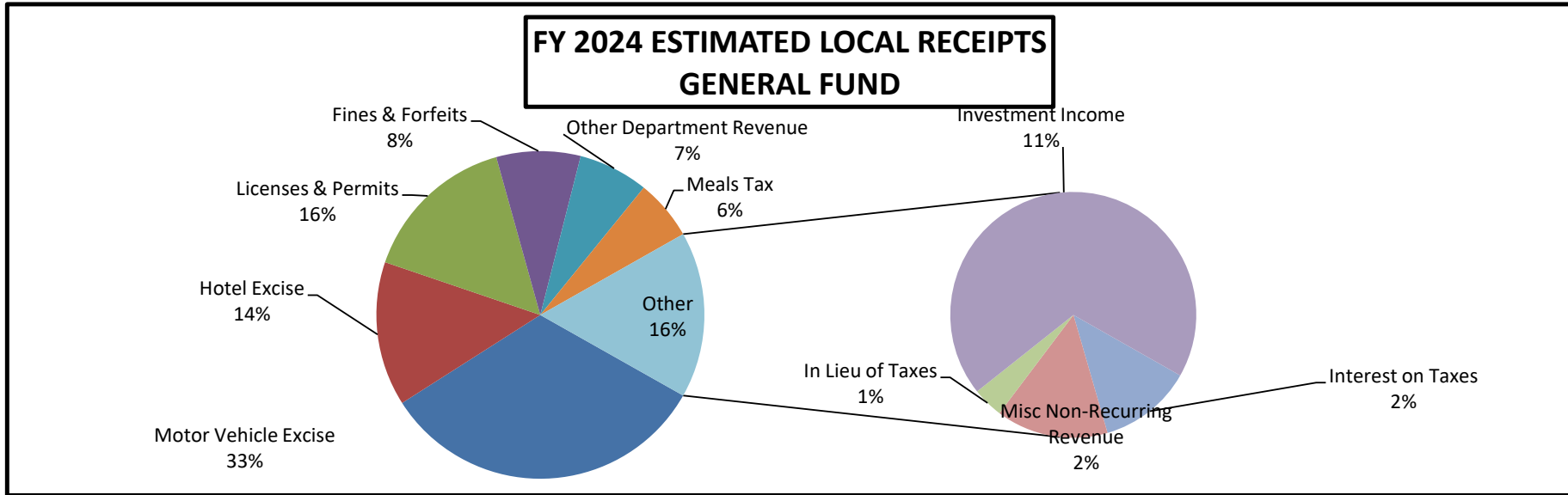
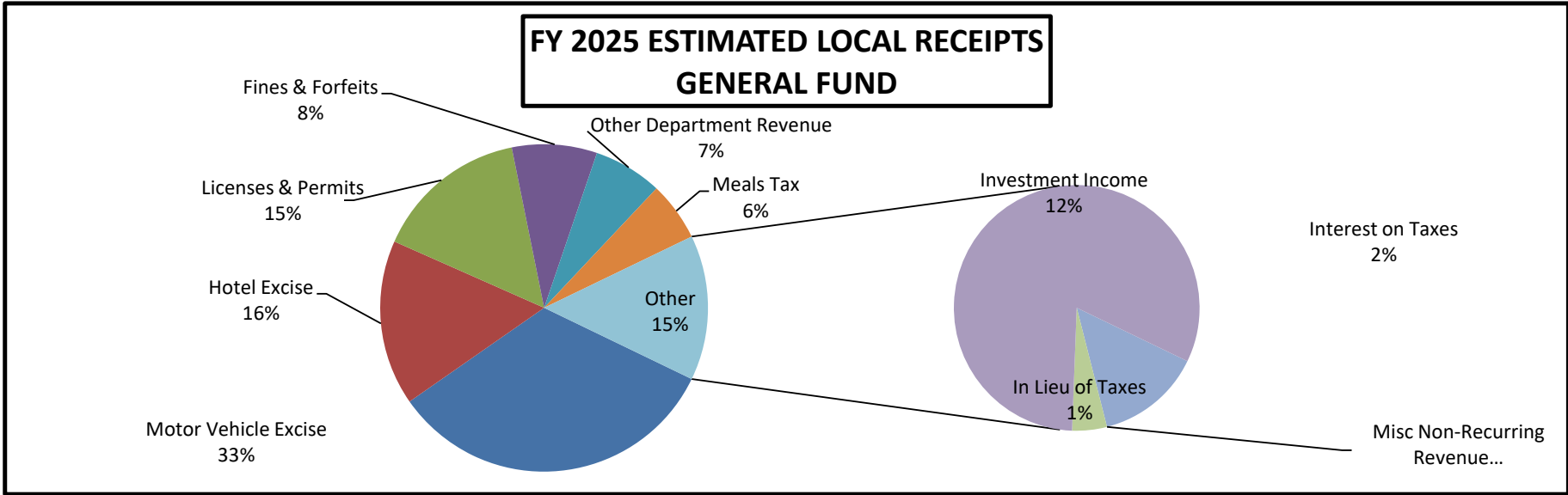
FY 2025 ESTIMATED REVENUES GENERAL FUND



FY 2024 ESTIMATED REVENUES GENERAL FUND

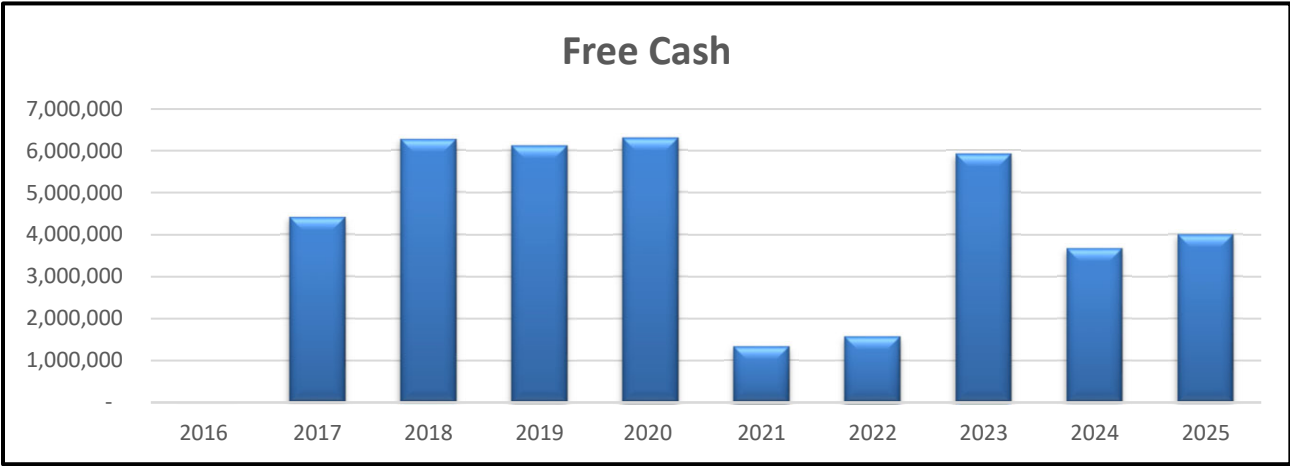


LOCAL RECEIPTS - GENERAL FUND



City of Revere - Free Cash - 10 Year Analysis

FREE CASH		
2016	-	
2017	4,412,174	15,16FC *
2018	6,273,580	17 FC
2019	6,127,553	18 FC
2020	6,303,811	19 FC
2021	1,329,154	20 FC
2022	1,573,554	21 FC
2023	5,924,275	22 FC
2024	3,665,974	23 FC
2025	4,000,000	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.

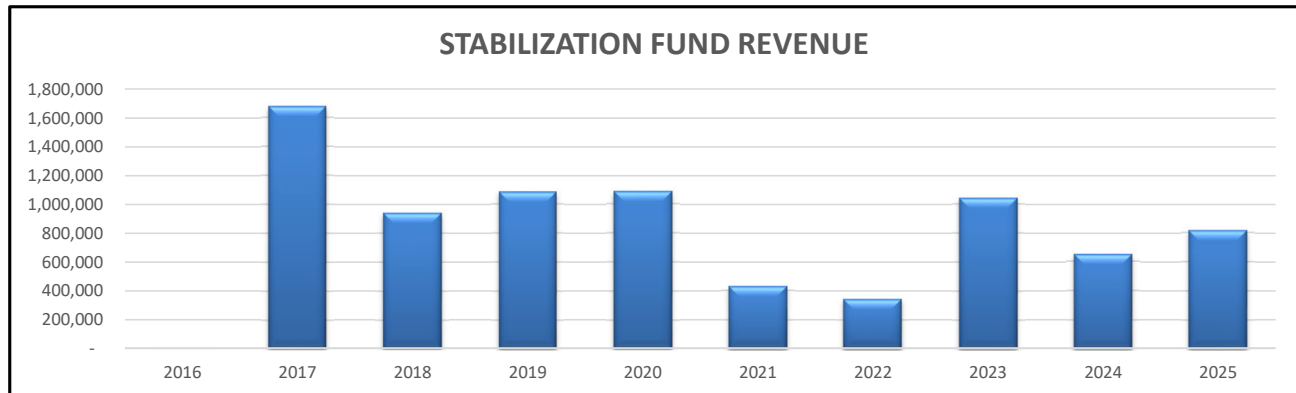
Each year, the State examines the City's books and certifies the amount that the City has in available reserves or Free Cash. City ordinances state that within ninety days of the certification of Free Cash by the Department of Revenue, the mayor and city council shall approve a transfer to the Stabilization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

At June 30, 2023, the most recent year that has been certified by the state, Free Cash totaled \$3,665,974.

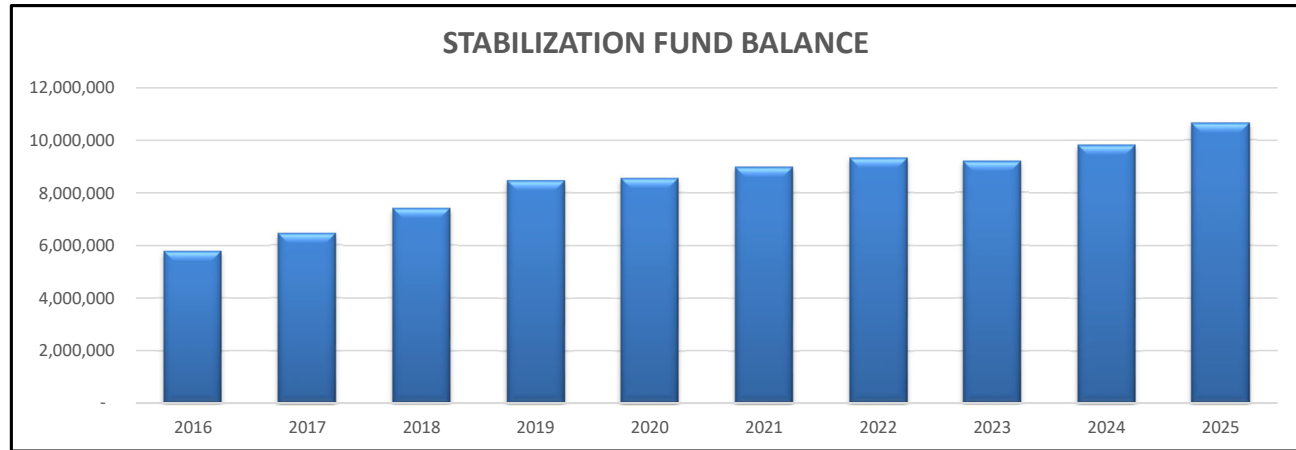
* FY2015 and FY2016 Free Cash were combined due to a timing issue in FY2016.

City of Revere - Stabilization Fund - 10 Year Analysis

STABILIZATION FUND		
FY	REVENUE	FUND BALANCE
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	343,008	9,333,931
2023	1,043,485	9,177,416
2024	649,896	9,827,312
2025	816,000	10,643,312



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:

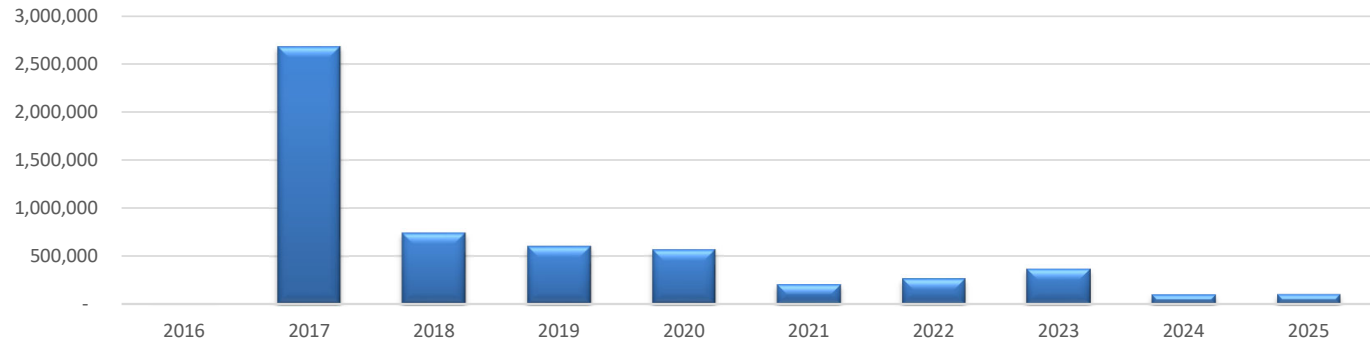
- a) Free cash: Per city ordinance, within ninety days of the certification of free cash by the department of revenue, the mayor shall present to the city council, a transfer of a sum at a minimum of fifteen percent from the total free cash amount certified by the Department of Revenue to the Stabilization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

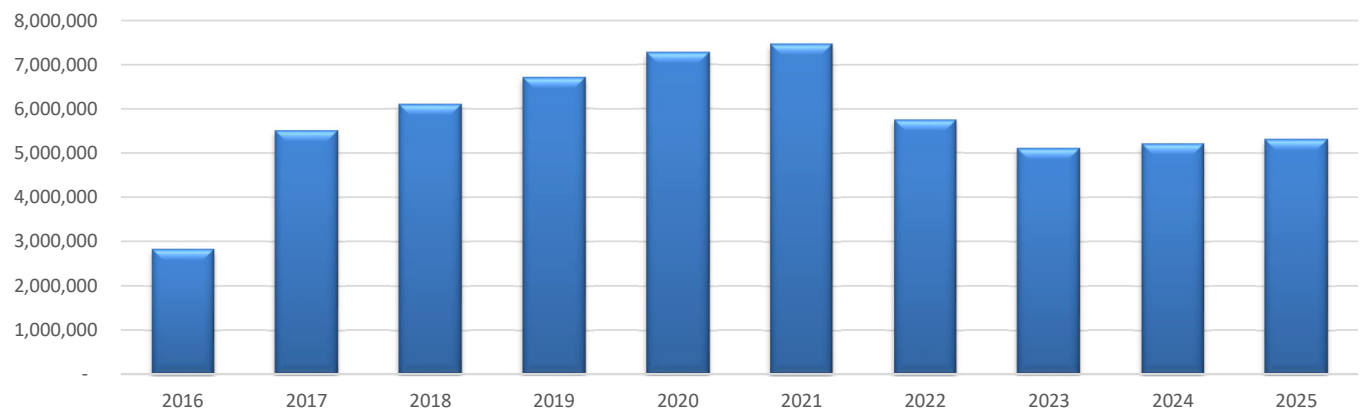
<u>FY</u>	<u>REVENUE</u>	<u>FUND BALANCE</u>
2016	-	2,827,785
2017	2,685,593	5,513,378
2018	741,023	6,101,401
2019	605,767	6,707,168
2020	566,251	7,273,419
2021	206,011	7,479,430
2022	264,745	5,744,175
2023	371,484	5,115,660
2024	97,648	5,213,308
2025	100,000	5,313,308

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.

CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

GENERAL FUND - 01				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	21,357,611	22,291,324	933,713	4%
FY 2017	22,291,324	26,761,888	4,470,564	17%
FY 2018	26,761,888	23,129,749	(3,632,139)	-16%
FY 2019	23,129,749	23,237,152	107,403	0%
FY 2020	23,237,152	20,530,761	(2,706,391)	-13%
FY 2021	20,530,761	19,153,521	(1,377,240)	-7%
FY 2022	19,153,521	32,930,909	13,777,388	42%
FY 2023	32,930,909	32,595,622	(335,287)	-1%
FY 2024 Est	32,595,622	33,595,622	1,000,000	3%
FY 2025 Est	33,595,622		(33,595,622) #DIV/0!	

WATER/SEWER ENTERPRISE FUND - 60				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	2,878,582	5,057,610	2,179,028	43%
FY 2017	5,057,610	6,010,681	953,071	16%
FY 2018	6,010,681	5,836,229	(174,452)	-3%
FY 2019	5,836,229	5,879,403	43,174	1%
FY 2020	5,879,403	3,243,902	(2,635,501)	-81%
FY 2021	3,243,902	3,100,332	(143,570)	-5%
FY 2022	3,100,332	4,036,833	936,501	23%
FY 2023	4,036,833	2,744,050	(1,292,783)	-47%
FY 2024 Est	2,744,050	1,750,000	(994,050)	-57%
FY 2025 Est	1,750,000	1,500,000	(250,000)	-17%

STABILIZATION FUND - GENERAL FUND - 8415				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	5,838,592	5,766,592	(72,000)	-1%
FY 2017	5,766,592	6,445,276	678,684	11%
FY 2018	6,445,276	7,386,313	941,037	13%
FY 2019	7,386,313	8,472,453	1,086,140	13%
FY 2020	8,472,453	8,560,371	87,918	1%
FY 2021	8,560,371	8,990,923	430,552	5%
FY 2022	8,990,923	9,333,931	343,008	4%
FY 2023	9,333,931	9,177,416	(156,515)	-2%
FY 2024 Est	9,177,416	9,827,312	649,896	7%
FY 2025 Est	9,827,312	10,643,312	816,000	8%

STABILIZATION FUND - WATER/SEWER ENTERPRISE - 8440				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	2,827,785	2,827,785	-	0%
FY 2017	2,827,785	5,513,378	2,685,593	49%
FY 2018	5,513,378	6,101,401	588,023	10%
FY 2019	6,101,401	6,707,168	605,767	9%
FY 2020	6,707,168	7,273,419	566,251	8%
FY 2021	7,273,419	7,479,430	206,011	3%
FY 2022	7,479,430	5,744,175	(1,735,255)	-30%
FY 2023 *	5,744,175	5,115,660	(628,516)	-12%
FY 2024 Est	5,115,660	5,213,308	97,648	2%
FY 2025 Est	5,213,308	5,313,308	100,000	2%

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

CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

HEALTH INSURANCE TRUST FUND - 8402				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	3,339,162	4,508,000	1,168,838	26%
FY 2017	4,508,000	4,394,660	(113,340)	-3%
FY 2018	4,394,660	3,147,190	(1,247,470)	-40%
FY 2019	3,147,190	4,888,655	1,741,466	36%
FY 2020	4,888,655	9,354,544	4,465,889	48%
FY 2021	9,354,544	12,222,582	2,868,037	23%
FY 2022	12,222,582	11,151,771	(1,070,811)	-10%
FY 2023	11,151,771	8,803,620	(2,348,151)	-27%
FY 2024 Est	8,803,620	9,500,000	696,380	7%
FY 2025 Est	9,500,000	9,500,000	-	0%

WORKERS COMP INS FUND - 8404				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	-	-	-	0%
FY 2017	-	-	-	0%
FY 2018	-	386,924	386,924	100%
FY 2019	386,924	293,327	(93,597)	-32%
FY 2020	293,327	267,842	(25,485)	-10%
FY 2021	267,842	(93,701)	(361,543)	386%
FY 2022	(93,701)	16,668	110,369	662%
FY 2023	16,668	113,010	96,342	85%
FY 2024 Est	113,010	50,000	(63,010)	-126%
FY 2025 Est	50,000	55,000	5,000	9%

COMMUNITY IMPROVEMENT TRUST FUND - 8405				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	367,705	367,705	0	0%
FY 2017	367,705	806,128	438,423	54%
FY 2018	806,128	755,805	(50,323)	-7%
FY 2019	755,805	505,106	(250,699)	-50%
FY 2020	505,106	748,368	243,262	33%
FY 2021	748,368	391,925	(356,443)	-91%
FY 2022	391,925	692,245	300,320	43%
FY 2023	692,245	891,498	199,253	22%
FY 2024 Est	891,498	950,000	58,502	6%
FY 2025 Est	950,000	950,000	-	0%

STABILIZATION FUND - CAPITAL IMPROVEMENT - 8411				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	-	-	-	0%
FY 2017	-	1,000,000	1,000,000	100%
FY 2018	1,000,000	981,716	(18,284)	-2%
FY 2019	981,716	1,082,526	100,810	9%
FY 2020	1,082,526	1,311,839	229,313	17%
FY 2021	1,311,839	358,316	(953,523)	-266%
FY 2022	358,316	117,004	(241,312)	-206%
FY 2023	117,004	441,411	324,407	73%
FY 2024 Est	441,411	425,000	(16,411)	-4%
FY 2025 Est	425,000	425,000	-	0%

CHANGES IN FUND BALANCE BY FISCAL YEAR - 10 Year Analysis

COMMUNITY SCHOLARSHIP FUND - 8407				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	36,580	75,552	38,972	52%
FY 2017	75,552	76,089	536	1%
FY 2018	76,089	56,592	(19,496)	-34%
FY 2019	56,592	44,068	(12,524)	-28%
FY 2020	44,068	34,160	(9,908)	-29%
FY 2021	34,160	37,907	3,747	10%
FY 2022	37,907	29,693	(8,214)	-28%
FY 2023	29,693	29,120	(573)	-2%
FY 2024 Est	29,120	21,500	(7,620)	-35%
FY 2025 Est	21,500	20,000	(1,500)	-8%

POST EMPL BENE STABILIZATION - 8413				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	-	-	-	0%
FY 2017	-	-	-	0%
FY 2018	-	250,000	250,000	100%
FY 2019	250,000	504,144	254,144	50%
FY 2020	504,144	749,670	245,526	33%
FY 2021	749,670	1,144,274	394,604	34%
FY 2022	1,144,274	1,432,729	288,455	20%
FY 2023	1,432,729	1,673,859	241,130	14%
FY 2024 Est	1,673,859	1,923,859	250,000	13%
FY 2025 Est	1,923,859	2,173,859	250,000	12%

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

SICK LEAVE BUY BACK STABILIZATION - 8414				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	-	-	-	0%
FY 2017	-	-	-	0%
FY 2018	-	425,000	425,000	100%
FY 2019	425,000	70,370	(354,630)	-504%
FY 2020	70,370	19,570	(50,800)	-260%
FY 2021	19,570	19,814	244	1%
FY 2022	19,814	19,878	63	0%
FY 2023	19,878	20,684	807	4%
FY 2024 Est	20,684	21,665	981	5%
FY 2025 Est	21,665	22,000	335	2%

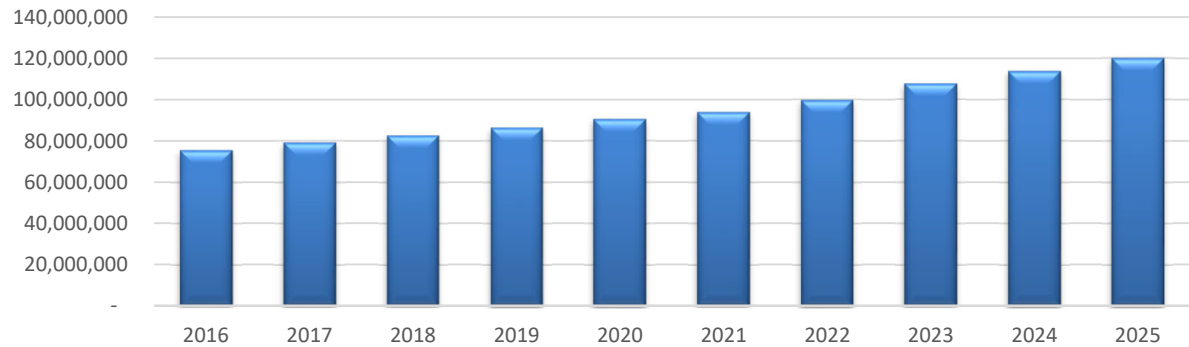
SOLID WASTE ENTERPRISE FUND - 62				
	BEG FB	END FB	INC/(DEC)	% VAR
FY 2016	-	-	-	0%
FY 2017	-	-	-	0%
FY 2018	-	524	524	100%
FY 2019	524	15,260	14,736	97%
FY 2020	15,260	158,180	142,920	90%
FY 2021	158,180	366,874	208,694	57%
FY 2022	366,874	341,698	(25,176)	-7%
FY 2023	341,698	180,511	(161,187)	-89%
FY 2024 Est	180,511	215,000	34,489	16%
FY 2025 Est	215,000	200,000	(15,000)	-8%

City of Revere - Local Revenue - 10 Year Analysis

Real & Personal Property Taxes

	Actual	
2016	75,555,755	
2017	79,270,645	
2018	82,651,350	
2019	86,350,243	
2020	90,462,324	
2021	93,769,513	
2022	99,747,952	
2023	107,656,370	
2024	113,715,482	Projected
2025	120,086,119	Projected

Real & Personal Property Taxes

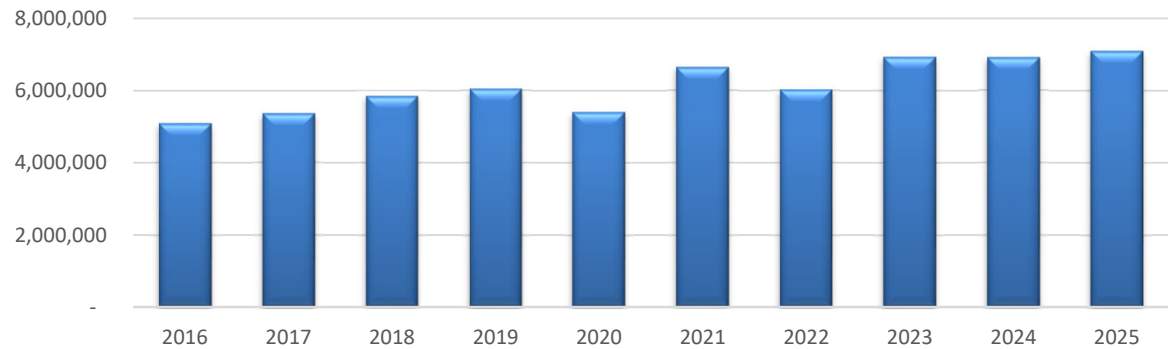


Real Estate & Personal Property Taxes: Real estate and personal property taxes are levied and based on values assessed on January 1st of every year. Assessed values are established by the Board of Assessors for 100% of the estimated fair market value. Taxes are due quarterly in each fiscal year, and 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	
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	6,030,338	
2023	6,932,313	
2024	6,900,000	Projected
2025	7,100,000	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.

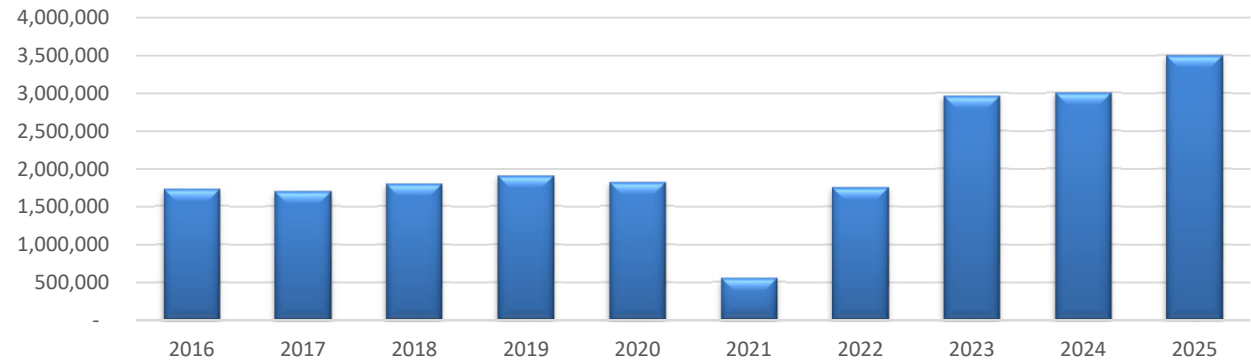
City of Revere - Local Revenue - 10 Year Analysis

Hotel Excise

Actual

2016	1,727,749
2017	1,699,684
2018	1,796,177
2019	1,903,018
2020	1,816,373
2021	548,001
2022	1,757,032
2023	2,961,891
2024	3,000,000 Projected
2025	3,500,000 Projected

Hotel Excise Taxes



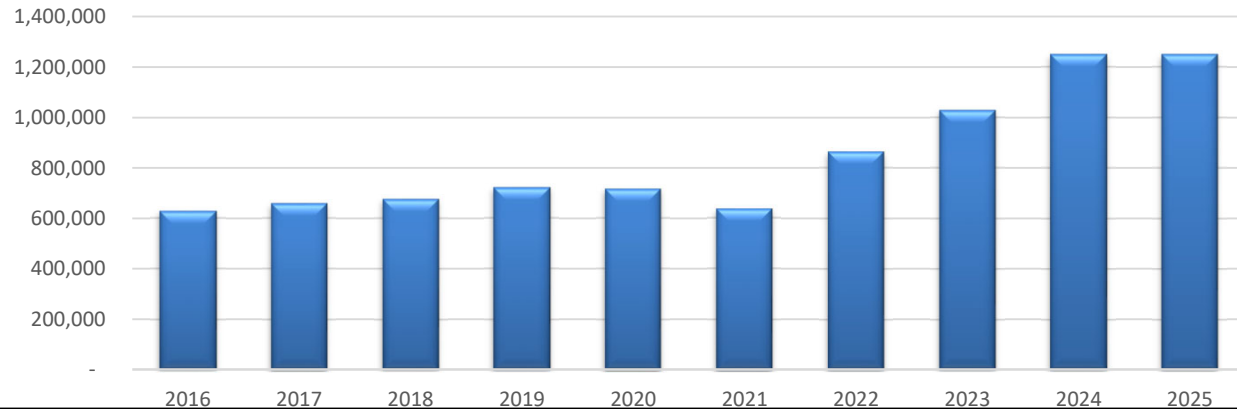
Hotel Excise Taxes: (Room Occupancy Excise-MGL Chapter 64G) Hotel Excise taxes are taxes received through the state that are collected from all hotels, motels, and other lodging houses within the City up to a maximum rate of 6% of the total amount of rent for each such occupancy.

Meals Tax

Actual

2016	626,835
2017	657,244
2018	675,481
2019	720,250
2020	715,005
2021	635,412
2022	864,367
2023	1,028,621
2024	1,250,000 Projected
2025	1,250,000 Projected

Meals Tax

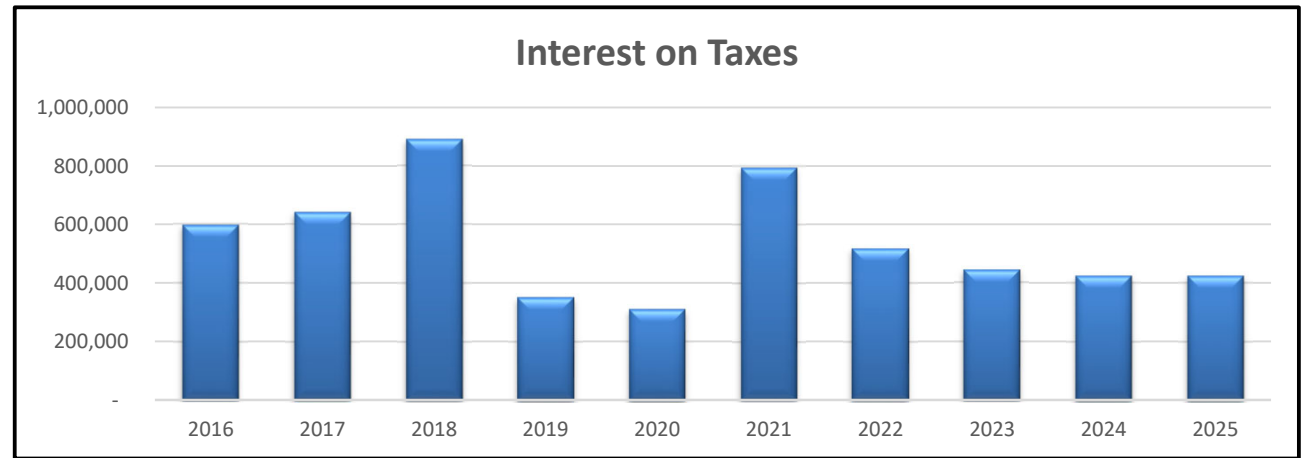


Meals Tax: (MGL Chapter 27 §60 and 156 of the Acts of 2009). This category was new for FY 2011 as allowed by the Commonwealth of Massachusetts in FY 2010.

City of Revere - Local Revenue - 10 Year Analysis

Interest on Taxes

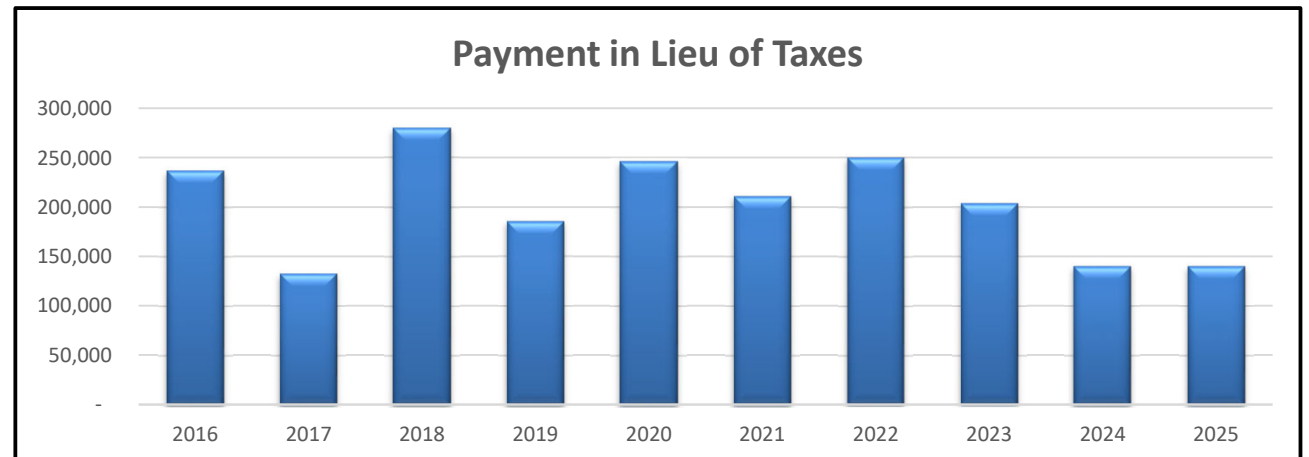
	Actual	
2016	597,950	
2017	641,505	
2018	889,791	
2019	351,221	
2020	309,592	
2021	794,419	
2022	518,003	
2023	442,889	
2024	425,000	Projected
2025	425,000	Projected



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

Payment In Lieu of Taxes

	Actual	
2016	236,873	
2017	132,506	
2018	279,961	
2019	185,119	
2020	245,982	
2021	210,693	
2022	250,234	
2023	203,653	
2024	140,000	Projected
2025	140,000	Projected

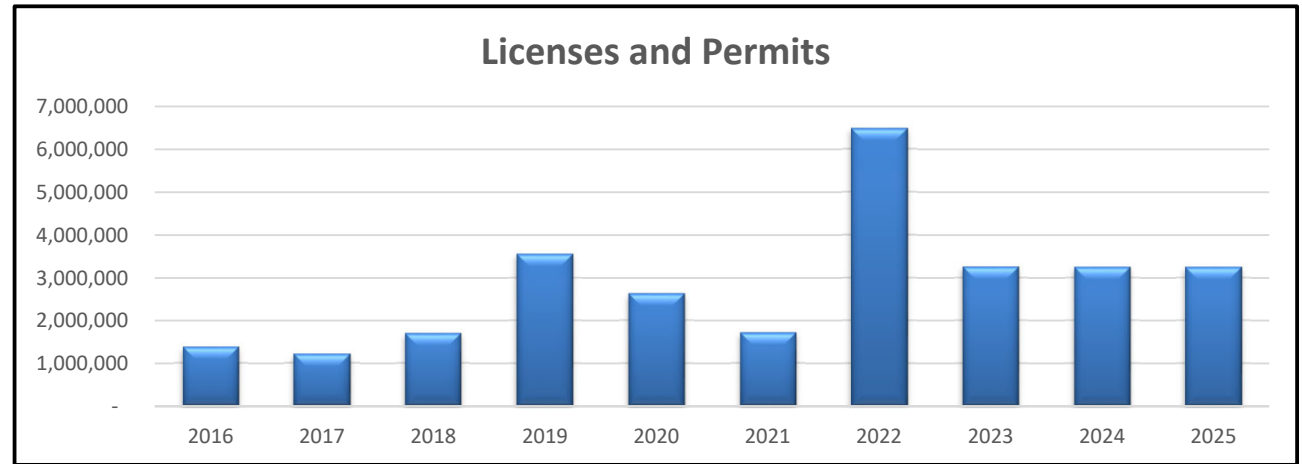


Payment in Lieu of Taxes: Many communities, including Revere, are incapable of putting all property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches, and colleges are examples of uses that are typically exempt from local property tax 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

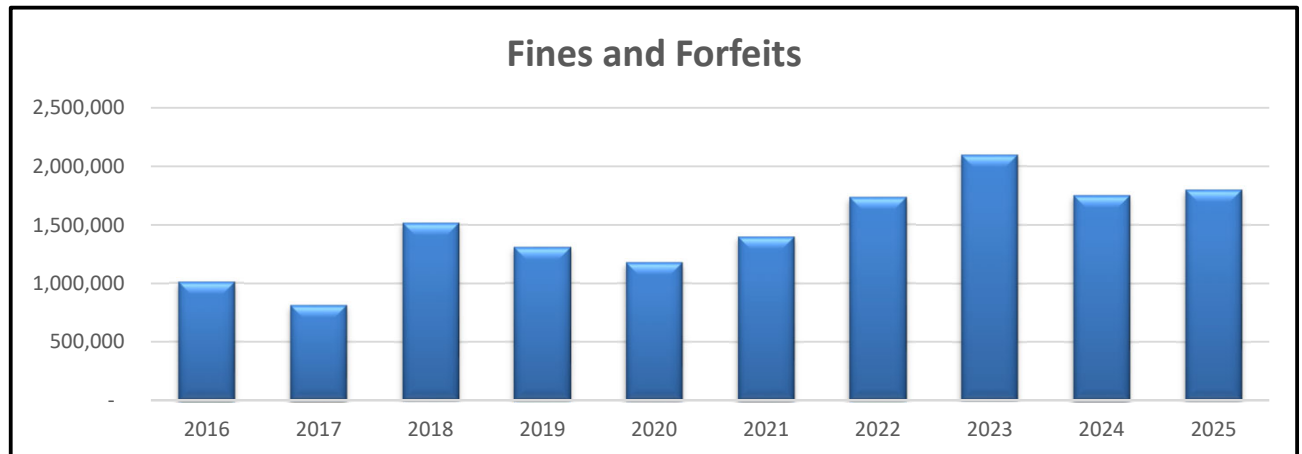
	Actual	
2016	1,382,497	
2017	1,215,769	
2018	1,699,345	
2019	3,560,639	
2020	2,631,700	
2021	1,712,972	
2022	6,490,307	
2023	3,258,647	
2024	3,250,000	Projected
2025	3,250,000	Projected



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

Fines and Forfeits

	Actual	
2016	1,010,412	
2017	812,165	
2018	1,516,913	
2019	1,305,851	
2020	1,176,545	
2021	1,399,289	
2022	1,730,859	
2023	2,099,865	
2024	1,750,000	Projected
2025	1,800,000	Projected



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

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

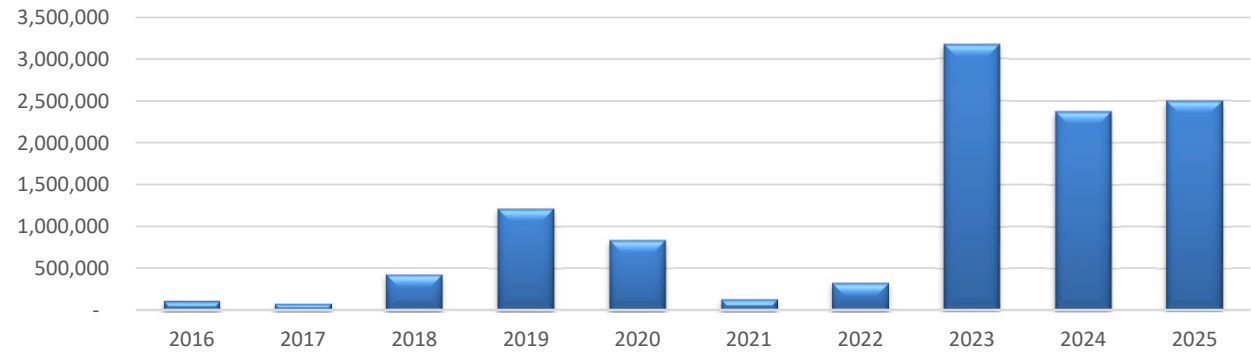
City of Revere - Local Revenue - 10 Year Analysis

Investment Income

Actual

2016	106,959
2017	80,000
2018	425,818
2019	1,214,506
2020	833,972
2021	124,118
2022	324,037
2023	3,177,706
2024	2,379,329 Projected
2025	2,500,000 Projected

Investment Income



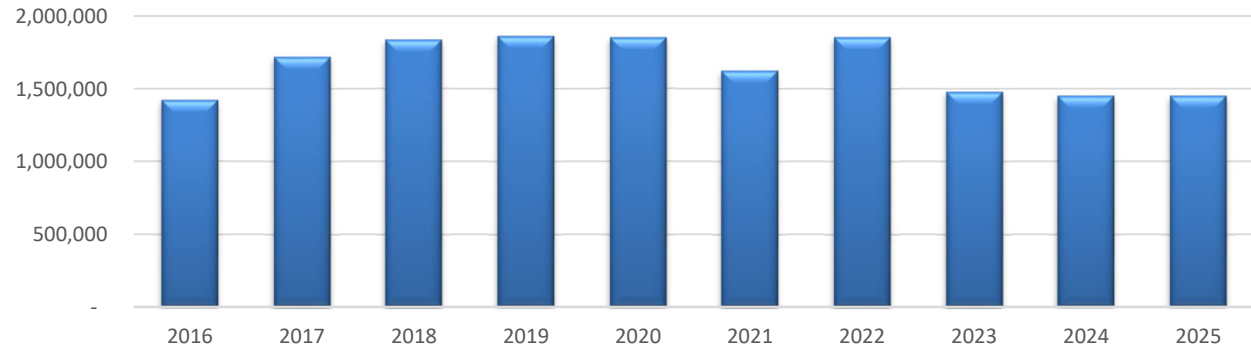
Interest Income: Under Chapter 44 Section 55 B of the Massachusetts General Laws, all monies held in the name of the City, which are not required to be kept liquid for purposes of distribution, shall be invested in order to receive payment of interest on the money at the highest possible rate reasonably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

Other Department Revenue

Actual

2016	1,419,000
2017	1,719,515
2018	1,835,193
2019	1,863,198
2020	1,850,000
2021	1,624,400
2022	1,854,610
2023	1,479,750
2024	1,450,000 Projected
2025	1,450,000 Projected

Other Departmental Revenue



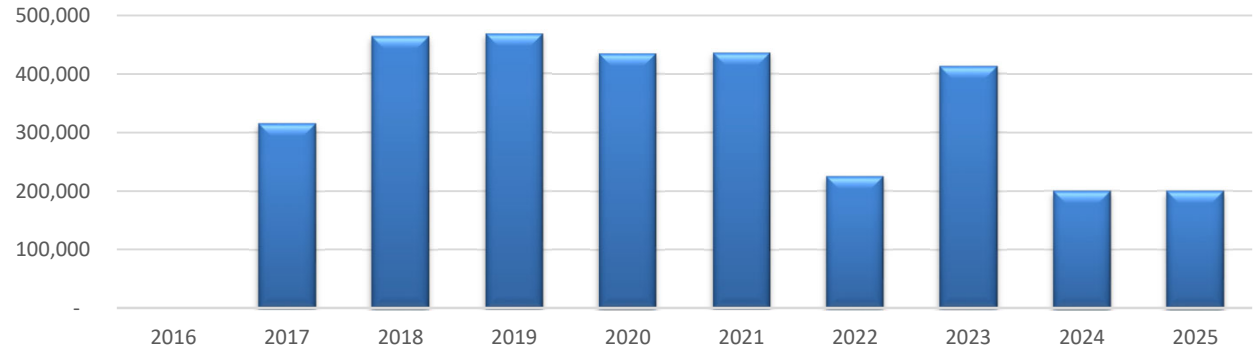
Other Departmental Revenue: Other departmental revenues include revenues collected by the City Clerk, Department of Public Works, Assessors, Health Department, Municipal Inspections, Collector/Treasurer, and other departments.

City of Revere - Local Revenue - 10 Year Analysis

Miscellaneous Recurring

	<u>Actual</u>	
2016	-	
2017	315,691	
2018	463,922	
2019	467,802	
2020	435,192	
2021	436,251	
2022	224,997	
2023	413,400	
2024	200,000	Projected
2025	200,000	Projected

Miscellaneous Recurring

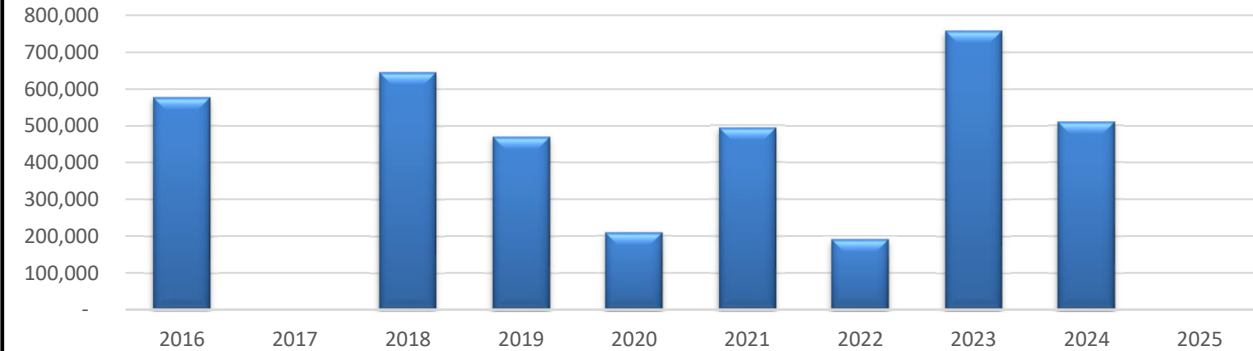


Miscellaneous Recurring Revenue: This category is used for all 'other' non-categorized income such as revenue from sale of copies of reports generated by a department, sale of data from tax files, collector fees, refunds, bad checks, etc.

Miscellaneous Non-Recurring Revenue

	<u>Actual</u>	
2016	577,027	
2017	-	
2018	645,525	
2019	468,952	
2020	208,806	
2021	493,168	
2022	190,103	
2023	758,568	
2024	509,505	Projected
2025	-	Projected

Miscellaneous Non-Recurring Revenue



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

Section VI - Debt

FY2025 Debt Repayment Schedule

Total Long Term Debt Service - General

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025
2/15/2007	A.C. Whelan	4.11% Inside	Principal 33,300.00
		Chapter 44 s. 7(3) Authorized 4/26/00&6/28/04 Order No.00-194	Interest 666.00
2/15/2007	A.C. Whelan	4.11% Inside	Principal 150,010.00
		Chapter 44 s. 7(3) Authorized 4/26/00&6/28/04 Order No.00-194	Interest 6,000.20
2/15/2007	Rumney Marsh Academy	4.11% Inside	Principal 67,350.00
		Chapter 44 s. 7(3) Authorized 12/29/00 &1/4/02	Interest 1,347.00
2/15/2007	School Roof Planning	4.11% Inside	Principal 5,000.00
		Chapter 44 s. 7(22) Authorized 1/9/02 Order #01-590C	Interest 100.00
2/15/2007	High School Roof Remodeling	4.11% Inside	Principal 12,800.00
		Chapter 44 s. 7(3A) Authorized 7/16/02 Order #02-319	Interest 256.00
2/15/2007	Beachmont School Contamination Remediat	4.11% Outside	Principal 116,540.00
		Chapter 44 s.8(9) & 164 of the Acts of 2003 Authorized 9/5/2003 Order #03-387	Interest 4,130.80
6/21/2010	MSBA Loan - Paul Revere School	2.00% Inside	Principal 299,543.00
		Chapter 44 §7 G.L. c.70B	Interest 41,936.00
2/19/2015	General Obligation Bonds Land Acquisition	3.63% Inside	Principal 150,000.00
		Chapter 44 s. 7(3) auth. 3/12/2013	Interest 57,893.76
4/16/2015	General Obligation Bonds Harry Della Russo Stadium	3.43% Inside	Principal 235,000.00
		Chapter 44, s7(25) auth. 3/13/13	Interest 43,550.00

FY2025 Debt Repayment Schedule

Total Long Term Debt Service - General (continued)

ISSUE DATE		Interest Rate	Debit Limit Chapter	2025
4/16/2015	General Obligation Bonds Judgement	3.36% Inside Chapter 44 s.7(11) & Ch. 131 of the Acts of 2013	Principal	210,000.00
			Interest	13,000.00
4/20/2016	General Obligation State Qualified Bonds Public Safety 1	4.79% Inside Chapter 44 s 7(3) C 370 and C 221	Principal	610,000.00
			Interest	398,750.00
4/20/2016	General Obligation State Qualified Bonds Public Safety 2	4.79% Inside Chapter 44 s 7(3) C 221 of the Acts of 2008	Principal	35,000.00
			Interest	22,500.00
4/20/2016	General Obligation State Qualified Bonds Public Safety 3	4.79% Inside Chapter 44 s 7(3) C 221 of the Acts of 2008	Principal	60,000.00
			Interest	38,900.00
4/20/2016	General Obligation State Qualified Bonds Rumney Marsh School	4.79% Inside Chapter 44 s 7(3)	Principal	190,000.00
			Interest	32,200.00
4/20/2016	General Obligation State Qualified Bonds AC. Whelan School	4.79% Inside Chapter 44 s 7(3)	Principal	10,000.00
			Interest	1,000.00
4/13/2017	James J Hill School	3.47% Outside Chapter 70B, auth 3/12/2013	Principal	345,000.00
			Interest	365,625.00
4/13/2017	St Mary's Ball Field -1	4.15% Inside Chapter 44, s. 7(1) auth. 3/12/2013	Principal	140,000.00
			Interest	41,850.00
4/13/2017	St Mary's Ball Field -2	4.15% Inside Chapter 44, s. 7(1) auth. 3/25/2015	Principal	100,000.00
			Interest	30,000.00
4/13/2017	Harry Della Russo	3.98% Inside Chapter 44, s. 7(1) auth. 4/12/2015	Principal	120,000.00
			Interest	41,600.00
4/15/2019	Garfield School Roof General Obligation State Qualified Bonds	3.80% Outside	Principal	70,000.00
			Interest	62,181.26
4/15/2019	Garfield School Boiler General Obligation State Qualified Bonds	3.80% Outside	Principal	15,000.00
			Interest	12,668.76

FY2025 Debt Repayment Schedule

Total Long Term Debt Service - General (continued)

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025
4/15/2019	DPW Vehicles General Obligation State Qualified Bonds	4.67% Inside	Principal 75,000.00
			Interest 11,725.00
4/15/2019	Fire Ladder Truck General Obligation State Qualified Bonds	4.15% Inside	Principal 65,000.00
			Interest 44,425.00
08/20/2020	Refunding Bonds Paul Revere School	5.00%	Principal 75,000.00
			Interest 29,625.00
08/20/20	Refunding School & Energy Improvement	5.00%	Principal 530,000.00
			Interest 150,000.00
10/15/2020	State Qualified Bonds DCR Maintenance Building (ISQ)	Inside	Principal 230,000.00
			Interest 233,087.50
10/15/2020	State Qualified Bonds DPW Building (ISQ)	Inside	Principal 545,000.00
			Interest 554,812.50
10/15/2020	State Qualified Bonds Pines Fire Station Construction (ISQ)	Inside	Principal 260,000.00
			Interest 264,712.50
2/24/2022	Fire Dept. - Two Pumper Trucks	5.00%	Principal 60,000.00
			Interest 32,400.00
2/24/2022	Lincoln School - HVAC	5.00%	Principal 70,000.00
			Interest 66,225.00
2/24/2022	Repair/Replace Public Stairs	5.00%	Principal 50,000.00
			Interest 46,425.00
2/24/2022	Thayer Avenue Land Acquisition	5.00%	Principal 60,000.00
			Interest 57,150.00
2/24/2022	Road Improvements	5.00%	Principal 335,000.00
			Interest 180,075.00

FY2025 Debt Repayment Schedule

Total Long Term Debt Service - General (continued)

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025
2/24/2022	DCR Maintenance Building	5.00%	Principal 25,000.00 Interest 16,575.00
12/8/2022	Wonderland Land Acquisition	5.00%	Principal 250,000.00 Interest 1,314,950.00
12/8/2022	Public Works Building & Fire Station	5.00%	Principal 30,000.00 Interest 52,000.00
<u>BANS</u>			
8/22/2024	Beachmont School Boiler		1,098,157.00 21,963.14
8/22/2024	Lincoln School Windows and Doors		3,469,839.00 69,396.78
8/22/2024	High School Feasibility		666,526.00 13,330.52
			Total BAN Interest 104,690.44
			Total Principal 5,634,543.00
			Total Interest 4,270,342.28
			Total P & I 10,009,575.72

FY2025 Debt Repayment Schedule

Total Long Term Debt Service - Water/Sewer Enterprise

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025
2/15/2007	Departmental Equipment - Water 4.27% Inside		Principal 70,000.00 Interest 4,200.00
7/8/2010	Massachusetts Clean Water Trust 2.00% Inside CW-09-4		Principal 30,631.00 Interest 4,250.81 Adm. Fees 318.81
6/13/2012	Massachusetts Clean Water Trust 2.00% Inside CWP-10-15		Principal 30,151.00 Interest 5,622.13 Adm. Fees 421.66
6/13/2012	Massachusetts Clean Water Trust 2.37% Inside CWP-10-22		Principal 157,828.00 Interest 88,145.49 Adm. Fees 5,578.83
5/22/2013	Massachusetts Clean Water Trust 2.00% Inside CWP-11-26		Principal 256,630.00 Interest 50,419.70 Adm. Fees 3,781.48
1/7/2015	Massachusetts Clean Water Trust 2.00% Inside CWP-11-25		Principal 62,526.00 Interest 15,352.38 Adm. Fees 1,151.42
5/15/2015	Mass Water Clean Water Trust 0.00%		Principal 185,000.00
2/11/2016	Mass Water Clean Water Trust Series 19 2.00% Inside Chapter 44,7(22) or 29C CW-13-17		Principal 161,416.00 Interest 6,526.80 Adm. Fees 489.52
2/11/2016	Mass Water Clean Water Trust Series 19 2.00% Inside Chapter 44,7(22) or 29C CWP-12-13		Principal 82,572.00 Interest 3,338.78 Adm. Fees 250.40

FY2025 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025	
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	198,982.00
			Interest	139,125.20
			Adm. Fees	8,695.32
1/7/2015	Massachusetts Clean Water Trust	2.00% Inside CW-13-08	Principal	51,151.12
			Interest	33,666.70
			Adm. Fees	2,104.16
1/7/2015	Massachusetts Clean Water Trust	2.40% Inside CWP-12-12	Principal	162,526.28
			Interest	106,972.42
			Adm. Fees	6,685.78
4/13/2017	Massachusetts Clean Water Trust	CW-13-14	Principal	14,107.00
			Interest	4,186.20
			Adm. Fees	313.96
4/13/2017	Massachusetts Clean Water Trust	CW-14-11	Principal	56,425.00
			Interest	16,744.76
			Adm. Fees	1,255.86
4/13/2017	Massachusetts Clean Water Trust	CW-14-25	Principal	32,915.00
			Interest	9,767.78
			Adm. Fees	732.58
4/13/2017	Massachusetts Clean Water Trust	CW-15-18	Principal	79,936.00
			Interest	23,721.70
			Adm. Fees	1,779.12
4/13/2017	Massachusetts Clean Water Trust	CW-15-19	Principal	37,617.00
			Interest	11,163.16
			Adm. Fees	837.24

FY2025 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025	
4/13/2017	Massachusetts Clean Water Trust	CW-14-12	Principal	330,133.86
			Interest	244,709.64
			Adm. Fees	15,294.36
4/13/2017	Massachusetts Clean Water Trust	DW-13-08	Principal	25,862.00
			Interest	7,674.68
			Adm. Fees	575.60
4/13/2017	Massachusetts Clean Water Trust	DWP-13-09	Principal	299,542.00
			Interest	88,891.86
			Adm. Fees	6,666.88
8/15/2018	MWRA - Water Bond		Principal	54,000.00
9/12/2018	Massachusetts Clean Water Trust	CWP-16-19	Principal	151,332.00
			Interest	14,292.20
			Adm. Fees	1,071.92
9/12/2018	Massachusetts Clean Water Trust	CWP-16-23	Principal	85,755.00
			Interest	8,098.91
			Adm. Fees	607.42
2/15/2019	MWRA - Water Bond	0.00% Inside	Principal	513,000.00
4/11/2019	Water & Sewer Enterprise Capital Equip	4.67% Inside	Principal	75,000.00
			Interest	11,625.00
10/24/2019	Massachusetts Clean Water Trust	2.20% CWP-16-17	Principal	109,543.00
			Interest	84,161.49
			Adm. Fees	5,738.28
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-29	Principal	118,491.00
			Interest	13,829.31
			Adm. Fees	1,037.20

FY2025 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025	
4/13/2017	Massachusetts Clean Water Trust	CW-15-29	Principal	276,733.51
			Interest	205,126.82
			Adm. Fees	12,820.42
9/12/2018	Massachusetts Clean Water Trust	CW-13-16A	Principal	44,687.93
			Interest	36,494.16
			Adm. Fees	2,280.88
9/12/2018	Massachusetts Clean Water Trust	DW-13-10	Principal	23,986.87
			Interest	2,265.37
			Adm. Fees	169.91
5/11/2021	Massachusetts Clean Water Trust	2.00% CW-18-19	Principal	50,000.00
			Interest	7,000.00
			Adm. Fees	525.00
5/11/2021	Massachusetts Clean Water Trust	2.00% DW-18-08	Principal	25,000.00
			Interest	3,500.00
			Adm. Fees	262.50
6/14/2021	MWRA - Water Bond	0.00% Outside	Principal	111,000.00
10/24/2019	Massachusetts Clean Water Trust	2.00% DW-13-09-A	Principal	21,601.40
			Interest	7,945.92
			Adm. Fees	595.94
10/24/2019	Massachusetts Clean Water Trust	2.20% CWP-16-18	Principal	67,416.05
			Interest	51,795.22
			Adm. Fees	3,531.49
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-26	Principal	27,652.86
			Interest	10,171.91
			Adm. Fees	762.90

FY2025 Debt Repayment Schedule

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

ISSUE DATE		Interest Rate	Debit Limit Chapter	2025
10/24/2019	Massachusetts Clean Water Trust	2.20% CW-17-27	Principal	48,693.74
			Interest	37,411.37
			Adm. Fees	2,550.78
10/24/2019	Massachusetts Clean Water Trust	2.00% CW-17-28	Principal	54,276.58
			Interest	6,334.77
			Adm. Fees	475.11
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	99,000.00
2/24/2022	DPW - Water Two Dump Trucks	5.00%	Principal	25,000.00
			Interest	9,125.00
9/12/2022	Sewer Bond	0.00% Outside	Principal	55,000.00
12/14/2022	Mass Clean Water Trust	2.00% CW-19-40	Principal	150,000.00
			Interest	27,000.00
			Adm. Fees	2,025.00
12/14/2022	Mass Clean Water Trust	2.00% CW-20-28	Principal	130,000.00
			Interest	23,400.00
			Adm. Fees	1,755.00
12/14/2022	Mass Clean Water Trust	2.00% CW-20-29	Principal	75,000.00
			Interest	13,500.00
			Adm. Fees	1,012.50
12/14/2022	Mass Clean Water Trust	2.00% CW-20-30	Principal	79,822.00
			Interest	14,367.84
			Adm. Fees	1,077.58

FY2025 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025	
12/14/2022	Mass Clean Water Trust	2.00% CWP-16-17-A	Principal	285,223.00
			Interest	181,972.14
			Adm. Fees	12,407.20
12/14/2022	Mass Clean Water Trust	2.00% CWP-19-39	Principal	120,820.00
			Interest	77,082.88
			Adm. Fees	5,255.66
12/14/2022	Mass Clean Water Trust	2.00% CWP-20-27	Principal	143,021.00
			Interest	91,247.04
			Adm. Fees	6,221.38
12/14/2022	Mass Clean Water Trust	2.00% CWP-20-27-A	Principal	41,987.00
			Interest	15,954.90
			Adm. Fees	1,196.62
5/10/2023	Mass Clean Water Trust	2.00% CWP-17-27-A	Principal	11,537.27
			Interest	6,643.64
			Adm. Fees	452.98
5/10/2023	Mass Clean Water Trust	2.00% DWP-18-09	Principal	16,232.03
			Interest	7,989.10
			Adm. Fees	544.72
5/10/2023	Mass Clean Water Trust	2.00% DWP-17-14	Principal	98,513.40
			Interest	58,374.40
			Adm. Fees	3,980.08
5/10/2023	Mass Clean Water Trust	2.00% CWP-18-28	Principal	142,911.53
			Interest	83,925.24
			Adm. Fees	5,722.18

FY2025 Debt Repayment Schedule

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

ISSUE DATE	Interest Rate	Debit Limit Chapter	2025	
5/10/2023	Mass Clean Water Trust	2.00% CWP-18-27	Principal	66,518.60
			Interest	21,844.56
			Adm. Fees	1,638.34
5/10/2023	Mass Clean Water Trust	2.00% CWP-18-26	Principal	97,633.70
			Interest	13,646.32
			Adm. Fees	1,023.48
11/21/2023	Mass Clean Water Trust	2.00% CWP-21-35	Principal	128,465.00
			Interest	97,504.71
			Adm. Fees	6,648.05
11/21/2023	Mass Clean Water Trust	2.00% CWP-21-35A	Principal	24,092.00
			Interest	18,285.58
			Adm. Fees	1,246.74
11/21/2023	Mass Clean Water Trust	2.00% CW-21-34	Principal	150,000.00
			Interest	34,500.00
			Adm. Fees	2,587.50
<u>BANS</u>				
8/22/2024	Drainage System Improvements	1,500,000.00		30,000.00
8/22/2024	Water Main Replacement	2,500,000.00		50,000.00
8/22/2024	Storm Water Drainage System	2,000,000.00		40,000.00
			Total Principal	6,288,897.73
			Total Interest	2,259,895.99
			Total Adm. Fees	144,157.74
			Total BAN Interest	120,000.00
			Grand Total	8,812,951.46

Section VII - Financial Policies

FINANCIAL POLICIES

Overview

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

Overall Guiding Principles

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

Accounting, Auditing, and Planning Policies

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

General Fund Policies

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

Enterprise Fund Policies

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

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

Capital Assets and Expenditure Policies

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

Debt Management Policies

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

Gift and Grant Policies

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

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

Investment Policies

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

Fraud Policy

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

Basis of Accounting & Basis of Budgeting

Basis of Accounting

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

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

Basis of Budgeting

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

REVOLVING FUNDS

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

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

MGL - Section 53 E ½

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

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

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

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

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

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

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

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

City of Revere – Revolving Funds as Adopted

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

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

Chapter 3.05 – DEPARTMENTAL REVOLVING FUNDS

3.05.010 – Purpose.

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

3.05.020 – Expenditure Limitations.

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

- A. Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund; excluding full-time or part-time school bus drivers.
- B. No liability shall be incurred in excess of the available balance of the fund.
- C. The total amount spent during a fiscal year shall not exceed the amount authorized by the city council on or before July 1 of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the city council and mayor.

3.05.030 – Interest.

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

3.05.040 – Procedures and Reports.

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

3.05.050 – Authorized Revolving Funds.

SEE APPENDIX – Tables; TABLE VII.

Section VIII - Capital Improvement Plan

Section IX - Appendix

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

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
121 - MAYOR'S OFFICE	Mayor	Keefe	Patrick	01/01/16	1.00	167,500
121 - MAYOR'S OFFICE	Chief of Staff	Correa	Claudia	01/10/22	1.00	135,698
121 - MAYOR'S OFFICE	Executive Secretary	Demaio	Linda	02/17/16	1.00	80,424
121 - MAYOR'S OFFICE	Mayor's Aide	Burns	Rose	01/08/24	1.00	59,999
121 - MAYOR'S OFFICE	Communication Associate	Giuffre-Catalano	Taylor	01/24/24	1.00	64,339
125 - HUMAN RESOURCES	HR Director	Tramelli	Lina	03/23/23	1.00	101,542
125 - HUMAN RESOURCES	Senior Generalist and Supervisor	Escobar	Maria	05/07/18	1.00	82,647
125 - HUMAN RESOURCES	Health Benefits Administrator	Guzman	Yesica	09/26/22	1.00	69,094
125 - HUMAN RESOURCES	Director of Diversity, Equity & Inclusion	Morabito	Steven	01/22/24	1.00	108,961
125 - HUMAN RESOURCES	Language Access Specialist	Abou-Fouda	Asmaa	03/02/20	1.00	60,888
125 - HUMAN RESOURCES	ADA Coordinator	Decicco	RALPH	11/14/16	1.00	60,888
125 - HUMAN RESOURCES	Program Manager/Revere Comm Sc	Drammeh	Fatou	07/01/19	1.00	72,260
127 - CONSTITUENT SERVICES/ REVERE 311	Director of Constituent Services	Romano	Nicholas	01/03/18	1.00	95,000
127 - CONSTITUENT SERVICES/ REVERE 311	Call Center Representative	Rana	Rahul	01/27/21	1.00	52,612
127 - CONSTITUENT SERVICES/ REVERE 311	Call Center Representative	Snyder	Jacob	12/01/22	1.00	52,612
127 - CONSTITUENT SERVICES/ REVERE 311	Call Center Representative	Jabouin	Marie	09/21/23	1.00	52,606
127 - CONSTITUENT SERVICES/ REVERE 311	Clerk II	Rodriguez	Carmen	01/04/22	1.00	52,612
127 - CONSTITUENT SERVICES/ REVERE 311	Consumer Advocate	Lopez	Madeline	09/21/23	1.00	44,488
135 - AUDITING/ BUDGET	Chief Financial Officer/ Auditor/ Budget Director	Viscay	Richard	02/01/99	1.00	166,587
135 - AUDITING/ BUDGET	Assistant Budget Director	Newton	Assunta	06/13/11	1.00	93,429
135 - AUDITING/ BUDGET	Grant Admin/ Internal Auditor	Orellana	Miguel	12/20/17	1.00	102,955
135 - AUDITING/ BUDGET	Assistant Auditor	Dacey	Kevin	08/02/04	1.00	82,524
135 - AUDITING/ BUDGET	Special Assistant	lafrate	Brenda	11/05/12	1.00	72,260
138 - PURCHASING	Purchasing Agent	Piccardi	Michael	12/05/05	1.00	101,759
138 - PURCHASING	Asst Purchasing Agent	Bombaci	Acadia	05/20/19	1.00	72,260
140 - INFORMATION TECHNOLOGY	Director	Pazos	Jorge	03/30/20	1.00	123,987
140 - INFORMATION TECHNOLOGY	Assistant Director - Hardware	Skero	Vedran	01/15/14	1.00	90,252
140 - INFORMATION TECHNOLOGY	Assistant Director - Enterprise Apps	Duijvesteijn	Olle	05/01/23	1.00	90,252
140 - INFORMATION TECHNOLOGY	Data Analyst	Vu	Yvonne	06/01/21	1.00	75,116
140 - INFORMATION TECHNOLOGY	Help Desk Analyst	Guerrero	Carlos	05/28/24	1.00	65,215
141 - ASSESSORS	Assessor / Chairman	Brangiforte	Dana	04/14/06	1.00	110,146
141 - ASSESSORS	Assessor/ Field Lister	McGrath	Mathew	06/26/17	1.00	71,643
141 - ASSESSORS	Special Asst to the Board	Shaffer	Susan	12/31/86	1.00	78,872
141 - ASSESSORS	Principal Clerk	Gravallese	Catherine	10/09/90	1.00	57,266
141 - ASSESSORS	Principal Clerk	Romano	Gennara	03/04/19	1.00	54,539

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
145 - COLLECTOR/TREASURER	Collector/ Treasurer	Bowden	Cathy	10/09/90	1.00	119,833
145 - COLLECTOR/TREASURER	Assistant Treasurer	Restrepo	Kevin	07/16/18	1.00	75,116
145 - COLLECTOR/TREASURER	Hris/ Payroll	Mundis	Eileen	06/29/20	1.00	77,064
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Audet	Michelle	04/11/07	1.00	60,367
145 - COLLECTOR/TREASURER	Clerk I	Ferrante	Melissa	04/22/19	0.38	19,542
145 - COLLECTOR/TREASURER	Assistant Collector	Masiello	Denise	01/15/14	1.00	75,116
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Bitto	Margherita	07/19/11	1.00	57,493
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Porter	Scott	01/29/20	1.00	57,493
145 - COLLECTOR/TREASURER	Principal Clerk	Tejada	Sandra	03/15/21	1.00	54,539
145 - COLLECTOR/TREASURER	Principal Accounting Clerk	Caraballo	Azucena	07/29/21	1.00	57,493
145 - COLLECTOR/TREASURER	Principal Clerk	Puopolo	Vanessa	04/11/22	1.00	54,539
145 - COLLECTOR/TREASURER	Clerk li	Pena	Kelly	12/04/23	1.00	49,981
151 - SOLICITOR'S OFFICE	Solicitor	Capizzi	Paul	05/10/01	1.00	137,591
151 - SOLICITOR'S OFFICE	Assistant Solicitor	Doherty	Daniel	10/16/06	1.00	123,540
151 - SOLICITOR'S OFFICE	Principal Clerk/ Paralegal	Pelletier	Sheryl	01/04/21	1.00	66,597
151 - SOLICITOR'S OFFICE	Administrative Assistant	Haney	Maggie	09/16/10	1.00	60,888
151 - SOLICITOR'S OFFICE	Policy Advisor	Inzerillo	Claire	10/06/22	1.00	74,826
161 - CITY CLERK	City Clerk	Melnik	Ashley	01/07/04	1.00	109,476
161 - CITY CLERK	Assistant City Clerk	Beals	Christine	08/29/11	1.00	77,250
161 - CITY CLERK	Clerk II	Bianchi	Jada	02/28/22	1.00	52,612
161 - CITY CLERK	Clerk II	Bravo	Victoria	09/22/22	1.00	52,612
162 - ELECTION COMMISSION	Election Commissioner	Fahey	Paul	12/06/21	1.00	93,578
162 - ELECTION COMMISSION	Assistant Election Commissioner	Welch	Caitlin	06/15/10	1.00	68,719
162 - ELECTION COMMISSION	Clerk II	Asni	Youssef	08/30/21	1.00	52,612
162 - ELECTION COMMISSION	Clerk I	Manzi	Doreen	10/18/16	1.00	50,809
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Chief of Planning and Development	Skwierawaski	Thomas	02/20/18	1.00	135,990
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Administrative Asst	Maddrey	Tarik	09/23/19	1.00	60,888
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Business Liaison	Festa	John	01/03/06	1.00	94,764
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Open Space and Environmental Planner	Baker	Lauriellen	09/10/14	1.00	72,260
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Transportation Manager	Demauro	Julie	07/01/15	1.00	72,260
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	CDBG Program Manager	Vacant			1.00	75,116
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Housing Planner & Project Manager	Escolero	Lorena	04/10/23	1.00	93,525
182 - STRATEGIC PLANNING & ECONOMIC DEVELOPMENT	Grant Writer	Vacant			1.00	75,116
184 - ENGINEERING	City Engineer	Rystrom	Nicholas	07/19/11	1.00	129,716
184 - ENGINEERING	Administrative Assistant	Scalese	Francesca	01/09/17	1.00	60,888
184 - ENGINEERING	Infrastructure Program Manager	Lake	Joseph	11/16/06	1.00	102,598
184 - ENGINEERING	Engineering Project Manager	Vacant			1.00	97,712
184 - ENGINEERING	Engineering Project Manager	Vacant			1.00	97,712

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Civilian	Special Assistant	Andreotti	Carole	08/02/21	1.00	72,260
210 - POLICE DEPARTMENT: Civilian	Clerk I	Turnullo	Michele	12/16/13	0.92	46,901
210 - POLICE DEPARTMENT: Civilian	Animal Control Director	Masiello	Anthony	01/01/93	1.00	57,266
210 - POLICE DEPARTMENT: Civilian	Mechanic	Defeo	Joseph	12/18/03	1.00	94,764
210 - POLICE DEPARTMENT: Civilian	Victim Advocate	Agneta	Gladys	09/26/18	0.82	54,565
210 - POLICE DEPARTMENT: Civilian	Public Safety Grant Manager	Callahan	Kathleen	04/01/08	1.00	78,872
210 - POLICE DEPARTMENT: Civilian	Police Clerk	Papasodora	Denise	09/22/08	1.00	58,958
210 - POLICE DEPARTMENT: Civilian	Police Clerk	De Los Santos	Lori	03/15/12	1.00	56,150
210 - POLICE DEPARTMENT: Civilian	Crime Analyst	White	Sarah	01/14/15	1.00	72,260
210 - POLICE DEPARTMENT: Civilian	Clerk II	Vacant		01/00/00	1.00	52,612
210 - POLICE DEPARTMENT: Civilian	Grant Program Coordinator	Ragucci	Chantel	03/30/21	1.00	71,360
210 - POLICE DEPARTMENT: Civilian	Grant Manager/ Public Safety	Miller	Joshua	08/08/22	1.00	68,061
220 - FIRE DEPARTMENT: Civilian	Special Assistant	Vozzella	Alyssa	12/04/17	1.00	72,260
220 - FIRE DEPARTMENT: Civilian	Clerk II	Vacant			1.00	47,482
220 - FIRE DEPARTMENT: Civilian	Fleet Mechanic	Leonard	Steven	03/15/23	1.00	93,395
241 - MUNICIPAL INSPECTIONS/ ISD	Director - Municipal Inspections	Wells	Michael	10/13/16	1.00	112,077
241 - MUNICIPAL INSPECTIONS/ ISD	Special Assistant To The Director	Argenzio	Colleen	10/12/06	1.00	75,874
241 - MUNICIPAL INSPECTIONS/ ISD	Clerk II	Sandoval	Norma	08/17/20	1.00	52,612
241 - MUNICIPAL INSPECTIONS/ ISD	Principal Clerk	Redding	Linda	07/01/13	1.00	54,539
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Habeeb	Joseph	12/11/17	1.00	66,501
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Food	Azib	Hamza	09/21/23	1.00	66,501
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Health	Lacentra	Ricci	11/15/16	1.00	71,643
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Tenaglia	Robert	07/15/05	1.00	69,826
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Str/ Housing	Argenzio	Vincent	07/20/21	1.00	66,501
241 - MUNICIPAL INSPECTIONS/ ISD	Inspector - Sanitary	Vacant			1.00	66,501
242 - BUILDING COMMISSIONER	Building Commissioner	Cavagnaro	Louis	09/15/10	1.00	108,367
242 - BUILDING COMMISSIONER	Principal Clerk	Moscone	Valerie	10/06/10	1.00	54,539
242 - BUILDING COMMISSIONER	Principal Clerk	Mendes	Marcia	07/29/19	1.00	54,539
242 - BUILDING COMMISSIONER	Senior Inspector	Dicks	Richard	01/24/00	1.00	78,872
242 - BUILDING COMMISSIONER	Inspector - Gas/Plumbing/Mechanical	Locke	Mark	08/04/04	1.00	93,712
242 - BUILDING COMMISSIONER	Inspector - Electrical	Fabiano	Matteo	07/24/17	1.00	89,249
242 - BUILDING COMMISSIONER	Sealer	Ferrara	John	07/05/00	1.00	82,984
242 - BUILDING COMMISSIONER	Inspector - Building	Martins	Jorge	03/01/21	1.00	71,643
242 - BUILDING COMMISSIONER	Part Time On Call Inspectors	Argyropoulos	Paris	11/03/22	0.59	49,630

City of Revere Employee Listing - Fiscal Year 2025 Budget						
Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
295 - PARKING CONTROL	Parking Clerk	Babo	Zach	07/30/18	1.00	100,613
295 - PARKING CONTROL	Assistant Director	Guevara-Flores	Louis	05/07/18	1.00	75,116
295 - PARKING CONTROL	Principal Clerk	Debonis	Kelly	04/17/18	1.00	54,539
295 - PARKING CONTROL	Principal Clerk	Majano	Christian	10/22/20	1.00	54,539
295 - PARKING CONTROL	Clerk II	De Las Salas	Ligia	12/02/21	1.00	52,612
295 - PARKING CONTROL	Parking Control Officer	Basta	Marko	08/01/18	1.00	53,961
295 - PARKING CONTROL	Parking Control Officer	Benabid	Youssef	10/04/21	1.00	53,961
295 - PARKING CONTROL	Parking Control Officer	Fiore	Giovanna	12/18/12	1.00	53,961
295 - PARKING CONTROL	Parking Control Officer	Reed	William	10/13/22	0.50	26,980
295 - PARKING CONTROL	Parking Control Officer	Vacant		01/00/00	1.00	53,961
295 - PARKING CONTROL	Parking Control Officer	Veras	Anthony	02/01/17	1.00	53,961
295 - PARKING CONTROL	Parking Meter Technician	Donovan	Stephen	10/04/21	1.00	53,961
295 - PARKING CONTROL	Parking Control Officer	Guinasso	Andrew	08/03/23	1.00	51,263
295 - PARKING CONTROL	Parking Control Officer	Serrano		08/03/23	1.00	51,263
295 - PARKING CONTROL	Traffic and Signage	Rose	James	04/30/18	0.50	31,089
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Chief - Health And Human Services	Buck	Lauren	10/26/20	1.00	128,263
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Emergency Preparedness Manager	Sacco-Maguire	Adrienne	07/01/03	1.00	48,404
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Social Worker	Palermo	Nicole	11/15/21	1.00	83,730
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Regional Nurse	Fulghum	Lori	12/02/21	1.00	83,717
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Deputy Director Of Ph	Sepulveda	Paula	10/26/20	1.00	78,594
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Clerk li	Bichou	Hajar	12/06/21	1.00	52,612
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Catano	Isabel	09/16/19	1.00	75,143
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Ciccolo	Angela	10/22/14	1.00	75,143
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Dolan	Matthew	08/24/21	1.00	75,143
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Dos Santos	Kathlen	03/31/22	1.00	71,385
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Eddaoudi	Hasnaa	08/28/23	1.00	75,143
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Forristall	Lexi	03/30/23	1.00	71,385
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Nurse	Halloran	Kristina	08/16/22	1.00	75,143
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Mim Regional Coordinator	Moreno	Valentina	10/08/21	1.00	68,719
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Healthy Living Program Coordinator	Lumaj	Samanda	09/22/22	1.00	68,719
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Substance Use And Housing Program Manager	Salemme	Carrieann	07/01/17	1.00	75,116
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Community Outreach Liaison	Abou-Hadiba	Nada	09/22/22	0.82	40,447
522 - PUBLIC HEALTH DEPARTMENT: Public Health Initiatives	Community Liaison Coordinator	Peneda-Alvarez	Madelyn	10/05/20	1.00	60,888
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Director	Digiulio	Debra	01/05/16	1.00	88,718
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Assistant Director	Piccardi	Anna	10/20/22	1.00	61,086
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Clerk li	Martelli	Susan	03/25/24	1.00	49,981
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Senior Center Caretaker/ Van Driver	Moscato	Steven	04/01/21	1.00	48,516
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Senior Center Van Driver	Abou Hadiba	Tarek	10/14/21	1.00	48,516
541 - HEALTH AND HUMAN SERVICES: Elder Affairs	Clerk li	Canas	Arminda	08/03/23	1.00	52,612
543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs	Veterans' Agent	Mcdaniel	Isaac	03/25/24	1.00	88,074
543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs	Assistant To The Director	Dreeszen	Donna	09/01/11	1.00	60,888
543 - HEALTH AND HUMAN SERVICES: Veterans' Affairs	Clerk li	Cervantes	Julia	08/01/22	1.00	52,612

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YC	Director Of Workforce Development, Labor Relations & Youth Works	Visconti	Gerry	01/29/24	1.00	130,753
601 - DEPT OF WORKFORCE DEVELOPMENT, LABOR RELATIONS AND YC	Youth Works Assistant Coordinator	Hout	Melena	11/28/22	1.00	54,533
610 - LIBRARY	Library Director	Luongo	Diana	03/14/13	1.00	104,055
610 - LIBRARY	Special Assistant	Quevillon	Kayla	03/28/22	1.00	65,215
610 - LIBRARY	Administrative Assistant	Paskos	Sydney	09/17/20	1.00	66,501
610 - LIBRARY	Childrens' Librarian	Maniscalco	Krystee	02/27/20	1.00	68,719
610 - LIBRARY	Library Technical Services	Heaven	Rhea	11/20/17	1.00	66,501
610 - LIBRARY	Library Collection Development	Croghan	Ross	11/15/16	1.00	66,501
610 - LIBRARY	Childrens' Librarian	Ferrara	Lisa	09/07/21	1.00	48,516
610 - LIBRARY	Library Assistant Ii	Yeomans	Madison	08/02/21	1.00	56,764
610 - LIBRARY	Young Adult Librarian	Puleo	Christina	09/17/20	1.00	56,768
610 - LIBRARY	Clerk I	Ferrante	Melissa		1.00	66,501
610 - LIBRARY	Adult Services Librarian	Vacant			1.00	54,951
650 - PARKS & RECREATION SERVICES	Recreation Services Director	Hinojosa	Michael	06/11/13	1.00	107,607
650 - PARKS & RECREATION SERVICES	Sports & Fitness Corordinator	Leone	John	10/02/17	1.00	78,594
650 - PARKS & RECREATION SERVICES	Special Assistant	Duggan	Jennifer	09/15/16	1.00	72,260
650 - PARKS & RECREATION SERVICES	Admin Assistant	Borriello	Adriana	07/01/19	1.00	60,888
650 - PARKS & RECREATION SERVICES	Activity/Program Coordinator	Caputo Vranos	Sally	08/28/13	1.00	50,809
650 - PARKS & RECREATION SERVICES	Athletic Facilities Coordinator	Merullo	Joseph	04/25/22	1.00	61,263
650 - PARKS & RECREATION SERVICES	Activity/Program Coordinator	Diliegro	Nanci	09/03/19	0.82	41,690
650 - PARKS & RECREATION SERVICES	Activity/Program Coordinator	Vacant			1.00	50,809
650 - PARKS & RECREATION SERVICES	Fitness Liaison	Leone	John	07/01/22	1.00	50,809
650 - PARKS & RECREATION SERVICES	Assistant Aquatics Manager	Vacant			1.00	55,306
651 - HEALTH AND WELLNESS CENTER	Wellness Center Manager	Perrella	Joseph	12/04/23	1.00	88,207
651 - HEALTH AND WELLNESS CENTER	Special Assistant	Hanton	Haley	06/21/22	1.00	72,260
651 - HEALTH AND WELLNESS CENTER	Clerk Ii	Giuliano	Joli	07/01/22	1.00	50,809

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Sworn	Police Chief	Callahan	David	02/10/91	1.00	205,322
210 - POLICE DEPARTMENT: Sworn	Executive Officer	Randall	Sean	02/10/91	1.00	121,854
210 - POLICE DEPARTMENT: Sworn	Senior Captain-26	Mangino	Michelle	04/03/96	1.00	121,854
210 - POLICE DEPARTMENT: Sworn	Captain-26	Lavita	Maria	04/03/96	1.00	116,052
210 - POLICE DEPARTMENT: Sworn	Captain-26	O'Hara	Amy	06/26/94	1.00	116,052
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Azzari	John	11/06/87	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Bruzzese	Stacey	04/12/04	1.00	92,651
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Callahan	Charles	04/26/95	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Chapman	Brian	04/26/95	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Dusseault	Patrick	01/31/05	1.00	92,651
210 - POLICE DEPARTMENT: Sworn	Lieutenant -16	Impemba	Robert	01/31/05	1.00	92,651
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Malley	Glenn	05/20/95	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Malone	Thomas	02/19/95	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Colannino	Kevin	09/24/95	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Mclaughlin	Michael	04/13/86	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant -26	Romboli	Lynn	09/24/95	1.00	99,192
210 - POLICE DEPARTMENT: Sworn	Lieutenant	Zagarella	Robert	11/28/13	1.00	89,087
210 - POLICE DEPARTMENT: Sworn	Sergeant	Alfaro	Milton	09/10/14	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Cannon	John	05/19/97	1.00	84,778
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Carey	Patricia	06/16/94	1.00	84,778
210 - POLICE DEPARTMENT: Sworn	Sergeant	Dean	Jackie	03/11/13	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant	Fantasia	Nicholas	03/12/12	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Gagliardi	John	05/19/97	1.00	84,778
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Gibson	Jon-Richard	11/28/13	1.00	79,187
210 - POLICE DEPARTMENT: Sworn	Sergeant	Hickey	Dennis	01/23/12	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Internicola	Joseph	04/12/02	1.00	79,187
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Langone	Jeffrey	05/19/97	1.00	84,778
210 - POLICE DEPARTMENT: Sworn	Sergeant	Leslie	Matthew	03/11/13	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant	Mathews	Sean	06/04/12	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Picardi	James	02/10/91	1.00	84,778
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Rose	James	01/02/04	1.00	79,187
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Trovato	Michael	09/11/04	1.00	79,187
210 - POLICE DEPARTMENT: Sworn	Sergeant	Turner	Joseph	10/23/11	1.00	76,142
210 - POLICE DEPARTMENT: Sworn	Sergeant -26	Zingali	Douglas	05/19/95	1.00	84,778

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Ahern	Stephen	03/27/17	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Alas	Christopher	04/23/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Apollo	Daniel	03/05/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Arsenault	Dennis	09/10/14	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Bertrand	Gina	06/04/12	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Bruker	Kenneth	02/18/95	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Caramanica	David	03/04/00	1.00	70,363
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Chann	John	02/07/93	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Chhom	Pheachy	06/04/12	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Cipoletta	Randy	04/19/17	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Crevoiserat	Paul	09/01/88	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Damore	Michael	03/09/15	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Delloiacono	Anthony	09/16/15	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Dercolo	Michael	03/09/15	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Dicenso	Jagger	06/01/20	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Digitale	Emilio	03/27/17	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Duca	Joseph	01/31/03	1.00	70,363
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Fitzgerald	Daniel	03/12/14	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Fusco	Emilio	09/16/15	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Galvez	Brenda	03/27/17	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Griffin	James	08/13/14	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Herrera	Chase	03/12/14	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Kephart	Renee	10/21/02	1.00	70,363
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Launie	Steven	09/13/06	1.00	70,363
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Lauria	Andrew	12/07/86	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Leslie	Brendon	11/19/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Lessner	Keith	04/19/05	1.00	70,363
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Lucero	Paul	04/03/94	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Malvarosa	Julieann	09/24/95	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Mannara	Franco	04/03/96	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Marks	Daniel	06/04/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Marks	Robert	07/06/09	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Matos	Anthony	03/25/19	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Melendez	Joel	04/02/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	O'Hara	Kevin	05/20/19	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Orellana	Christian	04/02/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Osorio	Jose	06/01/20	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Panzini	Christopher	06/01/20	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Patrizzi	Guido	03/11/13	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Pizzi	Stephen	11/13/17	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Puopolo	Robert	10/30/17	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Reardon	Terence	03/05/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Resic	Kenan	03/11/13	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Romero	Jorge	10/20/07	1.00	70,363
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Sabino	Sindy	03/25/19	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Silvestro	Mark	03/14/16	1.00	66,380

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Taborda	Johan	07/27/20	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 26	Tammaro	Gregory	01/10/88	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Tiso	Michael	06/04/18	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Trifkovic	Vedran	03/12/12	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Vecchia	Derek	03/09/15	1.00	66,380
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Wilson	David	04/26/95	1.00	71,066
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Armata	Alexsandra	01/10/22	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Belschener	Taylor	06/07/21	1.00	65,078
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Berkowitz	Giana	09/19/22	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Builes	Raisa	07/27/20	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Crevoiserat	Paul Dash	01/10/22	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Kingston	Jeffrey	06/07/21	1.00	65,078
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Papasodora	John	09/19/22	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3	Pham	Vu	01/10/22	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 2	Redding	Daniel	05/09/22	1.00	61,483
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Arias-Cardona	Melissa	11/13/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Gomez-Catano	Alejandro	05/08/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Gonzaga	Mickaela	05/08/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Kong	Orion	02/20/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Mclaughlin	Michael	02/20/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Mullen	Shayna	02/20/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Rivera	Estefania	11/13/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	P. O. Step 1	Wyzanski	Seth	02/20/23	1.00	57,691
210 - POLICE DEPARTMENT: Sworn	Sergeant-16	Internicola	Joseph	04/12/02	1.00	78,598
210 - POLICE DEPARTMENT: Sworn	P. O. Step 4	Brenes	Bryan	10/16/17	1.00	65,886
210 - POLICE DEPARTMENT: Sworn	P. O. Step 3 - 16	Singer	Joseph	10/11/06	1.00	69,839

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
220 - FIRE DEPARTMENT: Sworn	Fire Chief	Bright	Christopher	02/16/86	1.00	165,052
220 - FIRE DEPARTMENT: Sworn	Sr Deputy Chief	Cullen	James	04/04/99	1.00	123,790
220 - FIRE DEPARTMENT: Sworn	Deputy - 11	Cheever	Paul	08/02/04	1.00	112,281
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Dicarlo	Michael	04/04/99	1.00	117,894
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Giampietro	Anthony	04/04/99	1.00	117,894
220 - FIRE DEPARTMENT: Sworn	Deputy - 11	Laurano	Sean	08/29/05	1.00	112,281
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Manion	Thomas	11/19/95	1.00	117,894
220 - FIRE DEPARTMENT: Sworn	Deputy - 21	Rich	Glen	11/19/95	1.00	117,894
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Bowden	Michael	12/02/01	1.00	101,635
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Demauro	Robert	03/17/10	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Esposito	Robert	01/11/02	1.00	101,635
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Ferrante	Steven	02/16/86	1.00	101,635
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Fleming	John	11/19/95	1.00	101,635
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Griffin	Sean	10/12/11	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Holmberg	Carl	02/13/01	1.00	101,635
220 - FIRE DEPARTMENT: Sworn	Captain - 21	Landry	Guy	06/01/97	1.00	101,635
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Laurano	Richard Iii	10/12/11	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Mansfield	Robert	02/17/13	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Captain - 11	O'Hara	Kevin	08/02/04	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Parsons	Steven	08/02/04	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Captain - 11	Wolfgang	Mark	08/02/04	1.00	96,796
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Bowen	Gregg	10/03/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Brown	William	08/10/05	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Buonopane	Nicholas	02/17/13	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Capuano	William	10/03/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Churchill	William	10/03/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Conley	Michael	10/12/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Dibartolomeo	Leonard	02/11/19	1.00	79,474
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Doherty	Brian	08/10/05	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Doherty	Kevin	08/27/07	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Dwyer	Andrew	08/10/15	1.00	79,474
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Forte	Michael	10/01/17	1.00	79,474
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Foster	Charles	08/10/15	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Leary	Erin	08/10/05	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Mullen	Steven	10/03/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Muniz	Ariel	11/14/16	1.00	79,474
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Murphy	Michael	08/10/05	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Nadworny	Jamie	09/09/13	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Noll	Joseph	02/17/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	O'Hara	Michael	10/12/11	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Rizzo	Ryan	11/14/16	1.00	79,474
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Robson	Corey	08/02/04	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant - 11	Russo	Nicholas	08/12/13	1.00	83,445
220 - FIRE DEPARTMENT: Sworn	Lieutenant	Warren	Michael	11/14/16	1.00	79,474

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Barry	Frank	04/04/99	1.00	75,529
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Calsimitto	Paul	06/01/97	1.00	75,529
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Iovine	Louis	02/16/86	1.00	75,529
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Mclaughlin	Peter	06/01/97	1.00	75,529
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 21	Steriti	Edward	06/01/97	1.00	75,529
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Amato	Michael	03/14/10	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Belliveau	Robert	02/17/13	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bianchino	Jason	10/01/17	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bohannon	Jordan	09/12/21	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bonasoro	Anthony	06/15/20	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bonito	Brendan	10/01/17	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Bruno	Sean	08/02/04	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Bulla	Philip	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Cadogan	Timothy	10/01/17	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ciampoli	Brian	09/09/13	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	D'Ambrosio	Joseph	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	D'Angelo	Tyler	09/12/21	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Delgreco	Charles	08/02/04	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dicarlo	Ryan	08/10/15	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Digiovanni	Michael	10/03/11	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Dimartino	Michael	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Doherty	Daniel	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Dusvitch	Joseph	10/03/11	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Ferragamo	Michael	10/03/11	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Festa	Gerard	02/11/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Fusco	Charles	08/02/04	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Gibson	Eric	02/11/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Hartman	Brian	02/11/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Heard	Joe	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Hill	Jason	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Iovine	Louis	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Johnson	Barry	03/14/10	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Lally	Justin	10/03/11	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Lavasseur	George	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Macdonald	Samuel	09/09/13	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Macmillan	William	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	McCinnis	Paul	03/14/10	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Messina	Jason	11/14/16	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Mirasolo	Christopher	08/02/04	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Mullen	Michael	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ortega	Jeffrey	06/15/20	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Ortega-Bueno	Hernando	09/12/21	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Palleschi	Michael	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Pani	Giancarlo	11/04/19	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Parlante	Matthew	06/15/20	1.00	68,506

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Pemberton	Jarel	09/12/21	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Roosa	Patrick	08/10/15	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Sarcia	Kristopher	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Serino	David	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Serino	John	08/02/04	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Smith	Charles	08/02/04	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Snyder	Jacqueline	09/12/21	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Stankovski	David	10/03/11	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Stuart	Dylan	09/12/21	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Stuart	Michael	09/09/13	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Tata	Matthew	06/15/20	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Trichilo	Frank	09/16/05	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Trichilo	Joseph	09/09/13	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 3	Velez	Manuel	09/04/18	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 3 - 11	Viviano	Stephen	10/03/11	1.00	71,932
220 - FIRE DEPARTMENT: Sworn	Firefighter 2	Bona	Jonathan	04/24/22	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 2	Holmberg	Nathaniel	04/24/22	1.00	68,506
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	ARSENAULT	Joshua	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	CROWE	Robert	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	DERAMO	Christopher	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	DERAMO	John	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	DICARLO	Leann	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	DISALVO	Nico	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	ONEIL	Brandon	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	REARDON	Patrick	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	TANGO	Devin	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	TATA-AMATO	SETH	05/15/23	1.00	64,722
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	MANION	SEAN	09/11/23	1.00	60,731
220 - FIRE DEPARTMENT: Sworn	Firefighter 1	PEREZ-CHICAS	JONATHAN	09/11/23	1.00	60,731

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
420 - DEPT OF PUBLIC WORKS: Administration	Superintendent Of DPW	Ciaramella	Christopher	11/06/17	0.50	143,256
420 - DEPT OF PUBLIC WORKS: Administration	Assistant Superintendent of DPW	Guinasso	William	11/05/18	1.00	119,338
420 - DEPT OF PUBLIC WORKS: Administration	Business Manager	Trainor	Thomas	11/23/22	0.50	103,679
420 - DEPT OF PUBLIC WORKS: Administration	General Foreman	Fabiano	Christopher	09/28/16	0.50	108,961
420 - DEPT OF PUBLIC WORKS: Administration	Operations Manager	Mclaughlin	Michael	03/28/24	0.50	88,207
420 - DEPT OF PUBLIC WORKS: Administration	Construction Oversight	Vacant			0.50	83,730
420 - DEPT OF PUBLIC WORKS: Administration	Administrative Assistant	Selvitella	Elaine	11/01/85	1.00	63,932
420 - DEPT OF PUBLIC WORKS: Administration	Principal Accounting Clerk	Anemeduris	Debra	09/24/18	1.00	60,367
420 - DEPT OF PUBLIC WORKS: Administration	Mechanic	Vacant			0.50	81,452
422 - DEPT OF PUBLIC WORKS: Highway Division	Lead Supervisor	D'Ambrosio	Jay	09/22/86	1.00	93,259
422 - DEPT OF PUBLIC WORKS: Highway Division	Senior Supervisor - Highway	Cecere	Michael	11/03/86	1.00	82,011
422 - DEPT OF PUBLIC WORKS: Highway Division	Highway Foreman	Deangelis	Anthony	04/01/02	1.00	68,729
422 - DEPT OF PUBLIC WORKS: Highway Division	Signs Foreman	Petrigno	Michael	09/09/19	1.00	64,910
422 - DEPT OF PUBLIC WORKS: Highway Division	Laborer	Boudreau	Calvin	08/02/23	1.00	56,133
422 - DEPT OF PUBLIC WORKS: Highway Division	Craftsman	Micciche	Michael	11/05/18	1.00	62,958
423 - DEPT OF PUBLIC WORKS: Parks & Open Space	Supervisor	Sevastakis	Nicholas	11/13/17	1.00	73,080
423 - DEPT OF PUBLIC WORKS: Parks & Open Space	Working Foreman	Desantis	John	08/09/21	1.00	62,541
423 - DEPT OF PUBLIC WORKS: Parks & Open Space	Craftsman	Butler	Laylynn	09/27/21	1.00	62,958
423 - DEPT OF PUBLIC WORKS: Parks & Open Space	Laborer	Noonan	Robert	07/31/23	1.00	56,197
425 - DEPT OF PUBLIC WORKS: Facilities/ Public Property	Municipal Building Supervisor	Penta	Steven	11/16/06	1.00	93,259
425 - DEPT OF PUBLIC WORKS: Facilities/ Public Property	Working Foreman (Carpenter)	Brucker	Christopher	11/05/18	1.00	62,541
425 - DEPT OF PUBLIC WORKS: Facilities/ Public Property	Working Foreman	Volcimus	Eddy	12/02/21	1.00	62,541
425 - DEPT OF PUBLIC WORKS: Facilities/ Public Property	Laborer	Vranos	Daniel	07/01/23	1.00	56,203
425 - DEPT OF PUBLIC WORKS: Facilities/ Public Property	Laborer	Ruiz	Samuel		1.00	62,968
425 - DEPT OF PUBLIC WORKS: Facilities/ Public Property	Laborer	Vacant			1.00	59,848
424 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Senior Supervisor	Lavery	Paul	10/02/01	1.00	78,934
424 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Supervisor	Demattio	Joseph	04/04/88	1.00	73,467
424 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Foreman	Demauro	Edward	12/12/11	1.00	62,531
424 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Foreman	Dibiasi	James	07/24/14	1.00	62,531
424 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Foreman	Vesce	Brian	09/28/15	1.00	62,531
424 - DEPT OF PUBLIC WORKS: Solid Waste Enterprise	Craftsman	Pino	John	11/05/18	1.00	59,848

City of Revere Employee Listing - Fiscal Year 2025 Budget

Department	Job Title	Employee Last	Employee First	Service Date	FTE	FY2025 Base Salary
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Water Meter Technician	Maniscalco	John	02/05/96	1.00	80,320
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Lead Supervisor	Hilton	Marc	11/06/17	1.00	89,227
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Supervisor - Drain	Digregorio	Michael	09/03/19	1.00	73,089
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	D'Amelio	Francesco	11/05/18	1.00	65,651
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Vacant		01/00/00	1.00	65,651
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Working Foreman	Courage	Christopher	09/09/19	1.00	65,651
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Traversy	Thomas	08/12/13	1.00	62,968
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Bowden	Matthew	07/18/23	1.00	62,968
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Wells	Michael	08/02/21	1.00	62,968
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Craftsman	Belcastro	Joseph	07/18/23	1.00	62,968
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer - Meters	Tallent	Joseph	11/27/18	1.00	56,203
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Hanson	Alex	03/16/24	1.00	56,203
430 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise	Laborer	Vacant		01/00/00	1.00	56,203
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Superintendent		Ciaramella	Christopher	11/06/17	0.50	143,256
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Assistant Superintendent		Gulizia	Anthony	08/30/21	1.00	119,338
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Business Manager		Trainor	Thomas	11/23/22	0.50	103,679
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic General Foreman		Fabiano	Christopher	09/28/16	0.50	108,961
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Operations Manager		Mclaughlin	Michael	03/28/24	0.50	88,207
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Special Assistant W&S Admin		Vacant			1.00	72,260
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Ami Analyst		Micciulla	Christine	12/10/18	1.00	64,302
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Principal Accounting Clerk		Dusevitch	Karen	01/15/14	1.00	57,493
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Principal Clerk		Indorato	Christina	12/10/18	1.00	54,539
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Const Oversight Mgr		Vacant			0.50	83,730
470 - DEPT OF PUBLIC WORKS: Water & Sewer Enterprise Administratic Mechanic		Vacant			0.50	81,452



REVERE BUDGET- FISCAL YEAR 2025
For Period 7/1/24 Through 6/30/25
6% Rate Increase active plans; 9% Medex

HMO Contribution Change to 77.5%			# of		EMPLOYER		EMPLOYEE		TOTAL	Employer
Plan Name	Enrollment	I/F	Months	Rate	Share	Cost	Share	Cost	Cost	%
BLUE CHOICE NE	40	I	12	1597.73	1198.30	575,182	399.43	191,727	766,909	75.00
	17	F	12	4323.50	3242.62	661,495	1080.87	220,498	881,993	75.00
6%				BLUE CHOICE TOTALS:		1,236,677		412,226	1,648,902	
NETWORK BLUE NE HMO	421	I	12	1009.31	782.21	3,951,742	227.09	1,147,280	5,099,022	77.50
	429	F	12	2651.89	2055.21	10,580,233	596.67	3,071,680	13,651,913	77.50
NETWORK BLUE NE HMO	11	I	12	1009.31	908.38	119,906	100.93	13,323	133,229	90.00
(Retired pre 7/1/07)	0	F	12	2651.89	2386.70	-	265.19	-	-	90.00
6%				HMO BLUE TOTALS:		14,651,881		4,232,283	18,884,164	
HPHC HMO	185	I	12	982.93	761.77	1,691,127	221.16	490,972	2,182,099	77.50
	194	F	12	2625.50	2034.77	4,736,933	590.74	1,375,239	6,112,172	77.50
HPHC HMO	3	I	12	982.93	884.63	31,847	98.29	3,539	35,385	90.00
(Retired pre 7/1/07)	2	F	12	2625.50	2362.95	56,711	262.55	6,301	63,012	90.00
6%				HPHC TOTALS:		6,516,618		1,876,051	8,392,668	
MEDEX \$10/20/35 RX	239	I	12	886.15	664.61	1,906,105	221.54	635,368	2,541,473	75.00
9%				MEDEX TOTALS:		1,906,105		635,368	2,541,473	
MANAGED BLUE FOR SRS.	117	I	12	574.46	459.57	645,233	114.89	161,308	806,542	80.00
(Retired pre 7/1/07)	118	I	12	574.46	517.01	732,092	57.45	81,344	813,435	90.00
3.2%				MANAGED BLUE FOR SENIORS TOTALS		1,377,325		242,652	1,619,977	
DENTAL BLUE	941	I	12	47.22	23.61	266,604	23.61	266,604	533,208	50.00
	875	F	12	110.98	55.49	582,645	55.49	582,645	1,165,290	50.00
0%				DENTAL BLUE TOTALS:		849,249		849,249	1,698,498	
BUDGET TOTALS:						26,537,854		8,247,829	34,785,683	
MEDICARE PART B PENALTY:						6,000				
LIFE INSURANCE ESTIMATED PREMIUM:						50,352		(Est. avg enrollment - 958 x \$4.38 City share x 12 months)		
ABACUS HEALTH GATEWAY - DIABETES CARE REWARDS PROGRAM FEES:						60,000		(50 participants x \$100 x 12 months)		
GRAND TOTAL:						\$26,654,207				
Savings from 80% Contribution:						-\$676,130		\$676,130		

4/8/2024

Section X - Glossary

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

Capital Expenditure – Money spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment.

Capital Improvement Program (CIP) - A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

Charges for Service - (Also called User Charges or Fees) The charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

Cherry Sheet - A form showing all state and county charges and reimbursements to the City as certified by the state director of accounts. Years ago, this document was printed on cherry colored paper, hence the name. A copy of this manual can be found at the following on-line address: <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>.

Community Preservation Act (CPA) - The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protections, historic preservation, and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA.

Consent Decree: A consent decree is an agreement or settlement to resolve a dispute between two parties without admission of guilt. The plaintiff and the defendant ask the court to enter into their agreement, and the court maintains supervision over the implementation of the decree in monetary exchanges or restructured interactions between parties.

Cost Center - The lowest hierarchical level of allocating monies. Often referred to as a program, project, or operation.

Debt Limits - The general debt limit of a City consists of normal debt limit, which is 2 ½ percent of the valuation of taxable property and a double debt limit which is 5 % of that valuation. Cities and towns may authorize debt up to the normal limit without state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

Debt Service - Payment of interest and repayment of principal to holders of government debt instruments.

Deficit or Budget Deficit - The excess of budget expenditures over receipts. City and State laws require a balanced budget.

Department - A principal, functional and administrative entity created by statute and the Mayor to carry out specified public services.

Encumbrance - An account used to record the estimated amount of purchase orders, contract, or salary commitments chargeable to an appropriation. The account is credited when goods or services are received, and the actual expenditure of the appropriation is known.

GLOSSARY OF TERMS

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Governmentally owned utilities and hospitals are ordinarily accounted for by enterprise funds.

Equalized Value (EQV) – The full and fair cash value of property within a municipality. See MGL - Ch 58 Section 10C for a full description.

Exemptions - A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens, widows, and war veterans.

Expenditures - The amount of money, cash, or checks, actually paid or obligated for payment from the treasury when liabilities are incurred pursuant to authority given in an appropriation.

Federal Emergency Management Agency (FEMA) – A federal agency whose primary purpose is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

Fiduciary - A person or organization who holds a legal or ethical relationship of trust with one or more other parties.

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

Financial Condition - The probability that a government will meet its financial obligations as they become due and its service obligations to constituencies, both currently and in the future.

Financing Plan - The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

Fiscal Period - Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year - The 12-month financial period used by all Massachusetts municipalities which begins July 1st and ends June 30th of the following calendar year. The year is represented by the date on which it ends. Example: July 1, 2022 to June 30, 2023 would be FY 23.

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

Full and Fair Market Valuation - The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes. "Proposition 2 ½" laws set the City's tax levy limit at 2 ½ % of the full market (assessed) value of all taxable property.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance -The portion of Fund Equity available for appropriation.

Fund Equity -The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

GLOSSARY OF TERMS

General Fund - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

Generally Accepted Accounting Principles (GAAP) – A common set of accounting rules, standards, and procedures issued by the Financial Accounting Standards Board (FASB). These detailed accounting guidelines and standards are meant to ensure clear and consistent reporting of financial information.

Government Accounting Standards Board (GASB) - The Governmental Accounting Standards Board (GASB) was organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. The Foundation's Trustees are responsible for selecting the members of the GASB and its Advisory Council, funding their activities and exercising general oversight-with the exception of the GASB resolution of technical issues. The GASB function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit, and many legislative and regulatory decisions. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. More information, including all statements, can be found at www.gasb.org.

Government Finance Officers Association (GFOA) – Represents public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

Governmental Funds – Revenues and expenditures should be recognized on a modified accrual basis. Revenues should be recognized in the account period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.

Grant - A contribution of assets by one governmental unit to another unit. Typically, these contributions are made to local governments from the state and federal government. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes, or for the acquisition or construction of fixed assets.

Inter-fund Transactions - Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

Intra-fund Transactions - Financial transactions between activities within the same fund. An example would be a budget transfer.

Levy - The amount of taxes, special assessments, or service charges imposed by a governmental unit.

Levy Ceiling - The limit imposed by Proposition 2 ½ that equals 2 ½ % of the total full and fair cash value of all taxable property.

Levy Limit - The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2 ½ % increase on that amount plus the amount certified by the State that results from "new growth".

License and Permit Fees - The charges related to regulatory activities and privileges granted by the government in connection with regulations.

GLOSSARY OF TERMS

Line-item Budget - A format of budgeting which organizes costs by object of expenditure such as supplies, equipment, maintenance, or salaries.

Major Funds - There are two types of major governmental funds – General Funds and Enterprise Funds. These funds are voted as part of the annual city budget. The General Fund is the major operating fund of municipal governments, and it accounts for most municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges.

Most of the municipal departments, including the schools, are supported in whole or in part by the General Fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Massachusetts Bay Transportation Authority (MBTA) - The Massachusetts Bay Transportation Authority is the state authority responsible for all aspects of transportation throughout the Commonwealth of Massachusetts. A description of the assessment charged to municipalities can be found in the cherry sheet manual located on-line at <http://www.mass.gov/Ador/docs/dls/cherry/CSManual.pdf>

Massachusetts Department of Revenue (DOR) - The mission of the Massachusetts Department of Revenue is to achieve maximum compliance with the tax, child support, and municipal finance laws of the Commonwealth. In meeting its mission, the Department is dedicated to enforcing these laws in a fair, impartial, and consistent manner by providing professional and courteous service to all its customers.

Massachusetts General Law (MGL) - The General Laws governing the Commonwealth of Massachusetts. These laws can be found at: <http://www.mass.gov/legis/>

Massachusetts Public Employee Retirement Administration Commission (PERAC) - (PERAC) was created for and is dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts public pension systems.

Massachusetts School Building Authority (MSBA) - The MSBA is the state authority that oversees all school building projects and funding. The web site is www.mass.gov/msba

Massachusetts Water Resources Authority (MWRA) - A public authority in the Commonwealth of Massachusetts that provides wholesale drinking water and sewage services to certain municipalities and industrial users in the state, primarily in the Boston area.

Modified Accrual Basis - Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

New Growth - The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year.

Non-expendable Trust Fund - A fund, the principal, and sometimes also the earnings, of which may not be expended.

Non-Tax Revenue - All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue.

GLOSSARY OF TERMS

Other Financing Sources (OFS) - An Operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt and operating transfers-in.

Other Financing Uses (OFU) - An Operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Operating Budget - A budget that applies to all outlays other than capital outlays.

Overlay - The amount raised by the assessors in excess of appropriation and other charges for the purpose of creating a fund to cover abatements and exemptions.

Overlay Surplus – Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Overlay surplus may be appropriated for any lawful purpose.

Payment in Lieu of Taxes (PILOT) - Money received from exempt (non-profit) organizations who are otherwise not obligated to pay property taxes. Federal, state, municipal facilities, hospitals, churches, and colleges are examples of tax-exempt properties.

Performance Indicator - Variables measuring the degree of goal and objective fulfillment achieved by programs.

Performance Standard - A statement of the conditions that will exist when a job is well done.

Policy - A definite course of action adopted after a review of information and directed at the realization of goals.

Priority - A value that ranks goals and objectives in order of importance relative to one another.

Procedure - A method used in carrying out a policy or plan of action.

Program - Collections of work-related activities initiated to accomplish a desired end.

Program Budget - A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise units of measure.

Proposition 2 ½ - A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ½ % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ½ % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

Purchase Order - A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Rating Agencies - This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

GLOSSARY OF TERMS

Registered Bonds - Bonds that are registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax-exempt status is to be retained.

Registry of Motor Vehicles (RMV) - The Registry of Motor Vehicles in Massachusetts is responsible for all aspects of motor vehicles including but not limited to registration, sales tax, and licensing.

Request for Proposal (RFP) - RFP is a solicitation made, often through a bidding process, by an agency or company interested in procurement of a commodity, service, or valuable asset, to potential suppliers to submit business proposals.

Reserves - An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Reserve for Contingencies - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

Revenue - Additions to the City's financial assets (such as taxes and grants) other than from inter-fund transfers and debt issue proceeds.

Revolving Fund - A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

Sanitary Sewer Overflows (SSOs) – Sanitary Sewer Overflows are releases of untreated sewage into the environment and have always been illegal under the Clean Water Act.

Service Level - The extent or scope of the City's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

Special Revenue Fund (SRF) - A fund used to account for revenues from specific revenue sources that by law are designed to finance particular functions or activities of government.

Submitted Budget - The proposed budget that has been approved by the Mayor and forwarded to the City Council for their approval. The City Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City Charter.

Supplemental Appropriations - Appropriations requested by the Mayor and approved by the City Council after an initial appropriation to cover expenditures beyond original estimates.

Tax Anticipation Notes (TAN) - Notes issued in anticipation of collection of taxes, usually retired only from tax collections, and only from the proceeds of the tax levy whose collection they anticipate.

GLOSSARY OF TERMS

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.