

***Town of Reading
Annual Town Meeting
Warrant Report
April 28, 2025***



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COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss. Officer's Return, Town of Reading:

By virtue of this Warrant, I Laura A Gemme, on March 14, 2025 notified and warned the inhabitants of the Town of Reading, qualified to vote on Town affairs, to meet at the place and at the time specified by posting attested copies of this Town Meeting Warrant, in the following public places within the Town of Reading:

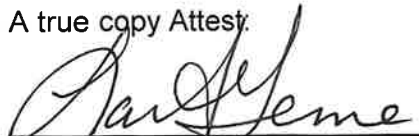
- Precinct 1 J. Warren Killam School, 333 Charles Street
- Precinct 2 Reading Police Station, 15 Union Street
- Precinct 3 Reading Municipal Light Department, 230 Ash Street
- Precinct 4 Joshua Eaton School, 365 Summer Avenue
- Precinct 5 Reading Public Library, 64 Middlesex Avenue
- Precinct 6 Barrows School, 16 Edgemont Avenue
- Precinct 7 Birch Meadow School, 27 Arthur B Lord Drive
- Precinct 8 Wood End School, 85 Sunset Rock Lane
- Town Hall, 16 Lowell Street

The date of posting being not less than fourteen (14) days prior to April 8, 2025, the date set for Town Meeting in this Warrant.



~~Constable~~ Town Clerk

A true copy Attest:



Laura Gemme, Town Clerk



TOWN WARRANT

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

To any of the Constables of the Town of Reading, Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the inhabitants of the Town of Reading, qualified to vote in the Local Elections and Town affairs, to meet in the following place designated for the eight precincts in said Town, namely:

Precincts 1, 2, 3, 4, 5, 6, 7 and 8
Reading Memorial High School, Hawkes Field House, Oakland Road

TUESDAY, the EIGHTH DAY OF APRIL, A.D., 2025
from 7:00 a.m. to 8:00 p.m. to act on the following Articles, viz:

ARTICLE 1 To elect by ballot the following Town Officers:

A Moderator for one year;
Two members of the Board of Selectmen for three years;
Two members of the Board of Library Trustees for three years;
Two members of the Municipal Light Board for three years;
Two members of the School Committee for three years;

Sixty-five Town Meeting Members shall be elected to represent each of the following precincts:

Precinct 1 Eight members for three years;
Precinct 2 Eight members for three years;
Precinct 3 Eight members for three years;
Precinct 3 One member for one year;
Precinct 4 Eight members for three years;
Precinct 5 Eight members for three years;
Precinct 6 Eight members for three years;
Precinct 7 Eight members for three years; and
Precinct 8 Eight members for three years

and to meet at the Reading Memorial High School, 62 Oakland Road, in said Reading on

MONDAY, the TWENTY-EIGHTH DAY of APRIL A.D., 2025

at seven-thirty o'clock in the evening, at which time and place the following Articles are to be acted upon and determined exclusively by Town Meeting Members in accordance with the provisions of the Reading Home Rule Charter.

ARTICLE 2 To hear and act on the reports of the Select Board, School Committee, Library Trustees, Municipal Light Board, Finance Committee, Bylaw Committee, Town Manager, Town Accountant and any other Town Official, Board or Committee.

Select Board

ARTICLE 3 To choose all other necessary Town Officers and Boards or Committees and determine what instructions shall be given to Town Officers and Boards or Committees, and to see what sum the Town will vote to appropriate by borrowing or transfer from available funds, or otherwise, for the purpose of funding Town Officers and Boards or Committees to carry out the instructions given to them, or take any other action with respect thereto.

Select Board

ARTICLE 4 To see if the Town will vote to amend the FY 2025-35 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter and as previously amended, or take any other action with respect thereto.

Select Board

Background: This Article is included in every Town Meeting Warrant. The Reading General Bylaw (section 6.1.3) states, "... No funds may be appropriated for any capital item unless such item is included in the Capital Improvements Program *and is scheduled for funding in the Fiscal Year in which the appropriation is to be made.*" Bond rating agencies also want to adequately describe changes to a long-term Capital Improvements Program (CIP).

The following changes are proposed to the FY2025 – FY2035 CIP (current year plus ten years):

General Fund

FY25: +\$143,000 net change

- \$ 50,000 Salem and Main Street Traffic Signal Improvements
- \$ 33,000 Vehicle Lift Replacement
- \$ 60,000 Firewall Upgrade

FY26: +\$388,000 net change

- \$150,000 Design for Artificial Turf at Parker MS
- \$100,000 Salem Street Crosswalk Improvements
- \$ 25,000 Engineering Plotter
- \$113,000 Increase Road paving

FY27: -\$23,000 net change

- \$200,000 Facilities Master Plan
- \$283,000 Main St Fire Station Elevator Replacement

- \$ 85,000 BM Food Service Line (will be paid by school lunch revolving fund)
- \$ 85,000 Barrows Food Service Line (will be paid by school lunch revolving fund)
- \$ 52,000 Food Service Van (will be paid by school lunch revolving fund)
- \$120,000 Cemetery Dump Truck out 2 years
- \$120,000 Highway Dump Truck out 1 yr
- \$ 50,000 Forest Street Crosswalk Improvement Design Work
- \$ 275,000 Sander Truck out 1 yr
- \$ 181,000 Increase Road Paving

Enterprise Funds – Water

FY25: +\$0

FY26: +\$0

FY27: +\$0

Enterprise Funds – Sewer

FY25: +\$0

FY26: +\$0

FY27: +\$0

Enterprise Funds – Storm Water

FY25: +\$0

FY26: +\$0

FY27: +\$0

Finance Committee Report: The Finance Committee recommends the proposed amendments to the FY 2025 – FY 2035 Capital Improvements Program by a vote of 9-0 at their meeting on March 19, 2025. Placing items in the Capital Improvement Program is a prerequisite first step but in itself does not authorize spending funds toward these items.

Bylaw Committee Report: No Report.

ARTICLE 5 To see if the Town will vote to amend the Town’s Operating Budget for the Fiscal Year commencing July 1, 2024, as adopted under Article 12 of the Annual Town Meeting of April 25, 2024 and amended under Article 4 of the Subsequent Town Meeting of November 12, 2024; and to see if the Town will vote to raise and appropriate, borrow or transfer from available funds, or otherwise provide a sum or sums of money to be added to the amounts appropriated

under said Article, as amended, for the operation of the Town and its government, or take any other action with respect thereto.

Finance Committee

Background:

| <u>Account Line</u> | <u>Description</u> | <u>Decrease</u> | <u>Increase</u> |
|-------------------------------------|---|------------------------|------------------------|
| B99 – Benefits | Health Insurance +\$200,000 Unemployment +\$ 30,000 Disability retirement salary moved to benefits +\$104,000 | | \$334,000 |
| C-99- Capital | See Article 4 | | \$143,000 |
| F99- FINCOM Reserves | Election Workers/Expense \$60,000 Traffic Signal Repairs \$20,000 | | \$80,000 |
| E99 – Regional Vocational Education | Minuteman Regional -\$45,000 | \$45,000 | |
| H91 Public Services Wages | Attrition Savings | \$75,000 | |
| H92- Public Services Expense | Veteran’s Aid | \$50,000 | |
| I91 Finance Wages | Open-position savings | \$40,000 | |
| I92 Finance Expense | Assessing Bridge to MUNIS for Hero Exemptions | | \$6,000 |
| J91 – Public Safety Wages | Fire Retirements - Vacation Buyouts \$100,000 Fire Overtime \$25,000 | | \$125,000 |
| J92 – Public Safety Expenses | Health - Rodent Control | | \$35,000 |
| K91 – Public Works Wages | Attrition savings | \$75,000 | |
| K-93 Snow & Ice | Snow & Ice Expenses | | \$275,000 |
| K-94 Street Lights | Street Light Expenses -\$25,000 | \$25,000 | |
| | Subtotals | \$310,000 | 998,000 |
| | Net Operating Expenses | | \$688,000 |
| | From Free Cash | | \$688,000 |

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 5 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 6 To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or otherwise provide a sum or sums of money to pay bills remaining unpaid from prior fiscal years for goods and services actually rendered to the Town, or take any other action with respect thereto.

Select Board

Background: There are no prior years' bills; this Article is expected to be tabled.

Finance Committee Report: No Report.

Bylaw Committee Report: No Report.

ARTICLE 7 To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or otherwise provide a sum or sums of money for the purpose of funding the irrevocable trust for "Other Post-Employment Benefits Liabilities", or take any other action with respect thereto.

Select Board

Background: Each year at the Annual Town Meeting, we ask to transfer funds budgeted for OPEB from that line to the actual OPEB Trust in this Article. Sometimes, due to budget surpluses in health insurance premiums, we have increased the budgeted contribution figures; we are also prepared to ask to lower the budgeted contribution figures to cover health insurance premium deficits. Recent contributions to the Trust on behalf of the General Fund have been \$300,000 (FY24) and 500,000 (FY23).

This year, the Town Meeting is requested to make the annual transfers of funds previously budgeted and held for the OPEB Trust Fund. This practice is followed yearly if health insurance costs are higher than budgeted and may be needed to fund a deficit. In FY25, the budgeted transfers are \$200,000 for the general fund, \$85,000 for the water fund, \$25,000 for the sewer fund, and \$10,500 for the stormwater fund. This article will, therefore, move the total \$320,500 of all these OPEB contributions to the trust for Other Post Employment Benefit liabilities.

The most recent OPEB valuation shows the Town's OPEB liability at \$59.9 million and 13.84% funded as of June 30, 2024. The three Enterprise Funds and the Light Department are on a full funding schedule, and the General Fund is on a partial funding schedule. As noted, the General Fund will transition to a full funding schedule as soon as possible, as is required by law, or immediately after the Pension Fund is fully funded.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 7 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 8 To see if the Town will vote to (1) establish the limit on the total amount that may be expended from each revolving fund established by Article 6 of the Town of Reading General Bylaw pursuant to Section 53E½ of Chapter 44 of the Massachusetts General Laws for the fiscal year beginning July 1, 2025; (2) amend Section 6.5.2 of the General Bylaw, establishing the Inspection Revolving Fund, as shown below, with the deletions being struck through and additions being in bold;

6.5.2 Inspection Revolving Fund

Funds held in the Inspection Revolving Fund shall be used for legal costs, oversight and inspection, plan review, property appraisals and appeals, public services general management, pedestrian safety improvements, records archiving, and other costs related to building, plumbing, wiring, gas, and other permits required for large construction projects and shall be expended by the Town Manager. Receipts credited to this fund shall include building, plumbing, wiring, gas and other permit fees for Johnson Woods, Eaton Lakeview (23-25 Lakeview Avenue and 128 Eaton Street), 258 Main Street, 6-16 Chute Street (Green Tomato), ~~25 Haven Street (Rite Aid)~~, ~~413 Main Street (McDonald's)~~, ~~431 Main Street (Chase Bank)~~, **346-348 Main Street**, and 459 Main Street (128 Tire) developments.

And (3) establish a new Elder and Human Services Revolving Fund pursuant to Section 53E½ of Chapter 44 of the Massachusetts General Laws, effective July 1, 2025, by taking the following actions:

(a) adding a new Section 6.5.8 to the General Bylaws to read as follows:

6.5.8 Elder and Human Services Revolving Fund

Funds held in the Elder and Human Services Revolving Fund shall be used for Elder and Human Services programming, including the acquisition of materials and equipment for such programming, and shall be expended by the Elder and Human Services Administrator. Receipts credited to this fund shall include user and rental fees from the Elder and Human Services programming.

and

(b) establishing the limit on the total amount that may be expended from the new Elder and Human Services Revolving Fund pursuant to Section 53E½ of Chapter 44 of the Massachusetts General Laws for the fiscal year beginning July 1, 2025.

Or take any other action with respect thereto.

Select Board

Background:

| Revolving Account | Spending Authority | Revenue Source | Allowed Expenses | Expenditure Limits | Year End Balance |
|--------------------------|---------------------------|-----------------------|-------------------------|---------------------------|-------------------------|
| | | | | | |

| | | | | | |
|---|--|---|--|-----------|-------------------------------------|
| Conservation Commission Consulting Fees | Conservation Commission | Fees as provided for in Reading General Bylaws Section 5.7, Wetlands Protection | Consulting and engineering services for the review of designs and engineering work for the protection of wetlands. | \$25,000 | Available for expenditure next year |
| Inspection Revolving Fund | Town Manager | Building, Plumbing, Wiring, Gas and other permits for the projects listed in the Article. | Legal, oversight and inspection, plan review, initial property appraisals and appeals, Public Services planning and general management, curb, sidewalks and pedestrian safety improvements, records archiving and other project related costs. | \$250,000 | Available for expenditure next year |
| Public Health Clinics and Services | Board of Health | Clinic fees, charges and third-party reimbursements | Materials and costs associated with clinics and public health programs | \$25,000 | Available for expenditure next year |
| Library Fines and Fees | Library Director and Trustees | Charges for lost or damaged Library materials and fees from printing, faxing or similar supplementary fee-based services. | Acquire Library materials to replace lost or damaged items, and for the maintenance, upkeep and supplies for supplementary fee-based services | \$15,000 | Available for expenditure next year |
| Mattera Cabin Operating | Facilities Director | Rental Fees | Utilities and all other maintenance and operating expenses | \$10,000 | Available for expenditure next year |
| Community Gardens at Mattera Cabin | Conservation Administrator | Rental and user fees | Utilities and all other maintenance and operating expenses, and project supplies and equipment | \$10,000 | Available for expenditure next year |
| Solid Waste Revolving Fund | Director of Public Works upon the recommendation of the Town Manager | Lease of second barrels and overflow bags, | Offset the cost of curbside trash & recycling collection, disposal of solid waste, replacement totes, and any other costs associated with the administration of | \$250,000 | Available for expenditure next year |

| | | | | | |
|---|---|--|--|----------|-------------------------------------|
| | | | the trash and recycling program | | |
| Elder and Human Services Revolving Fund | Elder and Human Services Administrator | Elder and Human Services programming, including acquiring materials and equipment. | User and rental fees from the Elder and Human Services programming | \$15,000 | Available for expenditure next year |
| Town Forest | Director of Public Works upon the recommendation of the Town Forest Committee | Sale of timber; fees for use of the Town Forest | Planning and Improvements to the Town Forest | \$10,000 | Available for expenditure next year |

- **Conservation Consulting Revolving Fund** - These funds are used to receive payments from applicants, hire expert consultants where required, and return the balance to the applicant. The balance in this Fund as of March 2025 is \$33,257.
- **Inspections Revolving Fund** – The balance available as of March 2025 in this fund is \$769,976, and of that total, \$183,700 is proposed by the Town Manager as part of the FY25 budget {\$133,700 to support General Admin and Economic Development wages and expenses; and \$50,000 to offset Building Inspections division wages}.
- **Health Clinic Revolving Fund** - The Reading Health Division contracts for third-party payments for several immunizations. The funds augment the influenza vaccine supply from the State Department of Public Health to ensure vaccines for homebound clients and first responders. The division also uses these funds to provide materials for other screening clinics. Clinic client fees are also deposited into this fund to offset vaccine and clinical supply costs. The balance available as of March 2025 in this fund is \$12,553. The State has been cutting back on the free flu and other vaccines to be distributed to cities and towns, and the Town needs to purchase extra doses. The necessary amounts used for clinic vaccines, supplies, and staff salaries related to the clinics each year directly from the revolving fund is approximately \$25,000.
- **Library Fines and Fees Fund**—Acquire Library materials to replace lost or damaged items and for maintenance, upkeep, and supplies for supplementary fee-based services. The balance available as of March 2025 in this fund is \$11,277.16.
- **Mattera Cabin Operating Fund**—Some of the Cabin's uses generate revenue, and this Article allows those revenues to be used directly for the cabin's operating expenses. The balance available as of March 2025 in this fund is \$0.
- **Community Gardens at Mattera Cabin Operating Fund** – This fund was created at Annual Town Meeting in April 2022. This revolving fund provides a mechanism for the Conservation Commission to generate revenue (e.g., fees from the gardeners) and expend it on utilities, other maintenance as well as operating expenses, equipment, and supplies. The Community

Garden continues to grow and attract regional support. The balance available as of March 2025 in this fund is \$2,692.

- **Solid Waste Revolving Fund** was created in 2023. The purpose is to offset the cost of curbside trash and recycling collection, disposal of solid waste, replacement totes, and any other costs associated with the administration of the trash and recycling program. The balance available as of March 2025 in this fund is \$1,224.
- **Elder and Human Services Revolving Fund** was created in 2025. This new fund allows user fees for Elder and Human Services programming to be used to pay for programming and related supplies and equipment. The balance available as of March 2025 in this fund is \$0.
- **Town Forest Revolving Fund** was created in 2011. The purpose is to allow revenues from controlled timber harvesting and permit fees to then be spent by the DPW Director on the recommendation of the Town Forest Committee, on improvements to the Town Forest. The Town Forest Committee has had a forest stewardship plan created (through a grant) to make recommendations on forest management including controlled timber harvesting. The balance available as of March 2025 in this fund is \$0.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 8 to Town Meeting.

Bylaw Committee Report: To be delivered at Town Meeting.

ARTICLE 9 To see if the Town will vote to accept G.L. c. 59, § 5, clause 22I, which authorizes an annual increase in the amount of the exemption granted to certain veterans under G.L. c. 59, § 5, clauses 22, 22A, 22B, 22C, 22E, and 22F by the percentage increase in the U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for the previous year as determined by the Commissioner of Revenue, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025; or to take any other action with respect thereto.

Select Board

Background: Articles 9 and 10 both deal with the town's acceptance of certain clauses of the recently passed Act Honoring, Empowering and Recognizing Our Servicemembers and Veterans ("HERO" Act). The Act contains property tax exemptions for veterans.

Clause 22I, if accepted, would increase the amount of certain tax exemption granted to veterans on their domiciles by a cost-of-living adjustment (COLA) determined by the Department of Revenue (DOR) based on the consumer price index (CPI). This would work like the annual COLA adjustment determined by DOR that is already a local option for certain senior exemption amounts and financial means standards. For example, if a Clause 22 recipient will receive a \$400 exemption and the community accepts this option, and the CPI increases by 5%, the total exemption amount would increase to \$420.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 9 to Town Meeting.

Bylaw Committee Report: To be delivered at Town Meeting.

ARTICLE 10 To see if the Town will vote to accept G.L. c. 59, § 5, clause 22J, which authorizes an annual increase in the amount of the exemption granted under G.L. c. 59, § 5, clauses 22, 22A, 22B, 22C, 22E, and 22F by 100% of the personal exemption amount, subject to the conditions in Clause 22J, to be effective for applicable exemptions granted for any fiscal year beginning on or after July 1, 2025; or to take any other action with respect thereto.

Select Board

Background: Clause 22J, if accepted, provides an additional exemption up to 100% of the amount of the tax exemption granted to veterans on their domiciles under Clause 22, Clause 22A, Clause 22B, Clause 22C, Clause 22E and Clause 22F. This would work like the optional additional exemption that is already a local option under G.L. c. 59, § 5C½ for all persons granted exemptions on their domiciles as veterans, seniors, blind persons, and surviving spouses. Clause 22J will not apply in a year in which the town already uses G.L. c. 59, § 5C½ to grant an additional exemption to all persons granted exemptions. It is an option for towns that do not use that general additional exemption to be able to just grant one for persons granted veteran exemptions. As with the general additional exemption, the application of the Clause 22J additional exemption cannot reduce the tax owed below what the taxpayer would owe on 10% of the current assessed valuation of the domicile. However, unlike the general additional exemption, the exemption granted to veterans can result in the taxpayer paying less than the taxes paid in the preceding fiscal year. To implement, town must vote to accept the statute and establish the additional exemption percentage before the July 1 beginning of the fiscal year in which that percentage will first apply. The voted percentage will continue to apply in subsequent years unless and until another percentage is voted before the July 1 beginning of a later fiscal year.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 10 to Town Meeting.

Bylaw Committee Report: To be delivered at Town Meeting.

ARTICLE 11 To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or otherwise provide a sum or sums of money for the operation of the Town and its government for Fiscal Year 2026, beginning July 1, 2025, or take any other action with respect thereto.

Finance Committee

Background: Please see the Budget pages following this Warrant Report, which include full details of the FY26 Finance Committee budget.

Finance Committee Report: Please see the FY26 Spending Scorecard for the votes of the Finance Committee on line items in the FY26 budget. The Finance Committee recommends the subject matter of Article 11 as explained by these votes at their meeting on March 19, 2025.

Bylaw Committee Report: No Report.

ARTICLE 12 To see if the Town will vote to authorize the Select Board to acquire by purchase, gift, eminent domain or otherwise, for general municipal purposes, a portion of 170 Ash Street, Reading (Assessor's Parcel Map 17, Lot 85), totaling approximately 261 square feet, and shown as "PARCEL A" on a plan entitled "Approval Not Required Plan of Land, McDonald's USA, LLC, 413 Main Street, Lot 64 & 85, Map 17, Town of Reading, Middlesex County, Commonwealth of Massachusetts," by Control Point Associates, Inc, which plan is available at the Town Clerk's office, on such terms and conditions as the Select Board deems proper, or take any other action related thereto.

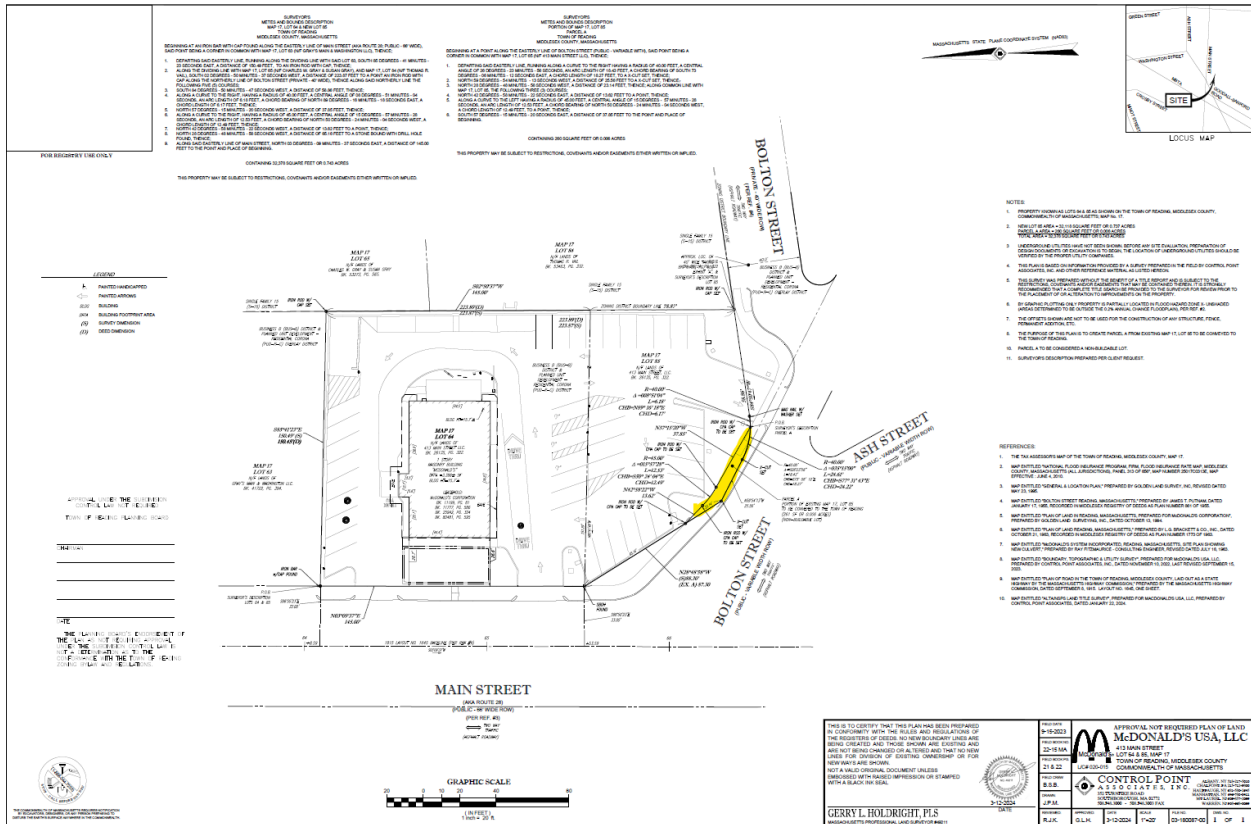
Select Board

Background: The Town is set to agree with the property owner of 413 Main Street (Assessors Map 17, Lots 64 and 85), 413 Main Street LLC, to accept a parcel of land shown as Parcel A on the plan entitled "Approval Not Required Plan of Land, McDonald's USA, LLC, 413 Main Street, Town of Reading, Middlesex County, Commonwealth of Massachusetts", prepared by Control Point Associated, dated March 12, 2024.

The property underwent redevelopment for the re-construction of the pre-existing fast-food restaurant with drive-through use in 2023-24. During the plan review process and initial survey it was found that a portion of the Town sidewalk along Bolton Street was within the private property boundary of 413 Main Street.

The associated parcel to be accepted by the Town will correct the property bounds so that the sidewalk is fully within Town control and right-of-way limits. It totals 261sf of area.

If approved the Town will accept the parcel as-is.



Finance Committee Report: No Report.

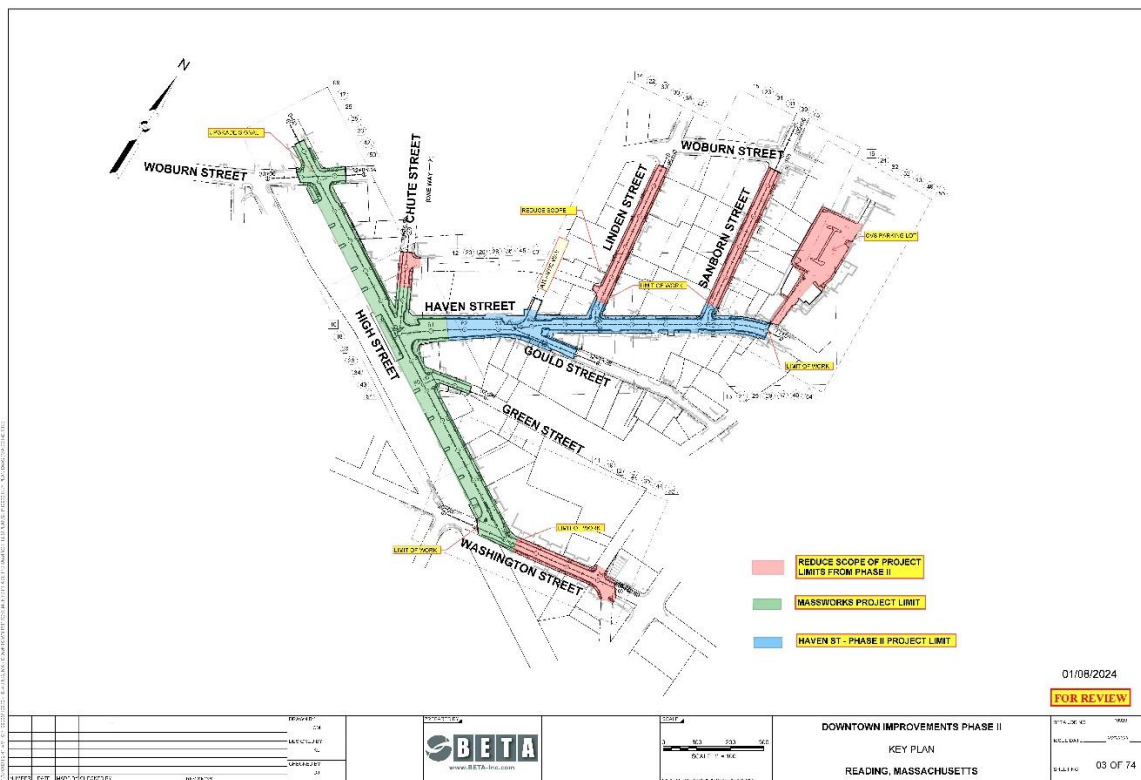
Bylaw Committee Report: No Report.

ARTICLE 13 To see if the Town will vote to raise and appropriate, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of infrastructure improvements to the High Street and Haven Street Infrastructure Project, including replacement of roadway, sidewalks, and related improvements, including the payment of any and all other costs incidental and related thereto, said sum to be expended under the direction of the Town Manager; and, for the purpose of meeting such appropriation, authorize the Town Treasurer, with the approval of the Select Board, to allocate said sum in accordance with G.L. c. 44, §7(1), or any other enabling authority, or take any other action with respect thereto.

Select Board

Background: Since the onset of the Downtown Smart Growth District, the downtown has welcomed multiple redevelopment projects. One area where the Town has seen significant development has been along Haven Street. In order to accommodate this growth, the Town has invested in an extensive utility improvement plan. Additionally, the need has risen to revitalize and improve the lower Haven St and High Street streetscape for better access for both vehicles and pedestrians. The goal would also be to activate the street to help improve safety, economic growth and activity through improved right of way infrastructure/design (bump-outs, shorter crossings, etc.), lighting, landscape, and other amenities to support local visitors, businesses, and programs. The project would focus on Haven Street (Gould St. to High St.) and High Street (Washington St. Woburn St.) corridors. The area corresponds with the green designated area in the image below.

In 2019, the Town hired Beta Group, Inc. to develop a 25% conceptual plan for Haven Street. This conceptual plan included a full topographic survey, traffic analysis, and the 25% design. Beta Group was instrumental in the Main Street improvements and was asked to extend their design and input from Main Street to the Haven Street corridor. During the initial phase of the design, staff input was compiled and incorporated into a functioning conceptual plan. At the November 2022 Subsequent Town Meeting, members voted to approve \$750,000 in design funds. Subsequently, Beta Group was tasked with finalizing the design and bid documents in addition to assisting the Town in pursuit of a Mass Works grant. In September 2023, the State awarded Reading \$2.6 million from the Mass Works Infrastructure Program to support construction of this Project. In 2024, Beta Group provided a revised engineering budget which estimated the reconstruction of Haven and High Street corridors to be approximately \$4M. Beta Group also extended costs for the adjacent streets and the Town owned Upper Haven parking lot for future phases considerations.



To support the project's total cost the Town will be looking to allocate unexpended funds from various accounts and previously completed projects to help supplement the overall project cost. These funds would come from the following sources: Smart Growth Stabilization (\$234,726.18), Sustainability Account (\$400,000.00), remaining funds from the West Street TIP project (\$313,944.35) and Downtown Watermain Improvements (\$451,329.47). Considering the known funds available the Town expects to allocate and expend \$4M for the total project. Furthermore, there is potential to reduce Town expenditures as the Town continues to pursue additional relevant grant opportunities as they present themselves. Below is a breakdown of the funding sources:

| | |
|--------------------|----------------|
| MassWorks Grant | \$2,600,000.00 |
| Town Funds | \$1,400,000.00 |
| Borrowing | \$0 |
| Total Project Cost | \$4,000,000.00 |

The proposed article is requesting Town Meeting to authorize a total project of \$4M. This is expected to cover construction cost for High Street (Washington St. to Woburn St.) and Haven Street (Gould St. to High St.) improvements.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 13 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 14 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of designing and constructing new pickleball courts at 0 E. of Haverhill Street (Assessor’s Parcel Map 35, Lot 133) otherwise known as the Zanni Parcel located off Symonds Way, including replacement of roadway, sidewalks, and related parking and pedestrian improvements on the abutting parcel on which the Burbank Ice Area is currently located (Assessors’ Parcel Map 41, Lot 56), and further, including the payment of any and all other costs incidental and related thereto, said sum to be expended under the direction of the Town Manager; and, for the purpose of meeting such appropriation, authorize the Town Treasurer, with the approval of the Select Board, to borrow said sum in accordance with G.L. c. 44, §7(1), or any other enabling authority, or take any other action with respect thereto.

Select Board

Background: The Town of Reading enjoys a robust Pickleball community. Pickleball is the fastest-growing sport in America, increasing 311% over the last three years. The Sports & Fitness Industry Association (SFIA) noted in their 2024 report that 19.8 million people play pickleball (the Association of Pickleball Professionals using a different methodology finds that there were 48.3 million players in 2023) and the average player age is 34.8 years old.* Currently, the town has four courts at Memorial Park (converted tennis courts), and four sub-par courts by Reading Memorial High School which are slated to be replaced with basketball courts this summer as part of the Birch Meadow Phase 2 project. These courts do not meet the demand we have seen in Reading for years. Utilization rates at our Memorial Park courts are nearly 100% of available playing time, waiting lists are long, and the associated noise draws complaints from neighbors.

During the Feasibility Study phase of the Reading Center for Active Living project, the architectural firm BH+A identified a portion of the parcel as ideal for pickleball courts. Previously, the Town had planned to build eight new courts during the Birch Meadow Phase 2 project, but due to the high noise level of pickleball, residents and the Town agreed that putting those courts so close to homes was less than ideal.

Last fall, the Reading Pickleball Players Association (RPPA) approached the town to see if the pickleball portion of the ReCAL project could be pursued separately. The RPPA had begun

fundraising for new courts and wanted to contribute to the town's project. Ideally, the organization wished for a complex with eight lighted courts. The location at Symonds Way is optimal because residences are at a distance, the constrained site is ideal for courts, and additional parking is available in the gravel lot behind Burbank Arena. Should the ReCAL project also pass, the whole facility would provide a remarkable complex for indoor and outdoor recreation, wellness, and activity for our 60+ residents and the community at large.

The Select Board authorized staff to utilize the remaining ARPA funds in December 2024 to explore the development of Pickleball courts off Symonds Way/Range Road. The town secured the services of the ReCAL architectural firm BH+A, which in turn hired the landscape architecture firm Activitas LLC to work on this project. The Town has worked extensively with Activitas on several projects, including Birch Meadow Phases 1 and 2.

The project team received input from the Reading Pickleball Players Association (RPPA) and public safety, conservation, planning, engineering, recreation, and finance staff. The determination was made to estimate the costs for the design of seven (7) accessible pickleball courts with lights, fencing, post-tension concrete, benches, a shade structure, stormwater retention basins, and limited parking. Estimates were refined down to \$1,792,000 as of the writing of this report. The project team is optimistic that the project should come in at \$1.5M or less, as the \$1,792,000 figure includes contingency fees to cover the unpredictable bidding climate developing around building projects.

Key design features include:

- **On-site stormwater detention**—Many projects we see in other communities that are less expensive are due in part to being able to route stormwater into existing drainage catch basins. Because this project is on undeveloped land, all the stormwater runoffs will have to be retained onsite in underground infiltration chambers, which adds to costs.
- **Sitework**—Prior to construction, the town will have to remove trees and stumps, remove and dispose of soils, bring electricity to the site, and much more. This work is more extensive than similar projects in other communities building asphalt courts in existing parks with flat fields.
- **Post-Tension Concrete** – Engineering and Recreation Staff and Design professionals agree that post-tension concrete is the preferred surface for our Pickleball courts, considering the site's geology. Asphalt as a product is not the surface it once was and often leads to cracking and major repairs within just a few years. Considering this land is not an existing, compacted field, the post-tension concrete is preferable and offers a much longer lifespan with an advantageous lifecycle cost. Other communities we spoke with noted that their asphalt courts already required resurfacing within 5-6 years. It is common for post-tension concrete to last 20-30 years, requiring only moderate updates to the playing surface (painting lines, etc.).
- **Amenities** – Benches and a shade structure are included in the design and cost estimation and are familiar to projects of this size. Lighting is also included in the cost estimation along with fencing around the perimeter and between courts.

Funding sources identified other than borrowing for this project include:

- \$200,000 fundraised by the RPPA
- \$100,000 from Recreation Capital Projects for FY26
- \$200,000 from the Burbank Arena Trust Fund (total available is \$400,000).

This \$500,000 would reduce the town's borrowing costs. Our CFO has \$1.6M to borrow for this project. With a projected cost of \$1,792,000, the Town would have to borrow \$1,292,000. Based on the final cost at bidding, the project scope may be reduced by one court and/or lighting.

*Mackie, B. (2025) *Pickleball statistics - the numbers behind America's fastest-growing sport in 2025*, Pickleheads. Available at: <https://www.pickleheads.com/blog/pickleball-statistics>. Feb. 19, 2025. Sfia.org.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 14 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 15 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of lead mitigation improvements to the Town's water system, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: In the ongoing efforts to enhance the town's water system, the Town of Reading has initiated a town-wide lead service line replacement program. As requested by the Town of Reading (Town), Weston & Sampson Engineers, Inc. (Weston & Sampson) performed data collection, data review, and GIS mapping services to provide the Town with a summary of its existing water service inventory and potential strategies for lead water service line replacement. Approximately 5% of Town-owned services and 11% of private services are either lead, galvanized iron, or unknown service material. Research has shown that galvanized iron water services, especially when preceded by lead piping or materials such as a lead gooseneck, can be equally as harmful as lead material. Therefore, galvanized water services are recommended for replacement as well as all lead services.

In 2024, the Town of Reading completed Phase 1 of its lead removal program. To date the Town has removed approximately 206 lead/galvanized water services with approximately 250 remaining. The Town seeks to continue the program with Phase 2, which will remove an additional 100 services at a cost of \$1,500,000.

Additionally, in 2024 the Massachusetts Water Resources Authority (MWRA) approved an additional \$100 million in 10 year no-interest loan assistance to communities who fully replace lead services. There is a 25% grant component for communities who fully fund the removal of lead services on private property.

The purpose of this article is to approve \$1,500,000 for Phase 2 of the Town Lead removal Program.

Finance Committee Report: At their meeting on March 19, 2025, the Finance Committee voted 9-0 to recommend Article 15 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 16 To see if the Town will vote to amend Section 10.1 of the Zoning Bylaw, the Floodplain Overlay District, including updates to incorporate revised FEMA Flood Insurance Rate Maps (FIRMs) in Section 10.1.2 of the Zoning Bylaw, to comply with FEMA’s Standards and Regulations, including permit requirements and related definitions, or take any other action with respect thereto.

Community Planning and Development Commission

Background: In order to remain in compliance with the Federal Emergency Management Agency (FEMA) updates to the National Flood Insurance Program (NFIP) the Town must amend existing Zoning Bylaw Section 10.1 Floodplain Overlay District to incorporate both updates to the State’s Model Bylaw and reference to the latest Flood Insurance Rate Maps (FIRM) establishing in July 2025. By seeking amendments and approval in April the Town will remain in compliance with the effective changes come July so that the Town and property owners are not removed from the NFIP programs or allowances.

Proposed bylaw amendments to Section 10.1 include reorganization of existing sub-sections, amendment/addition to existing sub-sections, and the addition of new sub-sections.

Finance Committee Report: No Report.

Bylaw Committee Report: No Report.

ARTICLE 17 To see if the Town will vote pursuant to G.L. c. 40, § 15A to transfer a drainage easement located across a certain parcel of land identified on the Town of Reading Assessor’s Maps as Parcel 0.38.0-0000-0139.0, also known as Parcel B on a plan entitled “Compiled Plan of Land, Parcel “B” Reading, Massachusetts,” drawn by Dana F. Perkins, Inc., Consulting Engineers and Land Surveyors, dated September 23, 1999 and recorded with the Middlesex South Registry of Deeds as Plan No. 1071 of 1999 in Book 30698, Page 578, to the Select Board for general municipal purposes, and to authorize the Select Board to partially release, relocate, or amend a Town-owned said drainage easement in a manner acceptable to the Town and in a form acceptable to Town Counsel, and to take such other and further actions or execute such other and further documents as may be necessary to effectuate the purposes of this article, or take any other action with respect thereto.

Select Board

Background: The Town currently has title and interest in a drainage easement over the property located off Annette Lane, assessors map 38 parcel 139, known as Parcel B on a plan entitled “Compiled Plan of Land, Parcel “B” Reading, Massachusetts” dated September 23, 1999.

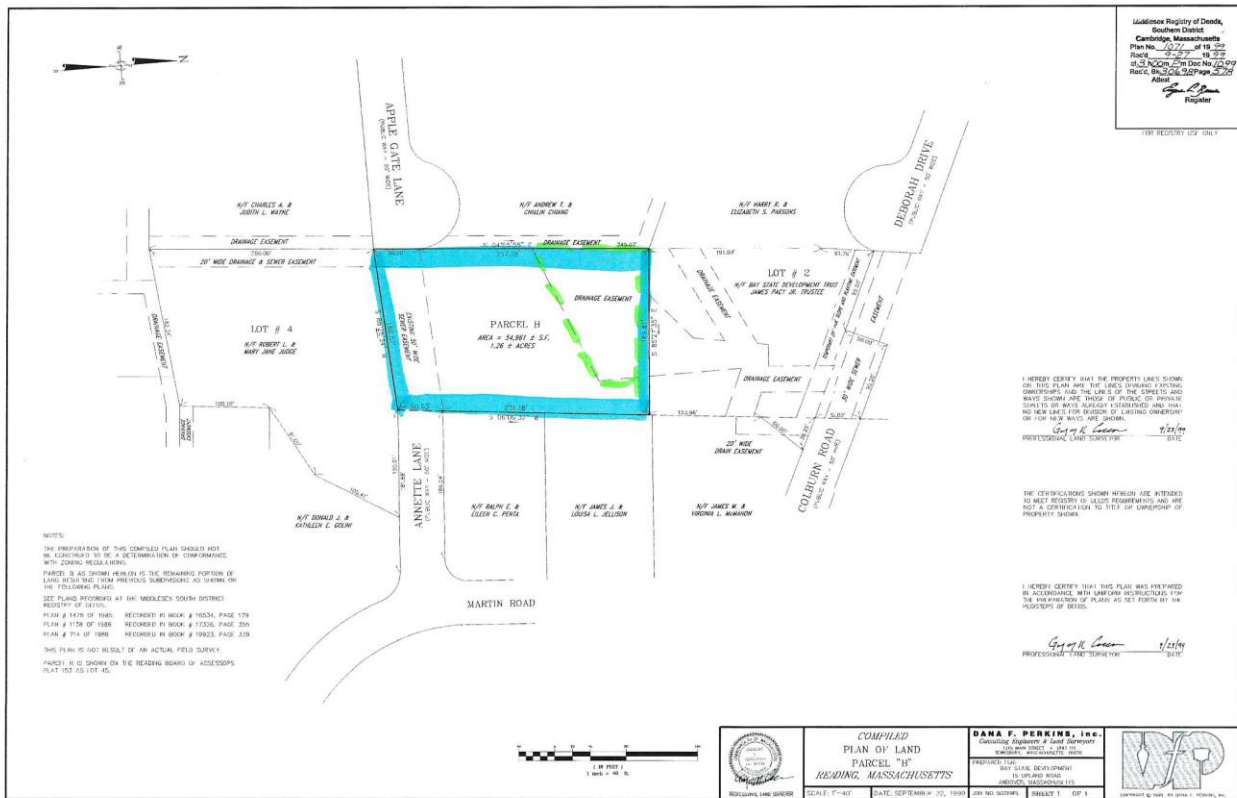
The property is under development and the owner is requesting that a portion of the easement be abandoned as it creates a burden on the property. The existing easement was established for the potential extension of Colburn Road, which never was constructed. By eliminating a portion of the easement, the owner can construct a building which is further away from the wetland on site. The owner believes that by relocating the

home further away from the wetland it will increase the value of the property and subsequent sale of the home.

Since the road was never constructed the Town sees no reason to utilize the full easement in the future. No additional utilities are proposed to occupy this easement in the future.

If approved the Town will release all rights, title, and interest to a portion of the easement as depicted in the plan below.

Ex 1



Finance Committee Report: No Report.

Bylaw Committee Report: No Report.

ARTICLE 18 To see if the Town will vote, pursuant to Section 2-6 of the Reading Home Rule Charter, to declare the seats of certain Town Meeting Members to be vacant and remove certain described persons from their position as Town Meeting Members for failure to take the oath of office within 30 days following the notice of election or for failure to attend one-half or more

of the Town Meeting sessions during the previous year, or take any other action with respect thereto.

Select Board

Background:

Town Meeting Members Attendance
2025 Annual Town Meeting – Article 18

Total of 2 Town Meetings resulting in 4 evenings of attendance

Listed below are those who attended 1 evening or less

Precinct Vote

| Precinct | First Name | Middle | Last Name | Term | Total | Precinct Vote | Remove from List Remain in TM | Remain on List Remove from TM |
|----------|-------------|--------|-----------|------|-------|---------------|----------------------------------|----------------------------------|
| 3 | John | D | Breslin | 2026 | 1 | | | |
| 3 | Amy | | James | 2027 | 0 | | | |
| 7 | Kerry | Crehan | Dunnell | 2027 | 1 | | | |
| 8 | Christopher | D | Costa | 2026 | 1 | | | |

118 Town Meeting Members had perfect attendance in 2024

Remove from List and Remain in Town Meeting or Remain on the List and be Removed from Town Meeting:

Town Meeting Members that have low attendance are added to the list to be removed from Town Meeting.

If you vote to leave the name on the list, they are removed from Town Meeting.

If you vote to remove the name from the list, they remain a member of Town Meeting.

Finance Committee Report: No Report.

Bylaw Committee Report: No Report.

and you are directed to serve this Warrant by posting an attested copy thereof in at least one (1) public place in each precinct of the Town not less than fourteen (14) days prior to April 28, 2025, or providing in a manner such as electronic submission, holding for pickup or mailing, an attested copy of said Warrant to each Town Meeting Member.

Hereof fail not and make due return of this Warrant with your doings thereon to the Town Clerk at or before the time appointed for said meeting.

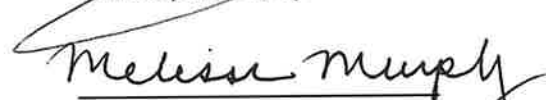
Given under our hands this 4th day of March, 2025.


Carlo Bacci


Mark L. Dockser


Karen Gately Herrick


Christopher Haley


Melissa Murphy

SELECT BOARD OF READING


Town Clerk ~~Constable~~

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Finance Committee Budget Summary

Joe Carnahan - Chair, Finance Committee

Town Meeting Members,

This is the first time I have had the privilege of summarizing the budget for my fellow Town Meeting members. Thanks to prudent planning by town staff and good guidance by my predecessors on the Finance Committee, Reading is well-positioned to fund a level-service budget for the coming year. However, there are budget challenges that we should consider now in order to remain well prepared for the future.

Last October, the Finance Committee voted to recommend the use of \$5.8M of free cash to support the FY26 budget. This was subsequently increased to \$6M with the final budget this spring. That is an astonishing 68% increase over the amount of free cash used to support the previous year's budget. However, this increase in the use of free cash is still only enough to fund a 3.5% increase in the town and schools' operating budgets for next year.

How is that even possible? The key word is "operating."

Despite salary increases needed to satisfy newly-renegotiated contracts and to remain competitive for non-union positions, both town and school department heads have been able to keep their total costs growing roughly in line with revenue at around 3.5%. Many departments' expense budgets have remained level despite increasing costs for supplies and external services.

However, the town budget also includes "accommodated costs" that are not part of either the town or schools' operating budgets. Many accommodated costs have been growing at unsustainable rates, including

- a 30% increase in the cost of natural gas for heating town and school buildings in FY25,
- a 13.6% increase in the cost of health insurance for town and school employees in FY26, and
- a projected 20% increase in the cost of rubbish collection in FY27.

None of these expenses are optional: Our buildings must be heated, our trash must be picked up, and our teachers, police officers, and other public employees all need their health insurance. However, these expenses are all growing far faster than the revenues we use to pay for them.

At the end of the last fiscal year, Reading had an impressive reserve of over \$19.3M in certified free cash. Thanks to conservative accounting and budgeting, Reading has regenerated an average of \$5M in free cash every year over the last 10 years. This has allowed Town Meeting to support the operating budget with free cash as needed, and it has left us with a significant buffer that we can use to fund capital projects and cover unexpected costs. Still, we are reaching an unfortunate milestone: This is the first time since before the 2018 Proposition 2½ override that balancing the budget has required using more free cash than we typically regenerate. At this rate, free cash reserves will go down over time, eventually requiring us to either cut services or pass a property tax override to bring revenue back into line with expenses.

This should not be a surprise. Under Proposition 2½, towns and cities cannot raise total taxes on existing properties by more than 2.5% every year. Given how many costs grow much faster than that, it is always only a matter of time before every community must either

- permit new property development that can be taxed,
- pass a Proposition 2½ override to increase taxes on existing properties, or
- reduce the quality of town and school services.

Reading is doing well in this regard, having only needed to pass property tax overrides in 1993, 2003, and 2018. The override that passed in 2018 was intentionally small at only \$4.15M. At the time, then-Town Manager Bob LeLacheur predicted it would be enough to balance the town's budgets for between three and five years. It has now been seven years, and any possible override is several years away.

Still, in any town without large amounts of new development, all override conversations are always "when" and not "if."

In the meantime, the FY26 budget aims to control the costs that we can control. Staffing levels are nearly flat across all departments: The only additions are one half-time increase in Elder Services to fund a position that was previously funded via the ARPA grant, one half-time increase in Finance (a very small department whose functioning is critical to all other aspects of budget management), and a projected increase of one kindergarten teacher in the schools.

Likewise, most departments' non-salary expense budgets are flat. The only significant new expenses are

- licenses for building security system software and other software subscriptions,
- new equipment and software for parking enforcement, and
- new equipment, uniforms, and training for newly-hired and newly-promoted first responders.

All of these expenses were discussed when the Finance Committee met with town department heads on March 12, and all seem clearly necessary.

On the opposite side, several departments' expense budgets dropped significantly year-over-year: The Town Clerk's office only expects to run one election in FY26, and the Forestry Division funded a large cutting of dead trees in FY25 that is not in the FY26 budget.

For the school budget, the biggest highlight is that Reading is now joining the vast majority of Massachusetts communities in offering free full-day kindergarten. This was identified as a community priority many years ago. To achieve this sustainably, funding for full-day kindergarten has gradually increased over the past five years, allowing us to reduce tuition from \$4,450 in 2021 to \$0 in 2025. Other than that, the school budget provides for salary increases in line with last year's newly-renegotiated contracts and otherwise includes very little change from FY25.

While this document is a summary of the budget, I should also mention the two large building projects that Town Meeting will be considering this year, the Killam School and the Reading Center for Active Living. Both projects are proposed as "debt exclusions," meaning that they would be funded by temporary tax increases outside of the normal town and school budgets. Both projects would eventually lead to small increases in future operating budgets for custodial and maintenance staff. However, neither affects the FY26 (nor likely the FY27) budget directly. Both projects have been presented to the Finance Committee multiple times with an emphasis on the decisions made to reduce the costs of both buildings and to maximize reimbursements from the Massachusetts School Building Authority for the Killam School.

Before concluding, I should acknowledge external factors that may affect future years' budgets. Reading benefits from both state and federal grants such as MassWorks grants to fund road and streetscape improvements and a federal earmark to fund the flood-prevention improvements at the Maillet, Sommes, and Morgan conservation area. All Federal funding is now uncertain, and in the future, Reading taxpayers may be forced to cover things that otherwise would have been paid for by our federal taxes. Likewise, it is hard to predict what tariffs will eventually be implemented and what the

impact will be on the costs of construction materials, vehicles, and other goods that the town consumes.

For now, all we can do is what we already do: Overestimate costs, underestimate revenues, and always look for opportunities where we can "invest to save." The proposed FY26 budget continues this tradition of fiscal responsibility.

I am grateful to the whole team who put this budget together, presented it to the Finance Committee, and answered our many questions. This includes Chief Financial Officer Sharon Angstrom, Town Manager Matt Kraunelis, Superintendent Tom Milaschewski, Interim School Director of Finance and Operations Phil Littlehale, and School Committee Chair Tom Wise, as well as too many department and division heads to mention. I am likewise grateful to all of my colleagues on the Finance Committee for their detailed analysis and insightful questions, including Vice-Chair Marianne McLaughlin-Downing, Geoffrey Coram, Endri Kume, Joe McDonagh, Ed Ross, Emily Sisson, John Sullivan, and Mark Zarrow. It is a pleasure to work with this committee, and I learn something interesting every time we meet. I feel very fortunate to have this staff and this committee as we plan and prepare together for whatever the future might bring for Reading.

To conclude, the Finance Committee recommends this FY26 budget for consideration by Town Meeting.

Thank you.

Joe Carnahan, Finance Committee Chair

Budget Introduction

A Citizen's Guide to the Budget

Thank you for taking the time to read this budget introduction in an effort to better understand one of the most important documents produced by our community. The Annual Budget, far more than an organized collection of figures, reflects the values, goals, and priorities of the town. It serves as a policy document, a financial guide, and a vehicle for communicating with residents. This guide is intended to better illustrate the structures of town government, the budget process, and orient readers to the document. We hope this will be a useful tool for readers as you better acquaint yourself with the latest financial and planning information for the Town of Reading.

The Budget Document

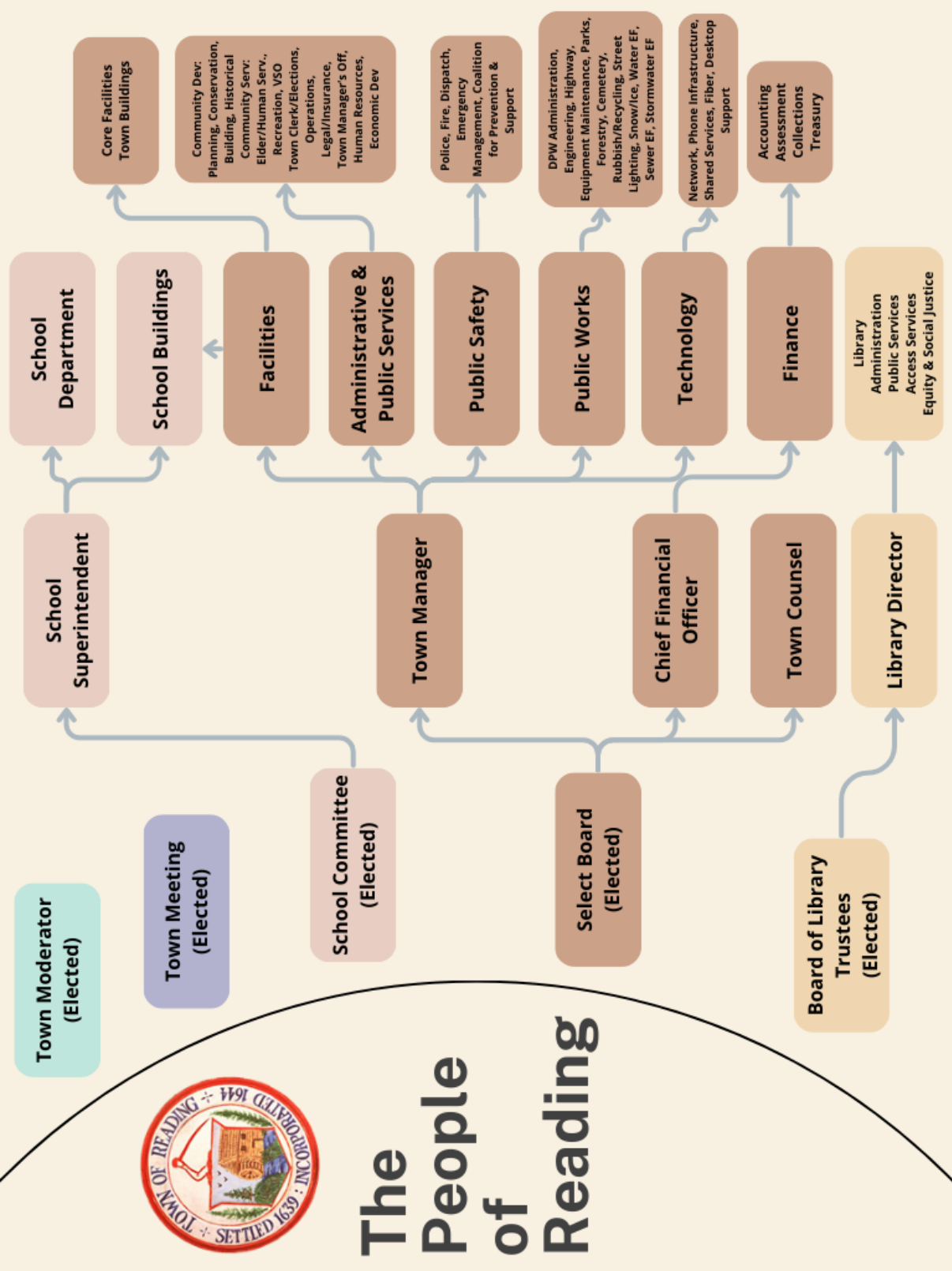
In an effort to breakdown Reading's FY2026 proposed \$146,402,720 budget, this document is organized into sections covering a host of financial and structural information about the health of the Town, impact on residents, and what your taxes will achieve. The budget document includes the following:

- **Financial Summary:** Provides an overview of Reading's proposed budget with specific focus on property taxes, revenues, expenditures, capital, debt, and major liabilities such as direct debt, pension, and other post-employment benefits. The Financial Scorecard is also located here.
- **Town Government:** Provides a breakdown of Reading's governmental structure (General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, and Unclassified) while focusing on their individual budget highlights, accomplishments, goals, and long-term plans.
- **Accommodated and Shared Costs:** Provides an analysis of the Town and Reading Public Schools' (RPS) responsibilities to Group Insurance, Other Post-Employment Benefits, Property and Liability Insurance, Unemployment and Workers' Compensation, Retirement, Medicare / Social Security, Regional Vocational Schools, and Debt Service.
- **Schools:** Provides a detailed snapshot of Reading Public Schools (RPS).
- **Capital Expenditures:** Provides a detailed description of each Capital request in this budget.
- **Appendices:** Provide detailed information on Capital Projects and projected Debt Service for the next ten (10) years.

The Budget Process

The Town of Reading operates under state statutes and the Home Rule Charter establishing the Select Board – Town Manager form of government. The legislative body of Reading is a Representative Town Meeting comprised of 192 elected Town Meeting Members. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for particular instances where statutes or regulations do not require appropriation or where the authority is given to the Select Board. Any amendments to appropriations require Town Meeting vote at either the Annual, Subsequent or Special Town Meeting (called by a vote of the Select Board). Annual Town Meeting is held the last Monday in April at 7:30 PM and continues Thursdays and Mondays until all articles are reviewed, or Town Meeting members adjourn “sine die.” Subsequent Town Meeting is typically held the second Monday in November. In Reading, Town Meetings typically last three to four nights, and are held at the Performance Arts Center in the Reading Memorial High School. Town Meetings are televised by Reading Community Television (RCTV). Minutes, warrants and relevant records from previous Town Meetings are managed by our Town Clerk and kept on the Town’s website.

Organizational Chart



Budget Timeline

SEPTEMBER/OCTOBER

- Budget process begins for the next Fiscal Year beginning July 1
- Financial Forums and next Fiscal Year guidance from FINCOM
- Subsequent Town Meeting Warrant closes

NOVEMBER

- Subsequent Town Meeting: second Monday (or second Tuesday if second Monday is a legal holiday)

DECEMBER

- Town department budget preview presentations and requests to Select Board

JANUARY

- School Committee Budget presentations

FEBRUARY/MARCH

- School Committee presents the budget to Town Manager by February 1.
- Town Manager presents balanced budget to Finance Committee by March 1.
- Finance Committee budget meetings and vote on balanced budget and Town Meeting Warrant Articles
- Annual Town Meeting Warrant closes

APRIL

- Town Election: first Tuesday following the first Monday in April
- Annual Town Meeting: third Tuesday preceding the fourth Monday in April

JUNE

- Fiscal Year ends June 30

JULY

- Fiscal Year begins July 1

Town Manager's Recommended Budget

Town Manager

Matthew A. Kraunelis, Esq.
mkraunelis@readingma.gov

Select Board

Carlo Bacci, Chair
Karen Gately Herrick, Vice Chair
Christopher Haley, Secretary
Mark Dockser
Melissa Murphy
selectboard@readingma.gov

Town Management Team

Sharon Angstrom, CPA, Chief Financial Officer/Town Accountant sangstrom@readingma.gov
Jayne Wellman, Assistant Town Manager jwellman@readingma.gov
Kevin Furilla, Chief Information Officer kfurilla@readingma.gov
Gregory Burns, Fire Chief gburns@readingma.gov
David Clark, Police Chief dclark@readingma.gov
Adetokunbo Solarin, MPH, Public Health Director asolarin@readingma.gov
Christopher Cole, Public Works Director ccole@readingma.gov
Amy Lannon, MLIS, Library Director lannon@noblenet.org
Joseph Huggins, Director of Facilities jhuggins@readingma.gov

Town Manager's FY26 Budget Message

Dear Reading Community,

As I look back on my first year as Town Manager, I can say it has been a rewarding and challenging year. Following the departure of Town Manager Maltez, I was excited to be asked to serve as Acting Town Manager, and last March I became Reading's fourth permanent Town Manager. Since my appointment, I have worked tirelessly to move Reading forward. I promised both stability and progress and have delivered on both. I have enjoyed building on the relationships that I developed in my nearly ten years in Reading Town Government and look forward to an even brighter future built upon a shared vision for success.

We have an excellent team of dedicated professionals who continue to build upon the success of previous years, working on multiple initiatives such as the Killam School Building Project, the Reading Center for Active Living project, and many more. As in the past, this budget is a true collaborative effort. All departments developed conservative, level service budgets for the upcoming fiscal year while planning for future fiscal challenges. This approach allows us to attain our annual goals while simultaneously continuing to provide outstanding service to the Community.

Overview of the Budget Calendar:

Like previous years, following State Law and our Home Rule Town Charter, the budget milestones are listed below in chronological order. This process is also laid out on page 5 as the Budget Timeline:

- Budget process begins for the next Fiscal Year beginning July 1,
- Financial Forums held in September and October,
- Superintendent of Schools delivers budget to School Committee: early January,
- School Committee votes on School Department budget: late January,
- Town Manager delivers balanced budget to Finance Committee: end of February,
- Finance Committee reviews and votes on School and Town budget: late March,
- Town Meeting reviews and votes School and Town Budget: early May.

FY26 Budget Process:

Similar to last year, our leadership team began working on the budget early resulting in a thoughtful and inclusive process. The FY26 budget looks to have similar challenges to FY24 and FY25 as we continue to monitor the economy on the State and Federal levels. State revenues continue to underperform and both Federal and State budgets are stressed due to a variety of issues that will impact local governments this year and in the future. Costs related to retirement have continued to rise. Property and Casualty insurance is projected to be up 2.5%. Other fixed costs such as Medicare and Solid Waste collection and disposal will also be felt in FY26 and beyond.

In February, we were notified that Health Insurance is projected to increase 13.52%, our largest increase in over a decade. This increase is driven by the overall cost of healthcare, an aging workforce, and soaring pharmaceutical costs. In consulting with other towns, I find that Reading's increase is on the low side, with many towns seeing increases of 15-20%. We are told that this will be the trend over the next few years, and it is something that we are keeping a close eye on.

Our Department Heads, with our CFO, reviewed our capital plan in July and August. In past years the global pandemic, inflation, and extended lead time for equipment resulted in significant increases for many of the vehicles and projects on our capital plan. This year, inflationary pressures are still a concern and supply chain, and labor market disruptions continue to exert upward pressure on capital equipment pricing and prolong the time to take deliveries.

FinCom held two Financial Forums last fall largely focused on the Killam School Building and RECAL Projects, financial updates, and previews. Following the forums, FinCom voted Free Cash usage of \$6 million to supplement the FY26 budget resulting in the school operating budget increasing 3.5% and the town operating budget increasing 3.5%. The free cash number may change based on the unexpectedly large increase in health insurance costs.

FY26 Budget Summary:

Total estimated revenues for FY26 are \$128.8 million; more detail is presented in our CFO's Recommended Revenues. Due to paying off the Library excluded debt, the property tax increase is forecasted at 2% increase. Overall, we are projecting an increase of 2.38% for FY26 revenues. FinCom voted free cash usage of \$6 million, towards the FY26 budget. Accommodated costs are projected at \$46.8 million, or a 3.7% increase over FY25. The School Operating budget is \$ 58.5 million, and the Town

Operating budget is \$ 36.6 million, resulting in a 3.9% and 2.8% increase over the FY25 budget.

Major Initiatives in FY26 Budget

Last year we completed contract negotiations with all our public sector unions for three-year successor agreements. Knowing these operational costs helps us plan conservatively. Reading is an excellent place to work, and with these new contracts and the FY24 pay and class study, we remain an attractive workplace compared to our peer communities.

This FY26 budget does not include ARPA funding support since that money has already been expended. We were able to find ways to continue to support some of the formally ARPA funded positions and programming in our Community Services Division in order to continue to provide the same excellent, and highly desired, services.

Grant Funding

A strong focus on pursuing grants helps augment our budget annually, and staff aggressively pursue opportunities. The Town continues to not only operate existing multi-year grants but also apply for and receive new grants. While outside of the operating budget, and some local cost matching, these grants have helped Reading achieve significant advancement of projects that benefit our residents and the region. The Maillet, Sommes, Morgan Constructed Wetland project was opened this past summer due in part to over \$4 million in state and federal grant funding. A \$2.6 million MassWorks Grant for pedestrian and streetscape improvements along Haven Street, High Street and adjacent Downtown areas will help us to fund these needed improvements. In past years, town staff have applied for and received numerous other grants to advance items such as the Mattera Community Garden, an Arts and Culture Action Plan, rezoning efforts, a Net Zero Action Plan, and more. Efforts such as these will continue into FY26 and beyond.

Looking Ahead

As in prior years, Reading enjoys a strong financial position due to conservative budgeting, a focus on the long-term financial picture, maintaining our excellent bond rating, and following stringent financial policies. That being said, we remain very

cautious about inflation, supply chain issues, solid waste costs, underperforming State and Federal revenues and rapidly increasing healthcare costs. We look to the future with cautious optimism and a goal to maintain excellent municipal operations for our residents.

Matthew A. Kraunelis, Esq.

Town Manager
February 22, 2025

Chief Financial Officer’s Report

CFO’s Recommended FY26 Revenues

Summary of Revenues – Revenues for the general government will be \$122.8 million, plus the use of \$6.0 million of Free Cash – an overall 3.7% increase from FY25.

| | FY26 | Change | Share |
|----------------|-----------------|---------------|--------------|
| Property Taxes | \$ 90.4 | 2.0% | 70% |
| Local Revenues | \$ 11.5 | 5.1% | 9% |
| State Aid | \$ 16.5 | 2.5% | 13% |
| Transfers | \$ 4.4 | 2.2% | 3% |
| Free Cash | \$ 6.0 | 40.9% | 5% |
| | \$ 128.8 | 3.7% | 100% |

Property Taxes (\$90.4 million or 70% of revenues) – The forecasted 2.0% increase in FY26 includes a 2.5% increase over the FY25 tax levy plus New Growth; also included in these figures is a 100% reduction in property tax revenue related to excluded debt as the remaining excluded debt for the Reading Library project is paid off in FY25, leaving no excluded debt outstanding in FY26. The significant decrease in excluded debt makes the property tax revenue increase appear much lower than the usual 3.0%-3.2%.

The following table shows New Growth over the last ten years (a 5-year average of \$982,000 and a 10-year average of \$882,000). The Town saw a slight dip in New Growth in FY25 due to a slowdown in Economic Development; New Growth projections for FY26 are \$875,000, based on the 10-year average.

| Actual New Growth (000)s | | | | | | | | | |
|---------------------------------|--------|--------|----------|--------|--------|--------|------|------|------|
| FY25 | FY24 | FY23 | FY22 | FY21 | FY20 | FY19 | FY18 | FY17 | FY16 |
| \$ 693 | \$ 722 | \$ 916 | \$ 1,614 | \$ 967 | \$ 593 | \$ 840 | 842 | 717 | 912 |

The Assessor's overlay account has increased to \$767,506 in FY26. This amount is set aside for the Board of Assessors to handle abatements and exemptions. The actual amount may vary from the budgeted amount when the CFO finalizes the tax rate in November 2026. If the overlay account is not used for abatements, it is released to Free Cash. (See " Operating transfers/Available Funds" below.)

Local Revenues (\$11.5 million or 9% of revenues) – Local revenues are forecasted to increase by 5.2% from the prior year. The rate of increase for most revenues in this category reflects the actual revenues received in the preceding year. It also considers how local revenues are trending in the current fiscal year.

Motor Vehicle Excise (\$4.56 million) – This revenue source is challenging to forecast, as we have been over and under budget by \$300,000 in recent years, although the longer-term average has been in line. Next year, we forecast a 5.2% increase to \$4.56 million as the FY25 actual revenues for motor vehicle excise are outpacing projections.

Charges for Services (\$2.6 million) – This revenue source came in over budget by over \$.81 million in FY24, and FY25 receipts are currently trending higher than projected. Thus, the revenue projection is increased by 6.8% to adjust to current revenue trends. Examples of revenues in this category are ambulance charges, cell tower rent, inspections, and cemetery charges.

Meals Tax (\$0.73 million) – In FY24, receipts were \$.13 million above projections. Currently, FY25 receipts are trending toward exceeding our forecasts. Next year, we forecast a 4.4% increase to \$.73 million.

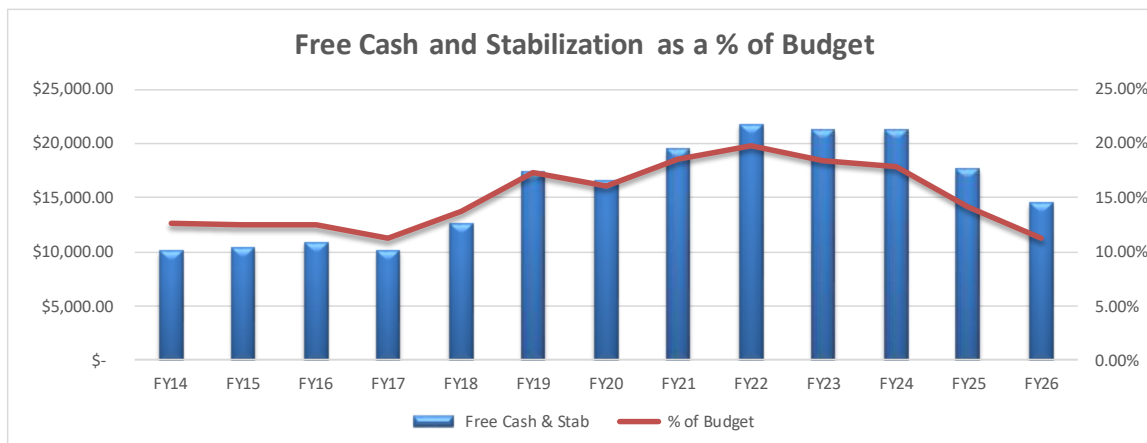
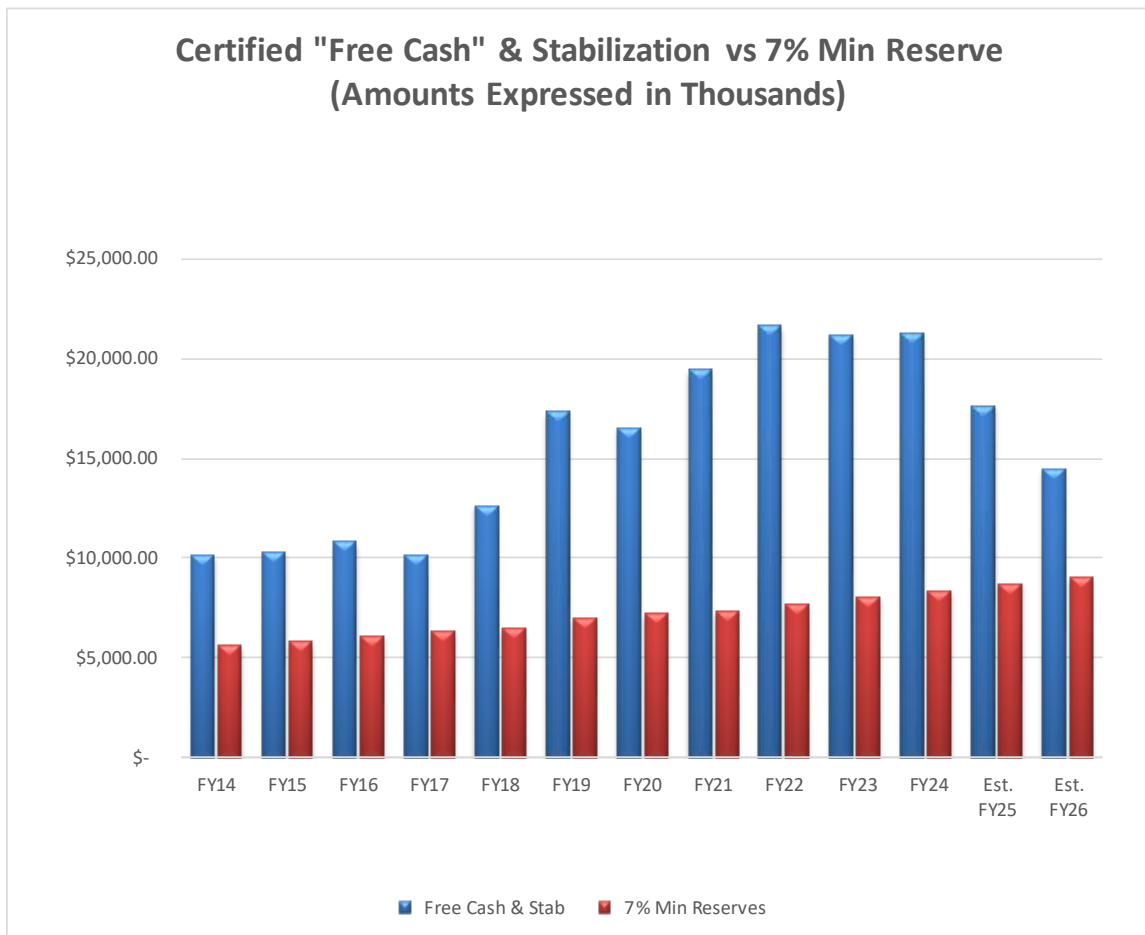
Interest Earnings (\$2.3 million) – Interest rates have increased significantly over the last few years. Next year's interest earnings projection increased by 1.1%. FY24 interest earnings came in \$2.8 million over projections, and FY25 revenues exceeded projections; however, a conservative increase is projected as interest rates are expected to decline.

Intergovernmental Revenue (\$16.5 million or 13% of revenues) – The final figure for State Aid for FY26 is still unknown. We use an assumption of +2.5%. FINCOM has agreed to make up any shortfall from +2.5% with Free Cash. This adjustment would typically happen at a November Town Meeting after the fiscal year begins.

Operating Transfers/Available Funds (\$4.4 million or 3% of revenues) – The amount of money available from the cemetery sale of lots has remained constant. The Board of Assessors released \$350,000 from the overlay surplus last year and is planning to release \$350,000 for use in FY26; this figure is expected to decline in future years. The RMLD annual payment is projected at \$2.57 million, based on kWh sold in the prior year.

A figure of \$6.0 million is being used from Free Cash to balance the FY26 budget. The chart below shows the history of free cash and stabilization and a projection for FY25

and FY26 using a conservative \$3 million regeneration estimate for FY25 and FY26. Free Cash Use is projected at \$6.3 million in FY25 and \$6.0 million in FY26:



Financial Forecast

Budget Summary

| Town of Reading Budget Summary | | One Yr | | One Yr | | One Yr | | One Yr | | One Yr | |
|-----------------------------------|----------------------------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|
| 2/27/25 12:07 PM | | Projected | Chng | Projected | Chng | Projected | Chng | Projected | Chng | Projected | Chng |
| No. | | FY25 | FY25 | FY26 | FY26 | FY27 | FY27 | FY28 | FY28 | FY29 | FY29 |
| Revenues | | | | | | | | | | | |
| A1 | Total Property Taxes | 88,643,352 | 1.7% | 90,422,744 | 2.0% | 93,733,312 | 3.7% | 97,151,645 | 3.6% | 100,655,436 | 3.6% |
| A2 | Total Other Local Revenues | 10,952,000 | 19.2% | 11,526,000 | 5.2% | 12,026,000 | 4.3% | 12,451,500 | 3.5% | 12,925,000 | 3.8% |
| A3 | Total Intergov't Revenues | 16,086,023 | 3.4% | 16,488,174 | 2.5% | 16,900,378 | 2.5% | 17,322,887 | 2.5% | 17,755,960 | 2.5% |
| A4 | Total Transfers & Available | 4,293,468 | 0.7% | 4,387,951 | 2.2% | 4,477,600 | 2.0% | 4,571,434 | 2.1% | 4,667,558 | 2.1% |
| A98 | Revs before Free Cash | \$ 119,974,844 | 3.29% | \$ 122,824,869 | 2.38% | \$ 127,137,291 | 3.51% | \$ 131,497,467 | 3.43% | \$ 136,003,954 | 3.43% |
| A5 | Free Cash | 3,560,000 | 38.0% | 6,000,000 | 68.5% | 7,400,000 | 23.3% | 8,500,000 | 14.9% | 9,620,000 | 13.2% |
| A6 | Extra for Capital | 700,000 | 0.0% | 0 | -100.0% | 0 | -100.0% | 0 | -100.0% | 0 | -100.0% |
| A99 | Net Available Revenues | \$ 124,234,844 | 4.02% | \$ 128,824,869 | 3.69% | \$ 134,537,291 | 4.43% | \$ 139,997,467 | 4.06% | \$ 145,623,954 | 4.02% |
| Accommodated Costs | | | | | | | | | | | |
| B | Benefits | 22,350,282 | 7.2% | 24,790,102 | 10.9% | 27,055,106 | 9.1% | 29,229,537 | 8.0% | 31,497,361 | 7.8% |
| C | Capital | 3,787,000 | 28.9% | 3,398,000 | -10.3% | 3,336,000 | -1.8% | 3,794,000 | 13.7% | 4,266,500 | 12.5% |
| | Debt (inside levy) | 2,818,038 | -16.6% | 3,051,975 | 8.3% | 3,395,050 | 11.2% | 3,130,925 | -7.8% | 2,861,100 | -8.6% |
| D | Debt (excluded) | 1,279,700 | -52.4% | 0 | -100.0% | 0 | 0 | 0 | 0 | 0 | 0 |
| E | Energy | 2,563,800 | 11.9% | 2,592,001 | 1.1% | 2,676,472 | 3.3% | 2,774,785 | 3.7% | 2,866,542 | 3.3% |
| F | Financial | 1,331,700 | 7.2% | 1,336,368 | 0.4% | 1,367,902 | 2.4% | 1,400,380 | 2.4% | 1,433,835 | 2.4% |
| G | Education - Out of district | 6,035,328 | 4.0% | 6,311,716 | 4.6% | 6,548,405 | 3.8% | 6,793,971 | 3.8% | 7,048,744 | 3.8% |
| H | Education - Vocational | 1,110,992 | 22.8% | 1,317,435 | 18.6% | 1,353,661 | 2.7% | 1,403,467 | 3.7% | 1,433,480 | 2.1% |
| J | Miscellaneous | 3,701,017 | 4.4% | 3,829,049 | 3.5% | 4,292,907 | 12.1% | 4,422,956 | 3.0% | 4,557,839 | 3.0% |
| K | Community Priorities | 150,000 | 0.0% | 150,000 | 0.0% | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| L1 | Accommodated Costs | \$ 45,127,857 | 3.07% | \$ 46,776,645 | 3.65% | \$ 50,025,503 | 6.95% | \$ 52,950,020 | 5.85% | \$ 55,965,401 | 5.69% |
| L2 | Net Accommodated Costs | \$ 45,127,857 | 3.07% | \$ 46,776,645 | 3.65% | \$ 50,025,503 | 6.95% | \$ 52,950,020 | 5.85% | \$ 55,965,401 | 5.69% |
| | | \$ 64,392 | | \$ 24,138 | | \$ 15 | | \$ 321 | | \$ 13 | |
| Operating Costs | | | | | | | | | | | |
| OC1 | Municipal Gov't Operating | 27,515,838 | 4.00% | 28,589,220 | 3.50% | 29,470,866 | 2.85% | 30,354,992 | 3.00% | 31,265,641 | 3.00% |
| | adjustments | 106,597 | | 65,000 | | | | | | | |
| | adjustments (EF+RF) | 1,294,677 | 4.00% | 1,339,991 | 3.50% | 1,378,181 | 2.85% | 1,419,526 | 3.00% | 1,462,112 | 3.00% |
| | TOTAL Muni Govt OPER | 28,917,112 | 4.38% | 29,994,211 | 3.72% | 30,849,046 | 2.85% | 31,774,518 | 3.00% | 32,727,753 | 3.00% |
| OC2 | School Operating | 49,973,557 | 4.00% | 51,879,875 | 3.50% | 53,512,726 | 2.85% | 55,272,608 | 3.00% | 56,930,786 | 3.00% |
| | adjustments | 151,925 | | 150,000 | | 150,000 | | - | | - | |
| | TOTAL School OPER | 50,125,483 | 4.32% | 52,029,875 | 3.80% | 53,662,726 | 3.14% | 55,272,608 | 3.00% | 56,930,786 | 3.00% |
| OC4 | Operating Budgets | \$ 79,042,595 | 4.34% | \$ 82,024,086 | 3.77% | \$ 84,511,772 | 3.03% | \$ 87,047,126 | 3.00% | \$ 89,658,539 | 3.00% |
| | Municipal Gov't Operating | 36.6% | | 36.6% | | 36.5% | | 36.5% | | 36.5% | |
| | School Operating | 63.4% | | 63.4% | | 63.5% | | 63.5% | | 63.5% | |
| | TOTAL SPENDING | \$ 124,170,452 | 3.87% | \$ 128,800,731 | 3.73% | \$ 134,537,276 | 4.45% | \$ 139,997,146 | 4.06% | \$ 145,623,941 | 4.02% |
| | Muni Govt OPER | \$ 28,917,112 | 4.38% | \$ 29,994,211 | 3.72% | \$ 30,849,046 | 2.85% | \$ 31,774,518 | 3.00% | \$ 32,727,753 | 3.00% |
| | Muni Govt ACCOM | \$ 6,465,778 | 7.01% | \$ 6,603,410 | 2.13% | \$ 7,159,423 | 8.42% | \$ 7,395,817 | 3.30% | \$ 7,630,855 | 3.18% |
| | Muni Govt TOTAL | \$ 35,382,890 | 4.86% | \$ 36,597,621 | 3.43% | \$ 38,008,469 | 3.86% | \$ 39,170,335 | 3.06% | \$ 40,358,608 | 3.03% |
| | School OPER | \$ 50,125,483 | 4.32% | \$ 52,029,875 | 3.80% | \$ 53,662,726 | 3.14% | \$ 55,272,608 | 3.00% | \$ 56,930,786 | 3.00% |
| | School ACCOM | \$ 6,035,328 | 4.00% | \$ 6,311,716 | 4.58% | \$ 6,548,405 | 3.75% | \$ 6,793,971 | 3.75% | \$ 7,048,744 | 3.75% |
| | School TOTAL | \$ 56,160,811 | 4.28% | \$ 58,341,591 | 3.88% | \$ 60,211,131 | 3.20% | \$ 62,066,578 | 3.08% | \$ 63,979,530 | 3.08% |

Revenues - Details

| A | | Town of Reading | | | | | | | | | |
|--|--|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Revenues - Details | | Projected | One Yr | Projected | One Yr | Projected | One Yr | Projected | One Yr | Projected | One Yr |
| No. | 2/27/25 12:07 PM | FY25 | FY25 | FY26 | FY26 | FY27 | FY26 | FY28 | FY28 | FY29 | FY29 |
| Property Taxes | | | | | | | | | | | |
| | Tax levy (within levy limit) | 87,419,731 | 3.4% | 90,315,249 | 3.3% | 93,470,006 | 3.5% | 96,883,006 | 3.7% | 100,406,956 | 3.6% |
| | New Growth | 692,707 | -4.1% | 875,000 | 26.3% | 1,050,000 | 20.0% | 1,075,000 | 2.4% | 1,075,000 | 0.0% |
| | Tax levy (debt exclusion) | 1,279,700 | -52.4% | - | -100.0% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! |
| | Abatelements and exemptions | (748,786) | -4.1% | (767,506) | 2.5% | (786,693) | 2.5% | (806,361) | 2.5% | (826,520) | 2.5% |
| A1 | Total Property Taxes | 88,643,352 | 1.7% | 90,422,744 | 2.0% | 93,733,312 | 3.7% | 97,151,645 | 3.6% | 100,655,436 | 3.6% |
| Other Local Revenues | | | | | | | | | | | |
| | Motor Vehicle Excise | 4,329,000 | 10.6% | 4,555,000 | 5.2% | 4,783,000 | 5.0% | 5,041,500 | 5.4% | 5,309,000 | 5.3% |
| | Meals and Room Tax | 699,000 | 23.7% | 730,000 | 4.4% | 785,000 | 7.5% | 845,000 | 7.6% | 900,000 | 6.5% |
| | Penalties/interest on taxes | 378,000 | 8.0% | 416,000 | 10.1% | 445,000 | 7.0% | 475,000 | 6.7% | 500,000 | 5.3% |
| | Payments in lieu of taxes | 456,000 | 3.6% | 485,000 | 6.4% | 510,000 | 5.2% | 535,000 | 4.9% | 545,000 | 1.9% |
| | Charges for services | 2,439,000 | 3.7% | 2,604,000 | 6.8% | 2,775,000 | 6.6% | 2,914,000 | 5.0% | 3,060,000 | 5.0% |
| | Licenses & permits | 173,000 | 4.8% | 196,000 | 13.3% | 206,000 | 5.1% | 220,000 | 6.8% | 235,000 | 6.8% |
| | Fines | 113,000 | 54.8% | 100,000 | -11.5% | 106,000 | 6.0% | 115,000 | 8.5% | 125,000 | 8.7% |
| | Interest Earnings | 2,245,000 | 91.9% | 2,270,000 | 1.1% | 2,241,000 | -1.3% | 2,126,000 | -5.1% | 2,071,000 | -2.6% |
| | Medicaid Reimbursement | 120,000 | -22.6% | 170,000 | 41.7% | 175,000 | 2.9% | 180,000 | 2.9% | 180,000 | 0.0% |
| A2 | Total Other Local Revenues | 10,952,000 | 19.2% | 11,526,000 | 5.2% | 12,026,000 | 4.3% | 12,451,500 | 3.5% | 12,925,000 | 3.8% |
| Intergovernmental Revenue | | | | | | | | | | | |
| | State Aid | 16,086,023 | 3.4% | 16,488,174 | 2.5% | 16,900,378 | 2.5% | 17,322,887 | 2.5% | 17,755,960 | 2.5% |
| A3 | Total Intergov't Revenues | 16,086,023 | 3.4% | 16,488,174 | 2.5% | 16,900,378 | 2.5% | 17,322,887 | 2.5% | 17,755,960 | 2.5% |
| Operating Transfers and Available Funds | | | | | | | | | | | |
| | Cemetery sale of lots | 25,000 | 0.0% | 25,000 | 0.0% | 25,000 | 0.0% | 25,000 | 0.0% | 25,000 | 0.0% |
| | RMLD payment | 2,522,510 | -0.6% | 2,572,960 | 2.0% | 2,624,419 | 2.0% | 2,676,908 | 2.0% | 2,730,446 | 2.0% |
| | Enterprise Fund Support | 1,294,677 | 4.0% | 1,339,991 | 3.5% | 1,378,181 | 2.9% | 1,419,526 | 3.0% | 1,462,112 | 3.0% |
| | School Revolving Funds | 100,000 | 0.0% | 100,000 | 0.0% | 100,000 | 0.0% | 100,000 | 0.0% | 100,000 | 0.0% |
| | Premiums Reserve for Debt | 1,281 | -62% | 0 | -100% | 0 | #DIV/0! | 0 | #DIV/0! | 0 | #DIV/0! |
| | Overlay surplus | 350,000 | 0.0% | 350,000 | 0.0% | 350,000 | 0.0% | 350,000 | 0.0% | 350,000 | 0.0% |
| A4 | Total Transfers & Available | 4,293,468 | 0.7% | 4,387,951 | 2.2% | 4,477,600 | 2.0% | 4,571,434 | 2.1% | 4,667,558 | 2.1% |
| OPERATING REVENUES | | | | | | | | | | | |
| | | 119,974,844 | 3.29% | 122,824,869 | 2.38% | 127,137,291 | 3.51% | 131,497,467 | 3.43% | 136,003,954 | 3.43% |
| A5 | Free Cash | 4,260,000 | 29.9% | 6,000,000 | 40.8% | 7,400,000 | 23.3% | 8,500,000 | 14.9% | 9,620,000 | 13.2% |
| | TOTAL REVENUES | 124,234,844 | 4.02% | 128,824,869 | 3.69% | 134,537,291 | 4.43% | 139,997,467 | 4.06% | 145,623,954 | 4.02% |

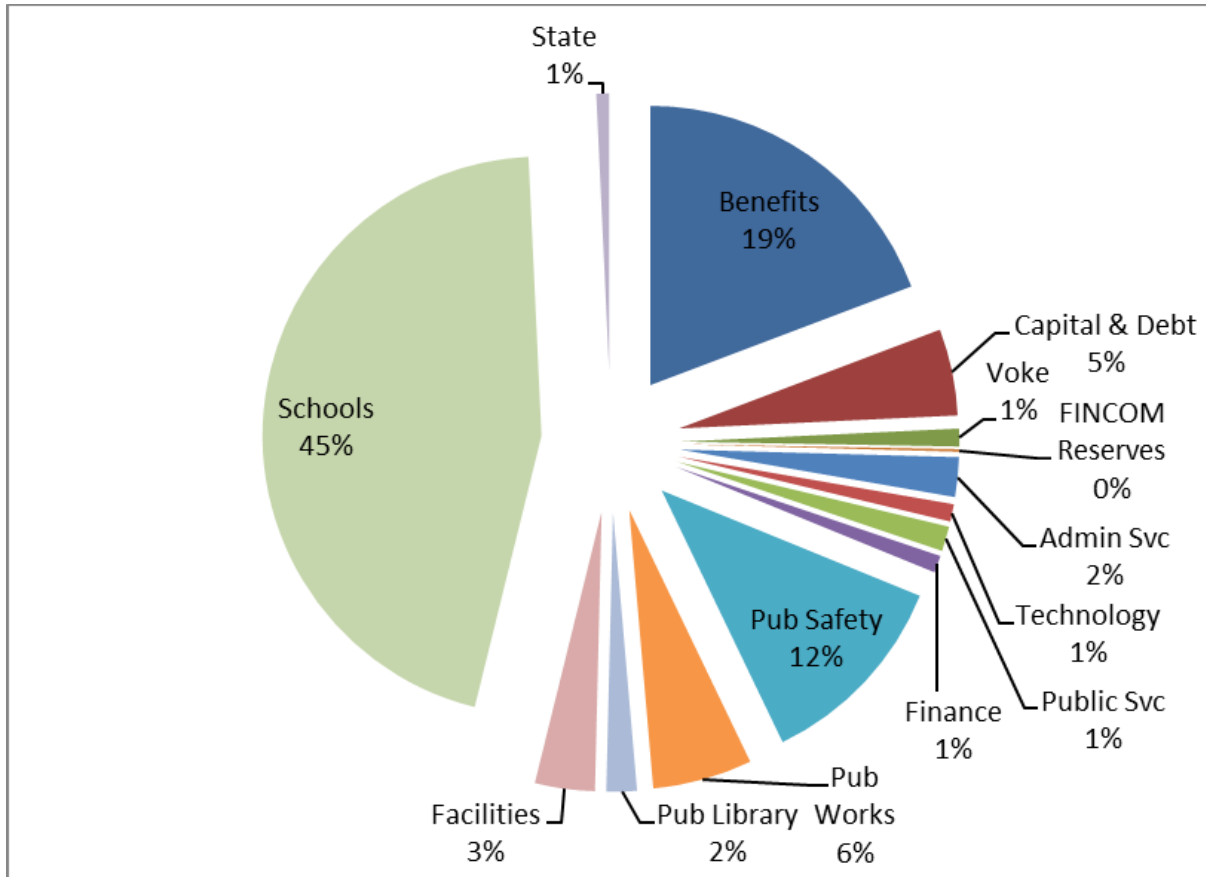
Accommodated/Shared Costs

| Town of Reading Acc. Costs - Summary | | One Yr | | One Yr | | One Yr | | One Yr | | One Yr | |
|---|--------------------------------|----------------------|---------------|----------------------|---------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| | | Projected FY25 | Chng FY25 | Projected FY26 | Chng FY26 | Projected FY27 | Chng FY27 | Projected FY28 | Chng FY28 | Projected FY29 | Chng FY29 |
| No. | | | | | | | | | | | |
| | 2/27/25 12:07 PM | | | | | | | | | | |
| B | Benefits | 22,350,282 | 7.2% | 24,790,102 | 10.9% | 27,055,106 | 9.1% | 29,229,537 | 8.0% | 31,497,361 | 7.8% |
| C | Capital | 3,787,000 | | 3,398,000 | | 3,336,000 | | 3,794,000 | | 4,266,500 | |
| | Debt (inside levy) | 2,818,038 | 4.5% | 3,051,975 | -2.3% | 3,395,050 | 4.4% | 3,130,925 | 2.9% | 2,861,100 | 2.9% |
| D | Debt (excluded) | 1,279,700 | | - | | - | | - | | - | |
| E | Energy | 2,563,800 | 11.9% | 2,592,001 | 1.1% | 2,676,472 | 3.3% | 2,774,785 | 3.7% | 2,866,542 | 3.3% |
| F | Financial | 1,331,700 | 7.2% | 1,336,368 | 0.4% | 1,367,902 | 2.4% | 1,400,380 | 2.4% | 1,433,835 | 2.4% |
| G | Education - Out of district | 6,035,328 | 4.0% | 6,311,716 | 4.6% | 6,548,405 | 3.8% | 6,793,971 | 3.8% | 7,048,744 | 3.8% |
| H | Education - Vocational | 1,110,992 | 22.8% | 1,317,435 | 18.6% | 1,353,661 | 2.7% | 1,403,467 | 3.7% | 1,433,480 | 2.1% |
| J | Miscellaneous | 3,701,017 | 4.4% | 3,829,049 | 3.5% | 4,292,907 | 12.1% | 4,422,956 | 3.0% | 4,557,839 | 3.0% |
| K | Community Priorities | \$ 150,000 | | \$ 150,000 | | | | | | | |
| | TOTAL Accomm. COSTS | \$ 45,127,857 | 3.1% | \$ 46,776,645 | 3.7% | \$ 50,025,503 | 6.9% | \$ 52,950,020 | 5.8% | \$ 55,965,401 | 5.7% |
| Town of Reading Acc. Costs - Details | | One Yr | | One Yr | | One Yr | | One Yr | | One Yr | |
| | | Projected FY25 | Chng FY25 | Projected FY26 | Chng FY26 | Projected FY27 | Chng FY27 | Projected FY28 | Chng FY28 | Projected FY29 | Chng FY29 |
| B | | | | | | | | | | | |
| B1 | Contributory Retirement | 7,168,650 | 16.8% | 7,763,648 | 8.3% | 8,408,031 | 8.3% | 9,105,897 | 8.3% | 9,861,687 | 8.3% |
| B3 | OBRA fees & OPEB study | 40,000 | 0.0% | 40,000 | 0.0% | 40,000 | 0.0% | 40,000 | 0.0% | 40,000 | 0.0% |
| B4 | OPEB contribution | 200,000 | -33.3% | 200,000 | 0.0% | 500,000 | 150.0% | 500,000 | 0.0% | 500,000 | 0.0% |
| B5 | Workers Compensation | 400,000 | 2.6% | 405,000 | 1.3% | 410,000 | 1.2% | 415,000 | 1.2% | 415,000 | 0.0% |
| B6 | Unemployment Benefits | 75,000 | 0.0% | 80,000 | 6.7% | 85,000 | 6.3% | 85,000 | 0.0% | 85,000 | 0.0% |
| B7 | Group Health / Life Ins. | 13,301,632 | 4.4% | 15,110,654 | 13.6% | 16,395,060 | 8.5% | 17,788,640 | 8.5% | 19,300,674 | 8.5% |
| B8 | Medicare / Social Security | 1,040,000 | 2.0% | 1,060,800 | 2.0% | 1,082,016 | 2.0% | 1,155,000 | 6.7% | 1,155,000 | 0.0% |
| B9 | Police / Fire Indemnification | 125,000 | -7.4% | 130,000 | 4.0% | 135,000 | 3.8% | 140,000 | 3.7% | 140,000 | 0.0% |
| B99 | Acc. Costs - Benefits | \$ 22,350,282 | 7.2% | \$ 24,790,102 | 10.9% | \$ 27,055,106 | 9.1% | \$ 29,229,537 | 8.0% | \$ 31,497,361 | 7.8% |
| C99 | Acc. Costs - Capital | \$ 3,787,000 | 28.9% | \$ 3,398,000 | -10.3% | \$ 3,336,000 | -1.8% | \$ 3,794,000 | 13.7% | \$ 4,266,500 | 12.5% |
| D1 | Debt Service - Principal | 3,490,000 | -33.1% | 2,319,000 | -33.6% | 2,614,000 | 12.7% | 2,474,000 | -5.4% | 2,319,000 | -6.3% |
| D2 | Debt Service - Interest | 607,738 | -28.2% | 732,975 | 20.6% | 781,050 | 6.6% | 656,925 | -15.9% | 542,100 | -17.5% |
| D3 | Excluded debt | (1,279,700) | -52.4% | - | -100.0% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! |
| | Total Included Debt | \$ 2,818,038 | -16.6% | \$ 3,051,975 | 8.3% | \$ 3,395,050 | 11.2% | \$ 3,130,925 | -7.8% | \$ 2,861,100 | -8.6% |
| | Premiums for general fund | \$ - | #DIV/0! | \$ - | #DIV/0! | \$ - | #DIV/0! | \$ - | #DIV/0! | \$ - | #DIV/0! |
| D99 | Acc. Costs - Debt | \$ 4,097,738 | -32.5% | \$ 3,051,975 | -25.5% | \$ 3,395,050 | 11.2% | \$ 3,130,925 | -7.8% | \$ 2,861,100 | -8.6% |
| E1 | Street Lighting (DPW) | 135,000 | 0.0% | 135,000 | 0.0% | 140,000 | 3.7% | 145,000 | 3.6% | 145,000 | 0.0% |
| E2 | Electricity (FacCORE) | 1,095,000 | 2.3% | 1,095,000 | 0.0% | 1,127,850 | 3.0% | 1,172,964 | 4.0% | 1,219,883 | 4.0% |
| E3 | Nat Gas (FacCORE) | 878,800 | 30.0% | 896,376 | 2.0% | 932,231 | 4.0% | 969,520 | 4.0% | 1,008,301 | 4.0% |
| E4 | Water/Sewer (FacCORE) | 225,000 | 2.4% | 230,625 | 2.5% | 236,391 | 2.5% | 242,300 | 2.5% | 248,358 | 2.5% |
| E6 | Fuel - vehicles (DPW) | 230,000 | 21.1% | 235,000 | 2.2% | 240,000 | 2.1% | 245,000 | 2.1% | 245,000 | 0.0% |
| E99 | Acc. Costs - Energy | \$ 2,563,800 | 11.9% | \$ 2,592,001 | 1.1% | \$ 2,676,472 | 3.3% | \$ 2,774,785 | 3.7% | \$ 2,866,542 | 3.3% |
| F1 | Casualty Ins (AD SVC) | 986,700 | 10.0% | 1,011,368 | 2.5% | 1,036,652 | 2.5% | 1,062,568 | 2.5% | 1,089,132 | 2.5% |
| F2 | Vets Assistance (PUB SVC) | \$ 145,000 | 0.0% | \$ 125,000 | -13.8% | \$ 131,250 | 5.0% | \$ 137,813 | 5.0% | \$ 144,703 | 5.0% |
| F3 | FINCOM Reserve Fund | 200,000 | 0.0% | 200,000 | 0.0% | 200,000 | 0.0% | 200,000 | 0.0% | 200,000 | 0.0% |
| F99 | Acc. Costs - Financial | \$ 1,331,700 | 7.2% | \$ 1,336,368 | 0.4% | \$ 1,367,902 | 2.4% | \$ 1,400,380 | 2.4% | \$ 1,433,835 | 2.4% |
| G1 | SPED transp OOD (Sch) | 1,119,456 | 4.0% | 1,253,636 | 12.0% | 1,300,647 | 3.8% | 1,349,422 | 3.8% | 1,400,025 | 3.8% |
| G2a | SPED tuition OOD (Sch) | 6,029,920 | 4.0% | 5,804,636 | -3.7% | 6,022,310 | 3.8% | 6,248,146 | 3.8% | 6,482,452 | 3.8% |
| G2b | SPED contingency | 508,352 | 4.0% | 1,190,046 | 134.1% | 1,234,673 | 3.8% | 1,280,973 | 3.8% | 1,329,009 | 3.8% |
| G3 | SPED offsets OOD (Sch) | (1,622,400) | 4.0% | (1,936,602) | 19.4% | (2,009,225) | 3.8% | (2,084,570) | 3.8% | (2,162,742) | 3.8% |
| G99 | Acc. Costs - OOD SPED | \$ 6,035,328 | 4.0% | \$ 6,311,716 | 4.6% | \$ 6,548,405 | 3.8% | \$ 6,793,971 | 3.8% | \$ 7,048,744 | 3.8% |
| H1 | Voc School - NERMVS | 702,224 | 5.5% | 719,912 | 2.5% | 748,708 | 4.0% | 778,657 | 4.0% | 809,803 | 4.0% |
| | Voc School - NERMVS Capital | 160,000 | | 339,615 | 112.3% | 337,560 | -0.6% | 347,574 | 3.0% | 336,225 | -3.3% |
| H2 | Voc School - Minute Man | 54,080 | 4.0% | 55,432 | 2.5% | 56,818 | 2.5% | 58,238 | 2.5% | 59,694 | 2.5% |
| | Voc School - Essex North | 194,688 | 4.0% | 202,476 | 4.0% | 210,575 | 4.0% | 218,998 | 4.0% | 227,757 | 4.0% |
| H99 | Acc. Costs - Vocational | \$ 1,110,992 | 22.8% | \$ 1,317,435 | 18.6% | \$ 1,353,661 | 2.7% | \$ 1,403,467 | 3.7% | \$ 1,433,480 | 2.1% |
| J1 | Rubbish (DPW) | 2,095,278 | 3.0% | 2,200,041 | 5.0% | 2,640,050 | 20.0% | 2,745,652 | 4.0% | 2,855,478 | 4.0% |
| J2 | Snow and Ice Control (DPW) | 675,000 | 0.0% | 675,000 | 0.0% | 675,000 | 0.0% | 675,000 | 0.0% | 675,000 | 0.0% |
| J3 | State Assessments | 930,739 | 11.3% | 954,007 | 2.5% | 977,858 | 2.5% | 1,002,304 | 2.5% | 1,027,362 | 2.5% |
| | Cemetery (DPW) | | | | | | | | | | |
| J99 | Acc. Costs - Misc. | \$ 3,701,017 | 4.4% | \$ 3,829,049 | 3.5% | \$ 4,292,907 | 12.1% | \$ 4,422,956 | 3.0% | \$ 4,557,839 | 3.0% |

Spending Scorecard

| Line | Category | FY25 Budget revised | % Grand Total | FY26 Budget Town Manager | FY26 Budget Finance Committee | % chng | % Grand Total |
|------|------------------------------|---------------------|---------------|--------------------------|-------------------------------|--------|---------------|
| B99 | Benefits | \$22,350,282 | 15.7% | \$24,790,102 | \$24,790,102 | 10.9% | 16.8% |
| C99 | Capital | \$3,787,000 | 2.7% | \$3,398,000 | \$3,398,000 | -10.3% | 2.3% |
| D99 | Debt service | \$4,097,738 | 2.9% | \$3,051,975 | \$3,051,975 | -25.5% | 2.1% |
| E99 | Education - Vocational | \$1,110,992 | 0.8% | \$1,317,435 | \$1,317,435 | 18.6% | 0.9% |
| F99 | Finance Committee Reserves | \$200,000 | 0.1% | \$200,000 | \$200,000 | 0.0% | 0.1% |
| | Total Shared Costs | \$ 31,546,012 | 22.1% | \$ 32,757,512 | \$ 32,757,512 | 3.8% | 22.2% |
| G91 | Administrative Svcs wages | \$1,288,100 | 0.9% | \$1,266,300 | \$1,266,300 | -1.7% | 0.9% |
| G92 | Administrative Svcs expenses | \$1,684,700 | 1.2% | \$1,685,468 | \$1,685,468 | 0.0% | 1.1% |
| G91a | Technology wages | \$521,800 | 0.4% | \$539,100 | \$539,100 | 3.3% | 0.4% |
| G92a | Technology expenses | \$679,700 | 0.5% | \$759,300 | \$759,300 | 11.7% | 0.5% |
| H91 | Public Services wages | \$1,472,184 | 1.0% | \$1,532,034 | \$1,532,034 | 4.1% | 1.0% |
| H92 | Public Services expenses | \$312,100 | 0.2% | \$313,928 | \$313,928 | 0.6% | 0.2% |
| I91 | Finance wages | \$1,065,500 | 0.7% | \$1,123,600 | \$1,123,600 | 5.5% | 0.8% |
| I92 | Finance expenses | \$172,650 | 0.1% | \$151,600 | \$151,600 | -12.2% | 0.1% |
| J91 | Public Safety wages | \$13,851,471 | 9.7% | \$14,277,839 | \$14,277,839 | 3.1% | 9.7% |
| J92 | Public Safety expenses | \$724,946 | 0.5% | \$792,208 | \$792,208 | 9.3% | 0.5% |
| K91 | Public Works wages | \$3,219,700 | 2.3% | \$3,375,650 | \$3,375,650 | 4.8% | 2.3% |
| K92 | Public Works expenses | \$1,165,400 | 0.8% | \$1,048,135 | \$1,048,135 | -10.1% | 0.7% |
| K93 | Public Works Snow & Ice | \$675,000 | 0.5% | \$675,000 | \$675,000 | 0.0% | 0.5% |
| K94 | Public Works Street Lights | \$135,000 | 0.1% | \$135,000 | \$135,000 | 0.0% | 0.1% |
| K95 | Public Works Rubbish | \$2,141,278 | 1.5% | \$2,200,041 | \$2,200,041 | 2.7% | 1.5% |
| L91 | Library wages | \$1,754,250 | 1.2% | \$1,810,050 | \$1,810,050 | 3.2% | 1.2% |
| L92 | Library expenses | \$426,900 | 0.3% | \$450,000 | \$450,000 | 5.4% | 0.3% |
| M91 | Core Facilities | \$3,938,760 | 2.8% | \$4,072,432 | \$4,072,432 | 3.4% | 2.8% |
| M92 | Town Buildings | \$378,450 | 0.3% | \$389,936 | \$389,936 | 3.0% | 0.3% |
| | Total Municipal Gov't | \$ 35,607,889 | 25.0% | \$ 36,597,621 | \$ 36,597,621 | 2.8% | 24.8% |
| U99 | School Department | \$56,310,811 | 39.5% | \$58,491,591 | \$58,491,591 | 3.9% | 39.7% |
| | VOTED GENERAL FUND | \$ 123,464,712 | 86.6% | \$127,846,724 | \$ 127,846,724 | 3.5% | |
| | State Assessments | \$ 930,739 | 0.7% | \$ 954,007 | \$ 954,007 | 2.5% | 0.6% |
| | TOTAL | \$ 124,395,451 | 87.3% | \$128,800,731 | \$ 128,800,731 | 3.5% | |
| W99 | Water Enterprise Fund | \$7,771,629 | 5.5% | \$8,683,575 | \$8,683,575 | 11.7% | 5.9% |
| X99 | Sewer Enterprise Fund | \$8,762,366 | 6.1% | \$8,734,796 | \$8,734,796 | -0.3% | 5.9% |
| Y99 | Storm Water Enterprise Fund | \$1,024,625 | 0.7% | \$581,625 | \$581,625 | -43.2% | 0.4% |
| Z99 | PEG Access Enterprise Fund | \$539,000 | 0.4% | \$519,000 | \$519,000 | -3.7% | 0.4% |
| ZZ9 | Landfill Enterprise Fund | \$37,000 | 0.0% | \$37,000 | \$37,000 | 0.0% | 0.0% |
| | TOTAL ENTERPRISE FUNDS | \$18,134,620 | 12.7% | \$18,555,996 | \$18,555,996 | 2.3% | 12.6% |
| | GRAND TOTAL VOTED | \$ 141,599,332 | 99.3% | \$146,402,720 | \$ 146,402,720 | 3.4% | 99.4% |

FY26 Revenue Allocation



Shared Costs

Shared costs are spending categories that invest in both school and town departments. The two most significant components are Benefits (for school, town, and retired employees) and Infrastructure (capital projects in the community, sometimes financed by debt payments). Capital planning is assessed annually but is projected over ten years and presented at Town Meeting. Inflation and global supply chain issues have impacted our capital budgets over the last several years.

Shared costs increased by +3.8 % in FY26. Details are available in the following budget sections.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|---------------------------|----------------------|----------------------|-----------------------------|-----------------------------|-------------------|
| Benefits | \$ 19,826,165 | \$ 20,682,283 | \$ 22,350,282 | \$ 24,790,102 | 10.9% |
| Capital & Debt | \$ 7,343,343 | \$ 9,004,806 | \$ 7,884,738 | \$ 6,449,975 | -18.2% |
| FINCOM Reserves | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | 0.0% |
| Vocational Schools | \$ 903,978 | \$ 879,568 | \$ 1,110,992 | \$ 1,317,435 | 18.6% |
| Total Shared Costs | \$ 28,273,486 | \$ 30,766,657 | \$ 31,546,012 | \$ 32,757,512 | 3.8% |
| State Assessments* | \$ 794,720 | \$ 828,378 | \$ 930,739 | \$ 954,007 | 2.5% |

**not voted by Town Meeting (FY26 estimated)*

Benefits

Health Insurance premiums dominate total spending in the benefits segment, and the rate of annual increases has been below revenue growth for the past decade, however benefits are projected up 13.6% over. Our insurance provider, MIIA, had raised concerns regarding future health insurance costs, particularly given rising costs to health providers. Retirement costs have grown at rates exceeding revenues and are forecasted to continue in the years ahead. The OPEB portion of this expense is optional today but may become required in the future.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|-------------------------|----------------------|----------------------|-----------------------------|-----------------------------|-------------------|
| Retirement | \$ 6,320,269 | \$ 6,478,500 | \$ 7,408,650 | \$ 8,003,648 | 8.0% |
| Medicare | \$ 994,285 | \$ 1,023,616 | \$ 1,040,000 | \$ 1,060,800 | 2.0% |
| Health & Life Insurance | \$ 11,797,425 | \$ 12,743,199 | \$ 13,301,632 | \$ 15,110,654 | 13.6% |
| Worker Compensation | \$ 322,121 | \$ 360,412 | \$ 400,000 | \$ 405,000 | 1.3% |
| 111F Indemnification | \$ 272,931 | \$ 58,806 | \$ 125,000 | \$ 130,000 | 4.0% |
| Unemployment | \$ 119,133 | \$ 17,751 | \$ 75,000 | \$ 80,000 | 6.7% |
| Total Benefits | \$ 19,826,165 | \$ 20,682,283 | \$ 22,350,282 | \$ 24,790,102 | 10.9% |

Retirement

The Retirement Board voted a significant increase just before COVID-19 to hold the full pension funding date to 2031. In the FY26 budget, the retirement assessment is funded at 8.0%. In this budget, we fund our OPEB contribution at \$200,000. Once the pension is fully funded, sufficient funds are expected to be diverted to fully fund the OPEB liability, and there will be a net balance available for the operating budgets or other budget areas.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|-------------------------|---------------------|---------------------|-------------------------------------|-------------------------------------|---------------------------|
| Retirement Assessment | \$ 5,802,385 | \$ 6,151,063 | \$ 7,188,650 | \$ 7,763,648 | 8.0% |
| OPEB Contributions | \$ 500,000 | \$ 300,000 | \$ 200,000 | \$ 200,000 | 0.0% |
| OBRA fees & Actuarial | \$ 17,884 | \$ 27,437 | \$ 20,000 | \$ 40,000 | 100.0% |
| Total Retirement | \$ 6,320,269 | \$ 6,478,500 | \$ 7,408,650 | \$ 8,003,648 | 8.0% |

Medicare

A nominal increase is needed for FY26, as shown below. The expense is directly related to the Town and School payroll and increases for newer employees.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|-----------------------|--------------------|---------------------|-------------------------------------|-------------------------------------|---------------------------|
| Total Medicare | \$ 994,285 | \$ 1,023,616 | \$ 1,040,000 | \$ 1,060,800 | 2.0% |

Health & Life Insurance

In FY26, we project an increase of 13.6% in the health insurance budget line. MIIA recommended that the projection for health insurance be between 8% and 14% as nationwide health insurance costs are trending upward significantly. The figures below include increases in premiums plus increases in enrollment.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|-------------------------------------|----------------------|----------------------|-------------------------------------|-------------------------------------|---------------------------|
| Benefits/Financial Analyst | \$ 66,710 | \$ 74,432 | \$ 82,500 | \$ 81,000 | -1.8% |
| Health Insurance | \$ 11,547,818 | \$ 12,467,540 | \$ 12,974,132 | \$ 14,754,654 | 13.7% |
| Opt Out Payments | \$ 153,500 | \$ 173,917 | \$ 170,000 | \$ 200,000 | 17.6% |
| Payments to Other Towns | \$ - | \$ - | \$ 15,000 | \$ 15,000 | 0.0% |
| Professional Services | \$ - | \$ - | \$ 25,000 | \$ 25,000 | 0.0% |
| Life Insurance | \$ 29,398 | \$ 27,311 | \$ 35,000 | \$ 35,000 | 0.0% |
| Total Health & Life Ins. | \$ 11,797,425 | \$ 12,743,199 | \$ 13,301,632 | \$ 15,110,654 | 13.6% |

Worker Compensation, Indemnification and Unemployment

Reading is widely recognized for its safety policies and practices, including its safety committee comprising department heads and front-line employees of multiple departments. In FY26, our worker compensation line increased modestly by 1.3%.

Given the wide variability of this expense line, the FY26 budget increases the indemnification costs for police and fire by 4.0%.

Based on the previous year actual, our CFO forecasts a 6.7% increase in FY26 to the unemployment line.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|----------------------------|-------------|-------------|-----------------------------|-----------------------------|-------------------|
| Worker Compensation | \$ 322,121 | \$ 360,412 | \$ 400,000 | \$ 405,000 | 1.3% |
| 111f Retire. Pending Wages | \$ 100,000 | \$ - | \$ - | \$ - | 0.0% |
| 111f Expenses | \$ 172,931 | \$ 58,806 | \$ 125,000 | \$ 130,000 | 4.0% |
| Total 111f Indemnification | \$ 272,931 | \$ 58,806 | \$ 125,000 | \$ 130,000 | 4.0% |
| Unemployment - Schools | \$ 52,069 | \$ 12,095 | \$ 55,000 | \$ 55,000 | 0.0% |
| Unemployment - Town | \$ 66,209 | \$ 5,656 | \$ 15,000 | \$ 20,000 | 33.3% |
| Professional Services | \$ 855 | \$ - | \$ 5,000 | \$ 5,000 | 0.0% |
| Total Unemployment | \$ 119,133 | \$ 17,751 | \$ 75,000 | \$ 80,000 | 6.7% |

FINCOM Reserves

The Finance Committee has an emergency reserve fund for unforeseen expenses. Typically, funding requests during the fiscal year are brought to Town Meeting. However, there are occasions when the matter is needed but sufficiently small that FINCOM can resolve the issue without needing to resort to calling a Special Town Meeting. If the Reserve's balance is too small to cover an unforeseen expense, state law does allow a joint meeting of FINCOM and the Select Board to authorize a transfer from another line with a surplus. Still, this approach has only been used in Reading twice.

Regional Vocational Schools

Tuition for the primary vocational school Northeast Metropolitan Regional Vocation High School in Wakefield is established by the prior year's enrollment. However, we do not know their final budget at Reading's Annual Town Meeting. Through school choice, students may enroll in two other vocational schools, Minuteman and Essex North Vocational schools. Those tuitions are set by actual attendance, which by state law is not confirmed until late fall during the school year. The estimates for those costs are,

therefore, much more variable –we rarely know what our current year costs are until later in the spring, despite our many inquiries.

The Northeast Regional School has received approval from the MSBA and regional voters to fund a new building. In addition to tuition, reading will be assessed at about \$339,000 annually for 30-40 years.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|--------------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|---------------------------|
| North East Regional | \$ 639,569 | \$ 631,268 | \$ 702,224 | \$ 719,912 | 2.5% |
| North East Regional Capital | \$ - | \$ - | \$ 160,000 | \$ 339,615 | 112.3% |
| Essex North | \$ 214,659 | \$ 248,300 | \$ 194,688 | \$ 202,476 | 4.0% |
| Minuteman | \$ 49,750 | \$ - | \$ 54,080 | \$ 55,432 | 2.5% |
| Total Vocational School | \$ 903,978 | \$ 879,568 | \$ 1,110,992 | \$ 1,317,435 | 18.6% |

State Assessments

Town Meeting does not vote on these charges; they are deducted from the town's State Aid payments. The availability of federal monies has slowed the recent growth of the MBTA Assessment.

| | FY23 Actual | FY24 Actual | FY25 BUDGET Town Meeting | FY26 BUDGET Town Manager | FY25-26 Change |
|------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|---------------------------|
| MBTA | \$ 589,268 | \$ 611,745 | \$ 628,144 | \$ 643,848 | 2.5% |
| School Choice | \$ 119,221 | \$ 130,500 | \$ 132,209 | \$ 135,514 | 2.5% |
| Charter School | \$ 49,839 | \$ 49,108 | \$ 127,407 | \$ 130,592 | 2.5% |
| SPED Assessment | \$ - | \$ - | \$ - | \$ - | |
| RMV, MAPC, Air Polltin | \$ 36,392 | \$ 37,025 | \$ 42,979 | \$ 44,053 | 2.5% |
| TOTAL | \$ 794,720 | \$ 828,378 | \$ 930,739 | \$ 954,007 | 2.5% |

Town Budget by Department

FY26 Budgets

The following table shows that the Town Manager's FY26 budget for Town departments shows a 2.8% increase compared to FY25.

| Department | FY23 Actual | FY24 Actual | Town Meeting FY25 BUDGET | Town Manager FY26 Budget | % Change |
|-------------------------------|----------------------|----------------------|-----------------------------|-----------------------------|-------------|
| Administrative Services | \$ 2,601,936 | \$ 2,613,165 | \$ 2,972,800 | \$ 2,951,768 | -0.7% |
| Technology | \$ 988,986 | \$ 1,109,901 | \$ 1,201,500 | \$ 1,298,400 | 8.1% |
| Public Services | \$ 1,440,315 | \$ 1,417,865 | \$ 1,784,284 | \$ 1,845,962 | 3.5% |
| Finance | \$ 995,550 | \$ 1,096,526 | \$ 1,238,150 | \$ 1,275,200 | 3.0% |
| Public Safety | \$ 13,265,079 | \$ 13,604,994 | \$ 14,576,417 | \$ 15,070,047 | 3.4% |
| Public Works | \$ 6,235,376 | \$ 6,380,991 | \$ 7,336,378 | \$ 7,433,826 | 1.3% |
| Library | \$ 1,973,654 | \$ 2,054,399 | \$ 2,181,150 | \$ 2,260,050 | 3.6% |
| Facilities | \$ 3,354,140 | \$ 3,666,666 | \$ 4,317,210 | \$ 4,462,368 | 3.4% |
| Town Departments Total | \$ 30,855,035 | \$ 31,944,507 | \$ 35,607,889 | \$ 36,597,621 | 2.8% |

The total wage increase for all Town Employees is 3.3%.

| Department | FY23 Actual | FY24 Actual | Town Meeting FY25 BUDGET | Town Manager FY26 Budget | % Change |
|------------------------------|----------------------|----------------------|-----------------------------|-----------------------------|-------------|
| Administrative Services | \$ 1,145,954 | \$ 1,193,726 | \$ 1,288,100 | \$ 1,266,300 | -1.7% |
| Technology | \$ 414,359 | \$ 481,213 | \$ 521,800 | \$ 539,100 | 3.3% |
| Public Services | \$ 1,305,126 | \$ 1,328,452 | \$ 1,472,184 | \$ 1,532,034 | 4.1% |
| Finance | \$ 867,502 | \$ 963,346 | \$ 1,065,500 | \$ 1,123,600 | 5.5% |
| Public Safety | \$ 12,567,251 | \$ 12,904,900 | \$ 13,851,471 | \$ 14,277,839 | 3.1% |
| Public Works | \$ 2,871,847 | \$ 3,036,438 | \$ 3,349,700 | \$ 3,510,650 | 4.8% |
| Library | \$ 1,574,204 | \$ 1,647,524 | \$ 1,754,250 | \$ 1,810,050 | 3.2% |
| Facilities | \$ 920,789 | \$ 932,683 | \$ 1,016,000 | \$ 1,052,400 | 3.6% |
| Town Department Wages | \$ 21,667,032 | \$ 22,488,281 | \$ 24,319,005 | \$ 25,111,973 | 3.3% |

Full-Time Equivalents (FTEs)

The FY26 FTEs have increased slightly as a part-time Operations Specialist position in Administrative Services has been replaced with a full-time Treasury Analyst position in the Finance department.

| Department | FY23 Actual | FY24 Actual | Town Meeting FY25 BUDGET | Town Manager FY26 Budget | % Change |
|-------------------------------|--------------|--------------|-----------------------------|-----------------------------|-------------|
| Administrative Services | 12.6 | 12.5 | 12.5 | 12.0 | -4.0% |
| Technology | 5.0 | 5.0 | 5.0 | 5.0 | 0.0% |
| Public Services | 21.0 | 20.9 | 20.9 | 21.4 | 2.4% |
| Finance | 11.9 | 11.9 | 12.9 | 13.9 | 7.8% |
| Public Safety | 119.0 | 120.9 | 120.9 | 120.9 | 0.0% |
| Public Works | 44.0 | 42.7 | 42.7 | 42.7 | 0.0% |
| Library | 24.9 | 24.5 | 24.6 | 24.6 | 0.0% |
| Facilities | 11.0 | 11.0 | 11.0 | 11.0 | 0.0% |
| Town Departments Total | 249.4 | 249.4 | 250.5 | 251.5 | 0.4% |

Expenses

Most Department expenses are moderate and below the FINCOM guidance of 3.5%. The Technology budget increased by 11.7%, driven by the addition of the licensing needed for the town/school security system software. This system was installed a few years back and had licensing that covered it until the fall of 2025.

The Finance expenses decreased by 12.2% due to reduced costs related to sharing our Regional Assessor with three communities instead of two, as was budgeted in FY25, which provided significant savings.

Public safety expenses increased by 9.3% due to parking enforcement software and equipment for the parking enforcement officer and the kiosks.

| Department | FY23 Actual | FY24 Actual | Town Meeting FY25 BUDGET | Town Manager FY26 Budget | % Change |
|---------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------|
| Administrative Services | \$ 1,455,981 | \$ 1,419,439 | \$ 1,684,700 | \$ 1,685,468 | 0.0% |
| Technology | \$ 574,626 | \$ 628,688 | \$ 679,700 | \$ 759,300 | 11.7% |
| Public Services | \$ 135,189 | \$ 89,414 | \$ 312,100 | \$ 313,928 | 0.6% |
| Finance | \$ 128,048 | \$ 133,180 | \$ 172,650 | \$ 151,600 | -12.2% |
| Public Safety | \$ 697,828 | \$ 700,094 | \$ 724,946 | \$ 792,208 | 9.3% |
| Public Works | \$ 3,363,529 | \$ 3,344,553 | \$ 3,986,678 | \$ 3,923,176 | -1.6% |
| Library | \$ 399,450 | \$ 406,875 | \$ 426,900 | \$ 450,000 | 5.4% |
| Facilities | \$ 2,433,351 | \$ 2,733,984 | \$ 3,301,210 | \$ 3,409,968 | 3.3% |
| Town Department Expense: | \$ 9,188,003 | \$ 9,456,226 | \$ 11,288,884 | \$ 11,485,648 | 1.7% |

Administrative Services

Department Overview

The Administrative Services Department is designed to promote organizational efficiency and communication. The Assistant Town Manager serves as the department head and fills the role of Ombudsman – an advocate for the public required by the Town Charter.

Administrative Services has five divisions: Operations, Human Resources, Town Clerk, Town Manager’s Office, and Elections. Administrative Services staff work collaboratively with all departments throughout the town, including the School Department and RMLD. Some organizational costs, such as Law and Property/Casualty Insurance, are centralized in the Town Manager’s Office.

FY26 Budget Summary

As shown below, the Administrative Services FY26 budget is effectively a level services budget, reducing slightly due to fewer anticipated elections and savings from staff movement. Those savings offset anticipated annual increases in property and casualty insurance premiums.

There are no changes in staffing levels proposed for FY26 for the remaining divisions. Wage and Expense lines are shown separately both for informational purposes and because those lines are voted for by Town Meeting.

Department Highlights

- In June the Director of Operations was promoted to Assistant Town Manager / Ombudsman. The Operations Executive Assistant was promoted to Director of Operations and in September a new executive assistant was hired. All three hold master’s degrees in public administration and all are MCPPO certified. Due to the later in the year hiring of the executive assistant, the department saw a small savings in the salary line. The movement of these positions, compared to projections from last year, shows small savings for FY26.
- All other divisions’ salaries are funded and aligned with the classification chart. Increases are related to elections and property and casualty insurance, which again, are offset by savings in salaries.

| Divisions | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | FY25 Budget | FY26 Budget | | Change |
| Operations | \$ 731,177 | \$ 764,727 | \$ 797,700 | \$ 778,500 | \$ (19,200) | -2.4% |
| Human Resources | \$ 206,199 | \$ 244,441 | \$ 258,400 | \$ 266,700 | \$ 8,300 | 3.2% |
| Town Manager Office | \$ 1,408,683 | \$ 1,342,060 | \$ 1,626,200 | \$ 1,650,268 | \$ 24,068 | 1.5% |
| Town Clerk Office | \$ 165,262 | \$ 171,411 | \$ 186,100 | \$ 192,900 | \$ 6,800 | 3.7% |
| Elections | \$ 90,615 | \$ 90,526 | \$ 104,400 | \$ 63,400 | \$ (41,000) | -39.3% |
| Department Total | \$ 2,601,936 | \$ 2,613,165 | \$ 2,972,800 | \$ 2,951,768 | \$ (21,032) | -0.7% |

Line G91 - FY25 Administrative Services Wages

| Administrative Services | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | FY25 Budget | FY26 Budget | | Change |
| Operations | \$ 560,650 | \$ 595,080 | \$ 619,200 | \$ 616,900 | \$ (2,300) | -0.4% |
| Human Resources | \$ 164,510 | \$ 204,715 | \$ 219,400 | \$ 227,700 | \$ 8,300 | 3.8% |
| Town Manager Office | \$ 203,985 | \$ 181,221 | \$ 218,000 | \$ 218,400 | \$ 400 | 0.2% |
| Town Clerk Office | \$ 162,356 | \$ 167,062 | \$ 181,100 | \$ 187,900 | \$ 6,800 | 3.8% |
| Elections | \$ 54,454 | \$ 45,648 | \$ 50,400 | \$ 15,400 | \$ (35,000) | -69.4% |
| Department Wages | \$ 1,145,954 | \$ 1,193,726 | \$ 1,288,100 | \$ 1,266,300 | \$ (21,800) | -1.7% |

Line G92 - FY25 Administrative Services Expenses

| Administrative Services | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------|-------------|
| | | | FY25 Budget | FY26 Budget | | Change |
| Operations | \$ 170,526 | \$ 169,647 | \$ 178,500 | \$ 161,600 | \$ (16,900) | -9.5% |
| Human Resources | \$ 41,689 | \$ 39,726 | \$ 39,000 | \$ 39,000 | \$ - | 0.0% |
| Town Manager Office | \$ 1,204,698 | \$ 1,160,839 | \$ 1,408,200 | \$ 1,431,868 | \$ 23,668 | 1.7% |
| Town Clerk Office | \$ 2,906 | \$ 4,350 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Elections | \$ 36,161 | \$ 44,878 | \$ 54,000 | \$ 48,000 | \$ (6,000) | -11.1% |
| Department Expenses | \$ 1,455,981 | \$ 1,419,439 | \$ 1,684,700 | \$ 1,685,468 | \$ 768 | 0.0% |

Operations Division

Division Overview

The Operations Division includes the department head, Director of Operations, Executive Assistant of Operations, and support staff shared with the Administrative Services Department. Operations is the centralized location for town-wide procurement, risk management, communications, and constituent services. Postage is also centralized in this division, as well as equipment maintenance across Town-wide multi-function machines (printers, etc.).

Division Activities

In June 2024, the Director of Operations was promoted to the role of Assistant Town Manager, while the Executive Assistant–Operations was promoted to the Director role in July. In September, a new Executive Assistant–Operations was onboarded, taking this division back to fully staffed, with all employees holding the Massachusetts Certified Public Procurement Officer (MCPPO) designation.

Operations offers town-wide centralized bidding services and contract management and has issued 39 procurement bids or RFP/RFQ for FY24. FY25 is on track to meet that number. The division manages risk by working closely with all departments through the Safety Committee and our Massachusetts Interlocal Insurance Association (MIIA) insurance company. Operations serve as the center for Town-wide communications and community engagement by managing online properties such as the Town’s website, SeeClickFix and OnSolve’s CodeRED alert system. This division is a primary resource for all departments and employees looking to access these systems, with the Director also serving as Public Information Officer.

The Operations divisions also support major projects and initiatives, including the Killam School Building Project, the Reading Center for Active Living Project, and the ongoing Rubbish and Recycling work as the Town prepares to switch to automated pickup in 2026.

FY26 Budget Summary

This budget includes support staff for the Town Clerk and Human Resources, as well as overtime for evening meetings. This division also supports multifunction devices (copiers) across all town departments.

In FY26, the Operations salary line item decreased due to some internal promotions, and an Operations Specialist was eliminated from Administrative Services and moved to fund a position in the Finance Department.

The expenses line item is down 9.5% due to cost savings across postage; FY25 was heavy with election-related mailing expenses not seen in FY26.

Though included in Accommodated Costs, property and casualty insurance is currently projected to increase 2.5% for FY26; our insurance increase is helped by our excellent loss ratios and speaks to our strong interdepartmental cooperation and safety committee.

| Operations | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % Change |
|--------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | | | FY25 Budget | FY26 Budget | | |
| Assistant Town Manager | \$ 101,407 | \$ 58,937 | \$ 72,100 | \$ 74,900 | \$ 2,800 | 0.0% |
| Director of Operations | \$ 94,995 | \$ 103,187 | \$ 99,000 | \$ 102,500 | \$ 3,500 | 3.5% |
| Procurement Officer | \$ 68,938 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Support Staff | \$ 272,134 | \$ 404,373 | \$ 433,100 | \$ 424,500 | \$ (8,600) | -2.0% |
| Overtime | \$ 13,682 | \$ 10,661 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Buyback | \$ 9,494 | \$ 17,922 | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 560,650 | \$ 595,080 | \$ 619,200 | \$ 616,900 | \$ (2,300) | -0.4% |
| Postage | \$ 102,050 | \$ 105,406 | \$ 105,500 | \$ 87,500 | \$ (18,000) | -17.1% |
| Copier Leases & Supplies | \$ 41,526 | \$ 41,605 | \$ 45,000 | \$ 46,100 | \$ 1,100 | 2.4% |
| Professional Development | \$ 11,859 | \$ 10,430 | \$ 18,000 | \$ 18,000 | \$ - | 0.0% |
| Supplies, Repairs, Other | \$ 15,091 | \$ 12,206 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Division Expenses | \$ 170,526 | \$ 169,647 | \$ 178,500 | \$ 161,600 | \$ (16,900) | -9.5% |

Human Resources Division

Division Overview

The HR division provides support to the Town (Town Manager), the School Department (Superintendent), the Light Department (General Manager), and all Retirees (in conjunction with the independent Retirement Board and the Massachusetts Teachers' Retirement System). Collaboration with the Finance Department occurs daily. The division reports directly to the Town Manager.

Division Activities

The division provides excellent customer service for benefits and other inquiries to all Town, School, and RMLD employees and retirees. In addition, staff work hard to partner with Department Heads to recruit the organization's talent. During FY25, the division worked alongside the new Town Manager to ensure all personnel matters were handled appropriately. While we are mostly fully staffed, we expect several new hires down the pipeline, especially in public safety, due to a series of retirements. While more cumbersome, public safety hiring costs are treated as anomalies and are not a repeatable draw on the budget. As a result, the division is working closely with Finance to ensure all personnel-related budget expenditures are met and kept as up to date as possible to find any cost savings for future years.

FY26 Budget Summary

Similar to last year, in FY26, we are requesting level funding for all expense line items. In the future, we may request an increase in the advertising expense line as hiring positions become increasingly difficult and require multiple attempts. We may also request funding for an applicant tracking system in Administrative Services or another department.

As in previous years, employee retention and attraction remain the top goal. As we look to the future, we remain attentive to adapting to the times, so Reading remains a relevant and desirable career place.

| Human Resources | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|--------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|-----------------|---------------------|
| HR Director | \$ 91,240 | \$ 114,254 | \$ 125,200 | \$ 130,000 | \$ 4,800 | 3.8% |
| HR Assistant Director | \$ - | \$ 90,461 | \$ 94,200 | \$ 97,700 | \$ 3,500 | 3.7% |
| HR Generalist | \$ 73,270 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 164,510 | \$ 204,715 | \$ 219,400 | \$ 227,700 | \$ 8,300 | 3.8% |
| Prof/Tech Services | \$ 519 | \$ 12,175 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% |
| Advertising | \$ 6,573 | \$ 7,195 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Employee Physicals | \$ 23,967 | \$ 15,203 | \$ 18,500 | \$ 18,500 | \$ - | 0.0% |
| DOT Certifications | \$ 3,520 | \$ 3,890 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Training Initiatives | \$ 7,110 | \$ 1,262 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Division Expenses | \$ 41,689 | \$ 39,726 | \$ 39,000 | \$ 39,000 | \$ - | 0.0% |

Town Clerk /Elections Division

Division Overview

The Town Clerk is guided by federal, state and local laws as well as policies in overseeing elections, voter registration, the census process, Town Meeting, and local licenses as well as historic and legal documents for the Town. The Town Clerk's Office is responsible for providing reliable and efficient service to the public, while keeping and preserving all public records and historical documents for current and future residents.

Division Activities

The Town Clerk /Elections Division is involved in a vast number of activities. This list is a limited example of what is happening within the office throughout the year.

- Centralized Document Storage for Town and Schools.
- Licensing.
- Maintain and track Open Meeting Law requirements.
- Maintain and track Ethic Law requirements.
- Primary Public Records Requests Access Officer.
- Reporting Requirements.
- State, Local and Special Election Administration.
- Town and Federal Census.
- Town Meetings.
- Vital Records Management.
- Voter Registration Maintenance and Processing.

FY26 Budget Summary

There is a decrease in the election line items this fiscal year due to the number of elections. This line changes every year depending on the number of elections scheduled.

FY26 Budget Town Clerk's Wages and Expenses

| Town Clerk's Office | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|--------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-----------------|-------------|
| Town Clerk | \$ 96,116 | \$ 100,186 | \$ 111,100 | \$ 115,300 | \$ 4,200 | 3.8% |
| Assistant Town Clerk | \$ 63,300 | \$ 66,261 | \$ 69,000 | \$ 71,600 | \$ 2,600 | 3.8% |
| Town Clerk Stipend | \$ - | \$ 615 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Buyback | \$ 2,940 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 162,356 | \$ 167,062 | \$ 181,100 | \$ 187,900 | \$ 6,800 | 3.8% |
| Prof/Tech Services | \$ 2,906 | \$ 4,350 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Division Expenses | \$ 2,906 | \$ 4,350 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |

FY26 Budget Elections Wages and Expenses

| Elections | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|--------------------------|------------------|------------------|-----------------------------|-----------------------------|--------------------|---------------|
| Election Workers | \$ 71,300 | \$ 55,485 | \$ 50,000 | \$ 15,000 | \$ (35,000) | -70.0% |
| Registrars | \$ 2,072 | \$ 2,131 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Town Meeting Monitor | \$ 1,225 | \$ 1,495 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| State Grant support | \$ (20,143) | \$ (13,464) | \$ (3,600) | \$ (3,600) | \$ - | 100.0% |
| Division Wages | \$ 54,454 | \$ 45,648 | \$ 50,400 | \$ 15,400 | \$ (35,000) | -69.4% |
| Elections expenses | \$ 25,732 | \$ 37,664 | \$ 37,000 | \$ 31,000 | \$ (6,000) | -16.2% |
| Census expenses | \$ 6,198 | \$ 6,059 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Town Meeting expenses | \$ 4,231 | \$ 1,154 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Division Expenses | \$ 36,161 | \$ 44,878 | \$ 54,000 | \$ 48,000 | \$ (6,000) | -11.1% |

Town Manager's Office

Division Overview

Under the Reading Home Rule Charter, the Town Manager is appointed by the Select Board for the efficient administration of all functions placed under his control. The Town Manager serves as the Chief Procurement Officer and has certain fiduciary responsibilities over the Town, School, and Light Departments.

Town Manager's Office includes centralized costs such as Legal and Property/Casualty Insurance, as well as some costs associated with the elected Select Board and appointed Finance Committee.

Division Activities

- Maintain oversight of all typical annual Town operational activities.
- Supervise Town capital projects and change schedules.
- Oversee budget and financial long-term planning.
- Oversee administrative functions as directed by the Select Board and Finance Committee.

FY26 Budget Summary

The Town Manager's wages are set by contract, and at the time of this writing, a new contract was just signed between the Select Board and the Town Manager. Property/casualty insurance expenses are driven higher by the market and large weather-related losses across the segment, which we anticipate we will see for a while. However, Reading works hard with Town Staff to maintain low loss ratios, which currently are well below peers and help keep premiums down. Legal expenses continue to be difficult to predict, as complex and time-consuming issues come before the Select Board. For FY2026, the Town Manager Reserves have been reduced by \$2,000 to \$18,000; this line has been instrumental in funding community events on the Town Common, particularly in the summer months. The Cultural Council line is continued because of their long-lead time to give out grants. The remaining budget remains level funded.

| Town Manager's Office | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|--------------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------|--------------|
| Town Manager | \$ 203,985 | \$ 181,221 | \$ 218,000 | \$ 218,400 | \$ 400 | 0.2% |
| Division Wages | \$ 203,985 | \$ 181,221 | \$ 218,000 | \$ 218,400 | \$ 400 | 0.2% |
| P&C Insurance | \$ 849,898 | \$ 856,119 | \$ 986,700 | \$ 1,011,368 | \$ 24,668 | 2.5% |
| Town Counsel | \$ 208,619 | \$ 184,370 | \$ 285,000 | \$ 260,000 | \$ (25,000) | -8.8% |
| Other legal | \$ 45,014 | \$ 18,256 | \$ 40,000 | \$ 40,000 | \$ - | 0.0% |
| Town Mgr Reserves | \$ 14,400 | \$ 28,138 | \$ 20,000 | \$ 18,000 | \$ (2,000) | -10.0% |
| Town Mgr other | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Cultural Council | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Select Board | \$ 11,482 | \$ 15,956 | \$ 22,900 | \$ 22,900 | \$ - | 0.0% |
| Finance Committee | \$ 67,286 | \$ 50,000 | \$ 70,600 | \$ 71,600 | \$ 1,000 | 1.4% |
| Division Expenses | \$ 1,204,698 | \$ 1,160,839 | \$ 1,433,200 | \$ 1,431,868 | \$ (1,332) | -0.1% |

Technology

Department Overview

The Town of Reading Technology Department provides centralized network and telecommunications services, distributed internet, audio/video, software, personal computer support, and geographic information systems (GIS) mapping. The department coordinates many technological activities with the School and Light Departments and other communities to support regionalization agreements.

Department Activities

The technology department continued to work with the various town departments to adapt the services and solutions provided as the needs of the town departments continued to evolve. The technology department was fortunate to have received a grant to upgrade the town's electronic document storage platform. We have completed the upgrade funded by this grant and should remain with this solution for at least 5 years. We have also been awarded grants to further strengthen our cybersecurity posture and enhance our fiber optic network. The department is completing the migration of a handful of self-hosted services to cloud-based solutions, which results in more solutions and services that we can provide to the various town departments that we support.

FY26 Budget Summary

The Technology Department is asking to increase its budget compared to last year. The overall increase being proposed is 8.1%. A dramatic change in the Technology Department's expenses explains why the increase is out of line with the increase guidance. One of the increases worth highlighting is the addition of the licensing needed for the town/school security system software. This system was installed a few years back and had licensing that covered it until fall 2025. This single difference accounts for the majority of what was looking to be a 3.2% overall budget increase to the 8.1% we are proposing. Another noteworthy expense-related increase is in the accounts that comprise parts and supplies. There was an increase of \$5k due to a change in how printer supplies and services are handled across departments. There is an equal \$5k reduction in the Police Department's FY26 proposed budget to offset this. Increases across most accounts can be explained by subscription or licensing increases. In some instances, licenses have increased due to the cost going up, in addition to added functionality. Salaries increased by 3.3%, which is pretty much in line with the expectation, but there have been some changes worth mentioning. We want

to modify the position of GIS Administrator so that some of the town’s database administration functions are covered. This position would be a GIS/Database Administrator. We have also transferred some funds from the department’s overtime account to the account for our seasonal employees. This change did not impact the overall salary request from the department.

| Technology | FY23 Actual | FY24 Actual | FY25 Actual YTD | Town Meeting FY25 BUDGET | Town Manager FY26 Budget | % Change |
|------------------------------|--------------------|---------------------|------------------------|-------------------------------------|-------------------------------------|---------------------|
| Chief Technology Officer | \$ 124,072 | \$ 141,690 | \$ 62,216 | \$ 147,700 | \$ 153,400 | 3.9% |
| Technology Manager | \$ - | \$ - | \$ 33,925 | \$ 95,500 | \$ 100,400 | 5.1% |
| GIS/Database Administrator | \$ 87,068 | \$ 92,157 | \$ 40,400 | \$ 96,000 | \$ 100,200 | 4.4% |
| Software Training Coord. | \$ 76,070 | \$ 82,056 | \$ 5,774 | \$ - | \$ - | |
| Computer Technicians | \$ 89,254 | \$ 141,282 | \$ 66,100 | \$ 157,600 | \$ 165,100 | 4.8% |
| Technology Overtime | \$ 19,875 | \$ 20,463 | \$ 3,561 | \$ 18,300 | \$ 13,000 | -29.0% |
| IT Intern | \$ - | \$ - | \$ - | \$ 6,700 | \$ 7,000 | 4.5% |
| Buyback | \$ 18,020 | \$ 3,565 | \$ - | \$ - | \$ - | |
| Division Wages | \$ 414,359 | \$ 481,213 | \$ 211,977 | \$ 521,800 | \$ 539,100 | 3.3% |
| Landlines & Wireless Phones | \$ 108,116 | \$ 112,853 | \$ 52,042 | \$ 110,000 | \$ 112,000 | 1.8% |
| Professional Services | \$ 14,948 | \$ 13,596 | \$ 1,606 | \$ 39,000 | \$ 40,000 | 2.6% |
| Technical Licenses/Support | \$ 123,542 | \$ 168,151 | \$ 56,528 | \$ 134,000 | \$ 137,000 | 2.2% |
| Parts, Supplies. Other | \$ 23,648 | \$ 18,922 | \$ 9,126 | \$ 39,000 | \$ 45,000 | 15.4% |
| PC Hardware | \$ 4,675 | \$ 14,957 | \$ 20,531 | \$ 34,000 | \$ 36,000 | 5.9% |
| Network Hardware | \$ 1,785 | \$ 9,661 | \$ 140 | \$ 10,000 | \$ 10,000 | 0.0% |
| Parts&Equipment | \$ 276,714 | \$ 338,140 | \$ 139,973 | \$ 366,000 | \$ 380,000 | 3.8% |
| Financial software | \$ 111,265 | \$ 107,927 | \$ 113,618 | \$ 113,400 | \$ 115,700 | 2.0% |
| Public Safety software | \$ 57,214 | \$ 59,722 | \$ 24,041 | \$ 61,300 | \$ 64,500 | 5.2% |
| Permits & Lic. software | \$ 49,908 | \$ 54,597 | \$ 50,921 | \$ 51,000 | \$ 54,000 | 5.9% |
| GIS Mapping software | \$ 18,090 | \$ 17,996 | \$ 18,145 | \$ 18,000 | \$ 18,000 | 0.0% |
| Facilities Security software | \$ - | \$ - | \$ - | \$ - | \$ 54,000 | |
| Document storage | \$ 13,611 | \$ - | \$ 14,932 | \$ 15,000 | \$ 17,000 | 13.3% |
| Facilities Work Order | \$ 20,786 | \$ 21,872 | \$ 18,783 | \$ 23,000 | \$ 22,000 | -4.3% |
| Website & Communication | \$ 12,735 | \$ 15,731 | \$ 8,892 | \$ 15,100 | \$ 17,100 | 13.2% |
| Assessor software | \$ 10,025 | \$ 10,525 | \$ 11,050 | \$ 12,000 | \$ 12,000 | 0.0% |
| Other software | \$ 4,278 | \$ 2,178 | \$ - | \$ 4,900 | \$ 5,000 | 2.0% |
| Software Licenses | \$ 297,913 | \$ 290,548 | \$ 260,382 | \$ 313,700 | \$ 379,300 | 20.9% |
| Department Expenses | \$ 574,626 | \$ 628,688 | \$ 612,331 | \$ 679,700 | \$ 759,300 | 11.7% |
| Department Total | \$ 988,986 | \$ 1,109,901 | \$ 824,308 | \$ 1,201,500 | \$ 1,298,400 | 8.1% |

Public Services

Department Overview

The Public Services Department (PSD) provides a wide range of community services, which are divided into administration, community services, and community development. Community Services include Elder/Human Services, Recreation, and Veteran’s Services; Community Development includes Planning and Economic Development, Inspections, Conservation, and Historical. The department head is the Assistant Town Manager, and the salary budget is shared between Public Services and Administrative Services.

FY26 Budget Summary

As shown below, the PSD FY26 total budget is increasing by 3.5%. Salaries are rising by 4.1%, according to the classification chart, and positions partially funded by ARPA dollars are now fully supported in the budget. Expenses for FY26 are level-funded with a 0.6% increase.

| Divisions | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|-------------------------|---------------------|---------------------|-----------------------------|-----------------------------|------------------|-------------|
| Administration | \$ 343,645 | \$ 277,050 | \$ 300,300 | \$ 308,628 | \$ 8,328 | 2.8% |
| Community Services | \$ 547,476 | \$ 584,949 | \$ 764,384 | \$ 788,534 | \$ 24,150 | 3.2% |
| Community Development | \$ 549,194 | \$ 555,867 | \$ 719,600 | \$ 748,800 | \$ 29,200 | 4.1% |
| Department Total | \$ 1,440,315 | \$ 1,417,865 | \$ 1,784,284 | \$ 1,845,962 | \$ 61,678 | 3.5% |

Line H91 - FY25 Public Services Wages

| Divisions | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|-------------------------|---------------------|---------------------|-----------------------------|-----------------------------|------------------|-------------|
| Administration | \$ 315,485 | \$ 272,995 | \$ 255,200 | \$ 264,500 | \$ 9,300 | 3.6% |
| Community Services | \$ 452,187 | \$ 483,566 | \$ 587,384 | \$ 608,734 | \$ 21,350 | 3.6% |
| Community Development | \$ 537,454 | \$ 571,890 | \$ 629,600 | \$ 658,800 | \$ 29,200 | 4.6% |
| Department Wages | \$ 1,305,126 | \$ 1,328,452 | \$ 1,472,184 | \$ 1,532,034 | \$ 59,850 | 4.1% |

Line H92 - FY25 Public Services Expenses

| Divisions | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|----------------------------|-------------------|------------------|-----------------------------|-----------------------------|-----------------|-------------|
| Administration | \$ 28,160 | \$ 4,055 | \$ 45,100 | \$ 44,128 | \$ (972) | -2.2% |
| Community Services | \$ 95,288 | \$ 101,383 | \$ 177,000 | \$ 179,800 | \$ 2,800 | 1.6% |
| Community Development | \$ 11,741 | \$ (16,023) | \$ 90,000 | \$ 90,000 | \$ - | 0.0% |
| Department Expenses | \$ 135,189 | \$ 89,414 | \$ 312,100 | \$ 313,928 | \$ 1,828 | 0.6% |

Administration Overview

This division includes the department head and the support staff for the entire department. Some expenses (Professional Development, Office Supplies) are centralized in this division. This division is also responsible for financial transactions, from payroll to invoices and receipts. Considerable reductions were made in the expenses line to better reflect actual expenditures.

FY26 Budget Summary

The support staff includes two full-time and two part-time employees. The town Manager’s Executive Assistant provides additional administrative support.

| Administration | FY23 Actual | FY24 Actual | Town Meeting | | Town Manager | | % |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|---|
| | | | FY25 Budget | FY26 Budget | Change | Change | |
| Assistant Town Manager | \$ 110,282 | \$ 54,224 | \$ 72,100 | \$ 74,900 | \$ 2,800 | 3.9% | |
| Support Staff | \$ 182,284 | \$ 215,751 | \$ 178,100 | \$ 184,600 | \$ 6,500 | 3.6% | |
| Overtime | \$ 4,953 | \$ 8,884 | \$ 12,500 | \$ 12,500 | \$ - | 0.0% | |
| Revolving Fund support | \$ (7,500) | \$ (7,500) | \$ (7,500) | \$ (7,500) | \$ - | 0.0% | |
| Buyback | \$ 25,465 | \$ 1,636 | \$ - | \$ - | \$ - | 0.0% | |
| Division Wages | \$ 315,485 | \$ 272,995 | \$ 255,200 | \$ 264,500 | \$ 9,300 | 3.6% | |
| Outsourced Prof Svcs | \$ 3,000 | \$ (17,692) | \$ 20,000 | \$ 24,000 | \$ 4,000 | 20.0% | |
| Prof. Development | ▲ \$ 6,719 | ▲ \$ 6,087 | ▲ \$ 5,000 | ▲ \$ 5,000 | \$ - | 0.0% | |
| Office Supplies | ▲ \$ 6,367 | ▲ \$ 3,218 | ▲ \$ 6,000 | ▲ \$ 5,000 | \$ (1,000) | -16.7% | |
| Mileage | \$ 9,433 | \$ 9,037 | \$ 9,000 | \$ 9,000 | \$ - | 0.0% | |
| Advertising/Utilities | \$ 2,641 | \$ 3,404 | \$ 5,100 | \$ 1,128 | \$ (3,972) | -77.9% | |
| Division Expenses | \$ 28,160 | \$ 4,055 | \$ 45,100 | \$ 44,128 | \$ (972) | -2.2% | |

Community Development

Community Development Overview

Community Development includes the following divisions: Planning & Economic Development, Inspections, Conservation, and Historic. There are seven full-time staff, and part-time administrative and inspectional staff.

Community Development staff remain busy working with many community and regional partners and with the State on various residential and commercial development projects, affordable housing, climate and sustainability, historic preservation, grant administration, and more.

Plan reviews and project implementation require various staff members' time, funding, and effort. Staff members have identified numerous grant opportunities, directly written said grants, and managed the post-award process to promote desired development and placemaking while saving on related expenses. However, it is essential to note that many grants may require monetary match components and/or in-kind contributions such as staff hours.

FY26 Budget Summary

Local expenses are primarily used as seed/matching funds for priority grant applications, downtown programming and streetscape improvements, consultant onboarding, and public engagement. They also include the typical annual expenses for office supplies, legal mailings, professional development opportunities, and mileage.

The FY26 budget is, in essence, a level budget from the previous year. An increase to the Metro North Regional Housing Services Office (MNRHSO) Regional Housing Line (a \$30,000 increase) is shown, which was necessary to bring in the two additional municipalities, who will reimburse Reading their expenses throughout the year—meaning a no-direct-cost increase to Reading's group fees. All other expenses and salaries are within expectations of the level budget.

| Community Development | FY23 Actual | FY24 Actual | Town Meeting | | Town Manager | | % Change |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|----------|
| | | | FY25 Budget | FY26 Budget | Change | Change | |
| Community Devel Director | \$ 119,620 | \$ 101,241 | \$ 113,800 | \$ 118,200 | \$ 4,400 | 3.9% | |
| Planning & Econ Devel | \$ 101,800 | \$ 143,464 | \$ 159,900 | \$ 171,000 | \$ 11,100 | 6.9% | |
| Inspections | \$ 238,590 | \$ 245,004 | \$ 270,200 | \$ 280,700 | \$ 10,500 | 3.9% | |
| Conservation | \$ 77,443 | \$ 82,182 | \$ 85,700 | \$ 88,900 | \$ 3,200 | 3.7% | |
| Historic | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Comm Development Wages | \$ 537,454 | \$ 571,890 | \$ 629,600 | \$ 658,800 | \$ 29,200 | 4.6% | |
| Planning Staff | \$ 23,576 | \$ 63,454 | \$ 83,700 | \$ 86,800 | \$ 3,100 | 3.7% | |
| Permits Coordinator | \$ 73,470 | \$ 77,961 | \$ 81,200 | \$ 84,200 | \$ 3,000 | 3.7% | |
| Regl Affordable Hsng Coord | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Econ Devel Staff | \$ 82,631 | \$ 59,219 | \$ 93,700 | \$ 84,800 | \$ (8,900) | -9.5% | |
| Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Offsets | \$ (82,631) | \$ (59,219) | \$ (98,700) | \$ (84,800) | \$ 13,900 | -14.1% | |
| Buybacks | \$ 4,754 | \$ 2,049 | \$ - | \$ - | \$ - | 0.0% | |
| Planning/Ec Dev Wages | \$ 101,800 | \$ 143,464 | \$ 159,900 | \$ 171,000 | \$ 11,100 | 6.9% | |
| Bulding Inspectors | \$ 203,916 | \$ 209,687 | \$ 235,000 | \$ 242,500 | \$ 7,500 | 3.2% | |
| Elec/Plumbing Insp | \$ 84,674 | \$ 85,317 | \$ 85,200 | \$ 88,200 | \$ 3,000 | 3.5% | |
| Offsets | \$ (50,000) | \$ (50,000) | \$ (50,000) | \$ (50,000) | \$ - | 0.0% | |
| Buybacks | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Inspections Wages | \$ 238,590 | \$ 245,004 | \$ 270,200 | \$ 280,700 | \$ 10,500 | 3.9% | |
| Conservation Administrator | \$ 79,443 | \$ 84,182 | \$ 87,700 | \$ 90,900 | \$ 3,200 | 3.6% | |
| Offsets | \$ (2,000) | \$ (2,000) | \$ (2,000) | \$ (2,000) | \$ - | 0.0% | |
| Buybacks | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Conservation Wages | \$ 77,443 | \$ 82,182 | \$ 85,700 | \$ 88,900 | \$ 3,200 | 3.7% | |

| Community Development | FY23 Actual | FY24 Actual | Town Meeting | | Town Manager | | % Change |
|----------------------------------|------------------|--------------------|------------------|------------------|-------------------|--------------|----------|
| | | | FY25 Budget | FY26 Budget | Change | Change | |
| Planning & Econ Devel | \$ 11,741 | \$ (16,023) | \$ 90,000 | \$ 87,500 | \$ (2,500) | -2.8% | |
| Inspections | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Conservation | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | 0.0% | |
| Historic | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Comm Development Expenses | \$ 11,741 | \$ (16,023) | \$ 90,000 | \$ 90,000 | \$ - | 0.0% | |
| Regl Afford Housing | \$ 31,248 | \$ 15,570 | \$ 105,000 | \$ 105,000 | \$ - | 0.0% | |
| Econ Development | \$ 15,493 | \$ 3,407 | \$ 20,000 | \$ 17,500 | \$ (2,500) | -12.5% | |
| Offsets | \$ (35,000) | \$ (35,000) | \$ (35,000) | \$ (35,000) | \$ - | 0.0% | |
| Planning & Econ Devel | \$ 11,741 | \$ (16,023) | \$ 90,000 | \$ 87,500 | \$ (2,500) | -2.8% | |

Planning Division

Division Overview

The Planning Division provides technical services to the Town and the relevant land use boards. Several long-range plans regarding economic development, transportation, housing, and other aspects of land use serve as a guide for planning staff to help achieve the town's stated goals. Planning processes aid civic leaders, businesses, and citizens in envisioning and implementing possibilities for the future. In addition to long-range planning, planning staff also develop action plans aimed at providing solutions to current community problems and addressing daily needs.

Division Activities

- **Permitting Administration:** the division supports new development through the Site Plan Review or other local review processes. Ongoing development on Main Street, within the Downtown district, and residential subdivision remain consistent.
- **Zoning Bylaw Amendments:** Working with the CPDC on priority zoning amendments that are brought to Town Meeting. A two-year process for MBTA Communities compliance, supplemented by a \$95,000 grant award, saw amendments to the Downtown Smart Growth District and existing multi-family districts. Future amendments to Accessory Apartments, Floodplain, Table of Uses and other administrative needs are in discussion. Changes to the existing Industrial District may come forward after the public engagement and vision of the Eastern Gateway plan (sponsored by a \$95,000 grant).
- **Subsidized Housing Inventory (SHI):** Staff work with developers and the Executive Office of Housing and Livable Communities (EOHLC) to ensure that permitted units stay on the SHI and that the Town achieves and maintains 10% on the inventory. Building permitting is necessary for the previously approved Eaton Lakeview 40B and Chute Street 40R to reach the 10% requirement unless new development supplements such.
- **Regional Housing:** The Metro North Regional Housing Services Office (MNRHSO) added the municipalities of Stoneham and Wakefield to the group. A new RFP was released to provide competitive consultation to administer the monitoring of LIP/LAU units.
- **Downtown Parking Kiosks:** Ongoing discussions on downtown parking management remain with the Reading Police Department, Business Community, and Select Board to determine appropriate practices and needs.

- **Streetscape Project & Municipal Lot Redesign:** Staff have worked with Engineering on scope, funding, design concepts, and consultant coordination for the Phase II Streetscape Project (Lower Haven & High). The design is substantially complete, was awarded a \$2,600,000 MassWorks grant, and is seeking local approval for its construction.
- **Green Communities Designation:** Staff locally updated the Green Communities data and research needs for designation. An application was submitted, and a designation is expected in early 2025. The designation will provide grant opportunities to partner with the Facilities Division on municipal building energy efficiency improvements and possibly newly constructed buildings as well.
- **Net Zero Plan:** Staff completed the Net Zero Action Plan through local funding, Community Compact Grant, and TAP grant to identify a series of targetable achievements with the RMLD to reach state energy requirements and local needs. Actions spanning municipal improvements, transportation, new residential and commercial development, programs for existing building improvements, and waste management have been identified.
- **Local Rapid Recovery Plan (LRRP):** We are Working to implement LRRP recommendations using a \$100,000 earmark funding award.
- **Eastern Gateway:** We are Working with Form and Place architectural consultants to identify uses and zoning controls of the industrial district. Administered through a \$100,000 grant award.
- **Walkers Brook Drive Corridor Study:** A \$500,000 MassWorks grant was awarded to advance the conceptual design of the Walkers Brook Drive corridor. The design seeks improvements to vehicular movements, pedestrian connections, and multi-modal opportunities.
- **Municipal Vulnerability Preparedness (MVP):** Staff collaborated regionally with the Resilient Mystic Collaborative for a \$520,000 MVP grant to identify critical facilities in flood-prone areas and advance stormwater capture and treatment around such facilities.
 - Work through the MVP 2.0 Pilot Process to ensure equitable social resilience across identified priorities.
- **Community Garden:** Continued support to administer the Mattera Community Garden.
- **Arts and Culture Action Plan:** A grant-funded project to develop and identify public art opportunities and community needs to support artists and their workspaces.
- **Conservation Support:** Leading support for the Conservation division by applying for grant and earmark awards, such as the Bare Meadow restoration project, and facilitating projects in collaboration with the DPW and volunteers.

- **Boards and Commissions:** Administrative support to the CPDC, ZBA, and Conservation Commissions; and indirectly to the Historical, Climate, and Housing committees.

Economic Development Division

Division Overview

The Economic Development Division provides professional, technical work advancing the Town’s economic development activities and goals to provide general business support for the Town. The Town does this through streamlined permitting, policy updates, business resources and incentives, and proactive implementation of the Town’s Economic Development Action Plan. Our approach is to 1) keep downtown vital, 2) preserve what is essential, and 3) be well-positioned for opportunities. Reading’s Economic Development Action Plan is available on the Town’s website.

Division Activities

- The Town will comprehensively redesign **Walkers Brook Drive** through a robust community and stakeholder engagement campaign. The redesign's goal is to facilitate multimodal use of the corridor, increase safety, and establish important infrastructure improvements to stimulate economic development throughout the corridor.
- The Town is reviewing opportunities for new zoning across its **Eastern Gateway** District within the existing underutilized Industrial District. A public engagement process will ensure that ideal uses and controls the public is comfortable with are captured and provided with visual references. This will transform the identified priorities into zoning language that the CPDC and Town Meeting could act on.
- **Main Streets Organization** – the previous Business Improvement District (BID) is transitioning its work to prioritize the establishment of a Main Streets Organization – a non-profit entity that can collect donations/grants/funds to implement improvements across the downtown district. These improvements can be hardscape elements such as benches/trees/public art or to host broader events to attract regional populations to Reading. Staff will support engagement and awareness, but ultimately, a 3rd party group must fully establish and manage a Main Streets organization.
- The **Downtown Business Guide and Parking Map** will be updated as new parking spaces are added to the Upper Haven and Brande Court parking lots.

- Working with **MassDevelopment** and other regional partners to find opportunities to support local businesses. Training programs, local grants and financing, and others have been explored.
- The division used grant and earmark funding to support a temporary **Façade Improvement Program** for local businesses. Three awards were given to improve siding, landscape, and signage.
- 2024-25 saw the completion of the **Arts and Culture Action Plan**. Priority implementation of actions to spur public art, consider facility improvements, and bring attraction to Reading is ongoing.
- **Business Openings (2024)**—A series of new downtown developments were completed and occupied. Opportunities to re-use vacant storefronts are being explored, and the division is continuously discussing this with real estate agents to stay up to date and support any necessary permitting process.

Inspections Division

Division Overview

A full-time building commissioner and three part-time building inspectors (each retired as building commissioner from another community and collectively brings 60+ years of expertise to Reading), plus two highly credentialed plumbing/gas and electrical inspectors, round out the team.

Division Activities

All four Building Inspectors work collaboratively on projects to meet Town and State requirements. The Building Commissioner works closely with the Planning Division and Zoning Board of Appeals administrative staff to ensure proposals conform to the Zoning Bylaw. The Building Commissioner is also seeking Floodplain Administrator designation and training to support future changes to the floodplain regulations and potential permitting.

The Permits Coordinator helped migrate to the new online permitting software, which also required training staff and guiding applicants. Building and Permitting staff provide support on zoning amendments, state designations (e.g., Housing Choice Initiative data), long-term plan initiatives (e.g., Housing Production Plan data), and land use applications (e.g., Home Business Certificates, etc.).

Conservation Division

Division Overview

The Conservation Division is responsible for protecting Reading's streams and wetlands and providing staff and technical services support to the Reading Conservation Commission. Principal duties include enforcing and administering the Massachusetts Wetland Protection Act, M.G.L. Chapter 131, Section 40, and the Reading Wetland Protection General Bylaw, Section 7.1. The Commission manages over 989 acres of Town-owned conservation land and monitors conservation easements and restrictions.

Division Activities

Conservation Division Activities include supporting MVP Action Grant applications and development; implementing priority actions within the Open Space and Recreation Plan; overseeing the DCR Trail grants; opening up inaccessible land and developing new trail systems through partnership with private development; providing staff leadership on the Mattera Cabin Community Garden; assistance with Town Forest projects and Trail Committee projects; conducting outreach and education regarding the Town's natural resources and watersheds; and working with Girl & Boy Scouts to complete service projects on public land.

Staff support the Conservation Commission both technically and administratively to enforce the local Wetlands Protection Regulations (updated in 2023) and administer residential and commercial development applications within jurisdictional areas. The Commission periodically reviews its local regulations to ensure that emerging best practices on tree removal/replacement, stormwater capture, and other initiatives are updated.

Most of the division's public work has been implemented through grants, earmarks, volunteers, donations, and public-private partnerships. This upcoming year, a budget of \$2,500 was reallocated to a new Conservation Expenses line to help support trail maintenance, plantings, and invasive species removal as necessary.

Historic Division

Division Overview

The Historical Division is staffed by volunteers, with assistance from department staff as needed. The Reading Historical Commission (RHC) oversees historic preservation, including the Demolition Delay Bylaw. The Historic District Commission (HDC) regulates properties within the historic districts (West Street & Summer Avenue). They also provide input on applications within Scenic Roads of South Street and Walnut Street.

Division Activities

The RHC met 16 times throughout the year. Supporting information is also provided to the Community Planning and Development Commission (CPDC) for relevant applications. The RHC has promoted programs such as electrical box art wrappings and digitizing/preserving historical documents. The RHC is looking at updating its local regulations, such as the length of the Demolition Delay and definitions, which will require amendments to the General Bylaw and Town Meeting approval if advanced.

The HDC met 12 times and is discussing whether a new district along Woburn Street is appropriate.

Community Services

Community Services Overview

Community Services include:

- Recreation (REC)
- Elder/Human Services (EHS)
- Veterans Services Office (VSO)

FY26 Budget Summary

| Community Services | FY23 Actual | FY24 Actual | Town Meeting | | Town Manager | | % |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|---|
| | | | FY25 Budget | FY26 Budget | Change | Change | |
| Community Svcs Director | \$ 89,830 | \$ 100,567 | \$ 113,800 | \$ 118,200 | \$ 4,400 | 3.9% | |
| Elder/Human Services | \$ 214,949 | \$ 194,366 | \$ 270,684 | \$ 257,534 | \$ (13,150) | -4.9% | |
| Recreation | \$ 83,863 | \$ 121,242 | \$ 132,700 | \$ 160,200 | \$ 27,500 | 20.7% | |
| Veteran's Services | \$ 63,545 | \$ 67,392 | \$ 70,200 | \$ 72,800 | \$ 2,600 | 3.7% | |
| Comm Services Wages | \$ 452,187 | \$ 483,566 | \$ 587,384 | \$ 608,734 | \$ 21,350 | 3.6% | |
| Elder/Human Svcs Administrator | \$ 81,710 | \$ 77,996 | \$ 82,000 | \$ 85,000 | \$ 3,000 | 3.7% | |
| Senior Center Coordinator | \$ 35,378 | \$ 55,415 | \$ 58,300 | \$ 60,400 | \$ 2,100 | 3.6% | |
| Volunteer Coordinator | \$ - | \$ 13,604 | \$ 25,000 | \$ 27,500 | \$ 2,500 | 10.0% | |
| Elder/Human Svcs Clerk | \$ - | \$ - | \$ 48,600 | \$ 44,300 | \$ (4,300) | -8.8% | |
| Van Drivers | \$ 52,358 | \$ 55,116 | \$ 78,100 | \$ 65,500 | \$ (12,600) | -16.1% | |
| Nurse Advocate | \$ 73,567 | \$ 57,125 | \$ 56,500 | \$ - | \$ (56,500) | -100.0% | |
| Senior Case Manager | \$ 59,860 | \$ 63,300 | \$ 70,700 | \$ 73,200 | \$ 2,500 | 3.5% | |
| Overtime | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0.0% | |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Grants/Offsets | \$ (87,924) | \$ (128,191) | \$ (149,516) | \$ (99,366) | \$ 50,150 | -33.5% | |
| Elder/Human Service Wages | \$ 214,949 | \$ 194,366 | \$ 270,684 | \$ 257,534 | \$ (13,150) | -4.9% | |
| Recreation Administrator | \$ 58,441 | \$ 86,482 | \$ 91,900 | \$ 95,200 | \$ 3,300 | 3.6% | |
| Recreation Coordinator | \$ 23,614 | \$ 56,760 | \$ 62,800 | \$ 65,000 | \$ 2,200 | 3.5% | |
| Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Grants/Offsets | \$ - | \$ (22,000) | \$ (22,000) | \$ - | \$ 22,000 | 0.0% | |
| Buyback | \$ 1,808 | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Recreation Wages | \$ 83,863 | \$ 121,242 | \$ 132,700 | \$ 160,200 | \$ 27,500 | 20.7% | |
| Veteran's Service Officer | \$ 63,545 | \$ 67,392 | \$ 70,200 | \$ 72,800 | \$ 2,600 | 3.7% | |
| Veteran's Service Wages | \$ 63,545 | \$ 67,392 | \$ 70,200 | \$ 72,800 | \$ 2,600 | 3.7% | |

| | | | Town Meeting | Town Manager | | % |
|-------------------------------------|------------------|-------------------|-------------------|-------------------|-----------------|-------------|
| Community Services | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Budget | Change | Change |
| Elder/Human Services | \$ 6,950 | \$ 32,339 | \$ 50,000 | \$ 51,700 | \$ 1,700 | 3.4% |
| Recreation (Revolving Fund) | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Veteran's Services | \$ 88,338 | \$ 69,044 | \$ 127,000 | \$ 128,100 | \$ 1,100 | 0.9% |
| Comm Services Expenses | \$ 95,288 | \$ 101,383 | \$ 177,000 | \$ 179,800 | \$ 2,800 | 1.6% |
| Community Organizations | \$ - | \$ 1,108 | \$ - | \$ - | \$ - | |
| Meal Delivery | \$ 63 | \$ 170 | \$ 11,000 | \$ 15,000 | \$ 4,000 | 36.4% |
| Programs | \$ 2,419 | \$ 7,679 | \$ 13,000 | \$ 13,000 | \$ - | 0.0% |
| Volunteer Support | \$ - | \$ 1,158 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Other | \$ 4,468 | \$ 22,223 | \$ 24,500 | \$ 22,200 | \$ (2,300) | -9.4% |
| Elder/Human Service Expenses | \$ 6,950 | \$ 32,339 | \$ 50,000 | \$ 51,700 | \$ 1,700 | 3.4% |
| Recreation (Revolving Fund) | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Recreation Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Veteran's | \$ 88,338 | \$ 69,044 | \$ 127,000 | \$ 128,100 | \$ - | 0.9% |
| Veteran's Expenses | \$ 88,338 | \$ 69,044 | \$ 127,000 | \$ 128,100 | \$ 1,100 | 0.9% |

Community Services is dedicated to offering services, support, and programming to all individuals in the Town of Reading. We are budgeting to keep three positions in Community Services that were offset by ARPA funds: Recreation Program Coordinator, Elder & Human Services Program Coordinator, and Volunteer Coordinator. These positions have provided high-quality and expanded programming and, most importantly, cultivated meaningful community relationships.

Elder & Human Services continues to see record growth. With the help of ARPA funding, the Program Coordinator has increased the number and quality of programs, offering over 200 programs in a fiscal year. The Program Coordinator has focused on diversity in offerings and has created new arts and culture, wellness, education, and fitness programs. This has allowed the Pleasant Street Center to reach more older adults in the community.

The Volunteer Coordinator position started in December of 2024. This position has updated the volunteer application, handbook, and opportunity list in the past year. The role has been able to foster successful recruiting, training, and oversight of 43 volunteers that support various programs and initiatives while establishing valuable partnerships with local organizations such as North Shore Bank, Eastern Bank, Reading Rotary, Austin Prep, Wakefield High School, Reading High School, St. John's Prep and Northeast Vocational School.

This position has been responsible for revitalizing the Property Tax Worker Program, demonstrating proactive efforts to expand services and support the community.

Finally, the Volunteer Coordinator has been assisting with grant writing and has been instrumental in innovating a new Pleasantries brochure with the help of a graphic design volunteer.

Over several months, it was determined that there were crossovers with Health and Elder and Human Services. Due to these duplicate efforts, leaders felt that a shared Public Health Nurse would foster better community engagement and unique collaboration. Therefore, the Public Health Nurse is now shared between Community Services (EHS) and Health, with direct oversight by the Health Director. This change was approved earlier in the year by the Select Board.

The Public Health Nurse has allotted hours for each Department, with flexibility within the week to increase or decrease them to meet the needs of either department. The position will be funded by the Health Department, which will, in turn, help fund our partially funded ARPA positions in FY26.

EHS requests that the Volunteer Coordinator be added as a permanent part-time position in the department.

EHS is also asking for a slight increase in FY26 since some expenses paid by ARPA will disappear after December 2025. We want to continue offering quality programs and meals at little to no cost to our 60+ community for as long as possible.

Recreation continues to grow existing and new programming, garnering over 7,000 registrations in FY24 with only two full-time staff, the Recreation Administrator and Recreation Coordinator. The Recreation Coordinator also provides additional programming at night and weekends for adults, including the 60+ population, and coordinates intergenerational opportunities throughout the year. We are budgeting to keep this position full-time to continue offering quality programming while expanding more into adaptive/inclusive programming.

Over the past couple of years, Recreation has worked with the YMCA, which was awarded ARPA funds for Therapeutic Recreational programming for all Reading residents, both in and out of the district, who have a disability. The YMCA has run several swimming programs for various ages. Recreation and the YMCA have also collaborated to offer off-site social events to the Red Sox, Celtics, and a Master Illusionist. They have relied on the Reading Public Schools Special Needs Department volunteers when available.

In addition, the staff has met with professionals in the surrounding towns who have certified therapeutic recreation specialists on their teams running adaptive and/or inclusive recreational programs. The hope is to hire a part-time Therapeutic Recreation professional next Spring to develop a program in our Town. While the part-time position can be funded through the Recreation Revolving Fund, we thought it necessary to mention it in our budget report with hopes of funding a full-time position in the future.

Veterans Services continues to be a “safe place” for many Veterans. The Veterans Services Officer offers Scuttlebutt once a month for Reading Veterans, typically at the Senior Center, but also has coordinated a few off-site trips, which are well-liked and attended. Ceremonies on Memorial Day and Veterans Day have also seen good attendance. We hope to ask for a part-time Administrative Assistant position in the Veterans Services in the future. Our VSO needs more assistance with scheduling, and more outreach can be done to find veterans who are in need and entitled to benefits.

Veterans Services is asking for a small increase in expenses to allow our VSO to offer more programming to our Veterans and to use toward yearly ceremonies for Memorial Day and Veterans Day.

Elder & Human Services Division

Division Overview

Reading Elder and Human Services offers a variety of programs and services to Reading residents of all ages. The center improved accessibility in FY25 by installing a new audio and visual system, continued with expanded programming, and worked on a feasibility study for the Reading Center for Active Living (RECAL). Some of the most popular Elder Services are Coach bus trips, Lunch & Learns, Bingo, Community Lunches, Special Events specifically around holidays, and various fitness programs. ARPA Funds have been encumbered for most programs and meals until the end of the Calendar year 2025.

The staff is dedicated to assisting all community residents in living active, healthy lives. In addition, as the division enrollment grows due to the rise in the population of 60+, the need for additional space and staff should be a necessary pre-planned factor.

Division Activities

- Programming Offerings in health, enrichment, exercise, events, trips, etc.
- Transportation
- Blood Pressure & Flu Clinics
- Social Services (Memory Café, Knox Box, Referrals, Hoarding Task Force, Adopt a Family)
- Reading Response (Lifeline, Medical Transportation, Adult Day Health)
- EHS Health Fair
- Liaison to COA

Division Highlights

- Total Interactions at the center – 37,396 (7/1/2023 to 6/30/2024)
 - ✚ 19,579 Program/Event Registrations
 - ✚ 3,346 Rides (not including medical rides with ATS)
 - ✚ 413 Large Bus Trips Registrations
- Continued to offer ARPA Funded Programs – Lunch & Learns, Day Trips, Lectures, Fitness Programs, and Off-site events at Hillview to accommodate larger crowds

Recreation Division

Division Overview

The mission of Reading Recreation is to provide the community with year-round recreational activities. The Division believes programs should be broad-based to meet the recreational needs of all population segments. The Recreation Division must continually strive to update and modify programs to meet the community's needs. As Reading's participation in and awareness of local recreational programs increases, so do expectations. The Recreation Division strives to be ready to anticipate and adapt to these expectations.

Division Activities

- Programming for all ages includes sports, enrichment, special events, etc.
- Field & Amplified Use Permitting
- Parks & Fields Planning and Projects
- Liaison to the Recreation Committee & Friends of Reading Recreation
- Scholarship Awards

Division Highlights (FY24 July 1, 2023 – June 30th, 2024)

- 142 Different Program Offerings
- 6,454 Unique Individual Program Registrants for FY24
 - ✚ 4,231 Ages 0-10
 - ✚ 1,169 Ages 11-20
 - ✚ 249 Ages 21- 40

- ✚ 498 Ages 41-60
- ✚ 307 Ages 61+
- ✚ 7360 Total Participants
- Total Program Registrations: 7,360
 - ✚ 6824 Resident / 536 Non-Resident
- Turns back proceeds from revenue generated by Recreation Revolving Fund
- Community Engagement – Downtown Trick or Treat, Letters to Santa
- Parks & Playground Projects
- Completion of Birch Meadow Phase I
- Start of Birch Meadow Phase II
- Barrows Field Improvement
- Hunt Field Improvement

Veterans Services

Division Overview

The priority of the Veterans' Services Office is to aid and assist all veterans, their widows or spouses, and/or their dependent children in the Town of Reading through the Executive Office of Veterans Services with short or long-term medical assistance, financial aid, assistance with state applications for veterans' benefits, and administration of veteran's benefits provided by the U.S. Department of Veterans Affairs. The mission is to support the Veterans residing in Reading by identifying veterans and their families in need of service and providing information and access to the services they are eligible for under the law.

Our current VSO has been here since June of 2022. He is an accredited National Service Officer through Veterans Affairs, which means he can process the claims on his own before sending them to Boston for review. This enables him to help more Veterans promptly and allows for more relationship-building within the community. Will is hoping to reach more veterans in Reading. Chapter 115 benefits are a crucial part of the VSO role, and they must be worked on every day to ensure the town receives its proper turnback of state funding in the amount of 75%.

He has also contacted nearby communities to inquire about their Veterans Services staff. He has found that many towns are regionalized but have multiple VSOs and a full-time assistant to help. Also, right next door in Wilmington, there is a VSO and two full-time assistants to help file benefits. In the future, we hope to be able to add a part-time

Administrative Assistant for our VSO to provide appropriate support for our Reading Veterans and reach more veterans who need assistance.

Division Activities

- Discharge copies and requests for replacement
- Chapter 115, a public assistance program to eligible veterans and dependents
- VA Healthcare applicant assistance
- Tax exemptions
- Veterans license plates
- Homeless veteran referrals
- Employment initiatives
- Grave markers
- Disability for service-connected or non-service-connected disability
- VA Home Loans, Educational Assistance, Death Pensions
- Monthly Scuttlebutt Meet-ups and/or off-site trips

Division Highlights

- Assisted over 300 Veterans this year
- Generated over \$100,000 in Federal VA Benefits to Veterans and their surviving spouses
- Memorial Day and Veterans Day Ceremonies
- Donation of six service flags by Good Samaritan Masonic Lodge in Reading
- Scuttlebutt continues to be well-attended

Public Safety

Department Overview

Public Safety is comprised of three separate departments:

- Public Health
- Fire and Emergency Management
- Police
 - Coalition for Prevention & Support
 - Dispatch

Town Meetings vote on these budgets as one bottom line each for wages and expenses.

FY26 Budget Summary

The combined FY26 budgets show a 3.4% increase related to wage changes per bargaining agreements.

| Department | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| | | | FY25 Budget | FY26 Budget | | |
| Public Health | \$ 367,036 | \$ 335,464 | \$ 457,000 | \$ 485,900 | \$ 28,900 | 6.3% |
| Fire/EMS | \$ 5,668,477 | \$ 5,991,787 | \$ 6,373,232 | \$ 6,545,397 | \$ 172,165 | 2.7% |
| Police | \$ 6,328,470 | \$ 6,290,869 | \$ 6,687,335 | \$ 6,940,700 | \$ 253,365 | 3.8% |
| Coalition | \$ 298,753 | \$ 290,706 | \$ 299,350 | \$ 308,850 | \$ 9,500 | 3.2% |
| Dispatch | \$ 602,343 | \$ 695,782 | \$ 759,500 | \$ 789,200 | \$ 29,700 | 3.9% |
| DEPARTMENT TOTAL | \$ 13,265,079 | \$ 13,604,607 | \$ 14,576,417 | \$ 15,070,047 | \$ 493,630 | 3.4% |

Line J91 - FY26 Budget Public Safety Wages

| Department | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| | | | FY25 Budget | FY26 Budget | | |
| Public Health | \$ 279,625 | \$ 259,624 | \$ 349,500 | \$ 377,400 | \$ 27,900 | 8.0% |
| Fire/EMS | \$ 5,463,688 | \$ 5,786,347 | \$ 6,162,036 | \$ 6,316,439 | \$ 154,403 | 2.5% |
| Police | \$ 6,022,430 | \$ 5,974,279 | \$ 6,361,835 | \$ 6,566,700 | \$ 204,865 | 3.2% |
| Coalition | \$ 235,213 | \$ 225,956 | \$ 257,600 | \$ 267,100 | \$ 9,500 | 3.7% |
| Dispatch | \$ 566,296 | \$ 658,694 | \$ 720,500 | \$ 750,200 | \$ 29,700 | 4.1% |
| DEPARTMENT WAGES | \$ 12,567,251 | \$ 12,904,900 | \$ 13,851,471 | \$ 14,277,839 | \$ 426,368 | 3.1% |

Line J92 - FY26 Budget Public Safety Expenses

| Department | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|----------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| | | | FY25 Budget | FY26 Budget | | |
| Public Health | \$ 87,412 | \$ 75,839 | \$ 107,500 | \$ 108,500 | \$ 1,000 | 0.9% |
| Fire/EMS | \$ 204,789 | \$ 205,441 | \$ 211,196 | \$ 228,958 | \$ 17,762 | 8.4% |
| Police | \$ 306,040 | \$ 316,590 | \$ 325,500 | \$ 374,000 | \$ 48,500 | 14.9% |
| Coalition | \$ 63,540 | \$ 64,750 | \$ 41,750 | \$ 41,750 | \$ - | 0.0% |
| Dispatch | \$ 36,047 | \$ 37,088 | \$ 39,000 | \$ 39,000 | \$ - | 0.0% |
| DEPARTMENT EXPENSES | \$ 697,828 | \$ 699,707 | \$ 724,946 | \$ 792,208 | \$ 67,262 | 9.3% |

Public Health

Department Overview

The town's investment in the Public Health Department in the past few years has contributed immensely to its success and excellent health outcomes for our community. With competent leadership and an effective workforce, our department will continue to maximize opportunities to improve public health within Reading. We will continue to build our public health capacity and ensure that we meet the needs of our residents and the people we serve.

Department Activities

We are working to build a strong and coordinated collaboration with community partners and other departments within our town government to ensure that our public health programs are effective. Our schools, places of worship, businesses, nonprofits, and health professionals are all partners who have a vital interest and role in maintaining a healthy Reading community. We will continue to improve our collaboration with emergency management, local officials, healthcare, and community partners to plan for and respond to emergencies, disasters, health hazards, disease outbreaks, and bioterrorism threats that can dramatically impact the health of our community.

FY26 Budget Summary

The department's FY26 budget has increased by 6.3% compared to last year. This is primarily due to scheduled step increases and cost-of-living adjustments. In addition, the Public Health Nurse is now fully paid for by the Health Department. The position had been split between Health and Community Services in FY25.

| Public Health | | | Town Meeting | Town Manager | % | |
|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| | FY23 Actual | FY24 Actual | FY25 Budget | FY26 Budget | Change | Change |
| Health Director | \$ 118,190 | \$ 125,718 | \$ 134,400 | \$ 139,500 | \$ 5,100 | 3.8% |
| Health Inspectors | \$ 65,243 | \$ 60,309 | \$ 70,700 | \$ 78,500 | \$ 7,800 | 11.0% |
| Health Nurse | \$ 63,159 | \$ 8,245 | \$ 77,500 | \$ 93,000 | \$ 15,500 | 20.0% |
| Support Staff | \$ 34,404 | \$ 63,018 | \$ 66,500 | \$ 66,000 | \$ (500) | -0.8% |
| Overtime | \$ 438 | \$ 1,094 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Health Buyback | \$ 291 | \$ 3,341 | \$ - | \$ - | \$ - | 0.0% |
| Health Grants/Offsets | \$ (2,100) | \$ (2,100) | \$ (2,100) | \$ (2,100) | \$ - | 0.0% |
| Health Services Wages | \$ 279,625 | \$ 259,624 | \$ 349,500 | \$ 377,400 | \$ 27,900 | 8.0% |
| Mosquito Control | \$ 44,050 | \$ 45,028 | \$ 46,000 | \$ 48,000 | \$ 2,000 | 4.3% |
| Animal Disposal | \$ 2,225 | \$ 150 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Regional Animal Control | \$ 15,325 | \$ 18,150 | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| Professional Services | \$ 18,969 | \$ 8,051 | \$ 20,500 | \$ 20,500 | \$ - | 0.0% |
| Health Other | \$ 6,842 | \$ 4,460 | \$ 11,000 | \$ 10,000 | \$ (1,000) | -9.1% |
| Health Expenses | \$ 87,412 | \$ 75,839 | \$ 107,500 | \$ 108,500 | \$ 1,000 | 0.9% |

Fire/Emergency Medical Services

Department Overview

The Reading Fire Department is responsible for fire suppression, fire prevention, the emergency medical system, and emergency management. It also coordinates and applies to all State and Federal disaster declaration reimbursements. The department offers Advanced Life Support (ALS) to benefit the community's residents.

The department is organized into four groups, each working two 24-hour shifts every eight days. Each day, the on-duty shift staffs two engines, a ladder truck, and an ambulance. Each group is supervised by a Captain, who is the shift commander. Captains are responsible for responding to emergencies, delivering services, training, scheduling, equipment maintenance, and routine fire prevention duties. The Lieutenants supervise the West Side Fire Station and the Firefighters assigned there. The Lieutenants provide supervision, respond to emergencies, deliver services and training, oversee equipment maintenance, and perform routine fire prevention duties.

Department Highlights

| Key Performance Data | 2022 | 2023 | 2024 |
|--|-------------|-------------|-------------|
| Total Emergency Responses | 4,456 | 4,602 | 4,579 |
| Emergency Medical Responses | 2366 | 2543 | 2506 |
| Fire and Emergency Responses | 2,090 | 2,059 | 2,073 |
| Mutual Aid Provided | ~289 | ~304 | ~299 |
| Mutual Aid Received | ~316 | ~357 | ~315 |
| Fire Inspections | 1000 | 728 | 667 |
| Permits Issued | 901 | 762 | 698 |
| Training Hours | 2,240 | 672 | 2,687 |
| Permit Fees Received (Fiscal Year) | \$20,610 | \$20,400 | \$15,945 |
| Ambulance Revenue Received (Fiscal Year) | \$801,966 | \$984,900 | \$950,322 |
| ~Vehicle responses | | | |

Grants in Progress:

- **\$5,700 SAFE.** This state program provides funding to allow us to deliver fire safety instruction to children.
- **\$2,400 Senior SAFE.** This is a state program that provides funding to allow us to deliver fire safety instruction and assistance to our elderly population.

- **\$18,991 FY 2025 Firefighter Safety Equipment Grant.** This competitive state grant program provides funding for Safety equipment for Firefighters. Our grant funding will be used to provide protective clothing for new Firefighters.
- **\$6,500 FFY 2024 Emergency Management Performance Grant.** We have received funding to provide training to Police and Fire Department supervisors that will improve coordination during a joint response to active violent and critical incidents.
- **\$93,016 FEMA Assistance to Firefighters Grant.** This is a competitive Federal grant program. Our grant will provide funding for a department-wide incident command training program that meets important National Fire Protection Association and Occupational Health and Safety Administration Standards. This grant provides \$84,560 in Federal funds and requires \$8,456 in local matching funds.

FY26 Budget Summary

The department's FY26 budget has increased by 2.7% compared to last year. There are no changes in the number of personnel. The expense budget has increased by 8.4%, and wages are up by 2.5%. The wage increase is driven by union personnel moving through the step system per the collective bargaining agreement.

An increase of \$17,762 (8.4% is requested. The reasons for the requested increase are in four areas: Equipment Maintenance (\$2,000) due to inflationary increases; Ambulance Billing (\$2,000) due to increased ambulance revenue; Professional Development (\$8,000) for the local match for the Assistance to Firefighters Grant and other certification costs; and Uniforms and Clothing (\$5,762) due to the need to outfit new personnel in protective clothing and uniforms.

Currently, the department has 52 full-time positions, and this number has not changed. Our requested budget consists of a Chief, Assistant Chief, one support staff, five Captains, eight Lieutenants, thirty-six Privates, and one support staff position shared with the Police department. One firefighter also works after hours as a part-time Fire Alarm Technician. In FY 25, we will have five Firefighters leave the Department. Four Firefighters will retire, and one has transferred to another Department. The hiring and training of replacement personnel have been pressured due to a smaller candidate pool and new personnel undergoing the initial fire academy training.

Our initiative to place the shift commander in a car to increase emergency scene coordination and supervision has been successful. To build on this program, we applied for and received a Federal Assistance to Firefighters Grant to provide \$93,016 in funding to allow us to deliver an incident command training program throughout

the Department. This program will focus on command and control and tactical decision-making. We aim to improve and standardize our incident management skills throughout the department and meet important National Fire Protection Association and Occupational Health and Safety Administration Standards. We believe this training program will increase life safety for our residents, visitors, and our firefighters.

| | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|-------------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------|-------------|
| Fire Chief | \$ 184,743 | \$ 201,571 | \$ 212,500 | \$ 190,000 | \$ (22,500) | -10.6% |
| Assistant Fire Chief | \$ 127,826 | \$ 166,108 | \$ 177,400 | \$ 174,500 | \$ (2,900) | -1.6% |
| EMS Director | \$ 12,548 | \$ 12,967 | \$ 12,500 | \$ 12,500 | \$ - | 0.0% |
| Support Staff | \$ 91,567 | \$ 96,106 | \$ 100,200 | \$ 103,800 | \$ 3,600 | 3.6% |
| Fire Alarm | \$ 7,901 | \$ 8,250 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Captains | \$ 662,757 | \$ 680,238 | \$ 723,000 | \$ 748,100 | \$ 25,100 | 3.5% |
| Lieutenants | \$ 441,555 | \$ 904,638 | \$ 951,000 | \$ 992,200 | \$ 41,200 | 4.3% |
| Firefighters | \$ 3,456,319 | \$ 3,109,542 | \$ 3,440,436 | \$ 3,544,766 | \$ 104,330 | 3.0% |
| Grant Offset | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Overtime | \$ 464,068 | \$ 560,804 | \$ 525,000 | \$ 530,573 | \$ 5,573 | |
| Buyback | \$ 14,403 | \$ 46,122 | \$ - | \$ - | \$ - | 0.0% |
| FIRE / EMS WAGES | \$ 5,463,688 | \$ 5,786,347 | \$ 6,162,036 | \$ 6,316,439 | \$ 154,403 | 2.5% |

| | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|------------------|-------------|
| ALS Medical Supplies | \$ 52,071 | \$ 46,209 | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| Ambulance Services | \$ 24,708 | \$ 32,346 | \$ 28,000 | \$ 28,000 | \$ - | 0.0% |
| Billing Services | \$ 38,374 | \$ 37,962 | \$ 37,000 | \$ 39,000 | \$ 2,000 | 5.4% |
| Supplies and Equipment | \$ 1,707 | \$ 1,559 | \$ 3,500 | \$ 3,500 | \$ - | 0.0% |
| Equipment Maintenance | \$ 14,921 | \$ 10,337 | \$ 17,000 | \$ 19,000 | \$ 2,000 | 11.8% |
| Miscellaneous | \$ 2,095 | \$ 1,287 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Office Supplies and Equipment | \$ 418 | \$ 182 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Professional Development | \$ 16,740 | \$ 19,918 | \$ 15,500 | \$ 23,500 | \$ 8,000 | 51.6% |
| Uniforms and Clothing | \$ 53,755 | \$ 55,640 | \$ 47,196 | \$ 52,958 | \$ 5,762 | 12.2% |
| FIRE /EMS EXPENSES | \$ 204,789 | \$ 205,441 | \$ 211,196 | \$ 228,958 | \$ 17,762 | 8.4% |

Police

Department Overview

The Reading Police Department is committed to providing the highest public safety and service to the community's residents, businesses, and visitors. The department is empowered to enforce the laws of the Commonwealth of Massachusetts and the Bylaws of the Town of Reading to ensure that the peace and tranquility of our neighborhoods are maintained, and that crime and the fear of crime are reduced.

The department values integrity, honesty, impartiality, and professionalism from our members to create an environment that values difference and fosters fairness and flexibility in our approach to achieving our safety mission. The department encourages citizen input and interaction that will assist us in developing sound and sustainable partnerships between the community and the police force. Working together, we can enhance the quality of life for everyone in the town.

Department Highlights

- We are fully staffed; however, we expect two retirements in 2025 and will need to hire to replace those officers.
- One officer deployed for over a year is expected to return to duty at the end of January.
- We continued with our public outreach, holding 2 RAD (Women's Self-defense) classes, a Citizens Police Academy, an annual open house, and a bicycle helmet citation program, to name a few.
- Using drug forfeiture funds, the department purchased a drone and certified nine officers as operators. The drone was deployed to assist the fire department with the brush fires this past fall. This unit will assist with locating missing people and criminal suspects, as well as perimeter security and other uses.
- We continue to focus on training with an emphasis on de-escalation training.

FY26 Budget Summary

At the time of this report, we are fully staffed with 46 sworn officers, 11 civilian dispatchers, 3 administrative staff, 1 parking enforcement officer, 3 Coalition Staff members, and 15 per-diem school crossing guards.

The most significant increase to the expense budget is for parking enforcement software and equipment for the parking enforcement officer and the kiosks. We have

a slight increase in the cruiser line to try and keep up with the rising costs of cruisers and equipment, a slight rise in starting to replace batteries for our portable radios, uniforms, and equipment, and training cost increases.

FY26 Budget Police Wages

| | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|----------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------|-------------|
| Police Chief | \$ 200,132 | \$ 209,801 | \$ 218,600 | \$ 227,100 | \$ 8,500 | 3.9% |
| Deputy Police Chief | \$ 158,847 | \$ 170,087 | \$ 177,200 | \$ 191,700 | \$ 14,500 | 8.2% |
| Police Support Staff | \$ 162,545 | \$ 169,445 | \$ 176,600 | \$ 183,000 | \$ 6,400 | 3.6% |
| Parking Enforcement | \$ 33,993 | \$ 40,082 | \$ 47,500 | \$ 49,200 | \$ 1,700 | 3.6% |
| Crossing Guards | \$ 119,814 | \$ 105,089 | \$ 182,000 | \$ 182,000 | \$ - | 0.0% |
| Lieutenants | \$ 642,336 | \$ 602,226 | \$ 650,000 | \$ 665,300 | \$ 15,300 | 2.4% |
| Sergeants | \$ 834,250 | \$ 862,736 | \$ 1,078,935 | \$ 1,081,200 | \$ 2,265 | 0.2% |
| Patrol Officers | \$ 2,406,454 | \$ 2,462,630 | \$ 2,582,500 | \$ 2,695,100 | \$ 112,600 | 4.4% |
| Detectives | \$ 722,125 | \$ 654,440 | \$ 786,000 | \$ 829,600 | \$ 43,600 | 5.5% |
| Training | \$ 82,404 | \$ 96,607 | \$ 45,000 | \$ 45,000 | \$ - | 0.0% |
| Overtime | \$ 509,707 | \$ 539,261 | \$ 415,000 | \$ 415,000 | \$ - | 0.0% |
| Fitness Stipend | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Cell Monitors | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ - | |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| POLICE WAGES | \$ 5,872,607 | \$ 5,912,403 | \$ 6,361,835 | \$ 6,566,700 | \$ 204,865 | 3.2% |

FY26 Budget Police Expenses

| | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|----------------------------|-------------------|-------------------|-----------------------------|-----------------------------|------------------|--------------|
| Police Cruisers | \$ 124,000 | \$ 137,259 | \$ 135,000 | \$ 140,000 | \$ 5,000 | 3.7% |
| Supplies and Equipment | \$ 41,696 | \$ 42,323 | \$ 38,000 | \$ 38,000 | \$ - | 0.0% |
| Equipment Maintenance | \$ 35,860 | \$ 33,219 | \$ 40,000 | \$ 41,000 | \$ 1,000 | 2.5% |
| Miscellaneous | \$ 3,417 | \$ 8,708 | \$ 7,500 | \$ 53,000 | \$ 45,500 | 606.7% |
| Office Supplies, Equipment | \$ 31,951 | \$ 18,901 | \$ 24,500 | \$ 19,000 | \$ (5,500) | -22.4% |
| Professional Development | \$ 47,195 | \$ 56,227 | \$ 58,500 | \$ 59,500 | \$ 1,000 | 1.7% |
| Uniforms and Clothing | \$ 21,922 | \$ 19,952 | \$ 22,000 | \$ 23,500 | \$ 1,500 | 6.8% |
| POLICE EXPENSES | \$ 306,040 | \$ 316,590 | \$ 325,500 | \$ 374,000 | \$ 48,500 | 14.9% |

Coalition for Prevention and Support

Department Overview

The Reading Coalition for Prevention and Support continues working with community partners and residents to develop collaborative approaches and reduce youth substance abuse. The Coalition promotes a healthy community environment using a strategic prevention framework to ensure everyone who lives, works or goes to school in Reading can enjoy an optimum quality of life.

FY26 Budget Summary

The Coalition expense budget is level-funded for FY26.

Staff include a Director, an Outreach Coordinator, and a Public Safety Clinician.

The Director oversees fiscal management, public relations, community planning, training, coalition communication, data collection, dissemination, reports, and program evaluation. The Outreach Coordinator disseminates educational information to individuals and groups. The Clinician meets with residents and students for brief therapeutic support and follows up on mental health calls for service.

| | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|---------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-----------------|-------------|
| Coalition Director | \$ 96,485 | \$ 101,849 | \$ 106,100 | \$ 110,000 | \$ 3,900 | 3.7% |
| Clinician & Outreach | \$ 138,727 | \$ 124,107 | \$ 151,500 | \$ 157,100 | \$ 5,600 | 3.7% |
| Grant Offsets | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| COALITION WAGES | \$ 235,213 | \$ 225,956 | \$ 257,600 | \$ 267,100 | \$ 9,500 | 3.7% |
| Mental Health Services | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| Programs | \$ 29,886 | \$ 30,883 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Supplies | \$ 3,531 | \$ 3,387 | \$ 3,250 | \$ 3,250 | \$ - | 0.0% |
| Professional Development | \$ 123 | \$ 480 | \$ 500 | \$ 500 | \$ - | 0.0% |
| Grant Offsets | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| COALITION EXPENSES | \$ 63,540 | \$ 64,750 | \$ 41,750 | \$ 41,750 | \$ - | 0.0% |

Dispatch

Dispatch Overview

Dispatch provides outstanding Emergency Medical Dispatch, communications, and coordination for the community and first responders 24 hours a day, 365 days a year.

Dispatch is in the Police department but provides 911 Call Management for Police, Fire/EMS, and regional emergencies as needed.

FY26 Budget Summary

The expense budget for dispatch is level-funded for FY26. The Dispatch Center is staffed with ten civilian Telecommunicators and one civilian Head Dispatcher who oversees the administration of the division and works several shifts per week as a Telecommunicator. In addition to Town funding, we receive funding from 911 grants that are used to offset existing wages. This grant is not guaranteed and can be discontinued at any time but continues to increase with the use of cell phones.

| | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | Change | % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|------------------|-------------|
| Head Public Safety Dispatcher | \$ 542,836 | \$ 572,034 | \$ 633,100 | \$ 674,300 | \$ 41,200 | 6.5% |
| Public Safety Dispatchers | \$ 85,916 | \$ 88,822 | \$ 92,400 | \$ 95,900 | \$ 3,500 | 3.8% |
| Overtime | \$ 124,573 | \$ 113,847 | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| Dispatch Temp | \$ 1,812 | \$ - | \$ - | \$ - | \$ - | |
| Buyback | \$ 1,058 | \$ 1,008 | \$ - | \$ - | \$ - | 0.0% |
| E911 Grant Support | \$ (189,899) | \$ (117,016) | \$ (65,000) | \$ (80,000) | \$ (15,000) | 23.1% |
| DISPATCHER WAGES | \$ 566,296 | \$ 658,694 | \$ 720,500 | \$ 750,200 | \$ 29,700 | 4.1% |
| Supplies and Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Equipment Maintenance | \$ 12,102 | \$ 13,881 | \$ 13,500 | \$ 13,500 | \$ - | 0.0% |
| Professional Services | \$ 4,998 | \$ 2,235 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Technology | \$ 7,432 | \$ 14,038 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% |
| Professional Development | \$ 5,057 | \$ 4,694 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Uniforms and Clothing | \$ 6,459 | \$ 2,240 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| DISPATCHER EXPENSES | \$ 36,047 | \$ 37,088 | \$ 39,000 | \$ 39,000 | \$ - | 0.0% |

Finance Department

Department Overview

The Finance Department maintains timely and accurate financial records on all financial activities of the Town. The Finance Department also administers internal financial controls, facilitates the evaluation of the Town’s financial condition, ensures that Town services are delivered in compliance with Massachusetts General Laws that govern municipal finance, and safeguards the financial assets of the Town. The Town Accountant also serves as the Chief Financial Officer and department head.

FY26 Budget Summary

The Finance Department’s budget increased by 3.0% compared to the previous year.

Wages are +5.5% over the prior year. The Finance Department staff will receive one step, ranging between 2.35% and 2.50%, and 1.25% COLA. The primary reason for the more significant percentage increase is the addition of a full-time Treasury Analyst during the last six months of FY25. Before this, the Finance Department got part-time temporary help from an Operations Specialist. In FY26, the Operations Specialist position was eliminated from the Administrative Services department, and the \$21,000 budgeted for the Operations Specialist was moved to the Finance Department to assist in funding the new Treasury Analyst position.

In 2022, the Finance Department took full responsibility for the Town’s budget. To do this, the CFO/Town Accountant redistributed work throughout the department so that she could devote time during budget season to this critical task. The Assistant CFO/Treasurer is the backup for the budget; however, her role has been more challenging, as delegating enough work to free up enough time to involve the Assistant CFO/Treasurer in all the budget compilation tasks proved difficult. In January 2024, a part-time, temporary position was hired to assist with cash reconciliations. This was very helpful, but it didn’t free up enough of the Assistant CFO’s time to get involved in the budget. When the temporary person left in September, the decision was made to request a full-time position to eliminate the vulnerability of having only one person familiar with all the budget work and timelines.

Expenses are decreasing by 12.2%; most expense line items are level funded to the prior year except for the Regional Assessor contract, which is projected to decline by 21.2% in FY26. In FY25, our Regional Assessor was budgeted to be split between two communities (Wakefield and Reading). The Regional Assessor is now shared between

three communities, which decreases Reading’s share as the expense is now divided between Wakefield, Reading, and Lynnfield.

| Divisions | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|-------------------|---------------------|---------------------|---------------------|------------------|-------------|
| | | | FY25 BUDGET | FY26 Budget | | Change |
| Accounting | \$ 339,928 | \$ 369,546 | \$ 397,400 | \$ 411,600 | \$ 14,200 | 3.6% |
| Assessor | \$ 148,399 | \$ 163,893 | \$ 194,800 | \$ 175,900 | \$ (18,900) | -9.7% |
| Finance | \$ 507,223 | \$ 563,087 | \$ 645,950 | \$ 687,700 | \$ 41,750 | 6.5% |
| Department Total | \$ 995,550 | \$ 1,096,526 | \$ 1,238,150 | \$ 1,275,200 | \$ 37,050 | 3.0% |

Department Highlights

- Provides support to Town, School, and Light departments.
- In-house payroll for approx. 1,300 employees – biweekly; 9,401 quarterly property tax billing; 22,500 yearly bills - motor vehicle excise billing; 26,000 invoices processed and paid annually; 128,000 cash receipts processed yearly.
- Reconciliation of monthly health bills for 1,561 members by person to ensure accurate deductions and bills.
- Cash Management and Reconciliation for the Town, RMLD and Retirement
- Wires totaling \$143 million and bank transfers totaling \$533 million
- State and federal reporting including W-2s, 1099s, 1099Rs, 1095Cs, unemployment filings and quarterly 941s.
- Plan administration for nine 403B/457 plans
- Tax Title management and Foreclosures
- Debt management and issuance – AAA bond rating
- Income and employment verification

Line I91 - FY25 Finance Wages

| Divisions | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|-------------------|-------------------|---------------------|---------------------|------------------|-------------|
| | | | FY25 BUDGET | FY26 Budget | | Change |
| Accounting | \$ 337,290 | \$ 365,694 | \$ 391,700 | \$ 405,900 | \$ 14,200 | 3.6% |
| Assessor | \$ 72,055 | \$ 81,252 | \$ 77,900 | \$ 80,500 | \$ 2,600 | 3.3% |
| Finance | \$ 458,157 | \$ 516,400 | \$ 595,900 | \$ 637,200 | \$ 41,300 | 6.9% |
| Department Wages | \$ 867,502 | \$ 963,346 | \$ 1,065,500 | \$ 1,123,600 | \$ 58,100 | 5.5% |

Line I92 - FY25 Finance Expenses

| Divisions | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change | % |
|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | | | FY25 BUDGET | FY26 Budget | | Change |
| Accounting | \$ 2,638 | \$ 3,853 | \$ 5,700 | \$ 5,700 | \$ - | 0.0% |
| Assessor | \$ 76,344 | \$ 82,641 | \$ 116,900 | \$ 95,400 | \$ (21,500) | -18.4% |
| Finance | \$ 49,066 | \$ 46,686 | \$ 50,050 | \$ 50,500 | \$ 450 | 0.9% |
| Department Expenses | \$ 128,048 | \$ 133,180 | \$ 172,650 | \$ 151,600 | \$ (21,050) | -12.2% |

Accounting Division

Division Overview

This division is under the direction of the CFO/Town Accountant and is responsible for maintaining financial records for the Town, Schools, and Light Department. Accounting ensures that all financial transactions comply with legal requirements and are correctly recorded on time. The Accounting Division oversees bills paid by the Town, provides timely and accurate financial reporting services to Town Departments and other key stakeholders, and manages the Town’s accounting system to conform to GAAP and comply with Massachusetts General Laws and Regulations.

Division Activities

- Met all reporting requirements for Massachusetts DLS and Massachusetts DOR.
- Collaborated with the Chief Assessor on setting the annual tax rate set by the DOR.
- Prepared audit deliverables; maintained ‘clean’ audit opinion from auditors.
- Provided budget oversight and assistance.
- Quarterly updates provided to the Select Board.
- 26,000 payments processed for Town, School, and RMLD.
- Review and update department policies.

| | FY23 Actual | FY24 Actual | Town Meeting FY25 BUDGET | Town Manager FY26 Budget | Change | % Change |
|--------------------------|-------------------|-------------------|-----------------------------|-----------------------------|------------------|-------------|
| CFO/Town Accountant | \$ 136,912 | \$ 152,973 | \$ 159,200 | \$ 165,200 | \$ 6,000 | 3.8% |
| Asst. Town Accountant | \$ 77,883 | \$ 86,462 | \$ 94,200 | \$ 97,700 | \$ 3,500 | 3.7% |
| Support Staff | \$ 119,555 | \$ 119,568 | \$ 130,300 | \$ 135,000 | \$ 4,700 | 3.6% |
| Budget Stipend | \$ - | \$ 4,615 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Overtime | \$ 1,360 | \$ 2,074 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Buyback | \$ 1,579 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 337,290 | \$ 365,694 | \$ 391,700 | \$ 405,900 | \$ 14,200 | 3.6% |
| Prof. Development | \$ 2,638 | \$ 3,853 | \$ 4,900 | \$ 4,900 | \$ - | 0.0% |
| Office Supplies | \$ - | \$ - | \$ 800 | \$ 800 | \$ - | 0.0% |
| Division Expenses | \$ 2,638 | \$ 3,853 | \$ 5,700 | \$ 5,700 | \$ - | 0.0% |

Assessing Division

Division Overview

Under the law, the Assessment Division must assess all property at its full and fair market value as of January 1 of each year for taxation. This process is accomplished by maintaining and administrating all property tax data records.

In addition, the department also administers motor vehicle excise tax, real and personal taxes and tax abatements, and all statutory tax exemptions as allowed by law. Property assessment is the first step in tax revenue collection for the Town of Reading.

The Assessment Division provides fair and equitable assessment of all taxable real and personal property. A three-member Board of Assessors sets policy for this division.

Mission Statement: The mission of the Reading Assessment Division is to provide fiscal stability promptly, reasonably, and equitably, determining the valuation of all real and personal property in the Town of Reading.

Division Activities

- Advertised and administered the Senior Tax Relief program without additional staffing.
- Collaborated with the CFO/Town Accountant on the certification and setting of the annual tax rate.
- Administration of Statutory and Local Property Tax Exemptions.
- Provided online access to our property record database.
- Conducted a state-mandated interim revaluation of all properties.
- Reviewed and adjusted properties to reflect updated market conditions.
- Completed revaluation of all personal property accounts and canvassed the town for new accounts.
- Maintained and updated all real estate and personal property tax records.
- Increase public awareness of exemptions through public meetings.
- Updated existing tax maps.
- Conducted ongoing sales verification.
- Implemented new and efficient office policies and procedures as required.

| | | | Town Meeting | | Town Manager | | % | |
|--------------------------|------------------|------------------|-------------------|------------------|--------------------|--------|---|---------------|
| | FY23 Actual | FY24 Actual | FY25 BUDGET | FY26 Budget | Change | Change | | |
| Assistant Assessor | \$ 68,055 | \$ 73,763 | \$ 73,900 | \$ 76,500 | \$ 2,600 | | | 3.5% |
| Division Wages | \$ 68,055 | \$ 73,763 | \$ 73,900 | \$ 76,500 | \$ 2,600 | | | 3.5% |
| Regional Assessor | \$ 65,712 | \$ 68,328 | \$ 92,000 | \$ 72,500 | \$ (19,500) | | | -21.2% |
| Revaluation | \$ - | \$ - | \$ - | \$ - | \$ - | | | 0.0% |
| Appraisals/Inspections | \$ 8,180 | \$ 10,920 | \$ 18,000 | \$ 16,000 | \$ (2,000) | | | -11.1% |
| Prof. Development | \$ 1,984 | \$ 3,208 | \$ 5,300 | \$ 5,300 | \$ - | | | 0.0% |
| Supplies&Mileage | \$ 468 | \$ 185 | \$ 1,600 | \$ 1,600 | \$ - | | | 0.0% |
| Division Expenses | \$ 76,344 | \$ 82,641 | \$ 116,900 | \$ 95,400 | \$ (21,500) | | | -18.4% |

General Finance Division

Division Overview

Collections collect all taxes and other charges (including water/sewer/stormwater bills). They also receive and process all deposits (such as those for schools and recreation).

Treasury is responsible for providing the cash needed to operate all Town, School, and Light Department functions on a timely basis. It also conducts all borrowing and investing activities.

Payroll for the Town, School, and RMLD departments are all processed 'in-house' through this division.

Division Activities

- AAA bond rating
- Cash management for Town/School, RMLD, and Retirement
- Processed biweekly payroll for approximately 1,300 employees
- 129,000 payments received and processed
- Compiled the Treasury Procedure Manual
- Debt management and issuance
- Reconcile health, Dental, and Life insurance
- Income and employment verifications
- Administration of nine 403B/457 plans
- State and federal reporting, including W-2s, 1099s, 1099Rs, 1095Cs, unemployment reporting and quarterly 941 reporting

| | | | Town Meeting | Town Manager | | % |
|--------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| | FY23 Actual | FY24 Actual | FY25 BUDGET | FY26 Budget | Change | Change |
| Treasurer/Asst. CFO | \$ 115,990 | \$ 123,382 | \$ 131,600 | \$ 136,500 | \$ 4,900 | 3.7% |
| Assistant Treasurer | \$ 75,371 | \$ 82,337 | \$ 90,000 | \$ 93,000 | \$ 3,000 | 3.3% |
| Treasury Analyst | \$ - | \$ - | \$ 60,000 | \$ 88,800 | \$ 28,800 | 48.0% |
| Collector | \$ 82,430 | \$ 94,134 | \$ 96,500 | \$ 93,200 | \$ (3,300) | -3.4% |
| Support Staff | \$ 172,795 | \$ 200,869 | \$ 212,300 | \$ 220,200 | \$ 7,900 | 3.7% |
| Asst Treasurer Stipend | \$ 3,115 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Overtime | \$ - | \$ 360 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Buyback | \$ 8,456 | \$ 12,319 | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 458,157 | \$ 516,400 | \$ 595,900 | \$ 637,200 | \$ 41,300 | 6.9% |
| Printing Services | \$ 14,156 | \$ 25,181 | \$ 17,500 | \$ 17,500 | \$ - | 0.0% |
| Banking Services | \$ 4,336 | \$ 5,143 | \$ 11,600 | \$ 11,600 | \$ - | 0.0% |
| Tax Title Services | \$ 20,905 | \$ 5,670 | \$ 8,500 | \$ 8,500 | \$ - | 0.0% |
| Prof. Development | \$ 3,026 | \$ 3,868 | \$ 6,150 | \$ 6,400 | \$ 250 | 4.1% |
| Office Supplies | \$ 6,643 | \$ 6,825 | \$ 6,300 | \$ 6,500 | \$ 200 | 3.2% |
| Division Expenses | \$ 49,066 | \$ 46,686 | \$ 50,050 | \$ 50,500 | \$ 450 | 0.9% |

Department of Public Works

Department Overview

The Public Works Department is responsible for all endeavors relating to planning, designing, operating, maintaining, and managing public ways, parklands, open space, public grounds, town cemeteries, water distribution systems, sewer collection systems, and the collection and disposal of solid waste. The Department also provides engineering support services and motor equipment maintenance services to all town and school departments.

The Department of Public Works comprises several divisions: administration, engineering, highway and equipment maintenance, stormwater (not the enterprise fund), parks and cemetery, and forestry. The Department also includes three Enterprise Funds (Water, Sewer, and Stormwater).

FY26 Budget Summary

The Department of Public Works FY26 budget increased by .9%. Full-time staffing positions remain unchanged.

Department Highlights

Received grants from several agencies including:

- MIIA: Automated Risk Management Grant (\$9.5K)
 - Electric Vehicle Maintenance Course; New headsets for Forestry Division
- DCR: FY25 Community Woodland Grant (\$10K)
 - Removal of dead red pine trees in Town Forest, Phase 4
- MassDEP: Sustainable Materials Recovery Program: (\$4,550)

Department Milestones:

- Completion of Auburn Street water tank.
- Completion of Gazebo Circle water booster station.
- Completion of Maillet Somes Morgan stormwater project.
- Completion of Downtown traffic signal improvements funded through MassDOT Local Bottleneck Reduction Program.
- Completion of Auburn Street and Parkview Avenue sidewalks and curbing improvements funded through the MassDOT Complete Streets Program.
- “Tree City USA” for the 39th consecutive year.

- Planted 101 shade trees.
- 365 trees trimmed.
- 163 trees removed (44 Ash trees).
- 25,177 cars visited the Compost Center.
- 20,000 Holiday Lighting bulbs.
- 4.7 miles of roads resurfaced.
- Over 0.5 miles of sidewalk resurfaced.
- Over 175 Dig Safe mark outs.
- 200+ repairs/services for Town/School vehicles.
- Completed NPDES annual permit assessment.

Maintained:

- 111 miles of water main.
- 7,866 residential, 240 commercial and 71 municipal water connections.
- 75 miles of traffic markings.
- 80 acres of grass and 16 tennis/basketball courts.
- 3,000 catch basins.
- 70 miles of the Town’s drainage pipes.
- 12 sewer pump stations.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|----------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 449,075 | \$ 512,468 | \$ 486,400 | \$ 502,500 | \$ 16,100 | 3.3% |
| Engineering | \$ 564,378 | \$ 455,968 | \$ 558,700 | \$ 610,100 | \$ 51,400 | 9.2% |
| Highway & Equipment | \$ 1,627,702 | \$ 1,668,499 | \$ 1,846,300 | \$ 1,914,695 | \$ 68,395 | 3.7% |
| Storm Water (Genl Fund) | \$ 114,130 | \$ 140,291 | \$ 177,300 | \$ 178,200 | \$ 900 | 0.5% |
| Forestry* | \$ 314,665 | \$ 359,427 | \$ 604,300 | \$ 481,250 | \$(123,050) | -20.4% |
| Parks & Cemetery* | \$ 552,149 | \$ 645,706 | \$ 712,100 | \$ 737,040 | \$ 24,940 | 3.5% |
| DPW OPERATIONS TOTALS | \$ 3,622,100 | \$ 3,782,359 | \$ 4,385,100 | \$ 4,423,785 | \$ 38,685 | 0.9% |
| Snow/Ice | \$ 697,618 | \$ 609,951 | \$ 675,000 | \$ 675,000 | \$ - | 0.0% |
| Traffic/Street Lighting | \$ 101,476 | \$ 101,780 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Rubbish & Recycling | \$ 1,814,183 | \$ 1,886,901 | \$ 2,141,278 | \$ 2,200,041 | \$ 58,763 | 2.7% |
| SNOW/LIGHT/RUBBISH TOTALS | \$ 2,613,277 | \$ 2,598,632 | \$ 2,951,278 | \$ 3,010,041 | \$ 58,763 | 2.0% |
| DEPARTMENT TOTALS | \$ 6,235,376 | \$ 6,380,991 | \$ 7,336,378 | \$ 7,433,826 | \$ 97,448 | 1.3% |

Line K91 – FY26 Public Works Wages

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|---------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 432,079 | \$ 493,912 | \$ 467,900 | \$ 482,500 | \$ 14,600 | 3.1% |
| Engineering | \$ 484,583 | \$ 434,045 | \$ 504,700 | \$ 546,100 | \$ 41,400 | 8.2% |
| Highway & Equipment | \$ 889,825 | \$ 931,888 | \$ 1,031,500 | \$ 1,086,800 | \$ 55,300 | 5.4% |
| Storm Water (GenIFd) | \$ 112,387 | \$ 137,984 | \$ 174,300 | \$ 175,200 | \$ 900 | 0.5% |
| Forestry* | \$ 256,589 | \$ 295,357 | \$ 382,300 | \$ 401,250 | \$ 18,950 | 5.0% |
| Parks & Cemetery* | \$ 519,059 | \$ 601,786 | \$ 659,000 | \$ 683,800 | \$ 24,800 | 3.8% |
| DPW OPERATIONS WAGES | \$ 2,694,522 | \$ 2,894,971 | \$ 3,219,700 | \$ 3,375,650 | \$ 155,950 | 4.8% |
| Snow/Ice | \$ 177,325 | \$ 141,466 | \$ 130,000 | \$ 135,000 | \$ 5,000 | 3.8% |
| Traffic/Street Lighting | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Rubbish & Recycling | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| SNOW/LIGHT/RUBBISH WAGES | \$ 177,325 | \$ 141,466 | \$ 130,000 | \$ 135,000 | \$ 5,000 | 3.8% |
| DEPARTMENT WAGES | \$ 2,871,847 | \$ 3,036,438 | \$ 3,349,700 | \$ 3,510,650 | \$ 160,950 | 4.8% |

*change in grouping from previous years

Line K92 – FY25 Public Works Expenses

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|--------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 16,996 | \$ 18,556 | \$ 18,500 | \$ 20,000 | \$ 1,500 | 8.1% |
| Engineering | \$ 79,795 | \$ 21,924 | \$ 54,000 | \$ 64,000 | \$ 10,000 | 18.5% |
| Highway & Equipment | \$ 737,876 | \$ 736,612 | \$ 814,800 | \$ 827,895 | \$ 13,095 | 1.6% |
| Storm Water (GenIFd) | \$ 1,744 | \$ 2,307 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Forestry* | \$ 58,076 | \$ 64,069 | \$ 222,000 | \$ 80,000 | \$(142,000) | -64.0% |
| Parks & Cemetery* | \$ 33,090 | \$ 43,920 | \$ 53,100 | \$ 53,240 | \$ 140 | 0.3% |
| DPW OPERATIONS EXPENSES | \$ 927,578 | \$ 887,388 | \$ 1,165,400 | \$ 1,048,135 | \$(117,265) | -10.1% |
| Snow/Ice | \$ 520,293 | \$ 468,485 | \$ 545,000 | \$ 540,000 | \$ (5,000) | -0.9% |
| Traffic/Street Lighting | \$ 101,476 | \$ 101,780 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Rubbish & Recycling | \$ 1,814,183 | \$ 1,886,901 | \$ 2,141,278 | \$ 2,200,041 | \$ 58,763 | 2.7% |
| SNOW/LIGHT/RUBBISH EXP. | \$ 2,435,951 | \$ 2,457,165 | \$ 2,821,278 | \$ 2,875,041 | \$ 53,763 | 1.9% |
| DEPARTMENT EXPENSES | \$ 3,363,529 | \$ 3,344,553 | \$ 3,986,678 | \$ 3,923,176 | \$ (63,502) | -1.6% |

*change in grouping from previous years

Line K93 – Snow & Ice; Line K94 – Traffic/Street Lighting; Line K95 – Rubbish & Recycling

Snow and Ice Funding is level-funded and meant to fund below the average year since, by law, funding can never be reduced in future years. This is the only budget line where deficit spending is allowed by law during difficult years, and overfunding would be an opportunity cost for other needs.

Traffic and Street Lighting are level funded. The Town continues to work with RMLD on efficiency improvements.

The town signed a five-year rubbish disposal contract with Covanta (now Re-World) that expires June 30, 2025. The town is currently obtaining pricing for a subsequent agreement that will commence on July 1, 2025. The Town has negotiated the next contract to show savings in FY26, which will go up no more than 4% yearly. Although the Select Board has not formally accepted this contract, these figures were incorporated into the budget.

In 2016, the town signed a 10-year contract with JRM (now Republic Services) for Rubbish and Recycling collection at a +3% annual charge. The contract includes bulk pickup, leaf collections, rigid plastics events, metal collection, and paper shredding, which expires on June 30, 2026.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Snow and Ice Regular Wages | \$ 28,746 | \$ 34,948 | \$ 30,000 | \$ 35,000 | \$ 5,000 | 16.7% |
| Snow and Ice Overtime | \$ 148,579 | \$ 106,518 | \$ 100,000 | \$ 100,000 | \$ - | 0.0% |
| SNOW AND ICE WAGES | \$ 177,325 | \$ 141,466 | \$ 130,000 | \$ 135,000 | \$ 5,000 | 3.8% |
| Snow / Ice Plowing & Hauling | \$ 79,527 | \$ 130,454 | \$ 215,000 | \$ 215,000 | \$ - | 0.0% |
| Snow / Ice Supplies/Equip. | \$ 325,443 | \$ 202,367 | \$ 250,000 | \$ 235,000 | \$ (15,000) | -6.0% |
| Snow / Ice Fuel | \$ 71,826 | \$ 52,357 | \$ 45,000 | \$ 55,000 | \$ 10,000 | 22.2% |
| Snow & Ice Meal Tickets | \$ 8,997 | \$ 8,940 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Snow / Ice Police Details | \$ - | \$ 2,367 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Street Sweeping | \$ 34,500 | \$ 72,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| SNOW AND ICE EXPENSES | \$ 520,293 | \$ 468,485 | \$ 545,000 | \$ 540,000 | \$ (5,000) | -0.9% |
| SNOW AND ICE | \$ 697,618 | \$ 609,951 | \$ 675,000 | \$ 675,000 | \$ - | 0.0% |
| Traffic Light Electricity | \$ 5,405 | \$ 5,890 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Streetlight Electricity | \$ 95,647 | \$ 95,477 | \$ 105,000 | \$ 105,000 | \$ - | 0.0% |
| Street Light Maint. & Repair | \$ 424 | \$ 413 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| TRAFFIC/STR LIGHT | \$ 101,476 | \$ 101,780 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Rubbish Collection | \$ 797,868 | \$ 827,846 | \$ 992,450 | \$ 1,055,544 | \$ 63,094 | 6.4% |
| Solid Waste Disposal | \$ 638,514 | \$ 666,483 | \$ 715,078 | \$ 654,217 | \$ (60,861) | -8.5% |
| Curbside Recycling | \$ 343,728 | \$ 352,556 | \$ 355,350 | \$ 402,472 | \$ 47,122 | 13.3% |
| Misc. Recycling | \$ 34,073 | \$ 40,016 | \$ 78,400 | \$ 87,808 | \$ 9,408 | 12.0% |
| RUBBISH/RECYCLING | \$ 1,814,183 | \$ 1,886,901 | \$ 2,141,278 | \$ 2,200,041 | \$ 58,763 | 2.7% |

DPW Administration

Division Overview

The Administration Division is responsible for DPW payroll, invoice payment, cemetery administration, engineering support services, DPW dispatch, water conservation rebate program, quarterly newsletters to residents, and spring and fall mailers for recycling events.

FY26 Budget Summary

The staffing level remains unchanged. Professional Development was increased, as this expense covers all professional development for all Public Works divisions funded through the General Fund.

Division Activities

- Three Household Hazardous Waste collection days
- Two events for paper shredding, rigid plastic, and metals pickup
- Five Town-wide leaf pickups
- Styrofoam and electronics recycling program
- Water Conservation Program
- Waste Zero (Simple Recycling Program)
- Black Earth Composting Program
- Quarterly newsletters to residents
- Spring and Fall mailer to residents
- Mattress Recycling Program

| DPW Administration | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|---------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| DPW Director | \$ 138,694 | \$ 204,695 | \$ 137,100 | \$ 142,400 | \$ 5,300 | 3.9% |
| Assistant DPW Director | \$ 110,157 | \$ 71,242 | \$ 122,100 | \$ 123,700 | \$ 1,600 | 1.3% |
| Support Staff | \$ 182,979 | \$ 189,630 | \$ 206,700 | \$ 214,400 | \$ 7,700 | 3.7% |
| Overtime | \$ 248 | \$ 413 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Buyback | \$ - | \$ 27,932 | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 432,079 | \$ 493,912 | \$ 467,900 | \$ 482,500 | \$ 14,600 | 3.1% |
| Advertising | \$ 4,659 | \$ 3,851 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Supplies and Equipment | \$ 9,744 | \$ 4,519 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Professional Development | \$ 2,593 | \$ 10,186 | \$ 8,000 | \$ 9,500 | \$ 1,500 | 18.8% |
| DIVISION EXPENSES | \$ 16,996 | \$ 18,556 | \$ 18,500 | \$ 20,000 | \$ 1,500 | 8.1% |

Engineering Division

Division Overview

The Engineering division is responsible for preparing plans, specifications, estimates, survey layout, inspection and supervision of town construction projects, reviewing site plans for accuracy/conformance with subdivision regulations, reviewing Conservation submittals, maintaining all traffic markings/signals, and issuing/complying with utility, street opening, Jackie’s law permits, and Dig Safe mark outs.

FY26 Budget Summary

Staffing levels remain unchanged. Increases in wages follow contractual obligations. Expenses for traffic control repairs and police details were both increased.

Division Activities

- Annual Road Paving: Approximately 4.7 miles of roadway resurfaced
- Line Painting
- NPDES Annual Permit

| Engineering | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|--------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Town Engineer | \$ 119,424 | \$ 124,114 | \$ 129,600 | \$ 137,000 | \$ 7,400 | 5.7% |
| Asst. Town Engineer | \$ - | \$ - | \$ - | \$ 109,000 | \$ 109,000 | |
| Senior/Civil Engineers | \$ 263,139 | \$ 213,500 | \$ 276,200 | \$ 193,900 | \$ (82,300) | -29.8% |
| Field Tech/Surveyor | \$ 81,518 | \$ 82,722 | \$ 86,400 | \$ 91,500 | \$ 5,100 | 5.9% |
| Overtime | \$ 8,693 | \$ 13,245 | \$ 12,000 | \$ 14,000 | \$ 2,000 | 16.7% |
| Out of Grade | \$ 375 | \$ 465 | \$ 500 | \$ 700 | \$ 200 | 40.0% |
| Buyback | \$ 11,434 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 484,583 | \$ 434,045 | \$ 504,700 | \$ 546,100 | \$ 41,200 | 8.2% |
| Traffic Control Repairs | \$ 16,571 | \$ 27,087 | \$ 25,000 | \$ 30,000 | \$ 5,000 | 20.0% |
| Professional Services | \$ 50,460 | \$ (17,835) | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Supplies and Equipment | \$ 7,447 | \$ 7,867 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| Police Details | \$ 5,318 | \$ 4,804 | \$ 12,000 | \$ 17,000 | \$ 5,000 | 41.7% |
| DIVISION EXPENSES | \$ 79,795 | \$ 21,924 | \$ 54,000 | \$ 64,000 | \$ 10,000 | 18.5% |

Highway Division

Division Overview

The Highway Division is responsible for street maintenance, catch basin repair, roadside cutting, sidewalks, street signs, and potholes. This Division also repairs and services over 200 pieces of equipment for Town and School departments.

FY26 Budget Summary

While staffing levels remain unchanged, salaries are increasing due to contractual obligations. Police details, equipment maintenance, and fuel expenses were all increased.

Division Activities

- Street sweeping, signage, and tree lawn repair
- Repairs and cleaning of over 3,000 catch basins
- Roadside cutting
- Sidewalk/curbing maintenance and installation
- Street maintenance, pothole repair
- Repairs and services for over 200 pieces of equipment Town-wide
- Oversight of rubbish and recycling, including the rubbish and recycling cart rollout in April 2025

| Highway & Equipment | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|--------------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Highway/St. Water Supervisor | \$ 75,012 | \$ 77,659 | \$ 81,100 | \$ 85,700 | \$ 4,600 | 5.7% |
| Managing/Working Foreperson | \$ 180,407 | \$ 199,948 | \$ 216,300 | \$ 229,200 | \$ 12,900 | 6.0% |
| Senior/Junior Operators | \$ 225,940 | \$ 258,431 | \$ 360,400 | \$ 318,300 | \$ (42,100) | -11.7% |
| Laborers | \$ 111,622 | \$ 52,282 | \$ - | \$ 53,400 | \$ 53,400 | 0.0% |
| Mechanics | \$ 215,006 | \$ 253,206 | \$ 292,700 | \$ 309,200 | \$ 16,500 | 5.6% |
| Out of Grade | \$ 512 | \$ 2,322 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Overtime/On Call | \$ 76,717 | \$ 88,039 | \$ 75,000 | \$ 85,000 | \$ 10,000 | 13.3% |
| Buyback | \$ 4,609 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 889,825 | \$ 931,888 | \$ 1,031,500 | \$ 1,086,800 | \$ 55,300 | 5.4% |
| Equipment Parts & Maint. | \$ 244,613 | \$ 241,949 | \$ 235,000 | \$ 238,000 | \$ 3,000 | 1.3% |
| Outsourced Repairs | \$ 133,414 | \$ 128,111 | \$ 150,000 | \$ 150,000 | \$ - | 0.0% |
| Fuel | \$ 211,858 | \$ 171,979 | \$ 230,000 | \$ 235,000 | \$ 5,000 | 2.2% |
| Line Painting | \$ 64,221 | \$ 86,907 | \$ 90,000 | \$ 90,000 | \$ - | 0.0% |
| Road and Sidewalk Repairs | \$ 42,472 | \$ 54,432 | \$ 55,000 | \$ 55,000 | \$ - | 0.0% |
| Supplies and Equipment | \$ 21,508 | \$ 26,119 | \$ 24,000 | \$ 24,000 | \$ - | 0.0% |
| Outsourced Services | \$ 2,755 | \$ 2,110 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Police Details | \$ 12,404 | \$ 20,580 | \$ 16,000 | \$ 21,000 | \$ 5,000 | 31.3% |
| Utilities/Licenses | \$ 4,631 | \$ 4,425 | \$ 4,800 | \$ 4,895 | \$ 95 | 2.0% |
| DIVISION EXPENSES | \$ 737,876 | \$ 736,612 | \$ 814,800 | \$ 827,895 | \$ 13,095 | 1.6% |

Storm Water Division

Division Overview

This division contains all the Town's stormwater-related work before creating the Enterprise Fund.

FY26 Budget Summary

Note that both the Supervisor position, a Foreperson position, and a Mechanics position are shared with the Highway division. Staffing levels remain unchanged; salaries are increasing due to contractual obligations. Expenses are level funded.

Division Activities

Please see the Storm Water Enterprise Fund for a complete summary of work done in this area.

| Storm Water (GF) | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|------------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Highway/St. Water Supervisor | \$ 18,767 | \$ 19,415 | \$ 20,300 | \$ 21,500 | \$ 1,200 | 5.9% |
| Managing/Working Foreperson | \$ 15,017 | \$ 15,230 | \$ 16,200 | \$ 17,000 | \$ 800 | 4.9% |
| Senior/Junior Operators | \$ 64,390 | \$ 57,495 | \$ 71,800 | \$ 66,500 | \$ (5,300) | -7.4% |
| Laborers | \$ - | \$ 31,430 | \$ 49,800 | \$ 53,400 | \$ 3,600 | 7.2% |
| Mechanics | \$ 6,551 | \$ 7,018 | \$ 7,700 | \$ 8,300 | \$ 600 | 7.8% |
| Out of Grade | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Overtime/On Call | \$ 7,397 | \$ 5,231 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% |
| Buyback | \$ 265 | \$ 2,166 | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 112,387 | \$ 137,984 | \$ 174,300 | \$ 175,200 | \$ 900 | 0.5% |
| Supplies and Equipment | \$ 1,744 | \$ 2,307 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 1,744 | \$ 2,307 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |

Forestry Division

Division Overview

The Forestry Division is responsible for maintaining all trees on public grounds and within the public right-of-way along streets and easements. It assists Conservation with tree maintenance in various resource areas.

FY26 Budget Summary

Staffing levels remain unchanged. Increases in wages follow contractual obligations. Police details, stump/brush disposal, and shade tree purchases increased. The reduction in Prof. Services and Repairs was due to special project funding approved in FY25 for dead tree removal / invasive plant management in the Town Forest.

Division Activities

Oversight of all town trees: planting, trimming, and removal. In 2024, 101 trees were planted by Town staff as street trees and in parks, schools, and cemeteries. There were 365 trees trimmed and 163 tree removals (44 Ash Trees). The Division is also responsible for all Holiday lighting on the Town Common (over 20,000 bulbs).

| Forestry* | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|--------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Pks./Frst. Cem. Supervisor | \$ 48,262 | \$ 49,993 | \$ 52,200 | \$ 55,200 | \$ 3,000 | 5.7% |
| Managing/Working Foreperson | \$ 103,893 | \$ 83,283 | \$ 162,000 | \$ 161,800 | \$ (200) | -0.1% |
| Senior/Junior Opers/Tr. Clmbr. | \$ 68,131 | \$ 131,914 | \$ 143,600 | \$ 151,000 | \$ 7,400 | 5.2% |
| Laborers | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Seasonal Staff | \$ 18,657 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Out of Grade | \$ 204 | \$ 300 | \$ 3,250 | \$ 3,250 | \$ - | 100.0% |
| Overtime/On Call | \$ 16,909 | \$ 29,867 | \$ 21,250 | \$ 30,000 | \$ 8,750 | 41.2% |
| Buyback | \$ 533 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 256,589 | \$ 295,357 | \$ 382,300 | \$ 401,250 | \$ 18,950 | 5.0% |
| Supplies and Equipment | \$ 10,600 | \$ 7,466 | \$ 13,500 | \$ 13,500 | \$ - | 0.0% |
| Prof. Svc. and Repairs | \$ 13,017 | \$ 18,080 | \$ 172,000 | \$ 22,000 | \$ (150,000) | -87.2% |
| Shade Trees | \$ 17,959 | \$ 18,164 | \$ 16,000 | \$ 17,000 | \$ 1,000 | 6.3% |
| Stump/Brush Disposal | \$ 7,500 | \$ 9,700 | \$ 12,000 | \$ 14,000 | \$ 2,000 | 16.7% |
| Police Details | \$ 6,816 | \$ 8,251 | \$ 7,000 | \$ 12,000 | \$ 5,000 | 71.4% |
| Utilities/Licenses | \$ 2,184 | \$ 2,409 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Revolving Fund Support | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 58,076 | \$ 64,069 | \$ 222,000 | \$ 80,000 | \$ (142,000) | -64.0% |

*Parks moved in with Cemetery

Parks/Cemetery Division

Division Overview

The Parks/Cemetery Division operates four town-owned cemeteries and various Parks, which consist of 80 acres of grassed area throughout town, 16 tennis and basketball courts, 11 tot lots, 6 skating rinks, and 13 ballfields.

FY26 Budget Summary

Staffing levels remain unchanged. Increases in wages follow contractual obligations. The Supervisor position is shared between the Parks/Cemetery and Forestry Divisions. The Managing Foreperson and the Working Foreperson positions are shared between Parks and Cemetery. A Veteran’s Trust Fund supports annual flowers for Memorial Day. Trust fund support also pays a portion of seasonal wages.

Division Activities

- Funeral Arrangements (16,121 total burials); 124 Interments; 36 Lot sales
- Grounds maintenance (51 acres)
- Set Markers/Set foundations for headstones
- Record keeping
- Assist with Memorial Day preparations
- Oversight of the Compost Center

| Parks/Cemetery* | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|--------------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Pks./Frst. Cem. Supervisor | \$ 48,318 | \$ 49,993 | \$ 52,200 | \$ 55,200 | \$ 3,000 | 5.7% |
| Managing/Working Foreperson | \$ 142,114 | \$ 148,264 | \$ 157,900 | \$ 166,100 | \$ 8,200 | 5.2% |
| Senior/Junior Opers/Tr. Clmbr. | \$ 276,564 | \$ 318,151 | \$ 417,600 | \$ 381,900 | \$ (35,700) | -8.5% |
| Laborers | \$ 132,515 | \$ 55,324 | \$ 52,300 | \$ 101,600 | \$ 49,300 | 94.3% |
| Seasonal Staff | \$ 12,986 | \$ 19,855 | \$ 61,500 | \$ 61,500 | \$ - | 0.0% |
| Overtime | \$ 46,563 | \$ 49,689 | \$ 37,500 | \$ 37,500 | \$ - | 0.0% |
| Buyback | \$ - | \$ 510 | \$ - | \$ - | \$ - | 0.0% |
| Revolving Fund Support | \$ (140,000) | \$ (40,000) | \$ (120,000) | \$ (120,000) | \$ - | 0.0% |
| DIVISION WAGES | \$ 519,059 | \$ 601,786 | \$ 659,000 | \$ 683,800 | \$ 24,800 | 3.8% |
| Supplies and Equipment | \$ 33,737 | \$ 31,636 | \$ 36,000 | \$ 36,000 | \$ - | 0.0% |
| Repairs | \$ 11,541 | \$ 3,562 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| Lot Repurchase | \$ - | \$ 12,100 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Fuel | \$ 7,706 | \$ 7,571 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Utilities/Licenses | \$ 9,106 | \$ 9,051 | \$ 11,100 | \$ 11,240 | \$ 140 | 1.3% |
| Veterans Flowers | \$ - | \$ - | \$ 4,700 | \$ 4,700 | \$ - | 0.0% |
| Trust/Revolving Fund Support | \$ (29,000) | \$ (20,000) | \$ (24,700) | \$ (24,700) | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 33,090 | \$ 43,920 | \$ 53,100 | \$ 53,240 | \$ 140 | 0.3% |

Reading Public Library

Department Overview

FY26 will be the first of a new five-year strategic plan. The plan, available at readingpl.org, has three areas of focus:

- Customer Convenience and Accessibility
- Community Learning and Engagement,
- The Library as Space and Place

The strategic plan foundations are the Library’s Vision, Mission, and Core Values:

Vision

Evolving together to strengthen communication, equity, collaboration, and learning.

Mission

Building Community, Creating Connections.

Reading Public Library’s mission is to connect all people with opportunities to grow and learn and to provide resources to support a welcoming and engaged community.

Core Values

Education: To help all people reach their full potential.

Equity: Ensuring everyone has the opportunity and support to participate fully in society while maintaining their authentic identities.

Access: Providing open access and reducing barriers to services and resources.

Accountability: Sharing collective responsibility for addressing challenges and building a just community.

FY26 Budget Summary (+3.6%)

The Board of Trustees recommends an overall increase of 3.6% in salaries and expenses.

The primary drivers for this budget:

- Employee retention through Step + 1.25% COLA increase for non-union salaries
- Maintaining certification and eligibility for State Aid
- Support of Town-wide Diversity, Equity, and Inclusion efforts

| Divisions | FY23 Actual | FY24 Actual | FY25 Budget | | FY25-26 \$ Change | FY25-26 % Change |
|-----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| | | | Town Meeting | Town Manager | | |
| Administration | \$ 837,326 | \$ 853,784 | \$ 895,300 | \$ 935,300 | \$ 40,000 | 4.5% |
| Public Services | \$ 647,893 | \$ 671,628 | \$ 779,400 | \$ 787,400 | \$ 8,000 | 1.0% |
| Collection Services | \$ 488,271 | \$ 528,987 | \$ 506,450 | \$ 537,350 | \$ 30,900 | 6.1% |
| LIBRARY TOTALS | \$ 1,973,490 | \$ 2,054,399 | \$ 2,181,150 | \$ 2,260,050 | \$ 78,900 | 3.6% |

Department Highlights

In FY24, the Library was open for 52 weeks for 3,602 hours. This includes 64 hours a week from October to May and 60 hours from June through September. Including staffing the half-day on Sundays, the Library averages 25 FTE. These dedicated employees provide in-person services at four public desks across three floors of a 38,000 SF building. Additional services include reference, research support, basic onsite and virtual services, and collections instruction.

The library averages over 14,000 visitors monthly. In addition to being a welcoming space for studying, work, and leisure reading, visitors attended over 700 programs in FY24. These programs ranged from intimate one-to-one genealogy sessions to large community cultural events, including the annual Dr. Martin Luther King, Jr. Day celebration and the third annual Juneteenth Freedom Festival.

The Library provides physical and online resources for individuals of all ages, abilities, and interests. This includes reading, watching, and listening to content in various media, including print, downloads, and streaming. Other virtual learning services include free online tutoring, standardized and professional certification test preparation, and language learning. In FY24, the physical and digital collections had over half a million uses, 342,198 physical circulations, and 194,476 electronic content interactions.

Library Wages L91 (+3.2%) and Library Expenses L92 (+5.4%)

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|-------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 437,876 | \$ 446,909 | \$ 468,400 | \$ 485,300 | \$ 16,900 | 3.6% |
| Public Services | \$ 647,893 | \$ 671,628 | \$ 779,400 | \$ 787,400 | \$ 8,000 | 1.0% |
| Collection Services | \$ 488,271 | \$ 528,987 | \$ 506,450 | \$ 537,350 | \$ 30,900 | 6.1% |
| LIBRARY WAGES | \$ 1,574,040 | \$ 1,647,524 | \$ 1,754,250 | \$ 1,810,050 | \$ 55,800 | 3.2% |
| Administration | \$ 399,450 | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 23,100 | 5.4% |
| Public Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Collection Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| LIBRARY EXPENSES | \$ 399,450 | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 23,100 | 5.4% |

Salaries account for 80% of the Library budget. Our employees are our greatest asset, and the FY26 salary budget request includes a Step + 1.25% COLA. The overall salary increase is +3.2%. All Library staff are non-union.

Existing expense lines increase by +1.4%. However, a new expense line for the Office of Equity brings L92's change to +5.4 %.

New Budget: Office of Equity Expenses (\$17,000)*

The Office of Equity works to make Reading welcoming for all residents but operates with one staff member, the Director. This structure limits the implementation of the 2023 DEI Assessment recommendations and creates program delivery risks.

The requested funds would support program coordination, training, data collection, and materials development. This investment will expand the office's capacity to serve employees and residents while reducing institutional risks from staff burnout and delayed initiatives.

Beyond direct benefits like improved cultural competency and service accessibility, this funding can reduce costs through lower turnover, fewer discrimination claims, and more efficient operations. The investment strengthens Reading's commitment to serving all community members.

*\$6500 of existing funds transferred from Programs, \$10,500 new funds.

Administration Division

The Administration Division oversees the Library's overall management, finance, communications, and strategic planning functions. This budget reflects the Office of Equity as part of the Administration Division. The Office of Equity is an inward and outward-facing position that works with Town departments and the Reading community to foster a culture of diversity, belonging, and inclusion.

SALARIES (+3.6%)

The Administration budget includes expected increases and adjustments for the Administrative Assistant and the Director for Equity.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|--------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Library Director | \$ 116,315 | \$ 120,764 | \$ 126,000 | \$ 130,800 | \$ 4,800 | 3.8% |
| Library Assistant Director | \$ 82,352 | \$ 90,422 | \$ 94,300 | \$ 97,900 | \$ 3,600 | 3.8% |
| Dir of Equity & Social Justice | \$ 78,813 | \$ 71,166 | \$ 92,300 | \$ 95,600 | \$ 3,300 | 3.6% |
| Communications Specialist | \$ 41,784 | \$ 44,689 | \$ 44,900 | \$ 46,500 | \$ 1,600 | 3.6% |
| Support Staff | \$ 93,902 | \$ 102,320 | \$ 100,900 | \$ 104,500 | \$ 3,600 | 3.6% |
| Library Substitutes | \$ 23,010 | \$ 13,198 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Library OT | \$ - | \$ 18 | \$ - | \$ - | \$ - | |
| Sick/Vacation Buyback | \$ 1,700 | \$ 4,333 | \$ - | \$ - | \$ - | 0.0% |
| ADMINISTRATION WAGES | \$ 437,876 | \$ 446,909 | \$ 468,400 | \$ 485,300 | \$ 16,900 | 3.6% |

EXPENSES (+5.4%)

This expense includes a modest increase for existing funds and one new expense line for the Office of Equity. Please see above for more details.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|----------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Library Materials | \$ 263,370 | \$ 277,255 | \$ 283,900 | \$ 294,000 | \$ 10,100 | 3.6% |
| Equipment Contract/Repair | \$ 18,330 | \$ 22,929 | \$ 23,000 | \$ 24,000 | \$ 1,000 | 4.3% |
| Software License & Support | \$ 67,334 | \$ 65,342 | \$ 70,500 | \$ 74,000 | \$ 3,500 | 5.0% |
| Technology Supplies | \$ 10,313 | \$ 6,833 | \$ 11,000 | \$ 9,000 | \$ (2,000) | -18.2% |
| General Supplies | \$ 13,081 | \$ 10,902 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| Professional Development | \$ 17,016 | \$ 20,513 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| OESJ Professional Services | \$ - | \$ - | \$ - | \$ 17,000 | \$ 17,000 | |
| Library Programs | \$ 10,006 | \$ 3,101 | \$ 10,500 | \$ 4,000 | \$ (6,500) | -61.9% |
| LIBRARY EXPENSES | \$ 399,450 | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 23,100 | 5.4% |

Public Services Division (+1.0%)

The Public Services Division is responsible for all Library programs and services. Programs include budgeting, planning, and implementing classes, lectures, meetups, and special events for all ages. Services include research, readers' advisory, one-to-one instruction, technology assistance, homebound services, and support for Reading Public Schools. This budget reflects 10 staffing hours moved from Public Services to Collections Services. The net number of staffing hours for RPL is the same.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Public Services Division Head | \$ 80,747 | \$ 69,481 | \$ 84,100 | \$ 87,200 | \$ 3,100 | 3.7% |
| Librarian II | \$ 132,821 | \$ 138,504 | \$ 148,700 | \$ 154,200 | \$ 5,500 | 3.7% |
| Librarian | \$ 408,195 | \$ 437,321 | \$ 463,900 | \$ 460,400 | \$ (3,500) | |
| Support Staff | \$ - | \$ 4,541 | \$ 49,700 | \$ 51,600 | \$ 1,900 | 0.0% |
| Sunday Hours | \$ 26,129 | \$ 21,782 | \$ 33,000 | \$ 34,000 | \$ 1,000 | 3.0% |
| PUBLIC SERVICES WAGES | \$ 647,893 | \$ 671,628 | \$ 779,400 | \$ 787,400 | \$ 8,000 | 1.0% |

Collection Services Division (+6.1%)

The Collection Services Division is responsible for acquiring and accessing all materials. Materials include all physical and digital items borrowed, streamed, or downloaded. Acquisitions include budgeting, purchasing, licensing, and payment for all materials. Access includes processing, cataloging, patron account management, interlibrary loan services, and all aspects of circulation control. This budget reflects 10 staffing hours moved from Public Services to Collections Services. The net number of staffing hours for RPL is the same.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|-----------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Collection Services Division Head | \$ 87,402 | \$ 90,675 | \$ 94,500 | \$ 97,900 | \$ 3,400 | 3.6% |
| Librarian II | \$ 58,908 | \$ 72,267 | \$ 76,100 | \$ 78,900 | \$ 2,800 | 3.7% |
| Librarian I | \$ 31,046 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Support Staff | \$ 298,222 | \$ 348,116 | \$ 322,600 | \$ 346,900 | \$ 24,300 | 7.5% |
| Sunday Hours | \$ 12,693 | \$ 17,929 | \$ 13,250 | \$ 13,650 | \$ 400 | 3.0% |
| COLLECTION SERVICES WAGES | \$ 488,271 | \$ 528,987 | \$ 506,450 | \$ 537,350 | \$ 30,900 | 6.1% |

Facilities Department

Department Overview

The Facilities Department supports the Town's Educational and Municipal Government functions through the quality-driven delivery of Facilities Services in a timely and cost-effective manner, along with exceptional customer service.

Facilities staff members strive to maintain an efficient, safe, clean, attractive, and inviting environment for all public buildings. The Facilities Department also provides the necessary services to facilitate building use for internal and external users.

The Core budget includes all systems, equipment, and large-scale operational needs of all buildings every day; the Town and School Buildings budgets contain items unique to those facilities.

Department Preventative Maintenance Program

- (17) buildings: Service fire extinguisher/suppression systems; exit signs and emergency lighting; provide monthly pest control services
- (336) Exhaust Fans - Serviced annually
- (299) Unit Ventilators - Serviced three times/year
- (55) Roof Top Equipment - Serviced 2-3 times/year
- (41) Boilers - Serviced annually
- (12) Elevator and Lift Service - Serviced monthly
- (11) In and outside Grease Traps - Serviced annually
- (9) Emergency Generators - Serviced twice per year
- (2) Acid Waste Tanks - Serviced annually
- (13) buildings: Sprinkler/Fire - Serviced annually
- (15) buildings: Fire Alarm - Serviced three times/year

FY26 Budget Summary

The Town Meeting votes on two lines directly: M91 for the total of Core Facilities and M92 for the total of Town Buildings. The School Building costs are part of the School Committee budget, which is voted on as one bottom-line figure by Town Meeting.

In FY26, Core Facilities' budgets show a 3.4% increase, and Town Buildings budgets show a 3% increase.

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|---|--------------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Core Facilities (M91) | \$ 2,994,676 | \$ 3,301,955 | \$ 3,938,760 | \$ 4,072,431 | \$ 133,671 | 3.4% |
| Town Buildings (M92) | \$ 359,464 | \$ 364,711 | \$ 378,450 | \$ 389,936 | \$ 11,486 | 3.0% |
| School Buildings | <i>see School Budget</i> | | | | | |
| FACILITIES DEPT. TOTALS | \$ 3,354,140 | \$ 3,666,666 | \$ 4,317,210 | \$ 4,462,367 | \$ 145,157 | 3.4% |
| Core Facilities | \$ 671,199 | \$ 689,527 | \$ 748,500 | \$ 780,600 | \$ 32,100 | 4.3% |
| Town Buildings | \$ 249,590 | \$ 243,155 | \$ 267,500 | \$ 271,800 | \$ 4,300 | 1.6% |
| School Buildings | <i>see School Budget</i> | | | | | |
| FACILITIES DEPT. WAGES TOTAL | \$ 920,789 | \$ 932,683 | \$ 1,016,000 | \$ 1,052,400 | \$ 36,400 | 3.6% |
| Core Facilities | \$ 2,323,476 | \$ 2,612,428 | \$ 3,190,260 | \$ 3,291,831 | \$ 101,571 | 3.2% |
| Town Buildings | \$ 109,874 | \$ 121,556 | \$ 110,950 | \$ 118,136 | \$ 7,186 | 6.5% |
| School Buildings | <i>see School Budget</i> | | | | | |
| FACILITIES DEPT. EXPENSES TOTALS | \$ 2,433,351 | \$ 2,733,984 | \$ 3,301,210 | \$ 3,409,967 | \$ 108,757 | 3.3% |

Line M91: Core Facilities

Wages

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Facilities Director | \$ 150,691 | \$ 156,416 | \$ 163,000 | \$ 169,300 | \$ 6,300 | 3.9% |
| Facilities Assistant Director | \$ 110,977 | \$ 117,520 | \$ 122,500 | \$ 127,200 | \$ 4,700 | 3.8% |
| Facilities Support Staff | \$ 72,871 | \$ 75,608 | \$ 78,700 | \$ 81,600 | \$ 2,900 | 3.7% |
| Maintenance Staff | \$ 314,860 | \$ 321,491 | \$ 348,000 | \$ 366,200 | \$ 18,200 | 5.2% |
| Overtime | \$ 21,800 | \$ 18,492 | \$ 36,300 | \$ 36,300 | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| CORE FACILITIES WAGES | \$ 671,199 | \$ 689,527 | \$ 748,500 | \$ 780,600 | \$ 32,100 | 4.3% |

Expenses

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|---------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Core Energy Expenses | \$ 1,492,879 | \$ 1,513,131 | \$ 2,198,300 | \$ 2,226,365 | \$ 28,065 | 1.3% |
| Core Maint. & Repairs | \$ 476,625 | \$ 534,079 | \$ 435,120 | \$ 455,930 | \$ 20,810 | 4.8% |
| Core HVAC Expenses | \$ 66,583 | \$ 132,388 | \$ 238,560 | \$ 246,109 | \$ 7,549 | 3.2% |
| Core Plumbing Expenses | \$ 33,612 | \$ 46,422 | \$ 31,500 | \$ 31,500 | \$ - | 0.0% |
| Core Electrical Expenses | \$ 14,374 | \$ 18,142 | \$ 44,500 | \$ 44,500 | \$ - | 0.0% |
| Core Elevator Expenses | \$ 35,073 | \$ 39,443 | \$ 59,400 | \$ 79,000 | \$ 19,600 | 33.0% |
| Core Alarm Expenses | \$ 122,476 | \$ 121,523 | \$ 84,900 | \$ 106,377 | \$ 21,477 | 25.3% |
| Core Fire Equip. Expenses | \$ 4,825 | \$ 29,515 | \$ 35,000 | \$ 35,000 | \$ - | 0.0% |
| Core Pest Mgmt. Expenses | \$ 15,062 | \$ 18,072 | \$ 14,280 | \$ 18,350 | \$ 4,070 | 28.5% |
| Core Misc | \$ 61,969 | \$ 159,713 | \$ 48,700 | \$ 48,700 | \$ - | 0.0% |
| CORE FACILITIES EXPENSES | \$ 2,323,476 | \$ 2,612,428 | \$ 3,190,260 | \$ 3,291,831 | \$ 101,571 | 3.2% |

Energy Budgets

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|-------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| School Bldg. Electricity | \$ 526,859 | \$ 533,713 | \$ 820,200 | \$ 820,200 | \$ - | 0.0% |
| Town Bldg. Electricity | \$ 207,505 | \$ 204,199 | \$ 272,800 | \$ 272,800 | \$ - | 0.0% |
| Conservation-Electric | \$ 10,156 | \$ 17,127 | \$ 12,000 | \$ 17,127 | \$ 5,127 | 42.7% |
| ELECTRICITY EXPENSES | \$ 744,520 | \$ 755,039 | \$ 1,105,000 | \$ 1,110,127 | \$ 5,127 | 0.5% |
| School Bldg. Natural Gas | \$ 426,873 | \$ 470,061 | \$ 661,804 | \$ 675,000 | \$ 13,196 | 2.0% |
| Town Bldg. Natural Gas | \$ 112,716 | \$ 100,364 | \$ 216,996 | \$ 221,376 | \$ 4,380 | 2.0% |
| NATURAL GAS EXPENSES | \$ 539,589 | \$ 570,425 | \$ 878,800 | \$ 896,376 | \$ 17,576 | 2.0% |
| School Bldg. Wtr/Swr/Stwtr. | \$ 179,648 | \$ 160,553 | \$ 179,700 | \$ 184,192 | \$ 4,492 | 2.5% |
| Town Bldg. Wtr/Swr/Stwtr. | \$ 29,121 | \$ 27,113 | \$ 34,800 | \$ 35,670 | \$ 870 | 2.5% |
| W/S/SW EXPENSES | \$ 208,770 | \$ 187,667 | \$ 214,500 | \$ 219,862 | \$ 5,362 | 2.5% |
| ENERGY EXPENSES TOTALS | \$ 1,492,879 | \$ 1,513,131 | \$ 2,198,300 | \$ 2,226,365 | \$ 28,065 | 1.3% |

Line M92: Town Buildings

Wages

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|-------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Custodians | \$ 206,013 | \$ 217,615 | \$ 240,000 | \$ 244,300 | \$ 4,300 | 1.8% |
| Buyback | \$ 12,496 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Overtime | \$ 31,081 | \$ 25,540 | \$ 27,500 | \$ 27,500 | \$ - | 0.0% |
| TOWN BLDG. WAGES | \$ 249,590 | \$ 243,155 | \$ 267,500 | \$ 271,800 | \$ 4,300 | 1.6% |

Expenses

| | FY23 Actual | FY24 Actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 \$ Change | FY25-26 % Change |
|------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Outsourced Cleaning Services | \$ 91,280 | \$ 93,120 | \$ 93,725 | \$ 100,911 | \$ 7,186 | 7.7% |
| Building Supplies | \$ 18,306 | \$ 24,436 | \$ 12,225 | \$ 12,225 | \$ - | 0.0% |
| Other | \$ 288 | \$ 4,000 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| TOWN BLDG. EXPENSES | \$ 109,874 | \$ 121,556 | \$ 110,950 | \$ 118,136 | \$ 7,186 | 6.5% |

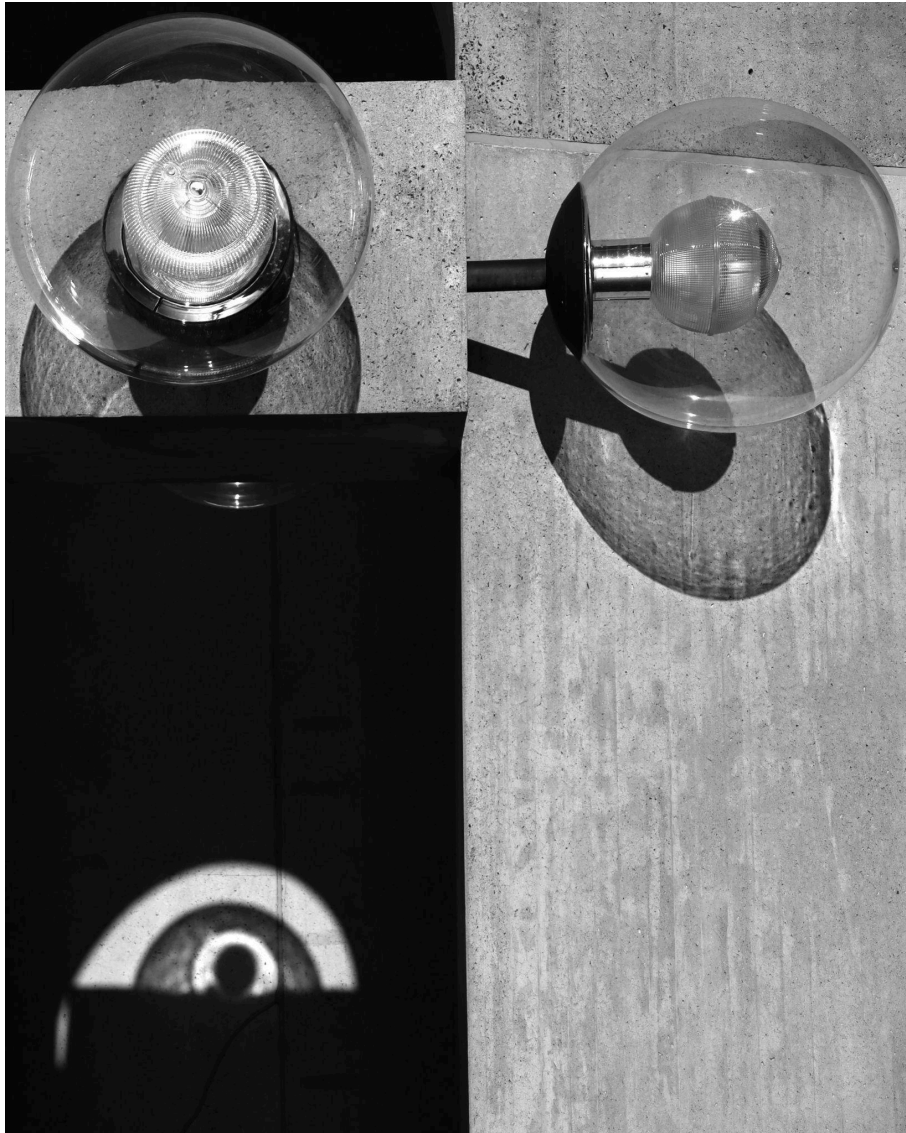
| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| TOWN FACILITIES BUDGET | \$ 359,464 | \$ 364,711 | \$ 378,450 | \$ 389,936 | \$ 11,486 | 3.0% |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|

School Department Budget

READING PUBLIC SCHOOLS

The School Committee's FY26 Recommended Budget

July 1, 2025 - June 30, 2026



"Ball" by Katherine Dougherty, RMHS Class of '24 student in Ms. Kathleen M. Dailey's AP Photography class

Contact Information

Copies of the budget document are available at the Office of the Superintendent and on the Reading Public School's website at www.reading.k12.ma.us. For additional information or clarification on the School Committee's FY26 Recommended Budget, please feel free to contact the Central Office Administration for assistance at 781-944-5800. Also, please reach out directly to the Superintendent or Director of Finance and Operations:

Thomas Milaschewski, Ed.D.
Superintendent of Schools
781-944-5800

Thomas.Milaschewski@reading.k12.ma.us

Philip Littlehale, CPA
Interim Director of Finance and Operations
781-670-2880

Philip.Littlehale@reading.k12.ma.us

School Committee Members

Thomas Wise, Chairperson

Erin Gaffen, Vice Chairperson

Shawn Brandt, School Committee Member

Sarah McLaughlin, School Committee Member

Carla Nazzaro, School Committee Member

Charles Robinson, School Committee Member

Superintendent of Schools

Thomas Milaschewski, Ed.D.

Reading Public Schools

82 Oakland Road

Reading, Massachusetts

Website: <http://reading.k12.ma.us>

District Leadership Team

Central Office Administrators

Sarah Hardy, Ed.D., Assistant Superintendent for Learning & Teaching

Phillip Littlehale., Interim Director of Finance and Operations

Michelle Roach, Human Resources Director

Jennifer Stys, Ed.D., Assistant Superintendent of Student Services

Other District Administrators

Erin Burchill, Humanities Curriculum Coordinator

Julian Carr, Network Manager

Catherine Franzetti, Director of School Nutrition

Kevin Gerstner, Facilities Manager

Mary Giuliana, Director of Health Services

Karen Hall, Multilingual Learner (MLL) Department Coordinator

Joseph Huggins, Director of Facilities for Town and School Buildings

Mary Anne Lynn, Interim STEM Curriculum Coordinator

Cindy Marte, Co - Interim METCO Director

Jerika Santiago, Co - Interim METCO Director

Christopher Nelson, Director of Extended Day, Drivers Education, and Adult and Community Education

Alanna Shone, R.I.S.E. Preschool Director

Allison Wright, Special Education Director

School Administrators

Reading Memorial High School

Jessica Callanan, Principal
Kadi Buckley, Assistant Principal
Meredith Flanagan, Assistant Principal
Jessica Theriault, Assistant Principal
Thomas Zaya, Assistant Principal, Athletics & Extra-curricular Activities

A.W. Coolidge Middle School

Sarah Marchant, Principal
Brienne Karow, Assistant Principal

W.S. Parker Middle School

Jill Story, Principal
Beth Simpson, Assistant Principal

Alice Barrows Elementary School

Alissa Gallegos, Principal
Annemarie Ring, Assistant Principal

Birch Meadow Elementary School

Stephen Burnham, Principal
Lisa Azzarito, Assistant Principal

Joshua Eaton Elementary School

Caitlin Shelburne, Principal
Jessica Swindell, Assistant Principal

J.W. Killam Elementary School

Lindsey Fulton, Principal
Talia Hallett, Assistant Principal

Wood End Elementary School

Nicole Schwartz, Principal
Jessica Hester, Assistant Principal

RISE Preschool

Alanna Shone, Director

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INTRODUCTORY SECTION



Light Painting, RMHS Photography Club

Superintendent's Message

Dear Reading Community,

As we present the recommended budget for FY26, we want to express our heartfelt gratitude to every member of our community for your steadfast support of our schools. Your financial contributions, combined with the time, energy, and advocacy you dedicate, are essential in fostering the success of our students. The pride and commitment that our Reading community demonstrates toward public education are truly remarkable, and on behalf of our district, I extend sincere appreciation for your ongoing partnership.

The FY26 budget primarily represents a “level-service” approach, but we are thrilled to highlight an exciting milestone: the transition to universal, tuition-free kindergarten for all students in the district. Just four years ago, Reading was among the few districts in Massachusetts still charging tuition for full-day kindergarten and had the second highest tuition fee in the state. We are incredibly grateful for the leadership, advocacy, and foresight of our Reading School Committee and town leadership in implementing a multi-year plan that has made this possible. Eliminating tuition not only eases the financial burden on families but also ensures access to a high-quality kindergarten experience for every student. Alongside this transition, the only new addition in the FY26 budget is a 1.0 FTE Kindergarten teacher to address projected class sizes.

As we look ahead to FY26, our focus remains on building upon the roles, programs, and initiatives implemented over the past several fiscal years to enhance student outcomes. Within this budget book, you will find updates on the impact of these investments from FY23, FY24, and FY25, which are already yielding positive results across our schools. These enhancements are particularly evident in the quality of classroom instruction and the strengthened sense of belonging and connection among our students. In a few weeks, all Reading community members will receive the 2024 RPS Annual Community Report that highlights the impact of many of these recent investments on our students.

Our district remains steadfast in maximizing the impact of every dollar to support the success of our students. With your continued partnership, we are confident that these investments will further nurture an environment of academic achievement and personal growth across the district.

In partnership for our students,
Dr. Thomas Milaschewski
Superintendent

Finance Committee’s Budget Guidelines

In October 2024, the Finance Committee voted for a FY26 School Department budget guideline of 3.5%, over the FY25 Appropriated Budget. The increase amounted to \$1,904,392. This number takes into account the prior year’s community priority for Full-Day Kindergarten. It was added to increase the school base, and so as not to lose it as a “one-time” increase. Special Education Accommodated Costs were increased by 4.6%, or \$276,388.

| FINANCE COMMITTEE GUIDELINES | FY25 | | | FY26 | | | \$ CHANGE FY26 vs FY25 | | % CHANGE FY26 vs FY25 | |
|--------------------------------------|--------------------|------------------------|---------------------------|--------------------|------------------------|---------------------------|-----------------------------------|------------------|-----------------------------------|-------------|
| | Initial Allocation | FDK Community Priority | Total Appropriated Budget | Initial Allocation | FDK Community Priority | Total Appropriated Budget | w/out FY26 FDK Community Priority | Total | w/out FY26 FDK Community Priority | Total |
| Operating Funds | 50,125,483 | 150,000 | 50,275,483 | 52,029,875 | 150,000 | 52,179,875 | 1,754,392 | 1,904,392 | 3.5% | 3.8% |
| Special Education Accommodated Costs | 6,035,328 | | 6,035,328 | 6,311,716 | | 6,311,716 | | 276,388 | | 4.6% |
| Total | | | 56,310,811 | | | 58,491,591 | | 2,180,780 | | 3.9% |

Through the Town’s Community Priority allocation, an additional \$150,000 was earmarked for the purpose of reducing the Full-Day Kindergarten (FDK) tuition fee Offset, bringing the community one step closer to providing Universal Free FDK, and moving the cumulative School Department budget totals from **\$56,310,311** in FY25, to **\$58,491,591** in FY26; an increase of 3.9%.

School Committee’s Budget Guidance & Investment Priorities

While presenting a level service budget, we also aim to consider investment priorities for the future. Developing a school district budget that aligns resources with the initiatives outlined in the district’s strategic plan requires collaborative discussions on fund allocation. The Reading School Committee provided the following guidance to support the District’s Leadership Team in shaping the FY26 Recommended Budget and identifying investment priorities moving forward:

- **Support for High-Need Groups:** Build on METCO grant and summer reading opportunities; focus on high-need groups such as MLL, students with IEPs, etc. to address learning gaps.
- **Program Evaluations:** Continue evaluating existing programs to ensure effectiveness and efficiency.
- **Executive Functioning Tools:** Investment in tools to support executive functioning skills.
- **Busing Needs:** Address the need for busing in general education.
- **HVAC Upgrades:** Consider HVAC review and upgrades in the capital plan.
- **Math Coaches:** The addition of these positions has had a clear impact; explore the possibility of expanding as funds allow.
- **Support for Behavioral Needs:** Additional support or programming to address behavioral challenges in the lower grades.
- **Half-Day Fridays:** Evaluate the impact of half-day Fridays at the elementary level, with a focus on maximizing time for learning.

Mission, Vision, Statement of Equity, and Portrait of a Graduate

Mission of the Reading Public Schools

Instilling a joy of learning and inspiring the innovative leaders of tomorrow.

Vision of the Reading Public Schools

It is the vision of the Reading Public Schools to instill a joy of learning by inspiring, engaging and supporting our youth to become the innovative leaders of tomorrow. We will accomplish our vision by focusing on a few key strategic initiatives that lead to a meaningful and relevant curriculum, innovative instructional practices, strong analysis and thoughtful dialogue about evidence, a collaborative and team approach to learning and teaching, and a safe and nurturing learning environment. The overall physical and behavioral well-being of our children will be our top priority, as students will not learn if they are not physically and psychologically safe. Education will truly be the shared responsibility of both the schools and the community, with families playing active roles in the schools and being full partners in ensuring the success of their children. In the interest of the entire Reading community, the school district and town government shall work cooperatively and collaboratively. As educators and members of our community, we believe that implementing this vision is our ethical responsibility to the children of the Town of Reading.

Reading Public Schools' Statement of Equity

The Reading School Committee, Central Office, Directors, Principals and Leadership of the Teachers' Association celebrate the diversity of the Reading Community and beyond by embracing differences to empower every student, staff member and family of the Reading Public Schools (RPS). We embrace all members of the community no matter where we live, what we look like, what we believe, what language we speak, who we love, or how we learn, consistent with the human dignity of all. When we are unwavering in our commitment to equity, we support every student and staff member in maximizing individual potential. This requires us to identify, analyze, and confront gaps in opportunities and outcomes for all students.

Reading Memorial High School Portrait of a Graduate

RPS Graduates are leaders of their own learning journey who demonstrate kindness and empathy towards others and a commitment to wellness. They persevere through challenges, embrace multiple perspectives, and aspire to be their best selves in the service of others to better our community and our world.

Learn - Grow - Teach - RPS Graduates are critical thinkers and creative problem solvers. They take ownership of their learning journey and are open to struggle to foster personal growth. They are confident in their beliefs and consider the thoughts and ideas of others. They embrace collaboration to help teach others and remain curious life-long learners.

Empathize - Consider Perspectives - Practice Communal Care - RPS Graduates show kindness and empathy towards others and a commitment to personal wellness and communal care. They are able to persevere through challenges and demonstrate resilience. They authentically reflect through hearing and understanding the experiences, perspectives, and needs of people around them. To navigate relationships with generosity and patience, they listen actively and compassionately.

Engage - Serve - Thrive - RPS Graduates responsibly shape our world through collaboration with their community.

They engage with and communicate multiple perspectives, aspire to be their best selves in the service of others in order to thrive, and bring their skills and knowledge to action for the benefit of each other and our world.

Budget Development Process

Within the context of the Budget Guidelines established by the Finance Committee and School Committee, the District’s Mission, Vision, Statement of Equity, and 2023-2026 District Strategic Plan, the Central Office Leadership Team committed to conduct a productive and effective FY26 Budget Development Process. The approach taken by the district leaders was foundational to a successful budget process, outlined below:

- Endeavored to create a fiscally responsible budget responsive to stakeholder needs.
- Stroved for alignment with the **2023-2026 District Strategic Plan Objectives:**
 - a. *Supportive, Equitable and Safe Learning Environments*
 - b. *Coherent instructional Systems*
 - c. *School Operations*
 - d. *Family and Community Engagement*
- Sought to optimize funding and heighten efficiency with expense-related items.
- Engaged stakeholders, including: district and site leadership, School Committee and the town.
- Ensured that the budget development process was open, collaborative and transparent.

Baseline costs were calculated for personnel and non-personnel accounts to ensure compliance with contractual and legal mandates. Projected enrollment, class sizes, student needs, and known/anticipated spending trends guided the process. The process taken to build the baseline budget involved the following:

- Aligned budgets with employment contracts and negotiated bargaining agreements.
- Calculated costs based on historical spending trends, known service/material rate changes, and anticipated requirements.
- Evaluated staffing schedules, student groupings, and caseloads based on student enrollment, class size and student needs.
- Redeployed existing resources, Grants, and Revolving Accounts to support changes in baseline operating expense and fund investment priorities.

Personnel and non-personnel resources were maximized to make progress toward addressing strategic objectives include, but were not limited to the following:

| Personnel | Non-personnel |
|--|---|
| <ul style="list-style-type: none"> ● Utilized METCO, Department of Public Health, Special Education and other Grant funding. ● Accounted for savings generated between outgoing/budget salaries and new incoming staff. ● Allocate lunchtime/para wages and 30% of daytime custodial wages to Food Services special revenue fund. | <ul style="list-style-type: none"> ● Considered a multi-year review of past, present, pending, and projected out of district tuition rates and changes in placements. ● Reduced/reallocated existing budgets based on historical spending patterns and anticipated future needs ● Applied School Choice funding. |

In summary, the Leadership Team’s approach to the FY26 budget development process was designed to:

- Engage stakeholders in a collaborative process.
- Ensure all contractual and legal obligations will be met.
- Identify spending priorities to support teaching and learning.
- Maximize existing resources through redeployment of existing resources and leveraging all funds.

- Consider enrollment projections, class sizes and teacher to student ratios, and learners’ needs.

Budget Timeline

The budget cycle is formulated around key dates and touchpoints to have a fully approved budget in place by the start of the fiscal year.

| Date | Task | Date | Task |
|--------------|--|-----------|---|
| July-October | <ul style="list-style-type: none"> • Craft enrollment projections <ul style="list-style-type: none"> ○ FY26 class sizes, groupings, staffing ratios • Work on financial forecasts <ul style="list-style-type: none"> ○ Examine FY24, FY25 expenditures ○ Anticipated FY26 needs, investments, sustainability of request • Build budgets <ul style="list-style-type: none"> ○ Personnel & non personnel - person by person, item by item | December | <ul style="list-style-type: none"> • Finalize budget priorities and requests |
| | <ul style="list-style-type: none"> • Collaborate on budget priorities <ul style="list-style-type: none"> ○ Contract negotiations/settlements ○ Meeting student anticipated needs ○ Maximizing revenues across program/level • Evaluate budget requests <ul style="list-style-type: none"> ○ Solicit feedback on necessary FY26 investments ○ Prioritize, align with district strategic objectives, determine cost and rationale for request • Examine budget data, site/district <ul style="list-style-type: none"> ○ Personnel: person, position, step, degree, stipend, retirement, vacancy ○ Scheduling: teachers/paraprofessionals evaluated on effectiveness, student need ○ Non-personnel: data examined by line item, description, expenditure trend, projected use | | <ul style="list-style-type: none"> • Finalize/publish Superintendent’s Recommended FY26 Budget Book • January 16, 2025 <ul style="list-style-type: none"> ○ School Committee Budget Night ○ Q&A on Cost Center Presentations • January 23, 2025 <ul style="list-style-type: none"> ○ FY26 Public Hearing ○ Questions and Responses published • January 30, 2025 <ul style="list-style-type: none"> ○ School Committee vote on the Superintendent’s Recommended FY26 Budget • January 31, 2025 <ul style="list-style-type: none"> ○ Publish School Committee’s Recommended FY26 Budget Book ○ School Committee’s FY26 Budget submitted to the Town Manager • February 26, 2025 (tentative) <ul style="list-style-type: none"> ○ School Committee FY26 Budget Presentation to Finance Committee • Town Meeting Vote on FY26 Budget <ul style="list-style-type: none"> ○ April 28, May 1, May 5, & May 8 |
| November | | January | |
| | | February | |
| | | April-May | |

Budget Review: FY23, FY24, and FY25 Investments

Over the past three budget cycles, our district has invested heavily in new positions, programs, and supports to improve student outcomes - academically, socially, and emotionally - across our schools. Below, we provide a brief rationale for each of these recent additions and an update of their impact on our students. Collectively, these additions have significantly enhanced the quality of educational programming in all of our schools.

| Position | Budget Year Added | Description |
|---|-------------------|---|
| 5.0 FTE School Adjustment Counselor/METCO Coordinator at each elementary school | FY23 Budget | <p>Prior to the implementation of the FY23 budget, the elementary schools did not have school counselors. We know that a student’s sense of connectedness to their school community is one of the largest factors in determining academic success, and one of our primary strategies in improving student connectedness and belonging has been to increase student access to school counselors. Our counselors play a pivotal role in supporting students through academic, personal, and social challenges, such as navigating peer relationships, balancing academic priorities and demands, and deepening self-confidence. These roles also serve as direct liaisons and supports for our Boston resident students and families. As schools continue to see an increase in social-emotional and academic need following the pandemic, our school counselors have become increasingly critical in the educational experience of our students. Through this addition, each elementary school has a full-time School Counselor/METCO Coordinator. The funding for these roles is split between the district operating budget and the METCO grant.</p> |
| 1.0 FTE Director of Academic Achievement at the high school | FY23 Budget | <p>This role has been instrumental in moving several key initiatives forward at RMHS, including:</p> <ul style="list-style-type: none"> ● Developing five new Innovation Pathways, with significant funding from DESE (Department of Elementary and Secondary Education) and partnerships with our community, aimed at developing employable skills in high-demand occupations, connecting learning to authentic and real-world settings, and aligning school-based opportunities to the ever-expanding interests of our students. ● Scaling our paid senior internship program to include close to 200 students and 60 community partners, enabling seniors to experience career exploration through a wide range of work-based learning opportunities. |

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| | | <ul style="list-style-type: none"> • Developing partnerships with several local universities to expand dual-enrollment opportunities, enabling students to gain college credits while taking courses at RMHS. • Restructuring our school-based Instructional Leadership Team to empower and support our Department Heads, leading to significant improvements in teaching and learning in classrooms across the school. <p>Ms. Callanan was originally hired into this role in 2022, but shifted to the interim principal role in 2023. As she moved to the interim principal role, Ms. Callanan maintained the job responsibilities associated with the Director of Academic Achievement position. The Director of Academic Achievement position was reallocated to an additional Assistant Principal position, which has been maintained in the FY26 budget.</p> |
| <p>1.0 FTE teacher in the English Language Learner department and translation services</p> <p>.20 FTE increase to English Language Coordinator</p> <p>1.5 FTEs of ESL (English as a Second Language) teacher positions</p> | <p>FY23 Budget</p> <p>FY24 Budget</p> | <p>We have seen a significant increase of multilingual learners (MLL) in our district over the past several years, growing from 42 in October 2018 to 74 in October 2023. As the MLL population continues to grow in the district, these positions are crucial in ensuring appropriate group ratios, services, and instruction for our English Language Learners.</p> <p>With a high number of MLL students assessing as beginner-level English proficiency in 2022, the district saw a need for additional teachers. We continue to see an increase in our MLL population with this addition being utilized to provide weekly recommended instructional hours to students. Supporting the language development of MLL students is essential to their academic and social progress in school.</p> |
| .20 FTE staff in the Stepping Stones Program | FY23 Budget | This position continues to provide five full days of academic support to high school students' returning to school from hospital and out-of-school settings. This can be a challenging transition for students and the additional support has been instrumental in building out this program. |
| <p>1.0 FTE increase in School Counselors at the middle school level</p> <p>1.0 FTE Social Worker increase for the REACH program at the middle school level</p> | FY23 Budget | The REACH (Resiliency, Executive Functioning, Academics, Coping Strategies, Habits of Mind) program moved from Coolidge Middle School to Parker Middle School during the 2022-2023 school year, creating a need at the high school and middle school level for increased support. The investment in these resources has increased access for social emotional support to students, equalized social emotional support available to students across both Coolidge and Parker Middle Schools. |

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| | | Investing in these positions contributes valuable resources that enhance students' access to social and emotional support at the secondary level. |
| 1.0 FTE Nurse | FY23 Budget | The addition of this position has expanded support to students and positions the Director of K-12 Health Services to oversee the district wide health services and be available to provide direct services to students as needed. Students now have more access to district wide health programming through the actionable work of the Director of Health Services. |
| .40 FTE District Data Specialist | FY23 Budget | As the district continues to expand analysis of student performance and targeted interventions, increasing the District Data Specialist role from 0.6 to 1.0 FTE provided for oversight of curriculum applications, adoption of assessments and benchmarking data diagnostics. The data specialist is charged with compiling student data from a variety of sources and creating data displays for district and school leaders to ensure the accurate use of data in decision making, analysis of trends and reporting of progress. For example, the data specialist created and monitors a data dashboard for each school to track student attendance based on a need to reduce the number of students who are chronically absent. Additionally, the data specialist manages assessment platforms and compiles data required for state reporting. The data specialist supports the district's data-driven approach through statistical analysis of data from student assessments supporting an environment of continuous improvement. |
| 5.0 FTE Elementary Assistant Principals | FY24 Budget | All 5 of our elementary schools now have a full-time Assistant Principal. Prior to the FY24 budget, our elementary schools each had a full-time teacher who received a stipend to serve as a part-time Assistant Principal. Investing in building leadership is at the core of improving academic outcomes. A 2012 study of the impact of principals noted that “highly effective principals raise the achievement of a typical student in their schools by between two and seven months of learning in a single school year; ineffective principals lower achievement by the same amount.” Given this impact, a recent research analysis by the Wallace Foundation noted “it is difficult to envision an investment in K-12 education with a higher ceiling on its potential return than improving school leadership.” While our district continues to invest in professional development and individualized coaching for principals, our administrative structure at the elementary level posed a barrier to leveraging the impact of principals on |

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| | | <p>student outcomes. With the significant changes in the field of education, especially within the last 5 years, the roles of building leaders have become exponentially more challenging. Within Reading, our adoption of high-quality curriculum materials, our increased enrollment of diverse populations, and our increases in student social-emotional and academic needs have all added significant responsibilities and expectations to those leading our buildings. These shifts also highlight the need for principals to act as instructional leaders in their schools. To do so, it was necessary to provide the staffing required to ensure the responsibilities and management of our buildings was done efficiently and effectively to create structures for success in our schools. To support all our students, families, educators, and principals, elementary assistant principals share building-level responsibilities including (but not limited to) teacher evaluations, programmatic support, family and community engagement, and responding to day-to-day needs, allowing our principals to enhance their own capacity as leaders of learning communities. Overall, these new roles provide our elementary schools with the administrative leadership structure necessary to harness the impact of principal leadership on students. This new structure also creates an internal pipeline of leadership talent to fill principal vacancies as they arise in this district.</p> |
| 2.0 FTE K-8 Math Coaches | FY24 Budget | <p>These roles were developed to improve math outcomes in our district by providing teachers with access to consistent, job-embedded coaching and support. K-8 math coaches are integrating externally provided training into our district while working within our existing frameworks alongside our educators. They support increased implementation of high-quality curriculum materials, improve instructional practices, and foster deeper opportunities for rigorous math learning. This includes ensuring vertical and horizontal alignment, embedding educator professional learning into daily teaching cycles, and offering targeted training opportunities, collaborative sessions with teacher groups, and personalized 1:1 coaching. Furthermore, they play a crucial role in onboarding new staff, ensuring sustained implementation of our curriculum materials beyond the initial adoption phase. We are seeing increased utilization and impact of the K-8 Math Coaches, as outlined in the 2024 RPS Annual Community Report..</p> |
| 1.0 FTE Middle School Adjustment Counselor/METCO | FY24 Budget | <p>With an increased need to support the social-emotional and behavioral health of our students, this shared Middle School</p> |

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| (Metropolitan Council for Educational Opportunity) Coordinator | | Adjustment Counselor/METCO Coordinator position supports the social-emotional and behavioral health of students and the goals of the METCO program at Coolidge and Parker Middle Schools. This role mirrors the School Adjustment Counselor/METCO Coordinator roles in our five elementary schools. This new role has received positive feedback from our students, staff, and families in the impact it is having on students academically, socially, and emotionally. The funding for this role is split between the district operating budget and the METCO grant. |
| 1.0 FTE RMHS METCO Coordinator | FY24 Budget | This role helps to support all students, specially Boston resident students as we see an increase in enrollment. This role has been pivotal in serving as a liaison with students, families, and staff regarding the academic and social-emotional progress of students. This role is funded fully through the METCO grant. |
| 1.0 FTE 1 to 1 Nurse | FY24 Budget | This 1 to 1 nurse is required to meet an individual student's medical need for the student to access the school setting. |
| 3.0 FTE High School Counselors | FY24 Budget | In the last two budget cycles, 3.0 FTE counselors were added at RMHS in the following capacities: <ul style="list-style-type: none"> • 1.0 FTE allocated full-time to the Stepping Stones program • 1.0 FTE allocated to school-wide counseling and social-emotional support for all student • 1.0 FTE allocated to the RMHS Guidance Department |
| 1.0 FTE Elementary Special Education Teacher | FY24 Budget | This position continues to be a requirement to ensure compliance with IEP (Individualized Education Plan) services. This position at Joshua Eaton provides inclusion and direct instruction to students who require special education literacy and math instruction. |
| 1.0 FTE Middle School Special Education Teacher | FY24 Budget | The addition of this position at Coolidge ensures compliance with IEP services. This position at Coolidge provides inclusion and direct instruction to students who require special education literacy and math instruction. |
| 2.6 FTE Special Education Team Chairs | FY24 Budget | To ensure consistency with practice and compliance, the additional team chair positions allow each school to have at least one full-time special education administrator. This allows the team chairs to have a direct role in instructional support within special education classrooms. Additionally, they are responsible for implementing the reading protocol, as needed, |

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| | | during the evaluation process to ensure all students have access to appropriate instruction and data collection methods. |
| 1.0 Board Certified Behavior Analyst (BCBA) | FY24 Budget | In alignment with the special education program review recommendations, this additional BCBA provides support for students enrolled in the SOAR (Social Skills Organizational Skills Academics in Real World Situations)/EMBARC (<i>Education Meaningful Inclusion, Becoming Independent, Advocacy, Relaxation, and Leisure Activities, Community Integration</i>) programs. This position serves students in Preschool to grade 12. The primary role of the BCBA is to provide consultative support to teams and families regarding evaluations, behavioral interventions, and data collection. |
| 1.0 Secondary Transition Specialist | FY24 Budget | In alignment with the special education program review recommendations, this position provides direct evaluation and transition planning support for students ages 14-22. This position supports teams and students to identify the skills needed to further their post schooling endeavors. As part of the IEP process for all students there must be a transition plan beginning at age 14. The transition specialist helps develop an evaluation protocol and education support to make sure all students who receive special education services are prepared for their post-secondary transition. Additionally, for students who need more specific job, leisure and life skills this position helps support community-based learning activities. |
| Speech Language Pathologist from 0.4 FTE to 1.0 FTE | FY25 Budget | Due to growing caseloads, the need for program expansion, and the demands of IEPs, we increased one Speech Language Pathologist from 0.4 FTE to 1.0 FTE. An increase to this position was critical to meet the needs of students and provide improved outcomes outlined in Individualized Education Plans (IEPs). |
| Elementary LEAD Program Teacher (1.0 FTE) | FY25 Budget | To meet the needs of students in the LEAD program at Joshua Eaton Elementary School, we added an additional 1.0 teaching position. Originally a 1-year, .5 role, this investment aimed to ensure consistency in providing effective instruction aligned with the goals and objectives outlined in student IEPs and specifically provide direct structured multisensory reading instruction by certified staff.. |
| High School Administrative Assistant (1.0 FTE) | FY25 Budget | Increasing staffing in the high school main office has provided more support to students, staff, and families and created more equity in office staffing ratios with other schools in the district. |

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| ESSER Funded Positions: 2.0 FTE Secondary Guidance Counselors and 1.0 FTE Middle School Special Education Teacher. | FY25 Budget | Positions that were funded through the ESSER grant through FY24 were evaluated to determine sustaining these roles long term. The FY25 budget included these three positions which were previously funded by the ESSER grant. The incorporation of these positions into the operating budget ensures compliance with IEPs and supports the behavioral health of our students |
| 1 Year 1.0 FTE Parker METCO Coordinator | FY25 Budget | This role helps to support all students, specially Boston resident students as we see an increase in enrollment. This role has been pivotal in serving as a liaison with students, families, and staff regarding the academic and social-emotional progress of students. This role is funded fully through the METCO grant and was a 1-year position. |

FY26 Recommended Budget Investments

The following positions/initiatives have been identified as priorities and are funded in the FY26 budget:

Kindergarten Teacher 1.0 FTE: Due to a projected increase in Kindergarten enrollment, we will be adding an additional 1.0 FTE Kindergarten teacher. This will ensure that class sizes remain in optional ranges of size. We will continue to monitor Kindergarten enrollment numbers against projections, and make any necessary adjustments as the registration season moves forward this winter/spring.

Transition to Universal, Tuition Free Kindergarten: In 2020-2021, Reading was one of only 23 communities in Massachusetts to charge tuition for full-day kindergarten and had the second highest tuition in the state. In partnership with the School Committee and the Town of Reading, we developed a multi-year plan to move towards universal tuition free kindergarten that included dropping the tuition each year since 2020-2021. We believe in the importance of ensuring that all families have access to a high-quality, accessible early childhood experience and are thrilled that this budget proposes universal, tuition free kindergarten for the start of the 2025-2026 school year.

**We are continuing to monitor our METCO leadership structure and will inform the community of any METCO budget related adjustments as we move into the spring of 2025*

Major Focus Areas with No Impact to FY25 Recommended Budget

Accelerating Futures: RMHS Innovation Career Pathways & Dual Enrollment Expansion

Reading Memorial High School was approved by DESE to move forward with two Innovation Career Pathways (ICP) in the 2023-24 academic year. This program immerses students in intensive coursework and real-world training in fields like Computer Science, Engineering, Digital Media, Clean Energy, Healthcare, and Social Assistance. With \$625,000 in recent state grants and 175 students enrolled in the 2024–2025 school year, RMHS is opening doors to rewarding career paths and giving students a head start in today’s economy. Offering Dual Enrollment (DE) through partnerships with top institutions like UMass Lowell, RMHS students even have the chance to earn college credits,

bringing them closer to their career dreams while still in high school. With a focus on both education and practical skills, RMHS is preparing the next generation to thrive in Massachusetts' vibrant workforce and make meaningful contributions to their communities. This reflects our ongoing commitment to securing grant funding to support critical programming in our district.

Funding Considerations for the Future

The FY26 recommended budget makes great strides toward moving our district forward and we are grateful for the community's ongoing support. As demonstrated above by the approach and process we took to develop the FY26 recommended budget, certain items were prioritized to achieve the greatest and most immediate impact on student outcomes. In addition to what's funded in the FY26 recommended budget, our team continues to explore many other priorities that have emerged throughout the budget process. Those items are outlined below (not in order of importance/priority):

Preschool and Elementary Level Priorities:

Social Emotional Learning (SEL) Curriculum: The elementary SEL Curriculum, Open Circle, has been in place for many years, but in recent years, teachers have reported the content of the program does not provide adequate instruction in social-emotional competencies. A curriculum review in the area of SEL is underway to examine district-wide SEL practices and supports. Several elementary schools are piloting a new SEL curriculum with the goal of identifying a curriculum to utilize for SEL instruction. A new SEL curriculum would improve student access to developmentally appropriate, explicit instruction in SEL and allows schools to build consistent vocabulary and expectations that support positive school environments. *(Estimated cost = \$30,000)*

Additional Tier II Interventionists (math and literacy): Tier II Interventionists play an important role in ensuring students receive required academic interventions. In addition to the core, grade-level classroom instruction, some students benefit from additional instruction, often in small groups to reinforce, practice and reteach material. We are continuously looking for ways to improve and expand our Tier II model. *(Estimated cost = 1.0 FTE Teacher \$80,000 or Tutor \$20,000)*

Secondary Level Priorities:

Health Teacher (Middle Level): Currently at Coolidge Middle School, the health curriculum is delivered as part of students' physical education classes by the two PE teachers. While not required, it is recommended that health classes be taught by a licensed health teacher, and only one of the Coolidge PE teachers holds that educator license. Adding a health teacher would improve the quality of instruction in health-related skills, which are essential to the development of middle school students. This additional teacher would also allow alignment in the model for health instruction between the two middle schools. *(Estimated cost = 1.0 FTE Teacher \$80,000)*

SEL Programming: It is important to foster a robust SEL curriculum and programming in order to meet the social, emotional needs of our current study population. Partnering with outside organizations builds the capacity of our students, teachers, and families and caregivers to see outside of themselves. Programming such as Challenge Day or Urban Improv Rehearsal for Life are great partners who can help build this aspect for students. *(Estimated cost = \$30,000)*

RMHS ASL Teacher: RMHS offered ASL as a language course for the first time in 2024-2025. RMHS is already seeing an increase in interest in ASL and will need to add and adjust staffing in the future to align to student interest. *(Estimated cost = 1.0 FTE Teacher \$80,000)*

RMHS Tier II Teacher: RMHS continues to explore various models to provide stronger and more timely Tier 2 interventions for students. For example, in the past, this has included the development and pilot of the academic lab within the RMHS library. In the future, this model could include a designated staff member to oversee and facilitate a space for Tier 2 interventions. More conversations on this topic will continue in the years to come. *(Estimated cost = 1.0 FTE Teacher \$80,000)*

District Level Priorities:

Additional METCO Coordinator/School Adjustment Counselor (SAC): The middle school METCO Coordinator/SAC is split between two buildings. Moving to a model where each of our middle schools had a full-time METCO Coordinator/SAC would provide each of our middle school students with more access to social-emotional and academic support. *(Estimated cost = 1.0 FTE \$80,000)*

Additional Instructional Coaches: In FY24, we added 2 full-time math instructional coaches. With the addition of two K-8 math instructional coaches, our educators now have the opportunity to work side-by-side with content experts, tackle real-time classroom challenges, and continuously sharpen their teaching strategies. This investment has already started to positively impact student achievement outcomes. It would be ideal to have similar coaching in other critical content areas and also to expand our math coaching model. *(Estimated cost = \$100,000 each)*

Curriculum Materials/Resources: In recent years, RPS has transitioned to implementing high-quality curriculum materials in our schools to support student learning and teacher effectiveness. Unlike traditional curriculum models, where costs were largely incurred upfront and focused on print materials, these modern programs include digital components that require ongoing funding. Digital licenses provide students access to interactive learning platforms, equip teachers with continually updated digital guides, and offer teaching aids such as lesson presentations and assessments. To ensure the sustainability of these high-quality programs and maintain their benefits for students and educators, it is essential to allocate additional funds each year for digital licenses and related resources. This investment will enable us to uphold the rigor and relevance of our instructional materials in the years ahead. *(Cost dependent on type of resources/materials)*

Additional Special Education Staff: Updating our special education staffing models is critical as we respond to growing caseloads and meet student needs in both sub separate and learning centers. *(Estimated cost = 1.0 FTE \$80,000)*

Additional Multilingual Learner (MLL) Staff: RPS continues to see an increase in our MLL population. In the years to come, it is critical that we continue to update our MLL staffing model to provide our students with high-quality instruction and meet state-required time on learning requirements. *(Estimated costs = 1.5 FTE Teachers \$120,000)*

Building Substitute: Providing schools with access to a full-time building substitute would be helpful in effectively covering staff absences, meetings, and peer observations. *(Estimated cost = \$58,700 per FT substitute)*

RMHS Lift Van: The 18-22-year-old program serves students in a critical stage of transition, focusing on equipping them with essential life skills, job readiness, and community engagement experiences. Access to consistent, reliable transportation is integral to achieving the program's goals, as it allows students to participate in community-based learning opportunities that are vital for their personal and professional growth. Currently, the program relies on

shared access to a van during the school day. However, this arrangement has proven to be highly challenging. A dedicated van for the 18-22-year-old program would resolve these challenges by:

- **Ensuring Consistency:** Students could participate in planned activities without disruptions caused by competing demands.
- **Reducing Logistical Barriers:** Staff would no longer need to coordinate key exchanges or manage scheduling conflicts.
- **Maximizing Opportunities:** The program could fully implement its community-based learning plans, aligning with best practices for transition programming.
(Estimated cost = \$100,000)

FINANCIAL SECTION



Wood End Students with children’s book author, Olympian, and advocate Ibtihaj Muhammad

FINANCIAL SECTION

| FINANCE COMMITTEE GUIDELINES | FY25 | | | FY26 | | | \$ CHANGE FY26 vs FY25 | | % CHANGE FY26 vs FY25 | |
|-------------------------------------|--------------------|------------------------|---------------------------|--------------------|------------------------|---------------------------|-----------------------------------|------------------|-----------------------------------|-------------|
| | Initial Allocation | FDK Community Priority | Total Appropriated Budget | Initial Allocation | FDK Community Priority | Total Appropriated Budget | w/out FY26 FDK Community Priority | Total | w/out FY26 FDK Community Priority | Total |
| Operating Funds | 50,125,483 | 150,000 | 50,275,483 | 52,029,875 | 150,000 | 52,179,875 | 1,754,392 | 1,904,392 | 3.5% | 3.8% |
| Special Education Accomodated Costs | 6,035,328 | | 6,035,328 | 6,311,716 | | 6,311,716 | | 276,388 | | 4.6% |
| Total | | | 56,310,811 | | | 58,491,591 | | 2,180,780 | | 3.9% |

In summary, the FY26 Budget is defined into the following sections:

- **Operating Funds (\$52,029,875):**
 - An increase of \$1,754,392 over FY25 has been allocated to meet the increased costs of all contractual obligations, mandated services, and investments aligned to the district’s strategic plan.
 - The district is committed to meeting all contractual obligations outlined in contracts with all 5 district bargaining units. All five bargaining units (cafeteria staff, custodians, paraprofessionals, secretaries and teachers) agreed to new contracts spanning three years, starting in FY25.
- **Special Education Accommodated Costs (\$6,311,716):**
 - An increase of \$276,388 over FY25 is allocated to Accommodated Costs, which includes out-of-district special education placement tuition and transportation costs.
- **Town of Reading’s Community Priorities (\$150,000):**
 - Monies have been allocated for use toward reducing the FDK tuition fee.

The leadership team used financial, staffing and student outcome data to identify trends, analyze resource allocations, and make strategic decisions. In addition to contractual obligations and mandated services, spending trends and projected student needs were factored into the allocation of funds when developing the FY26 Recommended Budget. In the section to follow, the district’s finances are summarized and detailed by the Cost Center. The following information can be found within each subsection:

1. Summary of FY26 Recommended Budget by Cost Center Compared with Prior Fiscal Years
2. A chart summarizing the Cost Center expenses by category, expressed as a percentage
3. A table summarizing the Cost Center compared with prior fiscal years
4. Detailed information for the FY25 Appropriated and FY26 Recommended Budgets by org and object codes, in comparison with actual expenditures for FY22, FY23 and FY24, for each Cost Center

The School Committee's FY26 Recommended Budget by Cost Center

During the current fiscal year, the administration is authorized to transfer funds within any Cost Center. The transfer of funds between Cost Centers occurs when a recommendation is made and substantiated by the District Finance Director at the time of the quarterly financial report presentations. The School Committee must approve the transfer through a majority vote.

The table below provides a comparison of the dollar amounts of the recommended budget as compared with prior fiscal years. The actual expended amounts for FY22, FY23, FY24, the Appropriated FY25 Budget and the School Committee’s FY26 Recommended Budget are noted. The totals are separated by eight Cost Centers: Administration, Regular Day, Special Education, School Facilities, Athletics, Extra Curricular, Health Services, and Technology. The

table below also provides the percentage change between the FY26 Recommended Budget and the FY25 Appropriated Budget by Cost Center:

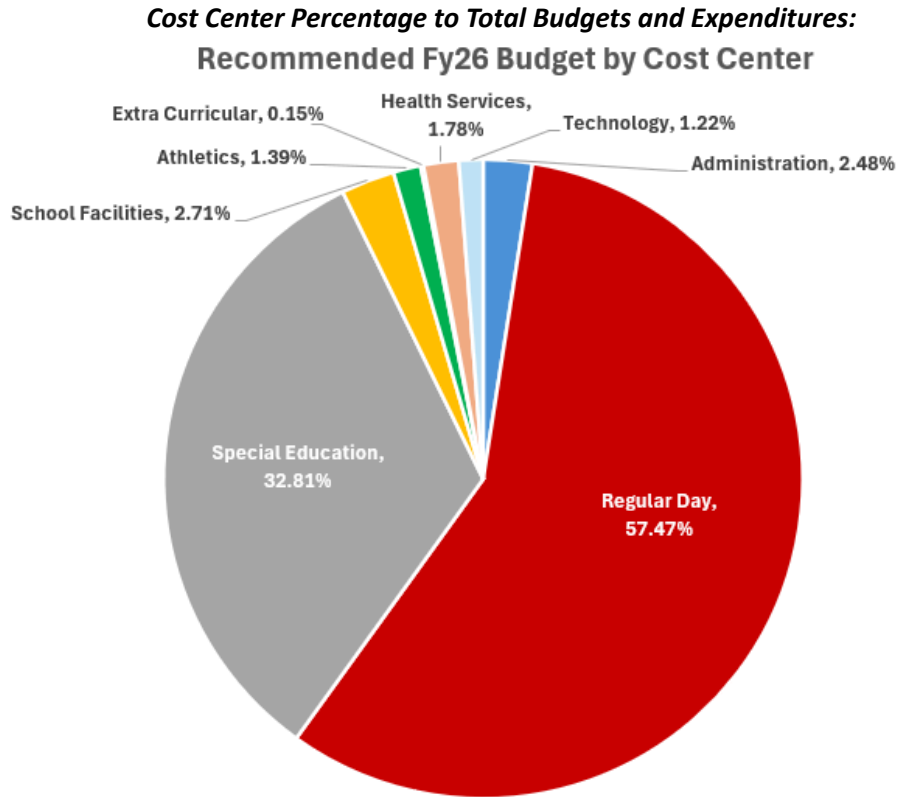
Summary of FY26 Recommended Budget by Cost Center Compared with Prior Fiscal Years:

| Cost Center | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|--------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| Administration | 1,268,745 | 1,317,769 | 1,316,754 | 1,374,689 | 1,447,959 | 5.3% | 10.08 | 10.08 |
| Regular Day | 29,351,284 | 30,127,326 | 31,612,746 | 33,077,097 | 33,615,467 | 1.6% | 379.75 | 376.25 |
| Special Education | 14,963,132 | 16,337,251 | 17,050,481 | 17,635,574 | 19,191,229 | 8.8% | 186.00 | 200.00 |
| School Facilities | 1,601,689 | 1,642,793 | 1,577,214 | 1,696,953 | 1,585,460 | -6.6% | 19.30 | 19.30 |
| Athletics | 702,808 | 694,114 | 799,009 | 789,018 | 811,079 | 2.8% | 2.50 | 2.50 |
| Extra Curricular | 121,935 | 38,049 | 62,106 | 81,186 | 85,801 | 5.7% | 0.25 | 0.25 |
| Health Services | 787,064 | 836,507 | 885,128 | 969,558 | 1,042,252 | 7.5% | 11.25 | 11.25 |
| Technology | 696,277 | 687,553 | 620,374 | 686,736 | 712,344 | 3.7% | 6.17 | 6.17 |
| Grand Total | 49,492,935 | 51,681,361 | 53,923,813 | 56,310,811 | 58,491,591 | 3.9% | 615.30 | 625.80 |

Proportion of Spending, FY26 Recommended Budget by Cost Center Compared with Prior Fiscal Years:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget |
|--------------------|----------------------|----------------------|----------------------|-------------------|--------------------|
| Administration | 2.56% | 2.55% | 2.44% | 2.44% | 2.48% |
| Regular Day | 59.30% | 58.29% | 58.62% | 58.74% | 57.47% |
| Special Education | 30.23% | 31.61% | 31.62% | 31.32% | 32.81% |
| School Facilities | 3.24% | 3.18% | 2.92% | 3.01% | 2.71% |
| Athletics | 1.42% | 1.34% | 1.48% | 1.40% | 1.39% |
| Extra Curricular | 0.25% | 0.07% | 0.12% | 0.14% | 0.15% |
| Health Services | 1.59% | 1.62% | 1.64% | 1.72% | 1.78% |
| Technology | 1.41% | 1.33% | 1.15% | 1.22% | 1.22% |
| Grand Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

The pie chart below provides a visual representation of expenditures attributed to each Cost Center in the School Committee’s FY26 Recommended Budget.



In the table below, personnel and non-personnel actual expenditures are reflected for FY22 through FY24, the FY25 Appropriated Budget and the FY26 Recommended Budget. Budgets have the following makeup:

- Personnel: professional salaries, clerical salaries, and other salaries (i.e. paraprofessionals and substitutes)
- Non-personnel: contracted services, supplies and materials and other expenses categories (i.e. dues, memberships, professional development, technology and equipment)

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|---------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| Professional Salaries | 34,671,832 | 37,434,908 | 39,333,969 | 41,469,068 | 42,795,054 | 3.2% | 448.30 | 449.80 |
| Clerical Salaries | 978,417 | 1,071,898 | 1,031,383 | 1,176,476 | 1,243,848 | 5.7% | 19.00 | 19.00 |
| Other Salaries | 4,572,511 | 4,015,878 | 4,112,042 | 5,340,724 | 5,619,505 | 5.2% | 148.00 | 157.00 |
| Contracted Services | 2,831,163 | 3,051,091 | 2,844,729 | 2,859,715 | 2,967,265 | 3.8% | - | - |
| Supplies & Materials | 1,574,822 | 1,016,543 | 1,088,463 | 981,794 | 1,017,891 | 3.7% | - | - |
| Other Expenses | 4,864,189 | 4,916,044 | 5,313,227 | 4,483,034 | 4,848,028 | 8.1% | - | - |
| Transfer SE Stabilization | - | 175,000 | 200,000 | - | - | 0.0% | - | - |
| | 49,492,935 | 51,681,361 | 53,923,813 | 56,310,811 | 58,491,591 | 3.9% | 615.30 | 625.80 |

FTE changes from FY25 to FY26:

| Funding Source | FY25 FTE | FY26 FTE | Chg FY26/FY25 | FTE Detail | Type | Description |
|------------------------|---------------|---------------|------------------|---------------|----------|---------------------------|
| Administration | 10.08 | 10.08 | - | - | | |
| Regular Day | 379.75 | 376.25 | (3.50) | 1.00 | ATS | Kindergarten Teacher |
| | | | | 0.10 | Adj | FTE Adjustment |
| | | | | (2.00) | Transfer | Paras To Special Ed |
| | | | | (2.00) | Transfer | Teachers To Special Ed |
| | | | | (0.60) | Transfer | Allocation to METCO grant |
| Special Education | 186.00 | 200.00 | 14.00 | 1.00 | Adj | FY25 Budget Correction |
| | | | | 9.00 | Transfer | Paras From IDEA |
| | | | | 2.00 | Transfer | Paras From Regular Day |
| | | | | 2.00 | Transfer | Teachers From Regular Day |
| School Facilities | 19.30 | 19.30 | - | - | | |
| Athletics | 2.50 | 2.50 | - | - | | |
| Extra Curricular | 0.25 | 0.25 | - | - | | |
| Health Services | 11.25 | 11.25 | - | - | | |
| Technology | 6.17 | 6.17 | - | - | | |
| Total Operating | 615.30 | 625.80 | 10.50 | 10.50 | | |
| Title I | 2.00 | 2.00 | - | - | | |
| IDEA | 32.00 | 23.00 | (9.00) | (9.00) | Transfer | Paras to Operating |
| IDEA ECC | 1.00 | 1.00 | - | - | | |
| DPH | 1.00 | 1.00 | - | - | | |
| METCO | 6.00 | 6.60 | 0.60 | 0.60 | Transfer | From Operating |
| Total Grants | 42.00 | 33.60 | (8.40) | (8.40) | | |
| Grand Total | 657.30 | 659.40 | 2.10 | 2.10 | | |

Administration Cost Center Summary

FY25 Appropriated Budget: \$1,374,689

FY26 School Committee’s Recommended Budget: \$1,447,959

% Change over FY25: 5.33%

Primary Function: The Administration Cost Center includes the salaries and expenses for Central Office and some District-wide administration which includes the following primary functions: School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, and District-wide Data and Information Management. The Administration Cost Center currently accounts for 2.48% of the total district budget. The FY26 Recommended Budget for the Administration Cost Center summary follows, with a comparison provided for previous years. A 0% change indicates the budget for that line was “level funded” providing the same funding as in the previous year.

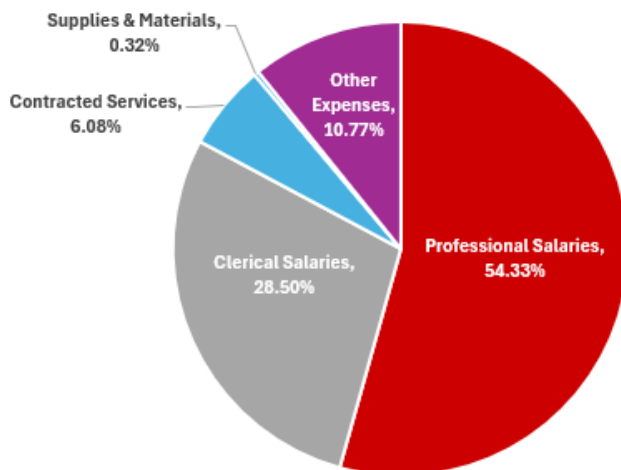
FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|--------------|--------------|
| ADMINISTRATION | | | | | | | | |
| Professional Salaries | 684,427 | 695,209 | 716,470 | 739,591 | 786,619 | 6.4% | 4.33 | 4.33 |
| Clerical Salaries | 330,145 | 370,128 | 339,177 | 386,473 | 412,715 | 6.8% | 5.75 | 5.75 |
| Contracted Services | 96,827 | 114,791 | 109,537 | 91,715 | 88,000 | -4.1% | - | - |
| Supplies & Materials | 2,922 | 4,507 | 6,613 | 4,700 | 4,700 | 0.0% | - | - |
| Other Expenses | 154,425 | 133,134 | 144,958 | 152,210 | 155,925 | 2.4% | - | - |
| ADMINISTRATION Total | 1,268,745 | 1,317,769 | 1,316,754 | 1,374,689 | 1,447,959 | 5.3% | 10.08 | 10.08 |

The pie chart below shows the components of the Administration budget by percentage.

Cost Center (Administration) Percentage to Total Budgets and Expenditures:

FY26 Administration Budget by Category



Budget Detail, Administration Cost Center:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|---------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|--------------|--------------|
| ADMINISTRATION | | | | | | | | |
| Professional Salaries | 684,427 | 695,209 | 716,470 | 739,591 | 786,619 | 6.4% | 4.33 | 4.33 |
| Administrator | 638,471 | 650,722 | 672,439 | 694,350 | 738,663 | 6.4% | 4.00 | 4.00 |
| Director | 43,494 | 42,082 | 44,030 | 45,241 | 47,956 | 6.0% | 0.33 | 0.33 |
| Employee Benefits | 2,462 | 2,405 | - | - | - | 0.0% | - | - |
| Clerical Salaries | 330,145 | 370,128 | 339,177 | 386,473 | 412,715 | 6.8% | 5.75 | 5.75 |
| Administrative Assistant | 352,390 | 393,520 | 404,177 | 411,473 | 437,715 | 6.4% | 5.75 | 5.75 |
| Employee Benefits | 2,755 | 1,608 | - | - | - | 0.0% | - | - |
| Revolving Fund Support | (25,000) | (25,000) | (65,000) | (25,000) | (25,000) | 0.0% | - | - |
| Contracted Services | 96,827 | 114,791 | 109,537 | 91,715 | 88,000 | -4.1% | - | - |
| Consulting Services | 28,000 | 52,260 | 10,053 | 8,000 | 8,000 | 0.0% | - | - |
| Labor Counsel | 18,594 | 20,656 | 36,203 | 36,515 | 34,000 | -6.9% | - | - |
| Telecommunications | 50,233 | 41,875 | 63,280 | 47,200 | 46,000 | -2.5% | - | - |
| Supplies & Materials | 2,922 | 4,507 | 6,613 | 4,700 | 4,700 | 0.0% | - | - |
| Office | 2,678 | 3,486 | 2,064 | 4,700 | 4,700 | 0.0% | - | - |
| Other | 244 | 1,022 | 4,549 | - | - | 0.0% | - | - |
| Other Expenses | 154,425 | 133,134 | 144,958 | 152,210 | 155,925 | 2.4% | - | - |
| Advertising | 3,617 | 747 | 1,585 | 3,250 | 3,250 | 0.0% | - | - |
| Awards | 3,973 | 4,187 | 4,982 | 600 | 600 | 0.0% | - | - |
| Dues & Memberships | 16,293 | 23,049 | 22,766 | 20,500 | 20,500 | 0.0% | - | - |
| Employee Benefits | 28,175 | 32,725 | 34,475 | 35,000 | 35,000 | 0.0% | - | - |
| Equipment | 21,184 | 6,649 | 7,189 | 9,450 | 7,000 | -25.9% | - | - |
| Furnishings | 12,716 | 4,258 | - | - | - | 0.0% | - | - |
| Hiring and Recruiting | 30,024 | 13,919 | 13,736 | 17,000 | 17,000 | 0.0% | - | - |
| Postage | 2,765 | 7,843 | 11,223 | 7,410 | 11,575 | 56.2% | - | - |
| Professional Development | 13,614 | 2,765 | 10,674 | 25,800 | 25,800 | 0.0% | - | - |
| Publications | - | 10,667 | 9,865 | 8,000 | 10,000 | 25.0% | - | - |
| Software Licensing & Support | 21,636 | 23,006 | 24,857 | 23,500 | 23,500 | 0.0% | - | - |
| Travel | 427 | 3,320 | 3,605 | 1,700 | 1,700 | 0.0% | - | - |
| ADMINISTRATION Total | 1,268,745 | 1,317,769 | 1,316,754 | 1,374,689 | 1,447,959 | 5.3% | 10.08 | 10.08 |

Regular Day Cost Center Summary

FY25 Appropriated Budget: \$33,077,097

FY26 School Committee’s Recommended Budget: \$33,615,467

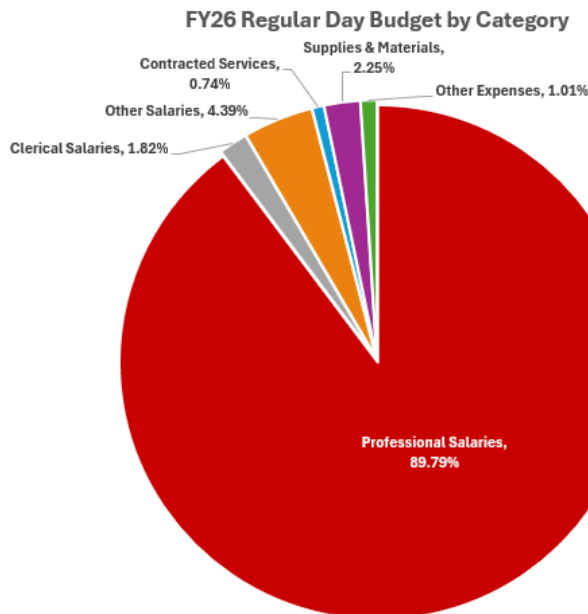
% Change: 1.63%

Primary Function: The Regular Day Cost Center encompasses all personnel and non-personnel expenses related to delivering core, general education instructional programs to our students. Personnel costs for school principals, instructional and support staff, as well as non-personnel costs related to curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services are captured in this Cost Center budget. The Regular Day Cost Center budget accounts for 57.47% of the total School Committee’s FY26 Recommended Budget. The FY26 Recommended Budget for the Regular Day Cost Center summary is as follows, with a comparison provided for previous years.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|--------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| REGULAR DAY | | | | | | | | |
| Professional Salaries | 25,095,447 | 26,790,538 | 27,995,873 | 29,422,459 | 30,182,473 | 2.6% | 316.75 | 315.25 |
| Clerical Salaries | 480,959 | 517,553 | 503,434 | 580,974 | 610,575 | 5.1% | 10.00 | 10.00 |
| Other Salaries | 1,022,116 | 1,097,343 | 1,105,607 | 1,569,277 | 1,475,532 | -6.0% | 53.00 | 51.00 |
| Contracted Services | 328,287 | 273,178 | 301,597 | 288,800 | 248,800 | -13.9% | - | - |
| Supplies & Materials | 1,257,953 | 633,746 | 794,833 | 752,921 | 756,946 | 0.5% | - | - |
| Other Expenses | 1,166,522 | 814,969 | 911,402 | 462,666 | 341,141 | -26.3% | - | - |
| REGULAR DAY Total | 29,351,284 | 30,127,326 | 31,612,746 | 33,077,097 | 33,615,467 | 1.6% | 379.75 | 376.25 |

Cost Center (Regular Day) Percentage to Total Budgets and Expenditures:



Budget Detail, Regular Day Cost Center:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|---------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| REGULAR DAY | | | | | | | | |
| Professional Salaries | 25,095,447 | 26,790,538 | 27,995,873 | 29,422,459 | 30,182,473 | 2.6% | 316.75 | 315.25 |
| Assistant Principal | 499,142 | 634,182 | 1,158,946 | 1,196,383 | 1,251,994 | 4.6% | 10.25 | 10.25 |
| Department Head Stipend | 397,158 | 430,701 | 442,180 | 455,564 | 480,215 | 5.4% | 3.80 | 3.80 |
| Employee Benefits | 29,583 | 36,021 | 10,405 | 72,500 | 77,750 | 7.2% | - | - |
| Guidance | 430,408 | 548,672 | 485,563 | 635,798 | 562,671 | -11.5% | 7.60 | 6.60 |
| Instructional Specialist | 172,882 | 274,371 | 461,500 | 474,191 | 502,934 | 6.1% | 5.00 | 5.00 |
| Library | 654,748 | 673,150 | 706,808 | 740,705 | 777,272 | 4.9% | 8.00 | 8.00 |
| Principal | 1,042,233 | 1,044,126 | 1,065,568 | 1,104,315 | 1,194,320 | 8.2% | 8.00 | 8.00 |
| Psychologist | 900,044 | 1,257,064 | 1,344,382 | 1,462,386 | 1,521,950 | 4.1% | 16.60 | 17.00 |
| Reading | 650,615 | 673,567 | 721,739 | 721,866 | 702,825 | -2.6% | 8.00 | 7.00 |
| Revolving Fund Support | (893,956) | (734,655) | (600,000) | (485,000) | (430,000) | -11.3% | - | - |
| Stipends | 208,095 | 311,620 | 281,757 | 292,971 | 285,684 | -2.5% | - | - |
| Substitutes | 83,730 | 249,221 | 298,977 | - | - | 0.0% | - | - |
| Teacher | 20,592,159 | 21,049,168 | 21,262,084 | 22,379,159 | 22,915,861 | 2.4% | 245.90 | 246.00 |
| Technology Integration | 328,605 | 343,330 | 355,964 | 371,621 | 338,997 | -8.8% | 3.60 | 3.60 |
| Clerical Salaries | 480,959 | 517,553 | 503,434 | 580,974 | 610,575 | 5.1% | 10.00 | 10.00 |
| Employee Benefits | - | 2,479 | - | - | - | 0.0% | - | - |
| Other | - | 3,758 | - | - | - | 0.0% | - | - |
| Secretary | 480,959 | 511,316 | 503,434 | 580,974 | 610,575 | 5.1% | 10.00 | 10.00 |
| Other Salaries | 1,022,116 | 1,097,343 | 1,105,607 | 1,569,277 | 1,475,532 | -6.0% | 53.00 | 51.00 |
| Employee Benefits | - | - | 155 | - | - | 0.0% | - | - |
| Interns | - | - | 8,853 | - | - | 0.0% | - | - |
| Paraprofessional | 768,282 | 778,530 | 840,595 | 1,172,077 | 1,197,032 | 2.1% | 53.00 | 51.00 |
| Revolving Fund Support | - | - | - | - | (118,700) | 0.0% | - | - |
| Substitutes | 253,835 | 318,813 | 253,251 | 397,200 | 397,200 | 0.0% | - | - |
| Tutoring | - | - | 2,752 | - | - | 0.0% | - | - |
| Contracted Services | 328,287 | 273,178 | 301,597 | 288,800 | 248,800 | -13.9% | - | - |
| Instructional Services | 147,908 | 53,520 | 62,041 | 60,000 | 20,000 | -66.7% | - | - |
| Transportation | 174,542 | 211,039 | 231,726 | 228,800 | 228,800 | 0.0% | - | - |
| Tutoring | 5,837 | 8,618 | 7,830 | - | - | 0.0% | - | - |
| Supplies & Materials | 1,257,953 | 633,746 | 794,833 | 752,921 | 756,946 | 0.5% | - | - |
| Art | 30,597 | 21,819 | 32,470 | 26,724 | 25,324 | -5.2% | - | - |
| Business | 75 | 521 | - | 1,500 | 1,500 | 0.0% | - | - |
| Curriculum, Elementary | 638,193 | 117,464 | 80,886 | 153,899 | 153,899 | 0.0% | - | - |
| Curriculum, High School | 66 | 14,988 | 44,170 | 88,598 | 80,100 | -9.6% | - | - |
| Curriculum, Middle School | 8,629 | 3,384 | 96,973 | 58,000 | 45,400 | -21.7% | - | - |
| Drama | 291 | - | - | - | - | 0.0% | - | - |
| English Language Arts | 26,458 | 16,773 | 18,141 | 3,250 | 10,250 | 215.4% | - | - |
| Foreign Language | 10,753 | 8,651 | 11,821 | 12,953 | 12,453 | -3.9% | - | - |
| Furnishings | 123,423 | 66,828 | 41,761 | 8,750 | 11,750 | 34.3% | - | - |
| Guidance | 421 | 996 | 13,233 | 15,000 | 15,000 | 0.0% | - | - |
| Kindergarten | 956 | 4,564 | 1,589 | 500 | 500 | 0.0% | - | - |
| Library | 11,651 | 15,785 | 14,843 | 13,150 | 14,800 | 12.5% | - | - |
| Library Technology | - | - | - | 1,000 | - | -100.0% | - | - |
| Math | 16,396 | 8,459 | 1,531 | 4,500 | 3,700 | -17.8% | - | - |
| Office | 16,167 | 15,642 | 24,253 | 13,445 | 18,790 | 39.8% | - | - |
| Other | 41,106 | 45,810 | 42,239 | 37,837 | 33,972 | -10.2% | - | - |

Budget Detail, Regular Day Cost Center (continued):

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| Paper | 33,344 | 33,427 | 51,744 | 35,500 | 44,200 | 24.5% | - | - |
| Performing Arts | 11,643 | 14,588 | 13,359 | 12,250 | 14,950 | 22.0% | - | - |
| Physical Education | 21,608 | 17,818 | 13,030 | 9,050 | 10,650 | 17.7% | - | - |
| Printer | 14,071 | 15,558 | 18,317 | 19,850 | 20,200 | 1.8% | - | - |
| Professional Development | 744 | 504 | 594 | 3,350 | 850 | -74.6% | - | - |
| Psychology | - | 89 | 210 | 460 | 210 | -54.3% | - | - |
| Reading | 16,316 | 8,684 | 6,745 | 400 | 600 | 50.0% | - | - |
| Science | 21,501 | 22,458 | 24,404 | 10,300 | 20,098 | 95.1% | - | - |
| Social Studies | 9,549 | 5,284 | 4,397 | 8,900 | 7,795 | -12.4% | - | - |
| Software | 154,478 | 110,660 | 163,057 | 159,050 | 153,880 | -3.3% | - | - |
| Teacher Resources | 2,508 | 6,717 | 10,572 | 7,700 | 9,850 | 27.9% | - | - |
| Teacher Supplies | 40,373 | 51,758 | 57,643 | 17,375 | 35,645 | 105.2% | - | - |
| Technology | 4,068 | 3,365 | 6,440 | 27,780 | 9,930 | -64.3% | - | - |
| Testing | 338 | 1,136 | 411 | 1,850 | 650 | -64.9% | - | - |
| Workbooks & Consumables | 2,231 | 16 | - | - | - | 0.0% | - | - |
| Other Expenses | 1,166,522 | 814,969 | 911,402 | 462,666 | 341,141 | -26.3% | - | - |
| Dues & Memberships | 20,141 | 13,018 | 12,055 | 12,150 | 12,800 | 5.3% | - | - |
| Equipment | 73,520 | 72,130 | 81,205 | 91,520 | 89,395 | -2.3% | - | - |
| Field Trip Travel | 76 | 517 | 546 | 500 | 3,400 | 580.0% | - | - |
| Graduation | 8,522 | 19,858 | 22,650 | 10,000 | 22,000 | 120.0% | - | - |
| Instructional Services | 3,898 | 6,245 | 16,485 | 9,500 | 9,500 | 0.0% | - | - |
| Other | 711 | 1,548 | 596 | 600 | 600 | 0.0% | - | - |
| Professional Development | 159,091 | 175,632 | 235,230 | 206,713 | 215,563 | 4.3% | - | - |
| Revolving Fund Support | - | - | - | (125,000) | (252,500) | 102.0% | - | - |
| Software Licensing & Support | 117,907 | 142,807 | 121,293 | 90,000 | 90,000 | 0.0% | - | - |
| Technology | 732,646 | 363,639 | 410,930 | 136,183 | 136,183 | 0.0% | - | - |
| Travel | - | - | 633 | 500 | 500 | 0.0% | - | - |
| Tuition - Out of District | 40,460 | 8,700 | 9,779 | 30,000 | 13,700 | -54.3% | - | - |
| Virtual School Tuition | 9,550 | 10,875 | - | - | - | 0.0% | - | - |
| REGULAR DAY Total | 29,351,284 | 30,127,326 | 31,612,746 | 33,077,097 | 33,615,467 | 1.6% | 379.75 | 376.25 |

Special Education Cost Center Summary

FY25 Appropriated Budget: \$17,635,574

FY26 School Committee's Recommended Budget: \$19,191,229

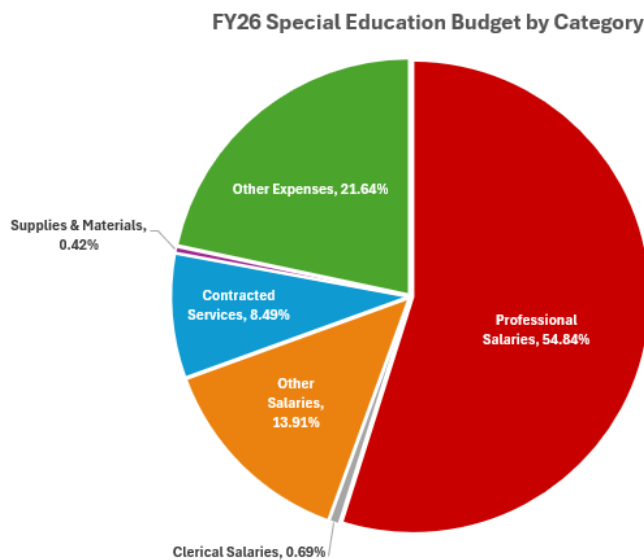
% Change: 8.82%

Primary Function: The Special Education Cost Center encompasses all personnel and non-personnel expenses necessary to deliver special education and related services to students in our school community. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. In FY26, the Special Education Cost Center makes up 32.81% of the School Committee's FY26 Recommended Budget.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|--------------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| SPECIAL EDUCATION | | | | | | | | |
| Professional Salaries | 7,827,486 | 8,907,773 | 9,497,331 | 10,102,027 | 10,524,729 | 4.2% | 114.00 | 117.00 |
| Clerical Salaries | 96,626 | 111,868 | 115,033 | 125,666 | 132,576 | 5.5% | 2.00 | 2.00 |
| Other Salaries | 2,201,996 | 1,568,442 | 1,701,416 | 2,154,634 | 2,669,680 | 23.9% | 70.00 | 81.00 |
| Contracted Services | 1,473,081 | 1,704,831 | 1,379,179 | 1,520,532 | 1,629,653 | 7.2% | - | - |
| Supplies & Materials | 83,023 | 157,196 | 80,595 | 48,809 | 80,881 | 65.7% | - | - |
| Other Expenses | 3,280,921 | 3,712,140 | 4,076,928 | 3,683,906 | 4,153,710 | 12.8% | - | - |
| Transfer SE Stabilization | - | 175,000 | 200,000 | - | - | 0.0% | - | - |
| SPECIAL EDUCATION Total | 14,963,132 | 16,337,251 | 17,050,481 | 17,635,574 | 19,191,229 | 8.8% | 186.00 | 200.00 |

Cost Center (Special Education) Percentage to Total Budget and Expenditures



Budget Detail, Special Education Cost Center:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|---------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| SPECIAL EDUCATION | | | | | | | | |
| Professional Salaries | 7,827,486 | 8,907,773 | 9,497,331 | 10,102,027 | 10,524,729 | 4.2% | 114.00 | 117.00 |
| Administrator | 111,251 | 119,439 | 122,000 | 130,355 | 134,493 | 3.2% | 1.00 | 1.00 |
| Director | 258,545 | 286,873 | 289,757 | 302,726 | 316,623 | 4.6% | 2.00 | 2.00 |
| Employee Benefits | 16,558 | 16,343 | - | 14,250 | 13,500 | -5.3% | - | - |
| Extended Year Services | 140,497 | 138,764 | 154,639 | 144,896 | 185,732 | 28.2% | - | - |
| Occupational Therapist | 362,384 | 373,345 | 369,036 | 400,508 | 392,374 | -2.0% | 4.10 | 4.10 |
| Physical Therapist | 154,450 | 158,274 | 162,535 | 166,566 | 171,959 | 3.2% | 1.60 | 1.60 |
| Psychologist | 524,501 | 636,659 | 841,690 | 864,270 | 873,641 | 1.1% | 9.70 | 9.70 |
| Revolving Fund Support | (376,985) | (360,000) | (350,831) | (400,000) | (590,000) | 47.5% | - | - |
| Special Education Teacher | 4,828,588 | 5,896,402 | 5,978,985 | 6,501,642 | 6,809,976 | 4.7% | 74.60 | 76.60 |
| Speech Therapist | 876,353 | 875,928 | 874,911 | 949,731 | 1,001,704 | 5.5% | 11.00 | 11.00 |
| Substitutes | 92,955 | 11,000 | 65,904 | - | - | 0.0% | - | - |
| Team Chair | 838,389 | 754,747 | 988,704 | 1,027,083 | 1,214,728 | 18.3% | 10.00 | 11.00 |
| Clerical Salaries | 96,626 | 111,868 | 115,033 | 125,666 | 132,576 | 5.5% | 2.00 | 2.00 |
| Secretary | 96,626 | 111,868 | 115,033 | 125,666 | 132,576 | 5.5% | 2.00 | 2.00 |
| Other Salaries | 2,201,996 | 1,568,442 | 1,701,416 | 2,154,634 | 2,669,680 | 23.9% | 70.00 | 81.00 |
| Employee Benefits | 1,267 | 839 | 234 | - | - | 0.0% | - | - |
| Extended Year Services | 43,096 | 37,197 | 45,304 | 43,822 | 54,846 | 25.2% | - | - |
| Paraprofessional | 2,152,504 | 1,519,817 | 1,651,443 | 2,110,812 | 2,614,834 | 23.9% | 70.00 | 81.00 |
| Substitutes | 5,128 | 10,589 | 4,435 | - | - | 0.0% | - | - |
| Contracted Services | 1,473,081 | 1,704,831 | 1,379,179 | 1,520,532 | 1,629,653 | 7.2% | - | - |
| Field Trip Travel | - | 336 | - | 500 | 500 | 0.0% | - | - |
| Legal Services | 54,431 | 78,040 | 49,786 | 115,000 | 75,000 | -34.8% | - | - |
| Other Instructional Services | 16,305 | 30,186 | 11,209 | 10,500 | 18,000 | 71.4% | - | - |
| Psychological Services | 3,691 | 19,500 | 4,170 | 8,500 | 8,500 | 0.0% | - | - |
| Pupil Transportation | 1,057,417 | 1,194,513 | 1,105,956 | 1,091,282 | 1,220,561 | 11.8% | - | - |
| Testing & Assessment | 5,192 | 13,236 | 7,674 | 6,500 | 6,500 | 0.0% | - | - |
| Therapeutic Services | 250,465 | 313,375 | 156,843 | 220,000 | 250,592 | 13.9% | - | - |
| Tutoring Services | 85,581 | 55,647 | 43,541 | 68,250 | 50,000 | -26.7% | - | - |
| Supplies & Materials | 83,023 | 157,196 | 80,595 | 48,809 | 80,881 | 65.7% | - | - |
| Furnishings | - | 234 | 1,019 | - | - | 0.0% | - | - |
| General Supplies | 429 | 1,317 | 1,494 | 1,000 | 1,000 | 0.0% | - | - |
| Instructional Equipment | 229 | - | 350 | - | - | 0.0% | - | - |
| Office | - | - | 163 | 1,000 | 1,000 | 0.0% | - | - |
| Other | 1,060 | 844 | 499 | - | - | 0.0% | - | - |
| Software | 348 | - | - | - | - | 0.0% | - | - |
| Special Education | 57,456 | 125,929 | 52,664 | 18,245 | 50,317 | 175.8% | - | - |
| Testing | 23,501 | 28,872 | 24,406 | 28,564 | 28,564 | 0.0% | - | - |
| Other Expenses | 3,280,921 | 3,712,140 | 4,076,928 | 3,683,906 | 4,153,710 | 12.8% | - | - |
| Dues & Memberships | 3,630 | 559 | 499 | 2,500 | 2,500 | 0.0% | - | - |
| Equipment | 50,951 | 9,330 | 10,632 | 4,410 | 4,588 | 4.0% | - | - |
| Instructional Equipment | 3,569 | 22,489 | 30 | 550 | 550 | 0.0% | - | - |
| Instructional Technology | 2,531 | 1,579 | 5,819 | 5,000 | 6,000 | 20.0% | - | - |
| Other | - | 51,709 | - | 1,500 | 1,500 | 0.0% | - | - |
| Postage | 234 | 63 | 136 | - | - | 0.0% | - | - |
| Professional Development | 12,312 | 19,857 | 23,324 | 11,000 | 20,000 | 81.8% | - | - |
| Pupil Transportation | 11,680 | 30,839 | 29,635 | 16,630 | 33,075 | 98.9% | - | - |

Budget Detail, Special Education Cost Center (continued):

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|----------------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| Software Licensing & Support | 36,349 | 54,696 | 54,806 | 39,000 | 50,000 | 28.2% | - | - |
| Technology | - | 256,261 | - | - | - | 0.0% | - | - |
| Therapeutic & Adaptive equipment | 1,151 | 933 | 1,680 | 12,000 | 1,500 | -87.5% | - | - |
| Travel | 709 | 299 | 712 | 2,500 | 2,500 | 0.0% | - | - |
| Tuition - Out of District | 3,127,835 | 3,240,252 | 3,929,494 | 3,565,816 | 4,009,997 | 12.5% | - | - |
| Transfer SE Stabilization | - | 175,000 | 200,000 | - | - | 0.0% | - | - |
| Transfer to SPED stabilization | - | 175,000 | 200,000 | - | - | 0.0% | - | - |
| SPECIAL EDUCATION Total | 14,963,132 | 16,337,251 | 17,050,481 | 17,635,574 | 19,191,229 | 8.8% | 186.00 | 200.00 |

School Facilities Cost Center Summary

FY25 Appropriated Budget: \$1,696,953

FY26 School Committee's Recommended Budget: \$1,585,460

% Change: -6.57%

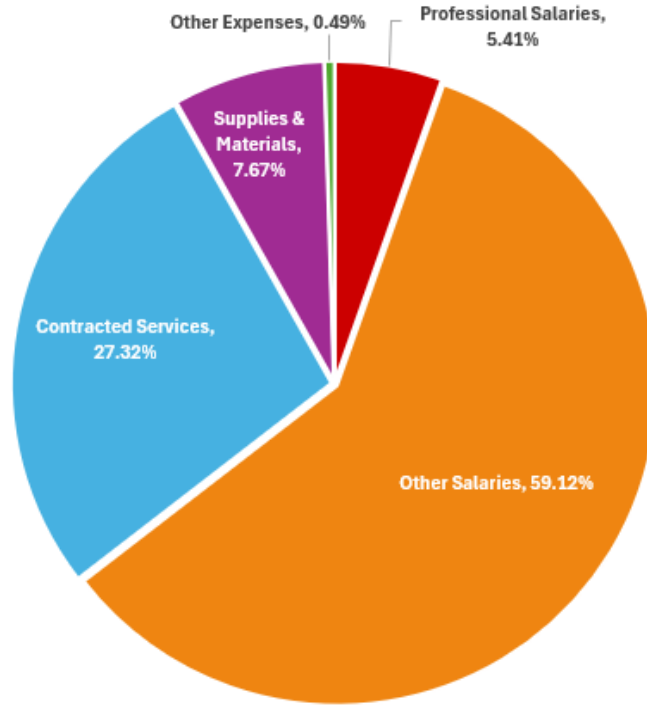
Primary Function: The Town of Reading's Facilities Department supports the Reading Public Schools. The School Building Facilities budget funds the salaries and expenses necessary to clean and maintain our eight school buildings, preschool program, and central office spaces, which makes up 85% of the square feet of all municipal buildings, or a total of 935,000 square feet. The Facilities Department also provides the necessary services to facilitate building use for internal and external users. The School Building Facilities budget accounts for 2.71% of the School Committee's FY26 Recommended Budget.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|--------------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|--------------|--------------|
| SCHOOL FACILITIES | | | | | | | | |
| Professional Salaries | 95,812 | 96,369 | 78,720 | 80,885 | 85,738 | 6.0% | 0.80 | 0.80 |
| Other Salaries | 907,232 | 913,788 | 859,701 | 1,097,052 | 937,306 | -14.6% | 18.50 | 18.50 |
| Contracted Services | 378,958 | 452,950 | 468,512 | 389,700 | 433,100 | 11.1% | - | - |
| Supplies & Materials | 158,145 | 164,862 | 135,010 | 121,564 | 121,564 | 0.0% | - | - |
| Other Expenses | 61,543 | 14,823 | 35,271 | 7,752 | 7,752 | 0.0% | - | - |
| SCHOOL FACILITIES Total | 1,601,689 | 1,642,793 | 1,577,214 | 1,696,953 | 1,585,460 | -6.6% | 19.30 | 19.30 |

Cost Center (School Facilities) Percentage to Total Budget and Expenditures

FY26 School Facilities Budget by Category



Budget Detail, School Facilities Cost Center:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26 / FY25 | FY25 FTE | FY26 FTE |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------|--------------------------|----------------------|--------------|--------------|
| SCHOOL FACILITIES | | | | | | | | |
| Professional Salaries | 95,812 | 96,369 | 78,720 | 80,885 | 85,738 | 6.0% | 0.80 | 0.80 |
| Manager | 95,812 | 96,369 | 78,720 | 80,885 | 85,738 | 6.0% | 0.80 | 0.80 |
| Other Salaries | 907,232 | 913,788 | 859,701 | 1,097,052 | 937,306 | -14.6% | 18.50 | 18.50 |
| Custodian | 836,683 | 869,407 | 834,405 | 1,012,525 | 1,051,087 | 3.8% | 18.50 | 18.50 |
| Employee Benefits | 2,298 | 23,506 | 999 | - | - | 0.0% | - | - |
| Overtime | 75,258 | 54,256 | 61,161 | 72,994 | 72,994 | 0.0% | - | - |
| Revolving Fund Support | (80,000) | (80,000) | (80,000) | (80,000) | (238,308) | 197.9% | - | - |
| Substitutes | 72,992 | 46,619 | 43,137 | 91,533 | 51,533 | -43.7% | - | - |
| Contracted Services | 378,958 | 452,950 | 468,512 | 389,700 | 433,100 | 11.1% | - | - |
| Cleaning Services | 378,958 | 452,950 | 468,512 | 389,700 | 433,100 | 11.1% | - | - |
| Supplies & Materials | 158,145 | 164,862 | 135,010 | 121,564 | 121,564 | 0.0% | - | - |
| Equipment | 17,575 | 4,970 | 4,908 | 5,000 | 5,000 | 0.0% | - | - |
| Supplies | 140,569 | 159,892 | 130,101 | 116,564 | 116,564 | 0.0% | - | - |
| Other Expenses | 61,543 | 14,823 | 35,271 | 7,752 | 7,752 | 0.0% | - | - |
| Equipment | 60,672 | 13,823 | 34,271 | 6,552 | 6,552 | 0.0% | - | - |
| Uniforms | 871 | 1,000 | 1,000 | 1,200 | 1,200 | 0.0% | - | - |
| SCHOOL FACILITIES Total | 1,601,689 | 1,642,793 | 1,577,214 | 1,696,953 | 1,585,460 | -6.6% | 19.30 | 19.30 |

Athletics Cost Center Summary

FY25 Appropriated Budget: \$789,018

FY26 School Committee's Recommended Budget: \$811,079

% Change: 2.80%

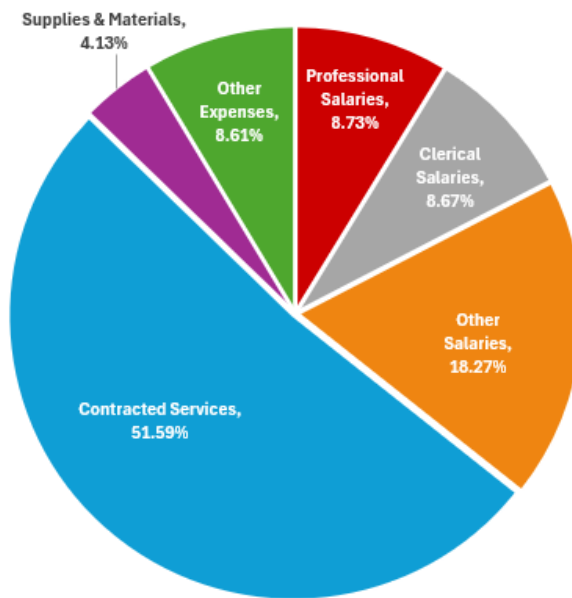
Primary Function: The Athletics program budget funds the salaries and expenses necessary to operate the High School athletics program. The Athletics budget accounts for 1.39% of the School Committee's FY26 Recommended Budget.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| ATHLETICS | | | | | | | | |
| Professional Salaries | 63,301 | 63,670 | 65,018 | 66,806 | 70,814 | 6.0% | 0.50 | 0.50 |
| Clerical Salaries | 54,702 | 55,862 | 57,489 | 66,666 | 70,284 | 5.4% | 1.00 | 1.00 |
| Other Salaries | 109,956 | 96,524 | 114,547 | 145,528 | 148,218 | 1.8% | 1.00 | 1.00 |
| Contracted Services | 377,034 | 372,891 | 441,274 | 419,718 | 418,463 | -0.3% | - | - |
| Supplies & Materials | 33,344 | 37,960 | 50,213 | 33,500 | 33,500 | 0.0% | - | - |
| Other Expenses | 64,471 | 67,207 | 70,468 | 56,800 | 69,800 | 22.9% | - | - |
| ATHLETICS Total | 702,808 | 694,114 | 799,009 | 789,018 | 811,079 | 2.8% | 2.50 | 2.50 |

Cost Center (Athletics) Percentage to Total Budget and Expenditures

FY26 Athletics Budget by Category



Budget Detail, Athletics Cost Center:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------|--------------------------|--------------------|-------------|-------------|
| ATHLETICS | | | | | | | | |
| Professional Salaries | 63,301 | 63,670 | 65,018 | 66,806 | 70,814 | 6.0% | 0.50 | 0.50 |
| Director | 63,301 | 63,670 | 65,018 | 66,806 | 70,814 | 6.0% | 0.50 | 0.50 |
| Clerical Salaries | 54,702 | 55,862 | 57,489 | 66,666 | 70,284 | 5.4% | 1.00 | 1.00 |
| Secretary | 54,702 | 55,862 | 57,489 | 66,666 | 70,284 | 5.4% | 1.00 | 1.00 |
| Other Salaries | 109,956 | 96,524 | 114,547 | 145,528 | 148,218 | 1.8% | 1.00 | 1.00 |
| Coach | 466,850 | 480,807 | 501,669 | 544,248 | 546,938 | 0.5% | 1.00 | 1.00 |
| Event Detail | 3,458 | 7,717 | 4,878 | 6,000 | 6,000 | 0.0% | - | - |
| Revolving Fund Support | (360,353) | (392,000) | (392,000) | (404,720) | (404,720) | 0.0% | - | - |
| Contracted Services | 377,034 | 372,891 | 441,274 | 419,718 | 418,463 | -0.3% | - | - |
| Athletic Services | 377,034 | 372,891 | 441,274 | 419,718 | 418,463 | -0.3% | - | - |
| Supplies & Materials | 33,344 | 37,960 | 50,213 | 33,500 | 33,500 | 0.0% | - | - |
| Athletic Services | 10,924 | 11,312 | 8,297 | 9,000 | 9,000 | 0.0% | - | - |
| Office | 672 | 1,323 | 1,432 | 1,500 | 1,500 | 0.0% | - | - |
| Team | 7,756 | 24,258 | 27,778 | 15,000 | 15,000 | 0.0% | - | - |
| Uniforms | 13,991 | 1,066 | 12,707 | 8,000 | 8,000 | 0.0% | - | - |
| Other Expenses | 64,471 | 67,207 | 70,468 | 56,800 | 69,800 | 22.9% | - | - |
| Athletic Services | 5,465 | 6,490 | 6,328 | 7,300 | 7,300 | 0.0% | - | - |
| Awards | 2,627 | 4,546 | 1,804 | 2,500 | 5,500 | 120.0% | - | - |
| Dues & Memberships | 14,870 | 17,535 | 25,325 | 14,500 | 14,500 | 0.0% | - | - |
| Equipment | 23,942 | 16,986 | 16,226 | 16,000 | 26,000 | 62.5% | - | - |
| Software Licensing & Support | 16,671 | 20,092 | 19,974 | 16,500 | 16,500 | 0.0% | - | - |
| Travel | 896 | 1,558 | 811 | - | - | 0.0% | - | - |
| ATHLETICS Total | 702,808 | 694,114 | 799,009 | 789,018 | 811,079 | 2.8% | 2.50 | 2.50 |

Student Participation in Athletics:

| SCHOOL YEAR | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|-----------------------------|-------------|-------------|-------------|-------------|------------|
| BASEBALL | 51 | 51 | 44 | 54 | * |
| BASKETBALL (B) | 45 | 42 | 40 | 40 | 44 |
| BASKETBALL (G) | 29 | 31 | 30 | 24 | 23 |
| CHEERLEADING | 29 | 26 | 30 | 24 | 18 |
| CROSS COUNTRY | 58 | 55 | 49 | 51 | 64 |
| DANCE TEAM | N/A | N/A | N/A | 10 | 19 |
| FIELD HOCKEY | 53 | 64 | 45 | 46 | 40 |
| FOOTBALL | 74 | 79 | 99 | 100 | 93 |
| GOLF | 15 | 12 | 16 | 13 | 12 |
| GYMNASTICS | 19 | 17 | 16 | 15 | 17 |
| ICE HOCKEY (B) | 49 | 63 | 53 | 57 | 54 |
| ICE HOCKEY (G) | 14 | 21 | 18 | 21 | 26 |
| INDOOR TRACK (B) | 66 | 68 | 89 | 81 | 98 |
| INDOOR TRACK (G) | 53 | 69 | 52 | 43 | 56 |
| LACROSSE (B) | 63 | 67 | 64 | 71 | * |
| LACROSSE (G) | 53 | 45 | 48 | 41 | * |
| OUTDOOR TRACK (B) | 97 | 118 | 122 | 102 | * |
| OUTDOOR TRACK (G) | 64 | 62 | 67 | 79 | * |
| SOCCER (B) | 72 | 69 | 63 | 68 | 69 |
| SOCCER (G) | 53 | 64 | 53 | 57 | 56 |
| SOFTBALL | 35 | 30 | 36 | 33 | * |
| SWIMMING (B) | 17 | 18 | 21 | 19 | 16 |
| SWIMMING (G) | 17 | 14 | 17 | 18 | 23 |
| TENNIS (B) | 9 | 14 | 18 | 19 | * |
| TENNIS (G) | 18 | 30 | 23 | 27 | * |
| UNIFIED BASKETBALL (SPRING) | N/A | N/A | 12 | 21 | * |
| UNIFIED BASKETBALL (FALL) | N/A | N/A | N/A | 21 | 25 |
| VOLLEYBALL | 49 | 43 | 45 | 40 | 44 |
| WRESTLING | 14 | 21 | 31 | 31 | 32 |
| SPRING CHEER | 19 | N/A | N/A | N/A | N/A |
| TOTAL | 1135 | 1193 | 1201 | 1226 | 829 |

Note: "" depicts sports that have not had their season yet.*

Extra Curricular Cost Center Summary

FY25 Appropriated Budget: \$81,186

FY26 School Committee's Recommended Budget: \$85,801

% Change: 5.68%

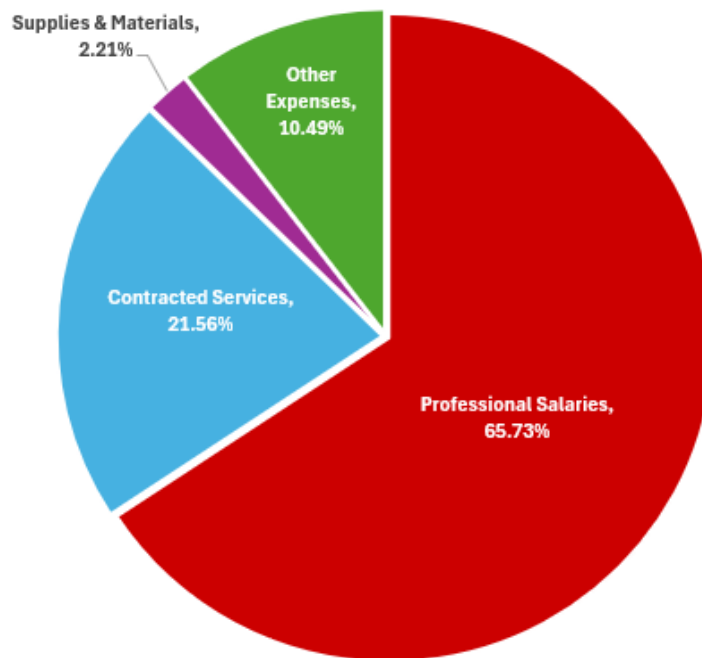
Primary Function: The Extra-Curricular Activities Program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extra-curricular activities at the high school. The Extra Curricular budget accounts for 0.15% of the School Committee's FY26 Recommended Budget.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|-------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| EXTRA CURRICULAR | | | | | | | | |
| Professional Salaries | 93,318 | 10,457 | 45,480 | 51,786 | 56,401 | 8.9% | 0.25 | 0.25 |
| Contracted Services | 16,251 | 13,129 | 13,943 | 18,500 | 18,500 | 0.0% | - | - |
| Supplies & Materials | 1,477 | 1,500 | - | 1,900 | 1,900 | 0.0% | - | - |
| Other Expenses | 10,889 | 12,963 | 2,683 | 9,000 | 9,000 | 0.0% | - | - |
| EXTRA CURRICULAR Total | 121,935 | 38,049 | 62,106 | 81,186 | 85,801 | 5.7% | 0.25 | 0.25 |

Cost Center (Extra Curricular) Percentage to Total Budget and Expenditures

FY26 Extra Curricular Budget by Category



Budget Detail, Extra Curricular Cost Center:

| | FY22 | FY23 | FY24 | FY25 | FY26 | | | |
|---------------------------------|-----------------|-----------------|-----------------|---------------|---------------|------------------|-------------|-------------|
| | Actual | Actual | Actual | Final | Recm'd | % Chg | FY25 | FY26 |
| | Expended | Expended | Expended | Budget | Budget | FY26/FY25 | FTE | FTE |
| EXTRA CURRICULAR | | | | | | | | |
| Professional Salaries | 93,318 | 10,457 | 45,480 | 51,786 | 56,401 | 8.9% | 0.25 | 0.25 |
| Coordinator | 31,651 | 31,835 | 32,509 | 33,403 | 35,407 | 6.0% | 0.25 | 0.25 |
| Revolving Fund Support | - | (80,410) | (47,590) | (64,000) | (64,000) | 0.0% | - | - |
| Stipends | 61,667 | 59,032 | 60,561 | 82,383 | 84,994 | 3.2% | - | - |
| Contracted Services | 16,251 | 13,129 | 13,943 | 18,500 | 18,500 | 0.0% | - | - |
| Other Student Activities | 16,251 | 13,129 | 13,943 | 18,500 | 18,500 | 0.0% | - | - |
| Supplies & Materials | 1,477 | 1,500 | - | 1,900 | 1,900 | 0.0% | - | - |
| Other Student Activities | - | - | - | 400 | 400 | 0.0% | - | - |
| Performing Arts | 1,477 | 1,500 | - | 1,500 | 1,500 | 0.0% | - | - |
| Other Expenses | 10,889 | 12,963 | 2,683 | 9,000 | 9,000 | 0.0% | - | - |
| Dues & Memberships | 830 | 740 | 1,315 | 1,000 | 1,000 | 0.0% | - | - |
| Equipment | 397 | 3,713 | - | 3,000 | 3,000 | 0.0% | - | - |
| Other Student Activities | 3,125 | 1,795 | 1,730 | 2,000 | 2,000 | 0.0% | - | - |
| Royalties | 6,536 | 6,715 | (362) | 3,000 | 3,000 | 0.0% | - | - |
| EXTRA CURRICULAR Total | 121,935 | 38,049 | 62,106 | 81,186 | 85,801 | 5.7% | 0.25 | 0.25 |

Student Participation in Extracurriculars:

| SCHOOL YEAR | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| **FALL DRAMA CAST/HEAD TECH | 38 | 36 | 37 | 35 | 33 |
| FALL DRAMA CREW | 20 | 16 | 24 | 27 | 19 |
| WINTER DRAMA CAST/HEAD TECH | 23 | 22 | 29 | 29 | 31 |
| WINTER DRAMA CREW | 8 | 26 | 19 | 20 | 19 |
| SPRING DRAMA CAST/HEAD TECH | 24 | 36 | 29 | 23 | * |
| SPRING DRAMA CREW | 9 | 24 | 23 | 31 | * |
| MARCHING BAND | 56 | 40 | 31 | 36 | 38 |
| JAZZ BAND | 19 | 21 | 17 | 17 | 20 |
| PERCUSSION ENSEMBLE BAND | N/A | N/A | N/A | 7 | 18 |
| STAGE BAND | 21 | 13 | 14 | 14 | 17 |
| FALL GUARD | 10 | 10 | 7 | 2 | 8 |
| WINTER GUARD | N/A | 11 | 12 | N/A | * |
| TOTAL | 228 | 255 | 242 | 241 | 203 |

Health Services Cost Center Summary

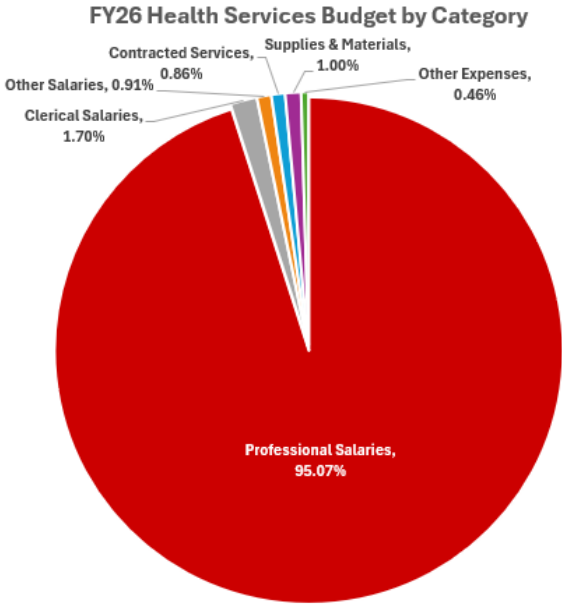
FY25 Appropriated Budget: \$969,558
FY26 School Committee's Recommended Budget: \$1,042,252
% Change: 7.50%

Primary Function: The Health Services budget pays for the salaries and expenses for servicing the daily medical needs of the district's student population. School nurses provide mandated health screenings, illness assessments, first aid, daily medication and treatments, and support of students with chronic health issues including allergies, asthma, diabetes, and gastrointestinal, autoimmune, and neurological disorders. We communicate with families and providers to develop and maintain accommodation plans and individualized student health care plans to support medical needs at school. The Health Services budget accounts for 1.78% of the School Committee's FY26 Recommended Budget.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|------------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|--------------|--------------|
| HEALTH SERVICES | | | | | | | | |
| Professional Salaries | 726,239 | 782,936 | 845,682 | 913,661 | 990,914 | 8.5% | 11.00 | 11.00 |
| Clerical Salaries | 15,986 | 16,486 | 16,250 | 16,697 | 17,699 | 6.0% | 0.25 | 0.25 |
| Other Salaries | 3,103 | 90 | 71 | 15,000 | 9,440 | -37.1% | - | - |
| Contracted Services | 8,720 | 25,600 | 8,000 | 9,000 | 9,000 | 0.0% | - | - |
| Supplies & Materials | 13,056 | 8,396 | 10,395 | 10,400 | 10,400 | 0.0% | - | - |
| Other Expenses | 19,960 | 2,999 | 4,730 | 4,800 | 4,800 | 0.0% | - | - |
| HEALTH SERVICES Total | 787,064 | 836,507 | 885,128 | 969,558 | 1,042,252 | 7.5% | 11.25 | 11.25 |

Cost Center (Health Services) Percentage to Total Budget and Expenditures



Budget Detail, Health Services Cost Center:

| | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|-----------------------------------|----------------------------|---------------------|---------------------|
| HEALTH SERVICES | | | | | | | | |
| Professional Salaries | 726,239 | 782,936 | 845,682 | 913,661 | 990,914 | 8.5% | 11.00 | 11.00 |
| Director | 86,433 | 87,782 | 90,795 | 95,791 | 98,889 | 3.2% | 1.00 | 1.00 |
| Employee Benefits | - | - | - | 500 | 500 | 0.0% | - | - |
| Nurse | 639,806 | 695,154 | 754,887 | 817,370 | 891,525 | 9.1% | 10.00 | 10.00 |
| Clerical Salaries | 15,986 | 16,486 | 16,250 | 16,697 | 17,699 | 6.0% | 0.25 | 0.25 |
| Secretary | 15,986 | 16,486 | 16,250 | 16,697 | 17,699 | 6.0% | 0.25 | 0.25 |
| Other Salaries | 3,103 | 90 | 71 | 15,000 | 9,440 | -37.1% | - | - |
| Substitutes | 3,103 | 90 | 71 | 15,000 | 9,440 | -37.1% | - | - |
| Contracted Services | 8,720 | 25,600 | 8,000 | 9,000 | 9,000 | 0.0% | - | - |
| Consulting Services | - | 17,600 | - | - | - | 0.0% | - | - |
| Professional Development | 720 | - | - | 1,000 | 1,000 | 0.0% | - | - |
| School Physician | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% | - | - |
| Supplies & Materials | 13,056 | 8,396 | 10,395 | 10,400 | 10,400 | 0.0% | - | - |
| COVID19 Expenses | 280 | - | - | - | - | 0.0% | - | - |
| Medical | 12,232 | 7,862 | 8,576 | 9,900 | 9,900 | 0.0% | - | - |
| Office | 544 | 534 | 1,819 | 500 | 500 | 0.0% | - | - |
| Other Expenses | 19,960 | 2,999 | 4,730 | 4,800 | 4,800 | 0.0% | - | - |
| Medical | 19,960 | 2,999 | 4,730 | 4,800 | 4,800 | 0.0% | - | - |
| HEALTH SERVICES Total | 787,064 | 836,507 | 885,128 | 969,558 | 1,042,252 | 7.5% | 11.25 | 11.25 |

Technology Cost Center Summary

FY25 Appropriated Budget: \$686,736

FY26 School Committee’s Recommended Budget: \$712,344

% Change: 3.72%

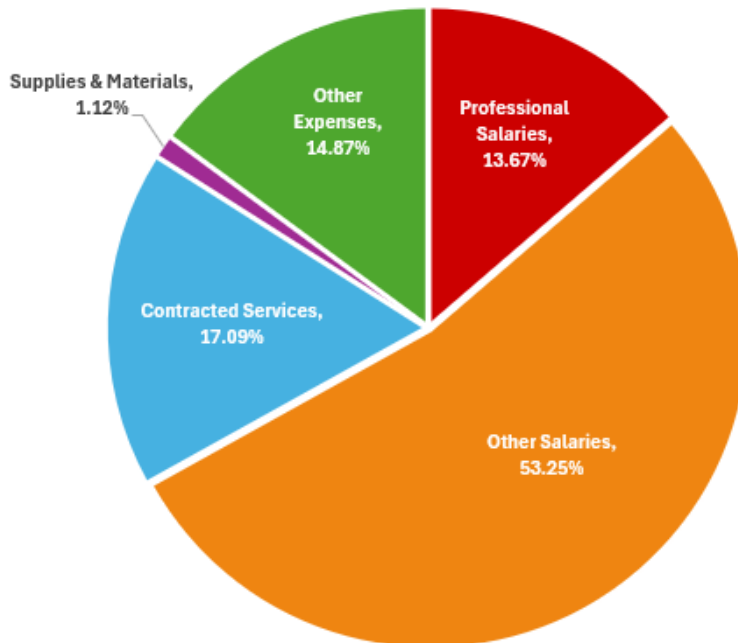
Primary Function: The Districtwide Networking and Technology Maintenance budget funds the salaries and expenses required to operate and maintain our technology infrastructure including our wide area network, wireless networks, servers, computer hardware and peripheral devices, clocks and bells systems and telecommunications equipment. The Technology budget accounts for 1.22% of the School Committee’s FY26 Recommended Budget.

FY26 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY22 Actual Expended | FY23 Actual Expended | FY24 Actual Expended | FY25 Final Budget | FY26 Recm'd Budget | % Chg FY26/FY25 | FY25 FTE | FY26 FTE |
|-------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|-------------|-------------|
| TECHNOLOGY | | | | | | | | |
| Professional Salaries | 85,802 | 87,956 | 89,395 | 91,853 | 97,365 | 6.0% | 0.67 | 0.67 |
| Other Salaries | 328,109 | 339,691 | 330,701 | 359,233 | 379,329 | 5.6% | 5.50 | 5.50 |
| Contracted Services | 152,005 | 93,721 | 122,688 | 121,750 | 121,750 | 0.0% | - | - |
| Supplies & Materials | 24,901 | 8,376 | 10,803 | 8,000 | 8,000 | 0.0% | - | - |
| Other Expenses | 105,460 | 157,810 | 66,786 | 105,900 | 105,900 | 0.0% | - | - |
| TECHNOLOGY Total | 696,277 | 687,553 | 620,374 | 686,736 | 712,344 | 3.7% | 6.17 | 6.17 |

Cost Center (Technology) Percentage to Total Budget and Expenditures

FY26 Technology Budget by Category



Budget Detail, Technology Cost Center:

| | FY22 | FY23 | FY24 | FY25 | FY26 | % Chg | FY25 | FY26 |
|---------------------------------|-----------------|-----------------|-----------------|----------------|----------------|------------------|-------------|-------------|
| | Actual | Actual | Actual | Final | Recm'd | % Chg | FY25 | FY26 |
| | Expended | Expended | Expended | Budget | Budget | FY26/FY25 | FTE | FTE |
| TECHNOLOGY | | | | | | | | |
| Professional Salaries | 85,802 | 87,956 | 89,395 | 91,853 | 97,365 | 6.0% | 0.67 | 0.67 |
| Director | 85,802 | 87,956 | 89,395 | 91,853 | 97,365 | 6.0% | 0.67 | 0.67 |
| Other Salaries | 328,109 | 339,691 | 330,701 | 359,233 | 379,329 | 5.6% | 5.50 | 5.50 |
| Sick Leave Buyback | 1,726 | - | 2,609 | - | - | 0.0% | - | - |
| Technician | 326,383 | 339,691 | 328,092 | 359,233 | 379,329 | 5.6% | 5.50 | 5.50 |
| Contracted Services | 152,005 | 93,721 | 122,688 | 121,750 | 121,750 | 0.0% | - | - |
| Consulting Services | 62,349 | 27,070 | 28,903 | 30,000 | 30,000 | 0.0% | - | - |
| Network & Telecommunications | 6,936 | 7,013 | 7,475 | 15,000 | 8,000 | -46.7% | - | - |
| Software Licensing & Support | 82,720 | 59,638 | 86,310 | 76,750 | 83,750 | 9.1% | - | - |
| Supplies & Materials | 24,901 | 8,376 | 10,803 | 8,000 | 8,000 | 0.0% | - | - |
| Information Management | 24,901 | 8,376 | 8,194 | 8,000 | 8,000 | 0.0% | - | - |
| Network & Telecommunications | - | - | 2,609 | - | - | 0.0% | - | - |
| Other Expenses | 105,460 | 157,810 | 66,786 | 105,900 | 105,900 | 0.0% | - | - |
| Consulting Services | 23,592 | 18,200 | - | - | - | 0.0% | - | - |
| Equipment | - | - | 9,900 | 12,400 | 12,400 | 0.0% | - | - |
| Network & Telecommunications | 22,088 | 22,852 | - | - | - | 0.0% | - | - |
| Other | 2,074 | - | - | - | - | 0.0% | - | - |
| Software | 28,246 | 115,252 | 55,768 | 92,000 | 92,000 | 0.0% | - | - |
| Software Licensing & Support | 29,461 | 1,505 | 1,118 | 1,500 | 1,500 | 0.0% | - | - |
| TECHNOLOGY Total | 696,277 | 687,553 | 620,374 | 686,736 | 712,344 | 3.7% | 6.17 | 6.17 |

OTHER FUNDING SOURCES



Elementary and Middle School Students Participating in the 2024 Hour of Code

Offset Summary

Several fee-based Special Revenue Funds and Grants have been allocated to offset direct and indirect costs of the operating budget. In the charts below, the reader will find a summary of current year and FY26 Recommended Budget Offsets by Special Revenue Fund compared with FY25's Appropriated Budget and the allocation of FY26 Recommended Offsets by Cost Center:

| Special Revenue Account Offset | FY25 Appropriated Offset | FY26 Appropriated Offset | \$ Change FY26 v. FY25 | % Change FY26 v. FY25 |
|--------------------------------|--------------------------|--------------------------|------------------------|-----------------------|
| Athletics | 404,720 | 404,720 | 0 | 0.00% |
| Drama Activities RMHS | 34,000 | 34,000 | 0 | 0.00% |
| Drama Activities Coolidge | 15,000 | 15,000 | 0 | 0.00% |
| Drama Activities Parker | 15,000 | 15,000 | 0 | 0.00% |
| Extended Day Program | 50,000 | 75,000 | 25,000 | 50.00% |
| Full Day Kindergarten Tuition | 485,000 | 430,000 | (55,000) | -11.34% |
| R.I.S.E. Preschool Program | 350,000 | 550,000 | 200,000 | 57.14% |
| Use of School Property | 105,000 | 173,400 | 68,400 | 65.14% |
| Special Education Tuition | 50,000 | 0 | (50,000) | -100.00% |
| School Choice | 125,000 | 252,500 | 127,500 | 102.00% |
| School Lunch Program | 0 | 273,608 | 273,608 | 100.00% |
| Total | 1,633,720 | 2,223,228 | 589,508 | 36.08% |

| FY26 Recommended Offsets by Cost Center | | | | | | | |
|---|---------------|----------------|-------------------|-------------------|----------------|------------------|----------------|
| Special Revenue Account Offset | Admin. | Regular Day | Special Education | School Facilities | Athletics | Extra Curricular | Town |
| Athletics | | | | | 404,720 | | |
| Drama Activities RMHS | | | | | | 34,000 | |
| Drama Activities Coolidge | | | | | | 15,000 | |
| Drama Activities Parker | | | | | | 15,000 | |
| Extended Day Program | 25,000 | | | | | | 50,000 |
| Full Day Kindergarten Tuition | | 430,000 | | | | | |
| R.I.S.E. Preschool Program | | | 550,000 | | | | |
| Use of School Property | | | 40,000 | 83,400 | | | 50,000 |
| School Choice | | 252,500 | | | | | |
| School Lunch Program | | 118,700 | | 154,908 | | | |
| Total | 25,000 | 801,200 | 590,000 | 238,308 | 404,720 | 64,000 | 100,000 |

Special Revenue Funds

The district maintains thirty-four separate special revenue funds that were created and are required to be maintained in accordance with Massachusetts General Laws and Department of Revenue Division of Local Service’s guidance for Costing Municipal Services. Special Revenue Funds are established to dedicate a specific source of revenue from fees or charges to pay expenses associated with providing the services for which the payment was made. Special Revenue Funds also consist of donation accounts. The sources of revenue for these funds vary by the nature of the fund and includes sales of meals, participation fees, user fees, ticket sales, donations, and tuition. The type of expenditure for the funds also varies by the nature of the fund and include salaries, supplies and materials, technology, contracted services, software licenses and other expenses. The FY24 and FY25 beginning year balances are provided in the table below with the calculated FY24 Gain/Loss:

Special Revenue Funds

| Special Revenue Funds | | | |
|--|--|--|-----------------------------|
| Fee-Based Programs | FY24 Beginning Year Balance | FY25 Beginning Year Balance | FY24 Gain/(Loss) |
| Athletics | 117,775 | 82,012 | (35,763) |
| Community Education -Drivers Education and Adult Education | 125,025 | 148,464 | 23,439 |
| Community Education - Summer Programs | 51,027 | 67,275 | 16,248 |
| Drama Activities Coolidge | 30,294 | 27,435 | (2,859) |
| Drama Activities Parker | 50,654 | 42,169 | (8,485) |
| Drama Activities RMHS | 74,320 | 49,270 | (25,050) |
| Extended Day Program | 499,365 | 163,596 | (335,769) |
| After School Activities Parker | 72,170 | 71,939 | (231) |
| Extracurricular Parker | 640 | 640 | 0 |
| Extracurricular Coolidge | 2,698 | 2,698 | 0 |
| Extracurricular Band Activities | 11,570 | 6,194 | (5,376) |
| Guidance Testing | 11,480 | 13,214 | 1,734 |
| Full Day Kindergarten Tuition | 621,319 | 572,793 | (48,526) |
| RISE Preschool Program | 214,735 | 287,650 | 72,915 |
| Special Education Tuition | 95,136 | 650 | (94,486) |
| School Choice | 40,831 | 159,040 | 118,209 |
| School Lunch Program | 771,637 | 1,161,666 | 390,029 |
| School Transportation | 0 | 0 | 0 |
| Use of School Property | 81,469 | 45,090 | (36,379) |
| Lost Books | 31,595 | 34,517 | 2,922 |
| TOTAL Fee-based Revolving Funds | 2,903,740 | 2,936,312 | 32,572 |

| Special Revenue Funds | | | |
|--|--|--|-----------------------------|
| Gifts/Donations/Stabalization | FY24 Beginning Year Balance | FY25 Beginning Year Balance | FY24 Gain/(Loss) |
| District Donation Fund | 14,355 | 14,040 | (315) |
| Barrows Donations Fund | 4,842 | 1,894 | (2,948) |
| Birch Meadow Donation Fund | 7,579 | 8,480 | 901 |
| Joshua Eaton Donation Fund | 2,730 | 3,904 | 1,174 |
| Joshua Eaton Donation Fund | 9,630 | 9,630 | 0 |
| JW Killam Donation Fund | 20,804 | 23,783 | 2,979 |
| Wood End Donation Fund | 5,590 | 17,566 | 11,976 |
| Coolidge Donation Fund | 9,444 | 12,717 | 3,273 |
| Parker Donation Fund | 11,522 | 9,452 | (2,070) |
| High School Donation Fund | 19,725 | 16,558 | (3,167) |
| SEPAC Donation Fund | 300 | 300 | 0 |
| Special Education Donation Fund | 319 | 319 | 0 |
| Libby Scholarship Donation Fund | 1,222,829 | 1,138,829 | (84,000) |
| Special Education Stabalization Fund | 175,000 | 385,163 | 210,163 |
| TOTAL Gift/Donation/Stabalization Revolving Funds | 1,504,670 | 1,642,636 | 137,966 |

.A description of each category of the district’s special revenue funds is outlined below:

- **Athletics:** Fees are paid by families for students’ participation in athletics.
- **Community Education, Drivers Education, Summer Programs:** Fees are paid by families for students to participate in drivers’ education and summer programs. Fees paid by individuals for participation in Community Education events and courses.
- **Drama and Band:** Fees are paid by families for students’ participation in after school drama and bands programs.
- **Extended Day:** Fees are paid by families for students to participate in extended day programs before and after-school.
- **Extracurricular Activities:** Fees are paid by families for students to participate in afterschool band and fine and performing arts activities.
- **Full-Day Kindergarten:** Fees are paid by families for enrollment in the Full-Day Kindergarten program.
- **Guidance:** Fees are paid by families for students to take PSAT, SAT and AP tests.
- **R.I.S.E. Preschool:** Fees are paid by families for enrollment in the R.I.S.E. preschool program.
- **Special Education Tuition:** Fees paid by another public school district for students to attend special education programs in Reading.
- **School Choice:** Allows families to enroll their children in schools in communities other than the city or town in which they reside. Tuition is paid by the sending district to the receiving district.
- **School Lunch:** Revenues are generated through state and federal reimbursements and lunch-time a la carte sales.
- **Transportation:** Fees are paid by families for students to ride existing bus routes, based on seats available.

- **Use of School Property:** Some community organizations which use school facilities pay a fee for space and/or custodial coverage.
- **Lost Books:** Fees are collected and used to replace lost or damaged books.
- **Gifts/Donations:** Restricted donations for specific purposes and unrestricted donations for general use are made to the School Committee for approval and acceptance in accordance with School Committee Policy

Federal and State Grants

In addition to the Operating and Special Revenue Funds, our district is supported in FY25 by state, federal, and private grants. Grant expenditures are tracked monthly and reviewed periodically with grant coordinators. A list of the grants, descriptions, and award amounts are provided below compared with prior year awards. Grants are approved by the School Committee as funding is awarded. The FY25 Quarter 2 balances for each grant awarded between FY24 and FY25 are provided in the table below:

| FY 25 Quarter 2 Grant Balances | | | | | | | | |
|--------------------------------------|-----------------------------|-----------------------|-----------------------|----------------------------|-----------------------------|-----------------------|-----------------------|----------------------------|
| Grant | FY24 | | | | FY25 | | | |
| | Beginning FY25 Year Balance | Q2 Expended & Encumb. | Remaining Requirement | Projected End Year Balance | Beginning FY25 Year Balance | Q2 Expended & Encumb. | Remaining Requirement | Projected End Year Balance |
| STATE | | | | | | | | |
| METCO | 133,937 | 133,937 | - | - | 822,531 | 170,250 | 532,282 | 120,000 |
| METCO BBI | 1,420 | 1,420 | - | - | | | | |
| METCO REI | 15,000 | 15,000 | - | - | 14,975 | 14,975 | - | - |
| Northeast Food | 5,048 | - | 5,048 | - | | | | |
| Dept. of Public Health | | | | | 90,716 | 26,512 | 64,204 | - |
| Innovation Career Pathways Support | | | | | 50,000 | 22,226 | 27,774 | - |
| Skills Capital Technology and Equip. | | | | | 75,000 | 15,289 | 59,711 | - |
| Special Earmark- Anatomy Table | | | | | 50,000 | - | 50,000 | - |
| MyCAP | | | | | 22,500 | - | 22,500 | - |
| HQIM- PDPO | | | | | 37,383 | - | 37,383 | - |
| TOTAL STATE | \$ 155,405 | \$ 150,357 | \$ 5,048 | \$ - | \$ 1,163,105 | \$ 249,251 | \$ 793,853 | \$ 120,000 |
| FEDERAL | | | | | | | | |
| Title I | 13,230 | 11,982 | 1,248 | - | 89,152 | 32,272 | 56,880 | - |
| Title II | 17,829 | 11,130 | 6,699 | - | 43,775 | - | 43,775 | - |
| Title IV | 6,308 | 5,880 | 428 | - | 10,000 | 3,295 | 6,705 | - |
| IDEA 240 | 471,648 | 384,360 | 87,288 | - | 1,170,400 | 141,727 | 872,033 | 156,640 |
| IDEA 262 | | | | | 21,753 | 10,765 | 10,988 | - |
| IDEA IEP | 5,505 | 5,505 | - | - | | | | |
| Chronic Absenses | 2,850 | 2,850 | - | - | | | | |
| ELIM. TIME OUT ROOMS | 44,459 | 44,459 | - | - | | | | |
| TOTAL FEDERAL | \$ 561,829 | \$ 466,165 | \$ 95,663 | \$ - | \$ 1,335,080 | \$ 188,059 | \$ 990,381 | \$ 156,640 |

Descriptions and acceptable uses of each State and Federal grant follows below:

State Grants:

- **METCO:** The **Metropolitan Council** for Educational Opportunity is a state funded, voluntary educational desegregation program designed to eliminate racial imbalance through the busing of children from Boston, MA and Springfield, MA to suburban public schools in thirty-eight communities. These funds pay for program coordination, transportation, instructional services, and community engagement related to Boston resident students attending Reading Public Schools through participation in the METCO program.

- **METCO BBI:** The METCO Boston Bridges Initiative grant was awarded to support two 2024 Reading METCO program activities. The grant will specifically fund our Boston Kite and Bike Festival in May 2024, along with funding our Franklin Park Zoo Lights event in the Fall of 2024.
- **METCO REI:** Fund the implementation of Racial Equity and Inclusion (REI) initiatives within the METCO program.
- **Northeast Food for Schools:** This opportunity has been proposed to increase the capacity to procure local unprocessed/minimally processed foods, and foods from local producers (including farmers, food hubs, and fishermen).
- **Department of Public Health:** Provides for mandated screenings, professional development, and substitute coverage for nurses.
- **Innovation Career Pathways Support:** Designed to give students coursework and experience in a specific high-demand industry, such as information technology, engineering, healthcare, life sciences and advanced manufacturing. Also, to create strong partnerships with employers in order to expose students to career options and help them develop knowledge and skills related to their chosen field of study before they graduate high school.
- **Skills Capital Technology and Equipment:** Used to support Innovation Career Pathways in Advanced Manufacturing and Information (Computer Science and Digital Media). Skills Capital funding is for equipment to build out and bolster programming. A majority of the grant will be used to fund approximately half of the digital autopsy table (Anatome Virtual Cadaver Table) that will bolster programming in science classes by providing students hands-on experiences on a daily basis while in school.
- **Special Earmark- Anatomy Table:** Fund a portion of the digital autopsy table (Anatome Virtual Cadaver Table).
- **MyCAP:** Provide supplementary support to school districts currently engaged in or interested in beginning implementation of My Career and Academic Plan. MyCAP is a student-driven process designed to ensure all students graduate from high school college and career ready. The MyCAP process requires schools to create a scope and sequence to implement MyCAP. And the grant provides planning team members the supplementary support necessary to attend professional development and team meetings outside-of-school hours.
- **High-Quality Instructional Materials (HQIM) Professional Development and Purchase Opportunity (PDPO):** Provide funding for districts to effectively implement HQIM in alignment with their district's instructional vision and the DESE Educational Vision for deeper learning. Reading Public Schools grant application outlined two professional development opportunities to strengthen our implementation of Illustrative Math (IM) in grades K-6.

Federal Grants:

- **Title I:** Assists schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. These funds are allocated to paraprofessional and extended school year instructional services.
- **Title II A:** Provides supplemental resources to school districts to support systems of support for excellent teaching and learning. The priorities of Title IIA are to: increase student achievement consistent with the challenging State academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders. These funds are allocated to provide professional development for teachers.

- **Title IV:** Ensures that all students have access to a high-quality educational experience. The priorities of Title IV are to: support well-rounded educational opportunities; support safe and healthy students; and support effective use of technology. These funds pay for technology integration activities and materials for teachers and classrooms.
- **IDEA 240:** Provides appropriate special education services for eligible students and to maintain state/local effort in special education. These funds pay for special education paras, BCBA, and professional development.
- **IDEA 262:** Ensures that eligible 3, 4, and 5-year-old children with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs in the least restrictive environment. These funds pay for early childhood instruction and professional development.
- **IDEA IEP (Part B):** Support schools and districts to implement the IEP improvement project, with an emphasis on transitioning to the utilization of the newly revised forms and process.
- **Chronic Absences:** Provide funds to support schools and districts with a goal of reducing chronic absenteeism. The source of this funding was Federal ESSER III State Set-Aside (CFDA 84.425U).
- **Implementing Strategies to Reduce or Eliminate Time out Rooms:** Support schools and districts as they implement strategies, interventions, and supports to reduce or eliminate the use of time-out rooms and increase the amount of time that students spend learning alongside their peers. Expected outcomes include: improved student emotional and behavioral regulation (self- and/or co-regulation) and overall school climate, as well as increased collaboration and communication among school staff, parents, and the community.

Five-Year Capital Plan

A Capital Project is a project that helps maintain or improve a Town asset. It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. Typically, the project will have a total cost of at least \$10,000 and a life span of five or more years. Provided below is a five-year capital project plan for the school district:

Five Year Capital Plan- Schools

| Schools- Buildings | FY26 | FY27 | FY28 | FY29 | FY30 |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Arc Flash Hazard Study | \$105,000 | | | | |
| Coolidge MS HVAC - Steam Traps | | | \$75,000 | | |
| Carpet/Flooring | | | \$70,000 | \$60,000 | |
| Doors & Windows | | \$40,000 | \$40,000 | \$40,000 | |
| Birch Meadow Food Service Line | | \$85,000 | | | |
| Barrows Food Service Line | | \$85,000 | | | |
| Wood End Water Heater | \$15,000 | | | | |
| Total-Buildings | \$120,000 | \$210,000 | \$185,000 | \$100,000 | \$0 |
| Schools - General | | | | | |
| Food Service Van E-250 (2014) | | \$52,000 | | | |
| Vehicle Barriers for all schools | | | | \$475,000 | |
| District-wide Telephone systems | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| District-wide Technology projects | \$150,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 |
| Total- General | \$160,000 | \$312,000 | \$260,000 | \$735,000 | \$260,000 |
| Grant Total | \$280,000 | \$522,000 | \$445,000 | \$835,000 | \$260,000 |

APPENDICES



RMHS Band and Color Guard at the NESBA Finals, earning a Division II Gold Medal

APPENDIX A: Student Enrollment

Student Enrollment

On October 1 of each year, Reading Public Schools are required to record, verify, and report the total number of students enrolled by grade to DESE. DESE and the Commonwealth of Massachusetts use October 1 enrollment to calculate Foundation Enrollment and Chapter 70 Funding. October 1 enrollment is also used by the district's administration to project class sizes and to identify trends in enrollment for subsequent years, which forms the baseline upon which the district's personnel and non-personnel operating budget is developed. The reported October 1 enrollment can be found below:

READING PUBLIC SCHOOLS
FY25 Student Enrollment
October 1, 2024

| Grade | RISE | Barrows | Birch Meadow | Joshua Eaton | Killam | Wood End | Coolidge | Parker | RMHS | Total | Total | Difference |
|--|------------|------------|--------------|--------------|------------|------------|------------|------------|-------------|-------------|----------------|----------------|
| | Pre-K | Elem. | Elem. | Elem. | Elem. | Elem. | Middle | Middle | | Actual | Projected FY25 | Act. vs. Proj. |
| RISE PreSchool | 120 | | | | | | | | | 120 | 104 | |
| K | | 53 | 40 | 60 | 53 | 34 | | | | 240 | 268 | -28 |
| 1 | | 62 | 61 | 61 | 82 | 44 | | | | 310 | 300 | 10 |
| 2 | | 59 | 64 | 65 | 63 | 35 | | | | 286 | 280 | 6 |
| 3 | | 63 | 58 | 64 | 77 | 45 | | | | 307 | 301 | 6 |
| 4 | | 62 | 56 | 67 | 52 | 30 | | | | 267 | 256 | 11 |
| 5 | | 67 | 80 | 71 | 79 | 48 | | | | 345 | 345 | 0 |
| ELEM Total | 120 | 366 | 359 | 388 | 406 | 236 | | | | 1875 | 1854 | 21 |
| 6 | | | | | | | 134 | 173 | | 307 | 310 | -3 |
| 7 | | | | | | | 126 | 165 | | 291 | 285 | 6 |
| 8 | | | | | | | 145 | 129 | | 274 | 272 | 2 |
| MS Total | | | | | | | 405 | 467 | | 872 | 867 | 5 |
| 9 | | | | | | | | | 277 | 277 | 299 | -22 |
| 10 | | | | | | | | | 288 | 288 | 290 | -2 |
| 11 | | | | | | | | | 265 | 265 | 261 | 4 |
| 12 | | | | | | | | | 260 | 260 | 256 | 4 |
| RMHS Total | | | | | | | | | 1090 | 1090 | 1106 | -16 |
| | | | | | | | | | | | | 0 |
| Total FY25 | 120 | 366 | 359 | 388 | 406 | 236 | 405 | 467 | 1090 | 3837 | 3827 | 10 |
| Projected FY25 | 104 | 358 | 357 | 389 | 407 | 239 | 399 | 468 | 1106 | 3827 | | |
| FY25 Actual v. FY25 Projected # | 16 | 8 | 2 | -1 | -1 | -3 | 6 | -1 | -16 | 10 | | |
| FY24 Actual v. FY24 Projected % | 15% | 2% | 1% | 0% | 0% | -1% | 2% | 0% | -1% | 0% | | |
| **Actual FY24 | 117 | 356 | 371 | 393 | 424 | 249 | 403 | 453 | 1098 | 3864 | | |
| FY25 Actual v. FY24 Actual # | 3 | 10 | -12 | -5 | -18 | -13 | 2 | 14 | -8 | -27 | | |
| FY25 Actual v. FY24 Actual % | 3% | 3% | -3% | -1% | -4% | -5% | 0% | 3% | -1% | -1% | | |

** Actual FY24 numbers are pulled from the 11/30/2023 SC report

October 1st enrollment represented an increase of 10 students over projected enrollment. Please note that historically, RISE enrollment has not been calculated into the total enrollment. Enrollment figures are being compared to FY24 numbers reported to the School Committee on November 30, 2023. At that time, RISE numbers were not included in the total enrollment calculation, but RISE enrollment has been included in the total FY24 enrollment for the purposes of comparing FY24 numbers to FY25 numbers. With this updated FY24 calculation, the FY25 Actual vs.

FY24 Actual shows a decrease of 27 students.

The schools with the largest increases in enrollment over projections are RISE (+15%, 16 students), Barrows Elementary School (+2%, 8 students), Birch Meadow Elementary School (+1%, 2 students), and Coolidge Middle School (+2%, 6 students).

While our kindergarten enrollment was lower than projected, we did see increases in the following grades: preschool, first grade, second grade, third grade, fourth grade, seventh grade, eighth grade, eleventh grade, and twelfth grade.

The category with the largest increase was students enrolled through School Choice, which rose from 26 students last year to 51 this year (+25 students). Another category reflecting an increase in enrollment was Multi-Lingual Learners. Reading Public Schools’ Multi-Lingual Learner population grew from 72 students last year to 86 this year, with Portuguese continuing to be the predominant language spoken, followed by Spanish. Boston resident student enrollment remained the same, with a total of 100 students enrolled across various grade levels.

The FY25 special education enrollment increased by 10 students compared to FY24. The FY25 total includes students in the 18-22 year-old program, which was not included in the FY24 report.

The tables below note our official October 1st student enrollments by grade for Special Education, School Choice, Multi-Lingual Learners and Boston Residents:

| Special Education Enrollment | | |
|------------------------------|------------|------------|
| Grade | *FY25 | FY24 |
| PK | 47 | 50 |
| K | 27 | 31 |
| 1 | 36 | 41 |
| 2 | 54 | 56 |
| 3 | 68 | 47 |
| 4 | 47 | 90 |
| 5 | 86 | 61 |
| 6 | 59 | 54 |
| 7 | 63 | 55 |
| 8 | 59 | 57 |
| 9 | 49 | 60 |
| 10 | 58 | 59 |
| 11 | 66 | 48 |
| 12 | 52 | 62 |
| Total | 781 | 771 |

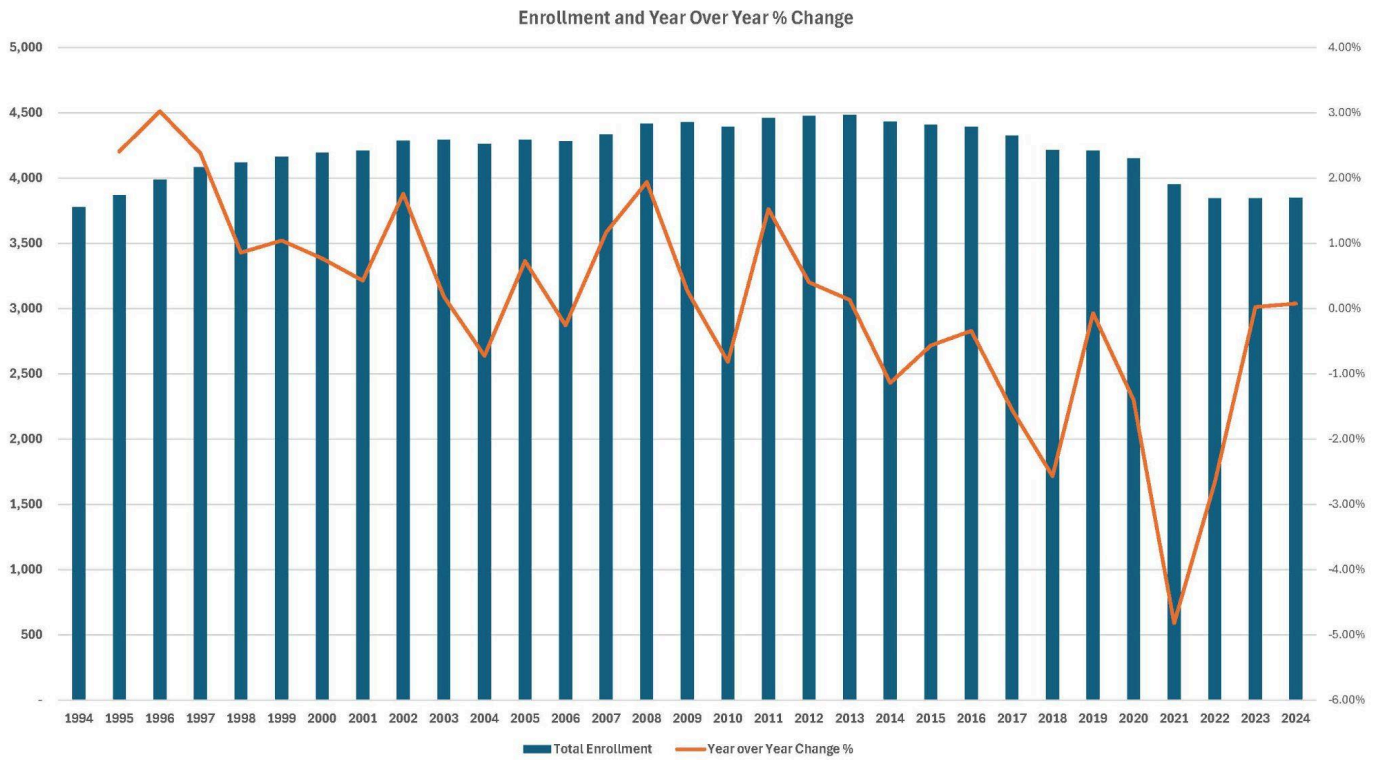
* FY25 Total includes 10 students in the 18-22 year old program. This number was not included in FY24.

| School Choice Enrollment | | |
|--------------------------|-----------|-----------|
| Grade | FY25 | FY24 |
| PK | 0 | 0 |
| K | 7 | 4 |
| 1 | 7 | 2 |
| 2 | 4 | 2 |
| 3 | 2 | 3 |
| 4 | 6 | 1 |
| 5 | 3 | 0 |
| 6 | 5 | 3 |
| 7 | 7 | 1 |
| 8 | 2 | 1 |
| 9 | 2 | 2 |
| 10 | 3 | 4 |
| 11 | 3 | 0 |
| 12 | 0 | 3 |
| Total | 51 | 26 |

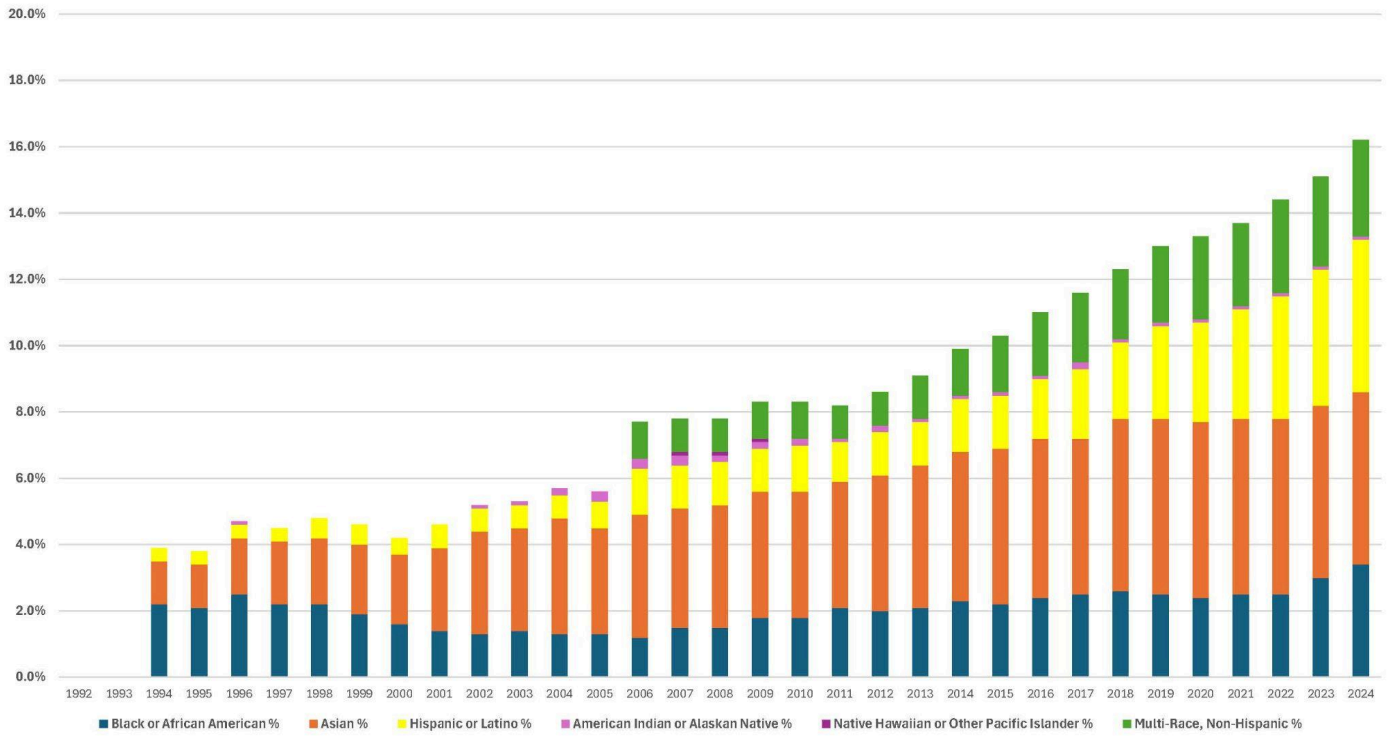
| Boston Resident Enrollment | | |
|----------------------------|------------|------------|
| Grade | FY25 | FY24 |
| PK | 0 | 0 |
| K | 1 | 1 |
| 1 | 4 | 4 |
| 2 | 6 | 2 |
| 3 | 4 | 7 |
| 4 | 9 | 9 |
| 5 | 7 | 11 |
| 6 | 11 | 7 |
| 7 | 9 | 9 |
| 8 | 8 | 9 |
| 9 | 11 | 14 |
| 10 | 11 | 12 |
| 11 | 12 | 7 |
| 12 | 7 | 8 |
| Total | 100 | 100 |

| Multi-Lingual Learner Enrollment | | |
|----------------------------------|-----------|-----------|
| Grade | FY25 | FY24 |
| PK | 7 | 5 |
| K | 6 | 9 |
| 1 | 7 | 11 |
| 2 | 8 | 9 |
| 3 | 17 | 3 |
| 4 | 4 | 13 |
| 5 | 11 | 4 |
| 6 | 1 | 3 |
| 7 | 4 | 2 |
| 8 | 3 | 3 |
| 9 | 6 | 2 |
| 10 | 2 | 6 |
| 11 | 6 | 1 |
| 12 | 4 | 1 |
| Total | 86 | 72 |

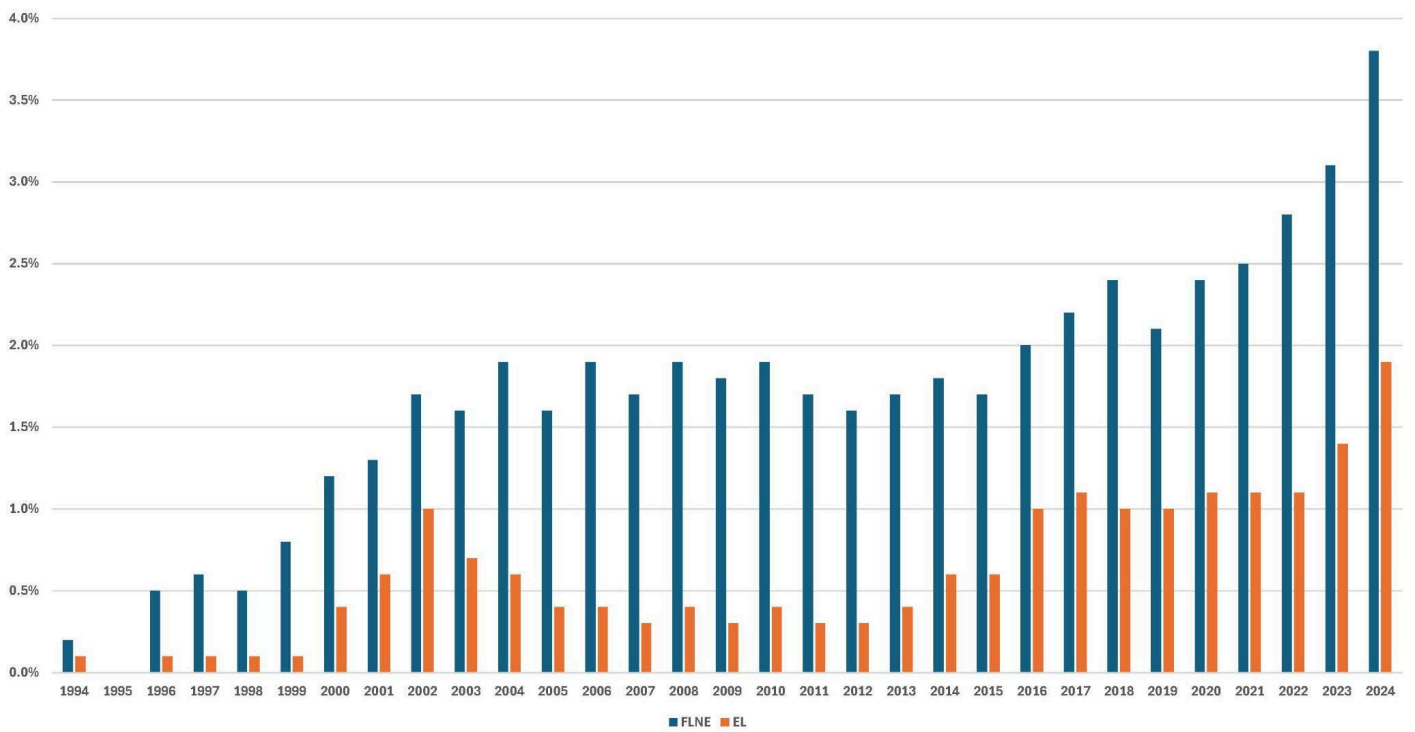
Additional Student Enrollment Data:



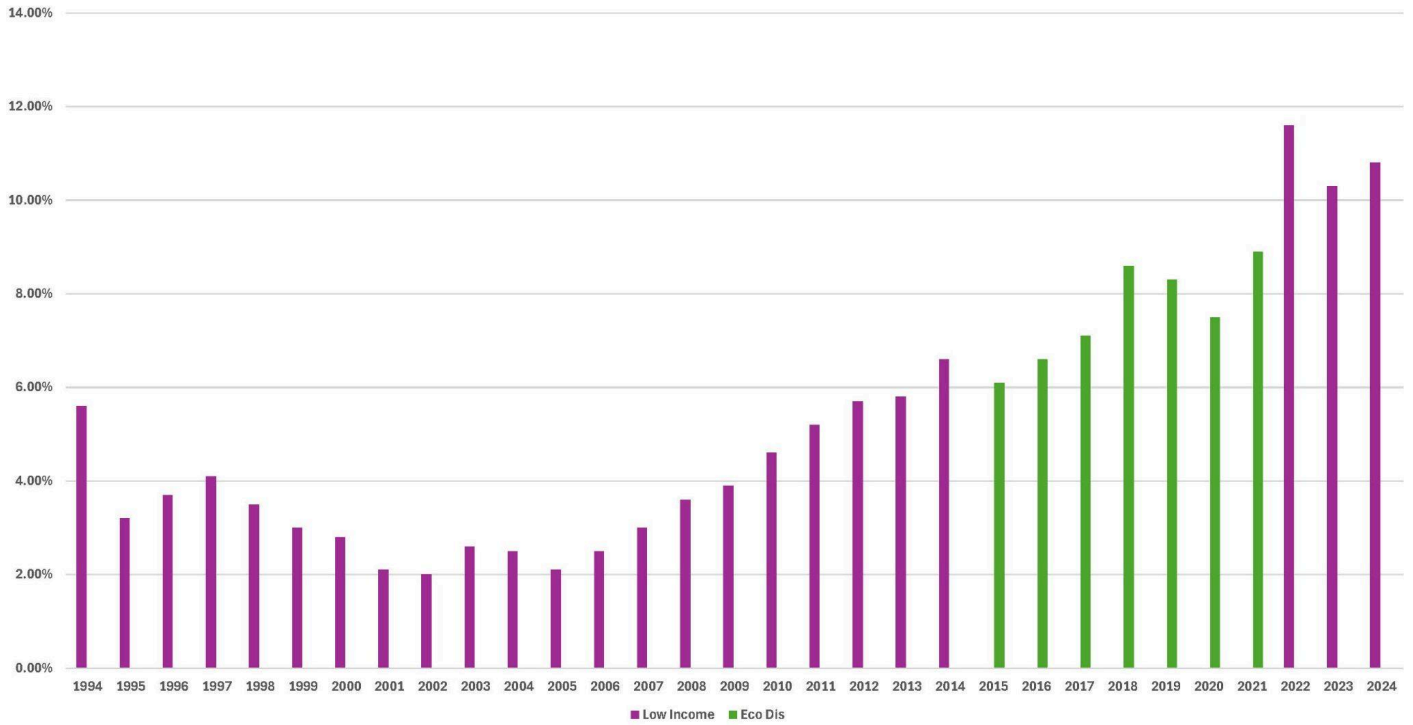
Student Enrollment Demographics



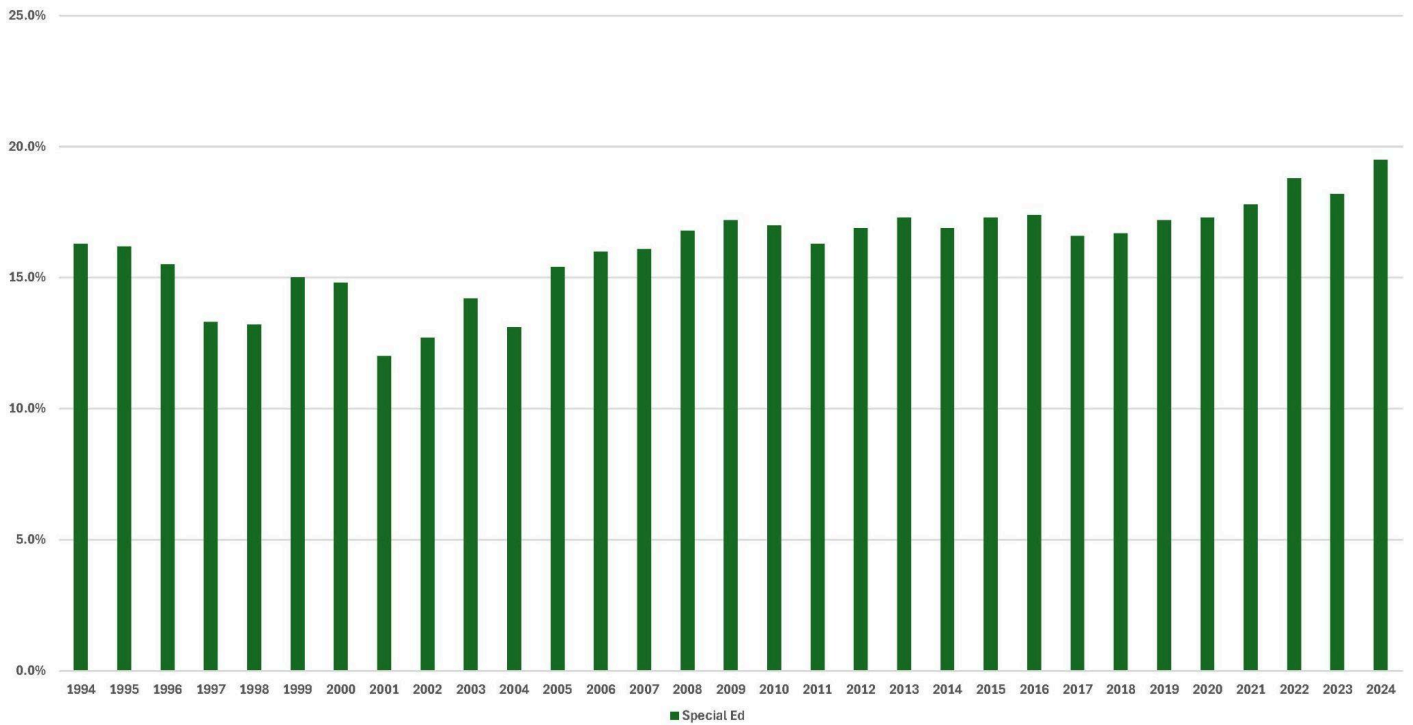
First Language Not English & MLL



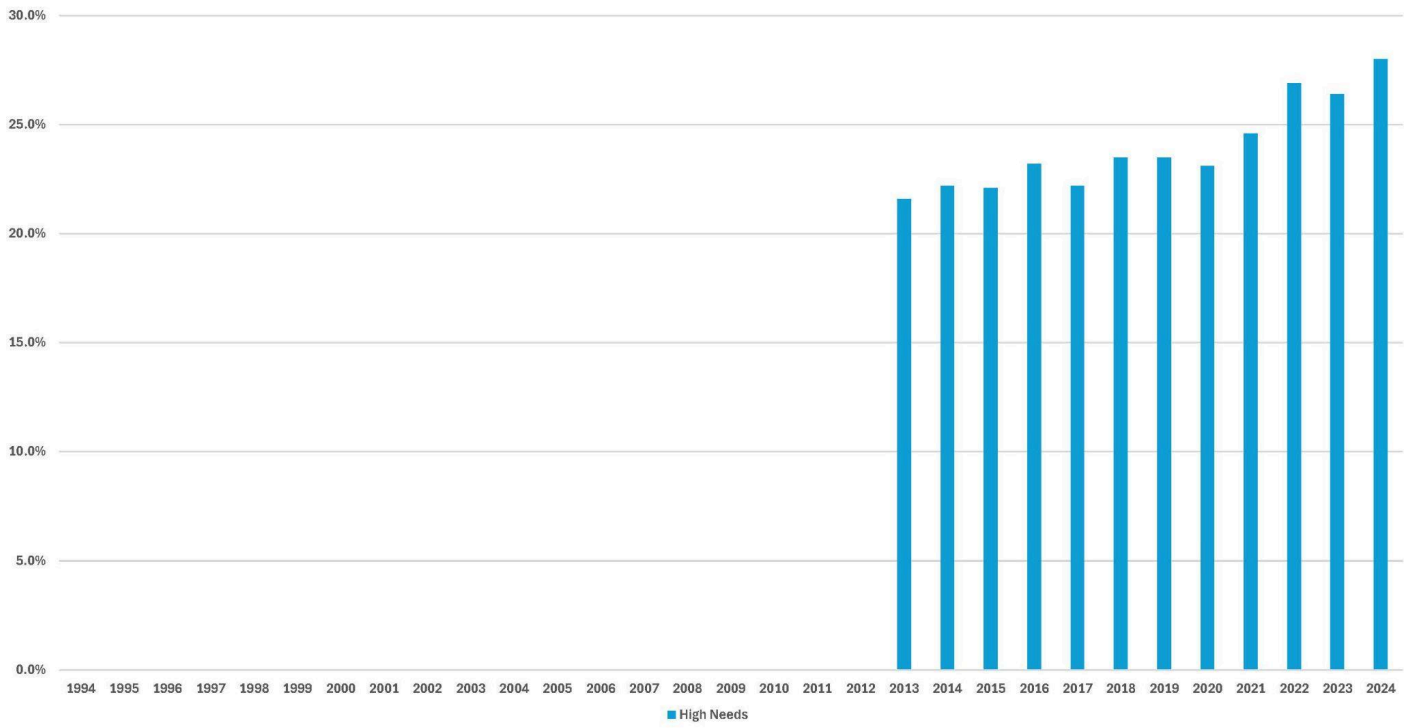
Low Income/Economic Disadvantaged



Special Education



High Needs



APPENDIX B: Acronyms

This section contains some of the acronyms in the Budget Book

- Adj: Adjustment
- ATS: Add to staff
- DESE: Department of Elementary and Secondary Education (MA)
- EMBARC: Education Meaningful Inclusion, Becoming Independent, Advocacy, Relaxation, and Leisure Activities Community Integration
- ESL: English As a Second Language
- FDK: Full Day Kindergarten
- FTE: Full Time Equivalent
- IDEA: Individuals with Disabilities Education Act
- IEP: Individualized Education Plan
- LEAD: Language, Executive Functioning, Academics, Determination
- LIFT: Living, Independence, Functional, Transition
- METCO: **M**etropolitan **C**ouncil for Educational Opportunity
- MLL: Multilingual Learners
- OOD: Out Of District - refers to students being placed outside of RPS
- REACH: Resiliency, Executive Functioning, Academics, Coping Strategies, Habits of Mind
- RISE: Reading, Integrated School Experience (Preschool Program)
- RPS: Reading Public Schools
- RMHS: Reading Memorial High School
- SAIL: Strategies to Support Academics, Independence, and Life Skills
- SEL: Social Emotional Learning
- SOAR: Social Skills Organizational Skills Academics in Real World Situations

Enterprise Funds

Water Enterprise Fund

FY26 Budget

Water Supply is responsible for the administrative management, operation, technical support, maintenance, and security of the drinking water supply by all Federal, State, and local regulations. Water Distribution maintains and operates the municipal water distribution system following industry standards and all applicable laws. In addition, this division oversees water meter installation, repair and meter reading, and the maintenance of all fire hydrants.

Local costs are projected to increase by 4.7% in FY26, while the FY26 MWRA assessment is estimated to grow by 3.0%. Overall, the gross budget is up 4.2% over the prior year.

| WATER ENTERPRISE FUND | | | FY25 Budget | FY26 Budget | FY25-26 |
|--|---------------------|---------------------|---------------------|---------------------|--------------|
| | FY23 Actual | FY24 actual | Town Meeting | Town Manager | Change |
| Wages | \$ 811,447 | \$ 801,359 | \$ 913,000 | \$ 945,900 | 3.6% |
| Overhead Expenses | \$ 483,711 | \$ 510,808 | \$ 641,500 | \$ 664,287 | 3.6% |
| Operational Expenses | \$ 368,135 | \$ 335,641 | \$ 525,500 | \$ 765,500 | 45.7% |
| General Fund Support | \$ 654,910 | \$ 681,107 | \$ 708,370 | \$ 733,163 | 3.5% |
| Water Operational Costs | \$ 2,318,204 | \$ 2,328,915 | \$ 2,788,370 | \$ 3,108,850 | 11.5% |
| Capital | \$ - | \$ (542,611) | \$ 635,000 | \$ 725,000 | 14.2% |
| Debt | \$ 2,730,790 | \$ 3,140,100 | \$ 2,635,500 | \$ 2,512,325 | -4.7% |
| Water Local Costs | \$ 5,048,993 | \$ 4,926,403 | \$ 6,058,870 | \$ 6,346,175 | 4.7% |
| MWRA Assessment | \$ 2,807,828 | \$ 2,826,508 | \$ 2,981,129 | \$ 3,070,563 | 3.0% |
| Water Gross Costs | \$ 7,856,821 | \$ 7,752,911 | \$ 9,039,999 | \$ 9,416,738 | 4.2% |
| ARPA Grant Support | | | - | - | |
| Use of Financial Reserves (FY26 pending Select Board vote) | | | \$ (1,160,000) | \$ (1,700,000) | 46.6% |
| Water Net Costs | | | \$ 7,879,999 | \$ 7,716,738 | -2.1% |
| <i>Town Meeting votes:</i> | <i>\$ 9,416,738</i> | <i>\$ (733,163)</i> | | <i>\$ 8,683,575</i> | |

Salaries

There is no change in staffing levels or significant changes in related costs.

| | FY23 Actual | FY24 actual | FY25 Budget Town Meeting | FY26 Budget Town Manager | FY25-26 Change |
|------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| Water/Sewer Supervisor | \$ 51,207 | \$ 53,040 | \$ 55,400 | \$ 58,600 | 5.8% |
| Water Quality & Safety Admin | \$ 88,176 | \$ 91,478 | \$ 95,200 | \$ 95,200 | 0.0% |
| Managing/Working Forepersons | \$ 221,327 | \$ 215,318 | \$ 240,700 | \$ 253,200 | 5.2% |
| Senior/Junior Operators | \$ 192,565 | \$ 234,698 | \$ 363,600 | \$ 327,700 | -9.9% |
| Laborers | \$ 94,324 | \$ 64,790 | \$ - | \$ 50,800 | 0.0% |
| W/S Assistant Collector | \$ 32,711 | \$ 33,910 | \$ 35,400 | \$ 36,600 | 3.4% |
| Support Staff | \$ 29,250 | \$ 30,247 | \$ 31,700 | \$ 32,800 | 3.5% |
| Seasonal Staff | \$ 8,692 | \$ 4,357 | \$ 7,500 | \$ 7,500 | 0.0% |
| On Call/Out of Grade | \$ 14,212 | \$ 12,663 | \$ 16,000 | \$ 16,000 | 0.0% |
| Overtime | \$ 78,541 | \$ 60,257 | \$ 75,000 | \$ 75,000 | 0.0% |
| Buyback | \$ 442 | \$ 599 | \$ - | \$ - | 0.0% |
| Snow Removal | \$ - | \$ - | \$ (7,500) | \$ (7,500) | 0.0% |
| Water EF Wages | \$ 811,447 | \$ 801,359 | \$ 913,000 | \$ 945,900 | 3.6% |

Expenses

Local overhead expenses are up by 3.6%. General Fund support costs increased by about 3.5%, according to a methodology developed by the Town Accountant. Operating costs are up 45.7%. The most significant driver of this increase is the area of parts and equipment, which is up significantly by 127.2% due to the need to purchase meters for the pilot program for second water meters for irrigation and outdoor use.

| | | | FY25 Budget | | FY26 Budget | FY25-26 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|--------------|
| | FY23 Actual | FY24 actual | Town Meeting | Town Manager | | Change |
| Retirement Assessment | \$ 180,817 | \$ 193,420 | \$ 224,000 | \$ 246,287 | | 9.9% |
| OPEB Contributions | \$ 85,000 | \$ 85,000 | \$ 85,000 | \$ 85,000 | | 0.0% |
| Health Insurance | \$ 153,983 | \$ 163,346 | \$ 255,000 | \$ 255,000 | | 0.0% |
| Medicare Payments | \$ 13,029 | \$ 11,777 | \$ 14,000 | \$ 14,500 | | 3.6% |
| Legal Expenses | \$ - | \$ - | \$ - | \$ - | | 0.0% |
| P/C Insurance Premiums | \$ 38,091 | \$ 43,425 | \$ 47,500 | \$ 47,500 | | 0.0% |
| Worker Comp. Ins. Premiums | \$ 12,790 | \$ 13,840 | \$ 16,000 | \$ 16,000 | | 0.0% |
| Water EF Overhead Expenses | \$ 483,711 | \$ 510,808 | \$ 641,500 | \$ 664,287 | | 3.6% |
| Water Parts & Maintenance | \$ 124,494 | \$ 108,681 | \$ 173,000 | \$ 393,000 | | 127.2% |
| Water Supplies & Equipment | \$ 96,369 | \$ 53,508 | \$ 65,000 | \$ 70,000 | | 7.7% |
| Water Quality & Safety | \$ 20,797 | \$ 14,957 | \$ 26,000 | \$ 26,000 | | 0.0% |
| Water Conservation Promotion | \$ 10,902 | \$ 7,557 | \$ 20,000 | \$ 20,000 | | 0.0% |
| Outsourced Prof Services | \$ 41,324 | \$ 44,989 | \$ 115,000 | \$ 115,000 | | 0.0% |
| Gas & Utilities | \$ 40,370 | \$ 38,048 | \$ 60,500 | \$ 65,500 | | 8.3% |
| Office Supplies & Equipment | \$ 5,935 | \$ 20,990 | \$ 23,000 | \$ 23,000 | | 0.0% |
| Professional Development | \$ 4,029 | \$ 8,138 | \$ 13,000 | \$ 13,000 | | 0.0% |
| Police Details | \$ 23,916 | \$ 38,773 | \$ 30,000 | \$ 40,000 | | 33.3% |
| Water EF Operating Exp. | \$ 368,135 | \$ 335,641 | \$ 525,500 | \$ 765,500 | | 45.7% |
| Wage Support - Adm Services | \$ 33,840 | \$ 35,194 | \$ 20,940 | \$ 21,673 | | 3.5% |
| Wage Support - Technology | \$ - | \$ - | \$ 15,700 | \$ 16,250 | | 3.5% |
| Wage Support - Finance | \$ 29,075 | \$ 30,238 | \$ 31,450 | \$ 32,550 | | 3.5% |
| Wage Support - DPW | \$ 433,170 | \$ 450,497 | \$ 468,500 | \$ 484,898 | | 3.5% |
| Expense Support - Adm Services | \$ 21,945 | \$ 22,823 | \$ 1,670 | \$ 1,728 | | 3.5% |
| Expense Support - Technology | \$ - | \$ - | \$ 22,050 | \$ 22,822 | | 3.5% |
| Expense Support - Finance | \$ 5,970 | \$ 6,209 | \$ 6,460 | \$ 6,686 | | 3.5% |
| Expense Support - DPW | \$ 130,910 | \$ 136,146 | \$ 141,600 | \$ 146,556 | | 3.5% |
| Water EF Genl Fund Support | \$ 654,910 | \$ 681,107 | \$ 708,370 | \$ 733,163 | | 3.5% |

Capital & Debt

Capital spending includes \$600,000 for water main work on Hopkins Street, \$75,000 for water main lining, and \$ 50,000 for a SCADA upgrade.

Debt within the water department has been reduced by 4.7% from the prior year.

Sewer Enterprise Fund

FY26 Budget

The Sewer Division is responsible for operating municipal sewer collection systems by all applicable state, federal, and MWRA regulations for collecting and discharging wastewater. This includes maintaining and repairing over 100 miles of sewer mains and 12 pumping stations and responding to customer service needs for individual sewer and drainage problems.

Local costs are projected to be down by 5.8% in FY26. When combined with +3.0% MWRA charges, the gross budget is down by .2%.

| SEWER ENTERPRISE FUND | | | FY25 Budget | | FY26 Budget | | FY25-26 Change |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Town Meeting | Town Manager | |
| Wages | \$ 449,624 | \$ 472,743 | \$ 496,800 | \$ 520,100 | \$ 496,800 | \$ 520,100 | 4.7% |
| Overhead Expenses | \$ 183,208 | \$ 195,306 | \$ 243,500 | \$ 254,500 | \$ 243,500 | \$ 254,500 | 4.5% |
| Operational Expenses | \$ 150,293 | \$ 202,886 | \$ 250,000 | \$ 296,500 | \$ 250,000 | \$ 296,500 | 18.6% |
| General Fund Support | \$ 272,660 | \$ 283,567 | \$ 294,885 | \$ 305,207 | \$ 294,885 | \$ 305,207 | 3.5% |
| Sewer Operational Costs | \$ 1,055,785 | \$ 1,154,501 | \$ 1,285,185 | \$ 1,376,307 | \$ 1,285,185 | \$ 1,376,307 | 7.1% |
| Capital | \$ - | \$ (6,811) | \$ 675,000 | \$ 715,000 | \$ 675,000 | \$ 715,000 | 5.9% |
| Debt | \$ 944,800 | \$ 906,625 | \$ 1,331,075 | \$ 1,009,725 | \$ 1,331,075 | \$ 1,009,725 | -24.1% |
| Sewer Local Costs | \$ 2,000,585 | \$ 2,054,316 | \$ 3,291,260 | \$ 3,101,032 | \$ 3,291,260 | \$ 3,101,032 | -5.8% |
| MWRA Assessments | \$ 5,378,343 | \$ 5,245,406 | \$ 5,765,991 | \$ 5,938,971 | \$ 5,765,991 | \$ 5,938,971 | 3.0% |
| Sewer Gross Costs | \$ 7,378,928 | \$ 7,299,722 | \$ 9,057,251 | \$ 9,040,003 | \$ 9,057,251 | \$ 9,040,003 | -0.2% |
| Use of Financial Reserves (FY25 pending Select Board vote) | | | \$ (1,300,000) | \$ (1,200,000) | \$ (1,300,000) | \$ (1,200,000) | -7.7% |
| Sewer Net Costs | | | \$ 7,757,251 | \$ 7,840,003 | \$ 7,757,251 | \$ 7,840,003 | 1.1% |
| <i>Town Meeting votes:</i> | \$ 9,040,003 | \$ (305,207) | | \$ 8,734,796 | | \$ 8,734,796 | |

Salaries

There is no change in staffing levels or significant changes in related costs.

| | FY23 Actual | FY24 Actual | FY25 Budget | | FY26 Budget | FY25-26 |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | | Town Meeting | Town Manager | Change | |
| Water/Sewer Supervisor | \$ 51,266 | \$ 53,040 | \$ 55,400 | \$ 58,600 | \$ 58,600 | 5.8% |
| Managing/Working Foreperson | \$ 75,085 | \$ 75,899 | \$ 80,800 | \$ 85,000 | \$ 85,000 | 5.2% |
| Senior/Junior Operators | \$ 106,367 | \$ 167,604 | \$ 230,000 | \$ 192,800 | \$ 192,800 | -16.2% |
| Laborers | \$ 82,421 | \$ 44,200 | \$ - | \$ 50,800 | \$ 50,800 | 0.0% |
| W/S Assistant Collector | \$ 32,711 | \$ 33,911 | \$ 35,400 | \$ 36,600 | \$ 36,600 | 3.4% |
| Support Staff | \$ 29,250 | \$ 30,247 | \$ 31,700 | \$ 32,800 | \$ 32,800 | 3.5% |
| On Call/Out of Grade | \$ 1,800 | \$ 3,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | 0.0% |
| Overtime | \$ 69,534 | \$ 64,662 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 0.0% |
| Buyback | \$ 1,189 | \$ 180 | \$ - | \$ - | \$ - | 0.0% |
| Snow Removal | \$ - | \$ - | \$ (2,500) | \$ (2,500) | \$ (2,500) | 0.0% |
| Sewer EF Wages | \$ 449,624 | \$ 472,743 | \$ 496,800 | \$ 520,100 | \$ 520,100 | 4.7% |

Expenses

Operational expenses are up 18.6% over the prior year. This increase is driven by increases in parts and maintenance, supplies and equipment, and professional development. All other operating expense line items are level-funded. General Fund support costs increased by about 3.5% according to a methodology developed by the Town Accountant.

Overhead expenses are up 4.5% over the prior year, driven primarily by a 9.9% increase in the retirement assessment.

| | | | FY25 Budget | FY26 Budget | FY25-26 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Change |
| Retirement Assessment | \$ 74,744 | \$ 80,066 | \$ 111,000 | \$ 122,000 | 9.9% |
| OPEB Contributions | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| Health Insurance | \$ 55,501 | \$ 70,084 | \$ 70,000 | \$ 70,000 | 0.0% |
| Medicare Payments | \$ 11,959 | \$ 3,767 | \$ 12,500 | \$ 12,500 | 0.0% |
| P/C Insurance Premiums | \$ 2,231 | \$ 2,235 | \$ 6,000 | \$ 6,000 | 0.0% |
| Worker Comp. Ins. Premiums | \$ 13,773 | \$ 14,154 | \$ 19,000 | \$ 19,000 | 0.0% |
| Sewer EF Overhead Expenses | \$ 183,208 | \$ 195,306 | \$ 243,500 | \$ 254,500 | 4.5% |
| Sewer Parts & Maintenance | \$ 48,658 | \$ 106,232 | \$ 103,000 | \$ 128,000 | 24.3% |
| Sewer Supplies & Equipment | \$ 28,475 | \$ 17,380 | \$ 39,000 | \$ 54,000 | 38.5% |
| Sewer Quality & Safety | \$ 25,365 | \$ 27,660 | \$ 41,000 | \$ 41,000 | 0.0% |
| Gas & Utilities | \$ 38,818 | \$ 42,154 | \$ 42,500 | \$ 44,500 | 4.7% |
| Office Supplies & Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Professional Development | \$ 2,553 | \$ 9,597 | \$ 16,500 | \$ 21,000 | 27.3% |
| Police Details | \$ 6,425 | \$ (138) | \$ 8,000 | \$ 8,000 | 0.0% |
| Sewer EF Operating Exp. | \$ 150,293 | \$ 202,886 | \$ 250,000 | \$ 296,500 | 18.6% |
| Wage Support - Adm Services | \$ 14,100 | \$ 14,664 | \$ 8,280 | \$ 8,570 | 3.5% |
| Wage Support - Technology | \$ - | \$ - | \$ 6,950 | \$ 7,193 | 3.5% |
| Wage Support - Finance | \$ 12,115 | \$ 12,600 | \$ 13,100 | \$ 13,559 | 3.5% |
| Wage Support - DPW | \$ 180,210 | \$ 187,418 | \$ 194,915 | \$ 201,737 | 3.5% |
| Expense Support - Adm Services | \$ 9,190 | \$ 9,558 | \$ 700 | \$ 725 | 3.6% |
| Expense Support - Technology | \$ - | \$ - | \$ 9,240 | \$ 9,563 | 3.5% |
| Expense Support - Finance | \$ 2,490 | \$ 2,590 | \$ 2,700 | \$ 2,795 | 3.5% |
| Expense Support - DPW | \$ 54,555 | \$ 56,737 | \$ 59,000 | \$ 61,065 | 3.5% |
| Sewer EF Genl Fund Support | \$ 272,660 | \$ 283,567 | \$ 294,885 | \$ 305,207 | 3.5% |

Capital & Debt

Spending consists of paying existing debt and capital items. FY26 includes \$100,00 for a pickup truck, \$540,000 for design work for two sewer stations, and \$75,000 for sewer main projects. Debt expenses are down 24.1% from the prior year.

Please refer to the capital plan and debt schedule for more details.

Storm Water Enterprise Fund

FY26 Budget

The Storm Water Division consists of some activities conducted under the General Fund budget and some under the Enterprise Fund budget. The Division is responsible for constructing, maintaining, and repairing all catch basins and storm drainage systems.

| STORM WATER ENTERPRISE FUND | | | FY25 Budget | | FY26 Budget | | FY25-26 Change |
|---|-------------------|-------------------|---------------------|-------------------|---------------------|-------------------|----------------|
| | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Town Meeting | Town Manager | |
| Wages | \$ 97,556 | \$ 121,591 | \$ 125,300 | \$ 131,300 | \$ 125,300 | \$ 131,300 | 4.8% |
| Overhead Expenses | \$ 19,577 | \$ 19,481 | \$ 31,750 | \$ 32,000 | \$ 31,750 | \$ 32,000 | 0.8% |
| Operational Expenses | \$ 22,681 | \$ (17,156) | \$ 106,000 | \$ 111,000 | \$ 106,000 | \$ 111,000 | 4.7% |
| General Fund Support | \$ 109,015 | \$ 113,375 | \$ 117,920 | \$ 122,047 | \$ 117,920 | \$ 122,047 | 3.5% |
| Storm Water Operational Costs | \$ 248,830 | \$ 237,291 | \$ 380,970 | \$ 396,347 | \$ 380,970 | \$ 396,347 | 4.0% |
| Capital | \$ 40,748 | \$ 8,342 | \$ 650,000 | \$ 200,000 | \$ 650,000 | \$ 200,000 | -69.2% |
| Debt | \$ 120,856 | \$ 136,907 | \$ 111,575 | \$ 107,325 | \$ 111,575 | \$ 107,325 | -3.8% |
| Storm Water Local Costs | \$ 410,433 | \$ 382,540 | \$ 1,142,545 | \$ 703,672 | \$ 1,142,545 | \$ 703,672 | -38.4% |
| MWRA Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Storm Water Gross Costs | \$ 410,433 | \$ 382,540 | \$ 1,142,545 | \$ 703,672 | \$ 1,142,545 | \$ 703,672 | -38.4% |
| *Use of Financial Reserves (FY26 pending Select Board vote) | | | \$ (475,000) | \$ (75,000) | \$ (475,000) | \$ (75,000) | 0.0% |
| Storm Water Net Costs | | | \$ 667,545 | \$ 628,672 | \$ 667,545 | \$ 628,672 | -5.8% |
| Town Meeting votes: | \$ 703,672 | \$ (122,047) | | \$ 581,625 | | \$ 581,625 | |

**suggested use of \$75,000 of \$.8 million of reserves to keep rates unchanged*

Salaries

There is no change in staffing levels for FY26.

| | | | FY25 Budget | | FY26 Budget | | FY25-26 Change |
|-----------------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|----------------|
| | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | Town Meeting | Town Manager | |
| Senior/Junior Operators | \$ 59,165 | \$ 62,733 | \$ 66,900 | \$ 125,300 | \$ 66,900 | \$ 125,300 | 87.3% |
| Laborers | \$ 33,179 | \$ 48,184 | \$ 52,400 | \$ - | \$ 33,179 | \$ - | -100.0% |
| On Call/Out of Grade | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | 0.0% |
| Overtime | \$ 5,213 | \$ 10,675 | \$ 5,000 | \$ 5,000 | \$ 5,213 | \$ 5,000 | 0.0% |
| Storm Water EF Wages | \$ 97,556 | \$ 121,591 | \$ 125,300 | \$ 131,300 | \$ 97,556 | \$ 131,300 | 4.8% |

Expenses

Local overhead expenses are up slightly by .8%, as shown in the table below:

| | FY23 Actual | FY24 Actual | FY25 Budget | | FY26 Budget | FY25-26 |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| | | | Town Meeting | Town Manager | Change | |
| Retirement Assessment | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.0% |
| OPEB Contributions | \$ 10,500 | \$ 10,500 | \$ 10,500 | \$ 10,500 | \$ 10,500 | 0.0% |
| Legal Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Health Insurance | \$ 7,569 | \$ 7,138 | \$ 17,000 | \$ 17,000 | \$ 17,000 | 0.0% |
| Medicare Payments | \$ 1,508 | \$ 1,843 | \$ 2,250 | \$ 2,500 | \$ 2,500 | 11.1% |
| Storm Water Overhead Expenses | \$ 19,577 | \$ 19,481 | \$ 31,750 | \$ 32,000 | \$ 32,000 | 0.8% |

Operating expenses increased by 4.7%, and General Fund support costs increased by about 3.5%, according to a methodology developed by the Town Accountant.

| | FY23 Actual | FY24 Actual | FY25 Budget | | FY26 Budget | FY25-26 |
|---|-------------------|--------------------|-------------------|-------------------|-------------------|-------------|
| | | | Town Meeting | Town Manager | Change | |
| Drainage Maintenance | \$ 6,290 | \$ 3,629 | \$ 20,000 | \$ 23,000 | \$ 23,000 | 15.0% |
| St. Water Supplies & Equip. | \$ 9,832 | \$ (29,598) | \$ 67,000 | \$ 69,000 | \$ 69,000 | 3.0% |
| St. Water Quality & Safety | \$ 1,105 | \$ 496 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.0% |
| Gas & Utilities | \$ 5,434 | \$ 4,603 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.0% |
| Professional Development | \$ 20 | \$ 3,713 | \$ 4,000 | \$ 4,000 | \$ 4,000 | 0.0% |
| Storm Water EF Operating Exp. | \$ 22,681 | \$ (17,156) | \$ 106,000 | \$ 111,000 | \$ 111,000 | 4.7% |
| Wage Support - Adm Services | \$ 5,655 | \$ 5,881 | \$ 6,120 | \$ 6,334 | \$ 6,334 | 3.5% |
| Wage Support - Technology | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Wage Support - Finance | \$ 4,855 | \$ 5,049 | \$ 5,250 | \$ 5,433 | \$ 5,433 | 3.5% |
| Wage Support - DPW | \$ 93,860 | \$ 97,614 | \$ 101,530 | \$ 105,084 | \$ 105,084 | 3.5% |
| Expense Support - Adm Services | \$ 3,645 | \$ 3,791 | \$ 3,940 | \$ 4,078 | \$ 4,078 | 3.5% |
| Expense Support - Technology | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Expense Support - Finance | \$ 1,000 | \$ 1,040 | \$ 1,080 | \$ 1,118 | \$ 1,118 | 3.5% |
| Expense Support - DPW | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Storm Water EF Genl Fund Support | \$ 109,015 | \$ 113,375 | \$ 117,920 | \$ 122,047 | \$ 122,047 | 3.5% |

Capital & Debt

In FY26, funding is requested for drainage improvements.

Debt expenses are down by 3.8% from the prior year.

Please refer to the capital plan and debt schedule for more details.

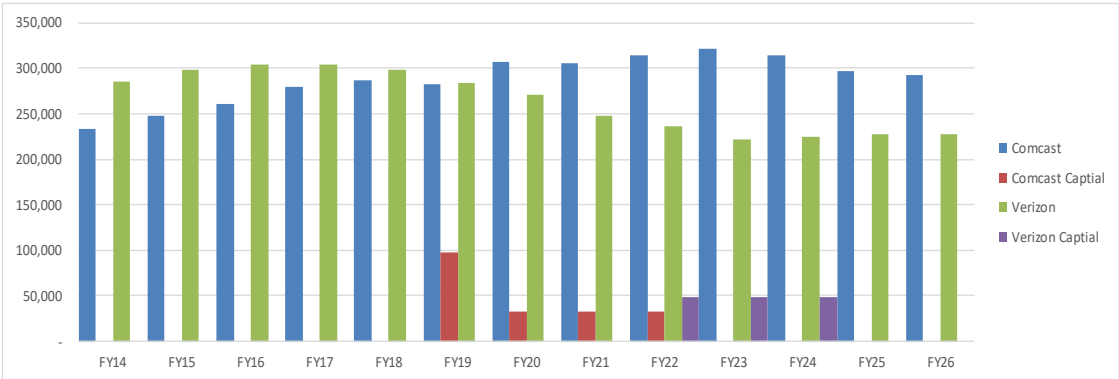
PEG Cable Access Enterprise Fund

FY26 Budget

The Public, Educational, and Governmental (PEG) Cable Access enterprise fund receives quarterly revenue from Reading’s cable providers (Comcast and Verizon). These funds are earmarked for PEG cable access. The Town does not have an established department to provide PEG services. Over the last 20+ years, the Town has outsourced PEG services to RCTV. The appropriation of this fund will allow the Town to use the PEG access fees collected from its cable providers to provide the necessary PEG services.

PEG ACCESS REVENUES RECEIVED

| | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | 5 yr Ave | 10 Yr Ave |
|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Comcast | 233,001 | 248,340 | 261,345 | 279,553 | 286,324 | 282,892 | 306,204 | 305,728 | 314,101 | 321,890 | 314,303 | 297,304 | 292,000 | 312,445 | 292,068 |
| Comcast Captial | - | - | - | - | - | 97,500 | 32,500 | 32,500 | 32,500 | - | - | - | - | 19,500 | 19,500 |
| Verizon | 284,657 | 298,382 | 303,624 | 303,583 | 297,655 | 284,055 | 270,740 | 248,253 | 236,753 | 222,021 | 224,963 | 228,000 | 228,000 | 240,546 | 269,003 |
| Verizon Captial | - | - | - | - | - | - | - | - | 48,750 | 48,750 | 48,750 | - | - | 29,250 | 14,625 |
| Total | 517,658 | 546,722 | 564,969 | 583,136 | 583,979 | 664,447 | 609,443 | 586,481 | 632,104 | 592,661 | 588,016 | 525,304 | 520,000 | 601,741 | 595,196 |



In prior years, the Town collected the PEG Access fees and paid to RCTV through an Agency fund. The Massachusetts Department of Revenue now requires these funds to be appropriated by Town Meeting.

| | FY22 Actual | FY23 Actual | FY24 Actual | Projected FY25 | FY26 BUDGET | FY25-26 Town Manager Change |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------|
| GENERAL FUND SUPPORT | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| PROFESSIONAL SERVICES | \$ 631,104 | \$ 592,662 | \$ 587,017 | \$ 539,000 | \$ 519,000 | -3.7% |
| PEG EXPENSES | \$ 632,104 | \$ 593,662 | \$ 588,017 | \$ 540,000 | \$ 520,000 | -3.7% |

Reading Community Television Inc. (RCTV) was incorporated in 1998 as a non-profit organization in Massachusetts pursuant to cable television renewal license agreements for the Town of Reading. RCTV's purpose is to operate Public, Educational, and Governmental (PEG) access channels, manage the annual funding thereof, conduct training programs in the skills necessary to produce quality PEG access programming, establish rules, procedures, and guidelines for the use of PEG access channels, provide publicity, fundraising, outreach, and other support services to PEG access users, and produce or assist PEG users in the production of original, noncommercial use video programming of interest to subscribers focusing on town issues, events and activities.

Landfill Enterprise Fund

FY26 Budget

Town Meeting created the Landfill enterprise fund on December 9, 2002, to establish a financial assurance mechanism per the Department of Environmental Protection requirements relative to the landfill's closure and the post-closure maintenance and monitoring costs.

During the 30-year post-closure period, the developer contributes the estimated annual post-closure monitoring funds to complete post-closure monitoring for the year, not exceeding \$37,000. Any surplus remains in the Enterprise Account until the end of the post-closure period. This practice ensures compliance with the post-closure requirements of 310CMR 19.00 in relation to the Landfill.

The Developer must provide monitoring of the Landfill up to and including the limit of \$40,000 per year, with a 3% cost of living factor applied each year. The Town's obligation is escalated for amounts above \$40,000 per year appropriately escalated. The Landfill Post Closure table below shows the Town and Developer's expense share. The Town hasn't had an obligation relative to Landfill monitoring since December 2011.

In prior years, the Town collected contributions to the Landfill Enterprise fund and treated them like performance deposits within the enterprise fund. Reimbursements were made to the Developer when proof of monitoring was provided to the Town. The Department of Revenue requires these funds to be appropriated by Town Meeting because an Enterprise Fund was established. Thus, the Town will appropriate the performance deposit paid by the Developer annually.

| | FY22 Actual | FY23 Actual | FY24 Actual | Projected FY25 | FY26 BUDGET Town Manager | FY25-26 Change |
|----------------------------------|--------------------|--------------------|--------------------|---------------------------|-------------------------------------|---------------------------|
| LANDFILL MONITORING REIMB | \$ 37,000 | \$ 37,000 | \$ 37,000 | \$ 37,000 | \$ 37,000 | 0.0% |
| LANDFILL EXPENSES | \$ 37,000 | \$ 37,000 | \$ 37,000 | \$ 37,000 | \$ 37,000 | 0.0% |

Landfill Post Closure Financial Assurance Mechanism
MONTH 6/30/2024

| OBLIGATION CALCULATION | | | | | | | | | | CASH BALANCE ANALYSIS | |
|------------------------|------------|--|--|------------------------|---|--|-------------------------|----------------|------------------------|---|--|
| A | B | C | D | E | F | G | H | I | J | K | |
| Monitoring Year | Date | Accrued Savings E-G from previous year | Property Owner Obligation Current Year | Maximum Obligation C+D | Total costs Calendar Year Invoices Paid | Property Owner Share Paid from cash balance Lesser of E or F | Town share F-E (not <0) | Funds Received | Interest Calendar Year | Available cash K (From previous year) plus I plus J minus G | |
| 1 | January-03 | | 40,000 | 40,000 | 47,407 | 40,000 | 7,407 | 74,000 | 4,063 | 78,063 | |
| 2 | January-05 | | 41,200 | 41,200 | 58,824 | 41,200 | 17,624 | 40,000* | 1,221 | 79,285 | |
| 3 | January-06 | 0 | 42,436 | 42,436 | 56,681 | 42,436 | 14,245 | 37,000 | 3,159 | 78,244 | |
| 4 | January-07 | 0 | 43,709 | 43,709 | 62,097 | 43,709 | 18,388 | 37,000 | 4,838 | 77,646 | |
| 5 | January-08 | 0 | 45,020 | 45,020 | 46,899 | 45,020 | 1,878 | 37,000 | 3,067 | 74,003 | |
| 6 | January-09 | 0 | 46,371 | 46,371 | 48,434 | 46,371 | 2,063 | 37,000 | 770 | 66,753 | |
| 7 | January-10 | 0 | 47,762 | 47,762 | 55,695 | 47,762 | 7,933 | 37,000 | 269 | 57,650 | |
| 8 | January-11 | 0 | 49,195 | 49,195 | 46,052 | 46,052 | 0 | 37,000 | 172 | 47,061 | |
| 9 | January-12 | 3,143 | 50,671 | 53,814 | 36,670 | 36,670 | 0 | 37,000 | 183 | 38,191 | |
| 10 | January-13 | 17,143 | 52,191 | 69,334 | 45,246 | 45,246 | 0 | 37,000 | 104 | 38,626 | |
| 11 | January-14 | 24,088 | 53,757 | 77,845 | 52,958 | 52,958* | 0 | 37,000 | 87 | 30,467 | |
| 12 | January-15 | 24,887 | 55,369 | 80,256 | 40,435 | 40,435 | 0 | 37,000 | 103 | 14,611 | |
| 13 | January-16 | 39,821 | 57,030 | 96,852 | 49,546 | 49,546 | 0 | 37,000 | 195 | 11,372 | |
| 14 | January-17 | 47,306 | 58,741 | 106,047 | 37,533 | 37,533 | 0 | 37,000 | 100 | -1,074 | |
| 15 | January-18 | 68,514 | 60,504 | 129,018 | 36,970 | 36,970 | 0 | 37,000 | 176 | -1,431 | |
| 16 | January-19 | 92,048 | 62,319 | 154,366 | 29,097 | 29,097 | 0 | 37,000 | 440 | -960 | |
| 17 | January-20 | 125,269 | 64,188 | 189,457 | 44,140 | 44,140* | 0 | 37,000 | 193 | 7,135 | |
| 18 | January-21 | 105,316 | 66,114 | 171,430 | 37,012 | 37,012* | 0 | 37,000 | 8 | 4 | |
| 19 | January-22 | 134,418 | 68,097 | 202,516 | 37,293 | 37,293 | 0 | 37,000 | 662 | 654 | |
| 20 | January-23 | 160,190 | 70,140 | 230,330 | 43,051 | 43,051* | 0 | 37,000 | 1,352 | 1,713 | |
| 21 | January-24 | 187,279 | 72,244 | 259,524 | 0 | 0 | 0 | 37,000 | 4,338 | 0 | |
| 22 | January-25 | 259,524 | 74,412 | 333,935 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | January-26 | 333,935 | 76,644 | 410,580 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | January-27 | 410,580 | 78,943 | 489,523 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 25 | January-28 | 489,523 | 81,312 | 570,835 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 26 | January-29 | 570,835 | 83,751 | 654,586 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 27 | January-30 | 654,586 | 86,264 | 740,850 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 28 | January-31 | 740,850 | 88,852 | 829,701 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 29 | January-32 | 829,701 | 91,517 | 921,218 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 30 | January-33 | 921,218 | 94,263 | 1,015,481 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | January-34 | | | | | | | | | | |

* Bills paid directly by developer so funds were only "effectively" received

Capital & Debt Service

Capital Overview

Increased equipment costs are significantly impacting our capital budget for FY26. Our departments are seeing unprecedented purchase price increases and excessive lead times for construction and equipment.

Each project/purchase has a sheet with specific details and itemized funding sources. We will continue expanding this practice to give readers more detailed descriptions of our annual budget.

The Capital budget for FY26 is \$3,3398,000, a 10.3% decrease from FY25 funding. This decrease is due to eliminating the additional \$700,000 in funds provided by the Finance Committee (FinCom) to mitigate the effects of the global pandemic and inflation on our capital plan.

FY26 Capital (3,398,000); -10.3%

\$220,000 for Core Facilities: \$50,000 for use by the Permanent Building Committee, \$50,000 for an Auditorium Lighting Upgrade at Parker Middle School, \$105,000 for an ARC Flash Hazard Study for the School Buildings, and \$15,000 for a water heater at Wood End.

\$160,000 for Schools: \$10,000 for ongoing phone system work and \$150,000 for large-scale technology projects.

\$100,000 \$100,000 for Technology for large-scale technology projects.

\$150,000 for Recreation for design for artificial turf at Parker Middle School

\$1,220,000 \$1,150,000 for replacement of Fire Pumper Engine #2, and \$70,000 for ALS Defibrillator Monitor.

\$1,548,000 for Public Works: \$275,000 for replacement of Sander Truck #18, \$648,000 for road paving, \$100,000 for skim coating & seal crack road repairs; \$100,000 for Salem Street crosswalk improvements, \$100,000 in general curb and sidewalk repairs for pedestrian safety; \$50,000 for general parking lot improvements; \$50,000 for general fence improvements; \$100,000 for rock wall repairs; \$100,000 for pickleball courts; and \$25,000 for engineering plotter.

Debt Overview

Our debt budget for FY26 is \$3,051,975, representing an 18.2% reduction from FY25 spending. This significant reduction results from a 100% reduction in excluded debt. In FY25, the excluded debt for the Reading Public Library project was paid off, leaving no excluded debt payments in FY26. Paying off all the excluded debt will create much-needed savings for Reading residents as we continue to move forward with the Killam School and Center for Active Living projects.

Debt within the levy continues to be balanced with capital expenditures to maintain our FinCom policy of 5% for Capital and Debt.

November 2024 Town Meeting approved the issuance of debt related to one project:


\$1.3 million of additional debt for the RMHS Fieldhouse floors and bleachers. For safety and longevity reasons, the town opted for a maple floor with an estimated total borrowing of \$3 million.

Fire Department ALS Defibrillator Monitor


| PROJECT DETAIL SHEET | | | | | | | | | |
|---------------------------------------|---|---------------------|---------------------------------------|--------------------------------|--------------------------------|-------------|-------------|-------------|-------------|
| Project Title: | Replace Fire Department ALS Defibrillator Monitor | | | | | | | | |
| Department: | Public Safety | | | | | | | | |
| Description and Justification: | <p style="margin: 0;">Category: Fire Department</p> <p style="margin: 0;">This project will replace a 2016 ALS Defibrillator Monitor. The projected life span for a defibrillator monitor is 8 years. The new unit will be placed in service on our first line ambulance and the defibrillator monitor currently in use on the ambulance will replace the oldest unit on one of our fire apparatus. All our first line fire apparatus are licensed as Class V Advanced Life Support Ambulances and carry a defibrillator monitor in addition to a wide variety of medications. This allows the Reading Fire Department to offer the highest level of emergency medical care with the personnel assigned to the fire apparatus until a transporting ambulance arrives on scene.</p> | | | | | | | | |
| RECOMMENDED FINANCING | | | | | | | | | |
| | Source of Funds | Total Six-Year Cost | Estimated Expenditures by Fiscal Year | | | | | | |
| | | | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | |
| A. Feasibility Study | | | | | | | | | |
| B. Design | | | | | | | | | |
| C. Land Acquisition | | | | | | | | | |
| D. Construction | | | | | | | | | |
| E. Furnishings/Equipment | | | | | | | | | |
| F. Departmental Equipment | 1 | | 70,000 | | | | | | |
| G. Contingency | | | | | | | | | |
| H. Other | | | | | | | | | |
| TOTAL | | \$ - | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Source of Funds Legend | | | | | | | | | |
| (1) Operating Revenues | (3) State Aid | | | (5) EMS Revolving Fund Fees | | | | | |
| (2) Municipal GO Bonds | (4) Trust Funds | | | (6) Free Cash/Other | (7) Sewer Enterprise Fund Fees | | | | |
| | | | | (8) Water Enterprise Fund Fees | | | | | |



Fire Pumper

| PROJECT DETAIL SHEET | | | | | | | | | |
|--|-----------------|--|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Project Title: Replace 2007 Fire Pumper | | Category: Fire Department | | | | | | | |
| Department: Public Safety | | | | | | | | | |
| Description and Justification: | |  <p>This project will replace an aging fire pumper. Fire department pumpers have a 20 year service life. Pumpers serve 10 years first line service and 10 years in active reserve. Reserve pumpers are placed into operation frequently. They go into operation when first line equipment is being serviced, when an additional pumper is needed and during major incidents. Fire apparatus manufacturers currently have multi-year delivery times for new equipment.</p> | | | | | | | |
| RECOMMENDED FINANCING | | | | | | | | | |
| | Source of Funds | Total Six-Year Cost | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | |
| A. Feasibility Study | | | | | | | | | |
| B. Design | | | | | | | | | |
| C. Land Acquisition | | | | | | | | | |
| D. Construction | | | | | | | | | |
| E. Furnishings/Equipment | | | | | | | | | |
| F. Departmental Equipment | 1 | | 1,150,000 | | | | | | |
| G. Contingency | | | | | | | | | |
| H. Other | | | | | | | | | |
| TOTAL | | \$ - | \$ 1,150,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Source of Funds Legend | | | | | | | | | |
| (1) Operating Revenues | (3) State Aid | (5) EMS Revolving Fund Fees | (7) Sewer Enterprise Fund Fees | | | | | | |
| (2) Municipal GO Bonds | (4) Trust Funds | (6) Free Cash/Other | (8) Water Enterprise Fund Fees | | | | | | |

Replacement of H-19 Sanding Dump Truck with Plow

| PROJECT DETAIL SHEET | | | | | | | | | | |
|--|---|---------------------|-----------------------------|-------------|-------------|-------------|-------------|-------------|--------------------------------|---|
| Project Title: | Replacement of H-19 Sanding Dump Truck with Plow | | | | | | | | | |
| Department: | Public Works | | | | | | | | | |
| Description and Justification: | | | | | | | | | | Category: Departmental Equipment |
| <p>The existing piece of equipment (H-19) is a 2015 International 7400 dump truck and has exceeded its useful life. The body of the existing truck has significant corrosion and is becoming undriveable, making it nearly impossible to pass State Inspection. This truck is used for construction during the summer, but most importantly, it is critical to our snow operations. If our existing truck fails, it will significantly impact our ability to keep up with snow events.</p> | | | | | | | | | |  |
| RECOMMENDED FINANCING | | | | | | | | | | |
| | Source of Funds | Total Six-Year Cost | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | | |
| A. Feasibility Study | | | | | | | | | | |
| B. Design | | | | | | | | | | |
| C. Land Acquisition | | | | | | | | | | |
| D. Construction | | | | | | | | | | |
| E. Furnishings/Equipment | | | | | | | | | | |
| F. Departmental Equipment | 1 | \$ 275,000 | \$ 275,000 | | | | | | | |
| G. Contingency | | | | | | | | | | |
| H. Other | | | | | | | | | | |
| TOTAL | | \$ 275,000 | \$ 275,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Source of Funds Legend | | | | | | | | | | |
| (1) Operating Revenues | (3) State Aid | | (5) EMS Revolving Fund Fees | | | | | | (7) Sewer Enterprise Fund Fees | |
| (2) Municipal GO Bonds | (4) Trust Funds | | (6) Free Cash/Other | | | | | | (8) Water Enterprise Fund Fees | |

Replacement of E-00 Engineering Plotter

| PROJECT DETAIL SHEET | | | | | | | | | |
|--|--|---------------------|-----------------------------|-------------|--------------------------------|-------------|-------------|-------------|-------------|
| Project Title: | Replacement of E-00 Engineering Plotter | | | | | | | | |
| Department: | Public Works | | | | | | | | |
| Category: Departmental Equipment | | | | | | | | | |
| <u>Description and Justification:</u> | | | | | | | | | |
| <p>Our existing OCE Colorwave 500 plotter/scanner is currently 8 years old. The plotter is experiencing OCE Colorwave device failures which have recently been deemed a design flaw by the manufacturer. The imaging devices are very costly to repair. This piece of equipment is vital to the Engineering Division as well as other Departments.</p> | | | | | | | | | |
| RECOMMENDED FINANCING | | | | | | | | | |
| | Source of Funds | Total Six-Year Cost | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 | |
| A. Feasibility Study | | | | | | | | | |
| B. Design | | | | | | | | | |
| C. Land Acquisition | | | | | | | | | |
| D. Construction | | | | | | | | | |
| E. Furnishings/Equipment | | | | | | | | | |
| F. Departmental Equipment | 1 | \$ 25,000 | \$ 25,000 | | | | | | |
| G. Contingency | | | | | | | | | |
| H. Other | | | | | | | | | |
| TOTAL | | \$ 25,000 | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>Source of Funds Legend</u> | | | | | | | | | |
| (1) Operating Revenues | (3) State Aid | | (5) EMS Revolving Fund Fees | | (7) Sewer Enterprise Fund Fees | | | | |
| (2) Municipal GO Bonds | (4) Trust Funds | | (6) Free Cash/Other | | (8) Water Enterprise Fund Fees | | | | |



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Appendix A

Capital Plan

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| TOTAL CAPITAL REQUESTS | 3,930,000 | 3,398,000 | 3,248,000 | 3,746,000 | 4,189,000 | 3,991,000 | 4,865,500 | 5,191,000 | 5,611,000 | 3,575,000 | 1,975,000 | 2,275,000 | 45,994,500 |
| Capital & Debt Policy | 5.57% | 5.00% | 5.00% | 5.03% | 5.00% | 5.12% | 5.14% | 5.14% | 5.12% | 5.12% | 5.00% | 5.00% | |
| Annual Surplus (Deficit) | - | - | - | - | - | - | - | - | 480,406 | 2,900,324 | 4,616,880 | 5,158,790 | |
| Cumulative Surplus (Deficit) | - | - | - | - | - | - | - | - | 480,406 | 3,380,730 | 7,997,610 | 13,156,401 | |
| Capital Projects Identified but there is no proposed funding yet in the Capital Plan (shading/boldcrossout indicates a change from last Town Meeting) | | | | | | | | | | | | | |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1. Killam Building project TBD Excluded Debt | | | | | | | | | | | | | |
| - Killam Field improvements, drainage, repaving (\$350k HOLD for Killam project) | | | | | | | | | | | | | |
| 2. Senior/Community Center TBA Excluded Debt if >\$5mil (Options are being explored) | | | | | | | | | | | | | |
| 3. DPW Bldg improvements (scope changed) | | | | | | | | | | | | | |
| 4. Community projects (no formal capital requests yet) | | | | | | | | | | | | | |
| Legend: xDebt has been approved by the voters as excluded from the Prop 2-1/2 levy; debtni has been authorized by Town Meeting but not yet issued; debtna has not yet been authorized by Town Meeting | | | | | | | | | | | | | |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| Facilities - CORE | 50,000 | 100,000 | 643,000 | 752,000 | 345,000 | 320,000 | 272,500 | 750,000 | 50,000 | 265,000 | - | - | 3,547,500 |
| Energy (Performance Contract) \$4.95mil debt | Debt | | | | | | | | | | | | - |
| Energy Improvements II OPM/Design | | | | | | | | | | | | | - |
| Energy Improvements II \$5.0mil/15yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | - |
| Energy (Green Repairs) \$1.05mil debt | | | | | | | | | | | | | - |
| Bldg Security - \$4.0mil debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | | | - |
| Bldg Sec. - window film (schools) | | | | | | | | | | | | | - |
| Facilities Master Plan | | | 200,000 | | | | | | | | | | 200,000 |
| Permanent Bld Committee | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | | | 500,000 |
| RMHS Building project ~\$55mil debt | | | | | | | | | | | | | - |
| RMHS Bldg proj - \$6 mil Litig. some debt | Debt | Debt | Debt | | | | | | | | | | - |
| RMHS Retaining Wall - \$0.5mil debt | | | | | | | | | | | | | - |
| RMHS Turf 2 - \$2.225 mil debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | | | - |
| RMHS Stadium OPM/Design | | | | | | | | | | | | | - |
| RMHS Glycol Reclamation & Installation | | | | | | | | | | | | | - |
| RMHS Building Management System (Green Communities Grant \$150k?) | | | | | | | | | | | | | - |
| RMHS Stadium Turf/Track \$3 mil/10yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | - |
| RMHS Ropes Course | | | | | | | 97,500 | | | | | | 97,500 |
| RMHS/RISE playground design | | | | | | | | | | | | | - |
| RMHS/RISE playground improvements | | | | | | | | | | | | | - |
| RMHS Fldhouse floor/bleachers \$3.2 mil TBD debt (\$200K design; \$3.0 mil project) | | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | | - |
| Parker MS roof project OPM/design | | | | | | | | | | | | | - |
| Parker MS Roofing project \$2.7mil/10yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | - |
| Parker MS Auditorium Lighting Upgrade | | 50,000 | | | | | | | | | | | 50,000 |
| Coolidge MS roof project design | | | | 450,000 | | | | | | | | | 450,000 |
| Coolidge MS Roofing project \$3.7mil/10yr | | | | | Debtna | Debtna | Debtna | Debtna | Debtna | | | | - |
| Modular Classrooms \$1.2m debt | | | | | | | | | | | | | - |
| Killam Building project TBD xDebt | | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | | | | - |
| Barrows/Wd End Bldg projects \$0.8mil debt | | | | | | | | | | | | | - |
| Barrows/Wd End Bldg projects debt | | | | | | | | | | | | | - |
| Birch Meadow ES roof project design | | | | | 230,000 | | | | | | | | 230,000 |
| Birch Meadow Roofing project \$1.9 mil/10yr | | | | | | Debtna | Debtna | Debtna | Debtna | | | | - |
| Library Building project \$18.4 mil debt | xDebt | | | | | | | | | | | | - |
| Police Sta. project \$1.5mil/10yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | - |
| Fire Station #1 Main Street Elevator Replacement | | | 283,000 | | | | | | | | | | 283,000 |
| Town Hall Roofing project design \$55k design and \$550k | | | | | design | 55,000 | 550,000 | | | | | | 605,000 |
| Town Hall Elevator Replacement | | | | 252,000 | | | | | | | | | 252,000 |
| Police Station . Roof \$15k design and \$150k | | | | | design | 15,000 | 150,000 | | | | | | 165,000 |
| Community Center TBA xDebt if >\$5mil | | | | | | | | | | | | | - |
| Community Center Heating System \$700k | | | | | | | | | | | | | - |
| DPW Garage Roof Project \$102k design and \$1.3 million | | | | | | | | | | | | | - |
| DPW Bldg project TBD | | | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|--|---------|---------|---------|-------------|---------|---------|------------|---------|-------------|---------|-----------|---------|-----------|
| Electrician Van Ford E350 Econoline (2014) | | | 55,000 | | | | | | | | | | 55,000 |
| Carpenter's Pickup Ford F-350 (2013) | | | 55,000 | | | | | | | | | | 55,000 |
| Carpenter's Cut-away Van (2017) | | | | | | 60,000 | | | | | | | 60,000 |
| Plumber's Cut-away Van (2017) | | | | | | 60,000 | | | | | | | 60,000 |
| Pickup Truck Chevy 2500HD (2016) | 10 | | | | | 75,000 | | | | | | | 75,000 |
| Pickup Truck Chevy 2500HD (2017) | 10 | | | | | 75,000 | | | | | | | 75,000 |
| 2019 Ford Transit Van | 10 | | | | | | 55,000 | | | | | | 55,000 |
| 2021 Bobcat L28 Mini Loader (15 years) | 10 | | | | | | | | - | 100,000 | | | 100,000 |
| Bobcat Skid S130 (2008) | 15 | | | | 65,000 | | | | | | | | 65,000 |
| Bobcat Utility UV56 (2024) | 15 | - | | | | | | | | 115,000 | | | 115,000 |
| Buildings - Schools (Total) | | - | 120,000 | 40,000 | 185,000 | - | - | 180,000 | 775,000 | 100,000 | 1,100,000 | - | 2,500,000 |
| Arc Flash Hazard Study | | | 105,000 | | | | | | | | | | 105,000 |
| HVAC - Elementary schools | | | | | | | Barrows -> | 80,000 | 775,000 | | | | 855,000 |
| design(yr1)/project(yr2) | | | | | | | | | Wood End -> | 100,000 | 1,100,000 | | 1,200,000 |
| Coolidge MS HVAC - Steam Traps | | | | Coolidge -> | 75,000 | | | | | | | | 75,000 |
| Carpet/Flooring | | | | | 70,000 | | 60,000 | | | | | | 130,000 |
| Doors & Windows | | | 40,000 | 40,000 | | | 40,000 | | | | | | 120,000 |
| Birch Meadow Food Service Line - paid by School Lunch Revolving fund | | | | | | | | | | | | | - |
| Barrows Food Service Line - paid by School Lunch Revolving fund | | | | | | | | | | | | | - |
| Wood End Water Heater | | | 15,000 | | | | | | | | | | 15,000 |
| Parker Carpet/Flooring | | | | | | | | | | | | | - |
| Buildings - Town (Total) | | - | - | 144,000 | - | 30,000 | - | - | - | - | - | - | 189,000 |
| Arc Flash Hazard Study | | | 144,000 | | | | | | | | | | 144,000 |
| Carpet/Flooring | | | | | 30,000 | | | | | | | | 30,000 |
| Doors & Windows | | | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|--|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|---------|-----------|
| Schools - General | 180,000 | 160,000 | 260,000 | 260,000 | 735,000 | 260,000 | 300,000 | 260,000 | 310,000 | 260,000 | 225,000 | 225,000 | 3,435,000 |
| Food Service Van E-250 (2014) | | | | | | | | | | | | | - |
| Driver's Education Vehicle (2014) | 45,000 | | | | | | | | | | | | 45,000 |
| Card readers for all the schools | | | | | | | | | | | | | - |
| Vehicle Barriers for all schools | | | | | 475,000 | | | | | | | | 475,000 |
| Bob Utility UV34 (2021) | | | | | | | | 50,000 | | | | | 50,000 |
| Courier Vehicle (2019) | | | | | | | 40,000 | | | | | | 40,000 |
| District-wide Telephone systems | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | | | 100,000 |
| Design for Technology wiring projects | | | | | | | | | | | | | - |
| District-wide Technology Wiring projects | | | | | | | | | | | | | - |
| District-wide Technology projects | 125,000 | 150,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 225,000 | 225,000 | 2,725,000 |
| Technology | 615,000 | 100,000 | 130,000 | 150,000 | 150,000 | 166,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 2,211,000 |
| Water Tank Town telco equip replace/relocate | | | | | | | | | | | | | - |
| Remote access multi factor authentication | | | | | | | | | | | | | - |
| Internal segmentation firewall | | | | | | | | | | | | | - |
| CAD System (Computer Aided Dispatch) | 455,000 | | | | | | | | | | | | 455,000 |
| Firewall Upgrade | 60,000 | | | | | | | | | | | | |
| GIS flyover - planimetrics | | | | | | | | | | | | | - |
| Technology projects | 100,000 | 100,000 | 130,000 | 150,000 | 150,000 | 166,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,696,000 |
| Finance | - | - | - | - | - | - | - | - | 600,000 | - | - | - | 600,000 |
| Financial System | | | | | | | | | 600,000 | | | | 600,000 |
| Library | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Services | 245,000 | 150,000 | - | - | 350,000 | - | 320,000 | - | 810,000 | - | - | - | 1,875,000 |
| Maillett Sommes Morgan \$1.0mil/10yrs | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | <i>Debt</i> | | | - |
| Downtown Improvements II \$4.0mil/ 20yrs | | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | | | - |
| Downtown Improvements II \$3.75 mil Bond Bill | | | | | | | | | | | | | - |
| Downtown Energy Efficient projects | | | | | | | | | | | | | - |
| PARC: Kiosks(4) handheld devices(2) | | | | | | | | | | | | | - |
| Land Use planning (CC & Symonds) | | | | | | | | | | | | | - |
| Sr/Community Center planning | | | | | | | | | | | | | - |
| Parks & Fields space study | | | | | | | | | | | | | - |
| Rehab Playgrounds Program | | | | | | | | | | | | | - |
| | Killam | Sturges | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|---|---------|-----------|---------|---------|---------|-----------|---------|---------|---------|---------|---------|---------|-----------|
| Birch Meadow Master Plan | | | | | | | | | | | | | - |
| Birch Meadow Master Plan Design | | | | | | | | | | | | | - |
| Phase 1 \$2.3 mill (\$1.5mil ARPA grant & \$800k debt) | | | | | | | | | | | | | - |
| Support & general Circulation \$750k-\$1.2mil | | | | | | | | | | | | | - |
| Imagination Station Parking \$450-550k | | | | | | | | | | | | | - |
| Phase 2 \$2.14mil/10yr debt (\$245k design) | 245,000 | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | | 245,000 |
| Lacrosse Wall \$100-150k | | | | | | | | | | | | | - |
| Tennis Courts, Playground, Parking \$800k-\$1.0mil | | | | | | | | | | | | | - |
| Basketball Courts \$500-650k | | | | | | | | | | | | | - |
| Phase 3 \$1.6mil/10yr debt | | | | | | | | | | | | | - |
| Morton Field improvements \$600-950k | | | | | | | | | | | | | - |
| Castine Field \$75-100k | | | | | | | | | | | | | - |
| Higgins Farm Conserv Area \$100-150k | | | | | | | | | | | | | - |
| Birch Meadow Drive Improvements \$250-400k | | | | | | | | | | | | | - |
| Phase 4 \$6.0mil/10yr debt | | | | | | | | | | | | | - |
| Softball/Multi purpose new turf field \$3.2-3.6mil | | | | | | | | | | | | | - |
| Coolidge Field turf \$2.2-2.4 mil. | | | | | | | | | | | | | - |
| Artificial Turf @Parker MS (replace) design to 2027 debt 2028 \$1.5 mill 10 yrs | Design> | 150,000 | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | 150,000 |
| Pickleball Courts \$1.95 million (200k donations)(100k FY26 Capital) | | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | Debtna | |
| Barrows Tennis court repairs | | | | | | 125,000 | | | | | | | 125,000 |
| Barrows Basketball court repairs | | | | | | 100,000 | | | | | | | 100,000 |
| Barrows Replace backstop & repair infield | | | | | | 125,000 | | | | | | | 125,000 |
| Killam Field improve, drainage, repaving (\$350k) held for Killam project decision | | | | | | | | | | | | | - |
| Wood End Field Repairs | | | | | | | | | 325,000 | | | | 325,000 |
| (* below indicates \$950k in state bond bill details TBA (\$805k identified below) | | | | | | | | | | | | | |
| *Wash Pk:Replace backstop & shift field | | | | | | | | 150,000 | | | | | 150,000 |
| *Wash Pk:Walking Paths | | | | | | | | 100,000 | | | | | 100,000 |
| *Mem Pk: Replace Band Stand | | | | | | | | 50,000 | | | | | 50,000 |
| *Mem Pk:Court resurface | | | | | | | | 20,000 | | | | | 20,000 |
| *Symonds:Replace backstop | | | | | | | | | 150,000 | | | | 150,000 |
| *Hunt Pk:Replace backstop | | | | | | | | | 125,000 | | | | 125,000 |
| Sturges Pk:Tennis court repairs | | | | | | | | | 75,000 | | | | 75,000 |
| Sturges Pk:Basketball court repairs | | | | | | | | | 85,000 | | | | 85,000 |
| Sturges Pk:Backstop repairs | | | | | | | | | 50,000 | | | | 50,000 |
| Public Safety - Fire/EMS | - | 1,220,000 | 560,000 | 580,000 | - | 1,540,000 | 485,000 | 350,000 | 766,000 | 75,000 | - | - | 5,576,000 |
| Ladder Trk #1 (2008: \$800k, next FY22) (15 years) | | | | | | | | | | | | | - |
| Ladder Truck & Equipment | | | | | | | | | | | | | - |
| Pumper Eng #1 (2010-\$525k; next FY30) | | | | | | 1,400,000 | | | | | | | 1,400,000 |
| Pumper Eng #2 (2007-\$410k; next FY25) | | 1,150,000 | | | | | | | | | | | 1,150,000 |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|--|----------------|----------------|----------------|----------------|------------------|----------------|------------------|------------------|------------------|----------------|----------|----------------|------------------|
| Pumper Eng #3 (2016 \$630k; next FY36) | | | | | | | | | | | | | - |
| Pumper Eng #4 (2020 \$800k; next FY40) | | | | | | | | | | | | | - |
| Ambulance #1 (2017- 10 yrs) | | | | 500,000 | | | | | | | | | 500,000 |
| Ambulance #2 (2010 - 10yrs) & equip | | | | | | | | | 575,000 | | | | 575,000 |
| Ambulance equipment | | | 45,000 | | | | | | 45,000 | | | | 90,000 |
| Passenger Car#1 (2023 - 10yrs) | | | | | | | | | 75,000 | | | | 75,000 |
| Passenger Car#2 (2022 - 10yrs) | | | | | | | | | | 75,000 | | | 75,000 |
| Passenger Car#3 (2023 - 10yrs) | | | | | | | | | 71,000 | | | | 71,000 |
| Passenger Car#4 (2018 - 10yrs) | | | | | | | | | | | | | - |
| Pickup Truck #1 (2019 - 10yrs) | | | | | | | 85,000 | | | | | | 85,000 |
| Pickup Truck #2 (2012 - 10yrs) | | | 80,000 | | | | | | | | | | 80,000 |
| Alarm Truck (2023 - 20yrs) | | | | | | | | | | | | | - |
| ALS Defibrillator Monitor (2019 - 7yrs) | | 70,000 | | | | 70,000 | | | | | | | 140,000 |
| BLS AEDs (2020-8yrs) | | | 25,000 | | | 30,000 | | | | | | | 55,000 |
| Rescue Tool | | | 60,000 | | | | | | | | | | 60,000 |
| Breathing Apparatus (2017-12yrs) | | | | | | | 400,000 | | | | | | 400,000 |
| Breathing Air Compressor | | | | | | | | | | | | | - |
| Breathing Air Bottles | | | 30,000 | | | | | | | | | | 30,000 |
| CPR Compression Device | | | | 20,000 | | | | | | | | | 20,000 |
| Thermal Imaging (2018 - 10yrs) | | | | 60,000 | | | | | | | | | 60,000 |
| Fire Hose | | | | | | 40,000 | | | | | | | 40,000 |
| Multigas meters | | | 20,000 | | | | | | | | | | 20,000 |
| Turnout Gear (2022 - 5yrs) | | | 300,000 | | | | | 350,000 | | | | | 650,000 |
| Public Safety - Police/Dispatch | 90,000 | - | 25,000 | 80,000 | - | 30,000 | - | 336,000 | 680,000 | 65,000 | - | - | 1,306,000 |
| Police Unmarked Vehicles | 50,000 | | | 80,000 | | | | | 80,000 | | | | 210,000 |
| Police Parking Enforcement Vehicle (2024) | 40,000 | | | | | | | | | 65,000 | | | 105,000 |
| Police equipment (tasers) (7 years) (2021) | | | | | | | | 192,000 | | | | | 192,000 |
| Firearms Replacement (12 years) (2023) | | | | | | | | 144,000 | | | | | 144,000 |
| Radios (Police & Fire 2022 - 12yrs) | | | | | | | | | 600,000 | | | | 600,000 |
| Upgrades to Holding Cells | | | | | | | | | | | | | - |
| Dispatch Center Equipment Upgrade (2019) | | | | | | | | | | | | | |
| AEDs | | | 25,000 | | | 30,000 | | | | | | | 55,000 |
| Public Works - Equipment | 408,000 | 300,000 | 30,000 | 689,000 | 1,104,000 | 300,000 | 1,658,000 | 1,070,000 | 545,000 | 60,000 | - | 300,000 | 6,464,000 |
| Large Trucks | Lif | - | 275,000 | - | 395,000 | 120,000 | 300,000 | 990,000 | 1,070,000 | 240,000 | | | 3,390,000 |
| C-03 Dump Truck C3 (2016) | 10 | | | | | | 140,000 | | | | | | 140,000 |
| C-04 Dump Truck C2 (2012) | 10 | | | | | 120,000 | | | | | | | 120,000 |
| H-05 Small Dump Truck #7 (2012) | 10 | | | 120,000 | | | | | | | | | 120,000 |
| H-06 Aerial Pickup Truck #14 (2017) | 10 | | | | | | 100,000 | | | | | | 100,000 |
| H-07 Truck #10 (2018) | 15 | | | | | | | | 240,000 | | | | 240,000 |
| H-08 Truck #9 - Sander (2017) | 15 | | | | | | | 275,000 | | | | | 275,000 |
| H-09 Truck #8 - 10 wheeler (2016) | 15 | | | | | | | 245,000 | | | | | 245,000 |
| H-10 Truck #22 -Sander (2015) | 15 | | | | | | | 275,000 | | | | | 275,000 |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|---|----|----------------|----------|----------|----------|----------------|----------|----------------|----------|---------------|---------------|----------|----------------|------------------|
| H-11 Truck #4 - Sander (2014) | 15 | | | | | | | | 275,000 | | | | | 275,000 |
| H-12 Truck #16 - Sander (2011) | 15 | | | | | | | 275,000 | | | | | | 275,000 |
| H-14 Truck #3 - Sander (2010) | 15 | | | | | | | 275,000 | | | | | | 275,000 |
| H-15 Truck #5 (2008) | 15 | | | | | | 300,000 | | | | | | | 300,000 |
| H-16 Truck # 7 (2024) | 15 | | | | | | | | | | 250,000 | | | 250,000 |
| H-17 Truck # 11 (2024) | 15 | | | | | | | | | | 250,000 | | | 250,000 |
| H-18 Truck #19 - Sander (2007) | 15 | | | | 275,000 | | | | | | | | | 275,000 |
| H-19 Truck #18 - Sander (2006) | 15 | | 275,000 | | | | | | | | | | | 275,000 |
| P-03 Dump truck #24 Parks (2017) | 15 | | | | | | | 100,000 | | | | | | 100,000 |
| P-04 Dump truck #12 Parks (2015) | 15 | | | | | | | 100,000 | | | | | | 100,000 |
| Pick-ups/Cars/Vans | | 155,000 | - | - | - | 614,000 | - | 295,000 | - | 60,000 | 60,000 | - | - | 1,184,000 |
| C-02 Pickup Ford Utility #C1 (2014) | 10 | | | | | 100,000 | | | | | | | | 100,000 |
| C-06 Cem. #4 Ford SUV (2024) | 10 | 45,000 | | | | | | | | | 60,000 | | | 105,000 |
| CAR 2 Ford Escape (2016) | 10 | | | | | 54,000 | | | | | | | | 54,000 |
| CAR 1 Car #3 Hyundai Sante FE HYBRID (2023) | 10 | | | | | | | | | 60,000 | | | | 60,000 |
| E-01 Chevy Traverse (2019) | 10 | | | | | 65,000 | | | | | | | | 65,000 |
| F-02 Pickup Chevy #9 Parks (2023) | 10 | | | | | | | | | | | | | - |
| H-01 Pickup #16 (2015) | 10 | | | | | 100,000 | | | | | | | | 100,000 |
| H-02 Pickup #18 (2006) | 10 | 110,000 | | | | | | | | | | | | 110,000 |
| H-03 Pickup #4 (2020) | 10 | | | | | | | 120,000 | | | | | | 120,000 |
| H-04 Pickup Ford Utility #11 (2014) | 10 | | | | | 110,000 | | | | | | | | 110,000 |
| M-02 Pickup #1 (2020) | 10 | | | | | | | 175,000 | | | | | | 175,000 |
| PFC-01 Ford Escape (2017) | 10 | | | | | 65,000 | | | | | | | | 65,000 |
| P-02 Pickup Ford #2 Parks (2015) | 10 | | | | | 120,000 | | | | | | | | 120,000 |
| Pickup for P/F/C Supervisor (2024) | 10 | | | | | | | | | | | | | - |
| Backhoes/Loaders/Heavy Equipment | | - | - | - | - | 100,000 | - | 60,000 | - | - | - | - | - | 160,000 |
| C-07 Backhoe Loader (2020) | 10 | | | | | | | | | | | | | - |
| H-20 Loader JD 624 (2020) | 10 | | | | | | | | | | | | | - |
| H-21 Loader JD 624 (2017) | 10 | | | | | | | | | | | | | - |
| Loader to replace Sicard | 10 | | | | | | | | | | | | | - |
| H-22 Backhoe JD 710L HWY (2020) | 10 | | | | | | | | | | | | | - |
| H-23 Bobcat Loader (2015) | 10 | | | | | | | | | | | | | - |
| P-05 Ventrac tractor (2020) | 10 | | | | | | | 60,000 | | | | | | 60,000 |
| P-06 Tractor JD4520 (Parks) (2012) | 15 | | | | | 100,000 | | | | | | | | 100,000 |
| Specialty Equipment - Heavy Duty | | 253,000 | - | - | - | 180,000 | - | 163,000 | - | - | - | - | 300,000 | 896,000 |
| F-04 Bucket Truck #21 Forestry (2024) | 15 | | | | | | | | | | | | 300,000 | 300,000 |
| F-05 Chipper/LoaderTruck #23 (2008) | 15 | | | | | | | | | | | | | - |
| F-06 Chipper/LoaderTruck #23A (2024) | 15 | | | | | | | | | | | | | - |
| H-24 Forklift (2016) | 15 | | | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|----------------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| H-25 | Crawler Dozer (2003) | 15 | | | | | | | | | | | | - |
| H-26 | Snow Primoth SW4S (2016) | 15 | | | | | | 113,000 | | | | | | 113,000 |
| H-27 | Snow Trackless (2015) | 15 | | | | 180,000 | | | | | | | | 180,000 |
| H-28 | Snow Holder #1 c992 (2015) | 15 | | | | | | | | | | | | - |
| H-29 | Snow Holder #2 c480 (2013) | 15 | | | | | | | | | | | | - |
| H-31 | Leeboy Pavement Sprd (2014) | 15 | | | | | | | | | | | | - |
| H-32 | Hamm Roller, Large (2014) | 15 | | | | | | | | | | | | - |
| H-33 | Hamm Roller, Small (2016) | 15 | | | | | | 50,000 | | | | | | 50,000 |
| H-34 | Leeboy Roller, Small (1998) | 15 | | | | | | | | | | | | - |
| H-41 | Screener (2018) | 15 | | | | | | | | | | | | - |
| I-50 | Vehicle Lift Replacement | 15 | 33,000 | | | | | | | | | | | |
| | Blower unit for Loader | 15 | 220,000 | | | | | | | | | | | 220,000 |
| W-23 | Sicard HD Snowblower (1999) | | | | | | | | | | | | | - |
| | Specialty Equipment - Light Duty | | - | 25,000 | - | 40,000 | 60,000 | - | 150,000 | - | 245,000 | - | - | 520,000 |
| C-14 | SmithCo 48" Sweeper (2012) | 10 | | | | 40,000 | | | | | | | | 40,000 |
| C-15 | SKAG Leaf Vac (Cem) (2015) | 10 | | | | | | 25,000 | | | | | | 25,000 |
| C-16 | Carmate Trailer (2019) | | | | | | | | | 20,000 | | | | 20,000 |
| C-17 | Big Tex Trailer (2013) | | | | | 10,000 | | | | | | | | 10,000 |
| E-00 | Engineering Plotter (15 yrs) | | 25,000 | | | | | | | | | | | 25,000 |
| F-06 | Vemeer Chipper (2018) | | | | | | | | | 225,000 | | | | 225,000 |
| F-08 | Stump Grinder new (2021) (replace 20 yrs) | 20 | | | | | | | | | | | | - |
| F-09 | Trailer Dump Trailer (2015) | | | | | | | 50,000 | | | | | | 50,000 |
| F-10 | Truck Mount Sprayer 500gal (2015) | | | | | | | 20,000 | | | | | | 20,000 |
| H-35 | Tack Machine for Paving (2004) | | | | | | | | | | | | | - |
| H-36 | Curb-builder for Paving (2010) | | | | | | | | | | | | | - |
| H-37 | HotBox for Paving (2020) | | | | | | | | | | | | | - |
| H-38 | Cement Mixer Tow Behind (2005) | | | | | | | | | | | | | - |
| H-39 | Mobile Compressor (1) (2019) | 10 | | | | | | | | | | | | - |
| H-40 | Mobile Compressor (2) (2020) | | | | | | | | | | | | | - |
| H-42 | Trailer (2012) | | | | | | | | | | | | | - |
| H-43 | Trailer, Roller (1998) | | | | | | | | | | | | | - |
| H-44 | Eager beaver Trailer #2 (1996) | | | | | | | | | | | | | - |
| P-11 | Smithco SuperStar (2016) | 15 | | | | | | 30,000 | | | | | | 30,000 |
| P-12 | Smithco 60 Turf Sweeper (2016) | 15 | | | 40,000 | | | | | | | | | 40,000 |
| P-14 | Leaf Vac SKAG (2016) | | | | | | | 25,000 | | | | | | 25,000 |
| P-15 | Trailer (2016) | | | | | 10,000 | | | | | | | | 10,000 |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| P-16 Trailer (2013) | | | | | | | | | | | | | - |
| P-17 Trailer (stump grinder) | | | | | | | | | | | | | - |
| P-18 Trailer Enclosed (2007) | | | | | | | | | | | | | - |
| R-01 Rubbish Barrells for automated pickup | | | | | | | | | | | | | - |
| Lawnmowers | - | - | 30,000 | 254,000 | 30,000 | - | - | - | - | - | - | - | 314,000 |
| C-08 Mwr SKAG TT #2 (2017) | | | | 24,000 | | | | | | | | | 24,000 |
| C-09 Mwr (Cem.) SKAG 48" (2016) | | | | 12,500 | | | | | | | | | 12,500 |
| C-10 Mower SKAG 61" (2024) | | | | | | | | | | | | | - |
| C-11 Mwr (Cem.) Scag 52" Stander (2021) | | | | | 10,000 | | | | | | | | 10,000 |
| C-12 Mwr SKAG 36" (2012) | | | | 12,500 | | | | | | | | | 12,500 |
| C-13 Mwr SKAG TT 61" #3 (2011) | | | 30,000 | | | | | | | | | | 30,000 |
| P-07 Mwr SKAG TT #5 (2017) | | | | 30,000 | | | | | | | | | 30,000 |
| P-08 Mwr SKAG | | | | | 20,000 | | | | | | | | 20,000 |
| P-09 Mwr (Pks) TORO 5910N (2014) | | | | 175,000 | | | | | | | | | 175,000 |
| P-10 Mower - TORO Gang (2024) | | | | | | | | | | | | | - |
| DPW: Parks & Cemetery | 547,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,847,000 |
| Gen'l Fence Replacement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 600,000 |
| Fencing around play area adjacent to Wood End School | 32,000 | | | | | | | | | | | | 32,000 |
| DPW Yard Improvements | | | | | | | | | | | | | - |
| Strout Avenue Improvements | | | | | | | | | | | | | - |
| School Site Improvements | | | | | | | | | | | | | - |
| Birch Meadow (parking lots, sidewalks, walkways) | 215,000 | | | | | | | | | | | | 215,000 |
| Field, Playground and Court Improvements | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,200,000 |
| Pickleball Courts \$1.65k (10 years) | | Debtna | Debtna | Debtna | Debtna | Debtna | | | | | | | |
| Rock Wall repairs - Memorial Park | | | | | | | | | | | | | - |
| Rock Wall Repair Program | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,200,000 |
| Rock Wall repairs - Laurel Hill | | | | | | | | | | | | | - |
| Rock Wall repairs - Joshua Eaton | | | | | | | | | | | | | - |
| Grove Street Parking Lot Improvements | | | | | | | | | | | | | - |
| Gen'l Parking Lot Improvements | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 600,000 |
| DPW: Roads | | | | | | | | | | | | | - |
| Track Road Bridge #1 | | | | | | | | | | | | | - |
| Track Road Bridge #2 | | | | | | | | | | | | | - |
| Salem Street Crosswalk Improvements | | 100,000 | | | | | | | | | | | 100,000 |
| Salem and Main Traffic Signal Improvements | 50,000 | | | | | | | | | | | | 50,000 |
| Forest Street Crosswalk Improvements - Design Work | | | 50,000 | | | | | | | | | | 50,000 |
| Sidewalk/Curb/Ped. Safety | 200,000 | 100,000 | 160,000 | | 200,000 | 200,000 | 200,000 | 200,000 | 300,000 | 300,000 | 300,000 | 300,000 | 2,460,000 |
| Skim Coating & Crack Seal Patch | 100,000 | 100,000 | 125,000 | 150,000 | 175,000 | 175,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,025,000 |
| West Street - Local shr (\$1.3mil) | Debt | | | | | | | | | | | | - |
| Lowell Street \$500k + \$600k | 600,000 | | | | | | | | | | | | 600,000 |
| General Fund - various roads | 845,000 | 648,000 | 781,000 | 600,000 | 800,000 | 700,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 9,174,000 |
| TOTAL GENL FUND VOTED - ROADS | 1,795,000 | 948,000 | 1,116,000 | 750,000 | 1,175,000 | 1,075,000 | 1,200,000 | 1,200,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 14,459,000 |
| Grants - various roads | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 7,200,000 |
| TOTAL ROAD CAPITAL | 2,395,000 | 1,548,000 | 1,716,000 | 1,350,000 | 1,775,000 | 1,675,000 | 1,800,000 | 1,800,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 21,659,000 |

Capital Improvement Plan (CIP)

| 3/20/2025 9:28 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY25-36 |
|--|---------|---------|---------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Biggest Changes in Capital since April Town Meeting | | | | Concerns | | | | | | | | | |
| | | | | Killam ES - any costs not Excluded debt should be identified very soon | | | | | | | | | |
| | | | | Sr. Center - | | | | | | | | | |

Appendix B

Debt Schedule

Debt Schedule

| Town of Reading Debt Service Schedule | Projected FY - 2025 | Projected FY - 2026 | Projected FY - 2027 | Projected FY - 2028 | Projected FY - 2029 | Projected FY - 2030 | Projected FY - 2031 | Projected FY - 2032 | Projected FY - 2033 | Projected FY - 2034 | Projected FY - 2035 | Projected FY - 2036 | Projected FY - 2037 | Projected FY - 2038 | Projected FY - 2039 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 3/20/25 9:28 | | | | | | | | | | | | | | | |
| General Fund: | 4,097,738 | 3,051,975 | 3,395,050 | 3,130,925 | 2,861,100 | 3,437,550 | 2,818,800 | 2,719,400 | 2,038,100 | 1,883,900 | 1,823,450 | 1,234,000 | 892,500 | 586,400 | 573,200 |
| | 3,490,000 | 2,319,000 | 2,614,000 | 2,474,000 | 2,319,000 | 2,874,000 | 2,369,000 | 2,369,000 | 1,769,000 | 1,679,000 | 1,679,000 | 1,150,000 | 850,000 | 560,000 | 560,000 |
| Within Levy Limit | 2,255,000 | 2,319,000 | 2,614,000 | 2,474,000 | 2,319,000 | 2,874,000 | 2,369,000 | 2,369,000 | 1,769,000 | 1,679,000 | 1,679,000 | 1,150,000 | 850,000 | 560,000 | 560,000 |
| Excluded Debt | 1,235,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 607,738 | 732,975 | 781,050 | 656,925 | 542,100 | 563,550 | 449,800 | 350,400 | 269,100 | 204,900 | 144,450 | 84,000 | 42,500 | 26,400 | 13,200 |
| Within Levy Limit | 563,038 | 732,975 | 781,050 | 656,925 | 542,100 | 563,550 | 449,800 | 350,400 | 269,100 | 204,900 | 144,450 | 84,000 | 42,500 | 26,400 | 13,200 |
| Excluded Debt | 44,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Within Levy Limit | 2,818,038 | 3,051,975 | 3,395,050 | 3,130,925 | 2,861,100 | 3,437,550 | 2,818,800 | 2,719,400 | 2,038,100 | 1,883,900 | 1,823,450 | 1,234,000 | 892,500 | 586,400 | 573,200 |
| Issued | 2,818,038 | 2,183,475 | 2,335,500 | 1,962,825 | 1,734,450 | 2,352,350 | 1,775,050 | 1,717,100 | 1,077,250 | 964,500 | 945,500 | 1,076,500 | 742,500 | 586,400 | 573,200 |
| Approved not issued (ANI) | 0 | 621,000 | 745,300 | 719,600 | 693,900 | 668,200 | 642,500 | 616,800 | 591,100 | 565,400 | 539,700 | 0 | 0 | 0 | 0 |
| Not yet approved (NYA) | 0 | 247,500 | 314,250 | 448,500 | 432,750 | 417,000 | 401,250 | 385,500 | 369,750 | 354,000 | 338,250 | 157,500 | 150,000 | 0 | 0 |
| Excluded Debt | 1,279,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Issued | 1,279,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Approved not issued (ANI) | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | |

Debt Summary

| Inside Tax Levy | 2,818,038 | 2,826,975 | 3,245,050 | 3,130,925 | 2,861,100 | 3,437,550 | 2,818,800 | 2,719,400 | 2,038,100 | 1,883,900 | 1,433,750 | 1,391,500 | 1,050,000 | 586,400 | 573,200 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| Energy/Safety Improvements | 1,196,813 | 831,875 | 803,125 | 774,375 | 740,750 | 712,250 | 340,750 | 327,700 | 317,550 | 310,300 | 304,500 | 298,700 | 292,900 | 0 | 0 |
| School Buildings | 1,005,575 | 969,525 | 1,228,600 | 1,187,925 | 1,142,775 | 1,784,725 | 1,574,675 | 1,525,100 | 1,012,400 | 984,200 | 956,000 | 927,800 | 599,600 | 586,400 | 573,200 |
| Town Buildings | 175,750 | 164,375 | 158,125 | 151,875 | 145,625 | 139,375 | 133,125 | 127,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Improvements | 439,900 | 861,200 | 1,055,200 | 1,016,750 | 831,950 | 801,200 | 770,250 | 739,100 | 708,150 | 589,400 | 173,250 | 165,000 | 157,500 | 0 | 0 |
| Excluded From Tax Levy | 1,279,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy/Safety Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| School Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Town Buildings | 1,279,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Debt Schedule

| Town of Reading Debt Service Schedule | Projected FY - 2025 | Projected FY - 2026 | Projected FY - 2027 | Projected FY - 2028 | Projected FY - 2029 | Projected FY - 2030 | Projected FY - 2031 | Projected FY - 2032 | Projected FY - 2033 | Projected FY - 2034 | Projected FY - 2035 | Projected FY - 2036 | Projected FY - 2037 | Projected FY - 2038 | Projected FY - 2039 | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| 3/20/25 9:28 | | | | | | | | | | | | | | | | |
| Principal + Interest | | | | | | | | | | | | | | | | |
| Within Levy Limit | 2,818,038 | 3,051,975 | 3,395,050 | 3,130,925 | 2,861,100 | 3,437,550 | 2,818,800 | 2,719,400 | 2,038,100 | 1,883,900 | 1,823,450 | 1,234,000 | 892,500 | 586,400 | 573,200 | |
| Issued | 2,818,038 | 2,183,475 | 2,335,500 | 1,962,825 | 1,734,450 | 2,352,350 | 1,775,050 | 1,717,100 | 1,077,250 | 964,500 | 945,500 | 1,076,500 | 742,500 | 586,400 | 573,200 | |
| Approved not issued (ANI) | 0 | 621,000 | 745,300 | 719,600 | 693,900 | 668,200 | 642,500 | 616,800 | 591,100 | 565,400 | 539,700 | 0 | 0 | 0 | 0 | |
| Not yet approved (NYA) | 0 | 247,500 | 314,250 | 448,500 | 432,750 | 417,000 | 401,250 | 385,500 | 369,750 | 354,000 | 338,250 | 157,500 | 150,000 | 0 | 0 | |
| Bldg Security \$4mil/10yr | 427,000 | 413,000 | 399,000 | 385,000 | 371,000 | 357,000 | | | | | | | | | | |
| Bldg Energy Improv I \$5m/15yr | 336,188 | | | | | | | | | | | | | | | |
| Bldg Energy Improv II \$5m/15yr | 433,625 | 418,875 | 404,125 | 389,375 | 369,750 | 355,250 | 340,750 | 327,700 | 317,550 | 310,300 | 304,500 | 298,700 | 292,900 | | | |
| Killam Green Repair | | | | | | | | | | | | | | | | |
| Birch Mdw Green Repair | | | | | | | | | | | | | | | | |
| RMHS Turf II \$2.225mil/10yr | 195,000 | 188,600 | 182,200 | 175,800 | 169,400 | 158,100 | | | | | | | | | | |
| RMHS Turf I \$3.0mil/10yr | 346,875 | 334,125 | 321,375 | 303,750 | 291,250 | 278,750 | 266,250 | 255,000 | | | | | | | | |
| RMHS Fieldhouse \$3 mil/10yrs | | | 300,000 | 435,000 | 420,000 | 405,000 | 390,000 | 375,000 | 360,000 | 345,000 | 330,000 | 315,000 | | | Increase by \$8 | |
| RMHS/TLT \$1.5mil/10yr | 151,200 | 145,800 | 140,400 | | | | | | | | | | | | | |
| RMHS Ret. Wall \$500k/5yr | | | | | | | | | | | | | | | | |
| Parker MS Roof \$2.7mil/10yr | 312,500 | 301,000 | 284,625 | 273,375 | 262,125 | 250,875 | 239,625 | 229,500 | | | | | | | | |
| Coolidge MS Roof \$2.9mil/10yr | | | | | | 457,000 | 448,300 | 439,600 | 430,900 | 422,200 | 413,500 | 404,800 | 396,100 | 387,400 | 378,700 | move out 5yrs |
| Birch Mdw ES roof \$1.5mil/10yr | | | | | | 235,000 | 230,500 | 226,000 | 221,500 | 217,000 | 212,500 | 208,000 | 203,500 | 199,000 | 194,500 | move out 5yrs |
| ES Mod. class \$1.2 mil/8yr | | | | | | | | | | | | | | | | |
| Barrows/Wd End@ | | | | | | | | | | | | | | | | |
| Wood End@ | | | | | | | | | | | | | | | | |
| Barrows@ | | | | | | | | | | | | | | | | |
| Police Sta Improve \$1.5mil/10yr | 175,750 | 164,375 | 158,125 | 151,875 | 145,625 | 139,375 | 133,125 | 127,500 | | | | | | | | |
| West St. \$1.3 mil | 135,200 | | | | | | | | | | | | | | | |
| Comm. Sustainability \$1.0mil/10yr | 134,200 | 129,400 | 124,700 | 120,000 | 110,300 | 106,000 | 101,500 | 96,800 | 92,300 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Pickleball Courts \$1.65 million /10yr | 0 | 247,500 | 239,250 | 231,000 | 222,750 | 214,500 | 206,250 | 198,000 | 189,750 | 181,500 | 173,250 | 0 | 0 | 0 | 0 | \$5m bond bill |
| Turf @ Parker MS \$1.5 mill/10 years | | | 225,000 | 217,500 | 210,000 | 202,500 | 195,000 | 187,500 | 180,000 | 172,500 | | 165,000 | 157,500 | | | |
| Haven St. Streetscape \$750k/5yr | 170,500 | 163,300 | 155,950 | 148,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Bch Mdw Phase II \$2.14mil/10yr | 0 | 321,000 | 310,300 | 299,600 | 288,900 | 278,200 | 267,500 | 256,800 | 246,100 | 235,400 | | | | | | |
| Excluded Debt | 1,279,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Issued | 1,279,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Approved not issued (ANI) | | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | | |
| RMHS@ | | | | | | | | | | | | | | | | |
| Barrows/Wd End@ | | | | | | | | | | | | | | | | |
| Wood End@ | | | | | | | | | | | | | | | | |
| Library Project \$10+mil | 1,040,000 | | | | | | | | | | | | | | | |
| Library Project \$2.115mil | 239,700 | | | | | | | | | | | | | | | |

Debt Schedule

| Town of Reading Debt Service Schedule | Projected FY - 2025 | Projected FY - 2026 | Projected FY - 2027 | Projected FY - 2028 | Projected FY - 2029 | Projected FY - 2030 | Projected FY - 2031 | Projected FY - 2032 | Projected FY - 2033 | Projected FY - 2034 | Projected FY - 2035 | Projected FY - 2036 | Projected FY - 2037 | Projected FY - 2038 | Projected FY - 2039 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 3/20/25 9:28 | | | | | | | | | | | | | | | |
| Principal | | | | | | | | | | | | | | | |
| Within Levy Limit | 2,255,000 | 2,319,000 | 2,614,000 | 2,474,000 | 2,319,000 | 2,874,000 | 2,369,000 | 2,369,000 | 1,769,000 | 1,679,000 | 1,679,000 | 1,150,000 | 850,000 | 560,000 | 560,000 |
| Issued | 2,255,000 | 1,790,000 | 1,935,000 | 1,645,000 | 1,490,000 | 2,045,000 | 1,540,000 | 1,540,000 | 940,000 | 850,000 | 850,000 | 1,000,000 | 700,000 | 560,000 | 560,000 |
| Approved not issued (ANI) | 0 | 364,000 | 514,000 | 514,000 | 514,000 | 514,000 | 514,000 | 514,000 | 514,000 | 514,000 | 514,000 | | | | |
| Not yet approved (NYA) | 0 | 165,000 | 165,000 | 315,000 | 315,000 | 315,000 | 315,000 | 315,000 | 315,000 | 315,000 | 315,000 | 150,000 | 150,000 | | |
| Bldg Security \$4mil/10yr | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | | | | | | | | | |
| Bldg Energy Improv I \$5m/15yr | 330,000 | | | | | | | | | | | | | | |
| Bldg Energy Improv II \$5m/15yr | 295,000 | 295,000 | 295,000 | 295,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | | 4,377,300 |
| Killam Green Repair | | | | | | | | | | | | | | | |
| Birch Mdw Green Repair | | | | | | | | | | | | | | | |
| RMHS Turf II \$2.225mil/10yr | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 155,000 | | | | | | | | | |
| RMHS Turf I \$3.0mil/10yr | 255,000 | 255,000 | 255,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | | | | | | | 2,521,300 |
| RMHS Fieldhouse \$3 mil/10yrs | | 150,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 150,000 | | | Move up 1 yr |
| RMHS/TLT \$1.5mil/10yr | 135,000 | 135,000 | 135,000 | | | | | | | | | | | | |
| RMHS Ret. Wall \$500k/5yr | | | | | | | | | | | | | | | |
| Parker MS Roof \$2.7mil/10yr | 230,000 | 230,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | | | | | | | 2,270,000 |
| Coolidge MS Roof \$3.7mil/10yr | | | | | | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 | 370,000 |
| Birch Mdw ES roof \$1.9mil/10yr | | | | | | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 | 190,000 |
| ES Mod. class \$1.2 mil/8yr | | | | | | | | | | | | | | | |
| Barrows/Wd End@ | | | | | | | | | | | | | | | |
| Wood End@ | | | | | | | | | | | | | | | |
| Barrows@ | | | | | | | | | | | | | | | |
| Police Sta Improve \$1.5mil/10yr | 130,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | | | | | | | 1,261,400 |
| West St. \$1.3 mil | 130,000 | | | | | | | | | | | | | | |
| Comm. Sustainability \$925k/10yr | 95,000 | 95,000 | 95,000 | 95,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | | | | | | |
| Pickleball Courts \$1.65 million /10yr | | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | 165,000 | | | | 1,916,665 |
| Turf @ Parker MS \$1.50 mill/10 years | | | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | | | 1,500,000 |
| Haven St. Streetscape \$730k/5yr | 145,000 | 145,000 | 145,000 | 145,000 | | | | | | | | | | | 730,000 |
| Bch Mdw Phase II \$2.14mil/10yr | | 214,000 | 214,000 | 214,000 | 214,000 | 214,000 | 214,000 | 214,000 | 214,000 | 214,000 | 214,000 | | | | 2,140,000 |
| Excluded Debt | 1,235,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Issued | 1,235,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Approved not issued (ANI) | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | |
| RMHS@ | | | | | | | | | | | | | | | |
| Barrows/Wd End@ | | | | | | | | | | | | | | | |
| Wood End@ | | | | | | | | | | | | | | | |
| Library Project \$10+mil | 1,000,000 | | | | | | | | | | | | | | |
| Library Project \$2.115mil | 235,000 | | | | | | | | | | | | | | |

Debt Schedule

| Town of Reading Debt Service Schedule | Projected FY - 2025 | Projected FY - 2026 | Projected FY - 2027 | Projected FY - 2028 | Projected FY - 2029 | Projected FY - 2030 | Projected FY - 2031 | Projected FY - 2032 | Projected FY - 2033 | Projected FY - 2034 | Projected FY - 2035 | Projected FY - 2036 | Projected FY - 2037 | Projected FY - 2038 | Projected FY - 2039 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 3/20/25 9:28 | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | |
| Within Levy Limit | 563,038 | 732,975 | 781,050 | 656,925 | 542,100 | 563,550 | 449,800 | 350,400 | 269,100 | 204,900 | 144,450 | 84,000 | 42,500 | 26,400 | 13,200 |
| Issued | 563,038 | 393,475 | 400,500 | 317,825 | 244,450 | 307,350 | 235,050 | 177,100 | 137,250 | 114,500 | 95,500 | 76,500 | 42,500 | 26,400 | 13,200 |
| Approved not issued (ANI) | 0 | 257,000 | 231,300 | 205,600 | 179,900 | 154,200 | 128,500 | 102,800 | 77,100 | 51,400 | 25,700 | | | | |
| Not yet approved (NYA) | 0 | 82,500 | 149,250 | 133,500 | 117,750 | 102,000 | 86,250 | 70,500 | 54,750 | 39,000 | 23,250 | 7,500 | | | |
| Bldg Security \$4mil/10yr | 77,000 | 63,000 | 49,000 | 35,000 | 21,000 | 7,000 | | | | | | | | | |
| Bldg Energy Improv I \$5m/15yr | 6,188 | | | | | | | | | | | | | | |
| Bldg Energy Improv II \$5m/15yr | 138,625 | 123,875 | 109,125 | 94,375 | 79,750 | 65,250 | 50,750 | 37,700 | 27,550 | 20,300 | 14,500 | 8,700 | 2,900 | | |
| Killam Green Repair | | | | | | | | | | | | | | | |
| Birch Mdw Green Repair | | | | | | | | | | | | | | | |
| RMHS Turf II \$2.225mil/10yr | 35,000 | 28,600 | 22,200 | 15,800 | 9,400 | 3,100 | | | | | | | | | |
| RMHS Turf I \$3.0mil/10yr | 91,875 | 79,125 | 66,375 | 53,750 | 41,250 | 28,750 | 16,250 | 5,000 | | | | | | | |
| RMHS Fieldhouse \$3 mil/10yrs | | 75,000 | 150,000 | 135,000 | 120,000 | 105,000 | 90,000 | 75,000 | 60,000 | 45,000 | 30,000 | 15,000 | | | |
| RMHS/TLT \$1.5mil/10yr | 16,200 | 10,800 | 5,400 | | | | | | | | | | | | |
| RMHS Ret. Wall \$500k/5yr | | | | | | | | | | | | | | | |
| Parker MS Roof \$2.7mil/10yr | 82,500 | 71,000 | 59,625 | 48,375 | 37,125 | 25,875 | 14,625 | 4,500 | | | | | | | |
| Coolidge MS Roof \$2.9mil/10yr | | | | | | 87,000 | 78,300 | 69,600 | 60,900 | 52,200 | 43,500 | 34,800 | 26,100 | 17,400 | 8,700 |
| Birch Mdw ES roof \$1.5mil/10yr | | | | | | 45,000 | 40,500 | 36,000 | 31,500 | 27,000 | 22,500 | 18,000 | 13,500 | 9,000 | 4,500 |
| ES Mod. class \$1.2 mil/8yr | | | | | | | | | | | | | | | |
| Barrows/Wd End@ | | | | | | | | | | | | | | | |
| Wood End@ | | | | | | | | | | | | | | | |
| Barrows@ | | | | | | | | | | | | | | | |
| Police Sta Improve \$1.5mil/10yr | 45,750 | 39,375 | 33,125 | 26,875 | 20,625 | 14,375 | 8,125 | 2,500 | | | | | | | |
| West St. \$1.3 mil | 5,200 | | | | | | | | | | | | | | |
| Comm. Sustainability \$925k/10yr | 39,200 | 34,400 | 29,700 | 25,000 | 20,300 | 16,000 | 11,500 | 6,800 | 2,300 | | | | | | |
| Haven St. Streetscape \$730k/5yr | 25,500 | 18,300 | 10,950 | 3,650 | | | | | | | | | | | |
| Pickleball Courts \$1.65 million /10yr | | 82,500 | 74,250 | 66,000 | 57,750 | 49,500 | 41,250 | 33,000 | 24,750 | 16,500 | 8,250 | | | | |
| Turf @ Parker MS \$1.50 mill/10 years | | | 75,000 | 67,500 | 60,000 | 52,500 | 45,000 | 37,500 | 30,000 | 22,500 | 15,000 | 7,500 | | | |
| Bch Mdw Phase II \$2.14mil/10yr | | 107,000 | 96,300 | 85,600 | 74,900 | 64,200 | 53,500 | 42,800 | 32,100 | 21,400 | 10,700 | | | | |
| Excluded Debt | 44,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Issued | 44,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Approved not issued (ANI) | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | |
| Killam Community Center Wood End@ | | | | | | | | | | | | | | | |
| Library Project \$10+mil | 40,000 | | | | | | | | | | | | | | |
| Library Project \$2.115mil | 4,700 | | | | | | | | | | | | | | |

866,250

448,400

54,656

1,131,367

630,025

566,302

478,500

247,500

12,000

314,539

88,150

440,412

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**Town of Reading
16 Lowell Street
Reading, MA 01867-2685**

**FAX: (781) 942-9070
Website: www.readingma.gov**

**TOWN CLERK
(781) 942-9050**

Town Meeting Handout Guidelines

To ensure that all Town Meeting members have access to the same information, distributed in the same manner, please follow the below listed guidelines for handout materials:

Materials that are prepared by a Town Board / Committee / Town Department must include the following:

- Article name and number
- Name of Town Board / Committee / Commission or Town Department
- Date the document was created
- Contact Information
- Approval of Town Clerk's Office

Materials that are prepared by petitioners or other voters must include the following:

- Article name and number
- Contact information of person who created handout
- Date the document was created
- Approval of Town Clerk's Office

All handouts:

- Must contain facts only unless specifically stating "This is the opinion of ____"
- Should be on white paper only
- Should be double-sided copies if more than one page
- May be distributed only by giving adequate copies for all Town Meeting members (192) to the Town Clerk or designee by 6:30 PM on the night in which the subject article will be discussed
- All handouts not approved will be removed and recycled
- All handouts not distributed must be picked up at the end of each night or they will be recycled at the end of each night.

All PowerPoint Presentations:

- Must consult with the Town Clerk before the meeting
- Provide a copy before the meeting
- All presentations will be given using the Town of Reading laptop computer

February of 2010

CONDUCT OF TOWN MEETING

Reading's Town Meeting is conducted in accordance with the rules set down in Article 2 of the Charter and the General Bylaws. Although Town Meeting Time Third Edition is the basic source, a Town Meeting Member need only be familiar with what is contained in the Charter. These notes are intended to outline the major points all Town Meeting Members should know, and which by knowing will make Town Meeting more understandable.

Organization

- Town Meeting consists of 192 elected members, of which 97 constitute a quorum.
- There are two required sessions: The Annual Meeting in Spring which is primarily for fiscal matters and acceptance of the annual budget, and the Subsequent Meeting in November. Special Town Meetings may be called at any time that the need arises.
- There are three main committees which review certain Articles and advise Town Meeting of their recommendations:

Finance for all expenditures of funds,

Bylaw for all bylaw changes, and the

Community Planning and Development Commission for all zoning changes.

Their reports are given prior to discussing the motion.

General Rules Of Procedure

- The Meeting is conducted through the Warrant Articles which are presented (moved) as motions. Only one motion may be on the floor at a time; however, the motion may be amended. Often two or more Articles which address the same subject may be discussed together; however, only one is formally on the floor, and each when moved is acted upon individually. Note that the vote on one may influence the others.
- Members who wish to speak shall rise, state their name and precinct in order to be recognized.
- A Member may speak for ten (10) minutes but permission must be asked to exceed this limit.
- Seven (7) Members can question a vote and call for a standing count, and twenty (20) can ask for a roll call vote; however, a roll call vote is seldom used because of the time it takes.

Principal Motion Encountered At Town Meeting

The following motions are the principal ones used in most cases by Town Meeting to conduct its business. Experience shows that the Members should be familiar with these.

- **Adjourn:** Ends the sessions, can be moved at any time.
- **Recess:** Stops business for a short time, generally to resolve a procedural question or to obtain information.
- **Lay on the Table:** Stops debate with the intention generally of bringing the subject up again later. May also be used to defer action on an Article for which procedurally a negative vote is undesirable. Note that tabled motions die with adjournment.
- **Move the Previous Question:** Upon acceptance by a two-thirds (2/3) vote, stops all debate and brings the subject to a vote. This is generally the main motion, or the most recent

amendment, unless qualified by the mover. The reason for this as provided in Robert's Rules of Order is to allow for other amendments should they wish to be presented.

- **Amend:** Offers changes to the main motion. Must be in accordance with the motion and may not substantially alter the intent of the motion. In accordance with Robert's Rules of Order, only one primary and one secondary motion will be allowed on the floor at one time, unless specifically accepted by the Moderator.
- **Indefinitely Postpone:** Disposes of the Article without a yes or no vote.
- **Take from the Table:** Brings back a motion which was previously laid on the table.
- **Main Motion:** The means by which a subject is brought before the Meeting.

The Following Motions May Be Used By A Member For The Purpose Noted:

- **Question of Privilege:** Sometimes used to offer a resolution. Should not be used to "steal" the floor.
- **Point of Order:** To raise a question concerning the conduct of the Meeting.
- **Point of Information:** To ask for information relevant to the business at hand.

Multiple Motions Subsequent (Multiple) Motions

If the subsequent motion to be offered, as distinct from an amendment made during debate, includes material which has previously been put to a vote and defeated, it will be viewed by the Moderator as reconsideration and will not be accepted. If the subsequent motion contains distinctly new material which is within the scope of the Warrant Article, then it will be accepted. An example of this latter situation is successive line items of an omnibus budget moved as a block.

Subject To The Following Considerations

- The maker of any proposed multiple motion shall make their intent known, and the content of the motion to be offered shall be conveyed to the Moderator - prior to the initial calling of the Warrant Article.
- Also - There can only be one motion on the floor at any one time. You have the ability to offer amendments to the motion that is on the floor. You also have the ability to move for reconsideration.

Town Of Reading Bylaw - Article 2 Town Meeting

2.1 General

2.1.1 Date of Annual Town Election

The Annual Town Meeting shall be held on the third Tuesday preceding the fourth Monday in April of each year for the election of Town Officers and for such other matters as required by law to be determined by ballot. Notwithstanding the foregoing, the Board of Selectmen may schedule the commencement of the Annual Town Meeting for the same date designated as the date to hold any Federal or State election.

2.1.2 Hours of Election

The polls for the Annual Town Meeting shall be opened at 7:00 AM and shall remain open until 8:00 PM.

2.1.3 Annual Town Meeting Business Sessions

All business of the Annual Town Meeting, except the election of such Town officers and the determination of such matters are required by law to be elected or determined by ballot, shall be considered at an adjournment of such meeting to be held at 7:30 PM on the fourth Monday in April, except if this day shall fall on a legal holiday, in which case the meeting shall be held on the following day or at a further adjournment thereof.

2.1.4 Subsequent Town Meeting

A Special Town Meeting called the Subsequent Town Meeting shall be held on the second Monday in November, except if this day shall fall on a legal holiday, in which case the meeting shall be held on the following day. The Subsequent Town Meeting shall consider and act on all business as may properly come before it except the adoption of the annual operating budget.

2.1.5 Adjourned Town Meeting Sessions

Adjourned sessions of every Annual Town Meeting after the first such adjourned session provided for in Section 2.1.3 of this Article and all sessions of every Subsequent Town Meeting, shall be held on the following Thursday at 7:30 PM and then on the following Monday at 7:30 PM, and on consecutive Mondays and Thursdays unless a resolution to adjourn to another time is adopted by a majority vote of Town Meeting Members present and voting.

2.1.6 Posting of the Warrant

The Board of Selectmen shall give notice of the Annual, Subsequent or any Special Town Meeting at least fourteen (14) days prior to the time of holding said meeting by causing an attested copy of the warrant calling the same to be posted in one (1) or more public places in each precinct of the Town, and either causing such attested copy to be published in a local newspaper or providing in a manner such as electronic submission, holding for pickup, or mailing, an attested copy of said warrant to each Town Meeting Member.

2.1.7 Closing of the Warrant

All Articles for the Annual Town Meeting shall be submitted to the Board of Selectmen not later than 8:00 PM on the fifth (5th) Tuesday preceding the date of election of Town officers, unless this day is a holiday in which case the following day shall be substituted. All articles for the Subsequent Town Meeting shall be submitted to the Board of Selectmen not later than 8:00 PM on the seventh (7th) Tuesday preceding the Subsequent Town Meeting in which action is to be taken, unless this day is a holiday in which case the following day shall be substituted.

2.1.8 Delivery of the Warrant

The Board of Selectmen, after drawing a Warrant for a Town Meeting, shall immediately deliver a copy of such Warrant to each member of the Finance Committee, the Community Planning and Development Commission, the Bylaw Committee and the Moderator.

2.2 Conduct of Town Meeting

2.2.1 In the conduct of all Town Meetings, the following rules shall be observed

Rule 1 A majority of Town Meeting Members shall constitute a quorum for doing business.

- Rule 3** Prior to debate on each article in a warrant involving the expenditure of money, the Finance Committee shall advise Town Meeting as to its recommendations and the reasons therefore.
- Rule 4** Prior to a debate on each article in a warrant involving changes in the bylaw or Charter, petitions for a special act, or local acceptance by Town Meeting of a State statute, the Bylaw Committee shall advise Town Meeting as to its recommendations and reasons therefore.
- Rule 5** Every person shall stand when speaking as they are able, shall respectfully address the Moderator, shall not speak until recognized by the Moderator, shall state his name and precinct, shall confine himself to the question under debate and shall avoid all personalities.
- Rule 6** No person shall be privileged to speak or make a motion until after he has been recognized by the Moderator.
- Rule 7** No Town Meeting Member or other person shall speak on any question more than ten (10) minutes without first obtaining the permission of the meeting.
- Rule 8** Any non-Town Meeting Member may speak at a Town Meeting having first identified himself to the Moderator. A proponent of an article may speak on such article only after first identifying himself to the Moderator and obtaining permission of Town Meeting to speak. No non-Town Meeting Member shall speak on any question more than five (5) minutes without first obtaining the permission of the Meeting. Non-Town Meeting Members shall be given the privilege of speaking at Town Meeting only after all Town Meeting Members who desire to speak upon the question under consideration have first been given an opportunity to do so.
- Rule 9** Members of official bodies and Town officials who are not Town Meeting Members shall have the same right to speak, but not to vote, as Town Meeting Members on all matters relating to their official bodies.
- Rule 10** No speaker at a Town Meeting shall be interrupted except by a Member making a point of order or privileged motion or by the Moderator.
- Rule 11** Any person having a monetary or equitable interest in any matter under discussion at a Town Meeting, and any person employed by another having such an interest, shall disclose the fact of his interest or his employer's interest before speaking thereon.
- Rule 12** The Moderator shall decide all questions of order subject to appeal to the meeting, the question on which appeal shall be taken before any other.
- Rule 13** When a question is put, the vote on all matters shall be taken by a show of hands, and the Moderator shall declare the vote as it appears to him. If the Moderator is unable to decide the vote by the show of hands, or if his decision is immediately questioned by seven (7) or more Members, or if the Moderator determines that a counted vote is required such as for a debt issue or Home Rule Petition, he shall determine the question by ordering a standing vote, and he shall appoint tellers to make and return the count directly to him. On request of not less than twenty (20) members, a vote shall be taken by roll call.
- Rule 14** All original main motions having to do with the expenditure of money shall be presented in writing, and all other motions shall be in writing if so directed by the Moderator.

Rule 15 No motion shall be received and put until it is seconded. No motion made and seconded shall be withdrawn if any Member objects. No amendment not relevant to the subject of the original motion shall be entertained.

Rule 16 When a question is under debate, no motion shall be in order except:

- to adjourn,
- to lay on the table or pass over,
- to postpone for a certain time,
- to commit,
- to amend,
- to postpone indefinitely, or
- to fix a time for terminating debate and putting the question, and the aforesaid several motions shall have precedence in the order in which they stand arranged in this rule.

Rule 17 Motions to adjourn (except when balloting for offices and when votes are being taken) shall always be first in order. Motions to adjourn, to move the question, to lay on the table and to take from the table shall be decided without debate.

Rule 18 The previous question shall be put in the following form or in some other form having the same meaning: "Shall the main question now be put" and until this question is decided all debate on the main question shall be suspended. If the previous question is adopted, the sense of the meeting shall immediately be taken upon any pending amendments in the order inverse to that in which they were moved, except that the largest sum or the longest time shall be put first and finally upon the main question.

Rule 19 The duties of the Moderator and the conduct and method of proceeding at all Town Meetings, not prescribed by law or by rules set forth in this article, shall be determined by rules of practice set forth in "Town Meeting Time Third Edition" except that to lay on the table shall require a majority vote.

2.2.2 Attendance by Officials

2.2.3 Appointment of Committees

All committees authorized by Town Meeting shall be appointed by the Moderator unless otherwise ordered by a vote of the Members present and voting. All committees shall report as directed by Town Meeting. If no report is made within a year after the appointment, the committee shall be discharged unless, in the meantime, Town Meeting grants an extension of time. When the final report of a committee is placed in the hands of the Moderator, it shall be deemed to be received, and a vote to accept the same shall discharge the committee but shall not be equivalent to a vote to adopt it.

2.2.4 Motion to Reconsider

2.2.4.1 Notice to Reconsider

A motion to reconsider any vote must be made before the final adjournment of the meeting at which the vote was passed but such motion to reconsider shall not be made at an adjourned meeting unless the mover has given notice of his intention to make such a motion, either at the session of the meeting at which the vote was passed or by written notice to the Town Clerk within twenty-four (24) hours after the adjournment of such session. When such motion is made at the

session of the meeting at which the vote was passed, said motion shall be accepted by the Moderator but consideration thereof shall be postponed to become the first item to be considered at the next session, unless all remaining articles have been disposed of, in which case reconsideration shall be considered before final adjournment. There can be no reconsideration of a vote once reconsidered or after a vote not to reconsider. Reconsideration may be ordered by a vote of two-thirds (2/3) of the members present. Arguments for or against reconsideration may include discussion of the motion being reconsidered providing such discussion consists only of relevant facts or arguments not previously presented by any speaker.

2.2.4.2 Federal or State Law Affecting Reconsideration

The foregoing provisions relating to motions to reconsider shall not apply to any such motion made by the Board of Selectmen and authorized by the Moderator as necessary for the reconsideration of actions previously taken by Town Meeting by reason of State or Federal action or inaction or other circumstances not within the control of the Town or Town Meeting. In the event such a motion to reconsider is made and authorized, said motion may be made at any time before the final adjournment of the meeting at which the vote was passed, said motion may be made even if the vote was already reconsidered or was the subject of a vote not to reconsider, and reconsideration may be ordered by a vote of two-thirds (2/3) of the Members present.

2.2.4.3 Posting and Advertising

Notice of every vote to be reconsidered at an adjourned Town Meeting shall be posted by the Town Clerk in one (1) or more public places in each precinct of the Town as soon as possible after adjournment, and he shall, if practicable, at least one day before the time of the next following session of said adjourned meeting, publish such notice in some newspaper published in the Town. Said notice shall include the vote to be reconsidered and the place and time of the next following session of said adjourned meeting. The foregoing notice provisions shall not apply when a motion to reconsider any Town Meeting action is made publicly at Town Meeting before the adjournment of any session of any adjourned Town Meeting.

2.2.5 State of the Town

The Selectmen shall, at each Annual Town Meeting, give to the Members information on the "State of the Town."

2.2.6 Annual Precinct Meeting

Town Meeting Members and Town Meeting Members-elect from each precinct shall hold an annual precinct meeting after the annual Town election but before the convening of the business sessions of the Annual Town Meeting. The purpose of the meeting shall be the election of a Chairman and a Clerk and to conduct whatever business may be appropriate. Chairmen shall serve no more than six (6) consecutive years in that position. Additional precinct meetings may be called by the Chairman or by a petition of six (6) Town Meeting Members of the precinct.

2.2.7 Removal of Town Meeting Members

2.2.7.2 Precinct Recommendation

All Precinct meeting held prior to consideration by Town Meeting of the warrant article pursuant to Section 2-6 of the Charter. Town Meeting Members of each precinct shall adopt a recommendation to Town Meeting on whether each member from the precinct listed in the warrant per Section 2-6 of the Charter should be removed from Town Meeting. The Chairman of each precinct or his designee shall make such recommendations along with supporting evidence and rationale to Town Meeting.

2.2.7.3 Grouped by Precinct

The names of the Members subject to removal in accordance with Section 2-6 of the Charter shall be grouped by precinct in the warrant article required by said section.

2.2.8 Meetings During Town Meeting

No appointed or elected board, committee, commission or other entity of Town government shall schedule or conduct any hearing, meeting or other function during any hours in which an Annual, Subsequent or Special Town Meeting is in session or is scheduled to be in session. Any such board, committee or commission which schedules or holds a meeting or hearing on the same calendar day, but at a time prior to a session of Town Meeting, shall adjourn or recess not less than five (5) minutes prior to the scheduled session of Town Meeting.

Any board, committee or commission may, at the opening of any session of Town Meeting, present to that Town Meeting an instructional motion requesting an exemption from this bylaw and asking that Town Meeting permit it to meet at a date and hour at which a future session of Town Meeting is scheduled, and may present reasons for Town Meeting to give such permission. Notwithstanding the foregoing, any board, committee or commission which meets the requirements of M.G.L. Chapter 39, Section 23B concerning emergency meetings may, upon meeting such requirements, conduct such a meeting or hearing at a time scheduled for a Town Meeting.

2.2.9 Rules Committee

The members of the Rules Committee, established under Section 2-12 of the Charter, shall hold an annual meeting within thirty (30) days after the adjournment of the Annual Town Meeting for the purpose of electing a Chairman and a Clerk and to conduct whatever business may be appropriate. Additional Rules Committee meetings may be called by the Chairman.

In the absence of a Chairman, the Moderator shall convene a meeting of the Rules Committee within sixty (60) days after a vacancy for the purpose of electing a new Chairman.