



ANNUAL TOWN
MEETING

**REPORT ON
THE
WARRANT**

APRIL 27, 2026

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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 20, 2026 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 7, 2026, the date set for Town Meeting in this Warrant.



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 SEVENTH DAY OF APRIL, A.D., 2026
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;
One member of the Municipal Light Board for three years;
Two members of the School Committee for three years;

Sixty-eight 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 2 One member for two years;
Precinct 3 Eight members for three years;
Precinct 3 One member for one year;
Precinct 4 Eight members for three years;
Precinct 4 One member for one year;
Precinct 5 Eight members for three years;
Precinct 6 Eight members for three years;
Precinct 6 One member for one year;
Precinct 7 Eight members for three years; and
Precinct 8 Eight members for three years

QUESTION 1: Shall this town approve the charter amendment proposed by the town meeting, as summarized below?

___ YES
___ NO

The proposed Charter amendment retains the representative Town Meeting form of government. Proposed changes include updates to conform more closely to existing state law; to reflect current municipal practice; and to simplify, clarify and modernize language. The proposed updates also include technical corrections.

Major changes include:

- **The term “Majority Vote” would be defined to mean the “affirmative vote of a majority of those present and voting provided that a quorum of the body is present.”**
- Publication of certain notices and public documents would also be made on the **Town’s website.**
- Removal of Town Meeting members would only be allowed after a member has been provided the opportunity to be heard.
- The composition of the committee responsible for appointing members to the Finance and Bylaw Committees would be revised to include a member of the Finance or Bylaw Committee, respectively, who is not in their last year of service or seeking reappointment.
- The Town Meeting referendum petition process would be updated to: (i) further define the roles of the Board of Registrars and Select Board; (ii) require that a special election on the referendum be called within 35 days (or such longer period as may be required by law) after the Select Board issues a call for the election; and (iii) make it explicit that, if a referendum petition lacks the requisite number of signatures, the Town Meeting vote that is the subject of the petition shall become effective.
- The process to recall an elected official would be revised to require an affidavit signed by 2% of registered voters, including 25 voters from each precinct. The Charter would also require that the affidavit include a detailed statement alleging a breach **of the officeholder’s sworn responsibilities. The filing deadline for a recall petition** would increase to 30 days following the date of the filing of the affidavit. Finally, recall petitions would require signature by at least 20% of the voters, provided, however, that not more than 20% of the signatures may be from voters registered in any one precinct.
- Provisions related to the removal of appointed board and committee members would **be updated to: (i) define the phrase “appointing authority” to include the board or commission, Town Officer, or employee who exercises such appointment or removal power pursuant to law or otherwise obtained through delegation; and (ii) further clarify the notice and hearing timeline requirements.**
- Town Counsel would be required to be in good standing and free of disciplinary actions.
- Membership on the Historical Commission and the Town Forest Committee would be set at 5 members.
- Provisions related to severance pay for the Town Manager would be removed. Qualification for appointment to the position would be amended to allow for candidates with three years of full-time paid experience as a City or Town Manager or Assistant City or Town Manager or with five years equivalent level of public or private sector experience. Additional amendments would clarify when the Select Board may appoint an Acting Town Manager.

- The Board of Selectmen would be renamed the "Select Board."
- The Ombudsman would be renamed the "Constituent Services Officer."
- Gender-neutral language would be used throughout.

Because certain types of Charter amendments are beyond the power of Town Meeting and **the local voters, implementation of the Town Meeting's proposal requires two separate** processes. Only those sections that local voters have authority to consider are included in this Question. Those sections that are beyond the power of Town Meeting to recommend to the voters are being sent to the State Legislature in a request for a Special Act and are not included in this Question. The Special Act being sent to the State Legislature provides that the Special Act shall only take effect if the voters, at a local election, vote affirmatively on the Charter amendments proposed by the November 10, 2025 Special Town Meeting.

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

MONDAY, the TWENTY-SEVENTH DAY of APRIL A.D., 2026

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 2026-36 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 FY2026 – FY2036 CIP (current year plus ten years):

General Fund

FY26: +\$80,000 net change

- \$ 50,000 Town Hall AC Unit Replacement
- \$ 30,000 Town Hall Upper Roof Project (rubber)

FY27: -\$65,000 net change

- \$65,000 Bobcat Skid S130 move out 2 years
- \$12,500 Mower SKAG 36" Move out 3 years
- \$ 12,500 Increase Road Paving

FY28: \$564,000 net change + \$500,000 Debt

- \$164,000 DPW Garage Generator
- \$500,000 Driscoll Field Lighting Replacement (Debt)
- \$300,000 Fire – Simulation Mannequin for Training
- \$100,000 Town Common Electrical Upgrades

Enterprise Funds – Water

FY26: +\$0

FY27: +\$150,000 net change

- \$ 150,000 Water Capital Master Plan

FY28: +\$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 2026 – FY 2036 Capital Improvements Program by a vote of 8-0 at their meeting on March 11, 2026. Placing items in the Capital Improvement Program is a prerequisite first step, but, in itself, does not authorize spending funds on 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, 2025, as adopted under Article 11 of the Annual Town Meeting of April 28, 2025 and amended under Article 4 of the Subsequent Town Meeting of November 10, 2025; 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 +\$400,000 Unemployment +\$ 120,000 Worker’s Comp + \$ 31,000 | | \$551,000 |
| C-99- Capital | See Article 4 | | \$80,000 |
| E99 – Regional Vocational Education | Minuteman Regional -\$55,000 (no students) Essex North +\$65,000 (32% increase from PY) | | \$10,000 |
| G91 – Admin Services Wages | Vacation Buyout – Town Manager | | \$45,000 |
| G91a – Technology Wages | IT Clerks +\$4,500 | | \$4,500 |
| G92a – Technology Expenses | Tech Prof. Services -\$4,500 | \$4,500 | |
| H91 Public Services Wages | Attrition Savings | \$25,000 | |
| H92- Public Services Expense | Veteran’s Aid | \$70,000 | |
| I91 Finance Wages | Attrition savings | \$10,000 | |
| I92 Finance Expense | Assessing - 5-year Revaluation Services | | \$75,000 |
| J91 – Public Safety Wages | Police OT \$250,000 | | \$250,000 |
| K91 – Public Works Wages | Attrition savings | \$100,000 | |

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|--------------------|---------------------------------|-----------|--------------------|
| | | | |
| K-93 Snow & Ice | Snow & Ice Expenses | | \$900,000 |
| K-94 Street Lights | Street Light Expenses -\$20,000 | \$20,000 | |
| | Subtotals | \$229,500 | \$1,915,500 |
| | Net Operating Expenses | | \$1,686,000 |
| | From Free Cash | | \$1,686,000 |
| | | | |

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 8-0 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: At this time, 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 request that funds budgeted for OPEB be transferred 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 request lower budgeted contribution figures to cover health insurance premium deficits. Recent contributions to the Trust on behalf of the General Fund have been \$200,000 (FY25), \$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 annually if health insurance costs exceed budgeted amounts and may be needed to fund a deficit. In FY26, 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 transfer the total of \$320,500 in 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 \$87.86 million and 12.32% funded as of June 30, 2025. 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 11, 2026, the Finance Committee voted 8-0 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, 2026; and (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, ~~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.

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 | Legal, oversight and inspection, plan review, initial property | \$250,000 | Available for expenditure next year |

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| | | projects listed in the Article. | appraisals and appeals, Public Services planning and general management, curb, sidewalks and pedestrian safety improvements, records archiving, and other project-related costs. | | |
| 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 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 the trash and recycling program | \$250,000 | Available for expenditure next year |
| 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 | Sale of timber; fees for use of the Town Forest | Planning and Improvements to the Town Forest | \$10,000 | Available for expenditure next year |

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| | recommenda tion of the Town Forest Committee | | | | |
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- **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 2026 is \$33,257.
- **Inspections Revolving Fund** – The balance available as of March 2026 in this fund is \$450,171, after FY26 support was deducted of \$177,300 (\$127,300 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 in this fund as of March 2026 is \$7,477. 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 for clinic vaccines, supplies, and staff salaries, directly from the revolving fund, are approximately \$25,000 each year.
- **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 in this fund as of March 2026 is \$20,998.
- **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 in this fund as of March 2026 is \$0.
- **Community Gardens at Mattera Cabin Operating Fund** – 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 in this fund as of March 2026 is \$1,151.
- **Solid Waste Revolving Fund** was created in 2023. The purpose is to offset the costs of curbside trash and recycling collection, solid waste disposal, replacement totes, and any other costs associated with the administration of the trash and recycling program. The balance available in this fund as of March 2026 is \$37,161.
- **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, related supplies, and equipment. The balance available in this fund as of March 2025 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 in this fund as of March 2025 is \$0.

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 8-0 to recommend Article 8 to Town Meeting.

Bylaw Committee Report: At their meeting on March 19, 2026, the Bylaw Committee voted 5-0 to recommend Article 8 to Town Meeting.

ARTICLE 9 To see if the Town will vote to rescind a portion of certain authorizations to borrow, which were approved at prior town meetings, where the purposes of the borrowing have been completed, and/or it was unnecessary to borrow the full authorization; or take any other action with respect thereto.

Select Board

Background: On April 30, 2015, at the Annual Town Meeting, Article 16 was approved, which authorized \$422,000 in MWRA borrowing. Bond Counsel later notes that the authorization was improperly issued, as it did not include the grant portion of the loan/grant program. MWRA was offering \$1,688,000 (75% grant and 25% loan at zero percent interest). Article 16 didn't authorize the \$1,266,000 grant portion of the loan/grant offering. On November 14, 2016, Article 9 was presented and approved to correct this error. However, the motion incorrectly authorized the loan portion of the arrangement a second time, as the grant and loan were authorized under Article 9. This was noted recently during the reconciliation of our unauthorized and unissued debt with our bonding agents' records.

This article seeks to rescind \$422,000 of debt authorization that was authorized twice in error.

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 8-0 to recommend Article 9 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 10 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 2027, beginning July 1, 2026, 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 FY27 Finance Committee budget.

Finance Committee Report: Please see the FY27 Spending Scorecard for the votes of the Finance Committee on line items in the FY27 budget. The Finance Committee recommends the subject matter of Article 10 as explained by these votes at their meeting on March 11, 2026.

Bylaw Committee Report: No Report.

ARTICLE 11 To see if the Town will vote to dedicate a portion of 0 E of Haverhill Street (Assessor Parcel 035.0-0000-0133.0), said portion to be identified in more detail at Town Meeting, to active recreational purposes under M.G.L. Chapter 45, Section 3, and authorize the Town Manager to file on behalf of the Town any and all grants and reimbursements deemed necessary under the Parkland Acquisitions and Renovations for Communities (PARC) Grant Program (301 CMR 5.00) and further, authorize the Town Manager to enter into all agreements and execute any and all instruments as may be necessary on behalf of the Town to affect said project and its previously approved funding of \$1,500,000 from Article 14 of Subsequent Town Meeting 2025; or take any other action with respect thereto.

Select Board

Background: The Town sought and was preliminarily awarded a \$100,000 grant from the State PARC program to support the construction of the previously approved pickleball project. The grant has a number of conditions tied to it before full award which includes:

- Creating and dedicating the pickleball parcel to recreation uses in perpetuity (Town Meeting vote herein)
- Providing dedicated recreational parking on the parcel referenced above
- The grant award is tied to FY27 and a number of costs cannot be expended until July '26
- The grant is reimbursement based

Should Town Meeting vote to approve Town staff will continue to administer the grant requirements and additional approvals as needed.

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 8-0 to recommend Article 11 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 12 To see if the Town will vote to accept the provisions of G.L. c. 138, § 33B, which authorizes the Select Board, acting as the Town's liquor licensing authority, to permit on premises licensees under G.L. c. 138, § 12, to sell alcoholic beverages between the hours of 10:00 a.m. and 12:00 noon on Sundays, the last Monday in May and on Christmas day or on the day following when said day occurs on Sunday, or take any other action with respect thereto.

Select Board

Background: The Select Board has expressed their interest in adopting this law to allow restaurants to improve brunch offerings on Sundays, at the request of several local restaurants. Currently, businesses with liquor pouring licenses cannot sell alcoholic beverages before 12:00 Noon on Sundays, the last Monday in May, and on Christmas Day or on the day following when that day occurs on a Sunday.

Finance Committee Report: No Report.

Bylaw Committee Report: At their meeting on March 19, 2026, the Bylaw Committee voted 5-0 to recommend Article 12 to Town Meeting.

ARTICLE 13 To see if the Town will vote to (1) accept Sections 3 to 7, inclusive, of Chapter 44B of the General Laws, otherwise known as the Massachusetts Community Preservation Act, which establishes a special “Community Preservation Fund” that may be appropriated and spent for certain historic resources, community housing, and open space (including land for recreational use) purposes; (2) approve under Section 3(b) of G.L. c. 44B a property tax surcharge in an amount not to exceed 3% of the taxes assessed annually on real property, which will be dedicated to the Fund and be imposed starting with taxes assessed for fiscal year beginning on July 1, 2027; and (3) accept any or all of the exemptions from the surcharge permitted under Section 3(e) of G.L. c. 44B; to take any other action with respect thereto.

Ad Hoc Community Preservation Act Study Committee

Background: The Community Preservation Act (CPA) is a state law passed in 2000 that allows Massachusetts communities to conduct a referendum to add a small surcharge on local property taxes. When combined with partial-matching funds from the statewide Community Preservation Trust Fund, this dedicated fund is used to build and rehabilitate parks, playgrounds, and recreational fields, protect open space, support local affordable housing development, and preserve historic buildings and resources.

In June of 2024, the Select Board established the Ad Hoc Community Preservation Act Study Committee, charged with studying the merits of the Community Preservation Act (CPA) and the various methods for adoption and present its findings to the Select Board in time to achieve a Town Meeting vote no later than the 2026 Annual Town Meeting that accommodates the November 3, 2026 state election. Since then, the Study Committee has conducted extensive research and outreach. They consulted with and sought guidance from the Community Preservation Coalition (CPC), other communities that have successfully passed the CPA, and numerous Town boards, committees, and stakeholder groups. The Study Committee presented their findings to the Select Board in February 2026 and made the following recommendations:

- The CPA surcharge level shall be one percent (1%);
- Exempt Commercial and Industrial property;
- Exempt qualifying seniors and income-eligible residents;
- Exempt the first \$100,000 of assessed property value.

Approval of this warrant article will put the CPA adoption measure on the November 2026 ballot. The Study Committee’s full report can be found on the website: www.readingma.gov/CPA-Report

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 7-1 to recommend Article 13 to Town Meeting.

Bylaw Committee Report: At their meeting on March 19, 2026, the Bylaw Committee voted 5-0 to recommend Article 13 to Town Meeting.

ARTICLE 14 To see if the Town will vote to establish a special purpose stabilization fund for unified sports by taking the following actions:

1. Create, pursuant to G.L. c. 40, § 5B, a new special purpose stabilization fund to be called the School Department Adaptive Programming Stabilization Fund, for the purpose of supporting the provision of adaptive programming with the School Department by

providing funding for coaches, athletic trainers, support staff, officials and referees, transportation, equipment expenses, and any other expenses intended to support the program, with said funds to be expended by the School Department upon appropriation by Town Meeting, and pursuant to the fourth paragraph of G.L. c. 40, § 5B, dedicate at least 25 percent, but no more than 100 percent, of the rental payments received from the lease of the Burbank Ice Arena to said School Department Adaptive Programming Stabilization Fund, effective for the fiscal year 2027 beginning on July 1, 2026; and

2. Create, pursuant to G.L. c. 40, § 5B, a new special purpose stabilization fund to be called the Recreation Department Adaptive and Therapeutic Programming Stabilization Fund, for the purpose of supporting the provision of adaptive and therapeutic programming within the Town by providing funding for instructors, coaches, trainers, support staff, transportation, equipment expenses, and any other expenses intended to support adaptive and therapeutic programs, said funds to be expended by the Recreational Department upon appropriation by Town Meeting, and pursuant to the fourth paragraph of G.L. c. 40, § 5B, dedicate at least 25 percent, but no more than 100 percent, of the rental payments received from the lease of the Burbank Ice Arena to said Recreation Department Adaptive and Therapeutic Programming Stabilization Fund, effective for the fiscal year 2027 beginning on July 1, 2026

or take any other action relative thereto.

Select Board

Background: This article, if approved, creates two separate stabilization funds to support adaptive programs in Reading, specifically one for the School Department and one for the Recreation Department. At the 2025 Annual Town Meeting an instructional motion asked the Town to look into options to help fund Unified Sports, an adaptive athletic program offered by the School Department. Through community feedback, the town has identified a need to fund adaptive and therapeutic programming offered by Recreation. This article distributes at least 25%, but no more than 100%, of Burbank rental payments received by the town to go into each fund in an equal portion.

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 4-4 to recommend Article 14 to Town Meeting.

Bylaw Committee Report: To be delivered at Town Meeting.

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 fund the Parker Turf Field project, which project includes the design, installation, and improvement of the Parker Turf Field, including, but not limited to, the full replacement of the turf field, installation of new bleachers, upgrades to ADA-compliant access, improvements to and new site amenities, and all costs incidental and related thereto, or take any other action relative thereto.

Select Board

Background: The purpose of this article is to appropriate funding for the replacement of the synthetic turf field and associated site improvements at Parker Middle School, known as Collins Memorial Field. The existing turf field was installed in the fall of 2008, replacing a natural grass field. After nearly 18 years of heavy use, the field has exceeded the typical 10–12 year life expectancy for synthetic turf, depending on maintenance and level of use.

Collins Memorial Field supports a wide range of sports and activities throughout the year. The facility hosts high school athletics during the spring and fall seasons and serves as a home field and practice site for several of Reading's youth sports organizations, including Youth Lacrosse, Youth Field Hockey, Youth Cheerleading, Reading United Soccer Club, and Reading Recreation programming, including camps and clinics.

The turf field is also utilized by the Reading Public Schools for school-sponsored events and for Health and Physical Education classes on a regular, year-round basis. As one of the Town's most heavily scheduled athletic facilities, Collins Memorial Field is essential to meeting the community's overall recreational and athletic programming needs.

The current field was installed prior to the standard practice of incorporating a shock-absorbing underlayment pad designed to improve impact ratings and enhance player safety, including concussion risk reduction. The proposed project includes removal and replacement of the existing turf and infill, installation of a new shock-absorbing pad, and related site improvements.

Additional improvements include upgrades to ADA access from the upper parking lot to the field and replacement of the deteriorated, oversized bleachers with either a low-maintenance seating wall or appropriately sized, code-compliant bleachers, along with related field amenities.

The total estimated cost of the project is \$1,700,000.



Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 8-0 to recommend Article 15 to Town Meeting.

Bylaw Committee Report: No Report

ARTICLE 16 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 for the Joseph Way Sewer Station and Brewer Lane Sewer project, which project includes, but is not limited to, the design, improvement, and installation of new pump stations, gravity sewer, electrical, SCADA, and pavement, and all costs incidental and related to thereto, or take any other action with respect thereto.

Select Board

Background: The purpose of this Article is to authorize debt for the replacement both of Joseph Way and Brewer Lane sewer pump stations. CDM Smith performed an evaluation for seven of the existing twelve pump stations that have not been recently replaced to update the 2010 Pump Station Evaluation Report recommendations and prioritization plan. Existing station operational issues and criticality, age of the stations, and first-hand operator recommendations, as well as the station service area size were all factors in the prioritization update. The list of pump stations and their priority of replacement is shown below:

| Pump Station Name | Priority of Replacement |
|-------------------|-------------------------|
| Joseph Way | 1 |

| | |
|----------------|---|
| Brewer Lane | 2 |
| Strout Avenue | 3 |
| Grove Street | 4 |
| Small Lane | 5 |
| Collins Avenue | 6 |
| Pitman Drive | 7 |

Joseph Way Sewer Pump Station

The existing Joseph Way Pump Station is a pneumatic ejector station that is located at the end of Joseph Way, nearest the intersection with Kieran Road. This existing station services approximately 71 parcels in a residential area. The service area consists of approximately 4,900 linear feet of gravity sewer upstream from the station. The discharge force main for the station is approximately 1,315 linear feet of 6-in CI and AC pipe and discharges into William Road. This station was originally built in 1974, making it 51 years old. The current capacity of the station is 30 gpm.

The Joseph Way Pump Station is located at the end of a dead-end street. It is surrounded by residential homes and woods. There is no fencing around the station but the hatch to the station is kept locked. The station has a small control cabinet halfway down the access road to the station near the electrical pole that services the station.

The Town has noted that there have been several ongoing issues with operation of this station. The check valves, gate valves, and some portions of internal piping have been replaced, but the Town is still experiencing operational issues at the station.

As noted above, this station has had many issues with the valves and piping at the station that continue to cause disruptions to operation of the station. Replacement of this station should be completed at the same time as Brewer Lane Pump Station as the two stations are the highest priority for replacement at the time of the report.

The service area and capacity of this station is not expected to change from the existing station. The service area is residential and nearly all parcels in the area have been developed.

Brewer Lane Sewer Pump Station

The existing Brewer Lane Pump Station is a pneumatic ejector station located at the end of Brewer Lane. This existing station services approximately 20 parcels in a small residential area. The service area consists of approximately 1,230 linear feet of gravity sewer upstream from the station. The discharge force main for the station is approximately 500 linear feet of 4-inch AC pipe and discharges into a manhole on Colonial Drive. This station was originally built in 1979, making it 46 years old. The current capacity of the station is 20 gpm.

The Brewer Lane Pump Station site is located in a grassy area next to a paved road. It is surrounded by residential homes on both sides. There is no fencing around the station, but shrubbery has been installed to shield it from the road and the hatch to the station is kept locked. There is a small control cabinet with a portable generator receptacle located adjacent to the station near the electrical pole that services the station.

The Town has noted that there are ongoing electrical and grease issues at the existing station. Additionally, it has been noted that the piping within the station is too small and there have been issues with the check valve.

The service area and capacity of this station is not expected to change from the existing station. The service area is residential and nearly all parcels in the area have been developed.

Proposed Project

Based on the age and condition of the Joseph Way and Brewer Lane sewer pump stations, they are both recommended to be replaced.

The proposed project would consist of replacing the two aging stations in their entirety with new pre-cast wet wells; valve vaults; submersible pumps; upgraded controls and electrical; SCADA; new portable generator receptacles capable of running the stations in the event of a power outage, fencing, landscaping and pavement restoration; temporary bypass pumping, new sewer mains; and all other incidental work. The total estimated cost of this project is \$3,100,000.

Finance Committee Report: At their meeting on March 11, 2026, the Finance Committee voted 8-0 to recommend Article 16 to Town Meeting.

Bylaw Committee Report: No Report.

ARTICLE 17 To see if the Town will vote to amend the Town of Reading General Bylaws Article 8.8 Animal Control to comply with recent amendments to G.L. Chapter 140, known as "Ollie's Law", or take any other action with respect thereto.

Bylaw Committee

Background: The changes to the General Bylaws to comply with amendments to G.L. Chapter 140 are as follows:

- 8.8 Animal Control
Pursuant to the authority set forth in MGL Chapter 140 Sections 136A–174EG, inclusive, and any other relevant statutes and regulations issued pursuant thereto, the following requirements are adopted for the regulation of dogs in the Town of Reading.
- 8.8.1 Definitions
The definitions of words and terms set forth in MGL Chapter 140 Section 136A are incorporated into Section 8.8 and shall be applicable to the interpretation thereof. In addition, unless the context clearly indicates otherwise, the following words and terms, as used in Section 8.8, shall have the following meanings:
 - 8.8.1.1 Animal Control Appeals Committee (ACAC)
The "Hearing Authority," as that term is defined in MGL Chapter 140 Section 136A, charged with the responsibility of handling dog complaints for the Town of Reading, pursuant to MGL Chapter 140 Section 157.
 - 8.8.1.2 Animal Control Officer (ACO)
A person appointed by the Town Manager who is authorized to enforce this Bylaw and MGL Chapter 140 Sections 136A–174EG.
 - 8.8.1.3 Effective Voice Control

An animal shall be deemed to be “under effective voice control” if it is (i) within the handler’s sight, (ii) refrains from aggressive behavior, (iii) comes immediately when called by its handler, and (iv) the handler is carrying a leash per dog. Aggressive behavior is any behavior that would cause a reasonable person to believe the dog poses an unjustified imminent threat of physical injury to a person or another dog, including but not limited to jumping on, repeatedly barking at, or approaching any person without their consent.

8.8.1.4 Kennel

A pack or collection of dogs on a single premise, including a commercial boarding or training kennel, commercial breeder kennel, domestic charitable corporation kennel, personal kennel or veterinary kennel.

8.8.1.4.1 Commercial Boarding or Training Kennel

An establishment used for boarding, holding, day care, overnights stays or training of animals that are not the property of the owner of the establishment, at which such services are rendered in exchange for consideration and in the absence of the owner of such animal.

8.8.1.4.2 Commercial Breeder Kennel

An establishment other than a personal kennel, engaged in the business of breeding animals for sale or exchange to wholesalers, brokers or pet shops in return for consideration.

8.8.1.4.3 Domestic Charitable Corporation Kennel

A facility operated, owned or maintained by a domestic charitable corporation registered with the department or an animal welfare society or other nonprofit organization incorporated for the purpose of providing for and promoting the welfare, protection and humane treatment of animals, including a veterinary hospital or clinic operated by a licensed veterinarian, which operates consistent with such purposes while providing veterinary treatment and care.

8.8.1.4.4 Personal Kennel

A pack or collection of more than 4 dogs, 3 months old or older, owned or kept under single ownership, for private personal use; provided, however, that breeding of personally owned dogs may take place for the purpose of improving, exhibiting or showing the breed or for use in legal sporting activity or for other personal reasons; provided further, that selling, trading, bartering or distributing such breeding from a personal kennel shall be to other breeders or individuals by private sale only and not to wholesalers, brokers or pet shops; provided further, that a personal kennel shall not sell, trade, barter or distribute a dog not bred from its personally-owned dog; and provided further, that dogs temporarily housed at a personal kennel, in conjunction with an animal shelter or rescue registered with the department, may be sold, traded, bartered or distributed if the transfer is not for profit.

8.8.1.4.5 Veterinary Kennel

A veterinary hospital or clinic that boards dogs for reasons in addition to medical treatment or care; provided, however, that “Veterinary Kennel” shall not include a hospital or clinic used solely to house dogs that have undergone veterinary treatment or observation or will do so only for the period of time necessary to accomplish that veterinary care.

- 8.8.1.5 Licensee
A person who owns and maintains a kennel that has received a kennel license from the relevant Licensing Authority.
- 8.8.1.6 Licensing Authority
The Town Clerk is the Licensing Authority within the Town of Reading.
- 8.8.1.47 Running at Large
A dog is running at large if it is not on the private property of its owner or **keeper, or on private property with the express permission of that property's** owner, or on a leash, or under effective voice control.
- 8.8.1.8 Shelter
A public animal control facility or other facility which is operated by an organization or individual for the purpose of protecting animals from cruelty, neglect or abuse.

8.8.2 Licensing and Fees

- 8.8.2.1 License and Vaccination Requirements
In accordance with MGL Chapter 140 Section 137, the owner or keeper of a dog(s) six months of age or older, while residing in the Town of Reading, shall obtain a license for the dog from the Town Clerk, which shall be affixed to the **dog's collar. To obtain** or renew a license, each dog owner or keeper shall annually present proof of a current rabies vaccination or a certification of exemption from the vaccination requirement, pursuant to MGL Chapter 140 Sections 137(b) and 145B.
 - 8.8.2.1.1 New Dogs and Puppies
Within thirty (30) days of either (a) acquiring a dog six (6) months of **age or older or (b) a puppy's six-month birthday**, each dog owner or **keeper in Reading shall present proof of that dog's current rabies** vaccination and obtain a license and dog tag from the Town Clerk.
 - 8.8.2.1.2 Lost Tags and Replacement Tags
Dog owners and keepers shall replace a lost tag within three (3) business days of the loss, by obtaining a replacement tag from the Town Clerk.
 - 8.8.2.1.3 Tag Exemptions for Dog Events
While actually participating in an official dog sporting or dog fancy event, a dog may, if the event sponsors do not allow participants to wear tags, be exempt from the requirement of section 8.8.2.1 that its license tag be affixed to its collar; provided, however, that the dog owner or keeper shall have the tag at the event and available for inspection by the ACO.
 - 8.8.2.1.4 Tag Exemptions for Medical Reasons
During any period when a veterinarian has determined that a dog cannot wear a collar for medical reasons, the dog shall be exempt from the requirement of section 8.8.2.1 that its license tag be affixed to its collar; provided, however, that **the dog's owner or keeper shall possess such a** tag and make it available for inspection upon request by the ACO.
 - 8.8.2.1.5 Annual Renewal

Dog owners and keepers shall renew each dog license annually. The annual licensing period runs from January 1 through December 31.

8.8.2.1.6 License due Date and Late Fee

Application forms for obtaining, renewing or transferring a license shall be made available annually no later than December 31 each year. Dog owners and keepers shall return forms and fees to the Town Clerk by March 31 or, if such date is not a business day, by the first business day thereafter. Any license renewed after this date shall be deemed overdue, and the owner or keeper shall be required to pay a late fee as determined by the Town Meeting in addition to the license renewal fee. The license fee and the late fee may be secured through the imposition of a municipal charges lien on any property standing in the name of the dog owner or keeper, pursuant to MGL Chapter 40 Section 58.

8.8.2.1.7 License Fees

Fees for licensing each dog shall be determined by the Town Meeting; provided, however, that the fee for neutered or spayed dogs shall be less than the fee for non-neutered or non-spayed dogs. No dog license fee shall be charged for any service dog as defined by the Americans with Disabilities Act or regulations issued thereunder; or for a license for a dog owned by a person 70 years of age or older.

8.8.2.2 Kennel Licenses

No person may ~~maintain a kennel own or board four or more dogs~~ within the Town of Reading without first obtaining a Kennel License from the Town Clerk, in accordance with MGL Chapter 140 Section 137A. ~~;~~ ~~provided, however, that this requirement shall not apply to medical boarding by any licensed veterinarian practicing in the Town of Reading.~~ To obtain or renew such kennel license, the owner or keeper of the dogs shall:

- a Present proof of current rabies vaccinations for each dog older than six months in the kennel or a certification of exemption from the vaccination requirement, pursuant to MGL Chapter 140 Sections 137(b) and 145B; and
- b Pass an inspection by the Animal Control Officer pursuant to MGL Chapter 140 Sections 137A, ~~and~~ 137C ~~and~~ 174G.

8.8.2.2.1 ~~New Dogs and New Puppies Records~~

~~A kennel licensee who is also the owner or keeper of dogs shall report to the Town Clerk each new dog in the kennel within thirty (30) days of its acquisition; shall show retain proof of current vaccination; and shall obtain a kennel tag for that dog. The kennel licensee shall show proof of current vaccination and obtain a tag for each puppy when it reaches six months old.~~

8.8.2.2.2 Periodic Inspections

The Town may perform an inspection of any kennel at any time pursuant to MGL Chapter 140 Section 137C ~~and~~ 174G.

8.8.2.2.3 Annual Renewal

Each kennel licensee shall renew the kennel license annually. The annual licensing period runs from January 1 to December 31.

- 8.8.2.2.4 License Due Date
Application forms for obtaining, renewing or transferring a kennel license shall be made available annually no later than December 1 each year. Kennel licensees shall return forms and fees to the Town Clerk by January 15 or, if such date is not a business day, by the first business day thereafter. Any kennel license renewed after this date shall be deemed overdue, and the owner or keeper shall be required to pay a late fee as determined by the Town Meeting in addition to the license fee. The overdue license fee and the late fee may be secured through the imposition of a municipal charges lien on any property standing in the name of the kennel licensee, pursuant to MGL Chapter 40 Section 58.
- 8.8.2.2.5 Fees
The fees for licensing each kennel shall be established by the Select Board.
- 8.8.2.2.6 Penalties
Any person maintaining a kennel after the kennel license therefor has been denied, revoked or suspended shall be subject to the penalties set forth in Section 8.8.6.

8.8.3 Conduct of Dogs

- 8.8.3.1 Nuisance and Dangerous Behavior
No dog owner or keeper shall permit the dog to become or remain a nuisance dog or a dangerous dog, as those terms are defined and used in MGL Chapter 140 Sections 136A and 157.
- 8.8.3.2 Leash Law
When not on the private property of its owner or keeper, or on private property **with the express permission of that property's owner, a dog shall be on a leash;** provided, however, that it may be under effective voice control when within the Town Forest or on conservation lands if allowed by Conservation Commission rules.
 - 8.8.3.2.1 Public Gatherings - Leash Control Only
Except as otherwise specified in Section 8.8, a dog may be at any public gathering only if it is on a six-foot or shorter leash and refrains from illegal activities.
 - 8.8.3.2.2 School Grounds
Unless the School Principal gives permission in advance, no dog may be on school grounds from thirty (30) minutes before classes begin until thirty (30) minutes after classes end. At all other times, the dog may be on school grounds only if it is on a six-foot or shorter leash or remains within a vehicle.
 - 8.8.3.2.3 Town Forest
The maximum number of off-leash dogs shall not exceed two per handler in the Town Forest. Any dog that does not remain under effective voice control, as defined in Section 8.8.1.3, must be placed on a leash or removed from the Town Forest immediately. Dog waste must be removed in accordance with Section 8.8.3.3. Dogs must be leashed

when entering or exiting the Town Forest. Visitors who do not abide by these rules may be required to leave the Town Forest, in addition to any enforcement action provided for under G. L. c.40, §21D and Section 1.8 of these Bylaws.

8.8.3.2.4 Cemetery Grounds
Except with the permission of the Board of Cemetery Trustees or its designee, no dog may be on the grounds of Charles Lawn, Forest Glen, Laurel Hill, or Wood End cemeteries.

8.8.3.2.5 Exception for Assistance Animals (service animals)
The provisions of this Section 8.8.3.2 shall not apply to any properly trained assistance animal or service animal while performing its duties.

8.8.3.3 Dog Litter
Every dog owner or keeper shall be responsible for expeditiously removing any **feces that the dog deposits anywhere except on its owner's or keeper's private property, or on other private property with the property owner's permission**

8.8.4 Animal Control Officer

8.8.4.1 Appointment
The Town Manager shall appoint an ACO pursuant to MGL Chapter 140 Sections 151 and 151A to carry out the provisions of Section 8.8 and to perform such other duties and responsibilities as the Town Manager or its designee may determine.

8.8.4.2 Duties
The ACO's duties shall include the enforcement of the provisions of Section 8.8 and of MGL Chapter 140 Sections 136A-174E and any relevant state or local regulations.

8.8.4.3 Issuance of Temporary Restraint Orders
The ACO may issue a Temporary Restraint Order to the owner or keeper of any dog that is alleged to be a nuisance dog or a dangerous dog and is awaiting a decision under Section 8.8.5.2. A Temporary Restraint Order shall be in force for no more than thirty (30) days unless the ACO renews it in writing for subsequent thirty (30) day periods. The ACO may rescind or stop renewing the **order when, in the ACO's judgment, restraint is no longer required. The ACO's** order shall expire upon receipt of a decision from the ACAC on the nuisance dog or dangerous dog hearing.

8.8.4.4 Issuance of a Temporary Confinement Order
The ACO may make arrangements for the temporary housing of any dog that requires such temporary housing, and may issue an Order of Temporary Confinement authorizing such temporary housing. The housing may be at local veterinary clinics, or at dog kennels within the Town or neighboring towns, and **shall be at the dog owner's or keeper's expense.**

8.8.4.5 Complaint Investigation
The ACO shall make a written record of and shall investigate all complaints arising within the Town pertaining to violations of Section 8.8 or MGL Chapter 140 Sections 136A-174EG and report its findings to the ACAC.

8.8.4.6 Recordkeeping

The ACO shall keep accurate, detailed records of the confinement and disposition of all dogs held in custody, all bite cases reported, and the results of investigations. The ACO shall maintain a telephone log of all calls received regarding dogs and submit a monthly report summarizing the log to the ACAC.

8.8.5 Animal Control Appeals Committee

8.8.5.1 Composition of the ACAC

The Animal Control Appeals Committee shall be composed of three Reading residents, none of whom shall otherwise be employees of the Town, appointed to three-year overlapping terms by the Select Board. The ACAC shall annually select a member to serve as the Chair. At least one of the three members must be a dog owner.

8.8.5.2 Nuisance or Dangerous Dog Hearings

Any person may file a complaint in writing to the ACAC that a dog owned or kept in the Town is a nuisance dog or a dangerous dog. All such complaints shall be investigated and addressed in accordance with MGL Chapter 140 Section 157.

8.8.6 Penalties

8.8.6.1 Fines

Any dog owner or keeper who maintains a kennel after the kennel license has been denied, revoked or suspended, or who fails to obtain a kennel license; and any dog owner or keeper who fails to comply with Section 8.8.3 shall be subject to penalties as determined by the ACAC, not exceeding Three Hundred (\$300) Dollars per day for every day of the violation.

8.8.6.2 Reimbursement of Costs

If the ACO confines a dog and the dog owner or keeper does not pay all fees **directly to the kennel or veterinary clinic, then the dog's owner or keeper shall** be required to reimburse the Town for any expenses incurred in boarding that dog. If the dog has not been licensed, the owner or keeper shall obtain a license and pay any applicable late fee before the dog can be released.

8.8.6.3 Penalties for Violating Temporary Restraint Orders

The ACAC shall determine a schedule of penalties not exceeding Three Hundred (\$300) Dollars per day for each and every violation of Temporary Restraint Orders.

8.8.6.4 Penalties for Non-Compliance with and Order of the ACAC

An owner or keeper of a dog who fails to comply with an order of the ACAC shall be punished in accordance with MGL Chapter 140 Section 157A.

8.8.6.5 Enforcement

In addition to any other means of enforcement, the provisions of Section 8.8 and the regulations adopted pursuant thereto may also be enforced by non-criminal disposition in accordance with the provisions of Section 1.8, and MGL Chapter 40 Section 21D. ~~The penalty for such violation shall be \$300 for each offense.~~ Each day or part thereof shall constitute a separate offense.

Finance Committee Report: No Report.

Bylaw Committee Report: At their meeting on March 19, 2026, the Bylaw Committee voted 5-0 to recommend Article 17 to Town Meeting.

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
2026 Annual Town Meeting – Article 18

Total of 4 Town Meetings resulting in 11 evenings counted for attendance

Town Meetings include Annual, Subsequent and 2 Specials

Listed below are those who attended 5 sessions or less

Precinct Vote

| Precinct | Name | Address | Term | Total | Precinct Vote | -Remove from List -Remain in TM | -Remain on List -Remove from TM |
|----------|----------------------|---------------------|------|-------|---------------|------------------------------------|------------------------------------|
| 2 | David A Craven | 22 Beech Street | 2027 | 5 | | | |
| 2 | Michael A Storti | 8 Winter Street | 2027 | 2 | | | |
| 3 | Tara Anne Giardina | 103 Village Street | 2027 | 0 | | | |
| 3 | Maureen M Hurley | 274 Ash Street | 2028 | 4 | | | |
| 4 | Elizabeth C Shurland | 319 Summer Avenue | 2027 | 5 | | | |
| 5 | Jared P Belliveau | 11 Grand Street | 2027 | 4 | | | |
| 5 | Justin Michael Scott | 28 Mt Vernon Street | 2028 | 0 | | | |
| 6 | John James Federico | 24 Grove Street | 2028 | 1 | | | |
| 6 | Gabriella G Graceffa | 32 Grove Street | 2028 | 1 | | | |
| 6 | Daniel R Malone | 24 Lisa Lane | 2027 | 5 | | | |
| 7 | Kerry Crehan Dunnell | 182 Bancroft Avenue | 2027 | 2 | | | |
| 8 | Kevin M Sexton | 20 Emerson Street | 2028 | 5 | | | |

59 Town Meeting Members had perfect attendance in 2025

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.

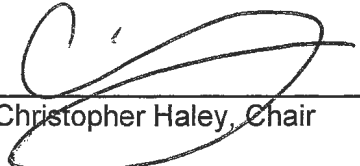
Finance Committee Report: No Report.

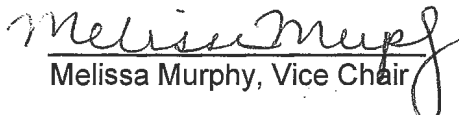
Bylaw Committee Report: No Report.

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 27, 2026, 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 10th day of March, 2026.


Christopher Haley, Chair


Melissa Murphy, Vice Chair


Karen Rose-Gillis, Secretary


Carlo Bacci, Member


Karen Gately Herrick, Member

SELECT BOARD OF READING


Town Clerk

FISCAL YEAR 2027 PROPOSED BUDGET

JULY 1, 2026 through JUNE 30, 2027

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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

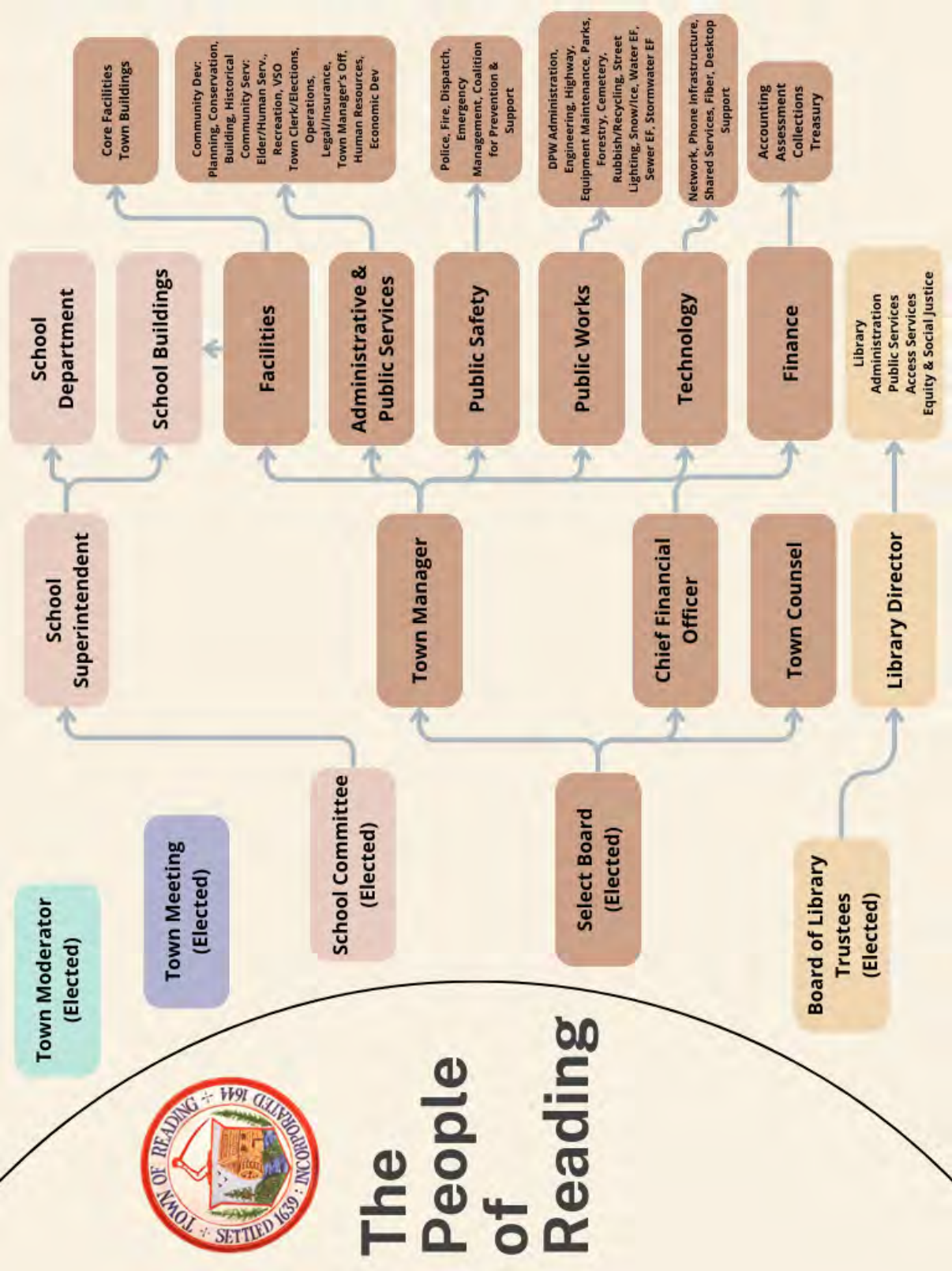
In an effort to breakdown Reading's FY2027 proposed \$155,523,000 budget, this document is organized into sections covering a host of financial and structural information about the health of the Town, impact on residents, and what your taxes will achieve. The budget document includes the following:

- **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: fourth Monday in April

JUNE

- Fiscal Year ends June 30

JULY

- Fiscal Year begins July 1

Finance Committee Budget Summary

Joe Carnahan - Chair, Finance Committee

Town Meeting Members,

This year's budget is most remarkable in what has *not* changed since last year. Across both town and school departments, this budget maintains level staffing and services. Under this proposed FY27 budget, the residents of Reading can expect the same high quality of public safety, education, and infrastructure that all help make Reading such an amazing place to call "home."

However, this did not happen on its own, and it did not come easily. With sharp increases this year in the cost of health insurance and rubbish removal compounding with past years' cost increases in both these and other areas, our Chief Financial Officer and leaders from across all town and school departments needed to pull every lever and turn every knob to balance this budget without cutting staff or services. Doing this successfully demonstrates impressive discipline, teamwork, and creativity.

As in previous years, this year's budget process began with CFO Sharon Angstrom estimating costs for the coming year and asking the Finance Committee for guidance on the appropriate amount of free cash to use to balance the operating budget. Even early in the process, staff displayed creativity and collaboration: While the School Department projected a 3.43% increase in its operating budget just to be able to honor existing staff contracts, the Town saw an opportunity to get by with less by funding several Public Works positions out of the Stormwater Enterprise Fund instead of the General Fund. By agreeing to move some money that would normally have gone into the Town budget into the School Department budget, the overall request for free cash was kept at the level of a 3% operating budget increase.

This was still an enormous amount of free cash, estimated at \$6.75 million. However, it was not as dramatic a year-over-year increase as we had seen in previous years, which was a promising start.

This creativity and thriftiness continued through the FY27 budget planning process. Besides the use of Stormwater Enterprise Funds mentioned above, other examples of savings included

- reducing included-debt and capital from the usual 5% of the operating budget to 4.75%,
- utilizing School Choice funds from both the previous and current years,
- opting to replace only one police cruiser instead of two this year after one police cruiser was replaced via insurance after an accident, and
- negotiating lower insurance premiums based on Reading's excellent safety record.

Cuts like these reduced the projected use of free cash in the FY27 budget to \$6.45 million.

Each of these are good ideas, and we should obviously reach for every one of these ideas before taking more drastic measures. However, these measures are mostly one-time fixes, not long-term solutions.

Most importantly, none of these ideas address the root causes of our budget challenges:

- Health insurance and other benefits jump by double-digit percentages every year.
- Energy costs often surge, like they have surged due to disruptions from recent global events.
- Contracts for everything from school buses to technical support to rubbish removal and disposal always come back higher with each renewal.

Even just trying to pay salaries that remain comparable with other communities and with the cost of living requires increases of at least 3.5% in most years.

All these costs go up faster than the 2.5% annual increase that we can expect from property taxes under Proposition 2½. Nothing changes the reality that Massachusetts communities must all eventually choose between

1. allowing significant new growth and development,
2. cutting staff and services, or
3. raising taxes.

Of these options, Town Meeting has made its preferences clear about #1. In recent years, Town Meeting has voted to restrict zoning downtown and to minimize the amount of new growth that will occur under the MBTA Communities Act. The Eastern Gateway District offers another opportunity to permit new growth that might help balance the budget, but not in time to help with budgets in FY28 or FY29.

Likewise, #2 is much easier said than done: Any proposal to cut something must be specific about what to cut. What do you want? Less math and science in the schools? Fewer police patrolling our streets? Less frequent recycling collection? Reading residents appreciate the high quality of services that our town provides, and it seems very difficult to find any town service that most voters would agree to go without.

That leaves option #3, raising taxes. While nothing about an override is currently before Town Meeting, the Select Board and Finance Committee are both keenly aware of the problem and are discussing the issue. Town Meeting members should be aware of it as well.

One question that is before Town Meeting this year is the Community Preservation Act (CPA). The CPA would bring in state funds to defray some costs that currently come from the town's capital budget. However, this would only close a tiny fraction of the gap that Reading faces in future years' budgets. So, the trilemma of either permitting new development, cutting services, or raising taxes remains.

The Finance Committee did take one extraordinary action during the FY27 budget review. There has been much recent discussion around the need to sustain and expand sports programs to serve disabled members of our community, including a past Town Meeting Instructional Motion to find a way to fund such programs. Town and school staff, following the guidance of the Select Board to be as thrifty as possible, did not propose dedicating money for this purpose in the FY27 budget. However, given the broad support that the Finance Committee has heard for these programs, we proposed an additional \$25k in the School Department budget line to fund them.

One last comment about how to read this year's budget: Many numbers such as the overall increase in property taxes and the amount of debt being financed are skewed by the impact of the Killam School and ReCAL projects. These are temporary tax increases that the voters of Reading chose to earmark for these two specific projects. So, more tax money will be collected in FY27, but then the exact same amount of tax money goes out to pay for these two projects.

In conclusion: This is my second year of writing the Finance Committee budget summary, and I do not enjoy spending so much time writing about such tough financial questions. However, I really appreciate the people with whom I am facing these questions. With their help, I am confident that we can find the right answers. Many thanks to my fellow Finance Committee members: Vice Chair Emily Sisson, Geoffrey Coram, Endri Kume, Joe McDonagh, Marianne McLaughlin-Downing, Ed Ross, John Sullivan, and Mark Zarrow.

I can also confidently speak for the whole Finance Committee to say how much we appreciate the Town and School staff with whom we have worked this year. This includes Chief Financial Officer Sharon Angstrom, Acting Town Manager Jayne Wellman, former Town Manager Matt Kraunelis, School Superintendent Tom Milaschewski, and School Director of Finance and Operations Phil Littlehale, as well as many department and division heads. As I said at the beginning of this summary, creating a level-service budget in the face of such constraints was an impressive demonstration of discipline, teamwork, and creativity. As residents and taxpayers in Reading, we are all grateful for that.

To conclude, the Finance Committee recommends this FY27 budget for consideration by Town Meeting.

Thank you.

Town Manager's Recommended Budget

[Acting Town Manager](#)

Jayne Wellman
jwellman@readingma.gov

[Select Board](#)

Christopher Haley, Chair
Melissa Murphy, Vice Chair
Karen Rose-Gillis, Secretary
Carlo Bacci, Member
Karen Gately Herrick, Member
selectboard@readingma.gov

[Town Management Team](#)

Sharon Angstrom, CPA, Chief Financial Officer/Town Accountant sangstrom@readingma.gov
Kevin Furilla, Chief Information Officer kfurilla@readingma.gov
Richard Nelson, Fire Chief rnelson@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 FY27 Budget Message

Dear Reading Community,

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 in 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.

FY27 Budget Process:

Similar to last year, our leadership team began working on the budget early, resulting in a thoughtful and inclusive process. The FY27 budget looks to have similar challenges to FY26 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 future. Costs related to retirement have continued to rise. Other fixed costs such as Medicare and Solid Waste collection and disposal will also be felt in FY27 and beyond.

In February, we were notified that Health Insurance is projected to increase by just over 10%, our second consecutive year with a large increase. Like last year, this increase is driven by the overall cost of healthcare, an aging workforce, and soaring pharmaceutical costs. Our insurer made the decision in January to exclude coverage

of GLP1 medications for weight loss which, while reducing the premium increase, not only creates a burden on our employees and retirees but also doesn't achieve significant savings. We are told that large increases will be the trend over the next few years, and it is something that we are keeping a close eye on.

Together with our CFO and management team we reviewed our capital plan in July and August and again in February. 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 where they heard from residents and town and school staff about the financial challenges we are facing. The Finance Committee voted Free Cash usage of \$6.55 million to supplement the FY27 budget resulting in the school operating budget increasing 3.43% and the town operating budget increasing 2.31%. The free cash number may change based on the unexpectedly large increase in health insurance costs.

Project Update:

With two major capital projects on the horizon following favorable votes last spring at Town Meeting and the Ballot box, the economic environment plays a huge role. First, we maintained our AAA bond rating with S&P Global Ratings for our \$75.425 million issuance of General Obligation municipal-purpose loan bonds. This is excellent news, the result of tremendous work by the management team and support from the Finance Committee and the Select Board. AAA bond rating translates into savings on tax bills and makes our projects more sustainable. Additionally, at the time of this writing, the Reading Center for Active Living Project has completed its construction bidding process and awarded the construction contract to J&J Construction for a total bid price of \$19,357,000 which is more than \$3M under budget and includes the completion of Range Road and solar panels on the roof. Construction should begin on site in March 2026. Additionally, the Pickleball courts slated for an adjacent parcel also came in under budget at \$1,158,000 that includes both the 7th court and LED lighting. That contract was awarded to Quirk Construction, which recently worked on the Birch Meadow Phase II project.

Finally, the Killam Elementary School project is coming along well with the project going to be bid in April and General Contractor bids due back in mid-May. The project continues to be on time and under budget. This project is partially financed with a grant from the Massachusetts School Building Authority. Our Owner's Project Manager is Colliers Project Leaders, and our designer is Lavalee Brensinger Architects.

FY27 Budget Summary:

Total estimated revenues for FY27 are \$133 million plus the use of \$6.55M in free cash, representing an overall 7.9% increase over FY26; more detail is presented in our CFO's Recommended Revenues. In FY27 we are forecasting a 9.2% increase in property taxes representing a 2.5% increase in tax levy and new growth, as well as \$5.2 million in excluded debt for the Killam and ReCAL capital projects. FinCom voted for free cash usage of \$6.55 million towards the FY27 budget. Accommodated costs are projected at \$55 million, or a 16.6% increase over FY26. The School Operating budget is \$ 53.8 million, and the Town Operating budget is \$ 30.7 million, resulting in a 3.43% and 2.31% increase over the FY26 budget. Department heads have worked to reduce their budgets where they can while trying to minimize impacts on services to residents.

Major Initiatives in FY27 Budget

Collective Bargaining: All our collective bargaining agreements with public sector unions will be expiring June 30, 2027, so we plan to begin contract negotiations in the autumn of 2026. Settling these contracts will set the basis for our FY28 budget. While not incorporated in the FY27 budget, with the two new buildings coming online in FY28, and with other budgetary pressures, we are highly mindful of impacts on our future budget even as we craft this one.

Moving on from ARPA Funding: FY26 was the year we weaned off ARPA funding, which is particularly impacting on our Elder and Human Services programming budget. The state grant we receive funds for staff positions only, and we carry just \$50,000 to fund programs, which represents a significant reduction from the fully funded programming we were able to offer through ARPA. Although we will resume charging fees for programs, as we did prior to ARPA, this reduced funding level is not sufficient to sustain the high-quality, robust programming our 60+ community expects and deserves.

Grant Funding

A continued 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 Town continues to maintain and pursue new MVP related grants for climate mitigation support (such as the previous Maillet Sommes and Morgan project and emerging opportunities), infrastructure grants to support improvements and upgrades (such as the Downtown Streetscape grant, culverts, and other), sidewalk extensions

and improvements through Complete Streets and similar, newly designated Green Community opportunities to improve our buildings, and grants for studies and policy support such as the Eastern Gateway priority and zoning effort and the Walkers Brook design work.

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. However, with the high utilization of free cash and maintaining level-funded budgets for years, we are starting to feel the strain in our departments as buffers are whittled away by inflationary pressures. Additionally, state revenues back to communities have not kept adequate pace with municipal budgets across the Commonwealth, and Reading is no exception. A new solid waste contract and increasing health care costs are putting the pinch in expenses and have us maintaining a cautious eye to the future while maintaining a high level of services for our residents, businesses, and visitors.

Jayne Wellman

Acting Town Manager

February 25, 2026

Chief Financial Officer’s Report

CFO's Recommended FY27 Revenues

Summary of Revenues – Revenues for the general government will be \$133.0 million, plus the use of \$6.55 million of Free Cash – an overall 7.9% increase from FY26.

| | FY27 | Change | Share |
|----------------|-----------------|---------------|--------------|
| Property Taxes | \$ 98.7 | 9.2% | 71% |
| Local Revenues | \$ 12.8 | 10.2% | 9% |
| State Aid | \$ 17.1 | 2.5% | 12% |
| Transfers | \$ 4.4 | 2.1% | 3% |
| Free Cash | \$ 6.5 | 3.9% | 5% |
| | \$ 139.5 | 7.9% | 100% |

Property Taxes (\$98.7 million or 71% of revenues) – The forecasted 9.2% increase in FY27 includes a 2.5% increase over the FY26 tax levy plus New Growth; also includes \$5.2 million excluded debt. This is the first excluded debt payment related to the Killam and ReCAL projects, resulting in an unusually large 9.2% increase in property taxes.

The following table shows New Growth over the last ten years (a 5-year average of \$956,000 and a 10-year average of \$874,000). New Growth projections for FY27 are \$830,000, based on the 10-year average.

| Actual New Growth (000)s | | | | | | | | | |
|--------------------------|--------|--------|--------|----------|--------|--------|--------|------|------|
| FY26 | FY25 | FY24 | FY23 | FY22 | FY21 | FY20 | FY19 | FY18 | FY17 |
| \$ 835 | \$ 693 | \$ 722 | \$ 916 | \$ 1,614 | \$ 967 | \$ 593 | \$ 840 | 842 | 717 |

The Assessor's overlay account increased to \$786,693 in FY27. 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 (\$12.8 million or 9% of revenues)–Local revenues are forecasted to increase by 10.2% from the prior year. The rate of increase for most revenues in this category reflects the actual revenues received in the preceding year. However, interest earnings are projected to increase 24.3%, as they continue to outpace

our conservative estimates. It also considers how local revenues are trending in the current fiscal year.

Motor Vehicle Excise (\$4.75 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 \$4.75 million, as FY26 motor vehicle excise revenues are outpacing projections.

Charges for Services (\$2.7 million)—This revenue source came in over budget by over \$.90 million in FY25, and FY26. Receipts are currently trending higher than projected. In addition, the Select Board recently increased ambulance fees, which will result in additional charges to service revenue. Thus, the revenue projection is increased by 7.2% to adjust to current revenue trends. Examples of revenues in this category are ambulance charges, cell tower rent, inspections, and cemetery charges.

Meals Tax (\$0.71 million): In FY25, receipts were \$.27 million below projections. Currently, FY26 receipts are trending on target with forecasts. Next year, we forecast a 5.1% increase to \$.71 million.

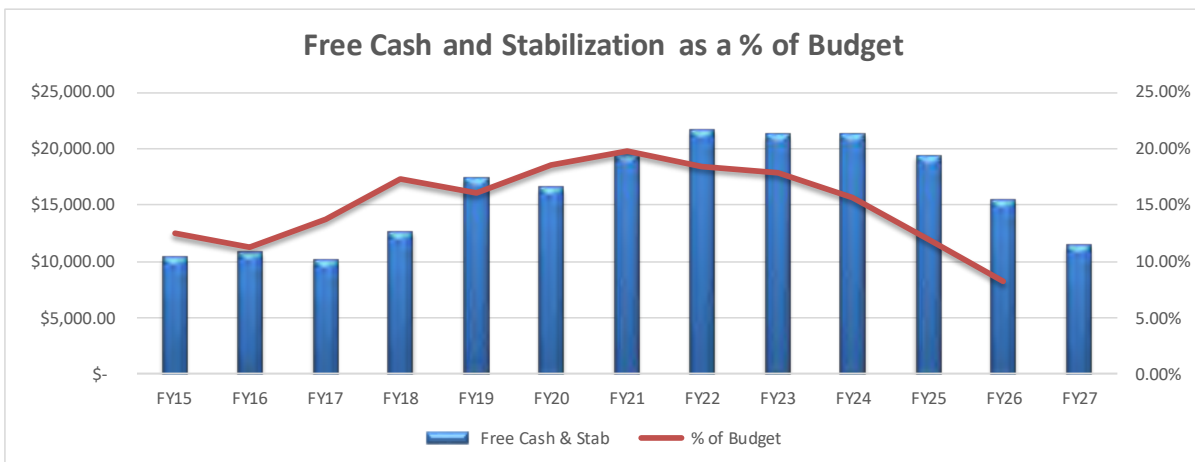
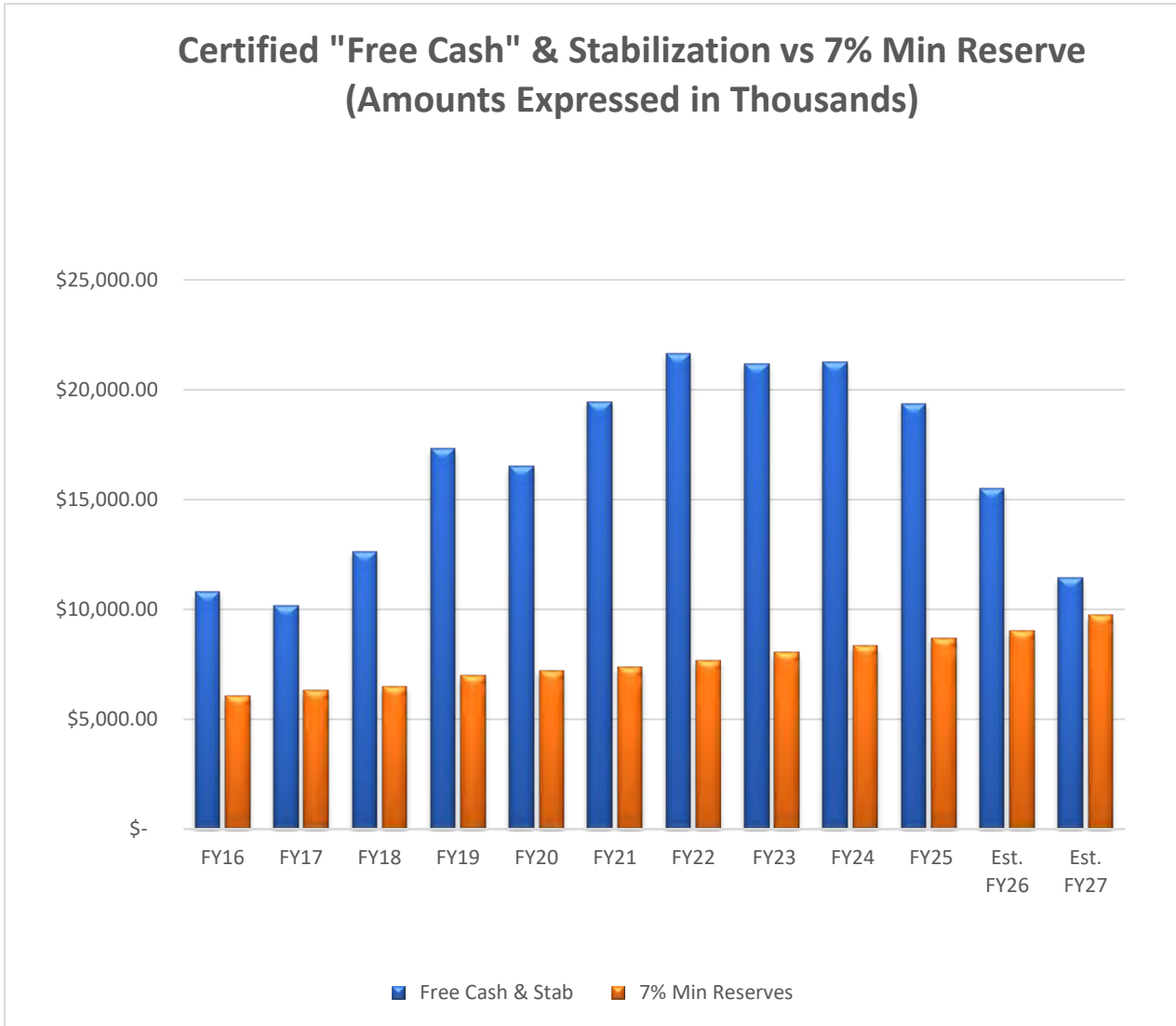
Interest Earnings (\$3.3 million) - Next year's interest earnings projection increased by 24.3%. FY25 interest earnings came in \$1.9 million over projections, and FY26 revenues have exceeded projections thus far.

Intergovernmental Revenue (\$17.1 million or 12% of revenues)—The final figure for State Aid for FY27 is still unknown. We assume a +2.5% rate. 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 FY27; this figure is expected to decline in future years. The RMLD annual payment is projected at \$2.55 million, based on kWh sold in the prior year.

A figure of \$6.55 million is being used from Free Cash to balance the FY27 budget. The chart below shows the history of free cash and stabilization, along with projections for

FY26 and FY27 using a conservative \$3 million regeneration estimate for both years. Free Cash Use is projected at \$6.55 million in FY27 and \$6.75 million in FY27:



Financial Forecast

Budget Summary

| Town of Reading Budget Summary | | | | | | | | | | | |
|-----------------------------------|-------------------------------|----------------|---------|----------------|---------|----------------|---------|----------------|---------|----------------|---------|
| 3/24/26 11:21 AM | | Projected | One Yr | Projected | One Yr | Projected | One Yr | Projected | One Yr | Projected | One Yr |
| No. | | FY26 | FY26 | FY27 | FY27 | FY28 | FY28 | FY29 | FY29 | FY30 | FY30 |
| Revenues | | | | | | | | | | | |
| A1 | Total Property Taxes | 90,382,748 | 2.0% | 98,668,153 | 9.2% | 105,974,318 | 7.4% | 109,238,546 | 3.1% | 112,589,849 | 3.1% |
| A2 | Total Other Local Revenues | 11,608,500 | 6.0% | 12,791,750 | 10.2% | 13,243,674 | 3.5% | 13,768,842 | 4.0% | 14,025,095 | 1.9% |
| A3 | Total Intergov't Revenues | 16,688,064 | 3.7% | 17,105,266 | 2.5% | 17,532,897 | 2.5% | 17,971,220 | 2.5% | 18,420,500 | 2.5% |
| A4 | Total Transfers & Available | 4,316,982 | 0.5% | 4,407,222 | 2.1% | 4,485,866 | 1.8% | 4,566,083 | 1.8% | 4,647,905 | 1.8% |
| A98 | Revs before Free Cash | \$ 122,996,294 | 2.52% | \$ 132,972,391 | 8.11% | \$ 141,236,756 | 6.22% | \$ 145,544,692 | 3.05% | \$ 149,683,348 | 2.84% |
| A5 | Free Cash | 6,305,000 | 77.1% | 6,475,000 | 2.7% | 7,775,000 | 20.1% | 8,160,000 | 5.0% | 8,600,000 | 5.4% |
| A6 | Extra for Capital | 0 | -100.0% | 0 | -100.0% | 0 | -100.0% | 0 | -100.0% | 0 | -100.0% |
| A99 | Net Available Revenues | \$ 129,301,294 | 4.08% | \$ 139,447,391 | 7.85% | \$ 149,011,756 | 6.86% | \$ 153,704,692 | 3.15% | \$ 158,283,348 | 2.98% |
| Accommodated Costs | | | | | | | | | | | |
| B | Benefits | 25,009,633 | 11.9% | 27,781,905 | 11.1% | 30,098,574 | 8.3% | 32,281,085 | 7.3% | 34,328,402 | 6.3% |
| C | Capital | 4,096,000 | 8.2% | 2,961,500 | -27.7% | 3,890,000 | 31.4% | 4,424,000 | 13.7% | 3,482,000 | -21.3% |
| | Debt (inside levy) | 2,353,475 | -16.5% | 3,051,898 | 29.7% | 2,872,700 | -5.9% | 2,607,200 | -9.2% | 3,763,225 | 44.3% |
| D | Debt (excluded) | 0 | -100.0% | 5,195,837 | | 9,315,194 | | 9,312,944 | | 9,316,106 | |
| E | Energy | 2,592,001 | 1.1% | 2,500,904 | -3.5% | 2,659,338 | 6.3% | 2,721,511 | 2.3% | 2,779,994 | 2.1% |
| F | Financial | 1,336,368 | 0.4% | 1,241,652 | -7.1% | 1,265,069 | 1.9% | 1,289,070 | 1.9% | 1,313,672 | 1.9% |
| G | Education - Out of district | 6,311,716 | 4.6% | 5,848,828 | -7.3% | 6,047,482 | 3.4% | 6,259,144 | 3.5% | 6,475,133 | 3.5% |
| H | Education - Vocational | 1,557,435 | 40.2% | 1,603,261 | 2.9% | 1,663,051 | 3.7% | 1,703,447 | 2.4% | 1,757,241 | 3.2% |
| J | Miscellaneous | 3,750,562 | 1.3% | 4,641,118 | 23.7% | 4,816,989 | 3.8% | 5,001,092 | 3.8% | 5,193,826 | 3.9% |
| K | Community Priorities | 150,000 | 0.0% | 105,000 | 0.0% | 0 | 0.0% | 0 | 0.0% | 0 | 0.0% |
| L1 | Accommodated Costs | \$ 47,157,190 | 4.50% | \$ 54,931,902 | 16.49% | \$ 62,628,396 | 14.01% | \$ 65,599,494 | 4.74% | \$ 68,409,599 | 4.28% |
| L2 | Net Accommodated Costs | \$ 47,157,190 | 4.50% | \$ 54,931,902 | 16.49% | \$ 62,628,396 | 14.01% | \$ 65,599,494 | 4.74% | \$ 68,409,599 | 4.28% |
| | | \$ 120,017 | | \$ 11,280 | | \$ 59,067 | | \$ 54,420 | | \$ 61,955 | |
| Operating Costs | | | | | | | | | | | |
| OC1 | Municipal Gov't Operating | 28,589,220 | 3.50% | 29,513,847 | 3.00% | 29,894,412 | 2.00% | 30,599,400 | 2.00% | 31,211,388 | 2.00% |
| | adjustments | 65,000 | | (205,600) | | 105,000 | | | | | |
| | adjustments (EF+RF) | 1,339,991 | 3.50% | 1,380,191 | 3.00% | 1,407,795 | 2.00% | 1,435,951 | 2.00% | 1,464,670 | 2.00% |
| | TOTAL Muni Govt OPER | 29,994,211 | 3.72% | 30,688,438 | 2.31% | 31,407,207 | 2.34% | 32,035,351 | 2.00% | 32,676,058 | 2.00% |
| OC2 | School Operating | 51,879,875 | 3.50% | 53,590,771 | 3.00% | 54,892,086 | 2.00% | 56,015,428 | 2.00% | 57,135,737 | 2.00% |
| | adjustments | 150,000 | | 225,000 | | 25,000 | | - | | - | |
| | TOTAL School OPER | 52,029,875 | 3.80% | 53,815,771 | 3.43% | 54,917,086 | 2.05% | 56,015,428 | 2.00% | 57,135,737 | 2.00% |
| OC4 | Operating Budgets | \$ 82,024,086 | 3.77% | \$ 84,504,209 | 3.02% | \$ 86,324,293 | 2.15% | \$ 88,050,779 | 2.00% | \$ 89,811,794 | 2.00% |
| | Municipal Gov't Operating | 36.6% | | 36.3% | | 36.4% | | 36.4% | | 36.4% | |
| | School Operating | 63.4% | | 63.7% | | 63.6% | | 63.6% | | 63.6% | |
| | TOTAL SPENDING | \$ 129,181,276 | 4.04% | \$ 139,436,111 | 7.94% | \$ 148,952,689 | 6.83% | \$ 153,650,272 | 3.15% | \$ 158,221,393 | 2.98% |
| | Muni Govt OPER | \$ 29,994,211 | 3.72% | \$ 30,688,438 | 2.31% | \$ 31,407,207 | 2.34% | \$ 32,035,351 | 2.00% | \$ 32,676,058 | 2.00% |
| | Muni Govt ACCOM | \$ 6,603,410 | 2.13% | \$ 7,286,265 | 10.34% | \$ 7,621,551 | 4.60% | \$ 7,868,833 | 3.24% | \$ 8,121,080 | 3.21% |
| | Muni Govt TOTAL | \$ 36,597,622 | 3.43% | \$ 37,974,702 | 3.76% | \$ 39,028,757 | 2.78% | \$ 39,904,184 | 2.24% | \$ 40,797,138 | 2.24% |
| | School OPER | \$ 52,029,875 | 3.80% | \$ 53,815,771 | 3.43% | \$ 54,917,086 | 2.05% | \$ 56,015,428 | 2.00% | \$ 57,135,737 | 2.00% |
| | School ACCOM | \$ 6,311,716 | 4.58% | \$ 5,873,828 | -6.94% | \$ 6,047,482 | 2.96% | \$ 6,259,144 | 3.50% | \$ 6,475,133 | 3.45% |
| | School TOTAL | \$ 58,341,591 | 3.88% | \$ 59,689,599 | 2.31% | \$ 60,964,568 | 2.14% | \$ 62,274,572 | 2.15% | \$ 63,610,870 | 2.15% |

Revenues - Details

| A | Town of Reading Revenues - Details | Projected | One Yr Chng | Projected | One Yr Chng | Projected | One Yr Chng | Projected | One Yr Chng | Projected | One Yr Chng |
|-----|--|--------------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| No. | 3/24/26 11:21 AM | FY26 | FY26 | FY27 | FY26 | FY28 | FY28 | FY29 | FY29 | FY30 | FY29 |
| | Property Taxes | | | | | | | | | | |
| | Tax levy (within levy limit) | 90,315,249 | 3.3% | 93,429,010 | 3.4% | 96,615,485 | 3.4% | 99,902,122 | 3.4% | 103,270,925 | 3.4% |
| | New Growth | 835,004 | 20.5% | 830,000 | -0.6% | 850,000 | 2.4% | 850,000 | 0.0% | 850,000 | 0.0% |
| | Tax levy (debt exclusion) | - | -100.0% | 5,195,837 | | 9,315,194 | 79.3% | 9,312,944 | 0.0% | 9,316,106 | 0.0% |
| | Abatements and exemptions | (767,506) | 2.5% | (786,693) | 2.5% | (806,361) | 2.5% | (826,520) | 2.5% | (847,183) | 2.5% |
| A1 | Total Property Taxes | 90,382,748 | 2.0% | 98,668,153 | 9.2% | 105,974,318 | 7.4% | 109,238,546 | 3.1% | 112,589,849 | 3.1% |
| | Other Local Revenues | | | | | | | | | | |
| | Motor Vehicle Excise | 4,515,000 | 4.3% | 4,750,000 | 5.2% | 5,000,000 | 5.3% | 5,285,000 | 5.7% | 5,550,000 | 5.0% |
| | Meals and Room Tax | 672,000 | -3.9% | 706,000 | 5.1% | 740,000 | 4.8% | 765,000 | 3.4% | 787,950 | 3.0% |
| | Penalties/interest on taxes | 390,000 | 3.2% | 405,600 | 4.0% | 421,824 | 4.0% | 438,697 | 4.0% | 456,245 | 4.0% |
| | Payments in lieu of taxes | 478,000 | 4.8% | 495,000 | 3.6% | 509,850 | 3.0% | 525,146 | 3.0% | 540,900 | 3.0% |
| | Charges for services | 2,523,000 | 3.7% | 2,705,150 | 7.2% | 2,850,000 | 5.4% | 3,020,000 | 6.0% | 3,100,000 | 2.6% |
| | Licenses & permits | 165,500 | -4.3% | 175,000 | 5.7% | 182,000 | 4.0% | 190,000 | 4.4% | 195,000 | 2.6% |
| | Fines | 85,000 | -24.8% | 90,000 | 5.9% | 95,000 | 5.6% | 100,000 | 5.3% | 105,000 | 5.0% |
| | Interest Earnings | 2,650,000 | 18.0% | 3,295,000 | 24.3% | 3,270,000 | -0.8% | 3,270,000 | 0.0% | 3,110,000 | -4.9% |
| | Medicaid Reimbursement | 130,000 | 8.3% | 170,000 | 30.8% | 175,000 | 2.9% | 175,000 | 0.0% | 180,000 | 2.9% |
| A2 | Total Other Local Revenues | 11,608,500 | 6.0% | 12,791,750 | 10.2% | 13,243,674 | 3.5% | 13,768,842 | 4.0% | 14,025,095 | 1.9% |
| | Intergovernmental Revenue | | | | | | | | | | |
| | State Aid | 16,688,064 | 3.7% | 17,105,266 | 2.5% | 17,532,897 | 2.5% | 17,971,220 | 2.5% | 18,420,500 | 2.5% |
| A3 | Total Intergov't Revenues | 16,688,064 | 3.7% | 17,105,266 | 2.5% | 17,532,897 | 2.5% | 17,971,220 | 2.5% | 18,420,500 | 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 | 2,501,991 | -0.8% | 2,552,031 | 2.0% | 2,603,071 | 2.0% | 2,655,133 | 2.0% | 2,708,236 | 2.0% |
| | Enterprise Fund Support | 1,339,991 | 3.5% | 1,380,191 | 3.0% | 1,407,795 | 2.0% | 1,435,951 | 2.0% | 1,464,670 | 2.0% |
| | 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 | 0 | -100% | 0 | #DIV/0! | 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 | 4,316,982 | 0.5% | 4,407,222 | 2.1% | 4,485,866 | 1.8% | 4,566,083 | 1.8% | 4,647,905 | 1.8% |
| | OPERATING REVENUES | 122,996,294 | 2.52% | 132,972,391 | 8.11% | 141,236,756 | 6.22% | 145,544,692 | 3.05% | 149,683,348 | 2.84% |
| A5 | Free Cash | 6,305,000 | 48.0% | 6,475,000 | 2.7% | 7,775,000 | 20.1% | 8,160,000 | 5.0% | 8,600,000 | 5.4% |
| | TOTAL REVENUES | 129,301,294 | 4.08% | 139,447,391 | 7.85% | 149,011,756 | 6.86% | 153,704,692 | 3.15% | 158,283,348 | 2.98% |

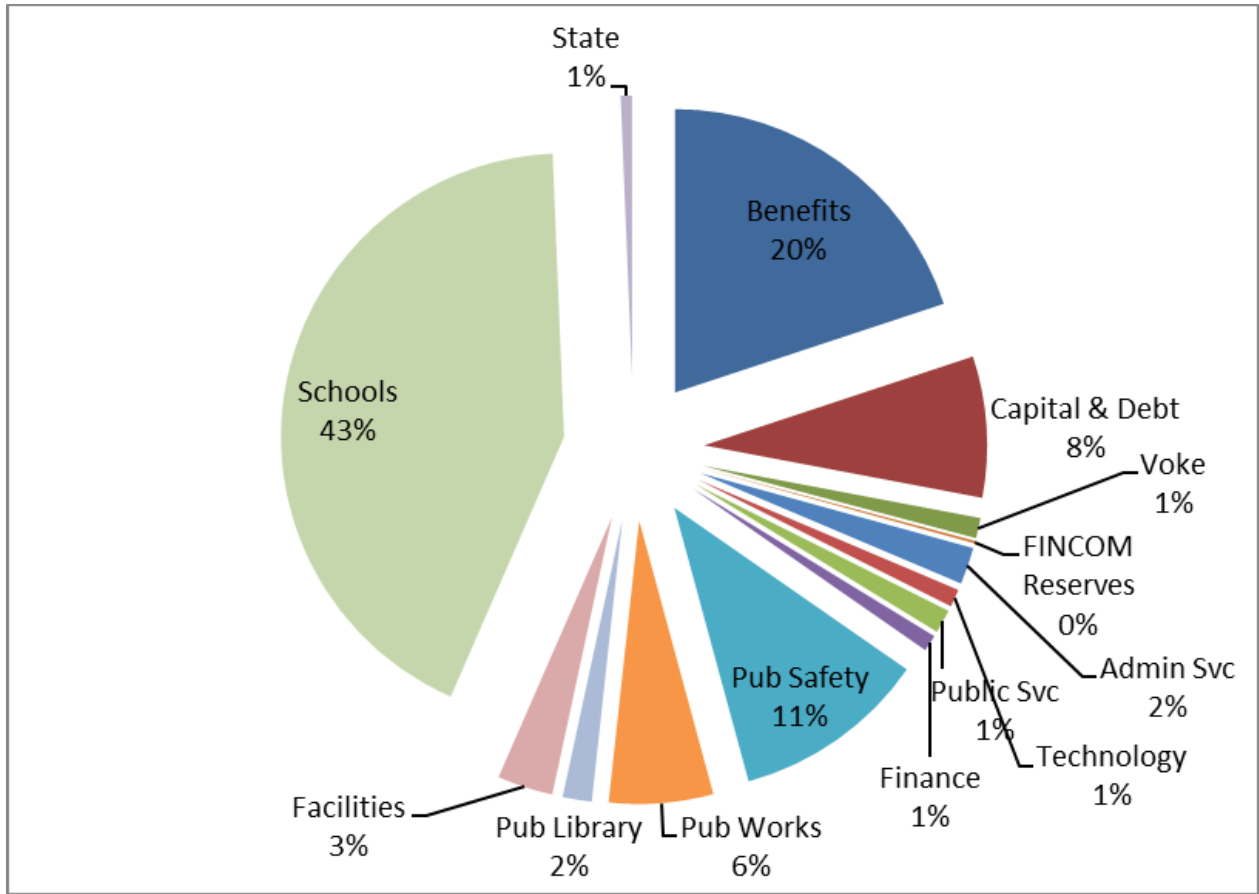
Accommodated/Shared Costs

| Town of Reading | | | | | | | | | | | |
|----------------------|-------------------------------|----------------------|-------------|----------------------|--------------|----------------------|--------------|----------------------|-------------|----------------------|----------------|
| Acc. Costs - Summary | | | | | | | | | | | |
| 3/24/26 11:21 AM | | | | | | | | | | | |
| No. | | One Yr | | One Yr | | One Yr | | One Yr | | One Yr | |
| | | Projected | Chng | Projected | Chng | Projected | Chng | Projected | Chng | Projected | Chng |
| | | FY26 | FY26 | FY27 | FY27 | FY28 | FY28 | FY29 | FY28 | FY30 | FY28 |
| B | Benefits | 25,009,633 | 11.9% | 27,781,905 | 11.1% | 30,098,574 | 8.3% | 32,281,085 | 7.3% | 34,328,402 | 6.3% |
| C | Capital | 4,096,000 | | 2,961,500 | | 3,890,000 | | 4,424,000 | | 3,482,000 | |
| | Debt (inside levy) | 2,353,475 | -2.4% | 3,051,898 | -6.8% | 2,872,700 | 12.5% | 2,607,200 | 4.0% | 3,763,225 | 3.0% |
| D | Debt (excluded) | - | -100.0% | 5,195,837 | | 9,315,194 | 79.3% | 9,312,944 | 0.0% | 9,316,106 | |
| E | Energy | 2,592,001 | 1.1% | 2,500,904 | -3.5% | 2,659,338 | 6.3% | 2,721,511 | 2.3% | 2,779,994 | 2.1% |
| F | Financial | 1,336,368 | 0.4% | 1,241,652 | -7.1% | 1,265,069 | 1.9% | 1,289,070 | 1.9% | 1,313,672 | 1.9% |
| G | Education - Out of district | 6,311,716 | 4.6% | 5,848,828 | -7.3% | 6,047,482 | 3.4% | 6,259,144 | 3.5% | 6,475,133 | 3.5% |
| H | Education - Vocational | 1,557,435 | 40.2% | 1,603,261 | 2.9% | 1,663,051 | 3.7% | 1,703,447 | 2.4% | 1,757,241 | 3.2% |
| J | Miscellaneous | 3,750,562 | 1.3% | 4,641,118 | 23.7% | 4,816,989 | 3.8% | 5,001,092 | 3.8% | 5,193,826 | 3.9% |
| K | Community Priorities | \$ 150,000 | | \$ 105,000 | | | | | | | |
| | TOTAL Accomm. COSTS | \$ 47,157,190 | 4.5% | \$ 54,931,902 | 16.5% | \$ 62,628,396 | 14.0% | \$ 65,599,494 | 4.7% | \$ 68,409,599 | #DIV/0! |
| Town of Reading | | | | | | | | | | | |
| Acc. Costs - Details | | | | | | | | | | | |
| B | | One Yr | | One Yr | | One Yr | | One Yr | | One Yr | |
| | | Projected | Chng | Projected | Chng | Projected | Chng | Projected | Chng | Projected | Chng |
| | | FY26 | FY26 | FY27 | FY27 | FY28 | FY28 | FY29 | FY29 | FY30 | FY30 |
| B1 | Contributory Retirement | 7,768,860 | 8.4% | 8,158,847 | 5.0% | 8,628,981 | 5.8% | 9,146,720 | 6.0% | 9,695,523 | 6.0% |
| B3 | OBRA fees & OPEB study | 40,000 | 0.0% | 70,000 | 75.0% | 70,000 | 0.0% | 70,000 | 0.0% | 70,000 | 0.0% |
| B4 | OPEB contribution | 200,000 | 0.0% | 200,000 | 0.0% | 500,000 | 150.0% | 500,000 | 0.0% | 500,000 | 0.0% |
| B5 | Workers Compensation | 314,320 | -21.4% | 326,892 | 4.0% | 339,968 | 4.0% | 353,567 | 4.0% | 367,709 | 4.0% |
| B6 | Unemployment Benefits | 80,000 | 6.7% | 130,000 | 62.5% | 135,000 | 3.8% | 135,000 | 0.0% | 140,000 | 3.7% |
| B7 | Group Health / Life Ins. | 15,415,654 | 15.9% | 17,573,846 | 14.0% | 19,067,622 | 8.5% | 20,688,370 | 8.5% | 22,136,556 | 7.0% |
| B8 | Medicare / Social Security | 1,060,800 | 2.0% | 1,187,320 | 11.9% | 1,217,003 | 2.5% | 1,247,428 | 2.5% | 1,278,614 | 2.5% |
| B9 | Police / Fire Indemnification | 130,000 | 4.0% | 135,000 | 3.8% | 140,000 | 3.7% | 140,000 | 0.0% | 140,000 | 0.0% |
| B99 | Acc. Costs - Benefits | \$ 25,009,633 | 11.9% | \$ 27,781,905 | 11.1% | \$ 30,098,574 | 8.3% | \$ 32,281,085 | 7.3% | \$ 34,328,402 | 6.3% |
| C99 | Acc. Costs - Capital | \$ 4,096,000 | 8.2% | \$ 2,961,500 | -27.7% | \$ 3,890,000 | 31.4% | \$ 4,424,000 | 13.7% | \$ 3,482,000 | -21.3% |
| D1 | Debt Service - Principal | 1,790,000 | -48.7% | 3,605,000 | 101.4% | 6,600,000 | 83.1% | 6,640,000 | 0.6% | 7,905,000 | 19.1% |
| D2 | Debt Service - Interest | 563,475 | -7.3% | 4,642,735 | 723.9% | 5,587,894 | 20.4% | 5,280,144 | -5.5% | 5,174,331 | -2.0% |
| D3 | Excluded debt | - | -100.0% | (5,195,837) | 0.0% | (9,315,194) | 79.3% | (9,312,944) | 0.0% | (9,316,106) | 0.0% |
| | Total Included Debt | \$ 2,353,475 | -16.5% | \$ 3,051,898 | 29.7% | \$ 2,872,700 | -5.9% | \$ 2,607,200 | -9.2% | \$ 3,763,225 | 44.3% |
| | Premiums for general fund | \$ - | 0% | \$ - | #DIV/0! | \$ - | #DIV/0! | \$ - | #DIV/0! | \$ - | #DIV/0! |
| D99 | Acc. Costs - Debt | \$ 2,353,475 | -42.6% | \$ 8,247,735 | 250.4% | \$ 12,187,894 | 47.8% | \$ 11,920,144 | -2.2% | \$ 13,079,331 | 9.7% |
| E1 | Street Lighting (DPW) | 135,000 | 0.0% | 135,000 | 0.0% | 135,000 | 0.0% | 140,000 | 3.7% | 140,000 | 0.0% |
| E2 | Electricity (FacCORE) | 1,095,000 | 0.0% | 971,600 | -11.3% | 991,032 | 2.0% | 1,010,853 | 2.0% | 1,031,070 | 2.0% |
| E3 | Nat'l Gas (FacCORE) | 896,376 | 2.0% | 914,304 | 2.0% | 1,042,306 | 14.0% | 1,068,364 | 2.5% | 1,095,073 | 2.5% |
| E4 | Water/Sewer (FacCORE) | 230,625 | 2.5% | 240,000 | 4.1% | 246,000 | 2.5% | 252,150 | 2.5% | 258,454 | 2.5% |
| E6 | Fuel - vehicles (DPW) | 235,000 | 2.2% | 240,000 | 2.1% | 245,000 | 2.1% | 250,145 | 2.1% | 255,398 | 2.1% |
| E99 | Acc. Costs - Energy | \$ 2,592,001 | 1.1% | \$ 2,500,904 | -3.5% | \$ 2,659,338 | 6.3% | \$ 2,721,511 | 2.3% | \$ 2,779,994 | 2.1% |
| F1 | Casualty Ins (AD SVC) | 1,011,368 | 2.5% | 936,652 | -7.4% | 960,069 | 2.5% | 984,070 | 2.5% | 1,008,672 | 2.5% |
| F2 | Vets Assistance (PUB SVC) | \$ 125,000 | -13.8% | \$ 105,000 | -16.0% | \$ 105,000 | 0.0% | \$ 105,000 | 0.0% | \$ 105,000 | 0.0% |
| 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 | \$ 1,336,368 | 0.4% | \$ 1,241,652 | -7.1% | \$ 1,265,069 | 1.9% | \$ 1,289,070 | 1.9% | \$ 1,313,672 | 1.9% |
| G1 | SPED transp OOD (Sch) | 1,253,636 | 12.0% | 1,341,681 | 7.0% | 1,388,640 | 3.5% | 1,437,242 | 3.5% | 1,487,546 | 3.5% |
| G2a | SPED tuition OOD (Sch) | 5,804,636 | -3.7% | 6,328,488 | 9.0% | 6,549,985 | 3.5% | 6,779,235 | 3.5% | 7,016,508 | 3.5% |
| G2b | SPED contingency | 1,190,046 | 134.1% | 600,607 | -49.5% | 621,628 | 3.5% | 643,385 | 3.5% | 649,819 | 1.0% |
| G3 | SPED offsets OOD (Sch) | (1,936,602) | 19.4% | (2,421,948) | 25.1% | (2,512,771) | 3.8% | (2,600,718) | 3.5% | (2,678,740) | 3.0% |
| G99 | Acc. Costs - OOD SPED | \$ 6,311,716 | 4.6% | \$ 5,848,828 | -7.3% | \$ 6,047,482 | 3.4% | \$ 6,259,144 | 3.5% | \$ 6,475,133 | 3.5% |
| H1 | Voc School - NERMVS | 959,912 | 36.7% | 998,308 | 4.0% | 1,038,241 | 4.0% | 1,079,770 | 4.0% | 1,122,961 | 4.0% |
| | Voc School - NERMVS Capital | 339,615 | 112.3% | 337,560 | -0.6% | 347,574 | 3.0% | 336,225 | -3.3% | 336,225 | 0.0% |
| H2 | Voc School - Minute Man | 55,432 | 2.5% | 56,818 | 2.5% | 58,238 | 2.5% | 59,694 | 2.5% | 61,187 | 2.5% |
| | Voc School - Essex North | 202,476 | 4.0% | 210,575 | 4.0% | 218,998 | 4.0% | 227,757 | 4.0% | 236,868 | 4.0% |
| H99 | Acc. Costs - Vocational | \$ 1,557,435 | 40.2% | \$ 1,603,261 | 2.9% | \$ 1,663,051 | 3.7% | \$ 1,703,447 | 2.4% | \$ 1,757,241 | 3.2% |
| J1 | Rubbish (DPW) | 2,200,041 | 5.0% | 3,068,709 | 39.5% | 3,222,144 | 5.0% | 3,383,252 | 5.0% | 3,552,414 | 5.0% |
| 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 | 875,521 | -5.9% | 897,409 | 2.5% | 919,844 | 2.5% | 942,840 | 2.5% | 966,411 | 2.5% |
| | Cemetery (DPW) | | | | | | | | | | |
| J99 | Acc. Costs - Misc. | \$ 3,750,562 | 1.3% | \$ 4,641,118 | 23.7% | \$ 4,816,989 | 3.8% | \$ 5,001,092 | 3.8% | \$ 5,193,826 | 3.9% |

Spending Scorecard

| Line | Category | FY26 Budget Town Manager | % Grand Total | FY27 Budget Town Manager | FY27 Budget Finance Committee | FINCOM votes | % chng | % Grand Total |
|------|------------------------------|--------------------------------|---------------------|--------------------------------|-------------------------------------|-----------------|--------|---------------------|
| B99 | Benefits | \$25,009,633 | 16.9% | \$27,781,905 | \$27,781,905 | 6-0 | 11.1% | 17.8% |
| C99 | Capital | \$4,096,000 | 2.8% | \$2,961,500 | \$2,961,500 | 6-0 | -27.7% | 1.9% |
| D99 | Debt service | \$2,353,475 | 1.6% | \$8,247,736 | \$8,247,736 | 6-0 | 250.4% | 5.3% |
| E99 | Education - Vocational | \$1,557,435 | 1.1% | \$1,603,261 | \$1,603,261 | 6-0 | 2.9% | 1.0% |
| F99 | Finance Committee Reserves | \$200,000 | 0.1% | \$200,000 | \$200,000 | 6-0 | 0.0% | 0.1% |
| | Total Shared Costs | \$ 33,216,543 | 22.5% | \$ 40,794,402 | \$ 40,794,402 | | 22.8% | 26.1% |
| G91 | Administrative Svcs wages | \$1,266,300 | 0.9% | \$1,336,100 | \$1,336,100 | 6-0 | 5.5% | 0.9% |
| G92 | Administrative Svcs expenses | \$1,685,468 | 1.1% | \$1,595,923 | \$1,595,923 | 6-0 | -5.3% | 1.0% |
| G91a | Technology wages | \$539,100 | 0.4% | \$560,200 | \$560,200 | 6-0 | 3.9% | 0.4% |
| G92a | Technology expenses | \$759,300 | 0.5% | \$845,200 | \$845,200 | 6-0 | 11.3% | 0.5% |
| H91 | Public Services wages | \$1,532,034 | 1.0% | \$1,586,300 | \$1,586,300 | 6-0 | 3.5% | 1.0% |
| H92 | Public Services expenses | \$313,928 | 0.2% | \$285,500 | \$285,500 | 6-0 | -9.1% | 0.2% |
| I91 | Finance wages | \$1,123,600 | 0.8% | \$1,160,700 | \$1,160,700 | 6-0 | 3.3% | 0.7% |
| I92 | Finance expenses | \$151,600 | 0.1% | \$148,875 | \$148,875 | 6-0 | -1.8% | 0.1% |
| J91 | Public Safety wages | \$14,277,839 | 9.7% | \$14,686,100 | \$14,686,100 | 6-0 | 2.9% | 9.4% |
| J92 | Public Safety expenses | \$792,208 | 0.5% | \$815,211 | \$815,211 | 6-0 | 2.9% | 0.5% |
| K91 | Public Works wages | \$3,375,650 | 2.3% | \$3,333,000 | \$3,333,000 | 6-0 | -1.3% | 2.1% |
| K92 | Public Works expenses | \$1,048,135 | 0.7% | \$1,080,500 | \$1,080,500 | 6-0 | 3.1% | 0.7% |
| K93 | Public Works Snow & Ice | \$675,000 | 0.5% | \$675,000 | \$675,000 | 6-0 | 0.0% | 0.4% |
| K94 | Public Works Street Lights | \$135,000 | 0.1% | \$135,000 | \$135,000 | 6-0 | 0.0% | 0.1% |
| K95 | Public Works Rubbish | \$2,200,041 | 1.5% | \$3,068,709 | \$3,068,709 | 6-0 | 39.5% | 2.0% |
| L91 | Library wages | \$1,810,050 | 1.2% | \$1,854,550 | \$1,854,550 | 6-0 | 2.5% | 1.2% |
| L92 | Library expenses | \$450,000 | 0.3% | \$456,750 | \$456,750 | 6-0 | 1.5% | 0.3% |
| M91 | Core Facilities | \$4,072,432 | 2.8% | \$4,030,847 | \$4,030,847 | 6-0 | -1.0% | 2.6% |
| M92 | Town Buildings | \$389,936 | 0.3% | \$400,236 | \$400,236 | 6-0 | 2.6% | 0.3% |
| | Total Municipal Govt | \$ 36,597,621 | 24.8% | \$ 38,054,701 | \$ 38,054,701 | | 4.0% | 24.3% |
| U99 | School Department | \$58,491,591 | 39.6% | \$59,664,599 | \$59,689,599 | 6-0 | 2.0% | 38.2% |
| | VOTED GENERAL FUND | \$ 128,305,755 | 86.8% | \$ 138,513,702 | \$ 138,538,702 | | 8.0% | |
| | State Assessments | \$ 954,007 | 0.6% | \$ 897,409 | \$ 897,409 | | -5.9% | 0.6% |
| | TOTAL | \$ 129,259,762 | 87.4% | \$ 139,411,111 | \$ 139,436,111 | | 7.9% | |
| W99 | Water Enterprise Fund | \$8,683,575 | 5.9% | \$8,582,766 | \$8,582,766 | 6-0 | -1.2% | 5.5% |
| X99 | Sewer Enterprise Fund | \$8,734,796 | 5.9% | \$7,004,057 | \$7,004,057 | 6-0 | -19.8% | 4.5% |
| Y99 | Storm Water Enterprise Fund | \$581,625 | 0.4% | \$779,475 | \$779,475 | 6-0 | 34.0% | 0.5% |
| Z99 | PEG Access Enterprise Fund | \$519,000 | 0.4% | \$506,000 | \$506,000 | 6-0 | -2.5% | 0.3% |
| ZZ9 | Landfill Enterprise Fund | \$37,000 | 0.0% | \$37,000 | \$37,000 | 6-0 | 0.0% | 0.0% |
| | TOTAL ENTERPRISE FUNDS | \$18,555,996 | 12.6% | \$16,909,298 | \$16,909,298 | | -8.9% | 10.8% |
| | GRAND TOTAL VOTED | \$ 146,861,751 | 99.4% | \$ 155,423,000 | \$ 155,448,000 | | 5.8% | 99.4% |

FY27 Revenue Allocation



Shared Costs FY27 Budget

Shared costs are spending categories that invest in both the school and the 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, projected over 10 years, and presented to Town Meeting. Inflation and global supply chain issues have impacted our capital budgets over the last several years.

Shared costs increased +17.7% in FY27. Details are available in the following budget sections.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|---------------------------|----------------------|----------------------|-----------------------------|-----------------------------|---------------------|-------------------|
| Benefits | \$ 20,682,283 | \$ 22,648,422 | \$ 25,005,102 | \$ 27,781,905 | \$ 2,776,803 | 11.1% |
| Capital & Debt | \$ 7,343,343 | \$ 9,004,806 | \$ 7,884,738 | \$ 11,209,235 | \$ 3,324,497 | 42.2% |
| FINCOM Reserves | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ - | 0.0% |
| Vocational Schools | \$ 879,568 | \$ 1,061,242 | \$ 1,557,435 | \$ 1,603,261 | \$ 45,826 | 2.9% |
| Total Shared Costs | \$ 29,105,195 | \$ 32,914,470 | \$ 34,647,275 | \$ 40,794,401 | \$ 6,147,126 | 17.7% |

State Assessments* \$ 828,378 \$ 899,159 \$ 875,521 \$ 897,409 \$ 21,888 2.5%

**not voted by Town Meeting (FY27 estimated)*

Benefits

Health Insurance premiums account for most of the total spending in the benefits segment, and the annual growth rate has risen to 14% over the past couple of years. Our insurance provider, MIIA, expects double-digit growth in health insurance costs for several years, particularly amid rising specialty drug costs. Retirement costs have also grown faster than revenues and are forecasted to continue to grow in the years ahead. The OPEB portion of this expense is optional today, but may become required in the future.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|-------------------------|----------------------|----------------------|-----------------------------|-----------------------------|---------------------|-------------------|
| Retirement | \$ 6,478,500 | \$ 7,403,310 | \$ 8,003,648 | \$ 8,428,847 | \$ 425,199 | 5.3% |
| Medicare | \$ 1,023,616 | \$ 1,048,215 | \$ 1,060,800 | \$ 1,187,320 | \$ 126,520 | 11.9% |
| Health & Life Insurance | \$ 12,743,199 | \$ 13,568,463 | \$ 15,415,654 | \$ 17,573,846 | \$ 2,158,192 | 14.0% |
| Worker Compensation | \$ 360,412 | \$ 378,907 | \$ 315,000 | \$ 326,892 | \$ 11,892 | 3.8% |
| 111F Indemnification | \$ 58,806 | \$ 124,927 | \$ 130,000 | \$ 135,000 | \$ 5,000 | 3.8% |
| Unemployment | \$ 17,751 | \$ 124,600 | \$ 80,000 | \$ 130,000 | \$ 50,000 | 62.5% |
| Total Benefits | \$ 20,682,283 | \$ 22,648,422 | \$ 25,005,102 | \$ 27,781,905 | \$ 2,776,803 | 11.1% |

Retirement

The Retirement Board voted to increase the pension assessment by 5.3% over the next two years and to push out the pension funding date to 2032, providing a little relief to the Town budget. Over the last two years, the pension assessment was up 8.3%. In this budget, we allocate \$200,000 for our OPEB contribution. Once the pension is fully funded, sufficient funds are expected to be diverted to fully fund the OPEB liability, leaving a net balance available for operating budgets or other budget areas.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|-------------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------|-------------------|
| Retirement Assessment | \$ 6,146,409 | \$ 7,168,640 | \$ 7,763,648 | \$ 8,158,847 | \$ 395,199 | 5.1% |
| OPEB Contributions | \$ 300,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ - | 0.0% |
| OBRA fees & Actuarial | \$ 32,091 | \$ 34,670 | \$ 40,000 | \$ 70,000 | \$ 30,000 | 75.0% |
| Total Retirement | \$ 6,478,500 | \$ 7,403,310 | \$ 8,003,648 | \$ 8,428,847 | \$ 425,199 | 5.3% |

Medicare

An 11.9% increase is needed for FY27, as shown below. The expense is directly related to the Town and School payroll and increases with the number of new employees.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|-----------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------|-------------------|
| Total Medicare | \$ 1,023,616 | \$ 1,048,215 | \$ 1,060,800 | \$ 1,187,320 | \$ 126,520 | 11.9% |

Health & Life Insurance

In FY27, we project a 14.0% increase in the health insurance budget line. MIIA recommended an 8% to 14% projection for health insurance, as nationwide health insurance costs are trending upward significantly. The figures below include increases in premiums and enrollment.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|-------------------------------------|----------------------|----------------------|-----------------------------|-----------------------------|---------------------|-------------------|
| Benefits/Financial Analyst | \$ 74,432 | \$ 64,830 | \$ 81,000 | \$ 79,500 | \$ (1,500) | -1.9% |
| Health Insurance | \$ 12,467,540 | \$ 13,324,474 | \$ 15,059,654 | \$ 17,220,346 | \$ 2,160,692 | 14.3% |
| Opt Out Payments | \$ 173,917 | \$ 153,000 | \$ 200,000 | \$ 200,000 | \$ - | 0.0% |
| Payments to Other Towns | \$ - | \$ - | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Professional Services | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| Life Insurance | \$ 27,311 | \$ 26,160 | \$ 35,000 | \$ 34,000 | \$ (1,000) | -2.9% |
| Total Health & Life Ins. | \$ 12,743,199 | \$ 13,568,463 | \$ 15,415,654 | \$ 17,573,846 | \$ 2,158,192 | 14.0% |

Worker Compensation, Indemnification, and Unemployment

Reading is widely recognized for its safety policies and practices, including a safety committee composed of department heads and frontline employees from multiple departments. In FY27, our workers' compensation line increased by 3.8%.

Given the wide variability of this expense line, the FY27 budget increases the indemnification costs for police and fire by 3.8%.

Based on prior year actuals, our CFO forecasts a 62.5% increase in FY27 to the unemployment line.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|----------------------------|-------------|-------------|-----------------------------|-----------------------------|-------------------|-------------------|
| Worker Compensation | \$ 360,412 | \$ 378,907 | \$ 315,000 | \$ 326,892 | \$ 11,892 | 3.8% |
| 111f Retire. Pending Wages | \$ - | \$ 103,460 | \$ - | \$ - | \$ - | 0.0% |
| 111f Expenses | \$ 58,806 | \$ 21,467 | \$ 130,000 | \$ 135,000 | \$ 5,000 | 3.8% |
| Total 111f Indemnification | \$ 58,806 | \$ 124,927 | \$ 130,000 | \$ 135,000 | \$ 5,000 | 3.8% |
| Unemployment - Schools | \$ 12,095 | \$ 97,908 | \$ 55,000 | \$ 100,000 | \$ 45,000 | 81.8% |
| Unemployment - Town | \$ 5,656 | \$ 26,692 | \$ 20,000 | \$ 25,000 | \$ 5,000 | 25.0% |
| Professional Services | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Total Unemployment | \$ 17,751 | \$ 124,600 | \$ 80,000 | \$ 130,000 | \$ 50,000 | 62.5% |

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 it without resorting to a Special Town Meeting. If the Reserve's balance is insufficient to cover an unforeseen expense, state law allows 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 Vocational High School in Wakefield, is set based on 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. Those tuition rates are set based on actual attendance, which, under state law, is not confirmed until late fall. 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 Wakefield 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.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|--------------------------------|-------------------|---------------------|-----------------------------|-----------------------------|-------------------|-------------------|
| North East Regional | \$ 631,268 | \$ 858,300 | \$ 959,912 | \$ 998,308 | \$ 38,396 | 4.0% |
| North East Regional Capital | \$ - | \$ - | \$ 339,615 | \$ 337,560 | \$ (2,055) | -0.6% |
| Essex North | \$ 248,300 | \$ 202,942 | \$ 202,476 | \$ 210,575 | \$ - | 4.0% |
| Minuteman | \$ - | \$ - | \$ 55,432 | \$ 56,818 | \$ - | 2.5% |
| Total Vocational School | \$ 879,568 | \$ 1,061,242 | \$ 1,557,435 | \$ 1,603,261 | \$ 45,826 | 2.9% |

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.

| | FY24 Actual | FY25 Actual | FY26 BUDGET Town Meeting | FY27 BUDGET Town Manager | FY26-27 Change | FY26-27 Change |
|------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|-------------------|
| MBTA | \$ 611,745 | \$ 628,144 | \$ 650,456 | \$ 666,717 | \$ 16,261 | 2.5% |
| School Choice | \$ 130,500 | \$ 137,270 | \$ 115,904 | \$ 118,802 | \$ 2,898 | 2.5% |
| Charter School | \$ 49,108 | \$ 90,766 | \$ 65,535 | \$ 67,173 | \$ 1,638 | 2.5% |
| SPED Assessment | | | | | \$ - | |
| RMV, MAPC, Air Polltin | \$ 37,025 | \$ 42,979 | \$ 43,626 | \$ 44,717 | \$ 1,091 | 2.5% |
| TOTAL | \$ 828,378 | \$ 899,159 | \$ 875,521 | \$ 897,409 | \$ 21,888 | 2.5% |

Town Budget by Department

FY27 Budgets

The following table shows that the Town Manager’s FY27 budget for Town departments reflects a 1.7% increase over FY26.

| Department | FY24 Actual | FY25 Actual | Town Meeting FY26 BUDGET | Town Manager FY27 Budget | % Change |
|-------------------------------|----------------------|----------------------|-----------------------------|-----------------------------|-------------|
| Administrative Services | \$ 2,634,627 | \$ 2,824,771 | \$ 2,951,768 | \$ 2,932,023 | -0.7% |
| Technology | \$ 1,109,901 | \$ 1,109,063 | \$ 1,298,400 | \$ 1,405,400 | 8.2% |
| Public Services | \$ 1,451,107 | \$ 1,400,825 | \$ 1,845,962 | \$ 1,871,779 | 1.4% |
| Finance | \$ 1,096,526 | \$ 1,174,665 | \$ 1,275,200 | \$ 1,309,575 | 2.7% |
| Public Safety | \$ 13,606,482 | \$ 14,601,200 | \$ 15,170,047 | \$ 15,503,811 | 2.2% |
| Public Works | \$ 3,810,035 | \$ 3,972,814 | \$ 4,423,785 | \$ 4,413,500 | -0.2% |
| Library | \$ 2,054,399 | \$ 2,164,053 | \$ 2,260,050 | \$ 2,311,300 | 2.3% |
| Facilities | \$ 3,666,686 | \$ 3,924,478 | \$ 4,462,368 | \$ 4,428,604 | -0.8% |
| Town Departments Total | \$ 29,429,763 | \$ 31,171,868 | \$ 33,687,580 | \$ 34,175,992 | 1.4% |

The total wage increase for all Town Employees is 2.5%. DPW salaries are reduced by 1.3% due to the reclassification of 2.5 FTE salaries from the General Fund to the Storm Water Enterprise Fund. The Storm Water Enterprise fund was created 19 years ago, and at the time, it was agreed that employees paid from the Storm Water department within the General Fund would remain in the General Fund. Only the new employees and expenses were charged to the Storm Water Enterprise fund. The decision was made to reclass these salaries to the Storm Water Enterprise fund to provide some relief within the tight General Fund budget and to make the Storm Water Enterprise fund sustainable.

| Department | FY24 Actual | FY25 Actual | Town Meeting FY26 BUDGET | Town Manager FY27 Budget | % Change |
|------------------------------|----------------------|----------------------|-----------------------------|-----------------------------|-------------|
| Administrative Services | \$ 1,193,726 | \$ 1,275,932 | \$ 1,266,300 | \$ 1,336,100 | 5.5% |
| Technology | \$ 481,213 | \$ 514,822 | \$ 539,100 | \$ 560,200 | 3.9% |
| Public Services | \$ 1,328,452 | \$ 1,350,604 | \$ 1,532,034 | \$ 1,586,279 | 3.5% |
| Finance | \$ 963,346 | \$ 1,021,643 | \$ 1,123,600 | \$ 1,160,700 | 3.3% |
| Public Safety | \$ 12,904,900 | \$ 13,930,168 | \$ 14,277,839 | \$ 14,688,600 | 2.9% |
| Public Works | \$ 2,894,971 | \$ 3,031,721 | \$ 3,375,650 | \$ 3,333,000 | -1.3% |
| Library | \$ 1,647,524 | \$ 1,737,153 | \$ 1,810,050 | \$ 1,854,550 | 2.5% |
| Facilities | \$ 932,683 | \$ 971,972 | \$ 1,052,400 | \$ 1,092,000 | 3.8% |
| Town Department Wages | \$ 22,346,815 | \$ 23,834,015 | \$ 24,976,973 | \$ 25,611,429 | 2.5% |

Full-Time Equivalent (FTEs)

FY27 FTEs are down 1% due to the reclassification of 2.5 FTEs from the General Fund budget to the Storm Water Enterprise fund.

| Department | FY24 Actual | FY25 Actual | Town Meeting FY26 BUDGET | Town Manager FY27 Budget | % Change |
|-------------------------------|--------------|--------------|-----------------------------|-----------------------------|--------------|
| Administrative Services | 12.6 | 12.5 | 12.0 | 12.0 | 0.0% |
| Technology | 5.0 | 5.0 | 5.0 | 5.0 | 0.0% |
| Public Services | 21.0 | 20.9 | 21.4 | 21.4 | 0.0% |
| Finance | 11.9 | 11.9 | 13.9 | 13.9 | 0.0% |
| Public Safety | 119.0 | 120.9 | 120.9 | 120.9 | 0.0% |
| Public Works | 44.0 | 42.7 | 42.7 | 40.2 | -5.9% |
| 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 | 251.5 | 249.0 | -1.0% |

Expenses

Most Department expenses are moderate and below FINCOM's 3.0% guidance. The Technology budget increased by 8.2%, driven by the addition of the licensing needed for the new Public Safety Computer-Aided Dispatch software system. This system was installed under FY26 licensing, which included the first year's licensing.

| Department | FY24 Actual | FY25 Actual | Town Meeting FY26 BUDGET | Town Manager FY27 Budget | % Change |
|---------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|--------------|
| Administrative Services | \$ 1,440,901 | \$ 1,548,839 | \$ 1,685,468 | \$ 1,595,923 | -5.3% |
| Technology | \$ 628,688 | \$ 594,241 | \$ 759,300 | \$ 845,200 | 11.3% |
| Public Services | \$ 122,656 | \$ 50,221 | \$ 313,928 | \$ 285,500 | -9.1% |
| Finance | \$ 133,180 | \$ 153,023 | \$ 151,600 | \$ 148,875 | -1.8% |
| Public Safety | \$ 701,582 | \$ 671,032 | \$ 892,208 | \$ 815,211 | -8.6% |
| Public Works | \$ 915,063 | \$ 941,093 | \$ 1,048,135 | \$ 1,080,500 | 3.1% |
| Library | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 456,750 | 1.5% |
| Facilities | \$ 2,734,003 | \$ 2,952,505 | \$ 3,409,968 | \$ 3,336,604 | -2.2% |
| Town Department Expense: | \$ 7,082,948 | \$ 7,337,853 | \$ 8,710,607 | \$ 8,564,563 | -1.7% |

Administrative Services Department

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 collaborate with all departments across 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.

FY27 Budget Summary

As shown below, the Administrative Services FY27 budget is effectively a level services budget. Next year, the town will have three elections, so we see the typical increase in election lines and operations (where postage lives). In the future, we recommend funding three elections annually. We have been surprised by unexpected elections in the past. As more voters opt for mail-in ballots, the postage line continues to rise with elections. We anticipate some savings in property and casualty insurance, but we are holding that at a modest increase as a conservative measure until we can quantify any savings.

No staffing-level changes are proposed for the remaining divisions in FY27. Operations have a modest increase due to savings from staffing attrition recognized in FY26. Wage and Expense lines are shown separately, both for informational purposes and because those lines are voted on by Town Meeting.

Department Highlights

- FY26 saw significant work by the Operations division on the two major construction projects: the Killam Elementary School project which began the year with schematic design and by the end of the year will be in the construction bidding phase of the project; and the Reading Center for Active Living project which also began the year at schematic design and will start construction in March 2026.
- All divisions are fully-staffed, providing full resources to the Town and across all town departments.

- All divisions' salaries are funded and aligned with the classification chart. Increases are driven by elections and property and casualty insurance, offset by cuts in other expense lines to keep budget growth within Fincom thresholds.

| Divisions | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | FY26-27 | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | FY26 Budget | FY27 Budget | Change | Change |
| Operations | \$ 764,727 | \$ 768,673 | \$ 778,500 | \$ 804,400 | \$ 25,900 | 3.3% |
| Human Resources | \$ 244,441 | \$ 259,146 | \$ 266,700 | \$ 274,550 | \$ 7,850 | 2.9% |
| Town Manager Office | \$ 1,363,522 | \$ 1,464,887 | \$ 1,650,268 | \$ 1,552,423 | \$ (97,845) | -5.9% |
| Town Clerk Office | \$ 171,411 | \$ 183,641 | \$ 192,900 | \$ 198,050 | \$ 5,150 | 2.7% |
| Elections | \$ 90,526 | \$ 148,423 | \$ 63,400 | \$ 102,600 | \$ 39,200 | 61.8% |
| Department Total | \$ 2,634,627 | \$ 2,824,771 | \$ 2,951,768 | \$ 2,932,023 | \$ (19,745) | -0.7% |

Line G91 - FY27 Administrative Services Wages

| Administrative Services | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | FY26-27 | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| | | | FY26 Budget | FY27 Budget | Change | Change |
| Operations | \$ 595,080 | \$ 581,050 | \$ 616,900 | \$ 626,900 | \$ 10,000 | 1.6% |
| Human Resources | \$ 204,715 | \$ 219,339 | \$ 227,700 | \$ 236,100 | \$ 8,400 | 3.7% |
| Town Manager Office | \$ 181,221 | \$ 211,232 | \$ 218,400 | \$ 228,300 | \$ 9,900 | 4.5% |
| Town Clerk Office | \$ 167,062 | \$ 180,736 | \$ 187,900 | \$ 194,700 | \$ 6,800 | 3.6% |
| Elections | \$ 45,648 | \$ 83,575 | \$ 15,400 | \$ 50,100 | \$ 34,700 | 225.3% |
| Department Wages | \$ 1,193,726 | \$ 1,275,932 | \$ 1,266,300 | \$ 1,336,100 | \$ 69,800 | 5.5% |

Line G92 - FY27 Administrative Services Expenses

| Administrative Services | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | FY26-27 | % |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | | | FY26 Budget | FY27 Budget | Change | Change |
| Operations | \$ 169,647 | \$ 187,624 | \$ 161,600 | \$ 177,500 | \$ 15,900 | 9.8% |
| Human Resources | \$ 39,726 | \$ 39,807 | \$ 39,000 | \$ 38,450 | \$ (550) | -1.4% |
| Town Manager Office | \$ 1,182,301 | \$ 1,253,655 | \$ 1,431,868 | \$ 1,324,123 | \$ (107,745) | -7.5% |
| Town Clerk Office | \$ 4,350 | \$ 2,904 | \$ 5,000 | \$ 3,350 | \$ (1,650) | -33.0% |
| Elections | \$ 44,878 | \$ 64,848 | \$ 48,000 | \$ 52,500 | \$ 4,500 | 9.4% |
| Department Expenses | \$ 1,440,901 | \$ 1,548,839 | \$ 1,685,468 | \$ 1,595,923 | \$ (89,545) | -5.3% |

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 continues providing 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 FY26, the division worked alongside the Town Manager to ensure all personnel matters were handled appropriately. The division ran several successful recruitments, including key roles such as Building Commissioner and Collector. It is expected that several new employees in the Public Safety and Public Works departments will be hired in the near future. As a result, the division continues to monitor and work closely with Finance to ensure all personnel-related budget expenditures are met and kept up to date, identifying any cost savings for future years and occasionally proposing organizational changes. Grant opportunities continue to be sought to mitigate training costs and other initiatives without adding further strain to the budget.

FY27 Budget Summary

The original request was level-funded for all expense line items in FY26. Due to constraints, funding for the training line was removed to help balance the budget. As hiring costs continue to rise, an increase in the advertising expense line may be requested, as hiring remains increasingly difficult and often requires multiple attempts. In addition, the need remains to seek funding for an applicant tracking system in Administrative Services.

As in previous years, employee retention and attraction remain the top goals. As we look to the future, it is imperative to adapt to the times so that Reading remains a relevant and desirable place to work.

| Human Resources | FY23 Actual | FY24 Actual | Town Meeting FY25 Budget | Town Manager FY26 Budget | FY26-27 Change | % Change |
|--------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------|
| HR Director | \$ 114,254 | \$ 125,170 | \$ 130,000 | \$ 134,900 | \$ 4,900 | 3.8% |
| HR Assistant Director | \$ 90,461 | \$ 94,169 | \$ 97,700 | \$ 101,200 | \$ 3,500 | 3.6% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 204,715 | \$ 219,339 | \$ 227,700 | \$ 236,100 | \$ 8,400 | 3.7% |
| Prof/Tech Services | \$ 12,175 | \$ 12,786 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% |
| Advertising | \$ 7,195 | \$ 4,848 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Employee Physicals | \$ 15,203 | \$ 17,220 | \$ 18,500 | \$ 18,500 | \$ - | 0.0% |
| DOT Certifications | \$ 3,890 | \$ 3,976 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% |
| Training Initiatives | \$ 1,262 | \$ 978 | \$ 5,000 | \$ 4,450 | \$ (550) | -11.0% |
| Division Expenses | \$ 39,726 | \$ 39,807 | \$ 39,000 | \$ 38,450 | \$ (550) | -1.4% |

Operations Division

Division Overview

The Operations Division includes the department head, Director of Operations, Executive Assistant to 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 is equipment maintenance for Town-wide multi-function machines (copiers, printers, etc.). Operations have had a level-services budget for the last few years, with the expense budget remaining flat, except for election postage costs, which fluctuate.

Division Activities

This division has been fully staffed since September of 2024, and all employees hold the Massachusetts Certified Public Procurement Officer (MCPPO) designation.

Operations offer Town-wide centralized bidding services and contract management and issued 29 procurement bids or RFPs/RFQs for FY25. FY26 is on track to exceed that number, primarily due to the two building projects. The division manages risk by working closely with all departments through the Safety Committee and our insurance company, the Massachusetts Interlocal Insurance Association (MIIA). Operations serves as the center for Town-wide communications and community engagement by managing online properties, including the Town’s website, SeeClickFix, and CodeRED by Crisis24 alert system. This division serves as the primary resource for all departments and employees seeking access to these systems, and the Director also serves as the Public Information Officer.

The Operations division also supports 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 at the start of FY2027.

FY27 Budget Summary

Support staff for the Town Clerk and Human Resources, as well as overtime for evening meetings, are included in this budget. This division supports multifunction devices (copiers) across all town departments.

In FY26, the Operations salary line item decreased due to internal promotions and the removal of an Operations Specialist, who was moved from Administrative Services to fund a position in the Finance Department. In FY27, savings in the salary line are attributed to attrition, internal movements, and the elimination of wages for temp workers.

The expenses line item is up 9.8% due to costs related to postage for three planned elections; FY26 was lighter on election-related mailing expenses than FY27 will be.

Though included in Accommodated Costs, property and casualty insurance is currently projected to decrease 8-10% for FY27; this is due to aggressive pricing from our longstanding provider, MIIA, in light of a tight budget environment, and also speaks to Reading’s desirability to be covered in the broader insurance market, our excellent loss ratios, and strong interdepartmental cooperation and safety committee.

| Operations | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | FY26-27 Change | % Change |
|--------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------|
| Assistant Town Manager | \$ 58,937 | \$ 70,452 | \$ 74,900 | \$ 77,700 | \$ 2,800 | 3.7% |
| Director of Operations | \$ 103,187 | \$ 94,916 | \$ 102,500 | \$ 106,400 | \$ 3,900 | 3.8% |
| Support Staff | \$ 404,373 | \$ 393,013 | \$ 424,500 | \$ 427,800 | \$ 3,300 | 0.8% |
| Overtime | \$ 10,661 | \$ 21,244 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Buyback | \$ 17,922 | \$ 1,425 | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 595,080 | \$ 581,050 | \$ 616,900 | \$ 626,900 | \$ 10,000 | 1.6% |
| Postage | \$ 105,406 | \$ 118,329 | \$ 87,500 | \$ 105,500 | \$ 18,000 | 20.6% |
| Copier Leases & Supplies | \$ 41,605 | \$ 40,453 | \$ 46,100 | \$ 44,000 | \$ (2,100) | -4.6% |
| Professional Development | \$ 10,430 | \$ 17,806 | \$ 18,000 | \$ 18,000 | \$ - | 0.0% |
| Supplies, Repairs, Other | \$ 12,206 | \$ 11,035 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Division Expenses | \$ 169,647 | \$ 187,624 | \$ 161,600 | \$ 177,500 | \$ 15,900 | 9.8% |

Town Clerk /Elections Division

Division Overview

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

Division Activities

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

- Bylaws and Regulations
- Centralized Document Storage for Town and Schools
- Licensing
- Maintain and track Ethical Law requirements
- Maintain and track Open Meeting 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

FY27 Budget Summary

There will be three elections in the Fiscal Year, which will cause an increase. The plan is to hold three elections each year to keep the numbers steady and account for unforeseen election costs.

| Town Clerk's Office | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | FY26-27 Change | % Change |
|--------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|---------------|
| Town Clerk | \$ 100,186 | \$ 110,755 | \$ 115,300 | \$ 119,600 | \$ 4,300 | 3.7% |
| Assistant Town Clerk | \$ 66,261 | \$ 68,976 | \$ 71,600 | \$ 74,100 | \$ 2,500 | 3.5% |
| Town Clerk Stipend | \$ 615 | \$ 1,005 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 167,062 | \$ 180,736 | \$ 187,900 | \$ 194,700 | \$ 6,800 | 3.6% |
| Prof/Tech Services | \$ 4,350 | \$ 2,904 | \$ 5,000 | \$ 3,350 | \$ (1,650) | -33.0% |
| Division Expenses | \$ 4,350 | \$ 2,904 | \$ 5,000 | \$ 3,350 | \$ (1,650) | -33.0% |

FY27 Budget Elections Wages and Expenses

| Elections | FY23 Actual | FY24 Actual | Town Meeting | Town Manager | FY26-27 | % |
|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | | FY25 Budget | FY26 Budget | Change | Change |
| Election Workers | \$ 55,485 | \$ 104,401 | \$ 15,000 | \$ 50,000 | \$ 35,000 | 233.3% |
| Registrars | \$ 2,131 | \$ 2,279 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Town Meeting Monitor | \$ 1,495 | \$ - | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| State Grant support | \$ (13,464) | \$ (23,105) | \$ (3,600) | \$ (3,900) | \$ (300) | 100.0% |
| Division Wages | \$ 45,648 | \$ 83,575 | \$ 15,400 | \$ 50,100 | \$ 34,700 | 225.3% |
| Elections expenses | \$ 37,664 | \$ 55,873 | \$ 31,000 | \$ 35,500 | \$ 4,500 | 14.5% |
| Census expenses | \$ 6,059 | \$ 7,211 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Town Meeting expenses | \$ 1,154 | \$ 1,764 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Division Expenses | \$ 44,878 | \$ 64,848 | \$ 48,000 | \$ 52,500 | \$ 4,500 | 9.4% |

Town Manager's Office

Division Overview

Under the Reading Home Rule Charter, the Town Manager is appointed by the Select Board to administer all functions placed under the Select Board's control. The Town Manager serves as the Chief Procurement Officer and has certain fiduciary responsibilities over the Town, School, and Light Departments.

The Town Manager's Office includes centralized costs, such as Legal and Property/Casualty Insurance, as well as certain costs associated with the elected Select Board and the 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

FY27 Budget Summary

The Town Manager's wages are set by contract. At the time of this writing, we are maintaining the salary as a placeholder until the next contract is completed. Property/casualty insurance expenses are expected to be reduced in FY27. Staff are in

active negotiations with our property and casualty provider, but we cannot capture potential savings within the budget at this time, so we are reflecting a modest increase as a conservative measure. Reading works hard with Town Staff to maintain low loss ratios, which are currently well below peers. These low-loss runs help keep premiums down and place us in a favorable negotiating position. Legal expenses remain difficult to predict, as complex and time-consuming issues come before the Select Board. For FY2027, the Town Manager Reserves are maintained at \$18,000; this line was reduced last year and has been instrumental in funding community events in the Town Common, particularly in the summer months. The Cultural Council line continues because of its long lead time in granting funds. The remaining budget remains level-funded.

| Town Manager's Office | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | FY26-27 Change | % Change |
|------------------------------|---------------------|---------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------|
| Town Manager | \$ 181,221 | \$ 211,232 | \$ 218,400 | \$ 228,300 | \$ 9,900 | 4.5% |
| Division Wages | \$ 181,221 | \$ 211,232 | \$ 218,400 | \$ 228,300 | \$ 9,900 | 4.5% |
| P&C Insurance | \$ 856,119 | \$ 943,587 | \$ 1,011,368 | \$ 936,652 | \$ (74,716) | -7.4% |
| Town Counsel | \$ 202,625 | \$ 213,859 | \$ 290,000 | \$ 256,471 | \$ (33,529) | -11.6% |
| Other legal | \$ - | \$ - | \$ 10,000 | \$ 5,000 | \$ (5,000) | -50.0% |
| Town Mgr Reserves | \$ 28,138 | \$ 13,617 | \$ 18,000 | \$ 18,000 | \$ - | 0.0% |
| Town Mgr other | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Cultural Council | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Select Board | \$ 17,418 | \$ 11,288 | \$ 22,900 | \$ 22,900 | \$ - | 0.0% |
| Finance Committee | \$ 70,000 | \$ 63,304 | \$ 71,600 | \$ 77,100 | \$ 5,500 | 7.7% |
| Division Expenses | \$ 1,182,301 | \$ 1,253,655 | \$ 1,431,868 | \$ 1,324,123 | \$ (107,745) | -7.5% |

Technology Department

Department Overview

The Town of Reading Technology Department provides centralized network and telecommunications services, distributed internet services, audio/video services, software support, personal computer support, and geographic information systems (GIS) mapping. The department coordinates many technological activities with the School and Light Departments and with 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 those departments' needs evolved. The technology department was fortunate to have received three grants totaling \$70k to enhance a variety of security services that should better protect the town's data. We also received a grant for \$150k to enhance our physical infrastructure, with work that is being completed now. Migrating to new solutions, including a significant change to the computer-aided dispatch solution used by public safety, consumed much of our attention this year.

FY27 Budget Summary

The Technology Department is requesting an increase in its budget compared to last year. The proposed overall increase is 8.2%. A change in the Technology Department's expenses explains why the increase is out of line with the guidance the department received from the Finance Committee. The primary reason for this increase in expenses is the annual subscription cost that comes with the public safety computer-aided dispatch system that we are migrating to. The migration to this system is taking place this fiscal year, and FY27 is the first year that we will need to fund the new annual contract, which is higher than what we had been paying for the previous system. This single difference accounts for most of the shift from what looked to be a 1.9% overall budget increase to the 8.2% we are proposing. To achieve that 1.9% change, we reduced costs across accounts by changes to solutions that accomplished the same goals but in new ways. Salaries are up 3.9% and are pretty much in line with expectations. We transferred money from the Professional Services expense account to the IT Clerk account found in salaries. We are leveraging the seasonal help that we have had in ways that we would typically outsource to consultants. This change will yield more results for the same amount being spent.

| Technology | FY24 Actual | FY25 Actual | FY26 Actual YTD | Town Meeting FY26 BUDGET | Town Manager FY27 Budget | FY26-27 Change | % Change |
|------------------------------|---------------------|---------------------|------------------------|-------------------------------------|-------------------------------------|---------------------------|---------------------|
| Chief Technology Officer | \$ 141,690 | \$ 147,622 | \$ 81,582 | \$ 153,400 | \$ 159,200 | \$ 5,800 | 3.8% |
| Technology Manager | \$ - | \$ 94,267 | \$ 53,289 | \$ 100,400 | \$ 104,100 | \$ 3,700 | 3.7% |
| GIS/Database Administrator | \$ 92,157 | \$ 95,932 | \$ 53,206 | \$ 100,200 | \$ 103,800 | \$ 3,600 | 3.6% |
| Software Training Coord. | \$ 82,056 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Computer Technicians | \$ 141,282 | \$ 158,991 | \$ 94,086 | \$ 178,029 | \$ 183,600 | \$ 5,571 | 3.1% |
| Technology Overtime | \$ 20,463 | \$ 11,741 | \$ - | \$ 71 | \$ - | \$ (71) | -100.0% |
| IT Clerk | \$ - | \$ 6,269 | \$ 6,983 | \$ 7,000 | \$ 9,500 | \$ 2,500 | 35.7% |
| Buyback | \$ 3,565 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Division Wages | \$ 481,213 | \$ 514,822 | \$ 289,146 | \$ 539,100 | \$ 560,200 | \$ 21,100 | 3.9% |
| Landlines & Wireless Phones | \$ 112,853 | \$ 126,750 | \$ 63,602 | \$ 112,000 | \$ 108,000 | \$ (4,000) | -3.6% |
| Professional Services | \$ 13,596 | \$ 3,275 | \$ 3,036 | \$ 40,000 | \$ 34,500 | \$ (5,500) | -13.8% |
| Technical Licenses/Support | \$ 168,151 | \$ 102,217 | \$ 152,007 | \$ 137,000 | \$ 146,200 | \$ 9,200 | 6.7% |
| Parts, Supplies. Other | \$ 18,922 | \$ 25,798 | \$ 21,891 | \$ 45,000 | \$ 45,000 | \$ - | 0.0% |
| PC Hardware | \$ 14,957 | \$ 21,211 | \$ 37,829 | \$ 36,000 | \$ 36,000 | \$ - | 0.0% |
| Network Hardware | \$ 9,661 | \$ 1,206 | \$ 1,589 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Parts&Equipment | \$ 338,140 | \$ 280,458 | \$ 279,954 | \$ 380,000 | \$ 379,700 | \$ (300) | -0.1% |
| Financial software | \$ 107,927 | \$ 113,618 | \$ 126,222 | \$ 115,700 | \$ 115,000 | \$ (700) | -0.6% |
| Public Safety software | \$ 59,722 | \$ 61,168 | \$ 50,720 | \$ 64,500 | \$ 144,500 | \$ 80,000 | 124.0% |
| Permits & Lic. software | \$ 54,597 | \$ 55,658 | \$ 53,842 | \$ 54,000 | \$ 58,000 | \$ 4,000 | 7.4% |
| GIS Mapping software | \$ 17,996 | \$ 19,950 | \$ 21,589 | \$ 18,000 | \$ 18,000 | \$ - | 0.0% |
| Facilities Security software | \$ - | \$ - | \$ 54,033 | \$ 54,000 | \$ 54,000 | | |
| Document storage | \$ - | \$ 14,932 | \$ 23,324 | \$ 17,000 | \$ 24,000 | \$ 7,000 | 41.2% |
| Facilities Work Order | \$ 21,872 | \$ 18,783 | \$ 19,097 | \$ 22,000 | \$ 20,000 | \$ (2,000) | -9.1% |
| Website & Communication | \$ 15,731 | \$ 16,445 | \$ 9,062 | \$ 17,100 | \$ 17,300 | \$ 200 | 1.2% |
| Assessor software | \$ 10,525 | \$ 11,050 | \$ 11,713 | \$ 12,000 | \$ 12,500 | \$ 2 | 4.2% |
| Other software | \$ 2,178 | \$ 2,178 | \$ 2,400 | \$ 5,000 | \$ 2,200 | \$ (2,800) | -56.0% |
| Software Licenses | \$ 290,548 | \$ 313,782 | \$ 372,002 | \$ 379,300 | \$ 465,500 | \$ 86,200 | 22.7% |
| Department Expenses | \$ 628,688 | \$ 594,241 | \$ 941,101 | \$ 759,300 | \$ 845,200 | \$ 81,602 | 11.3% |
| Department Total | \$ 1,109,901 | \$ 1,109,063 | \$ 1,230,247 | \$ 1,298,400 | \$ 1,405,400 | \$ 165,203 | 8.2% |

Public Services Department

Department Overview

The Public Services Department (PSD) provides a wide range of services to the community, divided into administration, community services, and community development. Community Services include Elder/Human Services, Recreation, and Veterans’ Services; Community Development includes Planning & 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.

FY27 Budget Summary

As shown below, the PSD FY27 total budget is increasing by 1.4%. Salaries are increasing by 3.5% in accordance with the classification chart and compensation plan. Expenses for FY27 will decrease by 9.1%. Much of that decrease is reflected in a cut to the Veterans Benefits portion of the budget, which is underutilized. As a reminder, items expended under veterans’ benefits are eligible for reimbursement by the state up to 75% if approved.

| Divisions | FY24 Actual | FY25 Actual | Town Meeting | | Town Manager | | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|---|
| | | | FY26 Budget | FY27 Budget | Change | Change | |
| Administration | \$ 304,404 | \$ 293,344 | \$ 308,628 | \$ 311,100 | \$ 2,472 | 0.8% | |
| Community Services | \$ 584,949 | \$ 599,157 | \$ 788,534 | \$ 776,779 | \$ (11,755) | -1.5% | |
| Community Development | \$ 605,507 | \$ 584,673 | \$ 748,800 | \$ 783,900 | \$ 35,100 | 4.7% | |
| Department Total | \$ 1,494,860 | \$ 1,477,174 | \$ 1,845,962 | \$ 1,871,779 | \$ 25,817 | 1.4% | |

Line H91 - FY27 Public Services Wages

| Divisions | FY24 Actual | FY25 Actual | Town Meeting | | Town Manager | | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|---|
| | | | FY26 Budget | FY27 Budget | Change | Change | |
| Administration | \$ 272,995 | \$ 248,068 | \$ 264,500 | \$ 271,600 | \$ 7,100 | 2.7% | |
| Community Services | \$ 483,566 | \$ 495,486 | \$ 608,734 | \$ 617,779 | \$ 9,045 | 1.5% | |
| Community Development | \$ 571,890 | \$ 607,050 | \$ 658,800 | \$ 696,900 | \$ 38,100 | 5.8% | |
| Department Wages | \$ 1,328,452 | \$ 1,350,604 | \$ 1,532,034 | \$ 1,586,279 | \$ 54,245 | 3.5% | |

Line H92 - FY27 Public Services Expenses

| Divisions | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | | | FY26 Budget | FY27 Budget | | |
| Administration | \$ 31,409 | \$ 45,277 | \$ 44,128 | \$ 39,500 | \$ (4,628) | -10.5% |
| Community Services | \$ 101,383 | \$ 103,671 | \$ 179,800 | \$ 159,000 | \$ (20,800) | -11.6% |
| Community Development | \$ 33,617 | \$ (22,377) | \$ 90,000 | \$ 87,000 | \$ (3,000) | -3.3% |
| Department Expenses | \$ 166,408 | \$ 126,570 | \$ 313,928 | \$ 285,500 | \$ (28,428) | -9.1% |

Community Development

Community Development Overview

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

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

Plan reviews and project implementation require time, funding, and effort from various staff members. 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 important to note that many grants, of course, are not guaranteed to receive and may require a monetary match and/or in-kind contributions from the Town.

FY27 Budget Summary

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

The FY27 budget is, in essence, a level-funded budget from the previous year, with expense budget reductions and average annual salary increases based on the compensation plan.

| Community Development | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| | | | FY26 Budget | FY27 Budget | | |
| Community Devel Director | \$ 101,241 | \$ 113,780 | \$ 118,200 | \$ 122,600 | \$ 4,400 | 3.7% |
| Planning & Econ Devel | \$ 143,464 | \$ 163,215 | \$ 171,000 | \$ 177,100 | \$ 6,100 | 3.6% |
| Inspections | \$ 245,004 | \$ 244,429 | \$ 280,700 | \$ 305,000 | \$ 24,300 | 8.7% |
| Conservation | \$ 82,182 | \$ 85,626 | \$ 88,900 | \$ 92,200 | \$ 3,300 | 3.7% |
| Historic | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Comm Development Wages | \$ 571,890 | \$ 607,050 | \$ 658,800 | \$ 696,900 | \$ 38,100 | 5.8% |
| Planning Staff | \$ 63,454 | \$ 81,678 | \$ 86,800 | \$ 89,900 | \$ 3,100 | 3.6% |
| Permits Coordinator | \$ 77,961 | \$ 81,162 | \$ 84,200 | \$ 87,200 | \$ 3,000 | 3.6% |
| Econ Devel Staff | \$ 59,219 | \$ 72,360 | \$ 84,800 | \$ 87,800 | \$ 3,000 | 3.5% |
| Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Offsets | \$ (59,219) | \$ (71,984) | \$ (84,800) | \$ (87,800) | \$ (3,000) | 3.5% |
| Buybacks | \$ 2,049 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Planning/Ec Dev Wages | \$ 143,464 | \$ 163,215 | \$ 171,000 | \$ 177,100 | \$ 6,100 | 3.6% |
| Bulding Inspectors | \$ 209,687 | \$ 198,093 | \$ 242,500 | \$ 263,600 | \$ 21,100 | 8.7% |
| Elec/Plumbing Insp | \$ 85,317 | \$ 93,335 | \$ 88,200 | \$ 91,400 | \$ 3,200 | 3.6% |
| Offsets | \$ (50,000) | \$ (50,000) | \$ (50,000) | \$ (50,000) | \$ - | 0.0% |
| Buybacks | \$ - | \$ 3,001 | \$ - | \$ - | \$ - | 0.0% |
| Inspections Wages | \$ 245,004 | \$ 244,429 | \$ 280,700 | \$ 305,000 | \$ 24,300 | 8.7% |
| Conservation Administrator | \$ 84,182 | \$ 87,626 | \$ 90,900 | \$ 94,200 | \$ 3,300 | 3.6% |
| Offsets | \$ (2,000) | \$ (2,000) | \$ (2,000) | \$ (2,000) | \$ - | 0.0% |
| Buybacks | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Conservation Wages | \$ 82,182 | \$ 85,626 | \$ 88,900 | \$ 92,200 | \$ 3,300 | 3.7% |

| Community Development | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|----------------------------------|------------------|--------------------|------------------|------------------|-------------------|--------------|
| | | | FY26 Budget | FY27 Budget | | |
| Planning & Econ Devel | \$ 33,617 | \$ (22,377) | \$ 87,500 | \$ 85,000 | \$ (2,500) | -2.9% |
| Inspections | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Conservation | \$ - | \$ - | \$ 2,500 | \$ 2,000 | \$ (500) | 0.0% |
| Historic | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Comm Development Expenses | \$ 33,617 | \$ (22,377) | \$ 90,000 | \$ 87,000 | \$ (3,000) | -3.3% |
| Regl Afford Housing | \$ 65,210 | \$ 5,370 | \$ 105,000 | \$ 105,000 | \$ - | 0.0% |
| Econ Development | \$ 3,407 | \$ 7,253 | \$ 17,500 | \$ 15,000 | \$ (2,500) | -14.3% |
| Offsets | \$ (35,000) | \$ (35,000) | \$ (35,000) | \$ (35,000) | \$ - | 0.0% |
| Planning & Econ Devel | \$ 33,617 | \$ (22,377) | \$ 87,500 | \$ 85,000 | \$ (2,500) | -2.9% |

Planning Division

Division Overview

The Planning Division provides technical services to the Town and the relevant land use boards. Several long-range plans for economic development and new growth, transportation, housing policy and development, and other aspects of land use serve as a guide for planning staff to help achieve the town's stated goals. Engagement processes help civic leaders, businesses, and citizens envision and implement future possibilities. In addition to long-range planning, the planning staff also develops action plans to address current community problems and daily needs.

Division Activities

- **Permitting Administration:** the division supports new development through the Site Plan Review, Special Permits, Subdivisions, and other local review processes. Ongoing developments on Main Street and residential subdivisions remain consistent.
- **Accessory Apartment Amendments:** With the State's 2025 allowances for by-right Accessory Apartments, CPDC may consider amendments to the local regulations to match and provide local context to the model bylaw.
- **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 permits are necessary for the previously approved Eaton Lakeview 40B and 258-262 Main Street to be added to the SHI and help the Town get closer to the 10% requirement.
- **Regional Housing:** The Metro North Regional Housing Services Office (MNRHSO) added the municipalities of Stoneham and Wakefield to the group. A new consultant (Barrett Planning Group) was awarded and has helped correct the monitoring of Local Affordable Units.
- **Streetscape Project & Municipal Lot Redesign:** Staff has been working with Engineering on continuing to advance the Phase II Streetscape Project (High St). The design is out to bid and is supported by a \$2,600,000 MassWorks grant and local contributions. Pursuing additional grant opportunities to fund the project and relieve the Town's costs is ongoing.
- **Green Communities Designation:** Staff locally updated the Green Communities data and research needs for designation. The designation was officially received in 2025 and came with a \$160,000± "Designation Award" for

local use. We are collaborating with the Facilities Division on potential upgrades to public building infrastructure, where applicable.

- **Net Zero Plan:** The Plan was completed in early 2025, substantially through grant funding. Staff continue to partner with other divisions, the Climate Advisory Committee, and RMLD for opportunities.
- **Local Rapid Recovery Earmark:** This earmark award has funded the now-completed Arts and Culture Action Plan, Downtown Public Art, Downtown events, and a Storefront Improvement Pilot. It is likely to close out once the public art is installed in 2026.
- **Eastern Gateway:** The Town made substantial progress with the Eastern Gateway Planning effort, substantially funded through a \$100,000 grant award. It is an effort to identify local land-use and zoning options to encourage future redevelopment in the area. A local steering committee was established, a survey was conducted, and workshops were held to inform residents about what they want and what they find appropriate for the area. Progression can continue in 2026 through the CPDC.
- **Walkers Brook Drive Corridor Study:** A \$500,000 Mass Works grant for the advancement of the conceptual design of the Walkers Brook Drive corridor was awarded. Initial analysis, preparation, and public engagement were scoped. The intent is to bring the design through the State's Transportation Improvement Program (TIP) with the award, so the Town can continue pursuing State/Grant funding to advance and phase the project.
- **Stormwater Master Plan:** Support the Engineering Division's Stormwater Master Plan and considerations for future improvements.
- **Municipal Vulnerability Preparedness (MVP):** Staff collaborated regionally with eight communities and with the Resilient Mystic Collaborative for a \$520,000 MVP grant to identify critical facilities in flood-prone areas and to advance stormwater capture and treatment around such facilities. Design concepts remain ongoing.
 - Working through the MVP 2.0 Pilot Process to ensure equitable social resilience across identified priorities.
- **PARC Grant:** The division sought and was awarded a \$100,000 PARC Grant to support the previously approved Pickleball Court development at Symonds Way. Grant administration and local actions will take place in 2026.
- **Community Garden:** Continued support to administer the Mattera Community Garden.
- **Conservation Support:** Leading support for the Conservation division by applying for grant and earmark awards, such as the Trail and Boardwalk Design at Symonds Way, and facilitation of 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, and provides 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 Main Street, Walkers Brook, and Downtown businesses vital, 2) preserve what is important, and 3) be well-positioned for opportunities. Reading's Economic Development Action Plan is available on the Town's website, and updates have been pursued.

Division Activities

- New business support is provided with advanced awareness of what the permitting process may look like and the general needs. Outreach and conversations remain a priority to ensure businesses are aware of the Town's ongoing needs and activities.
- Supporting the research and development of New Growth, including ideas around Eastern Gateway concepts and Main Street developments that are ongoing.
- Community programming support and partnership with local organizations (e.g., Reading-North Reading Chamber of Commerce, Rotary Club) to bring Downtown and other festivities to success.
- Continued support and administration of Planning projects such as Walkers Brook Drive design, Arts and Culture Needs, and others.

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 drafting grant applications, implementing priority actions within the Open Space and Recreation Plan, opening up inaccessible land and developing new trail systems through partnership with private development, providing staff leadership on the Mattera Cabin and abutting 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 as well to ensure the best practices emerging on tree removal/replacement, stormwater capture, and other initiatives are updated. Staff support for the Trails Committee is provided, as well as in-field work with the volunteers.

With a limited local budget, most of the division's work has been implemented by grants, earmarks, volunteers, donations, and public-private partnerships.

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 vast

expertise to Reading), plus two highly credentialed plumbing/gas and electrical inspectors, round out the team.

Division Activities

A new Building Commissioner was hired in early 2026 and acts as both Commissioner and a full-time inspector. All four Building Inspectors work collaboratively on projects to meet Town and State requirements and ensure seamless coverage and permitting. The Building Commissioner works closely with the Planning Division and Zoning Board of Appeals admin staff to ensure proposals conform to the Zoning Bylaw. The Building Commissioner is also designated as the Floodplain Administrator, and training will be provided to support future and potential permitting.

The Permits Coordinators continue to improve the permitting software to ensure record-keeping and the timely issuance of permits. Building and Permitting staff provide support for 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).

Historic Division

Division Overview

The Historical Division is staffed by volunteers with assistance from department staff as needed. The Historical Commission (RHC) oversees historic preservation, including the demolition delay bylaw. The Historic District Commission (HDC) has a regulatory role over 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 13 times throughout 2025. 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 wraparound and the digitization/preservation of historical documents. The RHC is considering updating its local regulations, including the length of the Demolition Delay and definitions, which will require amendments to the General Bylaw and Town Meeting approval if advanced.

Community Services

Community Services Overview

Community Services include:

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

FY27 Budget Summary

Community Services is dedicated to offering services, support, and programming to all individuals in the Town of Reading. Community Services plays a crucial role in addressing community needs and fostering a supportive and inclusive environment. There will be no new funding requests for FY27. However, level funding for several years and the loss of ARPA funds significantly impacted program offerings.

| | | | Town Meeting | Town Manager | | % |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Community Services | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget | Change | Change |
| Community Svcs Director | \$ 100,567 | \$ 113,780 | \$ 118,200 | \$ 122,579 | \$ 4,379 | 3.7% |
| Elder/Human Services | \$ 194,366 | \$ 179,126 | \$ 257,534 | \$ 253,800 | \$ (3,734) | -1.4% |
| Recreation | \$ 121,242 | \$ 132,428 | \$ 160,200 | \$ 166,000 | \$ 5,800 | 3.6% |
| Veteran's Services | \$ 67,392 | \$ 70,152 | \$ 72,800 | \$ 75,400 | \$ 2,600 | 3.6% |
| Comm Services Wages | \$ 483,566 | \$ 495,486 | \$ 608,734 | \$ 617,779 | \$ 9,045 | 1.5% |
| Elder/Human Svcs Administrator | \$ 77,996 | \$ 81,925 | \$ 85,000 | \$ 88,000 | \$ 3,000 | 3.5% |
| Senior Center Coordinator | \$ 55,415 | \$ 58,261 | \$ 60,400 | \$ 62,600 | \$ 2,200 | 3.6% |
| Volunteer Coordinator | \$ 13,604 | \$ 24,879 | \$ 27,500 | \$ 28,500 | \$ 1,000 | 3.6% |
| Elder/Human Svcs Clerk | \$ - | \$ 43,990 | \$ 44,300 | \$ 45,900 | \$ 1,600 | 3.6% |
| Van Drivers | \$ 55,116 | \$ 56,896 | \$ 65,500 | \$ 67,900 | \$ 2,400 | 3.7% |
| Nurse Advocate | \$ 57,125 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Senior Case Manager | \$ 63,300 | \$ 69,360 | \$ 73,200 | \$ 75,900 | \$ 2,700 | 3.7% |
| Overtime | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Grants/Offsets | \$ (128,191) | \$ (156,185) | \$ (99,366) | \$ (116,000) | \$ (16,634) | 16.7% |
| Elder/Human Service Wages | \$ 194,366 | \$ 179,126 | \$ 257,534 | \$ 253,800 | \$ (3,734) | -1.4% |
| Recreation Administrator | \$ 86,482 | \$ 91,799 | \$ 95,200 | \$ 98,600 | \$ 3,400 | 3.6% |
| Recreation Coordinator | \$ 56,760 | \$ 62,630 | \$ 65,000 | \$ 67,400 | \$ 2,400 | 3.7% |
| Overtime | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Grants/Offsets | \$ (22,000) | \$ (22,000) | \$ - | \$ - | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Recreation Wages | \$ 121,242 | \$ 132,428 | \$ 160,200 | \$ 166,000 | \$ 5,800 | 3.6% |
| Veteran's Service Officer | \$ 67,392 | \$ 70,152 | \$ 72,800 | \$ 75,400 | \$ 2,600 | 3.6% |
| Veteran's Service Wages | \$ 67,392 | \$ 70,152 | \$ 72,800 | \$ 75,400 | \$ 2,600 | 3.6% |

| Community Services | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | | | FY26 Budget | FY27 Budget | | Change |
| Elder/Human Services | \$ 32,339 | \$ 42,329 | \$ 51,700 | \$ 51,700 | \$ - | 0.0% |
| Recreation (Revolving Fund) | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Veteran's Services | \$ 69,044 | \$ 61,342 | \$ 128,100 | \$ 107,300 | \$ (20,800) | -16.2% |
| Comm Services Expenses | \$ 101,383 | \$ 103,671 | \$ 179,800 | \$ 159,000 | \$ (20,800) | -11.6% |
| Community Organizations | \$ 1,108 | \$ 38 | \$ - | \$ - | \$ - | 0.0% |
| Meal Delivery | \$ 170 | \$ 896 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| Programs | \$ 7,679 | \$ 14,259 | \$ 13,000 | \$ 13,000 | \$ - | 0.0% |
| Volunteer Support | \$ 1,158 | \$ 932 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Other | \$ 22,223 | \$ 26,204 | \$ 22,200 | \$ 22,200 | \$ - | 0.0% |
| Elder/Human Service Expenses | \$ 32,339 | \$ 42,329 | \$ 51,700 | \$ 51,700 | \$ - | 0.0% |
| Recreation (Revolving Fund) | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Recreation Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Veteran's | \$ 69,044 | \$ 61,342 | \$ 128,100 | \$ 107,300 | \$ (20,800) | -16.2% |
| Veteran's Expenses | \$ 69,044 | \$ 61,342 | \$ 128,100 | \$ 107,300 | \$ (20,800) | -16.2% |

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 staff is dedicated to assisting all residents in the community to live active, healthy lives.

Elder & Human Services continues to gain new members at the Pleasant Street Center. With ARPA funding, the team offered over 200 programs. With ARPA funds running low, some programs will start collecting fees through the revolving fund in 2026. Fees existed prior to ARPA funds, and we will continue to offset fees using Trust Fund Support and the Elder & Human Services operating fund.

Division Activities

- Programming Offerings in health, enrichment, exercise, events, trips, art, & more
- Transportation
- Blood Pressure & Flu Clinics
- Social Services (Home Visits, Knox Box, Referrals, Hoarding Task Force, Adopt a Family)
- Reading Response (Lifeline, Medical Transportation, Adult Day Health)
- EHS Health Fair
- AARP Tax Prep
- SHINE (Servicing the Health Insurance Needs of Everyone) Counseling

- Liaison to the Council on Aging (COA)

Division Highlights

- Total Interactions at the center – 36,459 (7/1/2024 to 6/30/2025)
 - 20,977 Program/Event Registrations
 - 4,235 Rides (not including medical rides with ATS)
 - 401 Large Bus Trips Registrations
- Shared Public Health Nurse – Educational Events and Services
 - 27 Blood Pressure Screening Clinics - Over 100 60+ clients served
 - Flu Clinics and Homebound Flu Shots - Over 50 60+ clients served
 - Health Fair
 - Nurture and Nourish
 - From Weeds to Wellness
 - Impaired Driving Talk
- Volunteer Coordinator
 - Coordinated placement of over 55 Volunteers
 - Brought back Volunteer Appreciation Day
 - Creates Monthly Spotlight for Volunteers
 - Coordinated the Property Tax Worker Program along with the Elder & Human Services Administrator - 9 Residents were placed in various town departments and divisions such as the Department of Public Works, Town Clerk, Elder and Human Services, and the School Department (Barrows and Killam Elementary Schools)

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 segments of the population. 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 increase, so do expectations. The Recreation Division strives to be ready to anticipate and adapt to these expectations.

Recreation continues to grow existing and new programming, garnering over 7,000 registrations with only two full-time staff members: the Recreation Administrator and the Recreation Coordinator.

New pickleball courts, projected to open in late summer 2026, were funded through a combination of gifts from the Reading Pickleball Players Association (RPPA), internal funds, and borrowed funds. As of this writing, the project bids were recently opened, and construction work is slated to begin in March 2026.

Division Activities

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

Division Highlights (FY25 July 1, 2024 – June 30th, 2025)

- 148 Different Program Offerings
- Total Program Registrations: 7,486
- 6846 Resident / 640 Non-Resident
- 6,331 Unique Individual Program Registrants for FY25 (does not include duplicate registrations)
 - 4,261 Ages 0-10
 - 1,099 Ages 11-20
 - 258 Ages 21-40
 - 485 Ages 41-60
 - 228 Ages 61+
- Turns back proceeds from revenue generated by the Recreation Revolving Fund
- Community Engagement – Downtown Trick or Treat, Letters to Santa
- Parks & Playground Projects
- 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 for which they are eligible under the law.

Veterans Services continues to be a “safe place” for many of our Veterans. The Veterans Services Officer offers Scuttlebutt once a month for Reading Veterans, typically at the Senior Center, and has also coordinated a few off-site trips, which are well-liked and well-attended. Ceremonies on Memorial Day and Veterans Day have also seen good attendance.

Cuts to Veterans Services are in the Accommodated Costs portion of the budget and are areas currently underutilized. However, the needs of veterans and spouses vary and can be unpredictable. Funds expended here are eligible for up to 75% reimbursement by the state for certain approved items.

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
- Scuttlebutt continues to be well-attended
- Veterans Trip to The USS Constitution “Old Ironsides.”

Future Planning

At the Spring 2025 Town Meeting, preliminary plans for staffing and operational needs at the Reading Center for Active Living were presented. To effectively run the facility, additional part-time staff will be needed. Many of these positions will be funded through Recreation & EHS revolving funds, generated from program fees and rentals.

The Community Services Team is committed to a conservative approach. They plan to utilize volunteers and property tax workers to cover front desk hours, minimizing staffing costs where possible.

Certain positions, including a desired part-time Therapeutic Recreation Specialist and at least one additional full-time custodian, will require support from the general fund in FY28.

The Community Services Staff and Operations Working Group will continue to provide monthly updates on operational activities. Financial requests related to these efforts will also be communicated as they arise.

The Recreation Division is evaluating potential fee adjustments to support the sustainability of community facilities. They are considering increasing rental fees for fields and parks, as well as introducing fee-based pickleball memberships. These measures will be discussed at upcoming Recreation Committee Meetings to ensure adequate funding for ongoing maintenance and repairs of town fields, parks, and courts, ultimately helping to preserve high-quality facilities for community enjoyment.

In 2026, the Elder & Human Services Division will begin charging for some programming, as it did for many years prior to ARPA funding. These fees will go into the revolving fund account to help offset part-time staff and programming expenses.

Finance Department

Department Overview

The Finance Department maintains timely and accurate financial records for all Town financial activities. 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.

FY27 Budget Summary

The Finance Department’s budget increased by 2.7% compared to the previous year.

Wages are +3.3% over the prior year. The Finance Department staff will receive a one-step increase of 2.35% to 2.50%, plus a 1.25% COLA. Staffing levels remain consistent with the prior year.

Expenses are decreasing by 1.8%; most expense line items are level-funded or decline from the prior year, except for the Regional Assessor contract, which is projected to increase by 3% in FY27. The Regional Assessor is now shared among three communities, reducing Reading’s share, as the expense is divided among Wakefield, Reading, and Lynnfield.

| Divisions | | | Town Meeting | Town Manager | | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget | Change | % Change |
| Accounting | \$ 369,546 | \$ 391,860 | \$ 411,350 | \$ 424,400 | \$ 13,050 | 3.2% |
| Assessor | \$ 163,893 | \$ 168,528 | \$ 183,700 | \$ 188,375 | \$ 4,675 | 2.5% |
| Finance | \$ 563,087 | \$ 614,277 | \$ 680,150 | \$ 696,800 | \$ 16,650 | 2.4% |
| Department Total | \$ 1,096,526 | \$ 1,174,665 | \$ 1,275,200 | \$ 1,309,575 | \$ 34,375 | 2.7% |

Department Highlights

- Provides support to Town, School, and Light departments.
- In-house payroll for approx. 1,200 employees – biweekly; 9,401 quarterly property tax billing; 23,800 yearly bills - motor vehicle excise billing; 26,000 invoices processed and paid annually; 123,000 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

- 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 – FY27 Finance Wages

| Divisions | FY24 Actual | FY25 Actual | Town Meeting | | Town Manager | | % |
|-------------------------|-------------------|---------------------|---------------------|---------------------|------------------|-------------|---|
| | | | FY26 Budget | FY27 Budget | Change | Change | |
| Accounting | \$ 365,694 | \$ 388,624 | \$ 405,650 | \$ 420,100 | \$ 14,450 | 3.6% | |
| Assessor | \$ 81,252 | \$ 76,157 | \$ 88,300 | \$ 91,200 | \$ 2,900 | 3.3% | |
| Finance | \$ 516,400 | \$ 556,861 | \$ 629,650 | \$ 649,400 | \$ 19,750 | 3.1% | |
| Department Wages | \$ 963,346 | \$ 1,021,643 | \$ 1,123,600 | \$ 1,160,700 | \$ 37,100 | 3.3% | |

Line I92 – FY27 Finance Expenses

| Divisions | FY24 Actual | FY25 Actual | Town Meeting | | Town Manager | | % |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|---|
| | | | FY26 Budget | FY27 Budget | Change | Change | |
| Accounting | \$ 3,853 | \$ 3,236 | \$ 5,700 | \$ 4,300 | \$ (1,400) | -24.6% | |
| Assessor | \$ 82,641 | \$ 92,371 | \$ 95,400 | \$ 97,175 | \$ 1,775 | 1.9% | |
| Finance | \$ 46,686 | \$ 57,415 | \$ 50,500 | \$ 47,400 | \$ (3,100) | -6.1% | |
| Department Expenses | \$ 133,180 | \$ 153,023 | \$ 151,600 | \$ 148,875 | \$ (2,725) | -1.8% | |

Accounting Division

Division Overview

This division, under the direction of the CFO/Town Accountant, 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 recorded accurately and 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.

| | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | Change | % Change |
|--------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|---------------|
| CFO/Town Accountant | \$ 152,973 | \$ 158,940 | \$ 165,200 | \$ 171,400 | \$ 6,200 | 3.8% |
| Asst. Town Accountant | \$ 86,462 | \$ 94,169 | \$ 97,700 | \$ 101,200 | \$ 3,500 | 3.6% |
| Support Staff | \$ 119,568 | \$ 130,109 | \$ 135,000 | \$ 140,000 | \$ 5,000 | 3.7% |
| Budget Stipend | \$ 4,615 | \$ 5,216 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Overtime | \$ 2,074 | \$ 189 | \$ 2,750 | \$ 2,500 | \$ (250) | -9.1% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 365,694 | \$ 388,624 | \$ 405,650 | \$ 420,100 | \$ 14,450 | 3.6% |
| Prof. Development | \$ 3,853 | \$ 3,016 | \$ 4,900 | \$ 3,700 | \$ (1,200) | -24.5% |
| Office Supplies | \$ - | \$ 219 | \$ 800 | \$ 600 | \$ (200) | -25.0% |
| Division Expenses | \$ 3,853 | \$ 3,236 | \$ 5,700 | \$ 4,300 | \$ (1,400) | -24.6% |

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 administering 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 a 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 | | % | |
|--------------------------|------------------|------------------|------------------|------------------|-----------------|--------|---|-------------|
| | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget | Change | Change | | |
| Assistant Assessor | \$ 81,252 | \$ 76,157 | \$ 88,300 | \$ 91,200 | \$ 2,900 | | | 3.3% |
| Division Wages | \$ 81,252 | \$ 76,157 | \$ 88,300 | \$ 91,200 | \$ 2,900 | | | 3.3% |
| Regional Assessor | \$ 68,328 | \$ 70,039 | \$ 72,500 | \$ 74,675 | \$ 2,175 | | | 3.0% |
| Revaluation | \$ - | \$ - | \$ - | \$ - | \$ - | | | 0.0% |
| Appraisals/Inspections | \$ 10,920 | \$ 17,350 | \$ 16,000 | \$ 16,000 | \$ - | | | 0.0% |
| Prof. Development | \$ 3,208 | \$ 4,471 | \$ 5,300 | \$ 4,900 | \$ (400) | | | -7.5% |
| Supplies&Mileage | \$ 185 | \$ 511 | \$ 1,600 | \$ 1,600 | \$ - | | | 0.0% |
| Division Expenses | \$ 82,641 | \$ 92,371 | \$ 95,400 | \$ 97,175 | \$ 1,775 | | | 1.9% |

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 is 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 1,200 employees
- 128,000 payments received and processed
- Compilation of Treasury Procedure Manual
- Debt management and issuance
- Health, Dental, and Life insurance reconciliation
- 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

| | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | Change | % Change |
|--------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|--------------|
| Treasurer/Asst. CFO | \$ 123,382 | \$ 131,524 | \$ 136,500 | \$ 141,700 | \$ 5,200 | 3.8% |
| Assistant Treasurer | \$ 82,337 | \$ 89,703 | \$ 93,000 | \$ 96,400 | \$ 3,400 | 3.7% |
| Treasury Analyst | \$ - | \$ 33,176 | \$ 88,800 | \$ 92,000 | \$ 3,200 | 3.6% |
| Collector | \$ 94,134 | \$ 87,912 | \$ 86,950 | \$ 90,100 | \$ 3,150 | 3.6% |
| Asst. Collector | \$ - | \$ - | \$ - | \$ 56,900 | \$ 56,900 | |
| Support Staff | \$ 200,869 | \$ 207,663 | \$ 218,900 | \$ 167,300 | \$ (51,600) | -23.6% |
| Asst Treasurer Stipend | \$ 3,000 | \$ 3,014 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Overtime | \$ 360 | \$ - | \$ 2,500 | \$ 2,000 | \$ (500) | -20.0% |
| Buyback | \$ 12,319 | \$ 3,871 | \$ - | \$ - | \$ - | 0.0% |
| Division Wages | \$ 516,400 | \$ 556,861 | \$ 629,650 | \$ 649,400 | \$ 19,750 | 3.1% |
| Printing Services | \$ 25,181 | \$ 12,602 | \$ 17,500 | \$ 17,000 | \$ (500) | -2.9% |
| Banking Services | \$ 5,143 | \$ 24,693 | \$ 11,600 | \$ 9,900 | \$ (1,700) | -14.7% |
| Tax Title Services | \$ 5,670 | \$ 2,147 | \$ 8,500 | \$ 8,000 | \$ (500) | -5.9% |
| Prof. Development | \$ 3,868 | \$ 5,852 | \$ 6,400 | \$ 6,000 | \$ (400) | -6.3% |
| Office Supplies | \$ 6,825 | \$ 12,121 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% |
| Division Expenses | \$ 46,686 | \$ 57,415 | \$ 50,500 | \$ 47,400 | \$ (3,100) | -6.1% |

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 Meeting votes on these budgets with a single bottom line for wages and expenses.

FY27 Budget Summary

The combined FY27 budgets show a 2.2% increase related to wage changes per bargaining agreements.

| Department | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| | | | FY26 Budget | FY27 Budget | | Change |
| Public Health | \$ 335,464 | \$ 399,922 | \$ 535,900 | \$ 543,453 | \$ 7,553 | 1.4% |
| Fire/EMS | \$ 5,993,662 | \$ 6,287,520 | \$ 6,595,397 | \$ 6,786,958 | \$ 191,561 | 2.9% |
| Police | \$ 6,290,869 | \$ 6,872,412 | \$ 6,940,700 | \$ 7,062,100 | \$ 121,400 | 1.7% |
| Coalition | \$ 290,706 | \$ 296,450 | \$ 308,850 | \$ 318,600 | \$ 9,750 | 3.2% |
| Dispatch | \$ 695,782 | \$ 744,896 | \$ 789,200 | \$ 792,700 | \$ 3,500 | 0.4% |
| DEPARTMENT TOTAL | \$ 13,606,482 | \$ 14,601,200 | \$ 15,170,047 | \$ 15,503,811 | \$ 333,764 | 2.2% |

Line J91 - FY27 Budget Public Safety Wages

| Department | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|-------------|
| | | | FY26 Budget | FY27 Budget | | Change |
| Public Health | \$ 259,624 | \$ 323,504 | \$ 377,400 | \$ 413,200 | \$ 35,800 | 9.5% |
| Fire/EMS | \$ 5,786,347 | \$ 6,080,494 | \$ 6,316,439 | \$ 6,539,000 | \$ 222,561 | 3.5% |
| Police | \$ 5,974,279 | \$ 6,559,709 | \$ 6,566,700 | \$ 6,729,100 | \$ 162,400 | 2.5% |
| Coalition | \$ 225,956 | \$ 256,613 | \$ 267,100 | \$ 276,600 | \$ 9,500 | 3.6% |
| Dispatch | \$ 658,694 | \$ 709,847 | \$ 750,200 | \$ 752,700 | \$ 2,500 | 0.3% |
| DEPARTMENT WAGES | \$ 12,904,900 | \$ 13,930,168 | \$ 14,277,839 | \$ 14,710,600 | \$ 432,761 | 3.0% |

Line J92 – FY27 Budget Public Safety Expenses

| Department | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | | | FY26 Budget | FY27 Budget | | Change |
| Public Health | \$ 75,839 | \$ 76,418 | \$ 158,500 | \$ 130,253 | \$ (28,247) | -17.8% |
| Fire/EMS | \$ 207,315 | \$ 207,025 | \$ 278,958 | \$ 247,958 | \$ (31,000) | -11.1% |
| Police | \$ 316,590 | \$ 312,703 | \$ 374,000 | \$ 333,000 | \$ (41,000) | -11.0% |
| Coalition | \$ 64,750 | \$ 39,836 | \$ 41,750 | \$ 42,000 | \$ 250 | 0.6% |
| Dispatch | \$ 37,088 | \$ 35,049 | \$ 39,000 | \$ 40,000 | \$ 1,000 | 2.6% |
| DEPARTMENT EXPENSES | \$ 701,582 | \$ 671,032 | \$ 892,208 | \$ 793,211 | \$ (98,997) | -11.1% |

Public Health

Department Overview

The town’s investment in the Public Health Department over the past few years has contributed significantly to its success and to 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 strong, coordinated collaboration with community partners and other departments within our town government to ensure our public health programs are effective. Our schools, places of worship, businesses, nonprofits, and health professionals are all partners with a vital interest 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 affect our community's health.

FY27 Budget Summary

The department’s FY27 budget has increased by 1.4% compared to last year. This is primarily due to scheduled step increases and cost-of-living adjustments.

| Public Health | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change | % |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| | | | FY26 Budget | FY27 Budget | | Change |
| Health Director | \$ 125,718 | \$ 134,324 | \$ 139,500 | \$ 144,700 | \$ 5,200 | 3.7% |
| Health Inspectors | \$ 60,309 | \$ 58,323 | \$ 78,500 | \$ 81,400 | \$ 2,900 | 3.7% |
| Health Nurse | \$ 8,245 | \$ 73,539 | \$ 93,000 | \$ 96,400 | \$ 3,400 | 3.7% |
| Support Staff | \$ 63,018 | \$ 56,184 | \$ 66,000 | \$ 68,300 | \$ 2,300 | 3.5% |
| Overtime | \$ 1,094 | \$ 2,535 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Health Buyback | \$ 3,341 | \$ 699 | \$ - | \$ - | \$ - | 0.0% |
| Health Grants/Offsets | \$ (2,100) | \$ (2,100) | \$ (2,100) | \$ (2,100) | \$ - | 0.0% |
| Health Services Wages | \$ 259,624 | \$ 323,504 | \$ 377,400 | \$ 391,200 | \$ 13,800 | 3.7% |
| Mosquito Control | \$ 45,028 | \$ 45,929 | \$ 48,000 | \$ 48,253 | \$ 253 | 0.5% |
| Rodent Mitigation | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ - | 0.0% |
| Animal Disposal | \$ 150 | \$ 234 | \$ 5,000 | \$ 3,000 | \$ (2,000) | -40.0% |
| Regional Animal Control | \$ 18,150 | \$ 18,743 | \$ 25,000 | \$ 22,000 | \$ (3,000) | -12.0% |
| Professional Services | \$ 8,051 | \$ 6,058 | \$ 20,500 | \$ 20,500 | \$ - | 0.0% |
| Health Other | \$ 4,460 | \$ 5,453 | \$ 10,000 | \$ 8,500 | \$ (1,500) | -15.0% |
| Health Expenses | \$ 75,839 | \$ 76,418 | \$ 158,500 | \$ 152,253 | \$ (6,247) | -3.9% |

Fire/Emergency Medical Services/Emergency Management

Department Overview

The Reading Fire Department is responsible for fire suppression, fire prevention, the emergency medical system, and emergency management. It is also responsible for coordinating and applying for all reimbursements for State and Federal disaster declarations. The department offers Advanced Life Support (ALS) as a benefit to 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 and staffs the Command vehicle. Captains are responsible for responding to emergencies, delivering services, training, scheduling, equipment maintenance, and routine fire prevention duties. The Lieutenants are responsible for assisting with operational needs at both stations. 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 | 2023 | 2024 | 2025 |
|--|-------------|-------------|-------------|
| Total Emergency Responses | 4,602 | 4,579 | 4,362 |
| Emergency Medical Responses | 2,543 | 2,506 | 2,457 |
| Fire and Emergency Responses | 2,059 | 2,073 | 1,905 |
| Mutual Aid Provided | ~304 | ~299 | ~378 |
| Mutual Aid Received | ~357 | ~315 | ~343 |
| Fire Inspections | 728 | 667 | 679 |
| Permits Issued | 762 | 698 | 676 |
| Training Hours | 672 | 687 | 446 |
| Permit Fees Received (Fiscal Year) | \$20,400 | \$15,945 | \$ 21,635 |
| Ambulance Revenue Received (Fiscal Year) | \$984,900 | \$950,322 | \$975,114 |
| <i>~Vehicle responses</i> | | | |

Grants in Progress:

- **\$5,700 SAFE.** This is a state program that provides funding to deliver fire safety instruction to children.
- **\$2,400 Senior SAFE.** This is a state program that provides funding to deliver fire safety instruction and assistance to our elderly population.
- **\$93,016 FEMA Assistance to Firefighters Grant.** This is a competitive Federal grant program. Our grant will fund a department-wide incident command training program that meets key National Fire Protection Association and Occupational Health and Safety Administration Standards. This grant provides \$84,560 in Federal funds and requires an \$8,456 in local matching funds.

FY27 Budget Summary

The department’s FY27 budget has increased 2.9% compared to last year. There are no changes in the number of personnel. The expense budget has decreased by 11.1%, and wages are up 3.5%. The increase in wages is union personnel moving through the step system in accordance with the collective bargaining agreement and non-union step increases and COLA.

The FY26 budget received a one-time \$50,000 increase to install public safety radio amplifiers in the Reading Memorial High School. This will not be included in future budgets. FY27 is requesting an increase in expenses of \$19,000, or +8.3% above the FY26 operational budget. The are two areas driving the increase. Ambulance Service (\$2,000) due to inflationary increases as well as increased OEMS requirements for licensing and Ambulance Billing (\$17,000) due to increased ambulance revenue.

There is a service fee for the work conducted by our ambulance billing provider. The fee is 4% of the revenue that they collect. Starting September 2025, our billing rates were increased. Collections depend on the number of billable transports, type of transport, and type of insurance carried by patient. We are predicting up to \$400,000 in increased collections. The increase in the Ambulance Billing line item is to cover the increased fees for higher revenues collected.

Currently, the department has 52 full-time positions, and this number has not changed. Our requested budget consists of a Chief, an Assistant Chief, one support staff position, five Captains, eight Lieutenants, thirty-six Privates, and one support staff position shared with the Police department. Two firefighters also work after hours as part-time Fire Alarm Technicians. In FY 26, three Firefighters will retire from the Department. The process to hire and train replacement personnel has been pressured by a smaller candidate pool and by delays for new personnel undergoing initial fire academy training. This has increased the length of the vacant positions.

Throughout the first half of FY26 we executed the largest portion of our Federal Assistance to Firefighters Grant which provided \$93,016 in funding to deliver an incident command training program throughout the Department. This program has modernized and streamlined our command and control in addition to our tactical decision-making. It is intended to increase life safety for our residents, visitors, and firefighters. Unfortunately, we have had several large incidents since implementation. At each we have used the improved system and it has already proven to be effective.

| | | | Town Meeting | Town Manager | % | |
|-------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget | Change | Change |
| Fire Chief | \$ 201,571 | \$ 223,582 | \$ 190,000 | \$ 195,300 | \$ 5,300 | 2.8% |
| Assistant Fire Chief | \$ 166,108 | \$ 159,258 | \$ 174,500 | \$ 176,100 | \$ 1,600 | 0.9% |
| EMS Director | \$ 12,967 | \$ 12,442 | \$ 12,500 | \$ 12,500 | \$ - | 0.0% |
| Support Staff | \$ 96,106 | \$ 100,046 | \$ 103,800 | \$ 107,600 | \$ 3,800 | 3.7% |
| Fire Alarm | \$ 8,250 | \$ 7,766 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Captains | \$ 680,238 | \$ 711,544 | \$ 748,100 | \$ 773,200 | \$ 25,100 | 3.4% |
| Lieutenants | \$ 904,638 | \$ 1,002,854 | \$ 992,200 | \$ 1,028,900 | \$ 36,700 | 3.7% |
| Firefighters | \$ 3,109,542 | \$ 3,157,253 | \$ 3,544,766 | \$ 3,657,400 | \$ 112,634 | 3.2% |
| Grant Offset | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Overtime | \$ 560,804 | \$ 597,531 | \$ 530,573 | \$ 568,000 | \$ 37,427 | 7.1% |
| Buyback | \$ 46,122 | \$ 108,219 | \$ - | \$ - | \$ - | 0.0% |
| FIRE / EMS WAGES | \$ 5,786,347 | \$ 6,080,494 | \$ 6,316,439 | \$ 6,539,000 | \$ 222,561 | 3.5% |

| | | | Town Meeting | Town Manager | % | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|---------------|
| | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Budget | Change | Change |
| ALS Medical Supplies | \$ 47,254 | \$ 56,400 | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| Ambulance Services | \$ 32,646 | \$ 30,787 | \$ 28,000 | \$ 30,000 | \$ 2,000 | 7.1% |
| Billing Services | \$ 37,962 | \$ 39,531 | \$ 39,000 | \$ 56,000 | \$ 17,000 | 43.6% |
| Supplies and Equipment | \$ 2,086 | \$ 432 | \$ 3,500 | \$ 3,500 | \$ - | 0.0% |
| Equipment Maintenance | \$ 10,337 | \$ 7,756 | \$ 69,000 | \$ 19,000 | \$ (50,000) | -72.5% |
| Miscellaneous | \$ 1,287 | \$ 3,215 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Office Supplies and Equipment | \$ 182 | \$ 928 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Professional Development | \$ 19,918 | \$ 15,044 | \$ 23,500 | \$ 23,500 | \$ - | 0.0% |
| Uniforms and Clothing | \$ 55,643 | \$ 52,932 | \$ 52,958 | \$ 52,958 | \$ - | 0.0% |
| FIRE /EMS EXPENSES | \$ 207,315 | \$ 207,025 | \$ 278,958 | \$ 247,958 | \$ (31,000) | -11.1% |

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 among our members to create an environment that embraces diversity and fosters fairness and flexibility in achieving our safety mission. The department encourages citizen input and engagement to help us develop sound, 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 currently fully staffed; however, we have an officer who has been deployed by the military since July of 2025 and is not expected to return until December 31, 2026, at the earliest.
- We anticipate an officer retiring in 2027. This officer will need to be replaced.
- We continue our work on public outreach. Daily, our officers, while patrolling the town, interact with the community. We continue to hold various programs within the community; our bicycle helmet citation program, child safety seat inspections, lunchroom, takeover at all the elementary schools, Citizens Police Academy, RAD (Women's Self-defense) classes (sponsored by the Women's League of Reading), senior citizens dinner (sponsored by Harrow's), Youth Police Academy (sponsored by the Trooper Tamar Bucci Memorial Fund), just to name a small handful of the events we host.
- We continue to focus on training with an emphasis on de-escalation training. We strive to be one of the best-trained agencies.

FY27 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, 4 Coalition Staff members, and 15 per-diem school crossing guards.

FY27 Budget Police Wages

| | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | Change | % Change |
|----------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------|-------------|
| Police Chief | \$ 209,801 | \$ 218,374 | \$ 227,100 | \$ 235,700 | \$ 8,600 | 3.8% |
| Deputy Police Chief | \$ 170,087 | \$ 182,478 | \$ 191,700 | \$ 199,000 | \$ 7,300 | 3.8% |
| Police Support Staff | \$ 169,445 | \$ 176,389 | \$ 183,000 | \$ 189,700 | \$ 6,700 | 3.7% |
| Parking Enforcement | \$ 40,082 | \$ 44,080 | \$ 49,200 | \$ 47,400 | \$ (1,800) | -3.7% |
| Crossing Guards | \$ 105,089 | \$ 119,273 | \$ 182,000 | \$ 140,000 | \$ (42,000) | -23.1% |
| Lieutenants | \$ 602,226 | \$ 646,349 | \$ 665,300 | \$ 685,200 | \$ 19,900 | 3.0% |
| Sergeants | \$ 862,736 | \$ 999,976 | \$ 1,081,200 | \$ 1,116,000 | \$ 34,800 | 3.2% |
| Patrol Officers | \$ 2,462,630 | \$ 2,389,374 | \$ 2,695,100 | \$ 2,237,000 | \$ (458,100) | -17.0% |
| Detectives | \$ 654,440 | \$ 772,557 | \$ 829,600 | \$ 1,346,600 | \$ 517,000 | 62.3% |
| Training | \$ 96,607 | \$ 159,849 | \$ 45,000 | \$ 75,000 | \$ 30,000 | 66.7% |
| Overtime | \$ 539,261 | \$ 751,176 | \$ 415,000 | \$ 457,500 | \$ 42,500 | 10.2% |
| Fitness Stipend | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Cell Monitors | \$ - | \$ - | \$ 2,500 | \$ - | \$ (2,500) | |
| Buyback | \$ 61,876 | \$ 99,834 | \$ - | \$ - | \$ - | 0.0% |
| POLICE WAGES | \$ 5,974,279 | \$ 6,559,709 | \$ 6,566,700 | \$ 6,729,100 | \$ 162,400 | 2.5% |

FY27 Budget Police Expenses

| | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | Change | % Change |
|----------------------------|-------------------|-------------------|-----------------------------|-----------------------------|--------------------|---------------|
| Police Cruisers | \$ 137,259 | \$ 146,655 | \$ 140,000 | \$ 94,000 | \$ (46,000) | -32.9% |
| Supplies and Equipment | \$ 42,323 | \$ 26,650 | \$ 38,000 | \$ 42,000 | \$ 4,000 | 10.5% |
| Equipment Maintenance | \$ 33,219 | \$ 45,010 | \$ 41,000 | \$ 42,000 | \$ 1,000 | 2.4% |
| Miscellaneous | \$ 8,708 | \$ 9,536 | \$ 53,000 | \$ 53,000 | \$ - | 0.0% |
| Office Supplies, Equipment | \$ 18,901 | \$ 15,305 | \$ 19,000 | \$ 19,000 | \$ - | 0.0% |
| Professional Development | \$ 56,227 | \$ 60,066 | \$ 59,500 | \$ 59,500 | \$ - | 0.0% |
| Uniforms and Clothing | \$ 19,952 | \$ 9,481 | \$ 23,500 | \$ 23,500 | \$ - | 0.0% |
| POLICE EXPENSES | \$ 316,590 | \$ 312,703 | \$ 374,000 | \$ 333,000 | \$ (41,000) | -11.0% |

Coalition for Prevention and Support

Department Overview

The Reading Coalition for Prevention and Support continues its work with community partners and residents to build collaborative approaches and to reduce youth substance abuse. The Coalition promotes a healthy community environment through a strategic prevention framework, ensuring that everyone who lives, works, or attends school in Reading can enjoy an optimal quality of life.

FY27 Budget Summary

The Coalition expense budget is level-funded for FY27.

Staff includes a Director, an Outreach Coordinator, a Public Safety Clinician, and a part-time Child and Adolescent Clinician who is fully funded through the Opioid settlement funds.

The Director oversees fiscal management, public relations, community planning, training, coalition communication, data collection and dissemination, reporting, 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.

| | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | Change | % Change |
|---------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-----------------|-------------|
| Coalition Director | \$ 101,849 | \$ 106,021 | \$ 110,000 | \$ 113,900 | \$ 3,900 | 3.5% |
| Clinician & Outreach | \$ 124,107 | \$ 150,592 | \$ 157,100 | \$ 162,700 | \$ 5,600 | 3.6% |
| Grant Offsets | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| COALITION WAGES | \$ 225,956 | \$ 256,613 | \$ 267,100 | \$ 276,600 | \$ 9,500 | 3.6% |
| Mental Health Services | \$ 30,000 | \$ 30,001 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| Programs | \$ 30,883 | \$ 6,111 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Supplies | \$ 3,387 | \$ 3,225 | \$ 3,250 | \$ 3,500 | \$ 250 | 7.7% |
| Professional Development | \$ 480 | \$ 500 | \$ 500 | \$ 500 | \$ - | 0.0% |
| Grant Offsets | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| COALITION EXPENSES | \$ 64,750 | \$ 39,836 | \$ 41,750 | \$ 42,000 | \$ 250 | 0.6% |

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 within the Police Department but provides 911 Call Management for both Police and Fire/EMS, as well as regional emergencies as needed.

FY27 Budget Summary

The dispatch expense budget is level-funded for FY27. The Dispatch Center is staffed with 10 civilian Telecommunicators and 1 civilian Head Dispatcher, who oversees the division's administration and works several shifts per week as a Telecommunicator. In addition to Town funding, we receive 911 grant funding to offset existing wages. This grant is not guaranteed and may be discontinued at any time, but it continues to increase with cell phone use.

| | FY24 Actual | FY25 Actual | Town Meeting FY26 Budget | Town Manager FY27 Budget | Change | % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-----------------|-------------|
| Head Public Safety Dispatcher | \$ 88,822 | \$ 91,137 | \$ 95,900 | \$ 92,700 | \$ (3,200) | -3.3% |
| Public Safety Dispatchers | \$ 572,034 | \$ 606,420 | \$ 674,300 | \$ 680,000 | \$ 5,700 | 0.8% |
| Overtime | \$ 113,847 | \$ 99,678 | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| Dispatch Temp | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Buyback | \$ 1,008 | \$ 9,789 | \$ - | \$ - | \$ - | 0.0% |
| E911 Grant Support | \$ (117,016) | \$ (97,177) | \$ (80,000) | \$ (80,000) | \$ - | 0.0% |
| DISPATCHER WAGES | \$ 658,694 | \$ 709,847 | \$ 750,200 | \$ 752,700 | \$ 2,500 | 0.3% |
| Supplies and Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Equipment Maintenance | \$ 13,881 | \$ 7,618 | \$ 13,500 | \$ 13,500 | \$ - | 0.0% |
| Professional Services | \$ 2,235 | \$ 3,439 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Technology | \$ 14,038 | \$ 15,253 | \$ 12,000 | \$ 13,000 | \$ 1,000 | 8.3% |
| Professional Development | \$ 4,694 | \$ 5,683 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Uniforms and Clothing | \$ 2,240 | \$ 3,057 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| DISPATCHER EXPENSES | \$ 37,088 | \$ 35,049 | \$ 39,000 | \$ 40,000 | \$ 1,000 | 2.6% |

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). Beginning with the FY27 budget, stormwater (general fund) will be eliminated, and all wages and expenses will be moved to stormwater (enterprise fund).

FY27 Budget Summary

The Department of Public Works FY27 budget increased by 11.5%. While full-time staffing positions remain unchanged, Stormwater (general fund) wages were reduced by \$175K with the reallocation of all Stormwater (general fund) wages to Stormwater (enterprise fund) wages. All Stormwater (general fund) expenses (\$3K) were reallocated to Stormwater (enterprise fund) as well.

Department Highlights

Received grants from several agencies, including:

- MIIA: Automated Risk Management Grant (\$5K)
 - Purchase and install backup cameras in DPW vehicles
- DCR: FY26 Community Woodland Grant (\$10K)
 - Treatment of invasive plantings in Town Forest
- MassDEP: Sustainable Materials Recovery Program: (\$4,550)

Department Milestones:

- Distributed over 16,000 trash and recycling carts to Reading residents
- RFP issued a new trash and recycling collection contract (eff. July 2026)
- Resurfaced 4.7 miles of roadway and over 4,300 feet of sidewalk

- Designed, bid, and awarded the relocation of the traffic signal on the northeast corner of Salem/Main Street and a new pedestrian crossing on Salem Street
- Continue to work with MassDOT and consultants on the design for Oakland Road and the Safe Roads to Schools project (anticipated bid during fall 2026)
- Replaced the water main on Sanborn Street (Woburn St. to Haven St).
- “Tree City USA” for the 40th consecutive year.
- Planted 115 shade trees.
- 578 trees trimmed.
- 144 trees removed (27 Ash trees).
- 24,177 cars visited the Compost Center.
- 20,000 Holiday Lighting bulbs were installed in the Downtown.
- Installed 29 new primary water meters and replaced 78 primary water meters
- Installed 194 new secondary water meters (224 applications)
- Replaced Longwood Road sewer pumping station
- Laid out 169 new burial plots in Woodend Cemetery
- 91 Dig Safe mark outs.
- Performed repairs/maintenance services for 200+ 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.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|----------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 512,878 | \$ 465,723 | \$ 502,500 | \$ 520,400 | \$ 17,900 | 3.6% |
| Engineering | \$ 479,314 | \$ 420,749 | \$ 610,100 | \$ 625,700 | \$ 15,600 | 2.6% |
| Highway & Equipment | \$ 1,671,254 | \$ 1,745,444 | \$ 1,914,695 | \$ 1,983,100 | \$ 68,405 | 3.6% |
| Storm Water (Genl Fund) | \$ 140,725 | \$ 203,404 | \$ 178,200 | \$ - | \$(178,200) | -100.0% |
| Forestry* | \$ 359,427 | \$ 509,261 | \$ 481,250 | \$ 503,150 | \$ 21,900 | 4.6% |
| Parks & Cemetery* | \$ 646,437 | \$ 628,231 | \$ 737,040 | \$ 781,150 | \$ 44,110 | 6.0% |
| DPW OPERATIONS TOTALS | \$ 3,810,035 | \$ 3,972,814 | \$ 4,423,785 | \$ 4,413,500 | \$ (10,285) | -0.2% |
| Snow/Ice | \$ 609,957 | \$ 967,883 | \$ 675,000 | \$ 675,000 | \$ - | 0.0% |
| Traffic/Street Lighting | \$ 101,780 | \$ 105,179 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Rubbish & Recycling | \$ 1,886,901 | \$ 1,961,129 | \$ 2,200,041 | \$ 3,068,709 | \$ 868,668 | 39.5% |
| SNOW/LIGHT/RUBBISH TOTALS | \$ 2,598,638 | \$ 3,034,191 | \$ 3,010,041 | \$ 3,878,709 | \$ 868,668 | 28.9% |
| DEPARTMENT TOTALS | \$ 6,408,672 | \$ 7,007,006 | \$ 7,433,826 | \$ 8,292,209 | \$ 858,383 | 11.5% |

Line K91 – FY27 Public Works Wages

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|---------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 493,912 | \$ 451,979 | \$ 482,500 | \$ 500,400 | \$ 17,900 | 3.7% |
| Engineering | \$ 434,045 | \$ 409,402 | \$ 546,100 | \$ 561,700 | \$ 15,600 | 2.9% |
| Highway & Equipment | \$ 931,888 | \$ 1,020,253 | \$ 1,086,800 | \$ 1,124,800 | \$ 38,000 | 3.5% |
| Storm Water (GenIFd) | \$ 137,984 | \$ 201,502 | \$ 175,200 | \$ - | \$(175,200) | -100.0% |
| Forestry* | \$ 295,357 | \$ 355,825 | \$ 401,250 | \$ 419,150 | \$ 17,900 | 4.5% |
| Parks & Cemetery* | \$ 601,786 | \$ 592,759 | \$ 683,800 | \$ 726,950 | \$ 43,150 | 6.3% |
| DPW OPERATIONS WAGES | \$ 2,894,971 | \$ 3,031,721 | \$ 3,375,650 | \$ 3,333,000 | \$ (42,650) | -1.3% |
| Snow/Ice | \$ 141,466 | \$ 295,141 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Traffic/Street Lighting | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Rubbish & Recycling | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| SNOW/LIGHT/RUBBISH WAGES | \$ 141,466 | \$ 295,141 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| DEPARTMENT WAGES | \$ 3,036,438 | \$ 3,326,862 | \$ 3,510,650 | \$ 3,468,000 | \$ (42,650) | -1.2% |

Line K92 – FY27 Public Works Expenses

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|--------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 18,966 | \$ 13,745 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| Engineering | \$ 45,270 | \$ 11,347 | \$ 64,000 | \$ 64,000 | \$ - | 0.0% |
| Highway & Equipment | \$ 739,367 | \$ 725,191 | \$ 827,895 | \$ 858,300 | \$ 30,405 | 3.7% |
| Storm Water (GenIFd) | \$ 2,740 | \$ 1,902 | \$ 3,000 | \$ - | \$ (3,000) | -100.0% |
| Forestry* | \$ 64,069 | \$ 153,436 | \$ 80,000 | \$ 84,000 | \$ 4,000 | 5.0% |
| Parks & Cemetery* | \$ 44,651 | \$ 35,472 | \$ 53,240 | \$ 54,200 | \$ 960 | 1.8% |
| DPW OPERATIONS EXPENSES | \$ 915,063 | \$ 941,093 | \$ 1,048,135 | \$ 1,080,500 | \$ 32,365 | 3.1% |
| Snow/Ice | \$ 468,491 | \$ 672,743 | \$ 540,000 | \$ 540,000 | \$ - | 0.0% |
| Traffic/Street Lighting | \$ 101,780 | \$ 105,179 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Rubbish & Recycling | \$ 1,886,901 | \$ 1,961,129 | \$ 2,200,041 | \$ 3,068,709 | \$ 868,668 | 39.5% |
| SNOW/LIGHT/RUBBISH EXP. | \$ 2,457,171 | \$ 2,739,051 | \$ 2,875,041 | \$ 3,743,709 | \$ 868,668 | 30.2% |
| DEPARTMENT EXPENSES | \$ 3,372,235 | \$ 3,680,144 | \$ 3,923,176 | \$ 4,824,209 | \$ 901,033 | 23.0% |

*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 intended to cover below-average years, as funding cannot be reduced in future years by law. This is the only budget line that allows deficit spending by law during difficult years, and overfunding would represent an opportunity cost for other needs.

Traffic and Street Lighting is level-funded. The Town continues to work with RMLD to improve efficiency.

In the spring/summer of 2025, the town solicited RFPs for the next rubbish and recycling collection contract to take effect in July 2026 (the current manual collection contract with Republic Services expires in June 2026). In October 2025, the Select Board selected Republic Services to provide automated rubbish and recycling collection services for the next 5 years, commencing in July 2026 through June 2031. The FY27 contract cost will be \$2,289,279 resulting in a 39.5% increase in the rubbish and recycling FY27 budget, and will consist of weekly trash collection, weekly recycling collection (with options for changing to bi-weekly recycling collection in future years of the contract), curbside leaf collections, rigid plastics events, burnable bulk collection events, and paper shredding, with all bulk item collection services being paid for by the residents. The town entered into a new rubbish disposal contract with Re-World, LLC in July 2025 for a 6-year term.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Snow and Ice Regular Wages | \$ 34,948 | \$ 31,000 | \$ 35,000 | \$ 35,000 | \$ - | 0.0% |
| Snow and Ice Overtime | \$ 106,518 | \$ 264,141 | \$ 100,000 | \$ 100,000 | \$ - | 0.0% |
| SNOW AND ICE WAGES | \$ 141,466 | \$ 295,141 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Snow / Ice Plowing & Hauling | \$ 130,454 | \$ 165,634 | \$ 215,000 | \$ 215,000 | \$ - | 0.0% |
| Snow / Ice Supplies/Equip. | \$ 202,373 | \$ 343,792 | \$ 235,000 | \$ 235,000 | \$ - | 0.0% |
| Snow / Ice Fuel | \$ 52,357 | \$ 72,092 | \$ 55,000 | \$ 55,000 | \$ - | 0.0% |
| Snow & Ice Meal Tickets | \$ 8,940 | \$ 12,998 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Snow / Ice Police Details | \$ 2,367 | \$ 3,228 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Street Sweeping | \$ 72,000 | \$ 75,000 | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| SNOW AND ICE EXPENSES | \$ 468,491 | \$ 672,743 | \$ 540,000 | \$ 540,000 | \$ - | 0.0% |
| SNOW AND ICE | \$ 609,957 | \$ 967,883 | \$ 675,000 | \$ 675,000 | \$ - | 0.0% |
| Traffic Light Electricity | \$ 5,890 | \$ 6,497 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Streetlight Electricity | \$ 95,477 | \$ 97,384 | \$ 105,000 | \$ 105,000 | \$ - | 0.0% |
| Street Light Maint. & Repair | \$ 413 | \$ 1,298 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| TRAFFIC/STR LIGHT | \$ 101,780 | \$ 105,179 | \$ 135,000 | \$ 135,000 | \$ - | 0.0% |
| Rubbish Collection | \$ 827,846 | \$ 875,184 | \$ 1,055,544 | \$ 1,120,595 | \$ 65,051 | 6.2% |
| Solid Waste Disposal | \$ 666,483 | \$ 674,388 | \$ 654,217 | \$ 719,430 | \$ 65,213 | 10.0% |
| Curbside Recycling | \$ 352,556 | \$ 385,948 | \$ 402,472 | \$ 1,193,684 | \$ 791,212 | 196.6% |
| Misc. Recycling | \$ 40,016 | \$ 25,608 | \$ 87,808 | \$ 35,000 | \$ (52,808) | -60.1% |
| RUBBISH/RECYCLING | \$ 1,886,901 | \$ 1,961,129 | \$ 2,200,041 | \$ 3,068,709 | \$ 868,668 | 39.5% |

DPW Administration

Division Overview

The Administration Division is responsible for DPW payroll and invoice payments, cemetery administration, engineering support services, DPW dispatch, the water

conservation rebate program, quarterly newsletters to residents, and spring and fall mailers for recycling events.

FY27 Budget Summary

Staff remains unchanged. Wage increases follow the Town of Reading non-union compensation plan. Expenses are level-funded.

Division Activities

- Two Household Hazardous Waste collection days
- Two events for paper shredding and rigid plastics
- Two events for burnable bulky items
- Six Town-wide curbside leaf pickups
- One Town-wide Curbside Christmas tree pickup
- Styrofoam and electronics recycling program
- Water Conservation Program
- Waste Zero (Simple Recycling Program)
- Black Earth Composting Program
- Quarterly newsletters to residents
- Spring mailer/event calendar to residents
- Mattress Recycling Program

| DPW Administration | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|---------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| DPW Director | \$ 204,695 | \$ 137,637 | \$ 142,400 | \$ 147,800 | \$ 5,400 | 3.8% |
| Assistant DPW Director | \$ 71,242 | \$ 117,077 | \$ 123,700 | \$ 128,400 | \$ 4,700 | 3.8% |
| Support Staff | \$ 189,630 | \$ 197,094 | \$ 214,400 | \$ 222,200 | \$ 7,800 | 3.6% |
| Overtime | \$ 413 | \$ 171 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Buyback | \$ 27,932 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 493,912 | \$ 451,979 | \$ 482,500 | \$ 500,400 | \$ 17,900 | 3.7% |
| Advertising | \$ 3,851 | \$ 2,121 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| Supplies and Equipment | \$ 4,929 | \$ 3,242 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| Professional Development | \$ 10,186 | \$ 8,381 | \$ 9,500 | \$ 9,500 | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 18,966 | \$ 13,745 | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |

Engineering Division

Division Overview

The Engineering division is responsible for: the preparation of plans, specifications, estimates, survey layout, inspection and supervision of town construction projects; review of site plans for accuracy/conformance with subdivision regulations; review of Conservation submittals; upkeep of all traffic markings/signals; issuance/compliance of utility, street opening, and Jackie’s law permits and Dig Safe mark outs.

FY27 Budget Summary

Staff remains unchanged. Increases in wages follow contractual obligations. Expenses were level-funded.

Division Activities

- Annual Road Paving: Approximately 4.1 miles of roadway resurfaced
- Line Painting
- NPDES Annual Permit

| Engineering | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|--------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Town Engineer | \$ 124,114 | \$ 129,705 | \$ 137,000 | \$ 145,300 | \$ 8,300 | 6.1% |
| Asst. Town Engineer | \$ - | \$ - | \$ 109,000 | \$ 113,300 | \$ 4,300 | |
| Senior/Civil Engineers | \$ 213,500 | \$ 173,844 | \$ 193,900 | \$ 193,200 | \$ (700) | -0.4% |
| Field Tech/Surveyor | \$ 82,722 | \$ 86,360 | \$ 91,500 | \$ 95,200 | \$ 3,700 | 4.0% |
| Overtime | \$ 13,245 | \$ 12,040 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| Out of Grade | \$ 465 | \$ 720 | \$ 700 | \$ 700 | \$ - | 0.0% |
| Buyback | \$ - | \$ 6,733 | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 434,045 | \$ 409,402 | \$ 546,100 | \$ 561,700 | \$ 15,600 | 2.9% |
| Traffic Control Repairs | \$ 27,087 | \$ 17,655 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| Professional Services | \$ 5,500 | \$ (23,335) | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Supplies and Equipment | \$ 7,877 | \$ 11,208 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% |
| Police Details | \$ 4,806 | \$ 5,819 | \$ 17,000 | \$ 17,000 | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 45,270 | \$ 11,347 | \$ 64,000 | \$ 64,000 | \$ - | 0.0% |

Highway Division

Division Overview

The Highway Division is responsible for street maintenance, catch basin repairs, roadside mowing, sidewalk maintenance, street sign maintenance, and pothole repair. This Division also repairs and services over 200 pieces of equipment for Town and School departments.

FY27 Budget Summary

While staffing levels remain unchanged, salaries are increasing due to contractual obligations. Police details, equipment maintenance, road/sidewalk repairs, supplies/equipment, and fuel expenses were all increased. Total division expenses increased by 3.7%.

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

| Highway & Equipment | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|--------------------------------|--------------------|---------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Highway/St. Water Supervisor | \$ 77,659 | \$ 87,615 | \$ 85,700 | \$ 90,500 | \$ 4,800 | 5.6% |
| Managing/Working Foreperson | \$ 199,948 | \$ 226,957 | \$ 229,200 | \$ 231,900 | \$ 2,700 | 1.2% |
| Senior/Junior Operators | \$ 258,431 | \$ 234,862 | \$ 318,300 | \$ 326,400 | \$ 8,100 | 2.5% |
| Laborers | \$ 52,282 | \$ 96,654 | \$ 53,400 | \$ 54,500 | \$ 1,100 | 0.0% |
| Mechanics | \$ 253,206 | \$ 292,186 | \$ 309,200 | \$ 330,500 | \$ 21,300 | 6.9% |
| Out of Grade | \$ 2,322 | \$ 648 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% |
| Overtime/On Call | \$ 88,039 | \$ 80,517 | \$ 85,000 | \$ 85,000 | \$ - | 0.0% |
| Buyback | \$ - | \$ 816 | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 931,888 | \$ 1,020,253 | \$ 1,086,800 | \$ 1,124,800 | \$ 38,000 | 3.5% |
| Equipment Parts & Maint. | \$ 242,134 | \$ 262,290 | \$ 238,000 | \$ 255,000 | \$ 17,000 | 7.1% |
| Outsourced Repairs | \$ 128,111 | \$ 122,702 | \$ 150,000 | \$ 150,000 | \$ - | 0.0% |
| Fuel | \$ 171,979 | \$ 155,980 | \$ 235,000 | \$ 240,000 | \$ 5,000 | 2.1% |
| Line Painting | \$ 86,907 | \$ 65,979 | \$ 90,000 | \$ 90,000 | \$ - | 0.0% |
| Road and Sidewalk Repairs | \$ 55,752 | \$ 64,412 | \$ 55,000 | \$ 60,000 | \$ 5,000 | 9.1% |
| Supplies and Equipment | \$ 26,119 | \$ 21,068 | \$ 24,000 | \$ 26,000 | \$ 2,000 | 8.3% |
| Outsourced Services | \$ 2,635 | \$ 2,951 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Police Details | \$ 20,580 | \$ 26,081 | \$ 21,000 | \$ 22,000 | \$ 1,000 | 4.8% |
| Utilities/Licenses | \$ 5,150 | \$ 3,728 | \$ 4,895 | \$ 5,300 | \$ 405 | 8.3% |
| DIVISION EXPENSES | \$ 739,367 | \$ 725,191 | \$ 827,895 | \$ 858,300 | \$ 30,405 | 3.7% |

Storm Water Division

Division Overview

See the section for the Stormwater Enterprise Fund for an overview of the Stormwater Division.

FY27 Budget Summary

All stormwater wages and expenses in the General Fund, starting in FY27, will be transferred to the Enterprise Fund to reduce General Fund expenditures. See the section on the Stormwater Enterprise Fund for details on wages and expenses.

Division Activities

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

| Storm Water (GF) | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|------------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Highway/St. Water Supervisor | \$ 19,415 | \$ 21,855 | \$ 21,500 | \$ - | \$ (21,500) | -100.0% |
| Managing/Working Foreperson | \$ 15,230 | \$ 18,842 | \$ 17,000 | \$ - | \$ (17,000) | -100.0% |
| Senior/Junior Operators | \$ 57,495 | \$ 114,320 | \$ 66,500 | \$ - | \$ (66,500) | -100.0% |
| Laborers | \$ 31,430 | \$ 25,747 | \$ 53,400 | \$ - | \$ (53,400) | -100.0% |
| Mechanics | \$ 7,018 | \$ 7,694 | \$ 8,300 | \$ - | \$ (8,300) | -100.0% |
| Out of Grade | \$ - | \$ 12 | \$ 1,500 | \$ - | \$ (1,500) | -100.0% |
| Overtime/On Call | \$ 5,231 | \$ 13,031 | \$ 7,000 | \$ - | \$ (7,000) | -100.0% |
| Buyback | \$ 2,166 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 137,984 | \$ 201,502 | \$ 175,200 | \$ - | \$(175,200) | -100.0% |
| Supplies and Equipment | \$ 2,740 | \$ 1,902 | \$ 3,000 | \$ - | \$ (3,000) | -100.0% |
| DIVISION EXPENSES | \$ 2,740 | \$ 1,902 | \$ 3,000 | \$ - | \$ (3,000) | -100.0% |

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, and assists Conservation with tree maintenance in various resource areas.

FY27 Budget Summary

Staff remains unchanged. Increases in wages follow contractual obligations. While police details were reduced by 8%, stump/brush disposal was increased by 35%. Total division expenses increased by 5%.

Division Activities

Oversight of all Town trees: Planting, trimming, and removal. In 2025, Town staff planted 115 trees as street trees, in parks, schools, and cemeteries. There were 578 trees trimmed and 144 trees removed (27 Ash Trees). The Division is also responsible for all Holiday lighting on the Town Common (over 20,000 bulbs).

| Forestry* | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|--------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Pks./Frst. Cem. Supervisor | \$ 49,993 | \$ 53,100 | \$ 55,200 | \$ 58,300 | \$ 3,100 | 5.6% |
| Managing/Working Foreperson | \$ 83,283 | \$ 124,390 | \$ 161,800 | \$ 169,600 | \$ 7,800 | 4.8% |
| Senior/Junior Opers/Tr. Clmbr. | \$ 131,914 | \$ 144,321 | \$ 151,000 | \$ 158,000 | \$ 7,000 | 4.6% |
| Laborers | \$ - | \$ 1,814 | \$ - | \$ - | \$ - | 0.0% |
| Seasonal Staff | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Out of Grade | \$ 300 | \$ 79 | \$ 3,250 | \$ 3,250 | \$ - | 100.0% |
| Overtime/On Call | \$ 29,867 | \$ 32,122 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION WAGES | \$ 295,357 | \$ 355,825 | \$ 401,250 | \$ 419,150 | \$ 17,900 | 4.5% |
| Supplies and Equipment | \$ 7,466 | \$ 5,750 | \$ 13,500 | \$ 13,500 | \$ - | 0.0% |
| Prof. Svc. and Repairs | \$ 18,080 | \$ 97,089 | \$ 22,000 | \$ 22,000 | \$ - | 0.0% |
| Shade Trees | \$ 18,164 | \$ 15,968 | \$ 17,000 | \$ 17,000 | \$ - | 0.0% |
| Stump/Brush Disposal | \$ 9,700 | \$ 19,900 | \$ 14,000 | \$ 19,000 | \$ 5,000 | 35.7% |
| Police Details | \$ 8,251 | \$ 11,913 | \$ 12,000 | \$ 11,000 | \$ (1,000) | -8.3% |
| Utilities/Licenses | \$ 2,409 | \$ 2,816 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Revolving Fund Support | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 64,069 | \$ 153,436 | \$ 80,000 | \$ 84,000 | \$ 4,000 | 5.0% |

Parks/Cemetery Division

Division Overview

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

FY27 Budget Summary

Staff remains 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. Equipment repairs were reduced by 25%, while supplies and equipment expenses increased by 13%. Total division expenses increased by 1.8%.

Division Activities

- Funeral Arrangements (16,220 total burials); 99 Interments; 28 Lot sales
- Grounds maintenance (51 acres)
- Set Markers/Set foundations for headstones
- Laid out 169 new burial plots in Woodend Cemetery
- Record keeping
- Assist with Memorial Day preparations
- Oversight of the Compost Center

| Parks/Cemetery* | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|--------------------------------|--------------------|--------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------|
| Pks./Frst. Cem. Supervisor | \$ 49,993 | \$ 53,100 | \$ 55,200 | \$ 58,300 | \$ 3,100 | 5.6% |
| Managing/Working Foreperson | \$ 148,264 | \$ 157,728 | \$ 166,100 | \$ 174,000 | \$ 7,900 | 4.8% |
| Senior/Junior Opers/Tr. Clmbr. | \$ 318,151 | \$ 339,605 | \$ 381,900 | \$ 455,100 | \$ 73,200 | 19.2% |
| Laborers | \$ 55,324 | \$ 93,857 | \$ 101,600 | \$ 51,800 | \$ (49,800) | -49.0% |
| Seasonal Staff | \$ 19,855 | \$ 64,987 | \$ 61,500 | \$ 61,500 | \$ - | 0.0% |
| Overtime | \$ 49,689 | \$ 43,482 | \$ 37,500 | \$ 46,250 | \$ 8,750 | 23.3% |
| Buyback | \$ 510 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Revolving Fund Support | \$ (40,000) | \$ (160,000) | \$ (120,000) | \$ (120,000) | \$ - | 0.0% |
| DIVISION WAGES | \$ 601,786 | \$ 592,759 | \$ 683,800 | \$ 726,950 | \$ 43,150 | 6.3% |
| Supplies and Equipment | \$ 32,368 | \$ 33,147 | \$ 36,000 | \$ 40,900 | \$ 4,900 | 13.6% |
| Repairs | \$ 3,562 | \$ 1,807 | \$ 14,000 | \$ 10,500 | \$ (3,500) | -25.0% |
| Lot Repurchase | \$ 12,100 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| Fuel | \$ 7,571 | \$ 9,540 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Utilities/Licenses | \$ 9,051 | \$ 8,979 | \$ 11,240 | \$ 10,800 | \$ (440) | -3.9% |
| Veterans Flowers | \$ - | \$ - | \$ 4,700 | \$ 4,700 | \$ - | 0.0% |
| Trust/Revolving Fund Support | \$ (20,000) | \$ (20,000) | \$ (24,700) | \$ (24,700) | \$ - | 0.0% |
| DIVISION EXPENSES | \$ 44,651 | \$ 35,472 | \$ 53,240 | \$ 54,200 | \$ 960 | 1.8% |

Reading Public Library

Department Overview

FY27 is the second year of a 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 is based on our 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.*

Department Highlights

In FY25, the library was open for 52 weeks for 3,076 hours. This includes 64 hours per week from October to May and 60 hours per week from June through September. Our dedicated employees (25 FTE) provide in-person services at four public desks across

three floors of a 38,000 SF building. Additional services include programs, reference, research support, and instruction for onsite and virtual services and collections.

The library averages more than 14,000 visitors per month. In addition to serving as a welcoming space for study, work, and leisure reading, the venue hosted over 700 programs in FY25. These programs ranged from one-to-one genealogy sessions to large community cultural events, including the annual Dr. Martin Luther King, Jr. Day celebration and the first annual Green Communities Garden Party.

Beyond physical visits and programs, library usage demonstrates strong community engagement. In FY25, library services provided over \$9 million in value to residents—a 315% return on the taxpayer budget investment.

FY27 Budget Summary (+2.3%)

The Board of Trustees recommends a budget request of \$2,311,300, which is an overall 2.3% increase over FY26 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

| Divisions | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-----------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 853,784 | \$ 895,192 | \$ 935,300 | \$ 966,150 | \$ 30,850 | 3.3% |
| Public Services | \$ 671,628 | \$ 751,052 | \$ 787,400 | \$ 789,500 | \$ 2,100 | 0.3% |
| Collection Services | \$ 528,987 | \$ 517,808 | \$ 537,350 | \$ 555,650 | \$ 18,300 | 3.4% |
| LIBRARY TOTALS | \$ 2,054,399 | \$ 2,164,053 | \$ 2,260,050 | \$ 2,311,300 | \$ 51,250 | 2.3% |

Library Wages L91 (+2.5%) and Library Expenses L92 (+1.5%)

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Administration | \$ 446,909 | \$ 468,292 | \$ 485,300 | \$ 509,400 | \$ 24,100 | 5.0% |
| Public Services | \$ 671,628 | \$ 751,052 | \$ 787,400 | \$ 789,500 | \$ 2,100 | 0.3% |
| Collection Services | \$ 528,987 | \$ 517,808 | \$ 537,350 | \$ 555,650 | \$ 18,300 | 3.4% |
| LIBRARY WAGES | \$ 1,647,524 | \$ 1,737,153 | \$ 1,810,050 | \$ 1,854,550 | \$ 44,500 | 2.5% |
| Administration | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 456,750 | \$ 6,750 | 1.5% |
| Public Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Collection Services | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| LIBRARY EXPENSES | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 456,750 | \$ 6,750 | 1.5% |

The 2.5% increase in L91 Library Wages reflects the Step + 1.25% COLA for non-union employees. L92 Library Expenses increase by 1.5% or \$6,750.

Administration Division (+3.3%)

The Administration Division is responsible for the library's overall management, finance, communications, and strategic planning. This budget reflects the Office of Equity within 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.

The Administration budget includes expected Step and COLA increases, as well as an increase in the substitutes line. Substitutes cover planned and unplanned leaves and reduce the need for overtime.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|--------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Library Director | \$ 120,764 | \$ 125,809 | \$ 130,800 | \$ 135,700 | \$ 4,900 | 3.7% |
| Library Assistant Director | \$ 90,422 | \$ 94,195 | \$ 97,900 | \$ 101,600 | \$ 3,700 | 3.8% |
| Dir of Equity & Social Justice | \$ 71,166 | \$ 91,532 | \$ 95,600 | \$ 99,100 | \$ 3,500 | 3.7% |
| Communications Specialist | \$ 44,689 | \$ 45,396 | \$ 46,500 | \$ 48,200 | \$ 1,700 | 3.7% |
| Support Staff | \$ 102,320 | \$ 102,146 | \$ 104,500 | \$ 109,800 | \$ 5,300 | 5.1% |
| Library Substitutes | \$ 13,198 | \$ 9,215 | \$ 10,000 | \$ 15,000 | \$ 5,000 | 50.0% |
| Library OT | \$ 18 | \$ - | \$ - | \$ - | \$ - | |
| Sick/Vacation Buyback | \$ 4,333 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| ADMINISTRATION WAGES | \$ 446,909 | \$ 468,292 | \$ 485,300 | \$ 509,400 | \$ 24,100 | 5.0% |

All department expenses fall under the Administrative Division. This modest 1.5% increase in the expense budget reflects only level services, maintaining current operations, without enhancements or new offerings. The net dollar increase of \$6750 addresses unavoidable cost increases for software licensing and other essential services, requiring reductions in other expense areas to stay within fiscal constraints. A 3% increase would be needed to fully fund current services and support any modest growth, but this 1.5% request reflects RPL's sensitivity to town-wide budget pressures and our commitment to responsible resource management during this challenging cycle.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|----------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Library Materials | \$ 277,255 | \$ 292,810 | \$ 294,000 | \$ 300,500 | \$ 6,500 | 2.2% |
| Equipment Contract/Repair | \$ 22,929 | \$ 22,656 | \$ 24,000 | \$ 24,000 | \$ - | 0.0% |
| Software License & Support | \$ 65,342 | \$ 73,311 | \$ 74,000 | \$ 79,500 | \$ 5,500 | 7.4% |
| Technology Supplies | \$ 6,833 | \$ 6,269 | \$ 9,000 | \$ 8,000 | \$ (1,000) | -11.1% |
| General Supplies | \$ 10,902 | \$ 10,608 | \$ 14,000 | \$ 12,250 | \$ (1,750) | -12.5% |
| Professional Development | \$ 20,513 | \$ 17,076 | \$ 14,000 | \$ 12,000 | \$ (2,000) | -14.3% |
| OESJ Professional Services | \$ - | \$ - | \$ 17,000 | \$ 17,000 | \$ - | |
| Library Programs | \$ 3,101 | \$ 4,172 | \$ 4,000 | \$ 3,500 | \$ (500) | -12.5% |
| LIBRARY EXPENSES | \$ 406,875 | \$ 426,900 | \$ 450,000 | \$ 456,750 | \$ 6,750 | 1.5% |

Public Services Division (+0.3%)

The Public Services Division is responsible for all library programs and services. Programs include budgeting, planning, and the implementation of classes, lectures, meetups, and special events for all ages. Services include research, readers' advisory, one-to-one instruction, technology assistance, home delivery services, and support for Reading Public Schools.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Public Services Division Head | \$ 69,481 | \$ 83,480 | \$ 87,200 | \$ 86,200 | \$ (1,000) | -1.1% |
| Librarian II | \$ 138,504 | \$ 148,929 | \$ 154,200 | \$ 154,400 | \$ 200 | 0.1% |
| Librarian | \$ 437,321 | \$ 445,422 | \$ 460,400 | \$ 461,500 | \$ 1,100 | |
| Support Staff | \$ 4,541 | \$ 46,738 | \$ 51,600 | \$ 53,400 | \$ 1,800 | 0.0% |
| Sunday Hours | \$ 21,782 | \$ 26,483 | \$ 34,000 | \$ 34,000 | \$ - | 0.0% |
| PUBLIC SERVICES WAGES | \$ 671,628 | \$ 751,052 | \$ 787,400 | \$ 789,500 | \$ 2,100 | 0.3% |

Collection Services Division (+3.4%)

The Collection Services Division is responsible for acquiring and accessing all materials. Materials include all physical and digital items that are 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 the transition of a full-time paraprofessional position to the Librarian I position. The change does not impact hours or benefits.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-----------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Collection Services Division Head | \$ 90,675 | \$ 94,312 | \$ 97,900 | \$ 101,400 | \$ 3,500 | 3.6% |
| Librarian II | \$ 72,267 | \$ 75,018 | \$ 78,900 | \$ 81,800 | \$ 2,900 | 3.7% |
| Librarian I | \$ - | \$ - | \$ - | \$ 65,900 | \$ 65,900 | 0.0% |
| Support Staff | \$ 348,116 | \$ 335,882 | \$ 346,900 | \$ 292,900 | \$ (54,000) | -15.6% |
| Sunday Hours | \$ 17,929 | \$ 12,596 | \$ 13,650 | \$ 13,650 | \$ - | 0.0% |
| COLLECTION SERVICES WAGES | \$ 528,987 | \$ 517,808 | \$ 537,350 | \$ 555,650 | \$ 18,300 | 3.4% |

Facilities Department

Department Overview

The Facilities Department supports the Town's Educational and Municipal Government functions by delivering Facilities Services in a quality-driven, 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 covers all systems, equipment, and large-scale operational needs for all buildings; the Town and School Buildings budgets include items unique to those facilities.

Department Preventive 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

FY27 Budget Summary

The Town Meeting votes directly on two lines: 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 by the Town Meeting as a single bottom-line figure.

In FY27, Core Facilities' budgets show a 1.0% decrease, and Town Buildings budgets show a 2.6% increase.

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|---|--------------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Core Facilities (M91) | \$ 3,301,975 | \$ 3,563,880 | \$ 4,072,432 | \$ 4,030,847 | \$ (41,585) | -1.0% |
| Town Buildings (M92) | \$ 364,711 | \$ 360,598 | \$ 389,936 | \$ 400,236 | \$ 10,300 | 2.6% |
| School Buildings | <i>see School Budget</i> | | | | | |
| FACILITIES DEPT. TOTALS | \$ 3,666,686 | \$ 3,924,478 | \$ 4,462,368 | \$ 4,431,083 | \$ (31,285) | -0.7% |
| Core Facilities | \$ 689,527 | \$ 723,759 | \$ 780,600 | \$ 809,900 | \$ 29,300 | 3.8% |
| Town Buildings | \$ 243,155 | \$ 248,213 | \$ 271,800 | \$ 282,100 | \$ 10,300 | 3.8% |
| School Buildings | <i>see School Budget</i> | | | | | |
| FACILITIES DEPT. WAGES TOTAL | \$ 932,683 | \$ 971,972 | \$ 1,052,400 | \$ 1,092,000 | \$ 39,600 | 3.8% |
| Core Facilities | \$ 2,612,448 | \$ 2,840,121 | \$ 3,291,832 | \$ 3,220,947 | \$ (70,885) | -2.2% |
| Town Buildings | \$ 121,556 | \$ 112,385 | \$ 118,136 | \$ 118,136 | \$ - | 0.0% |
| School Buildings | <i>see School Budget</i> | | | | | |
| FACILITIES DEPT. EXPENSES TOTALS | \$ 2,734,003 | \$ 2,952,505 | \$ 3,409,968 | \$ 3,339,083 | \$ (70,885) | -2.1% |

Line M91: Core Facilities

Wages

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Facilities Director | \$ 156,416 | \$ 162,948 | \$ 169,300 | \$ 178,300 | \$ 9,000 | 5.3% |
| Facilities Assistant Director | \$ 117,520 | \$ 122,419 | \$ 127,200 | \$ 134,000 | \$ 6,800 | 5.3% |
| Facilities Support Staff | \$ 75,608 | \$ 78,655 | \$ 81,600 | \$ 84,600 | \$ 3,000 | 3.7% |
| Maintenance Staff | \$ 321,491 | \$ 338,543 | \$ 366,200 | \$ 376,700 | \$ 10,500 | 2.9% |
| Overtime | \$ 18,492 | \$ 21,195 | \$ 36,300 | \$ 36,300 | \$ - | 0.0% |
| Buyback | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| CORE FACILITIES WAGES | \$ 689,527 | \$ 723,759 | \$ 780,600 | \$ 809,900 | \$ 29,300 | 3.8% |

Expenses

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|---------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Core Energy Expenses | \$ 1,513,151 | \$ 1,801,556 | \$ 2,226,366 | \$ 2,134,011 | \$ (92,355) | -4.1% |
| Core Maint. & Repairs | \$ 534,079 | \$ 570,572 | \$ 455,930 | \$ 471,730 | \$ 15,800 | 3.5% |
| Core HVAC Expenses | \$ 132,388 | \$ 79,173 | \$ 246,109 | \$ 246,109 | \$ - | 0.0% |
| Core Plumbing Expenses | \$ 46,422 | \$ 48,021 | \$ 31,500 | \$ 32,760 | \$ 1,260 | 4.0% |
| Core Electrical Expenses | \$ 18,142 | \$ 16,662 | \$ 44,500 | \$ 44,500 | \$ - | 0.0% |
| Core Elevator Expenses | \$ 39,443 | \$ 88,287 | \$ 79,000 | \$ 81,700 | \$ 2,700 | 3.4% |
| Core Alarm Expenses | \$ 121,523 | \$ 81,128 | \$ 106,377 | \$ 106,377 | \$ - | 0.0% |
| Core Fire Equip. Expenses | \$ 29,515 | \$ 66,782 | \$ 35,000 | \$ 36,380 | \$ 1,380 | 3.9% |
| Core Pest Mgmt. Expenses | \$ 18,072 | \$ 22,889 | \$ 18,350 | \$ 18,680 | \$ 330 | 1.8% |
| Core Misc | \$ 159,713 | \$ 65,052 | \$ 48,700 | \$ 48,700 | \$ - | 0.0% |
| CORE FACILITIES EXPENSES | \$ 2,612,448 | \$ 2,840,121 | \$ 3,291,832 | \$ 3,220,947 | \$ (70,885) | -2.2% |

Energy Budgets

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-------------------------------|---------------------|---------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| School Bldg. Electricity | \$ 533,713 | \$ 559,567 | \$ 820,200 | \$ 701,379 | \$(118,821) | -14.5% |
| Town Bldg. Electricity | \$ 204,199 | \$ 225,235 | \$ 272,800 | \$ 270,700 | \$ (2,100) | -0.8% |
| Conservation-Electric | \$ 17,127 | \$ 17,802 | \$ 17,128 | \$ 17,128 | \$ - | 0.0% |
| ELECTRICITY EXPENSES | \$ 755,039 | \$ 802,603 | \$ 1,110,128 | \$ 989,207 | \$(120,921) | -10.9% |
| School Bldg. Natural Gas | \$ 470,061 | \$ 606,708 | \$ 675,000 | \$ 709,304 | \$ 34,304 | 5.1% |
| Town Bldg. Natural Gas | \$ 100,364 | \$ 167,078 | \$ 221,376 | \$ 205,000 | \$ (16,376) | -7.4% |
| NATURAL GAS EXPENSES | \$ 570,425 | \$ 773,786 | \$ 896,376 | \$ 914,304 | \$ 17,928 | 2.0% |
| School Bldg. Wtr/Swr/Stwtr. | \$ 160,553 | \$ 197,692 | \$ 184,192 | \$ 200,750 | \$ 16,558 | 9.0% |
| Town Bldg. Wtr/Swr/Stwtr. | \$ 27,133 | \$ 27,475 | \$ 35,670 | \$ 29,750 | \$ (5,920) | -16.6% |
| W/S/SW EXPENSES | \$ 187,686 | \$ 225,166 | \$ 219,862 | \$ 230,500 | \$ 10,638 | 4.8% |
| ENERGY EXPENSES TOTALS | \$ 1,513,151 | \$ 1,801,556 | \$ 2,226,366 | \$ 2,134,011 | \$ (92,355) | -4.1% |

Line M92: Town Buildings

Wages

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|-------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Custodians | \$ 217,615 | \$ 219,001 | \$ 244,300 | \$ 254,600 | \$ 10,300 | 4.2% |
| Buyback | \$ - | \$ 554 | \$ - | \$ - | \$ - | 0.0% |
| Overtime | \$ 25,540 | \$ 28,658 | \$ 27,500 | \$ 27,500 | \$ - | 0.0% |
| TOWN BLDG. WAGES | \$ 243,155 | \$ 248,213 | \$ 271,800 | \$ 282,100 | \$ 10,300 | 3.8% |

Expenses

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 \$ Change | FY26-27 % Change |
|------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|----------------------|---------------------|
| Outsourced Cleaning Services | \$ 93,120 | \$ 91,280 | \$ 100,911 | \$ 100,911 | \$ - | 0.0% |
| Building Supplies | \$ 24,436 | \$ 19,315 | \$ 12,225 | \$ 12,225 | \$ - | 0.0% |
| Other | \$ 4,000 | \$ 1,790 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| TOWN BLDG. EXPENSES | \$ 121,556 | \$ 112,385 | \$ 118,136 | \$ 118,136 | \$ - | 0.0% |

| | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| TOWN FACILITIES BUDGET | \$ 364,711 | \$ 360,598 | \$ 389,936 | \$ 400,236 | \$ 10,300 | 2.6% |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|

School Department Budget



**READING
PUBLIC SCHOOLS**



The School Committee's FY27 Recommended Budget

JULY 1, 2026 - JUNE 30, 2027



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 FY27 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
Director of Finance and Operations
781-670-2880

Philip.Littlehale@reading.k12.ma.us

School Committee Members

Shawn Brandt, Chairperson

Carla Nazzaro, Vice Chairperson

Thomas Wise, School Committee Member

Sarah McLaughlin, School Committee Member

Erin Gaffen, School Committee Member

Lara Durgavich, 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

Philip Littlehale, CPA, 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 (ML) Department Coordinator

Joseph Huggins, Director of Facilities for Town and School Buildings

Mary Anne Lynn, STEM Curriculum Coordinator

Cindy Marte, METCO Co-Director

Jerika Santiago, METCO Co-Director

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

Alanna Shone, RISE Preschool Director

Allison Wright, Special Education Director

School Administrators

Reading Memorial High School

Jessica Callanan, Principal
Kadi Buckley, Assistant Principal
James Flynn, Assistant Principal
Jessica Theriault, Assistant Principal
Thomas Zaya, Assistant Principal, Athletics & Extracurricular 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



RMHS DECA students participating in the 2025 State Career Development Conference

Superintendent's Message

Dear Reading Community,

As we share the recommended budget for FY27, I would like to begin by expressing our deep appreciation to every member of our community for the continued support of our schools. Your financial investment, along with the time, engagement, and advocacy you provide, remains essential to the success of our students. The collective commitment to public education in Reading is a true strength of our community and I am grateful for the trust and partnership you consistently demonstrate in support of our schools.

The FY27 budget reflects a level-service approach, with no recommended additions, as we focus on maintaining the key programs, services, and personnel that support our students each day. We recognize that the overall financial outlook for our town is tighter in the coming years and the schools will continue to do our part by serving as strong financial stewards and strategically allocating resources to best support our students and schools. As financial pressures increase, we remain committed to thinking creatively, as we have over the past several years, to reduce costs and identify opportunities to increase revenue without negatively impacting services. Similar to last year, these strategies will be discussed transparently at upcoming budget presentations at School Committee, the Finance Committee, and Town Meeting.

We are especially proud of the impact the Town's funding continues to have on our students, as evidenced by ongoing gains in student achievement and the incredible academic, personal, extracurricular, and community successes demonstrated by Reading Public Schools (RPS) students. As we look ahead to FY27, our focus remains on sustaining and building upon the roles, programs, and initiatives implemented over the past several fiscal years to support strong student outcomes. In the coming weeks, Reading community members will also receive the 2026 RPS Annual Community Report highlighting the impact of these investments.

As always, we remain committed to using resources responsibly and thoughtfully to best serve our students and schools. With the continued support of the Reading community, we are confident that Reading Public Schools will continue to provide an environment where students are challenged, supported, and able to thrive both academically and personally.

In partnership for our students,

Dr. Thomas Milaschewski
Superintendent

Finance Committee’s Budget Guidelines

In October 2025, the Finance Committee voted for a FY27 School Department budget guideline of 3.14%, over the FY26 Appropriated Budget. The increase amounted to \$1,635,896. Special Education Accommodated Costs were decreased by 7.33%, or \$462,888. The total School Department budget increased from **\$58,491,591** in FY26, to **\$59,664,599** in FY27; an overall increase of 2.01%.

| FINANCE COMMITTEE GUIDELINES | FY26 | | | FY27 | \$ CHANGE FY27 vs FY26 | % CHANGE FY27 vs FY26 |
|--------------------------------------|--------------------|------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
| | Initial Allocation | FDK Community Priority | Total Appropriated Budget | Total Appropriated Budget | Total | Total |
| Operating Funds | 52,029,875 | 150,000 | 52,179,875 | 53,815,771 | 1,635,896 | 3.14% |
| Special Education Accommodated Costs | 6,311,716 | | 6,311,716 | 5,848,828 | (462,888) | -7.33% |
| Total | | | 58,491,591 | 59,664,599 | 1,173,008 | 2.01% |

School Committee’s Budget Guidance & Investment Priorities

While presenting a level-service budget, we also aim to provide guidance for future resource planning. 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 FY27 Recommended Budget and in considering potential priorities for future planning:

- Preserving classroom resources
- Evaluating METCO funding and adjustment counselor roles
- Emphasizing efficiency and alignment

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 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, the Central Office Leadership Team committed to conduct a productive and effective FY27 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.
- 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. | <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 FY27 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- November | <ul style="list-style-type: none"> ● Craft enrollment projections <ul style="list-style-type: none"> ○ FY27 class sizes, groupings, staffing ratios ● Work on financial forecasts <ul style="list-style-type: none"> ○ Examine FY25, FY26 expenditures ○ Anticipated FY27 needs, investments, sustainability of request ● Build budgets <ul style="list-style-type: none"> ○ Personnel & non personnel - person by person, item by item | Late December | <ul style="list-style-type: none"> ● Finalize budget priorities and requests ● Finalize/publish Superintendent's Recommended FY27 Budget Book |
| Early December | <ul style="list-style-type: none"> ● Collaborate on budget priorities <ul style="list-style-type: none"> ○ Meeting with all Budget Managers ○ Meeting student anticipated needs ○ Maximizing revenues across program/level ● Evaluate budget requests <ul style="list-style-type: none"> ○ Solicit feedback on necessary FY27 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 | January | <ul style="list-style-type: none"> ● January 8, 2026 <ul style="list-style-type: none"> ○ School Committee Budget Night ○ Q&A on Cost Center Presentations ● January 22, 2026 <ul style="list-style-type: none"> ○ FY27 Public Hearing ● January 27, 2026 <ul style="list-style-type: none"> ○ Questions and Responses published ● January 29, 2026 <ul style="list-style-type: none"> ○ School Committee vote on the Superintendent's Recommended FY27 Budget ● January 30, 2026 <ul style="list-style-type: none"> ○ Publish School Committee's Recommended FY27 Budget Book ○ School Committee's FY27 Budget submitted to the Town Manager |
| | | February | <ul style="list-style-type: none"> ● February 25, 2026 <ul style="list-style-type: none"> ○ School Committee FY27 Budget Presentation to Finance Committee |
| | | April-May | <ul style="list-style-type: none"> ● Town Meeting Vote on FY27 Budget <ul style="list-style-type: none"> ○ April 27, April 30, May 4, & May 7 |

FY27 Recommended Budget Investments

At this time, the proposed budget maintains existing programs and services and does not include additional initiatives or positions.

FINANCIAL SECTION



Barrows fourth grader Reagan Reardon's traditional tale, Henrietta, published by American Reading Company (ARC)

FINANCIAL SECTION

| FINANCE COMMITTEE GUIDELINES | FY26 | | | FY27 | \$ CHANGE FY27 vs FY26 | % CHANGE FY27 vs FY26 |
|--------------------------------------|--------------------|------------------------|---------------------------|---------------------------|---------------------------|--------------------------|
| | Initial Allocation | FDK Community Priority | Total Appropriated Budget | Total Appropriated Budget | Total | Total |
| Operating Funds | 52,029,875 | 150,000 | 52,179,875 | 53,815,771 | 1,635,896 | 3.14% |
| Special Education Accommodated Costs | 6,311,716 | | 6,311,716 | 5,848,828 | (462,888) | -7.33% |
| Total | | | 58,491,591 | 59,664,599 | 1,173,008 | 2.01% |

In summary, the FY27 Budget is defined into the following sections:

- **Operating Funds (\$53,815,771):**
 - An increase of \$1,635,896 over FY26 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 (\$5,848,828):**
 - A decrease of \$462,888 from FY26 is allocated to Accommodated Costs, which includes out-of-district special education expenses.

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 FY27 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 FY27 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 FY26 Appropriated and FY27 Recommended Budgets by org and object codes, in comparison with actual expenditures for FY23, FY24 and FY25, for each Cost Center

The School Committee’s FY27 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 FY23, FY24, FY25, the Appropriated FY26 Budget and the School Committee’s FY27 Recommended Budget are noted. The totals are separated by eight Cost Centers: Administration,

Regular Day, Special Education, School Facilities, Athletics, Extracurricular, Health Services, and Technology. The table below also provides the percentage change between the FY27 Recommended Budget and the FY26 Appropriated Budget by Cost Center:

Summary of FY27 Recommended Budget by Cost Center Compared with Prior Fiscal Years:

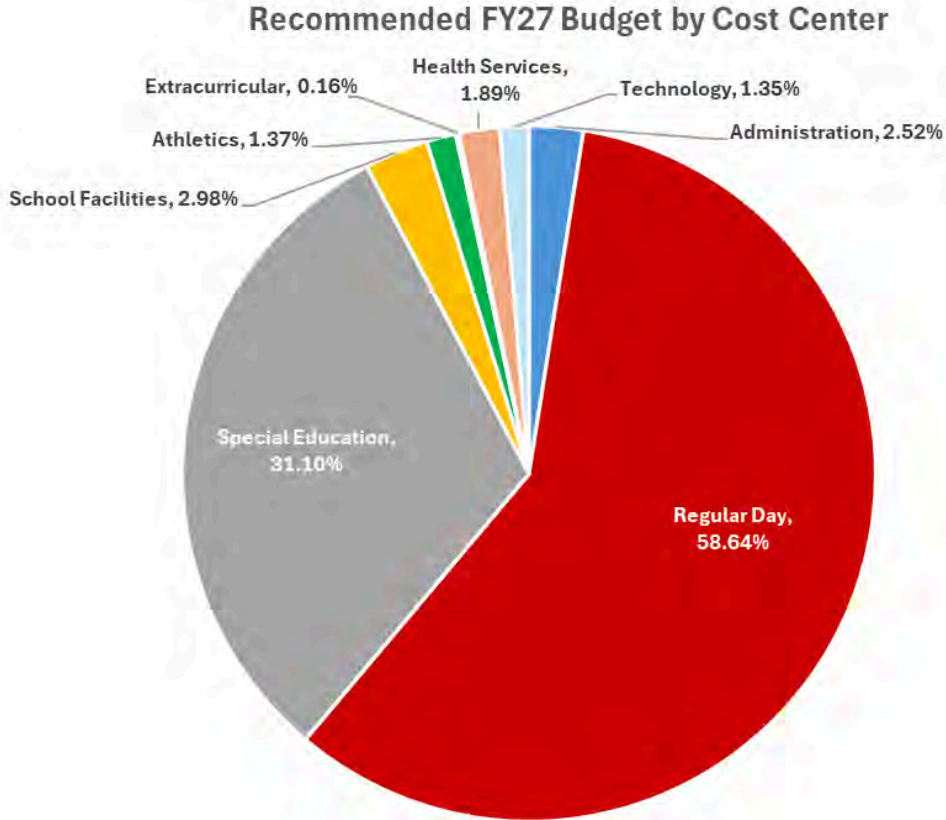
| Cost Center | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|--------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| Administration | 1,317,769 | 1,316,754 | 1,353,642 | 1,447,959 | 1,503,723 | 3.9% | 10.08 | 10.08 |
| Regular Day | 30,127,326 | 31,612,746 | 32,746,836 | 33,615,465 | 34,987,057 | 4.1% | 376.25 | 378.15 |
| Special Education | 16,337,251 | 17,050,481 | 17,973,709 | 19,191,231 | 18,552,731 | -3.3% | 200.00 | 195.10 |
| School Facilities | 1,642,793 | 1,577,214 | 1,771,361 | 1,585,460 | 1,778,406 | 12.2% | 19.30 | 19.30 |
| Athletics | 694,114 | 799,009 | 748,972 | 811,079 | 817,590 | 0.8% | 2.50 | 2.50 |
| Extracurricular | 38,049 | 62,106 | 62,290 | 85,801 | 92,503 | 7.8% | 0.25 | 0.25 |
| Health Services | 836,507 | 885,128 | 954,557 | 1,042,252 | 1,129,296 | 8.4% | 11.25 | 11.25 |
| Technology | 687,553 | 620,374 | 773,770 | 712,344 | 803,294 | 12.8% | 6.17 | 6.17 |
| Grand Total | 51,681,361 | 53,923,813 | 56,385,137 | 58,491,591 | 59,664,599 | 2.0% | 625.80 | 622.80 |

Proportion of Spending, FY27 Recommended Budget by Cost Center Compared with Prior Fiscal Years:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget |
|--------------------|----------------------|----------------------|----------------------|-------------------|--------------------|
| Administration | 2.55% | 2.44% | 2.40% | 2.48% | 2.52% |
| Regular Day | 58.29% | 58.62% | 58.08% | 57.47% | 58.64% |
| Special Education | 31.61% | 31.62% | 31.88% | 32.81% | 31.10% |
| School Facilities | 3.18% | 2.92% | 3.14% | 2.71% | 2.98% |
| Athletics | 1.34% | 1.48% | 1.33% | 1.39% | 1.37% |
| Extracurricular | 0.07% | 0.12% | 0.11% | 0.15% | 0.16% |
| Health Services | 1.62% | 1.64% | 1.69% | 1.78% | 1.89% |
| Technology | 1.33% | 1.15% | 1.37% | 1.22% | 1.35% |
| 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 FY27 Recommended Budget.

Cost Center Percentage to Total Budgets and Expenditures:



In the table below, personnel and non-personnel actual expenditures are reflected for FY23 through FY25, the FY26 Appropriated Budget and the FY27 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)

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|-----------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| Professional Salaries | 37,434,908 | 39,333,969 | 40,823,598 | 42,795,048 | 44,329,325 | 3.6% | 449.80 | 450.80 |
| Clerical Salaries | 1,071,898 | 1,031,383 | 1,201,435 | 1,243,853 | 1,293,494 | 4.0% | 19.00 | 19.00 |
| Other Salaries | 4,015,878 | 4,112,042 | 4,972,233 | 5,619,505 | 6,165,478 | 9.7% | 157.00 | 153.00 |
| Contracted Services | 3,051,091 | 2,844,729 | 3,119,033 | 2,967,266 | 3,363,551 | 13.4% | - | - |
| Supplies & Materials | 1,016,543 | 1,088,463 | 1,040,387 | 1,017,891 | 1,095,714 | 7.6% | - | - |
| Other Expenses | 4,916,044 | 5,313,227 | 5,003,450 | 4,848,028 | 3,417,037 | -29.5% | - | - |
| Transfer SE Reserve | 175,000 | 200,000 | 225,000 | - | - | 0.0% | - | - |
| | 51,681,361 | 53,923,813 | 56,385,137 | 58,491,591 | 59,664,599 | 2.0% | 625.80 | 622.80 |

FTE changes from FY26 to FY27:

| Funding Source | FY26 FTE | FY27 FTE | Chg FY27/FY26 | FTE Detail | Type | Description |
|------------------------|---------------|---------------|---------------|---------------|----------|--|
| Administration | 10.08 | 10.08 | - | - | | |
| Regular Day | 376.25 | 378.15 | 1.90 | (1.00) | DTS | Tech Integration Specialist retirement; Hired new Inclusion Specialist instead |
| | | | | (0.10) | Transfer | Changed allocation for PE teacher split between Wood End and RISE |
| | | | | 3.00 | Transfer | Paras from Special Education |
| Special Education | 200.00 | 195.10 | (4.90) | 1.00 | ATS | New Inclusion Specialist instead of Tech Integration Specialist |
| | | | | 1.00 | ATS | New Inclusion Specialist instead of BCBA |
| | | | | 0.10 | Transfer | Changed allocation for PE teacher split between Wood End and RISE |
| | | | | (3.00) | Transfer | Paras to Regular Day |
| | | | | (4.00) | Transfer | Paras to IDEA in replacement of BCBA position |
| School Facilities | 19.30 | 19.30 | - | - | | |
| Athletics | 2.50 | 2.50 | - | - | | |
| Extracurricular | 0.25 | 0.25 | - | - | | |
| Health Services | 11.25 | 11.25 | - | - | | |
| Technology | 6.17 | 6.17 | - | - | | |
| Total Operating | 625.80 | 622.80 | (3.00) | (3.00) | | |
| Title I | 2.00 | 2.00 | - | - | | |
| IDEA 240-Paras | 23.00 | 27.00 | 4.00 | 4.00 | Transfer | Paras to IDEA in replacement of BCBA position |
| IDEA 240-BCBAs | 4.00 | 3.00 | (1.00) | (1.00) | DTS | Hired Inclusion Specialist in operating budget instead of open BCBA position |
| IDEA ECC | 1.00 | 1.00 | - | - | | |
| DPH | 1.00 | 1.00 | - | - | | ML Family Liaison |
| METCO | 6.60 | 5.60 | (1.00) | (1.00) | DTS | No Full Time METCO director |
| Reading Coalition | 0.40 | 0.40 | - | - | | Middle School Health & Wellness teacher |
| Total Grants | 38.00 | 40.00 | 2.00 | 2.00 | | |
| Special Ed. Tuition | - | 2.00 | 2.00 | 2.00 | ATS | 1 to 1 Paras for tuition students funded by sending schools |
| Total Revolving | 0.00 | 2.00 | 2.00 | 2.00 | | |
| Grand Total | 663.80 | 664.80 | 1.00 | 1.00 | | |

Administration Cost Center Summary

FY26 Appropriated Budget: \$1,447,959

FY27 School Committee’s Recommended Budget: \$1,503,723

% Change: 3.85%

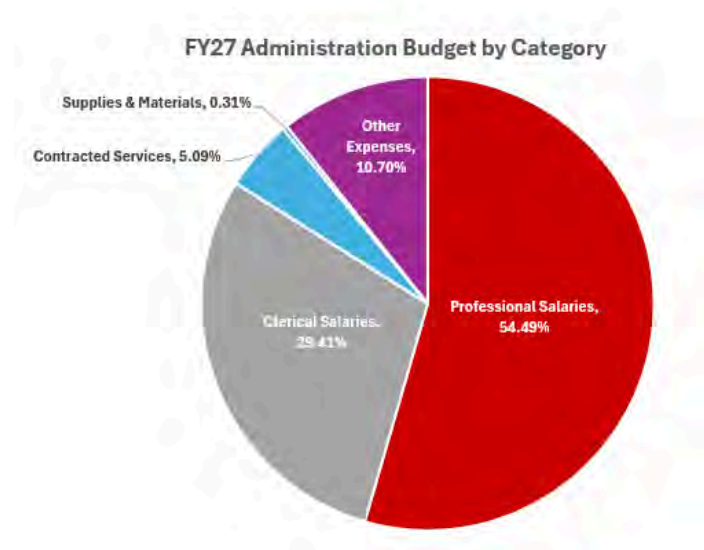
Primary Function: The Administration Cost Center includes the salaries and expenses for Central Office and some District-wide administration which includes the following primary functions: School Committee, Superintendent, Assistant Superintendent, Business and Finance, Human Resources, and District-wide Data and Information Management. The Administration Cost Center currently accounts for 2.52% of the total district budget. The FY27 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.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|-----------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|--------------|--------------|
| ADMINISTRATION | | | | | | | | |
| Professional Salaries | 695,209 | 716,470 | 732,733 | 786,619 | 819,343 | 4.2% | 4.33 | 4.33 |
| Clerical Salaries | 370,128 | 339,177 | 400,077 | 412,715 | 442,255 | 7.2% | 5.75 | 5.75 |
| Contracted Services | 114,791 | 109,537 | 76,304 | 88,000 | 76,500 | -13.1% | - | - |
| Supplies & Materials | 4,507 | 6,613 | 7,543 | 4,700 | 4,700 | 0.0% | - | - |
| Other Expenses | 133,134 | 144,958 | 136,985 | 155,925 | 160,925 | 3.2% | - | - |
| ADMINISTRATION Total | 1,317,769 | 1,316,754 | 1,353,642 | 1,447,959 | 1,503,723 | 3.9% | 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:



Budget Detail, Administration Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|--------------|--------------|
| ADMINISTRATION | | | | | | | | |
| Professional Salaries | 695,209 | 716,470 | 732,733 | 786,619 | 819,343 | 4.2% | 4.33 | 4.33 |
| Administrator | 650,722 | 672,439 | 687,106 | 738,663 | 770,881 | 4.4% | 4.00 | 4.00 |
| Director | 42,082 | 44,030 | 45,415 | 47,956 | 48,462 | 1.1% | 0.33 | 0.33 |
| Employee Benefits | 2,405 | - | 211 | - | - | 0.0% | - | - |
| Clerical Salaries | 370,128 | 339,177 | 400,077 | 412,715 | 442,255 | 7.2% | 5.75 | 5.75 |
| Administrative Assistant | 393,520 | 404,177 | 425,077 | 437,715 | 467,255 | 6.7% | 5.75 | 5.75 |
| Employee Benefits | 1,608 | - | - | - | - | 0.0% | - | - |
| Revolving Fund Support | (25,000) | (65,000) | (25,000) | (25,000) | (25,000) | 0.0% | - | - |
| Contracted Services | 114,791 | 109,537 | 76,304 | 88,000 | 76,500 | -13.1% | - | - |
| Consulting Services | 52,260 | 10,053 | 13,834 | 8,000 | 8,000 | 0.0% | - | - |
| Labor Counsel | 20,656 | 36,203 | 10,201 | 34,000 | 34,000 | 0.0% | - | - |
| Telecommunications | 41,875 | 63,280 | 52,270 | 46,000 | 34,500 | -25.0% | - | - |
| Supplies & Materials | 4,507 | 6,613 | 7,543 | 4,700 | 4,700 | 0.0% | - | - |
| Office | 3,486 | 2,064 | 2,756 | 4,700 | 4,700 | 0.0% | - | - |
| Other | 1,022 | 4,549 | 4,787 | - | - | 0.0% | - | - |
| Other Expenses | 133,134 | 144,958 | 136,985 | 155,925 | 160,925 | 3.2% | - | - |
| Advertising | 747 | 1,585 | 364 | 3,250 | 3,250 | 0.0% | - | - |
| Awards | 4,187 | 4,982 | 8,205 | 600 | 600 | 0.0% | - | - |
| Dues & Memberships | 23,049 | 22,766 | 12,305 | 20,500 | 20,500 | 0.0% | - | - |
| Employee Benefits | 32,725 | 34,475 | 34,825 | 35,000 | 35,000 | 0.0% | - | - |
| Equipment | 6,649 | 7,189 | 5,616 | 7,000 | 7,000 | 0.0% | - | - |
| Furnishings | 4,258 | - | 1,508 | - | - | 0.0% | - | - |
| Hiring and Recruiting | 13,919 | 13,736 | 14,634 | 17,000 | 17,000 | 0.0% | - | - |
| Postage | 7,843 | 11,223 | 13,239 | 11,575 | 11,575 | 0.0% | - | - |
| Professional Development | 2,765 | 10,674 | 10,597 | 25,800 | 30,800 | 19.4% | - | - |
| Publications | 10,667 | 9,865 | 9,030 | 10,000 | 10,000 | 0.0% | - | - |
| Software Licensing & Support | 23,006 | 24,857 | 22,644 | 23,500 | 23,500 | 0.0% | - | - |
| Travel | 3,320 | 3,605 | 4,018 | 1,700 | 1,700 | 0.0% | - | - |
| ADMINISTRATION Total | 1,317,769 | 1,316,754 | 1,353,642 | 1,447,959 | 1,503,723 | 3.9% | 10.08 | 10.08 |

Regular Day Cost Center Summary

FY26 Appropriated Budget: \$33,615,465

FY27 School Committee's Recommended Budget: \$34,987,057

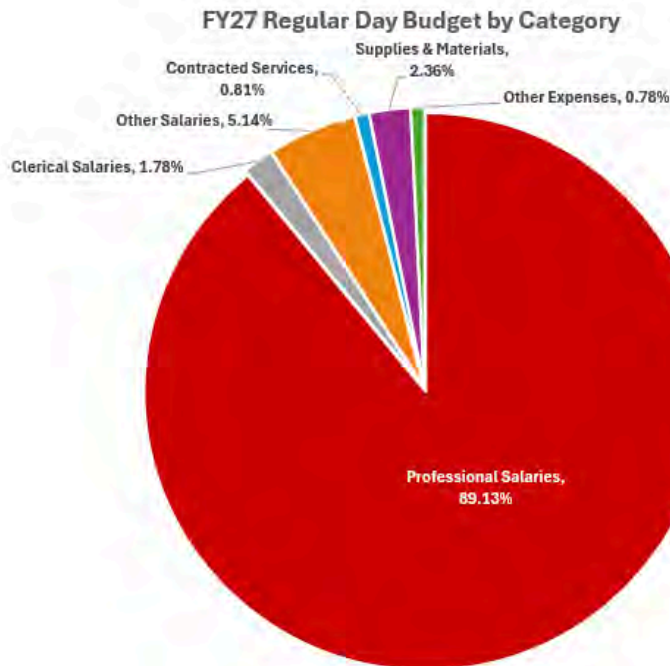
% Change: 4.08%

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 58.64% of the total School Committee's FY27 Recommended Budget. The FY27 Recommended Budget for the Regular Day Cost Center summary is as follows, with a comparison provided for previous years.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|--------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| REGULAR DAY | | | | | | | | |
| Professional Salaries | 26,790,538 | 27,995,873 | 28,841,671 | 30,182,467 | 31,184,016 | 3.3% | 315.25 | 314.15 |
| Clerical Salaries | 517,553 | 503,434 | 585,456 | 610,579 | 622,443 | 1.9% | 10.00 | 10.00 |
| Other Salaries | 1,097,343 | 1,105,607 | 1,427,741 | 1,475,532 | 1,797,812 | 21.8% | 51.00 | 54.00 |
| Contracted Services | 273,178 | 301,597 | 300,233 | 248,800 | 284,299 | 14.3% | - | - |
| Supplies & Materials | 633,746 | 794,833 | 719,982 | 756,946 | 824,969 | 9.0% | - | - |
| Other Expenses | 814,969 | 911,402 | 871,753 | 341,141 | 273,518 | -19.8% | - | - |
| REGULAR DAY Total | 30,127,326 | 31,612,746 | 32,746,836 | 33,615,465 | 34,987,057 | 4.1% | 376.25 | 378.15 |

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



Budget Detail, Regular Day Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| REGULAR DAY | | | | | | | | |
| Professional Salaries | 26,790,538 | 27,995,873 | 28,841,671 | 30,182,467 | 31,184,016 | 3.3% | 315.25 | 314.15 |
| Assistant Principal | 634,182 | 1,158,946 | 1,190,188 | 1,251,994 | 1,310,727 | 4.7% | 10.25 | 10.25 |
| Department Head Stipend | 430,701 | 442,180 | 465,552 | 480,215 | 499,425 | 4.0% | 3.80 | 3.80 |
| Employee Benefits | 36,021 | 10,405 | 72,424 | 77,750 | 85,000 | 9.3% | - | - |
| Guidance | 548,672 | 485,563 | 548,226 | 562,671 | 599,396 | 6.5% | 6.60 | 6.60 |
| Instructional Specialist | 274,371 | 461,500 | 474,466 | 502,934 | 537,535 | 6.9% | 5.00 | 5.00 |
| Library | 673,150 | 706,808 | 737,315 | 777,272 | 816,357 | 5.0% | 8.00 | 8.00 |
| Principal | 1,044,126 | 1,065,568 | 1,133,678 | 1,194,319 | 1,238,028 | 3.7% | 8.00 | 8.00 |
| Psychologist | 1,257,064 | 1,344,382 | 1,416,691 | 1,521,950 | 1,673,569 | 10.0% | 17.00 | 18.00 |
| Reading | 673,567 | 721,739 | 678,243 | 702,824 | 734,361 | 4.5% | 7.00 | 7.00 |
| Revolving Fund Support | (734,655) | (600,000) | (400,000) | (430,000) | (628,617) | 46.2% | - | - |
| Stipends | 311,620 | 281,757 | 291,466 | 285,685 | 310,655 | 8.7% | - | - |
| Substitutes | 249,221 | 298,977 | 269,102 | - | - | 0.0% | - | - |
| Teacher | 21,049,168 | 21,262,084 | 21,639,077 | 22,915,859 | 23,750,282 | 3.6% | 246.00 | 244.90 |
| Technology Integration | 343,330 | 355,964 | 325,243 | 338,994 | 257,298 | -24.1% | 3.60 | 2.60 |
| Clerical Salaries | 517,553 | 503,434 | 585,456 | 610,579 | 622,443 | 1.9% | 10.00 | 10.00 |
| Employee Benefits | 2,479 | - | 808 | - | - | 0.0% | - | - |
| Other | 3,758 | - | - | - | - | 0.0% | - | - |
| Secretary | 511,316 | 503,434 | 584,648 | 610,579 | 622,443 | 1.9% | 10.00 | 10.00 |
| Other Salaries | 1,097,343 | 1,105,607 | 1,427,741 | 1,475,532 | 1,797,812 | 21.8% | 51.00 | 54.00 |
| Employee Benefits | - | 155 | - | - | - | 0.0% | - | - |
| Interns | - | 8,853 | - | - | - | 0.0% | - | - |
| Paraprofessional | 778,530 | 840,595 | 1,116,707 | 1,197,032 | 1,400,612 | 17.0% | 51.00 | 54.00 |
| Revolving Fund Support | - | - | - | (118,700) | - | -100.0% | - | - |
| Substitutes | 318,813 | 253,251 | 311,033 | 397,200 | 397,200 | 0.0% | - | - |
| Tutoring | - | 2,752 | - | - | - | 0.0% | - | - |
| Contracted Services | 273,178 | 301,597 | 300,233 | 248,800 | 284,299 | 14.3% | - | - |
| Instructional Services | 53,520 | 62,041 | 85,422 | 20,000 | 42,000 | 110.0% | - | - |
| Transportation | 211,039 | 231,726 | 203,947 | 228,800 | 242,299 | 5.9% | - | - |
| Tutoring | 8,618 | 7,830 | 10,864 | - | - | 0.0% | - | - |
| Supplies & Materials | 633,746 | 794,833 | 719,982 | 756,946 | 824,969 | 9.0% | - | - |
| Art | 21,819 | 32,470 | 27,636 | 25,324 | 25,324 | 0.0% | - | - |
| Business | 521 | - | 1,448 | 1,500 | 1,500 | 0.0% | - | - |
| Curriculum, Elementary | 117,464 | 80,886 | 160,238 | 153,899 | 228,322 | 48.4% | - | - |
| Curriculum, High School | 14,988 | 44,170 | 38,070 | 80,100 | 50,000 | -37.6% | - | - |
| Curriculum, Middle School | 3,384 | 96,973 | 63,097 | 45,400 | 45,400 | 0.0% | - | - |
| English Language Arts | 16,773 | 18,141 | 11,008 | 10,250 | 9,750 | -4.9% | - | - |
| Foreign Language | 8,651 | 11,821 | 6,292 | 12,453 | 12,653 | 1.6% | - | - |
| Furnishings | 66,828 | 41,761 | 22,416 | 11,750 | 16,510 | 40.5% | - | - |
| Guidance | 996 | 13,233 | 11,830 | 15,000 | 15,000 | 0.0% | - | - |
| Kindergarten | 4,564 | 1,589 | 3,634 | 500 | 500 | 0.0% | - | - |
| Library | 15,785 | 14,843 | 14,828 | 14,800 | 14,800 | 0.0% | - | - |
| Library Technology | - | - | 90 | - | - | 0.0% | - | - |
| Math | 8,459 | 1,531 | 1,605 | 3,700 | 3,700 | 0.0% | - | - |
| Medical | - | - | - | - | 300 | 0.0% | - | - |
| Office | 15,642 | 24,253 | 16,641 | 18,790 | 18,790 | 0.0% | - | - |
| Other | 45,810 | 42,239 | 28,320 | 33,972 | 39,972 | 17.7% | - | - |

Budget Detail, Regular Day Cost Center (continued):

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| Paper | 33,427 | 51,744 | 35,139 | 44,200 | 46,200 | 4.5% | - | - |
| Performing Arts | 14,588 | 13,359 | 12,338 | 14,950 | 14,950 | 0.0% | - | - |
| Physical Education | 17,818 | 13,030 | 7,973 | 10,650 | 10,650 | 0.0% | - | - |
| Printer | 15,558 | 18,317 | 13,254 | 20,200 | 21,200 | 5.0% | - | - |
| Professional Development | 504 | 594 | 2,780 | 850 | 850 | 0.0% | - | - |
| Psychology | 89 | 210 | 33 | 210 | 250 | 19.0% | - | - |
| Reading | 8,684 | 6,745 | 2,905 | 600 | 800 | 33.3% | - | - |
| Science | 22,458 | 24,404 | 35,558 | 20,098 | 20,098 | 0.0% | - | - |
| Social Studies | 5,284 | 4,397 | 7,232 | 7,795 | 7,595 | -2.6% | - | - |
| Software | 110,660 | 163,057 | 140,160 | 153,880 | 164,880 | 7.1% | - | - |
| Teacher Resources | 6,717 | 10,572 | 3,891 | 9,850 | 9,550 | -3.0% | - | - |
| Teacher Supplies | 51,758 | 57,643 | 46,250 | 35,645 | 36,345 | 2.0% | - | - |
| Technology | 3,365 | 6,440 | 4,924 | 9,930 | 8,430 | -15.1% | - | - |
| Testing | 1,136 | 411 | 393 | 650 | 650 | 0.0% | - | - |
| Workbooks & Consumables | 16 | - | - | - | - | 0.0% | - | - |
| Other Expenses | 814,969 | 911,402 | 871,753 | 341,141 | 273,518 | -19.8% | - | - |
| Dues & Memberships | 13,018 | 12,055 | 11,403 | 12,800 | 12,600 | -1.6% | - | - |
| Equipment | 72,130 | 81,205 | 83,213 | 89,395 | 89,395 | 0.0% | - | - |
| Field Trip Travel | 517 | 546 | 1,800 | 3,400 | 3,400 | 0.0% | - | - |
| Graduation | 19,858 | 22,650 | 22,869 | 22,000 | 27,000 | 22.7% | - | - |
| Instructional Services | 6,245 | 16,485 | 8,194 | 9,500 | 9,500 | 0.0% | - | - |
| Other | 1,548 | 596 | 466 | 600 | 600 | 0.0% | - | - |
| Professional Development | 175,632 | 235,230 | 282,037 | 215,563 | 172,240 | -20.1% | - | - |
| Revolving Fund Support | - | - | (125,000) | (252,500) | (385,000) | 52.5% | - | - |
| Software Licensing & Support | 142,807 | 121,293 | 118,417 | 90,000 | 153,800 | 70.9% | - | - |
| Technology | 363,639 | 410,930 | 451,935 | 136,183 | 175,783 | 29.1% | - | - |
| Travel | - | 633 | - | 500 | 500 | 0.0% | - | - |
| Tuition - Out of District | 8,700 | 9,779 | 16,419 | 13,700 | 13,700 | 0.0% | - | - |
| Virtual School Tuition | 10,875 | - | - | - | - | 0.0% | - | - |
| REGULAR DAY Total | 30,127,326 | 31,612,746 | 32,746,836 | 33,615,465 | 34,987,057 | 4.1% | 376.25 | 378.15 |

Special Education Cost Center Summary

FY26 Appropriated Budget: \$19,191,231

FY27 School Committee's Recommended Budget: \$18,552,731

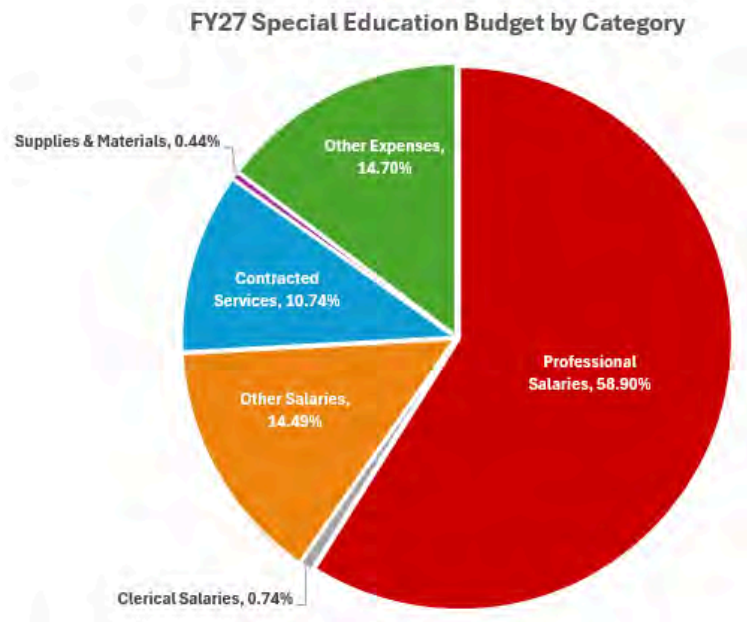
% Change: -3.33%

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. The Special Education Cost Center makes up 31.10% of the School Committee's FY27 Recommended Budget.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|--------------------------------|----------------------|----------------------|----------------------|-------------------|--------------------|-----------------|---------------|---------------|
| SPECIAL EDUCATION | | | | | | | | |
| Professional Salaries | 8,907,773 | 9,497,331 | 10,059,270 | 10,524,730 | 10,926,782 | 3.8% | 117.00 | 119.10 |
| Clerical Salaries | 111,868 | 115,033 | 131,763 | 132,576 | 137,224 | 3.5% | 2.00 | 2.00 |
| Other Salaries | 1,568,442 | 1,701,416 | 1,956,879 | 2,669,681 | 2,688,168 | 0.7% | 81.00 | 74.00 |
| Contracted Services | 1,704,831 | 1,379,179 | 1,736,570 | 1,629,653 | 1,992,934 | 22.3% | - | - |
| Supplies & Materials | 157,196 | 80,595 | 114,813 | 80,881 | 80,881 | 0.0% | - | - |
| Other Expenses | 3,712,140 | 4,076,928 | 3,749,414 | 4,153,710 | 2,726,744 | -34.4% | - | - |
| Transfer SE Reserve | 175,000 | 200,000 | 225,000 | - | - | 0.0% | - | - |
| SPECIAL EDUCATION Total | 16,337,251 | 17,050,481 | 17,973,709 | 19,191,231 | 18,552,731 | -3.3% | 200.00 | 195.10 |

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



Budget Detail, Special Education Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| SPECIAL EDUCATION | | | | | | | | |
| Professional Salaries | 8,907,773 | 9,497,331 | 10,059,270 | 10,524,730 | 10,926,782 | 3.8% | 117.00 | 119.10 |
| Administrator | 119,439 | 122,000 | 127,368 | 134,493 | 135,914 | 1.1% | 1.00 | 1.00 |
| Director | 286,873 | 289,757 | 322,105 | 316,623 | 313,888 | -0.9% | 2.00 | 2.00 |
| Employee Benefits | 16,343 | - | 13,500 | 13,500 | 15,500 | 14.8% | - | - |
| Extended Year Services | 138,764 | 154,639 | 193,365 | 185,732 | 193,239 | 4.0% | - | - |
| Occupational Therapist | 373,345 | 369,036 | 385,296 | 392,375 | 409,896 | 4.5% | 4.10 | 4.10 |
| Physical Therapist | 158,274 | 162,535 | 166,797 | 171,958 | 178,913 | 4.0% | 1.60 | 1.60 |
| Psychologist | 636,659 | 841,690 | 876,543 | 873,641 | 1,132,512 | 29.6% | 9.70 | 11.70 |
| Revolving Fund Support | (360,000) | (350,831) | (484,040) | (590,000) | (828,043) | 40.3% | - | - |
| Special Education Teacher | 5,896,402 | 5,978,985 | 6,360,064 | 6,809,976 | 7,076,342 | 3.9% | 76.60 | 76.70 |
| Speech Therapist | 875,928 | 874,911 | 945,845 | 1,001,704 | 1,063,736 | 6.2% | 11.00 | 11.00 |
| Substitutes | 11,000 | 65,904 | 15,848 | - | - | 0.0% | - | - |
| Team Chair | 754,747 | 988,704 | 1,136,580 | 1,214,728 | 1,234,884 | 1.7% | 11.00 | 11.00 |
| Clerical Salaries | 111,868 | 115,033 | 131,763 | 132,576 | 137,224 | 3.5% | 2.00 | 2.00 |
| Secretary | 111,868 | 115,033 | 127,637 | 132,576 | 137,224 | 3.5% | 2.00 | 2.00 |
| Substitutes | - | - | 4,126 | - | - | 0.0% | - | - |
| Other Salaries | 1,568,442 | 1,701,416 | 1,956,879 | 2,669,681 | 2,688,168 | 0.7% | 81.00 | 74.00 |
| Employee Benefits | 839 | 234 | 276 | - | - | 0.0% | - | - |
| Extended Year Services | 37,197 | 45,304 | 54,901 | 54,846 | 78,960 | 44.0% | - | - |
| Paraprofessional | 1,519,817 | 1,651,443 | 1,890,193 | 2,614,835 | 2,609,208 | -0.2% | 81.00 | 74.00 |
| Substitutes | 10,589 | 4,435 | 11,510 | - | - | 0.0% | - | - |
| Contracted Services | 1,704,831 | 1,379,179 | 1,736,570 | 1,629,653 | 1,992,934 | 22.3% | - | - |
| Field Trip Travel | 336 | - | 43 | 500 | 500 | 0.0% | - | - |
| Legal Services | 78,040 | 49,786 | 38,010 | 75,000 | 75,000 | 0.0% | - | - |
| Other Instructional Services | 30,186 | 11,209 | 28,580 | 18,000 | 18,000 | 0.0% | - | - |
| Psychological Services | 19,500 | 4,170 | 16,170 | 8,500 | 8,500 | 0.0% | - | - |
| Pupil Transportation | 1,194,513 | 1,105,956 | 1,412,086 | 1,220,561 | 1,583,842 | 29.8% | - | - |
| Testing & Assessment | 13,236 | 7,674 | 8,507 | 6,500 | 6,500 | 0.0% | - | - |
| Therapeutic Services | 313,375 | 156,843 | 179,808 | 250,592 | 250,592 | 0.0% | - | - |
| Tutoring Services | 55,647 | 43,541 | 53,365 | 50,000 | 50,000 | 0.0% | - | - |
| Supplies & Materials | 157,196 | 80,595 | 114,813 | 80,881 | 80,881 | 0.0% | - | - |
| Furnishings | 234 | 1,019 | - | - | - | 0.0% | - | - |
| General Supplies | 1,317 | 1,494 | 90 | 1,000 | 1,000 | 0.0% | - | - |
| Instructional Equipment | - | 350 | - | - | - | 0.0% | - | - |
| Office | - | 163 | 359 | 1,000 | 1,000 | 0.0% | - | - |
| Other | 844 | 499 | - | - | - | 0.0% | - | - |
| Special Education | 125,929 | 52,664 | 71,702 | 50,317 | 50,317 | 0.0% | - | - |
| Testing | 28,872 | 24,406 | 42,661 | 28,564 | 28,564 | 0.0% | - | - |
| Other Expenses | 3,712,140 | 4,076,928 | 3,749,414 | 4,153,710 | 2,726,744 | -34.4% | - | - |
| Dues & Memberships | 559 | 499 | 749 | 2,500 | 2,500 | 0.0% | - | - |
| Equipment | 9,330 | 10,632 | 6,322 | 4,588 | 4,588 | 0.0% | - | - |
| Instructional Equipment | 22,489 | 30 | 99 | 550 | 550 | 0.0% | - | - |
| Instructional Technology | 1,579 | 5,819 | 7,363 | 6,000 | 6,000 | 0.0% | - | - |
| Other | 51,709 | - | 750 | 1,500 | 1,500 | 0.0% | - | - |
| Other Fixed Charges | 23,276 | 20,161 | 20,558 | 21,500 | 21,500 | 0.0% | - | - |
| Postage | 63 | 136 | - | - | - | 0.0% | - | - |
| Professional Development | 19,857 | 23,324 | 14,914 | 20,000 | 25,000 | 25.0% | - | - |
| Pupil Transportation | 30,839 | 29,635 | 31,334 | 33,075 | 33,902 | 2.5% | - | - |

Budget Detail, Special Education Cost Center (continued):

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|----------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|--------------------|---------------|---------------|
| Software Licensing & Support | 54,696 | 54,806 | 50,800 | 50,000 | 50,000 | 0.0% | - | - |
| Technology | 256,261 | - | - | - | - | 0.0% | - | - |
| Therapeutic & Adaptive equipment | 933 | 1,680 | 12,863 | 1,500 | 1,500 | 0.0% | - | - |
| Travel | 299 | 712 | 1,007 | 2,500 | 2,500 | 0.0% | - | - |
| Tuition - Out of District | 3,240,252 | 3,929,494 | 3,602,655 | 4,009,997 | 2,577,204 | -35.7% | - | - |
| Transfer SE Reserve | 175,000 | 200,000 | 225,000 | - | - | 0.0% | - | - |
| Transfer to SE Reserve | 175,000 | 200,000 | 225,000 | - | - | 0.0% | - | - |
| SPECIAL EDUCATION Total | 16,337,251 | 17,050,481 | 17,973,709 | 19,191,231 | 18,552,731 | -3.3% | 200.00 | 195.10 |

School Facilities Cost Center Summary

FY26 Appropriated Budget: \$1,585,460

FY27 School Committee's Recommended Budget: \$1,778,406

% Change: 12.17%

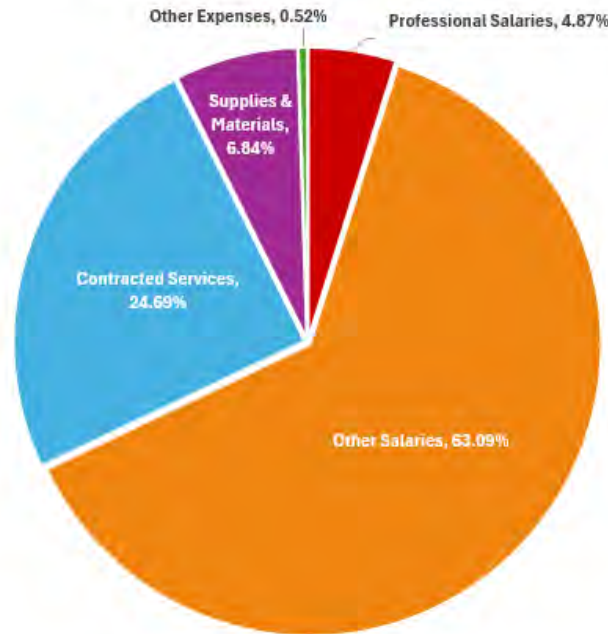
Primary Function: The Town of Reading's Facilities Department supports the Reading Public Schools. The School Building Facilities budget funds the salaries and expenses necessary to clean and maintain our eight school buildings, preschool program, and central office spaces, which makes up 85% of the 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 2.98% of the School Committee's FY27 Recommended Budget.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|--------------------------------|----------------------------|----------------------------|----------------------------|----------------------|--------------------------|--------------------|--------------|--------------|
| SCHOOL FACILITIES | | | | | | | | |
| Professional Salaries | 96,369 | 78,720 | 81,196 | 85,738 | 86,644 | 1.1% | 0.80 | 0.80 |
| Other Salaries | 913,788 | 859,701 | 1,110,368 | 937,306 | 1,121,993 | 19.7% | 18.50 | 18.50 |
| Contracted Services | 452,950 | 468,512 | 422,193 | 433,100 | 439,005 | 1.4% | - | - |
| Supplies & Materials | 164,862 | 135,010 | 150,308 | 121,564 | 121,564 | 0.0% | - | - |
| Other Expenses | 14,823 | 35,271 | 7,297 | 7,752 | 9,200 | 18.7% | - | - |
| SCHOOL FACILITIES Total | 1,642,793 | 1,577,214 | 1,771,361 | 1,585,460 | 1,778,406 | 12.2% | 19.30 | 19.30 |

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

FY27 School Facilities Budget by Category



Budget Detail, School Facilities Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------|--------------------------|--------------------|--------------|--------------|
| SCHOOL FACILITIES | | | | | | | | |
| Professional Salaries | 96,369 | 78,720 | 81,196 | 85,738 | 86,644 | 1.1% | 0.80 | 0.80 |
| Manager | 96,369 | 78,720 | 81,196 | 85,738 | 86,644 | 1.1% | 0.80 | 0.80 |
| Other Salaries | 913,788 | 859,701 | 1,110,368 | 937,306 | 1,121,993 | 19.7% | 18.50 | 18.50 |
| Custodian | 869,407 | 834,405 | 991,591 | 1,051,087 | 1,085,999 | 3.3% | 18.50 | 18.50 |
| Employee Benefits | 23,506 | 999 | 3,286 | - | - | 0.0% | - | - |
| Overtime | 54,256 | 61,161 | 68,973 | 72,994 | 72,994 | 0.0% | - | - |
| Revolving Fund Support | (80,000) | (80,000) | - | (238,308) | (100,000) | -58.0% | - | - |
| Substitutes | 46,619 | 43,137 | 46,519 | 51,533 | 63,000 | 22.3% | - | - |
| Contracted Services | 452,950 | 468,512 | 422,193 | 433,100 | 439,005 | 1.4% | - | - |
| Cleaning Services | 452,950 | 468,512 | 422,193 | 433,100 | 439,005 | 1.4% | - | - |
| Supplies & Materials | 164,862 | 135,010 | 150,308 | 121,564 | 121,564 | 0.0% | - | - |
| Equipment | 4,970 | 4,908 | 4,963 | 5,000 | 5,000 | 0.0% | - | - |
| Supplies | 159,892 | 130,101 | 145,345 | 116,564 | 116,564 | 0.0% | - | - |
| Other Expenses | 14,823 | 35,271 | 7,297 | 7,752 | 9,200 | 18.7% | - | - |
| Equipment | 13,823 | 34,271 | 6,297 | 6,552 | 8,000 | 22.1% | - | - |
| Uniforms | 1,000 | 1,000 | 1,000 | 1,200 | 1,200 | 0.0% | - | - |
| SCHOOL FACILITIES Total | 1,642,793 | 1,577,214 | 1,771,361 | 1,585,460 | 1,778,406 | 12.2% | 19.30 | 19.30 |

Athletics Cost Center Summary

FY26 Appropriated Budget: \$811,079

FY27 School Committee's Recommended Budget: \$817,590

% Change: 0.80%

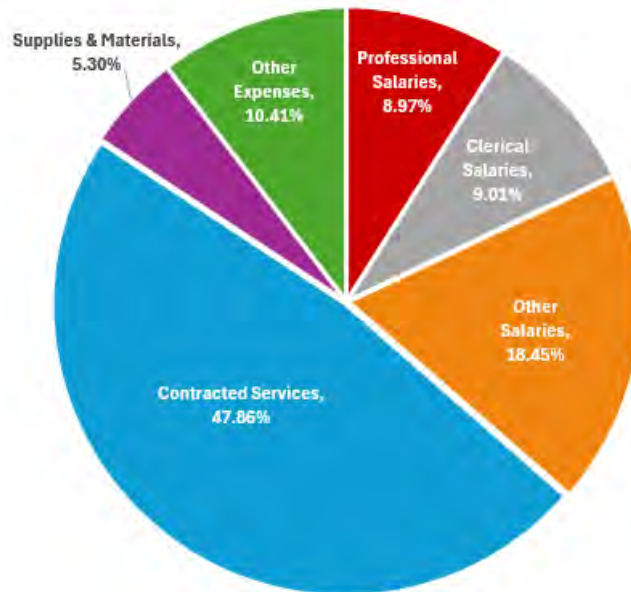
Primary Function: The Athletics program budget funds the salaries and expenses necessary to operate the High School athletics program. The Athletics budget accounts for 1.37% of the School Committee's FY27 Recommended Budget.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| ATHLETICS | | | | | | | | |
| Professional Salaries | 63,670 | 65,018 | 67,213 | 70,814 | 73,320 | 3.5% | 0.50 | 0.50 |
| Clerical Salaries | 55,862 | 57,489 | 67,378 | 70,284 | 73,641 | 4.8% | 1.00 | 1.00 |
| Other Salaries | 96,524 | 114,547 | 111,348 | 148,218 | 150,866 | 1.8% | 1.00 | 1.00 |
| Contracted Services | 372,891 | 441,274 | 382,079 | 418,463 | 391,313 | -6.5% | - | - |
| Supplies & Materials | 37,960 | 50,213 | 38,137 | 33,500 | 43,300 | 29.3% | - | - |
| Other Expenses | 67,207 | 70,468 | 82,816 | 69,800 | 85,150 | 22.0% | - | - |
| ATHLETICS Total | 694,114 | 799,009 | 748,972 | 811,079 | 817,590 | 0.8% | 2.50 | 2.50 |

Cost Center (Athletics) Percentage to Total Budget and Expenditures:

FY27 Athletics Budget by Category



Budget Detail, Athletics Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|-----------------------------------|----------------------------|---------------------|---------------------|
| ATHLETICS | | | | | | | | |
| Professional Salaries | 63,670 | 65,018 | 67,213 | 70,814 | 73,320 | 3.5% | 0.50 | 0.50 |
| Director | 63,670 | 65,018 | 67,213 | 70,814 | 73,320 | 3.5% | 0.50 | 0.50 |
| Clerical Salaries | 55,862 | 57,489 | 67,378 | 70,284 | 73,641 | 4.8% | 1.00 | 1.00 |
| Secretary | 55,862 | 57,489 | 67,378 | 70,284 | 73,641 | 4.8% | 1.00 | 1.00 |
| Other Salaries | 96,524 | 114,547 | 111,348 | 148,218 | 150,866 | 1.8% | 1.00 | 1.00 |
| Coach | 480,807 | 501,669 | 508,174 | 546,938 | 575,866 | 5.3% | 1.00 | 1.00 |
| Event Detail | 7,717 | 4,878 | 7,894 | 6,000 | 8,000 | 33.3% | - | - |
| Revolving Fund Support | (392,000) | (392,000) | (404,720) | (404,720) | (433,000) | 7.0% | - | - |
| Contracted Services | 372,891 | 441,274 | 382,079 | 418,463 | 391,313 | -6.5% | - | - |
| Athletic Services | 372,891 | 441,274 | 382,079 | 418,463 | 391,313 | -6.5% | - | - |
| Supplies & Materials | 37,960 | 50,213 | 38,137 | 33,500 | 43,300 | 29.3% | - | - |
| Athletic Services | 11,312 | 8,297 | 6,692 | 9,000 | 6,800 | -24.4% | - | - |
| Office | 1,323 | 1,432 | 1,494 | 1,500 | 1,500 | 0.0% | - | - |
| Team | 24,258 | 27,778 | 26,591 | 15,000 | 27,000 | 80.0% | - | - |
| Uniforms | 1,066 | 12,707 | 3,360 | 8,000 | 8,000 | 0.0% | - | - |
| Other Expenses | 67,207 | 70,468 | 82,816 | 69,800 | 85,150 | 22.0% | - | - |
| Athletic Services | 6,490 | 6,328 | 7,611 | 7,300 | 8,200 | 12.3% | - | - |
| Awards | 4,546 | 1,804 | 5,040 | 5,500 | 5,500 | 0.0% | - | - |
| Dues & Memberships | 17,535 | 25,325 | 27,624 | 14,500 | 28,000 | 93.1% | - | - |
| Equipment | 16,986 | 16,226 | 21,065 | 26,000 | 21,200 | -18.5% | - | - |
| Software Licensing & Support | 20,092 | 19,974 | 20,231 | 16,500 | 21,000 | 27.3% | - | - |
| Travel | 1,558 | 811 | 1,246 | - | 1,250 | 0.0% | - | - |
| ATHLETICS Total | 694,114 | 799,009 | 748,972 | 811,079 | 817,590 | 0.8% | 2.50 | 2.50 |

Student Participation in Athletics:

| SCHOOL YEAR | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|-----------------------------|-------------|-------------|-------------|-------------|------------|
| BASEBALL | 51 | 44 | 54 | 54 | * |
| BASKETBALL (B) | 42 | 40 | 40 | 44 | 42 |
| BASKETBALL (G) | 31 | 30 | 24 | 22 | 21 |
| CHEERLEADING | 26 | 30 | 24 | 18 | 16 |
| CROSS COUNTRY | 55 | 49 | 51 | 64 | 63 |
| DANCE TEAM | N/A | N/A | 10 | 19 | 26 |
| FIELD HOCKEY | 64 | 45 | 46 | 40 | 38 |
| FOOTBALL | 79 | 99 | 100 | 93 | 91 |
| GOLF | 12 | 16 | 13 | 12 | 13 |
| GYMNASTICS | 17 | 16 | 15 | 17 | 17 |
| ICE HOCKEY (B) | 63 | 53 | 57 | 55 | 61 |
| ICE HOCKEY (G) | 21 | 18 | 21 | 27 | 28 |
| INDOOR TRACK (B) | 68 | 89 | 81 | 94 | 102 |
| INDOOR TRACK (G) | 69 | 52 | 43 | 56 | 73 |
| LACROSSE (B) | 67 | 64 | 71 | 66 | * |
| LACROSSE (G) | 45 | 48 | 41 | 43 | * |
| OUTDOOR TRACK (B) | 118 | 122 | 102 | 113 | * |
| OUTDOOR TRACK (G) | 62 | 67 | 79 | 84 | * |
| SOCCER (B) | 69 | 63 | 68 | 69 | 60 |
| SOCCER (G) | 64 | 53 | 57 | 56 | 52 |
| SOFTBALL | 30 | 36 | 33 | 32 | * |
| SWIMMING (B) | 18 | 21 | 19 | 16 | 13 |
| SWIMMING (G) | 14 | 17 | 18 | 23 | 18 |
| TENNIS (B) | 14 | 18 | 19 | 23 | * |
| TENNIS (G) | 30 | 23 | 27 | 27 | * |
| UNIFIED BASKETBALL (SPRING) | N/A | 12 | 21 | 27 | * |
| UNIFIED BASKETBALL (FALL) | N/A | N/A | 21 | 25 | 36 |
| VOLLEYBALL | 43 | 45 | 40 | 44 | 41 |
| WRESTLING | 21 | 31 | 31 | 33 | 30 |
| SPRING CHEER | N/A | N/A | N/A | N/A | N/A |
| TOTAL | 1193 | 1201 | 1226 | 1296 | 841 |

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

Extracurricular Cost Center Summary

FY26 Appropriated Budget: \$85,801

FY27 School Committee’s Recommended Budget: \$92,503

% Change: 7.81%

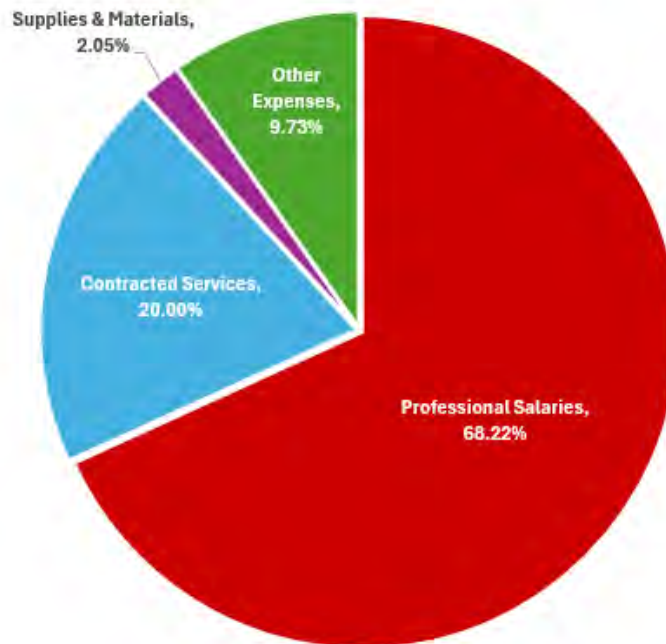
Primary Function: The Extracurricular Activities Program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extracurricular activities at the high school. The Extracurricular budget accounts for 0.16% of the School Committee’s FY27 Recommended Budget.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| EXTRACURRICULAR | | | | | | | | |
| Professional Salaries | 10,457 | 45,480 | 35,713 | 56,401 | 63,103 | 11.9% | 0.25 | 0.25 |
| Contracted Services | 13,129 | 13,943 | 17,075 | 18,500 | 18,500 | 0.0% | - | - |
| Supplies & Materials | 1,500 | - | - | 1,900 | 1,900 | 0.0% | - | - |
| Other Expenses | 12,963 | 2,683 | 9,501 | 9,000 | 9,000 | 0.0% | - | - |
| EXTRACURRICULAR Total | 38,049 | 62,106 | 62,290 | 85,801 | 92,503 | 7.8% | 0.25 | 0.25 |

Cost Center (Extracurricular) Percentage to Total Budget and Expenditures:

FY27 Extracurricular Budget by Category



Budget Detail, Extracurricular Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| EXTRACURRICULAR | | | | | | | | |
| Professional Salaries | 10,457 | 45,480 | 35,713 | 56,401 | 63,103 | 11.9% | 0.25 | 0.25 |
| Coordinator | 31,835 | 32,509 | 33,606 | 35,407 | 36,660 | 3.5% | 0.25 | 0.25 |
| Revolving Fund Support | (80,410) | (47,590) | (64,000) | (64,000) | (64,000) | 0.0% | - | - |
| Stipends | 59,032 | 60,561 | 66,107 | 84,994 | 90,443 | 6.4% | - | - |
| Contracted Services | 13,129 | 13,943 | 17,075 | 18,500 | 18,500 | 0.0% | - | - |
| Other Student Activities | 13,129 | 13,943 | 17,075 | 18,500 | 18,500 | 0.0% | - | - |
| Supplies & Materials | 1,500 | - | - | 1,900 | 1,900 | 0.0% | - | - |
| Other Student Activities | - | - | - | 400 | 400 | 0.0% | - | - |
| Performing Arts | 1,500 | - | - | 1,500 | 1,500 | 0.0% | - | - |
| Other Expenses | 12,963 | 2,683 | 9,501 | 9,000 | 9,000 | 0.0% | - | - |
| Dues & Memberships | 740 | 1,315 | 1,465 | 1,000 | 1,000 | 0.0% | - | - |
| Equipment | 3,713 | - | - | 3,000 | 3,000 | 0.0% | - | - |
| Other Student Activities | 1,795 | 1,730 | 1,600 | 2,000 | 2,000 | 0.0% | - | - |
| Royalties | 6,715 | (362) | 6,436 | 3,000 | 3,000 | 0.0% | - | - |
| EXTRACURRICULAR Total | 38,049 | 62,106 | 62,290 | 85,801 | 92,503 | 7.8% | 0.25 | 0.25 |

Student Participation in Extracurriculars:

| SCHOOL YEAR | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|-----------------------------|------------|------------|------------|------------|------------|
| FALL DRAMA CAST/HEAD TECH | 36 | 37 | 35 | 33 | 46 |
| FALL DRAMA CREW | 16 | 24 | 27 | 19 | 8 |
| WINTER DRAMA CAST/HEAD TECH | 22 | 29 | 29 | 32 | * |
| WINTER DRAMA CREW | 26 | 19 | 20 | 20 | * |
| SPRING DRAMA CAST/HEAD TECH | 36 | 29 | 23 | 34 | * |
| SPRING DRAMA CREW | 24 | 23 | 31 | 23 | * |
| MARCHING BAND | 40 | 31 | 36 | 38 | 41 |
| JAZZ BAND | 21 | 17 | 17 | 20 | * |
| PERCUSSION ENSEMBLE BAND | N/A | N/A | 7 | 17 | * |
| STAGE BAND | 13 | 14 | 14 | 17 | * |
| FALL GUARD | 10 | 7 | 2 | 8 | 12 |
| WINTER GUARD | 11 | 12 | N/A | 10 | * |
| TOTAL | 255 | 242 | 241 | 271 | 107 |

Health Services Cost Center Summary

FY26 Appropriated Budget: \$1,042,252

FY27 School Committee's Recommended Budget: \$1,129,296

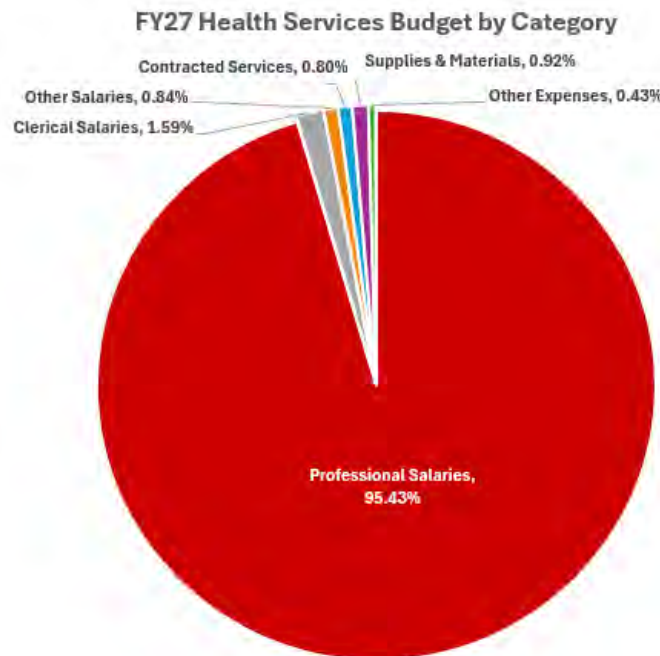
% Change: 8.35%

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 1.89% of the School Committee's FY27 Recommended Budget.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|--------------|--------------|
| HEALTH SERVICES | | | | | | | | |
| Professional Salaries | 782,936 | 845,682 | 913,596 | 990,914 | 1,077,725 | 8.8% | 11.00 | 11.00 |
| Clerical Salaries | 16,486 | 16,250 | 16,761 | 17,699 | 17,932 | 1.3% | 0.25 | 0.25 |
| Other Salaries | 90 | 71 | - | 9,439 | 9,439 | 0.0% | - | - |
| Contracted Services | 25,600 | 8,000 | 8,000 | 9,000 | 9,000 | 0.0% | - | - |
| Supplies & Materials | 8,396 | 10,395 | 7,386 | 10,400 | 10,400 | 0.0% | - | - |
| Other Expenses | 2,999 | 4,730 | 8,815 | 4,800 | 4,800 | 0.0% | - | - |
| HEALTH SERVICES Total | 836,507 | 885,128 | 954,557 | 1,042,252 | 1,129,296 | 8.4% | 11.25 | 11.25 |

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



Budget Detail, Health Services Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------------|-----------------------------------|----------------------------|---------------------|---------------------|
| HEALTH SERVICES | | | | | | | | |
| Professional Salaries | 782,936 | 845,682 | 913,596 | 990,914 | 1,077,725 | 8.8% | 11.00 | 11.00 |
| Director | 87,782 | 90,795 | 93,291 | 98,889 | 120,087 | 21.4% | 1.00 | 1.00 |
| Employee Benefits | - | - | 500 | 500 | 750 | 50.0% | - | - |
| Nurse | 695,154 | 754,887 | 819,804 | 891,525 | 956,888 | 7.3% | 10.00 | 10.00 |
| Clerical Salaries | 16,486 | 16,250 | 16,761 | 17,699 | 17,932 | 1.3% | 0.25 | 0.25 |
| Secretary | 16,486 | 16,250 | 16,761 | 17,699 | 17,932 | 1.3% | 0.25 | 0.25 |
| Other Salaries | 90 | 71 | - | 9,439 | 9,439 | 0.0% | - | - |
| Substitutes | 90 | 71 | - | 9,439 | 9,439 | 0.0% | - | - |
| Contracted Services | 25,600 | 8,000 | 8,000 | 9,000 | 9,000 | 0.0% | - | - |
| Consulting Services | 17,600 | - | - | - | - | 0.0% | - | - |
| Professional Development | - | - | - | 1,000 | 1,000 | 0.0% | - | - |
| School Physician | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 0.0% | - | - |
| Supplies & Materials | 8,396 | 10,395 | 7,386 | 10,400 | 10,400 | 0.0% | - | - |
| Medical | 7,862 | 8,576 | 5,950 | 9,900 | 9,900 | 0.0% | - | - |
| Office | 534 | 1,819 | 1,435 | 500 | 500 | 0.0% | - | - |
| Other Expenses | 2,999 | 4,730 | 8,815 | 4,800 | 4,800 | 0.0% | - | - |
| Medical | 2,999 | 4,730 | 8,815 | 4,800 | 4,800 | 0.0% | - | - |
| HEALTH SERVICES Total | 836,507 | 885,128 | 954,557 | 1,042,252 | 1,129,296 | 8.4% | 11.25 | 11.25 |

Technology Cost Center Summary

FY26 Appropriated Budget: \$712,344

FY27 School Committee's Recommended Budget: \$803,294

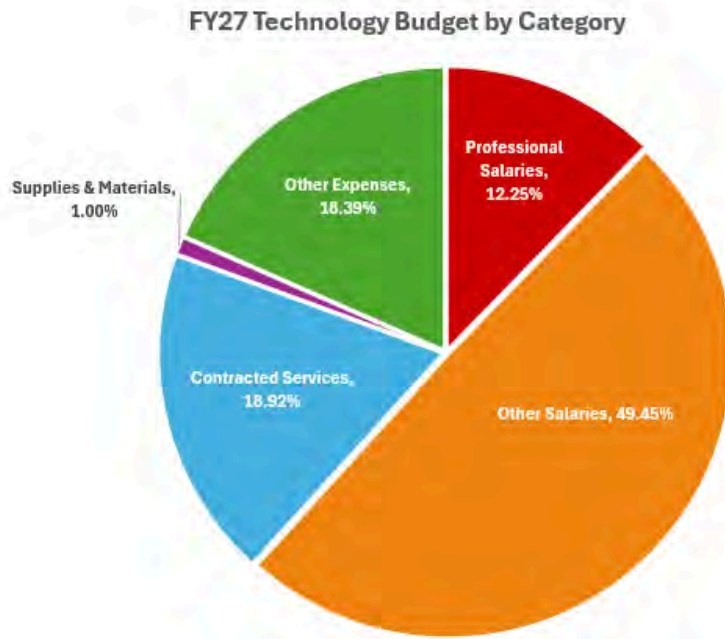
% Change: 12.77%

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 1.35% of the School Committee's FY27 Recommended Budget.

FY27 Recommended Budget by Categories of Spending Compared with Prior Fiscal Years:

| Budget Category | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|-------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| TECHNOLOGY | | | | | | | | |
| Professional Salaries | 87,956 | 89,395 | 92,207 | 97,365 | 98,394 | 1.1% | 0.67 | 0.67 |
| Other Salaries | 339,691 | 330,701 | 365,896 | 379,329 | 397,201 | 4.7% | 5.50 | 5.50 |
| Contracted Services | 93,721 | 122,688 | 176,579 | 121,750 | 152,000 | 24.8% | - | - |
| Supplies & Materials | 8,376 | 10,803 | 2,219 | 8,000 | 8,000 | 0.0% | - | - |
| Other Expenses | 157,810 | 66,786 | 136,869 | 105,900 | 147,700 | 39.5% | - | - |
| TECHNOLOGY Total | 687,553 | 620,374 | 773,770 | 712,344 | 803,294 | 12.8% | 6.17 | 6.17 |

Cost Center (Technology) Percentage to Total Budget and Expenditures:



Budget Detail, Technology Cost Center:

| | FY23 Actual Expended | FY24 Actual Expended | FY25 Actual Expended | FY26 Final Budget | FY27 Recm'd Budget | % Chg FY27/FY26 | FY26 FTE | FY27 FTE |
|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|--------------------------|--------------------|-------------|-------------|
| TECHNOLOGY | | | | | | | | |
| Professional Salaries | 87,956 | 89,395 | 92,207 | 97,365 | 98,394 | 1.1% | 0.67 | 0.67 |
| Director | 87,956 | 89,395 | 92,207 | 97,365 | 98,394 | 1.1% | 0.67 | 0.67 |
| Other Salaries | 339,691 | 330,701 | 365,896 | 379,329 | 397,201 | 4.7% | 5.50 | 5.50 |
| Sick Leave Buyback | - | 2,609 | - | - | - | 0.0% | - | - |
| Technician | 339,691 | 328,092 | 365,896 | 379,329 | 397,201 | 4.7% | 5.50 | 5.50 |
| Contracted Services | 93,721 | 122,688 | 176,579 | 121,750 | 152,000 | 24.8% | - | - |
| Consulting Services | 27,070 | 28,903 | 88,950 | 30,000 | 50,000 | 66.7% | - | - |
| Network & Telecommunications | 7,013 | 7,475 | 7,176 | 8,000 | 15,000 | 87.5% | - | - |
| Software Licensing & Support | 59,638 | 86,310 | 80,453 | 83,750 | 87,000 | 3.9% | - | - |
| Supplies & Materials | 8,376 | 10,803 | 2,219 | 8,000 | 8,000 | 0.0% | - | - |
| Information Management | 8,376 | 8,194 | 2,219 | 8,000 | 8,000 | 0.0% | - | - |
| Network & Telecommunications | - | 2,609 | - | - | - | 0.0% | - | - |
| Other Expenses | 157,810 | 66,786 | 136,869 | 105,900 | 147,700 | 39.5% | - | - |
| Consulting Services | 18,200 | - | - | - | - | 0.0% | - | - |
| Equipment | - | 9,900 | 28,203 | 12,400 | 19,700 | 58.9% | - | - |
| Network & Telecommunications | 22,852 | - | - | - | - | 0.0% | - | - |
| Other | - | - | - | - | - | 0.0% | - | - |
| Software | 115,252 | 55,768 | 107,916 | 92,000 | 126,500 | 37.5% | - | - |
| Software Licensing & Support | 1,505 | 1,118 | 750 | 1,500 | 1,500 | 0.0% | - | - |
| TECHNOLOGY Total | 687,553 | 620,374 | 773,770 | 712,344 | 803,294 | 12.8% | 6.17 | 6.17 |

OTHER FUNDING SOURCES



RMHS Football takes the field at Fenway Park for the 2024 Thanksgiving Day game

Offset Summary

Several fee-based Special Revenue Funds 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 FY27 Recommended Budget Offsets by Special Revenue Fund compared with FY26's Appropriated Budget and the allocation of FY27 Recommended Offsets by Cost Center:

| Special Revenue Account Offset | FY26 Appropriated Offset | FY27 Recommended Offset | \$ Change FY27 v. FY26 | % Change FY27 v. FY26 |
|--------------------------------|--------------------------|-------------------------|------------------------|-----------------------|
| Athletics | 404,720 | 433,000 | 28,280 | 6.99% |
| 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 | 75,000 | 75,000 | 0 | 0.00% |
| Full Day Kindergarten Tuition | 430,000 | 128,617 | (301,383) | -70.09% |
| RISE Preschool Program | 550,000 | 550,000 | 0 | 0.00% |
| Use of School Property | 173,400 | 190,000 | 16,600 | 9.57% |
| Special Education Tuition | 0 | 138,353 | 138,353 | 100.00% |
| School Choice | 252,500 | 984,690 | 732,190 | 289.98% |
| School Lunch Program | 273,608 | 0 | (273,608) | -100.00% |
| Total | 2,223,228 | 2,563,660 | 340,432 | 15.31% |

| FY27 Recommended Offsets by Cost Center | | | | | | | |
|---|---------------|------------------|-------------------|-------------------|----------------|------------------|----------------|
| Special Revenue Account Offset | Admin. | Regular Day | Special Education | School Facilities | Athletics | Extra Curricular | Town |
| Athletics | | | | | 433,000 | | |
| 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 | | 128,617 | | | | | |
| RISE Preschool Program | | | 550,000 | | | | |
| Use of School Property | | | 40,000 | 100,000 | | | 50,000 |
| Special Education Tuition | | | 138,353 | | | | |
| School Choice | | 885,000 | 99,690 | | | | |
| Total | 25,000 | 1,013,617 | 828,043 | 100,000 | 433,000 | 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 FY25 and FY26 beginning year balances are provided in the table below with the calculated FY25 Gain/Loss:

Special Revenue Funds

| Special Revenue Funds | | | |
|--|--|--|-----------------------------|
| Fee-Based Programs | FY25 Beginning Year Balance | FY26 Beginning Year Balance | FY25 Gain/(Loss) |
| Athletics | 82,012 | 96,851 | 14,839 |
| Community Education -Drivers Education and Adult Education | 148,464 | 162,298 | 13,834 |
| Community Education - Summer Programs | 67,275 | 36,890 | (30,385) |
| Drama Activities Coolidge | 27,435 | 27,790 | 355 |
| Drama Activities Parker | 42,169 | 30,263 | (11,906) |
| Drama Activities RMHS | 49,270 | 33,758 | (15,512) |
| Extended Day Program | 163,596 | 139,077 | (24,519) |
| After School Activities Parker | 72,579 | 80,108 | 7,529 |
| Extracurricular Coolidge | 2,698 | 2,698 | 0 |
| Extracurricular Band Activities | 6,194 | 11,015 | 4,821 |
| Guidance Testing | 13,214 | 20,538 | 7,324 |
| Full Day Kindergarten Tuition | 672,793 | 558,617 | (114,176) |
| RISE Preschool Program | 287,650 | 378,506 | 90,856 |
| Special Education Tuition | 650 | 2,749 | 2,099 |
| School Choice | 159,040 | 311,256 | 152,216 |
| School Lunch Program | 1,286,074 | 787,674 | (498,400) |
| School Transportation | 0 | 0 | 0 |
| Use of School Property | 45,090 | 75,413 | 30,323 |
| Lost Books/Tech | 34,517 | 43,911 | 9,394 |
| TOTAL Fee-based Revolving Funds | 3,160,720 | 2,799,411 | (361,309) |

| Special Revenue Funds | | | |
|--|--|--|-----------------------------|
| Gifts/Donations/Reserve Funds | FY25 Beginning Year Balance | FY26 Beginning Year Balance | FY25 Gain/(Loss) |
| District Donation Fund | 14,040 | 6,127 | (7,913) |
| Barrows Donations Fund | 2,222 | 3,139 | 917 |
| Birch Meadow Donation Fund | 8,808 | 9,290 | 482 |
| Joshua Eaton Donation Fund | 13,862 | 14,362 | 500 |
| JW Killam Donation Fund | 24,111 | 44,090 | 19,979 |
| Wood End Donation Fund | 18,094 | 5,510 | (12,584) |
| Coolidge Donation Fund | 12,953 | 75,959 | 63,006 |
| Parker Donation Fund | 9,457 | 10,967 | 1,510 |
| High School Donation Fund | 16,558 | 17,967 | 1,409 |
| SEPAC Donation Fund | 300 | 300 | 0 |
| Special Education Donation Fund | 319 | 319 | 0 |
| Libby Scholarship Donation Fund | 1,138,829 | 1,050,829 | (88,000) |
| Arthur L. Spencer Memorial Donation Fund | 0 | 6,949 | 6,949 |
| Special Education Reserve Fund | 385,163 | 629,069 | 243,906 |
| TOTAL Gift/Donation/Reserve Funds | 1,644,717 | 1,874,878 | 230,161 |

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.
- **RISE Preschool:** Fees are paid by families for enrollment in the RISE 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/Tech:** Fees are collected and used to replace lost or damaged books and technology devices.
- **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
- **Special Education Reserve Fund:** Fund is used for unanticipated or unbudgeted costs of Special Education, Recovery High School programs, Out-of-district tuition, and Out-of-district transportation

Federal and State Grants

In addition to the Operating and Special Revenue Funds, our district is supported in FY26 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 FY26 Quarter 2 balances for each grant awarded between FY25 and FY26 are provided in the table below:

| FY 26 Quarter 2 Grant Balance | | | | | | | | |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------|------------------|-----------------------------|-----------------------------|-----------------------|----------------------------|
| Grant | FY25 | | | | FY26 | | | |
| | Beginning FY26 Year Balance | FY26 YTD Expended & Encumb. | Remaining Requirement | End Year Balance | Beginning FY26 Year Balance | FY26 YTD Expended & Encumb. | Remaining Requirement | Estimated End Year Balance |
| STATE | | | | | | | | |
| METCO | 102,796 | 102,796 | - | - | 824,959 | 478,547 | 346,412 | - |
| METCO BBI | 3,519 | 3,519 | - | - | | | | |
| Dept. of Public Health | | | | | 94,615 | 39,574 | 55,041 | - |
| Financial Education Innovation Fund | 3,200 | 3,200 | - | - | | | | |
| English Learner Education Support | 2,550 | 2,550 | - | - | | | | |
| Genocide Education | | | | | 40,000 | 484 | 39,516 | - |
| Innovation Career Pathways Support | | | | | 50,000 | 23,627 | 26,373 | - |
| Innovation Career Pathways Planning | | | | | 15,000 | 3,924 | 11,076 | - |
| MyCAP | | | | | 21,000 | - | 21,000 | - |
| Fair Share Earmark- DW Tech Equip | | | | | 100,000 | - | 100,000 | - |
| Skills Capital Tech & Equipment | | | | | 75,000 | - | 75,000 | - |
| RMHS Equipment Earmark | | | | | 50,000 | 25,249 | 24,751 | - |
| TOTAL STATE | \$ 112,065 | \$ 112,065 | \$ - | \$ - | \$ 1,270,574 | \$ 571,404 | \$ 699,170 | \$ - |
| FEDERAL | | | | | | | | |
| Title I | 19,020 | 12,489 | 6,531 | - | 87,333 | 33,968 | 40,265 | 13,100 |
| Title II | 32,608 | 9,938 | 22,670 | - | 44,196 | - | 44,196 | - |
| Title III | | | | | 11,036 | - | 11,036 | - |
| Title IV | 5,810 | 4,935 | 875 | - | 10,000 | 3,457 | 6,543 | - |
| IDEA 240 | 287,669 | 282,526 | 5,143 | - | 1,178,869 | 243,764 | 786,550 | 148,556 |
| IDEA 262 | | | | | 21,783 | - | 21,783 | - |
| IDEA IEP | 18,400 | 18,400 | - | - | | | | |
| Project Bread Summer Eats | 3,000 | 3,000 | - | - | | | | |
| Computer Science PD | 2,000 | 2,000 | - | - | | | | |
| Work-based Learning Implementation | | | | | 25,000 | - | 25,000 | - |
| TOTAL FEDERAL | \$ 368,507 | \$ 333,288 | \$ 35,219 | \$ - | \$ 1,378,217 | \$ 281,189 | \$ 935,372 | \$ 161,656 |

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 three Reading METCO program activities. The grant specifically funded our Roller World event in March 2025, along with funding our Boston Bowling event and Salsa night, both in October 2025.
- **Department of Public Health:** Provides for mandated screenings, professional development, and substitute coverage for nurses.
- **Financial Education Innovation Fund:** Provides for supplies and materials for the Credit for Life Fair for all RMHS grade 11 students.
- **English Learner Education Support:** Provides for new curriculum materials and professional development to meet curricular objectives and ensure alignment with WIDA and content standards.
- **Genocide Education:** Provides for new curriculum materials and professional development to establish a consistent, research-based approach to genocide education within the context of the social studies scope and sequence, equip students with critical thinking skills to combat prejudice, and align with Chapter 98 of the Acts of 2021 concerning genocide education.
- **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.
- **Innovation Career Pathways Planning:** Provides for additional staff work completed outside of their traditional job responsibilities in the development and planning of the new pathway, as well as covering costs for necessary professional development, material creation, and community engagement.
- **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.
- **Fair Share Earmark- DW Technology Equipment:** Provides for materials, equipment and capital improvements for Public Schools in the town of Reading. The funds will be used to refresh our aging devices (over five years old) with new, individualized computers for our students.
- **Skills Capital Technology & Equipment:** Provides for instructional materials to enhance hands-on learning opportunities and upgrade equipment and technology, further developing the Clean Energy Innovation Career Pathway program at RMHS.
- **RMHS Equipment Earmark:** Provides for instructional materials that provide direct support to the high school arts and science departments, both of which are deeply engaged in the DESE Innovation Career Pathways programs in the areas of Information – Digital Media, Advanced Manufacturing – Engineering, Healthcare and Social Assistance – Public Health, and Clean Energy.

Federal Grants:

- **Title I A&D:** 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 III A:** Provides supplemental resources to ensure that Multilingual learners (MLs) attain English proficiency and meet state academic standards. Title III funds are allocated to support language instruction programs that strengthen effective teaching and learning, professional development for educators to enhance instruction for MLs, and family and community engagement initiatives that help parents and guardians participate more fully in their children’s education.
- **Title IV A:** 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.
- **Project Bread Summer Eats:** Supported the expansion of our Summer Meal program to include two additional meal sites this past summer, helping us reach more students in need. Funds were used to cover the cost of additional staff and supplies (both food and paper goods) needed to operate these new sites and ensure that more children have access to nutritious meals when school is out.
- **Computer Science Professional Development:** Support Massachusetts public school teachers in learning Computer Science content. Funds were used to attend a summer Professional Learning workshop run by DESE’s CS professional development provider CSforMA.
- **Work-based Learning Implementation:** Provides support to build capacity within our Guidance Department to integrate and utilize the MEFA Pathway portal effectively, thereby supporting our robust internship program and enhancing student reflection and career planning. Funds will support the creation of a seamless, data-driven approach to career exploration and Work-Based Learning, significantly increasing the depth and quality of experiences for our students.

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 | FY27 | FY28 | FY29 | FY30 | FY31 |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
| HVAC - Elementary schools (Barrows) | | | | | \$80,000 |
| Coolidge MS HVAC - Steam Traps | | | \$75,000 | | |
| Carpet/Flooring | | | \$70,000 | | |
| Doors & Windows | \$40,000 | | | \$40,000 | |
| Total-Buildings | \$40,000 | \$0 | \$145,000 | \$40,000 | \$80,000 |
| Schools - General | | | | | |
| Vehicle Barriers for all schools | | | \$475,000 | | |
| Courier Vehicle (2019) | | | | | \$40,000 |
| District-wide Telephone systems | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 |
| District-wide Technology projects | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$250,000 |
| Total- General | \$260,000 | \$260,000 | \$735,000 | \$260,000 | \$300,000 |
| Grant Total | \$300,000 | \$260,000 | \$880,000 | \$300,000 | \$380,000 |

APPENDICES



RMHS Drama Club's Winter 2025 presentation of An Unoriginal Original

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
FY26 Student Enrollment
October 1, 2025

| 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 FY26 | Act. vs. Proj. |
| RISE PreSchool | 99 | | | | | | | | | 99 | 120 | -21 |
| K | | 57 | 61 | 77 | 68 | 41 | | | | 304 | 340 | -36 |
| 1 | | 56 | 39 | 64 | 55 | 32 | | | | 246 | 240 | 6 |
| 2 | | 62 | 62 | 62 | 85 | 45 | | | | 316 | 310 | 6 |
| 3 | | 67 | 62 | 67 | 59 | 36 | | | | 291 | 286 | 5 |
| 4 | | 64 | 61 | 66 | 75 | 45 | | | | 311 | 307 | 4 |
| 5 | | 62 | 61 | 65 | 58 | 32 | | | | 278 | 267 | 11 |
| ELEM Total | 99 | 368 | 346 | 401 | 400 | 231 | | | | 1845 | 1870 | -25 |
| 6 | | | | | | | 151 | 193 | | 344 | 345 | -1 |
| 7 | | | | | | | 139 | 172 | | 311 | 307 | 4 |
| 8 | | | | | | | 127 | 168 | | 295 | 291 | 4 |
| MS Total | | | | | | | 417 | 533 | | 950 | 943 | 7 |
| 9 | | | | | | | | 237 | | 237 | 274 | -37 |
| 10 | | | | | | | | 281 | | 281 | 277 | 4 |
| 11 | | | | | | | | 281 | | 281 | 288 | -7 |
| 12 | | | | | | | | 263 | | 263 | 265 | -2 |
| RMHS Total | | | | | | | | 1062 | | 1062 | 1104 | -42 |
| | | | | | | | | | | | | 0 |
| *Total FY26 | 99 | 368 | 346 | 401 | 400 | 231 | 417 | 533 | 1062 | 3857 | 3917 | -60 |
| Projected FY26 | 120 | 376 | 338 | 393 | 418 | 225 | 416 | 527 | 1104 | 3917 | | |
| FY26 Actual v. FY26 Projected # | -21 | -8 | 8 | 8 | -18 | 6 | 1 | 6 | -42 | -60 | | |
| FY25 Actual v. FY25 Projected % | -18% | -2% | 2% | 2% | -4% | 3% | 0% | 1% | -4% | -2% | | |
| ** Actual FY25 | 120 | 366 | 359 | 388 | 406 | 236 | 405 | 467 | 1090 | 3837 | | |
| FY26 Actual v. FY25 Actual # | -21 | 2 | -13 | 13 | -6 | -5 | 12 | 66 | -28 | 20 | | |
| FY26 Actual v. FY25 Actual % | -18% | 1% | -4% | 3% | -1% | -2% | 3% | 14% | -3% | 1% | | |

*Overall enrollment is up 20 students from FY25 to FY26

** Actual FY25 numbers are pulled from the 11/7/2024 SC report

October 1st enrollment represented a decrease of 60 students compared to projected enrollment. These figures are being compared to FY25 numbers reported to the School Committee on November 7, 2024. Projections are made by rolling each grade level up to the next school year. For example, actual fifth-grade enrollment of 345 students led us to project 345 sixth-grade students at Coolidge and Parker.

Schools that saw an increase in enrollment over projections include Birch Meadow (+2%, 8 students), Joshua Eaton (+2%, 8 students), Wood End (+3%, 6 students), Coolidge (+0%, 1 student), and Parker (+1%, 6 students). While these schools experienced increases, overall projected enrollment is down by 2% (60 students). A few factors contribute to this:

1. **RISE Enrollment** – Enrollment in the RISE Preschool program is difficult to project because a specific number of seats are reserved for students receiving special education services, while the remaining seats are for tuition-paying students. Currently, all tuition-based spots are filled, and we have seats available for students enrolling for special education services, which we are required to maintain. We believe the slight drop in overall enrollment is due to a large group of students who moved on to kindergarten for the 2025–2026 school year. We continue to project 120 students annually, which has remained consistent over the last several enrollment cycles. We anticipate these numbers will increase as the year moves forward and students become eligible.
2. **Kindergarten Enrollment** – The projection for FY26 kindergarten enrollment was higher than recent trends have supported. Although projections were based on the town census and students who delayed enrollment from the previous year, actual kindergarten enrollment came in 36 students below projection. As discussed during the spring School Committee meetings, we prepared for the higher enrollment, but anticipated it would come in lower than projections.
3. **Overall Impact** – The enrollment shortfall in RISE and kindergarten accounts for a decrease of approximately 57 projected students. However, when comparing FY26 actuals to FY25 actuals, the district is up 20 students overall.

Second and sixth grades continue to have larger cohorts, which we will monitor as student movement occurs throughout the year.

The category with the largest increase was School Choice enrollment, which rose from 51 students last year to 77 this year (+26 students). We continue to see high interest in the program from staff and surrounding districts, with 15 families already inquiring about the lottery process for the 2026–2027 school year.

Boston resident enrollment decreased by two students, **special education enrollment** decreased by 106 students, and **Multi-Lingual Learner enrollment** decreased by 17 students. The special education decrease is due to a data cleanup that resolved an issue where systems were not accurately communicating, causing students who were no longer eligible for services to be included. This cleanup does not impact student services; it simply corrected previously inflated reporting numbers. The Multi-Lingual Learner decrease is mostly due to 16 students passing the ACCESS testing meaning they are still enrolled with Reading Public Schools, but have exited the program.

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 | FY26 | *FY25 |
| PK | 37 | 47 |
| K | 28 | 27 |
| 1 | 29 | 36 |
| 2 | 53 | 54 |
| 3 | 60 | 68 |
| 4 | 66 | 47 |
| 5 | 54 | 86 |
| 6 | 69 | 59 |
| 7 | 54 | 63 |
| 8 | 53 | 59 |
| 9 | 42 | 49 |
| 10 | 40 | 58 |
| 11 | 41 | 66 |
| 12 | 49 | 52 |
| Total | 675 | 781 |

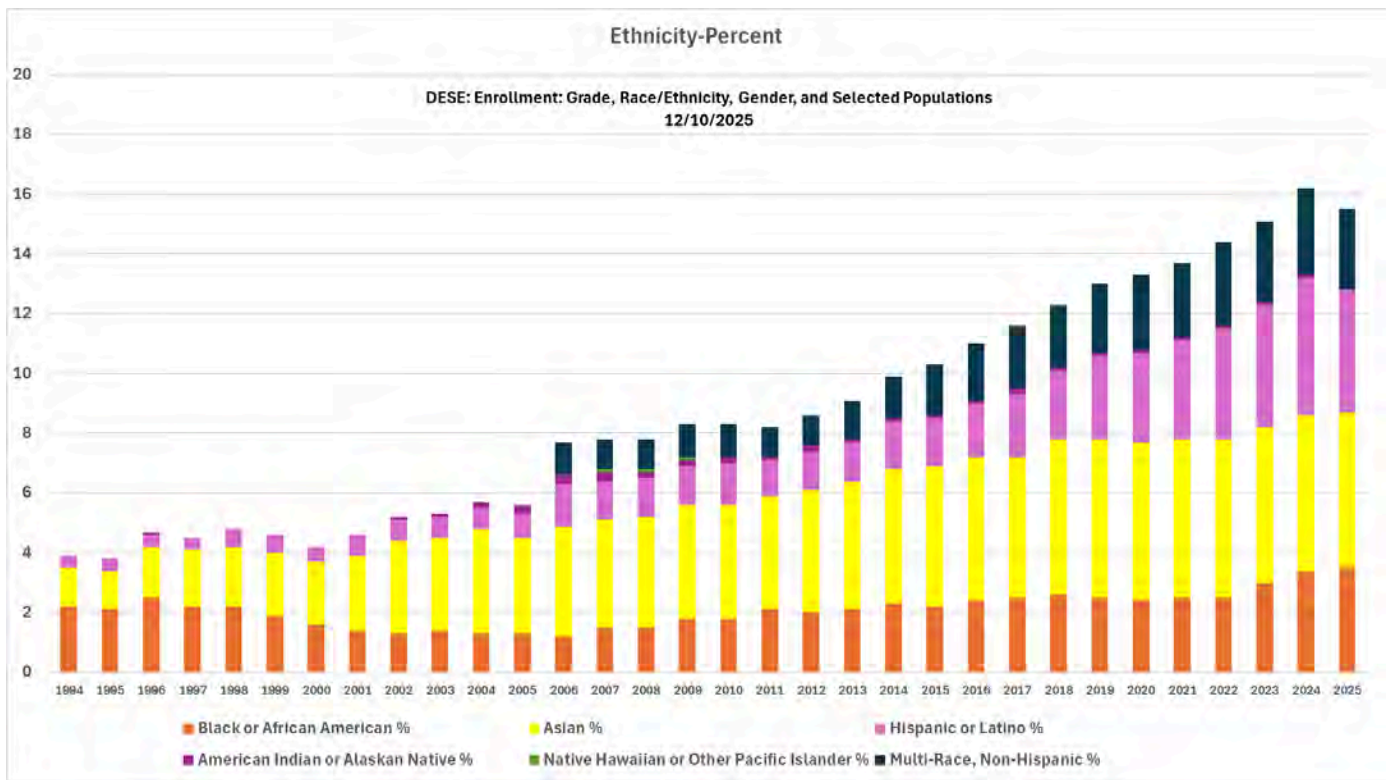
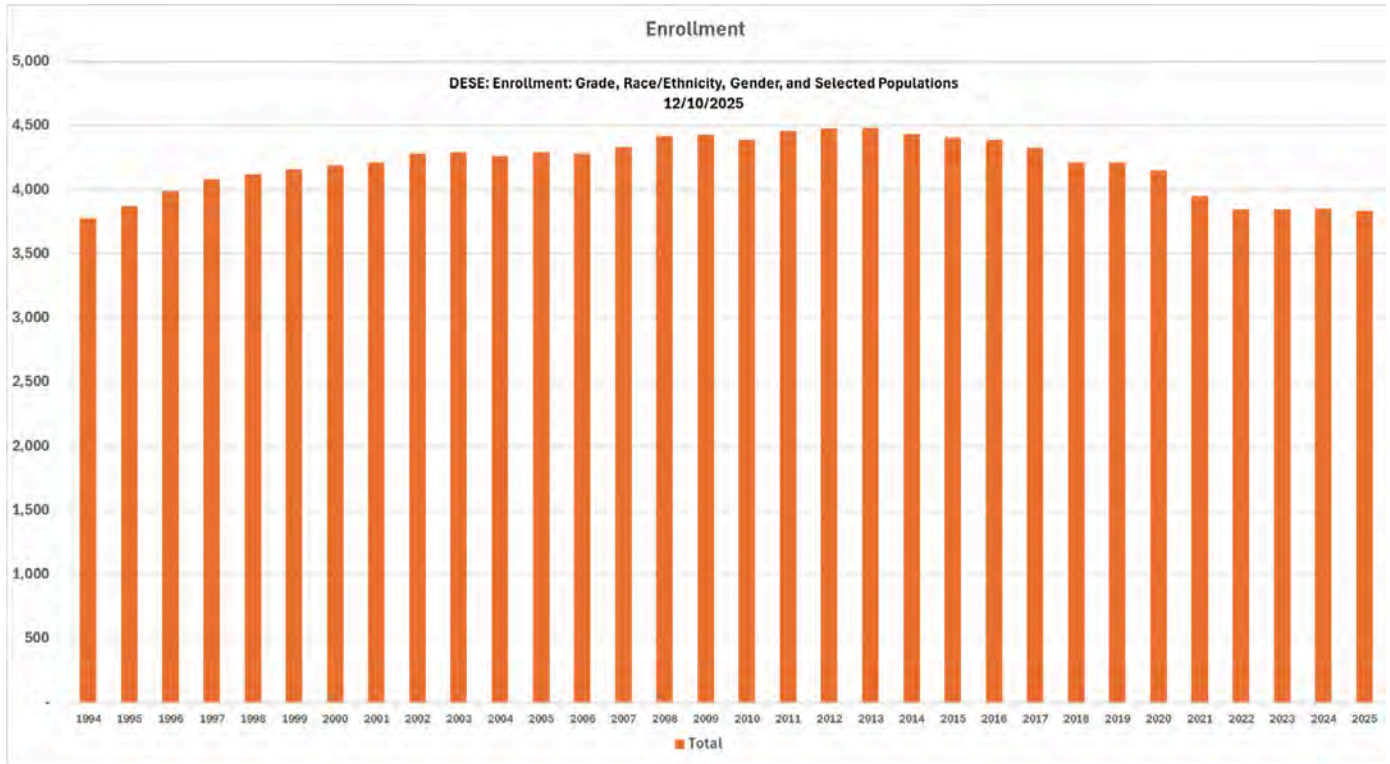
*FY25 Total includes 10 students in the 18-22 year old program.

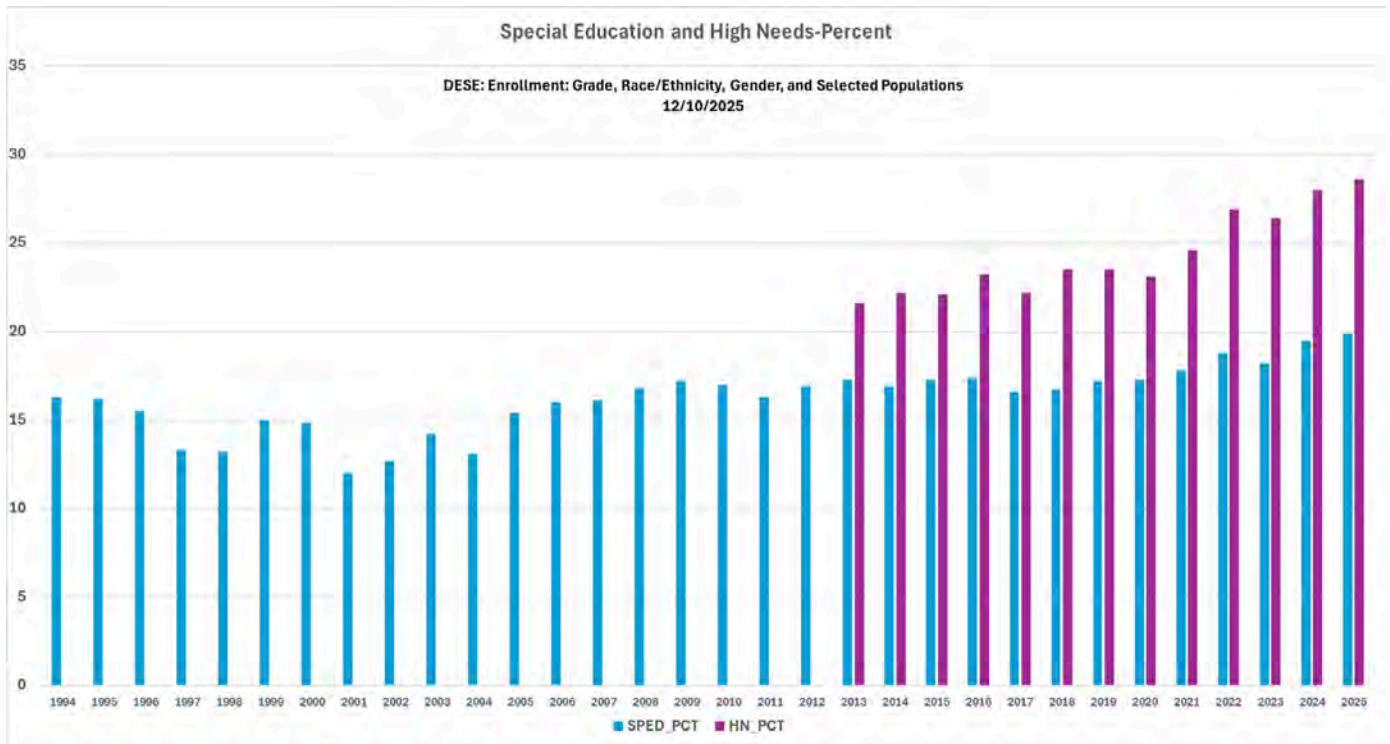
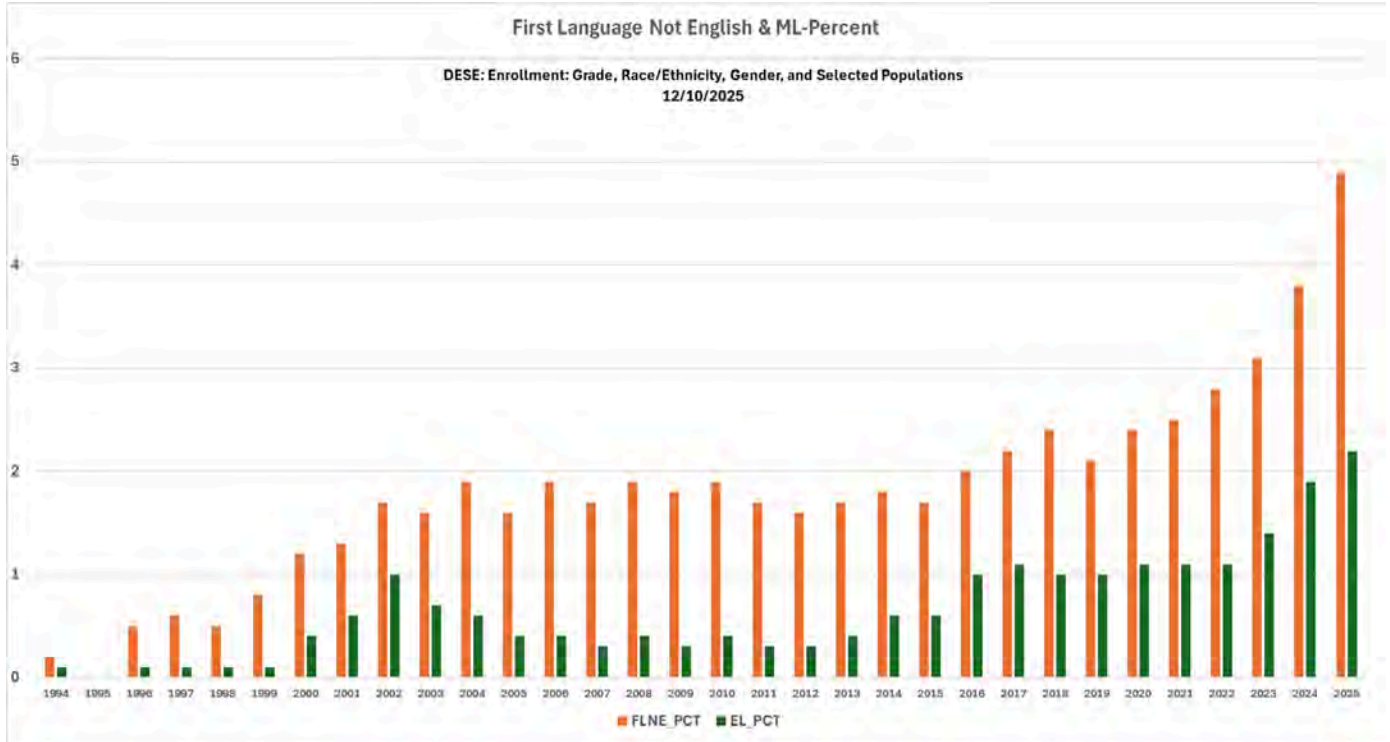
| Multi-Lingual Learner Enrollment | | |
|----------------------------------|-----------|-----------|
| Grade | FY26 | FY25 |
| PK | 6 | 7 |
| K | 7 | 6 |
| 1 | 6 | 7 |
| 2 | 8 | 8 |
| 3 | 5 | 17 |
| 4 | 9 | 4 |
| 5 | 3 | 11 |
| 6 | 8 | 1 |
| 7 | 1 | 4 |
| 8 | 6 | 3 |
| 9 | 1 | 6 |
| 10 | 3 | 2 |
| 11 | 2 | 6 |
| 12 | 4 | 4 |
| Total | 69 | 86 |

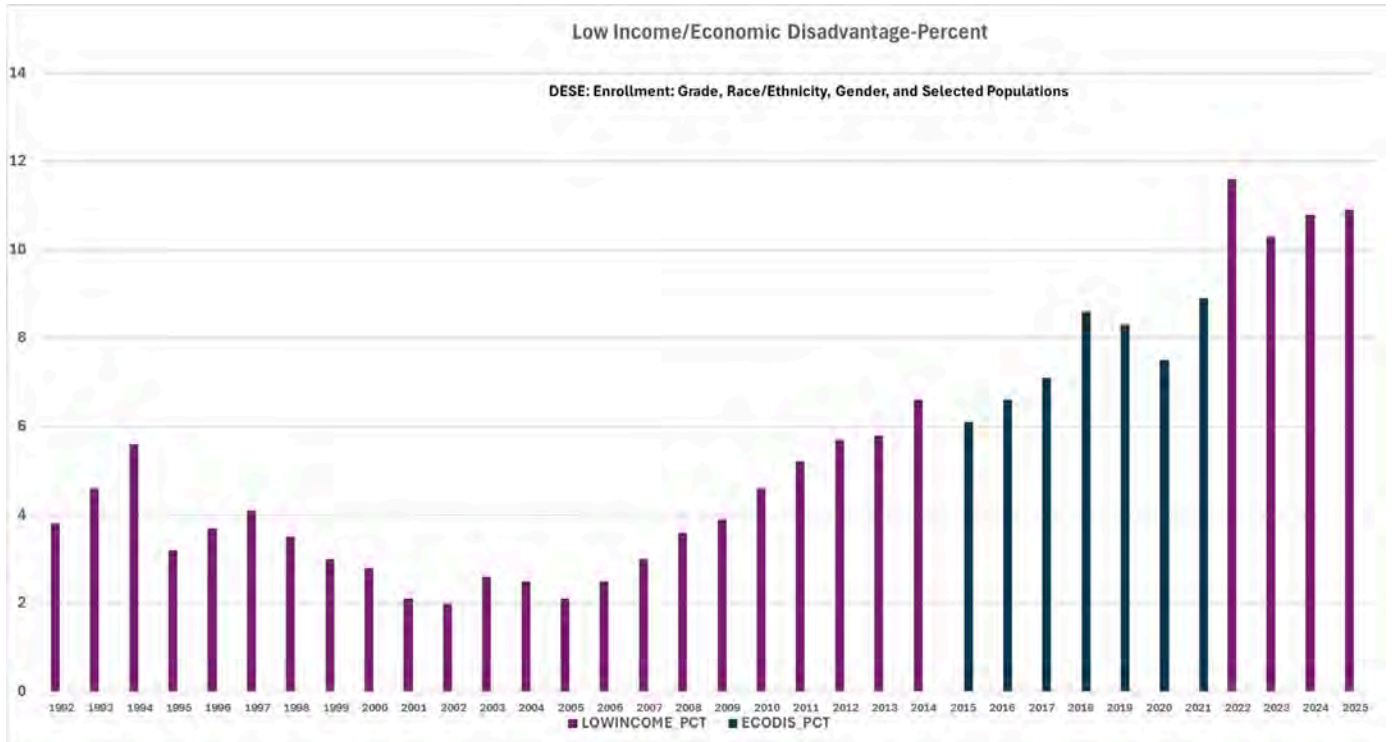
| Boston Resident Enrollment | | |
|----------------------------|-----------|------------|
| Grade | FY26 | FY25 |
| PK | 0 | 0 |
| K | 3 | 1 |
| 1 | 1 | 4 |
| 2 | 3 | 6 |
| 3 | 6 | 4 |
| 4 | 3 | 9 |
| 5 | 9 | 7 |
| 6 | 9 | 11 |
| 7 | 12 | 9 |
| 8 | 11 | 8 |
| 9 | 8 | 11 |
| 10 | 11 | 11 |
| 11 | 11 | 12 |
| 12 | 11 | 7 |
| Total | 98 | 100 |

| School Choice Enrollment | | |
|--------------------------|-----------|-----------|
| Grade | FY26 | FY25 |
| PK | 0 | 0 |
| K | 15 | 7 |
| 1 | 7 | 7 |
| 2 | 8 | 4 |
| 3 | 5 | 2 |
| 4 | 5 | 6 |
| 5 | 9 | 3 |
| 6 | 3 | 5 |
| 7 | 6 | 7 |
| 8 | 8 | 2 |
| 9 | 2 | 2 |
| 10 | 3 | 3 |
| 11 | 3 | 3 |
| 12 | 3 | 0 |
| Total | 77 | 51 |

Additional Student Enrollment Data:







APPENDIX B: Acronyms

This section contains some of the acronyms in the Budget Book

- Adj: Adjustment
- ATS: Add to staff
- BCBA: Board Certified Behavioral Analyst
- DESE: Department of Elementary and Secondary Education (MA)
- DPH: Department of Public Health
- DTS: Decrease to staff
- 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
- ML: 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
- SEPAC: Special Education Parent Advisory Council
- SOAR: Social Skills Organizational Skills Academics in Real World Situations
- WIDA: World-Class Instructional Design & Assessment for Multilingual Learner (ML)

Enterprise Funds

Water Enterprise Fund

FY27 Budget

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

Local costs are projected to decrease by 2.7% in FY27, while the FY27 MWRA assessment is estimated to grow by 3.0%. Overall, the gross budget would decrease by 0.8% over the prior year.

| WATER ENTERPRISE FUND | | | FY26 Budget | FY27 Budget | FY26-27 |
|--|---------------------|---------------------|---------------------|---------------------|--------------|
| | FY24 Actual | FY25 actual | Town Meeting | Town Manager | Change |
| Wages | \$ 801,359 | \$ 879,448 | \$ 945,900 | \$ 989,800 | 4.6% |
| Overhead Expenses | \$ 510,808 | \$ 541,494 | \$ 645,429 | \$ 688,162 | 6.6% |
| Operational Expenses | \$ 363,885 | \$ 385,036 | \$ 765,500 | \$ 793,700 | 3.7% |
| General Fund Support | \$ 681,107 | \$ 708,370 | \$ 733,163 | \$ 755,172 | 3.0% |
| Water Operational Costs | \$ 2,357,158 | \$ 2,514,348 | \$ 3,089,992 | \$ 3,226,834 | 4.4% |
| Capital | \$ 26,312 | \$ 118,853 | \$ 725,000 | \$ 600,000 | -17.2% |
| Debt | \$ 3,140,100 | \$ 2,609,686 | \$ 2,512,325 | \$ 2,329,000 | -7.3% |
| Water Local Costs | \$ 5,523,570 | \$ 5,242,887 | \$ 6,327,317 | \$ 6,155,834 | -2.7% |
| MWRA Assessment | \$ 2,826,508 | \$ 2,854,927 | \$ 3,089,421 | \$ 3,182,104 | 3.0% |
| Water Gross Costs | \$ 8,350,078 | \$ 8,097,814 | \$ 9,416,738 | \$ 9,337,938 | -0.8% |
| ARPA Grant Support | | | - | - | |
| Use of Financial Reserves (FY27 pending Select Board vote) | | | \$ (1,700,000) | \$ (1,650,000) | -2.9% |
| Water Net Costs | | | \$ 7,716,738 | \$ 7,687,938 | -0.4% |
| <i>Town Meeting votes:</i> | \$ 9,337,938 | \$ (755,172) | | \$ 8,582,766 | |

Salaries

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

| | FY24 Actual | FY25 actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 Change |
|------------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| Water/Sewer Supervisor | \$ 53,040 | \$ 55,374 | \$ 58,600 | \$ 62,100 | 6.0% |
| Water Quality & Safety Admin | \$ 91,478 | \$ 95,150 | \$ 95,200 | \$ 100,000 | 5.0% |
| Managing/Working Forepersons | \$ 215,318 | \$ 240,621 | \$ 253,200 | \$ 264,200 | 4.3% |
| Senior/Junior Operators | \$ 234,698 | \$ 200,243 | \$ 327,700 | \$ 343,400 | 4.8% |
| Laborers | \$ 64,790 | \$ 140,686 | \$ 50,800 | \$ 51,800 | 0.0% |
| W/S Assistant Collector | \$ 33,910 | \$ 35,311 | \$ 36,600 | \$ 9,500 | -74.0% |
| W/S Admin Specialist | \$ - | \$ - | \$ - | \$ 33,700 | |
| Support Staff | \$ 30,247 | \$ 31,630 | \$ 32,800 | \$ 34,100 | 4.0% |
| Seasonal Staff | \$ 4,357 | \$ 5,672 | \$ 7,500 | \$ 7,500 | 0.0% |
| On Call/Out of Grade | \$ 12,663 | \$ 10,726 | \$ 16,000 | \$ 16,000 | 0.0% |
| Overtime | \$ 60,257 | \$ 64,034 | \$ 75,000 | \$ 75,000 | 0.0% |
| Buyback | \$ 599 | \$ - | \$ - | \$ - | 0.0% |
| Snow Removal | \$ - | \$ - | \$ (7,500) | \$ (7,500) | 0.0% |
| Water EF Wages | \$ 801,359 | \$ 879,448 | \$ 945,900 | \$ 989,800 | 4.6% |

Expenses

Local overhead expenses are up by 6.6%. General Fund support costs increased by about 3%, according to a methodology developed by the Town Accountant. Operating costs are up 3.7%.

Capital & Debt

Spending consists of paying existing debt and capital items. Capital spending includes \$150,000 for developing a water capital master plan, \$100,000 for water main lining, and \$350,000 to replace a dump truck.

Debt in the water enterprise fund decreased by 7.3% compared with the prior year.

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

| | | | | FY26 Budget | FY27 Budget | FY26-27 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------|
| | FY24 Actual | FY25 actual | Town Meeting | Town Manager | | Change |
| Retirement Assessment | \$ 193,420 | \$ 223,901 | \$ 246,287 | \$ 240,162 | | -2.5% |
| OPEB Contributions | \$ 85,000 | \$ 85,000 | \$ 85,000 | \$ 130,000 | | 52.9% |
| Health Insurance | \$ 163,346 | \$ 174,295 | \$ 236,142 | \$ 242,000 | | 2.5% |
| Medicare Payments | \$ 11,777 | \$ 13,992 | \$ 14,500 | \$ 15,000 | | 3.4% |
| Legal Expenses | \$ - | \$ - | \$ - | \$ - | | 0.0% |
| P/C Insurance Premiums | \$ 43,425 | \$ 31,951 | \$ 47,500 | \$ 45,000 | | -5.3% |
| Life Insurance Premiums | \$ - | \$ - | \$ - | \$ 16,000 | | |
| Worker Comp. Ins. Premiums | \$ 13,840 | \$ 12,356 | \$ 16,000 | \$ - | | -100.0% |
| Water EF Overhead Expenses | \$ 510,808 | \$ 541,494 | \$ 645,429 | \$ 688,162 | | 6.6% |
| Water Parts & Maintenance | \$ 108,681 | \$ 207,720 | \$ 393,000 | \$ 403,000 | | 2.5% |
| Water Supplies & Equipment | \$ 81,552 | \$ 54,772 | \$ 70,000 | \$ 75,000 | | 7.1% |
| Water Quality & Safety | \$ 14,957 | \$ 10,890 | \$ 26,000 | \$ 26,000 | | 0.0% |
| Water Conservation Promotion | \$ 7,557 | \$ 6,021 | \$ 20,000 | \$ 20,000 | | 0.0% |
| Outsourced Prof Services | \$ 44,989 | \$ 24,857 | \$ 115,000 | \$ 115,000 | | 0.0% |
| Gas & Utilities | \$ 38,248 | \$ 42,817 | \$ 65,500 | \$ 78,700 | | 20.2% |
| Office Supplies & Equipment | \$ 20,990 | \$ 7,019 | \$ 23,000 | \$ 23,000 | | 0.0% |
| Professional Development | \$ 8,138 | \$ 5,526 | \$ 13,000 | \$ 13,000 | | 0.0% |
| Police Details | \$ 38,773 | \$ 25,415 | \$ 40,000 | \$ 40,000 | | 0.0% |
| Water EF Operating Exp. | \$ 363,885 | \$ 385,036 | \$ 765,500 | \$ 793,700 | | 3.7% |
| Wage Support - Adm Services | \$ 35,194 | \$ 20,940 | \$ 21,673 | \$ 22,331 | | 3.0% |
| Wage Support - Technology | \$ - | \$ 15,700 | \$ 16,250 | \$ 16,737 | | 3.0% |
| Wage Support - Finance | \$ 30,238 | \$ 31,450 | \$ 32,550 | \$ 33,526 | | 3.0% |
| Wage Support - DPW | \$ 450,497 | \$ 468,500 | \$ 484,898 | \$ 499,447 | | 3.0% |
| Expense Support - Adm Services | \$ 22,823 | \$ 1,670 | \$ 1,728 | \$ 1,780 | | 3.0% |
| Expense Support - Technology | \$ - | \$ 22,050 | \$ 22,822 | \$ 23,507 | | 3.0% |
| Expense Support - Finance | \$ 6,209 | \$ 6,460 | \$ 6,686 | \$ 6,891 | | 3.1% |
| Expense Support - DPW | \$ 136,146 | \$ 141,600 | \$ 146,556 | \$ 150,953 | | 3.0% |
| Water EF Genl Fund Support | \$ 681,107 | \$ 708,370 | \$ 733,163 | \$ 755,172 | | 3.0% |

Water Enterprise Fund
Capital Debt
April 2026

| | Projected ==> | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY-2037 | FY-2038 | FY-2039 | FY-2040 | FY-2041 | FY-2042 | FY-2043 | FY-2044 | FY25-44 TOTAL |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|
| Water Ent. Fund Capital & Debt | | | | | | | | | | | | | | | | | | | | | | |
| Water Capital | 635,000 | 725,000 | 600,000 | 380,000 | 270,000 | 340,000 | 300,000 | 300,000 | 340,000 | 384,000 | 257,000 | 150,000 | 290,000 | 525,000 | 150,000 | 175,000 | 175,000 | 175,000 | 295,000 | - | - | 6,166,000 |
| Water Debt | 2,635,500 | 2,512,325 | 2,329,000 | 3,706,717 | 3,258,633 | 3,165,800 | 3,075,617 | 3,075,617 | 2,670,609 | 2,299,151 | 2,074,318 | 2,003,885 | 1,533,452 | 1,475,519 | 787,586 | 761,153 | 734,720 | 703,337 | 479,004 | 110,000 | 105,000 | 36,421,330 |
| Total Capital & Debt | 3,270,500 | 3,237,325 | 2,929,000 | 4,086,717 | 3,528,633 | 3,505,800 | 3,375,617 | 3,375,617 | 3,010,609 | 2,683,151 | 2,331,318 | 2,153,885 | 1,823,452 | 2,000,519 | 937,586 | 936,153 | 909,720 | 878,337 | 774,004 | 110,000 | 105,000 | 42,587,330 |
| Water CAPITAL | | | | | | | | | | | | | | | | | | | | | | |
| MMRA (\$3.18mil partial join) | 1 | Debt | 600,000 | 380,000 | 270,000 | 340,000 | 300,000 | 300,000 | 340,000 | 384,000 | 257,000 | 150,000 | 290,000 | 525,000 | 150,000 | 175,000 | 175,000 | 175,000 | 295,000 | - | - | 6,166,000 |
| MMRA (\$7.8mil full join) | 2 | Debt | Debt | Debt | Debt | 225,000 | | | | | | | | | | | | | | | | 225,000 |
| Well Abandonment | | | | | | | | | | | | | | | | | | | | | | |
| Auburn Tank \$4.5 mil/20yr | 3 | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| Auburn Tank \$2.0 mil/20yr | 3a | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| Aub Tank used \$0.5 mil EF rsvs | 3b | | | | | | | | | | | | | | | | | | | | | - |
| WM:Hvhill&Howard (\$2.05m) | 4 | | | | | | | | | | | | | | | | | | | | | - |
| WM(M):loan to be used | 5 | | | | | | | | | | | | | | | | | | | | | - |
| WM(M) Ph 1 R#1 \$4.012mil/10yr | 6 | | | | | | | | | | | | | | | | | | | | | - |
| WM Ph 1 R#2 \$1.165mil/10yr | 7a | Debt | Debt | | | | | | | | | | | | | | | | | | | - |
| WM Ph 1 R#2 \$3.106 mil/10yr | 7b | Debt | Debt | Debt | | | | | | | | | | | | | | | | | | - |
| WM Grove St \$1.0mil/5yrs | 8 | Debt | Debt | | | | | | | | | | | | | | | | | | | - |
| WM Gazebo \$1.1mil/10yr | 9 | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| Water Main Repairs (WBK #1) | | | | | | | | | | | | | | | | | | | | | | - |
| Water Main Repairs | | | | | | | | | | | | | | | | | | | | | | - |
| Emerson Ave WM | | | | | | | | | | | | | | | | | | | | | | - |
| WM Downtown I \$2.8 mil/10yr | 10a | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| WM(M) Downtown I \$1.5mil | 10b | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| WM(M) Downtown I \$1.544mil | 10c. | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| Lead Removal (M) \$1.5mil | 11 | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| Replace Meters \$2.0mil/8yr | 12 | | | | | | | | | | | | | | | | | | | | | - |
| WM Downtown II \$5.2 mil/15yr | 13 | | | | | | | | | | | | | | | | | | | | | - |
| WM Sanborn Street (Woburn St to Haven St) | 14 | 560,000 | 600,000 | | | | | | | | | | | | | | | | | | | - |
| WM Hopkins Street (Bear Hill Rd to Main St) | 15 | | | | | | | | | | | | | | | | | | | | | - |
| Water Capital Master Plan | | | 150,000 | | | | | | | | | | | | | | | | | | | - |
| WM Van Norden \$2.8 mil/10yrs | 16 | | | | | | | | | | | | | | | | | | | | | - |
| WM Franklin St \$3.5 mil/10yrs | 17 | | | | | | | | | | | | | | | | | | | | | - |
| Water Distribution | | | | | | | | | | | | | | | | | | | | | | - |
| Unidirectional Flushing Program | | | | | | | | | | | | | | | | | | | | | | 165,000 |
| WM Lining Program | | | | | | | | | | | | | | | | | | | | | | 2,350,000 |
| SCADA Upgrade (every 5 yrs) | | 75,000 | 75,000 | 100,000 | 100,000 | 100,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 150,000 | 150,000 | 150,000 | 150,000 | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 | 105,000 | 275,000 |
| Water Vehicles | | | | | | | | | | | | | | | | | | | | | | - |
| WS-01 Replace Pickup Truck #12 (2021) | | | | | | | | | | 100,000 | | | | | | | | | | | | 100,000 |
| W-02 Replace Pickup #15 (2020) | | | | | | | | | 100,000 | | | | | | | | | | | | | 100,000 |
| W-03 Replace Pickup Truck #3 (2021) | | | | | | | | | | 100,000 | | | | | | | | | | | | 100,000 |
| W-05 Replace Utility Truck #5 (2016) | | | | | 280,000 | | | | | | | | | | | | | | | | | 280,000 |
| W-06 Replace Truck #6 (2020) | | | | | | | | | | | | | 300,000 | | | | | | | | | 300,000 |
| W-07 Replace Truck #14 (2015) | | | | | | | | | | | | | | | | | | | | | | 350,000 |
| W-10 Replace Cat 440 Backhoe (2019) | | | | | | | | 175,000 | | | | | | | | | | | | | | 175,000 |
| W-11 Replace CAT 430 Backhoe (2017) | | | | | | | | | | | | | | | | | | | | | | 170,000 |
| W-12 Bobcat Skidsteer | | | | | | | | | | | | | 100,000 | | | | | | | | | 100,000 |
| W-14 Trailer signboard (2018) | | | | | | | | | | | 19,000 | | | | | | | | | | | 19,000 |
| W-15 Trailer signboard (2018) | | | | | | | | | | | 19,000 | | | | | | | | | | | 19,000 |
| W-16 Trailer signboard (2018) | | | | | | | | | | | 19,000 | | | | | | | | | | | 19,000 |
| W-17 Trailer signboard (2017) | | | | | | | | | | | | | | | | | | | | | | 19,000 |
| W-18 Trailer light tower (2014) | | | | | | 15,000 | | | | | | | | | | | | | | | | 15,000 |
| W-20 Trailer (1999) | | | | | | | | | | | | | | | | | | | | | | - |
| W-26 Trailer signboard (2020) | | | | | | | | | | | | | 20,000 | | | | | | | | | 20,000 |
| W-27 Trailer signboard (2020) | | | | | | | | | | | | | 20,000 | | | | | | | | | 20,000 |
| Engineering Vehicle (split w/ SWr) | | | | | | | | | | | 35,000 | | | | | | | | | | | 35,000 |

Sewer Enterprise Fund

FY27 Budget

The Sewer Division is responsible for operating municipal sewer collection systems in accordance with all applicable state, federal, and MWRA regulations governing wastewater collection and discharge. This includes maintaining and repairing more than 100 miles of sewer mains and 12 pumping stations, and responding to customer service requests for individual sewer issues.

Local costs are projected to be down by 19.5% in FY27. For budgeting purposes, the MWRA assessment is typically estimated to increase annually by 3% over the prior year's budgeted amount. Due to a transposition error in the FY26 budgeted amount, the MWRA sewer assessment for FY27 will be reduced by 11.2%. This therefore reduces the gross budget by 14.1%.

| SEWER ENTERPRISE FUND | | | FY26 Budget | FY27 Budget | FY26-27 |
|--|---------------------|---------------------|---------------------|---------------------|---------------|
| | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change |
| Wages | \$ 472,743 | \$ 495,185 | \$ 520,100 | \$ 540,800 | 4.0% |
| Overhead Expenses | \$ 195,306 | \$ 230,436 | \$ 254,500 | \$ 279,482 | 9.8% |
| Operational Expenses | \$ 227,901 | \$ 187,091 | \$ 296,500 | \$ 306,500 | 3.4% |
| General Fund Support | \$ 283,567 | \$ 294,885 | \$ 305,207 | \$ 314,383 | 3.0% |
| Sewer Operational Costs | \$ 1,179,517 | \$ 1,207,597 | \$ 1,376,307 | \$ 1,441,165 | 4.7% |
| Capital | \$ 24,812 | \$ 160,190 | \$ 715,000 | \$ 300,000 | -58.0% |
| Debt | \$ 906,625 | \$ 873,725 | \$ 1,035,725 | \$ 327,275 | -68.4% |
| Sewer Local Costs | \$ 2,110,954 | \$ 2,241,512 | \$ 3,127,032 | \$ 2,068,440 | -33.9% |
| MWRA Assessments | \$ 5,245,406 | \$ 5,198,653 | \$ 5,912,971 | \$ 5,250,000 | -11.2% |
| Sewer Gross Costs | \$ 7,356,360 | \$ 7,440,165 | \$ 9,040,003 | \$ 7,318,440 | -19.0% |
| Use of Financial Reserves (FY27 pending Select Board vote) | | | \$ (1,200,000) | \$ (1,000,000) | -16.7% |
| Sewer Net Costs | | | \$ 7,840,003 | \$ 6,318,440 | -19.4% |
| <i>Town Meeting votes:</i> | <i>\$ 7,318,440</i> | <i>\$ (314,383)</i> | | <i>\$ 7,004,057</i> | |

Salaries

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

| | FY24 Actual | FY25 Actual | FY26 Budget Town Meeting | FY27 Budget Town Manager | FY26-27 Change |
|-----------------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| Water/Sewer Supervisor | \$ 53,040 | \$ 55,374 | \$ 58,600 | \$ 62,100 | 6.0% |
| Managing/Working Foreperson | \$ 75,899 | \$ 80,806 | \$ 85,000 | \$ 88,900 | 4.6% |
| Senior/Junior Operators | \$ 167,604 | \$ 181,937 | \$ 192,800 | \$ 244,000 | 26.6% |
| Laborers | \$ 44,200 | \$ 33,977 | \$ 50,800 | \$ - | 0.0% |
| W/S Assistant Collector | \$ 33,911 | \$ 35,311 | \$ 36,600 | \$ 9,500 | -74.0% |
| W/S Admin Specialist | \$ - | \$ - | \$ - | \$ 33,700 | |
| Support Staff | \$ 30,247 | \$ 31,630 | \$ 32,800 | \$ 34,100 | 4.0% |
| On Call/Out of Grade | \$ 3,000 | \$ 5,400 | \$ 6,000 | \$ 6,000 | 0.0% |
| Overtime | \$ 64,662 | \$ 68,240 | \$ 60,000 | \$ 65,000 | 8.3% |
| Buyback | \$ 180 | \$ 2,511 | \$ - | \$ - | 0.0% |
| Snow Removal | \$ - | \$ - | \$ (2,500) | \$ (2,500) | 0.0% |
| Sewer EF Wages | \$ 472,743 | \$ 495,185 | \$ 520,100 | \$ 540,800 | 4.0% |

Expenses

Local overhead expenses are up 9.8%, driven primarily by increases in retirement assessments, health insurance, and insurance premiums. General Fund support costs increased by about 3% according to a methodology developed by the Town Accountant. Operating costs are up 3.4%. This is driven by increases in Inflow/Infiltration prevention, safety equipment, sewer station supplies, and sewer distribution system maintenance. All other operating expense line items are level funded.

Capital & Debt

Spending consists of paying existing debt and capital items. Capital spending includes \$100,000 for sewer main projects, \$110,000 for a pickup truck, and \$90,000 for a tow behind generator.

Debt in the sewer enterprise fund decreased by 7.3% compared with the prior year.

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

| | | | FY26 Budget | FY27 Budget | FY26-27 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Change |
| Retirement Assessment | \$ 80,066 | \$ 110,519 | \$ 122,000 | \$ 131,482 | 7.8% |
| OPEB Contributions | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | 0.0% |
| Health Insurance | \$ 70,084 | \$ 73,282 | \$ 70,000 | \$ 85,000 | 21.4% |
| Medicare Payments | \$ 3,767 | \$ 3,499 | \$ 12,500 | \$ 12,500 | 0.0% |
| P/C Insurance Premiums | \$ 2,235 | \$ 2,983 | \$ 6,000 | \$ 6,500 | 8.3% |
| Worker Comp. Ins. Premiums | \$ 14,154 | \$ 15,153 | \$ 19,000 | \$ 19,000 | 0.0% |
| Sewer EF Overhead Expenses | \$ 195,306 | \$ 230,436 | \$ 254,500 | \$ 279,482 | 9.8% |
| Sewer Parts & Maintenance | \$ 107,432 | \$ 32,110 | \$ 128,000 | \$ 134,000 | 4.7% |
| Sewer Supplies & Equipment | \$ 17,380 | \$ 83,488 | \$ 54,000 | \$ 56,000 | 3.7% |
| Sewer Quality & Safety | \$ 47,476 | \$ 29,927 | \$ 41,000 | \$ 43,000 | 4.9% |
| Gas & Utilities | \$ 42,154 | \$ 39,052 | \$ 44,500 | \$ 44,500 | 0.0% |
| Office Supplies & Equipment | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Professional Development | \$ 9,597 | \$ 2,514 | \$ 21,000 | \$ 21,000 | 0.0% |
| Police Details | \$ 3,862 | \$ - | \$ 8,000 | \$ 8,000 | 0.0% |
| Sewer EF Operating Exp. | \$ 227,901 | \$ 187,091 | \$ 296,500 | \$ 306,500 | 3.4% |
| Wage Support - Adm Services | \$ 14,664 | \$ 8,280 | \$ 8,570 | \$ 8,827 | 3.0% |
| Wage Support - Technology | \$ - | \$ 6,950 | \$ 7,193 | \$ 7,409 | 3.0% |
| Wage Support - Finance | \$ 12,600 | \$ 13,100 | \$ 13,559 | \$ 13,967 | 3.0% |
| Wage Support - DPW | \$ 187,418 | \$ 194,915 | \$ 201,737 | \$ 207,802 | 3.0% |
| Expense Support - Adm Services | \$ 9,558 | \$ 700 | \$ 725 | \$ 747 | 3.0% |
| Expense Support - Technology | \$ - | \$ 9,240 | \$ 9,563 | \$ 9,850 | 3.0% |
| Expense Support - Finance | \$ 2,590 | \$ 2,700 | \$ 2,795 | \$ 2,884 | 3.2% |
| Expense Support - DPW | \$ 56,737 | \$ 59,000 | \$ 61,065 | \$ 62,897 | 3.0% |
| Sewer EF Genl Fund Support | \$ 283,567 | \$ 294,885 | \$ 305,207 | \$ 314,383 | 3.0% |

Sewer Enterprise Fund
Capital + Debt
April 2026

| | | Legend: DEBT (Issued); debiana (Approved); debiana (Not issued) and debiana (not yet approved) | | | | | | | | | | | | | FY25-36 |
|---|-----------------|--|-----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|------------|
| Sewer Ent. Fund Capital & Debt | 3/24/2026 11:32 | FY-2025 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY-2037 | TOTAL |
| Sewer Capital | | 675,000 | 715,000 | 300,000 | 130,000 | 375,000 | 350,000 | 625,000 | 125,000 | 125,000 | 275,000 | 1,800,000 | - | - | 5,495,000 |
| Sewer Debt | | 873,575 | 596,525 | 327,275 | 1,095,825 | 1,469,825 | 1,395,325 | 1,342,350 | 1,190,500 | 1,146,250 | 777,000 | 749,000 | 414,000 | - | 11,377,450 |
| Total Capital & Debt | | 1,548,575 | 1,311,525 | 627,275 | 1,225,825 | 1,844,825 | 1,745,325 | 1,967,350 | 1,315,500 | 1,271,250 | 1,052,000 | 2,549,000 | 414,000 | - | 16,872,450 |
| Sewer CAPITAL | | 675,000 | 715,000 | 300,000 | 130,000 | 375,000 | 350,000 | 625,000 | 125,000 | 125,000 | 275,000 | 1,800,000 | - | - | 6,030,000 |
| Sewer Main projects | | 75,000 | 75,000 | 100,000 | 100,000 | 100,000 | 100,000 | 125,000 | 125,000 | 125,000 | 125,000 | 150,000 | - | - | 1,350,000 |
| Station: Chas St. \$2.4mil/8yrs | 2 | debt | | | | | | | | | | | | | - |
| Station: Sturges \$2 mil/5yrs | 4 | debt | debt | | | | | | | | | | | | - |
| Station: Sturges additional funding | | | | | | | | | | | | | | | - |
| Station: Joseph's Way \$1.5 mil (\$1 million debt 5 yrs) | 6 | 125,000 | | debtina | debtina | debtina | debtina | debtina | debtina | | | | | | 125,000 |
| Station: Brewer Lane \$1.5 mil (1 million debt 5yrs) | 7 | 125,000 | | debtina | debtina | debtina | debtina | debtina | debtina | | | | | | 125,000 |
| Station: Collins Ave. \$1.775mill. (\$1.5 mill. debt over 10 yrs) | | | | | | 275,000 | debtina | debtina | debtina | debtina | debtina | debtina | | | 275,000 |
| Portable Generator - Collins \$30k | | | | | 30,000 | | | | | | | | | | 30,000 |
| Station: Small Lane \$1.4 mil (\$1.15 million debt 10 years) | | | | | | | 250,000 | debtina | debtina | debtina | debtina | debtina | | | 250,000 |
| Station: Grove St. \$1.67mil (\$1.5 debt over 10 years) | | | 270,000 | | debtina | debtina | debtina | debtina | debtina | debtina | debtina | debtina | | | 270,000 |
| Station: Strout Ave. \$1.67 mil (\$1.5 debt over 10 years) | | | 270,000 | | debtina | debtina | debtina | debtina | debtina | debtina | debtina | debtina | | | 270,000 |
| SCADA Upgrade | | | | | | | | | | | | | | | |
| Portable Generator - Grove \$30k | | | | | | | | | | | | | | | - |
| Station: Longwood Rd. \$200k | | | | | | | | | | | | | | | 200,000 |
| Station: Pitman Drive \$1.8mil | | | | | | | | | | | 150,000 | 1,650,000 | | | 1,800,000 |
| MWRA Inflow & Infiltration | | | debt | debt | debt | debt | debt | debt | debt | debt | debt | debt | debt | | - |
| Downtown Improve II design | | | | | | | | | | | | | | | - |
| Downtown Improve II \$1.0mil/10yrs | 3 | debt | debt | debt | debt | debt | debt | debt | | | | | | | - |
| Downtown Improve II add'l funding | | | | | | | | | | | | | | | - |
| Meter Replacements \$2.0mil/8yrs | 5 | | | | debtina | debtina | debtina | debtina | debtina | debtina | debtina | debtina | | | - |
| S-02 Pickup #8 (2016) | | | | 110,000 | | | | | | | | | | | 110,000 |
| S-03 Pickup #6 (2020) | | | | | | | | 100,000 | | | | | | | 100,000 |
| S-04 Pickup #10 (2020) | | | | | | | | 100,000 | | | | | | | 100,000 |
| S-05 Pickup #17 (2015) | | | 100,000 | | | | | | | | | | | | 100,000 |
| S-06 Truck #17 (2015) | | | | | | | | 300,000 | | | | | | | 300,000 |
| S-07 Vacuum Truck #1 (split w/SWtr 2018) | | | | | | | | | | | 425,000 | | | | 425,000 |
| S-08 Vacuum Truck (split w/SWtr) | | | | | | | | | | | | | | | 350,000 |
| S-10 Portable Pump - trailer (2020) | | 350,000 | | | | | | | | | | | | | - |
| S-11 Generator Tow behind (1994) | | | 90,000 | | | | | | | | | | | | 90,000 |
| Engineering Vehicle (split w/Wtr) | | | | | | | | | | | 35,000 | | | | 35,000 |
| Sewer DEBT | | 873,575 | 596,525 | 327,275 | 1,095,825 | 1,469,825 | 1,395,325 | 1,342,350 | 1,190,500 | 1,146,250 | 777,000 | 749,000 | 414,000 | - | 11,377,450 |
| MWRA Inflow & Infiltration | 1 | 68,200 | 68,200 | 68,200 | 26,000 | 26,000 | | | | | | | | | 256,600 |
| Station: Charles St. \$2.4mil/8yrs | 2 | 280,800 | | | | | | | | | | | | | 280,800 |
| Downtown Improve II \$1.0mil/10yrs | 3 | 111,575 | 107,325 | | | | | | | | | | | | 218,900 |
| Station: Sturges \$2 mil/5yrs | 4 | 387,000 | 369,000 | | | | | | | | | | | | 756,000 |
| Meter Replacements \$2.0mil/8yrs | 5 | | 350,000 | 337,500 | 337,500 | 325,000 | 312,500 | 300,000 | 287,500 | 275,000 | 262,500 | - | | | 2,450,000 |
| Station: Joseph's Way \$1.03mil (\$915k debt 5 yrs) | 6 | - | 77,500 | 224,750 | 209,250 | 217,000 | 209,250 | 201,500 | 193,750 | 186,000 | 178,250 | 170,500 | | | 1,658,500 |

Storm Water Enterprise Fund

FY27 Budget

The Storm Water Division is responsible for constructing, maintaining, and repairing all catch basins and storm drainage systems throughout the Town. Starting in FY27, all wages and expenses for the stormwater division shall become part of the Enterprise Fund as a mechanism to reduce expenditures in the General Fund.

| STORM WATER ENTERPRISE FUND | | | FY26 Budget | | FY27 Budget | | FY26-27 Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Town Meeting | Town Manager | |
| Wages | \$ 121,591 | \$ 75,034 | \$ 131,300 | \$ 319,900 | \$ 131,300 | \$ 319,900 | 143.6% |
| Overhead Expenses | \$ 19,481 | \$ 20,633 | \$ 32,000 | \$ 42,500 | \$ 32,000 | \$ 42,500 | 32.8% |
| Operational Expenses | \$ 26,504 | \$ 33,572 | \$ 111,000 | \$ 114,000 | \$ 111,000 | \$ 114,000 | 2.7% |
| General Fund Support | \$ 113,375 | \$ 117,920 | \$ 122,047 | \$ 125,711 | \$ 122,047 | \$ 125,711 | 3.0% |
| Storm Water Operational Costs | \$ 280,951 | \$ 247,158 | \$ 396,347 | \$ 602,111 | \$ 396,347 | \$ 602,111 | 51.9% |
| Capital | \$ 99,632 | \$ 3,428 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | 0.0% |
| Debt | \$ 136,907 | \$ 111,575 | \$ 107,325 | \$ 103,075 | \$ 107,325 | \$ 103,075 | -4.0% |
| Storm Water Local Costs | \$ 517,489 | \$ 362,161 | \$ 703,672 | \$ 905,186 | \$ 703,672 | \$ 905,186 | 28.6% |
| MWRA Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Storm Water Gross Costs | \$ 517,489 | \$ 362,161 | \$ 703,672 | \$ 905,186 | \$ 703,672 | \$ 905,186 | 28.6% |
| *Use of Financial Reserves (FY27 pending Select Board vote) | | | \$ (75,000) | \$ (275,000) | \$ (75,000) | \$ (275,000) | 0.0% |
| Storm Water Net Costs | | | \$ 628,672 | \$ 630,186 | \$ 628,672 | \$ 630,186 | 0.2% |
| Town Meeting votes: | \$ 905,186 | \$ (125,711) | | \$ 779,475 | | \$ 779,475 | |

**suggested use of \$275,000 of \$.83 million of reserves to keep rates unchanged*

Salaries

While there is no change in staffing levels for FY27 within the stormwater division, all wages formerly found under Stormwater General Fund will now be incorporated within the Stormwater Enterprise Fund resulting in an increase to wages of 143%.. All wage increases follow contractual obligations.

| | | | FY26 Budget | | FY27 Budget | | FY26-27 Change |
|-----------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| | FY24 Actual | FY25 Actual | Town Meeting | Town Manager | Town Meeting | Town Manager | |
| Supervisor | - | - | - | \$ 22,700 | - | \$ 22,700 | |
| Working Forement | - | - | - | \$ 14,900 | - | \$ 14,900 | |
| Senior/Junior Operators | \$ 62,733 | \$ 66,774 | \$ 125,300 | \$ 202,600 | \$ 125,300 | \$ 202,600 | 61.7% |
| Laborers | \$ 48,184 | \$ 1,001 | \$ - | \$ 54,500 | \$ - | \$ 54,500 | |
| Mechanic | \$ - | \$ - | \$ - | \$ 8,700 | \$ - | \$ 8,700 | |
| On Call/Out of Grade | \$ - | \$ 300 | \$ 1,000 | \$ 2,500 | \$ - | \$ 2,500 | 150.0% |
| Overtime | \$ 10,675 | \$ 6,958 | \$ 5,000 | \$ 14,000 | \$ 5,000 | \$ 14,000 | 180.0% |
| Storm Water EF Wages | \$ 121,591 | \$ 75,034 | \$ 131,300 | \$ 319,900 | \$ 131,300 | \$ 319,900 | 143.6% |

Expenses

Local overhead expenses increased by 32.8%, as shown in the table below, and are driven primarily by increases in health insurance and Medicare payments.

| | FY24 Actual | FY25 Actual | FY26 Budget | | FY26-27 |
|--------------------------------------|------------------|------------------|------------------|------------------|--------------|
| | | | Town Meeting | Town Manager | Change |
| Retirement Assessment | \$ - | \$ - | \$ 2,000 | \$ 2,000 | 0.0% |
| OPEB Contributions | \$ 10,500 | \$ 10,500 | \$ 10,500 | \$ 10,500 | 0.0% |
| Legal Expenses | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Health Insurance | \$ 7,138 | \$ 8,077 | \$ 17,000 | \$ 25,000 | 47.1% |
| Medicare Payments | \$ 1,843 | \$ 2,056 | \$ 2,500 | \$ 5,000 | 100.0% |
| Storm Water Overhead Expenses | \$ 19,481 | \$ 20,633 | \$ 32,000 | \$ 42,500 | 32.8% |

General Fund support costs increased by 3% according to a methodology developed by the Town Accountant. Operating costs are up 2.7%. This is due to the \$3,000 in supplies/equipment (level-funded) formerly in the Stormwater General Fund, which were transferred to the Stormwater Enterprise Fund. All other operating expense line items remain level-funded.

| | FY24 Actual | FY25 Actual | FY26 Budget | | FY26-27 |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| | | | Town Meeting | Town Manager | Change |
| Drainage Maintenance | \$ 3,629 | \$ 10,551 | \$ 23,000 | \$ 23,000 | 0.0% |
| St. Water Supplies & Equip. | \$ 14,062 | \$ 14,674 | \$ 69,000 | \$ 72,000 | 4.3% |
| St. Water Quality & Safety | \$ 496 | \$ 2,654 | \$ 5,000 | \$ 5,000 | 0.0% |
| Gas & Utilities | \$ 4,603 | \$ 4,772 | \$ 10,000 | \$ 10,000 | 0.0% |
| Professional Development | \$ 3,713 | \$ 921 | \$ 4,000 | \$ 4,000 | 0.0% |
| Storm Water EF Operating Exp. | \$ 26,504 | \$ 33,572 | \$ 111,000 | \$ 114,000 | 2.7% |
| Wage Support - Adm Services | \$ 5,881 | \$ 6,120 | \$ 6,334 | \$ 6,524 | 3.0% |
| Wage Support - Technology | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Wage Support - Finance | \$ 5,049 | \$ 5,250 | \$ 5,433 | \$ 5,597 | 3.0% |
| Wage Support - DPW | \$ 97,614 | \$ 101,530 | \$ 105,084 | \$ 108,237 | 3.0% |
| Expense Support - Adm Services | \$ 3,791 | \$ 3,940 | \$ 4,078 | \$ 4,202 | 3.0% |
| Expense Support - Technology | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Expense Support - Finance | \$ 1,040 | \$ 1,080 | \$ 1,118 | \$ 1,151 | 3.0% |
| Expense Support - DPW | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Storm Water EF Genl Fund Support | \$ 113,375 | \$ 117,920 | \$ 122,047 | \$ 125,711 | 3.0% |

Capital & Debt

Spending consists of paying existing debt and capital items. In FY27, \$200,000 is requested for drainage improvements.

Debt expenses are down by 4% from the prior year.

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

Storm Water Enterprise Fund

Capital + Debt
April 2026

| | FY-2025 | Legend: DEBT (Issued): debiani (Approved, Not issued) and debina (not yet approved) | | | | | | | | | | FY-2035 TOTAL | FY33-35 not shown | | |
|---|---------|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|------------------|-------------------|---------|-----------|
| | | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | | | | |
| Storm Water Ent. Fund Capital & Debt | | | | | | | | | | | | | | | |
| Storm Water Capital | 650,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,050,000 |
| Storm Water Debt | 111,575 | 107,325 | 98,825 | 94,575 | 90,325 | 81,600 | - | - | - | - | - | - | - | - | 687,300 |
| Total Capital & Debt | 761,575 | 307,325 | 298,825 | 294,575 | 290,325 | 281,600 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,737,300 |
| Storm Water CAPITAL | 650,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,050,000 |
| Drainage Improvm. (projects) | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 100,000 | 100,000 | 100,000 | 100,000 | 300,000 | 300,000 | 300,000 | 300,000 | 2,200,000 |
| Downtown Improve II \$1.0mill/10yrs | 1 debt | debt | debt | debt | debt | debt | debt | debt | debt | debt | | | | | - |
| Memorial Park project (lining) | | | | | | | | | | | | | | | - |
| Drainage Master Plan | 100,000 | | | | | | | | | | | | | | 100,000 |
| Maillet Sommes Project | | | | | | | | | | | | | | | - |
| Saugus River Design/Permit | | | | | | | | | | 200,000 | | | | | 200,000 |
| Saugus Rvr Improvements TBD | 3 | | | | | | | | | | | | | | - |
| Aberjona River Design/Permit | | | | | | | | | | | 200,000 | | | | 200,000 |
| Aberjona Rvr Improvements TBD | 4 | | | | | | | | | | | | | | - |
| S-07 Vacuum Truck #1 (split with Sewer) | | | | | | | | | | | | | | | - |
| S-08 Vacuum Truck #2 (split with Sewer) | | 350,000 | | | | | | | | | | | | | 350,000 |
| SW-02 Catch Basin truck (2020) | | | | | | | | | | | | | | | - |
| SW-03 Sweeper (2020) | | | | | | | | | | | | | | | - |
| SW-04 Mini Excavator (2012) | | | | | | | | | | | | | | | - |
| SW-05 Trailer for mini ex. (2012) | | | | | | | | | | | | | | | - |
| Storm Water DEBT | 111,575 | 107,325 | 98,825 | 94,575 | 90,325 | 81,600 | - | - | - | - | - | - | - | - | 687,300 |
| Downtown Improve II \$1.0mill/10yrs | 1 | 111,575 | 107,325 | 98,825 | 94,575 | 90,325 | 81,600 | 81,600 | 81,600 | 81,600 | - | - | - | - | 687,300 |
| DPW Bldg Project/25 yrs TBA | 2 | | | | | | | | | | | | | | - |
| Saugus Rvr Improvements TBD | 3 | | | | | | | | | | | | | | - |
| Aberjona Rvr Improvements TBD | 4 | | | | | | | | | | | | | | - |
| Repayment of Principal: | | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 80,000 | 80,000 | 80,000 | 80,000 | - | - | - | - | 590,000 |
| Downtown Improve II \$1.0mill/10yrs | 1 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 80,000 | 80,000 | 80,000 | 80,000 | - | - | - | - | 590,000 |
| Saugus Rvr Improvements TBD | 3 | | | | | | | | | | | | | | - |
| Aberjona Rvr Improvements TBD | 4 | | | | | | | | | | | | | | - |
| Interest on Long Term Debt: | | 26,575 | 22,325 | 18,075 | 13,825 | 9,575 | 5,325 | 1,600 | 1,600 | 1,600 | - | - | - | - | 97,300 |
| Downtown Improve II \$1.0mill/10yrs | 1 | 26,575 | 22,325 | 18,075 | 13,825 | 9,575 | 5,325 | 1,600 | 1,600 | 1,600 | - | - | - | - | 97,300 |
| Saugus Rvr Improvements TBD | 3 | | | | | | | | | | | | | | - |
| Aberjona Rvr Improvements TBD | 4 | | | | | | | | | | | | | | - |

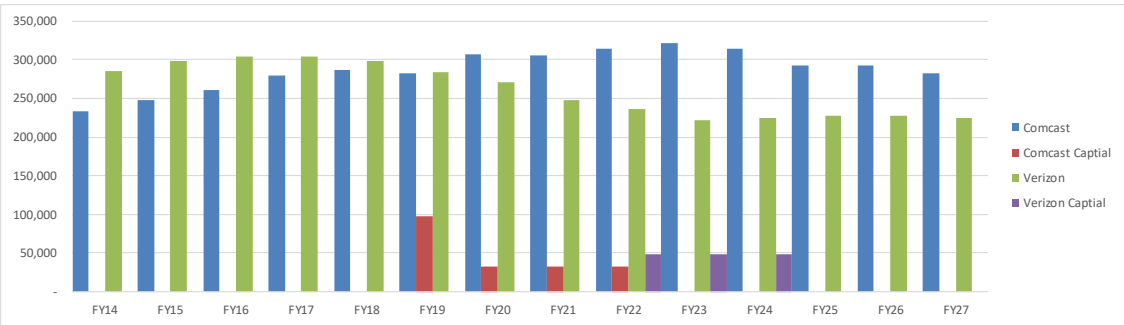
PEG Cable Access Enterprise Fund

FY27 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. Appropriating these funds will allow the Town to use PEG access fees collected from its cable providers to support the necessary PEG services.

PEG ACCESS REVENUES RECEIVED

| | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 | FY26 | FY27 | 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 | 292,704 | 292,000 | 282,000 | 309,745 | 296,504 |
| Comcast Capital | - | - | - | - | - | 97,500 | 32,500 | 32,500 | 32,500 | - | - | - | - | - | 13,000 | 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 | 228,179 | 228,000 | 225,000 | 232,034 | 261,983 |
| Verizon Capital | - | - | - | - | - | - | - | - | 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 | 520,883 | 520,000 | 507,000 | 584,029 | 592,612 |



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

| | FY23 Actual | FY24 Actual | FY25 Actual | Projected FY26 | FY27 BUDGET | FY26-27 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| GENERAL FUND SUPPORT | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | 0.0% |
| PROFESSIONAL SERVICES | \$ 592,662 | \$ 587,017 | \$ 519,883 | \$ 519,000 | \$ 506,000 | -2.5% |
| PEG EXPENSES | \$ 593,662 | \$ 588,017 | \$ 520,883 | \$ 520,000 | \$ 507,000 | -2.5% |

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

FY27 Budget

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

During the 30-year post-closure period, the developer shall contribute the estimated annual post-closure monitoring funds to complete the year's monitoring, not to exceed \$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 for the Landfill.

The Developer must provide monitoring of the Landfill up to and including the \$40,000 annual limit, with a 3% cost-of-living adjustment applied each year. The Town's obligation is appropriately escalated for amounts above \$40,000 per year. The Landfill Post-Closure table below shows the Town's 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 upon submission of proof of monitoring to the Town. The Department of Revenue requires these funds to be appropriated by the Town Meeting because an Enterprise Fund was established. Thus, the Town will annually appropriate the Developer's performance deposit.

| | FY23 Actual | FY24 Actual | FY25 Actual | Projected FY26 | FY27 BUDGET Town Manager | FY26-27 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 6/30/2025

| 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 | 55,695 | 46,371 | 2,063 | 37,000 | 770 | 66,753 |
| 7 | January-10 | 0 | 47,762 | 47,762 | 46,052 | 47,762 | 7,933 | 37,000 | 269 | 57,650 |
| 8 | January-11 | 0 | 49,195 | 49,195 | 36,670 | 47,762 | 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 | 6,448 | 2,110 |
| 22 | January-25 | 259,524 | 74,412 | 333,935 | 0 | 0 | 0 | 37,000 | 1,861 | 40,971 |
| 23 | January-26 | 333,935 | 76,644 | 410,580 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 24 | January-27 | 410,580 | 78,943 | 489,523 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 25 | January-28 | 489,523 | 81,312 | 570,835 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 26 | January-29 | 570,835 | 83,751 | 654,586 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 27 | January-30 | 654,586 | 86,264 | 740,850 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 28 | January-31 | 740,850 | 88,852 | 829,701 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 29 | January-32 | 829,701 | 91,517 | 921,218 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| 30 | January-33 | 921,218 | 94,263 | 1,015,481 | 0 | 0 | 0 | 0 | 0 | 40,971 |
| | 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 FY27 capital budget. Our departments are continuing to see unprecedented purchase price increases and excessive lead times for construction and equipment.

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

The Capital budget for FY27 is \$2,961,500, a 27.7% decrease from FY26 funding. This decrease is due to a temporary reduction in debt and capital spending from 5% to 4.5% to reduce the free cash required to balance the budget.

FY27 Capital (2,961,500); -27.7%

\$589,000 for Core Facilities: \$50,000 for use by the Permanent Building Committee, \$300,000 for an elevator replacement at Main St. Fire Station, \$55,000 for a carpenter's pickup truck, \$144,000 for an ARC Flash Hazard Study for Town buildings, and \$40,000 for doors and windows for schools.

\$260,000 for Schools: \$10,000 for ongoing phone system work and \$250,000 for large-scale technology projects.

\$205,000: \$125,000 for Technology for large-scale technology projects, and \$80,000 for servers for the town and school building security system.

\$510,000 \$50,000 for AEDs for police and fire #2, and \$60,000 for a rescue tool, \$30,000 breathing air bottles, \$20,000 for multi-gas meters, and \$350,000 for fire turnout gear.

\$1,397,500 for Public Works: \$100,000 for Tractor for Parks #18, \$30,000 SKAG mower, \$697,500 for road paving, \$100,000 for skim coating & seal crack road repairs; \$120,000 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 field and court improvements; and \$50,000 for design work for Forest Street crosswalk improvements.

Debt Overview

Our debt budget for FY27 is \$8,255,087, representing a 250.8% increase from FY26 spending. This significant increase is due to the addition of \$5,195,837 in excluded debt for the Killam and ReCAL projects. This is the first tranche of debt for these projects. We expect to issue two debt tranches for these projects. The intent is to structure the second tranche of debt so that it is reflected on the tax rolls in FY29. As the projects enter the construction phase, we will closely monitor cash flows to ensure actual spending aligns with the expected timeline and adjust our plans accordingly.

The Town has an AAA bond rating, which enabled it to issue \$50 million in debt for the Killam project and \$20 million for the ReCAL project at 3.317% on December 3, 2025.

Debt within the levy continues to be balanced against capital expenditure, and our FinCom policy is to allocate 5% of the budget to debt and capital. In FY27, 5% was reduced to 4.5% for one year. This was done to reduce the free cash required to balance the budget and defer the need for an override by another year.

Appendix A

Capital Plan

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Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| TOTAL CAPITAL REQUESTS | 4,176,000 | 2,961,500 | 4,454,000 | 4,800,000 | 3,684,500 | 4,549,000 | 4,953,000 | 6,429,000 | 4,492,500 | 2,224,000 | 4,445,000 | 47,168,500 |
| Capital & Debt Policy | 5.00% | 4.48% | 5.24% | 5.13% | 5.00% | 4.99% | 5.02% | 5.03% | 5.00% | 5.00% | 5.00% | |
| Annual Surplus (Deficit) | - | - | - | - | - | - | - | - | 2,287,622 | 4,873,826 | 2,978,650 | |
| Cumulative Surplus (Deficit) | - | - | - | - | - | - | - | - | 2,287,622 | 7,161,448 | 10,140,098 | |
| Capital Projects Identified but there is no proposed funding yet in the Capital Plan (shading/boldcrossout indicates a change from last Town Meeting) | | | | | | | | | | | | |
| 3. DPW Bldg improvements (scope changed) | | | | | | | | | | | | |
| 4. Community projects (no formal capital requests yet) | | | | | | | | | | | | |
| <i>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</i> | | | | | | | | | | | | |

Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|---|---------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| Facilities - CORE | 510,000 | 405,000 | 1,025,000 | 400,000 | 245,000 | 195,000 | 105,000 | 750,000 | 362,500 | - | - | 3,997,500 |
| Energy (Performance Contract) \$4.95mil debt | | | | | | | | | | | | - |
| Energy Improvements II OPM/Design | | | | | | | | | | | | - |
| Energy Improvements II \$5.0mil/15yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | - |
| Energy (Green Repairs) \$1.05mil debt | | | | | | | | | | | | - |
| Bldg Security - \$4.0mil debt | Debt | Debt | Debt | Debt | Debt | | | | | | | - |
| Bldg Sec. - window film (schools) | | | | | | | | | | | | - |
| Facilities Master Plan | | | 200,000 | | | | | | | | | 200,000 |
| Matterra Cabin Upgrades | | | | | | | | | | | | |
| Permanent Bld Committee | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | | | 450,000 |
| RMHS Building project ~\$55mil debt | | | | | | | | | | | | - |
| RMHS Bldg proj - \$6 mil Litig. some debt | Debt | Debt | | | | | | | | | | - |
| RMHS Retaining Wall - \$0.5mil debt | | | | | | | | | | | | - |
| RMHS Lighting Control Upgrade | 200,000 | | | | | | | | | | | 200,000 |
| RMHS Turf 2 - \$2.225 mil 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 | | | | | - |
| 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) | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| Parker MS roof project OPM/design | | | | | | | | | | | | - |
| Parker MS Roofing project \$2.7mil/10yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | - |
| Parker MS Auditorium Lighting Upgrade | 230,000 | | | | | | | | | | | 230,000 |
| 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 \$130,011,783/ \$85,829,556 Town's app share 20 years | | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | - |
| Barrows/Wd End Bldg projects \$0.8mil 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 | | | | | | | | | | | | - |
| Police Sta. project \$1.5mil/10yr | Debt | Debt | Debt | Debt | Debt | Debt | Debt | | | | | - |
| Fire Station #1 Main Street Elevator Replacement | | 300,000 | | | | | | | | | | 300,000 |
| Town Hall Roofing project design \$55k design and \$550k (slate and asphalt shingels) | | | | | design | 55,000 | | 550,000 | | | | 605,000 |
| Town Hall Upper Roof Project \$30k (rubber) | 30,000 | | | | | | | | | | | |
| Town Hall Restroom Improvements | | | | | | | | | | | | - |
| Town Hall Elevator Replacement | | | 325,000 | | | | | | | | | 325,000 |
| Police Station . Roof \$15k design and \$150k | | | | | design | 15,000 | | 150,000 | | | | 165,000 |
| Reading Center for Active Living \$27.9 mil/15 years | | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | xDebt | - |
| Community Center Heating System \$700k | | | | | | | | | | | | - |
| DPW Garage Roof Project \$102k design and \$1.3 million | | | | | | | | | | | | - |
| DPW Bldg project TBD | | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 | |
|--|---------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|------------------|----------|----------|------------------|
| 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 | - | 145,000 | 40,000 | 205,000 | 875,000 | 100,000 | 1,100,000 | - | - | 2,625,000 |
| Arc Flash Hazard Study | | 105,000 | | | | | | | | | | | 105,000 |
| HVAC - Elementary schools | | | | | Barrows -> | 80,000 | 775,000 | | | | | | 855,000 |
| | | | | | | | Wood End -> | 100,000 | 1,100,000 | | | | 1,200,000 |
| | | | | | | | | | | | | | |
| Coolidge MS HVAC - Steam Traps | | | Coolidge -> | 75,000 | | | | | | | | | 75,000 |
| Coolidge Generator | | | | | | 125,000 | | | | | | | 125,000 |
| 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) | | 50,000 | 144,000 | 164,000 | - | 30,000 | - | - | 303,000 | - | - | - | 691,000 |
| Arc Flash Hazard Study | | | 144,000 | | | | | | | | | | 144,000 |
| DPW Garage Generator | | | | 164,000 | | | | | | | | | 164,000 |
| Police Department Generator | | | | | | | | 303,000 | | | | | 303,000 |
| RTH-01 Reading Town Hall AC Unit Replacement | | 50,000 | | | | | | | | | | | 50,000 |
| Carpet/Flooring | | | | | 30,000 | | | | | | | | 30,000 |
| Doors & Windows | | | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|---------|-----------|
| Schools - General | 160,000 | 260,000 | 260,000 | 735,000 | 260,000 | 300,000 | 260,000 | 310,000 | 260,000 | 225,000 | 225,000 | 3,255,000 |
| Food Service Van E-250 (2014) | | | | | | | | | | | | - |
| Driver's Education Vehicle (2014) | | | | | | | | | | | | - |
| 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 | | | 90,000 |
| Design for Technology wiring projects | | | | | | | | | | | | - |
| District-wide Technology Wiring projects | | | | | | | | | | | | - |
| District-wide Technology projects | 150,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 225,000 | 225,000 | 2,600,000 |
| Technology | 100,000 | 205,000 | 150,000 | 158,500 | 150,000 | 166,000 | 175,000 | 175,000 | 200,000 | 200,000 | 200,000 | 1,879,500 |
| Water Tank Town telco equip replace/relocate | | | | | | | | | | | | - |
| Remote access multi factor authentication | | | | | | | | | | | | - |
| Internal segmentation firewall | | | | | | | | | | | | - |
| Servers for building security system for towns and schools | | 80,000 | | | | | | | | | | 80,000 |
| CAD System (Computer Aided Dispatch) | | | | | | | | | | | | - |
| Firewall Upgrade | | | | | | | | | | | | - |
| GIS flyover - planimetrics | | | | | | | | | | | | - |
| Technology projects | 100,000 | 125,000 | 150,000 | 158,500 | 150,000 | 166,000 | 175,000 | 175,000 | 200,000 | 200,000 | 200,000 | 1,799,500 |
| Admin Services | - | - | - | 60,000 | - | - | - | - | - | - | 20,000 | 80,000 |
| Election Ballot Tabulators | | | | 60,000 | | | | | | | | 60,000 |
| Election Ballot Tabulators | | | | | | | | | | | 20,000 | 20,000 |
| Finance | - | - | - | - | - | - | - | 600,000 | - | - | - | 600,000 |
| Financial System | | | | | | | | 600,000 | | | | 600,000 |
| Library | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| Public Services | 150,000 | - | - | - | - | 220,000 | 250,000 | 335,000 | 325,000 | - | - | 1,280,000 |
| 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> | | | - |
| 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 | | | | | | | | | | | | - |
| | Sturges | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|---|------------------|----------------|------------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|------------------|------------------|
| Birch Meadow Master Plan | | | | | | | | | | | | - |
| Birch Meadow Master Plan Design | | | | | | | | | | | | - |
| Phase 1 \$2.3 mil (\$1.5mil ARPA grant & \$800k debt) | | | | | | | | | | | | - |
| <i>Support & general Circulation \$750k-\$1.2mil</i> | | | | | | | | | | | | - |
| <i>Imagination Station Parking \$450-550k</i> | | | | | | | | | | | | - |
| Phase 2 \$2.14mil/10yr debt (\$245k design) | <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> | | - |
| <i>Lacrosse Wall \$100-150k</i> | | | | | | | | | | | | - |
| Tennis Courts, Playground, Parking \$800k-\$1.0mil | | | | | | | | | | | | - |
| Basketball Courts \$500-650k | | | | | | | | | | | | - |
| Phase 2A Driscoll Field Lighting (Birch Meadow) \$500k | | | Debtna | Debtna | Debtna | Debtna | Debtna | | | | | - |
| 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 \$1.7 mill 10 yrs | 150,000 | <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> | <i>Debtna</i> | 150,000 |
| Pickleball Courts \$1.50 million (225k donations)(100k FY26 Capital)(\$200k Ice Arena Fund) | | <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> | - |
| Barrows Basketball, Tennis Court and Playground Replacement (\$2.3 million) | | | | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | <i>Debtna</i> | - |
| 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 | 1,610,000 | 485,000 | 1,005,000 | - | 200,000 | 485,000 | 350,000 | 766,000 | - | - | 2,100,000 | 7,001,000 |
| Ladder Trk #1 (2008: \$800k, next FY22) (15 years) | | | | | | | | | | | | - |
| Ladder Truck & Equipment | | | | | | | | | | | | - |
| Pumper Eng #1 (2010-\$525k; next FY30) | | | | | Debtna | | | | | | | - |
| Pumper Eng #2 (2007-\$410k; next FY25) | 1,300,000 | | | | | | | | | | | 1,300,000 |

Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|---|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|---------|---------|-----------|-----------|
| Pumper Eng #3 (2016 \$630k; next FY36) | | | | | | | | | | | 1,700,000 | 1,700,000 |
| 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) | | | | | 85,000 | | | | | | | 85,000 |
| 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 (2026 - 10yrs) transition Zoll Monitor System | 310,000 | | | | | | | | | | 400,000 | 710,000 |
| BLS AEDs (2020-8yrs) | | 25,000 | | | | | | | | | | 25,000 |
| Rescue Tool | | 60,000 | | | | | | | | | | 60,000 |
| Simulation Mannequin for Training | | | 300,000 | | | | | | | | | 300,000 |
| 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) | | 350,000 | | | | | | 350,000 | | | | 700,000 |
| Public Safety - Police/Dispatch | - | 25,000 | - | 80,000 | 222,000 | - | - | 680,000 | 65,000 | 144,000 | - | 1,216,000 |
| Police Unmarked Vehicles | | | | 80,000 | | | | 80,000 | | | | 160,000 |
| Police Parking Enforcement Vehicle (2024) | | | | | | | | | 65,000 | | | 65,000 |
| 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 |
| Dispatch Center Equipment Upgrade (2019) | | | | | | | | | | | | - |
| AEDs | | 25,000 | | | 30,000 | | | | | | | 55,000 |
| Public Works - Equipment | 300,000 | 130,000 | 515,000 | 1,746,500 | 1,162,500 | 1,418,000 | 1,420,000 | 810,000 | 580,000 | 55,000 | 300,000 | 8,437,000 |
| Large Trucks | Life | 275,000 | - | 515,000 | - | 600,000 | 740,000 | 1,070,000 | 240,000 | | | 3,440,000 |
| 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)

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|---|----|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| H-11 Truck #4 - Sander (2014) | 15 | | | | | | | 275,000 | | | | | 275,000 |
| H-12 Truck #16 - Sander (2011) | 15 | | | | | | 300,000 | | | | | | 300,000 |
| H-14 Truck #3 - Sander (2010) | 15 | | | | | 300,000 | | | | | | | 300,000 |
| 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 | | - | - | - | 995,000 | - | - | - | 345,000 | 280,000 | - | - | 1,620,000 |
| C-02 Pickup Ford Utility #C1 (2014) | 10 | | | | 100,000 | | | | | | | | 100,000 |
| C-06 Cem. #4 Ford SUV (2024) | 10 | | | | | | | | | 60,000 | | | 60,000 |
| CAR 2 Ford Escape (2016) | 10 | | | | 65,000 | | | | | | | | 65,000 |
| CAR 1 Car #3 Hyundia 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 | | | | | | | | 110,000 | | | | 110,000 |
| H-01 Pickup #16 (2015) | 10 | | | | 100,000 | | | | | | | | 100,000 |
| H-02 Pickup #18 (2024) | 10 | | | | | | | | | 110,000 | | | 110,000 |
| H-03 Pickup #4 (2020) | 10 | | | | 120,000 | | | | | | | | 120,000 |
| H-04 Pickup Ford Utility #11 (2014) | 10 | | | | 120,000 | | | | | | | | 120,000 |
| M-02 Pickup #1 (2020) | 10 | | | | | | | | 175,000 | | | | 175,000 |
| E-03 Ford Escape (2017) | 10 | | | | 65,000 | | | | | | | | 65,000 |
| P-02 Pickup Ford #2 Parks (2015) | 10 | | | | 120,000 | | | | | | | | 120,000 |
| R-01 Recreation Van (2014) | 10 | | | | 80,000 | | | | | | | | 80,000 |
| EHS-01 Elder Service Van (2016) | 10 | | | | 80,000 | | | | | | | | 80,000 |
| EHS-02 Elder Service Van (2018) | 10 | | | | 80,000 | | | | | | | | 80,000 |
| C-01 Pickup (2024) | 10 | | | | | | | | | 110,000 | | | 110,000 |
| Backhoes/Loaders/Heavy Equipment | | - | 100,000 | - | 300,000 | 550,000 | 60,000 | - | - | 300,000 | - | - | 1,310,000 |
| C-07 Backhoe Loader (2020) | 10 | | | | | 150,000 | | | | | | | 150,000 |
| H-20 Loader JD 624 (2020) | 10 | | | | | 250,000 | | | | | | | 250,000 |
| H-21 Loader JD 624 (2017) | 10 | | | | 300,000 | | | | | | | | 300,000 |
| H-48 Loader JD624 (2024) | 10 | | | | | | | | | 300,000 | | | 300,000 |
| H-22 Backhoe JD 710L HWY (2020) | 10 | | | | | 150,000 | | | | | | | 150,000 |
| 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 | | - | - | - | 180,000 | - | 163,000 | 350,000 | - | - | - | 300,000 | 993,000 |
| F-04 Bucket Truck #21 Forestry (2024) | 15 | | | | | | | | | | | 300,000 | 300,000 |
| F-05 Log LoaderTruck #23 (2008) | 15 | | | | | | | 350,000 | | | | | 350,000 |
| F-06 Chipper Truck #23A (2024) | 15 | | | | | | | | | | | | - |
| H-24 Forklift (2016) | 15 | | | | | | | | | | | | - |

Capital Improvement Plan (CIP)

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|--|----|---------------|----------|----------|---------------|----------|----------------|----------|----------------|----------|---------------|----------|----------------|
| 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 | | | | | | | | | | | | - |
| Blower unit for Loader | 15 | | | | | | | | | | | | - |
| W-23 Sicard HD Snowblower (1999) | | | | | | | | | | | | | - |
| Specialty Equipment - Light Duty | | 25,000 | - | - | 10,000 | - | 445,000 | - | 225,000 | - | 55,000 | - | 760,000 |
| C-14 SmithCo 48" Sweeper (2025) | 10 | | | | | | | | | | 55,000 | | 55,000 |
| 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 Woodman Chipper (2004) kept as backup when 2018 purchased | | | | | | | 225,000 | | | | | | 225,000 |
| 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)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| P-16 Trailer (2013) | | | | | | | | | | | | - |
| F-11 Trailer (stump grinder) (2022) | | | | | | | | | | | | - |
| P-18 Trailer Enclosed (2007) | | | | | | | | | | | | - |
| R-01 Rubbish Barrells for automated pickup | | | | | | | | | | | | - |
| Lawnmowers | - | 30,000 | - | 261,500 | 12,500 | 10,000 | - | - | - | - | - | 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 | 300,000 | 300,000 | 400,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 3,400,000 |
| 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 | 550,000 |
| Fencing around play area adjacent to Wood End School | | | | | | | | | | | | - |
| DPW Yard Improvements | | | | | | | | | | | | - |
| Strout Avenue Improvements | | | | | | | | | | | | - |
| School Site Improvements | | | | | | | | | | | | - |
| <i>Birch Meadow (parking lots, sidewalks, walkways)</i> | | | | | | | | | | | | - |
| Town Common Electrical Upgrades | | | 100,000 | | | | | | | | | 100,000 |
| <i>Field, Playground and Court Improvements</i> | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,100,000 |
| <i>Pickleball Courts \$1.0k (10 years)</i> | | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | Debt | - |
| 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 | 1,100,000 |
| 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 | 550,000 |
| DPW: Roads | | | | | | | | | | | | - |
| Track Road Bridge #1 | | | | | | | | | | | | - |
| Track Road Bridge #2 | | | | | | | | | | | | - |
| Salem Street Crosswalk Improvements | 100,000 | | | | | | | | | | | 100,000 |
| Salem and Main Traffic Signal Improvements | | | | | | | | | | | | - |
| Forest Street Crosswalk Improvements - Design Work | | 50,000 | | | | | | | | | | 50,000 |
| Sidewalk/Curb/Ped. Safety | 100,000 | 120,000 | 125,000 | 200,000 | 200,000 | 200,000 | 200,000 | 300,000 | 300,000 | 300,000 | 300,000 | 2,345,000 |
| Skim Coating & Crack Seal Patch | 100,000 | 100,000 | 125,000 | 175,000 | 175,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,875,000 |
| West Street - Local shr (\$1.3mil) | | | | | | | | | | | | - |
| Lowell Street \$500k + \$600k | | | | | | | | | | | | - |
| General Fund - various roads | 576,000 | 697,500 | 685,000 | 800,000 | 700,000 | 860,000 | 818,000 | 800,000 | 800,000 | 800,000 | 800,000 | 8,336,500 |
| TOTAL GENL FUND VOTED - ROADS | 876,000 | 967,500 | 935,000 | 1,175,000 | 1,075,000 | 1,260,000 | 1,218,000 | 1,300,000 | 1,300,000 | 1,300,000 | 1,300,000 | 12,706,500 |
| Grants - various roads | 1,142,253 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | 7,142,253 |
| TOTAL ROAD CAPITAL | 2,018,253 | 1,567,500 | 1,535,000 | 1,775,000 | 1,675,000 | 1,860,000 | 1,818,000 | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 | 19,848,753 |

Capital Improvement Plan (CIP)

| 3/24/2026 11:27 | FY-2026 | FY-2027 | FY-2028 | FY-2029 | FY-2030 | FY-2031 | FY-2032 | FY-2033 | FY-2034 | FY-2035 | FY-2036 | FY26-36 |
|--|---------|---------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 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

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Debt Schedule

| Town of Reading Debt Service Schedule | 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 | Projected FY - 2040 | Projected FY - 2041 | Projected FY - 2042 | Projected FY - 2043 | Projected FY - 2044 | Projected FY - 2045 | Projected FY - 2046 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 3/24/26 11:29 | | | | | | | | | | | | | | | | | | | | | |
| General Fund: | 2,353,475 | 8,257,735 | 12,217,894 | 11,949,144 | 13,107,331 | 12,475,281 | 12,356,956 | 11,150,856 | 11,010,606 | 10,956,731 | 10,900,444 | 13,187,694 | 12,815,756 | 12,935,556 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| . | 1,790,000 | 3,605,000 | 6,620,000 | 6,660,000 | 7,925,000 | 7,645,000 | 7,875,000 | 7,010,000 | 7,180,000 | 7,445,000 | 7,720,000 | 10,340,000 | 10,300,000 | 10,755,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Within Levy Limit | 1,790,000 | 2,283,000 | 2,310,000 | 2,150,000 | 3,200,000 | 2,695,000 | 2,695,000 | 1,590,000 | 1,495,000 | 1,495,000 | 1,495,000 | 1,020,000 | 560,000 | 560,000 | | | | | | | |
| Excluded Debt | 0 | 1,322,000 | 4,310,000 | 4,510,000 | 4,725,000 | 4,950,000 | 5,180,000 | 5,420,000 | 5,685,000 | 5,950,000 | 6,225,000 | 9,320,000 | 9,740,000 | 10,195,000 | | | | | | | |
| Interest | 563,475 | 4,652,735 | 5,597,894 | 5,289,144 | 5,182,331 | 4,830,281 | 4,481,956 | 4,140,856 | 3,830,606 | 3,511,731 | 3,180,444 | 2,847,694 | 2,515,756 | 2,180,556 | | | | | | | |
| Within Levy Limit | 563,475 | 778,899 | 592,700 | 486,200 | 591,225 | 461,175 | 345,475 | 248,000 | 192,875 | 141,625 | 90,375 | 51,000 | 26,400 | 13,200 | | | | | | | |
| Excluded Debt | 0 | 3,873,837 | 5,005,194 | 4,802,944 | 4,591,106 | 4,369,106 | 4,136,481 | 3,892,856 | 3,637,731 | 3,370,106 | 3,090,069 | 2,796,694 | 2,489,356 | 2,167,356 | | | | | | | |
| Within Levy Limit | 2,353,475 | 3,061,899 | 2,902,700 | 2,636,200 | 3,791,225 | 3,156,175 | 3,040,475 | 1,838,000 | 1,687,875 | 1,636,625 | 1,585,375 | 1,071,000 | 586,400 | 573,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Issued | 2,258,475 | 2,668,500 | 2,442,825 | 2,209,450 | 2,690,350 | 2,126,250 | 2,081,500 | 1,449,850 | 1,345,300 | 1,339,500 | 1,333,700 | 1,022,900 | 560,000 | 560,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Approved not issued (ANI) | 95,000 | 308,399 | 204,875 | 180,250 | 155,875 | 131,625 | 107,375 | 83,250 | 59,375 | 35,625 | 11,875 | 0 | 0 | 0 | | | | | | | |
| Not yet approved (NYA) | 0 | 85,000 | 255,000 | 246,500 | 945,000 | 898,300 | 851,600 | 304,900 | 283,200 | 261,500 | 239,800 | 48,100 | 26,400 | 13,200 | | | | | | | |
| Excluded Debt | 0 | 5,195,837 | 9,315,194 | 9,312,944 | 9,316,106 | 9,319,106 | 9,316,481 | 9,312,856 | 9,322,731 | 9,320,106 | 9,315,069 | 9,316,694 | 9,314,356 | 9,322,356 | 9,321,894 | 9,313,931 | 7,638,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 |
| Issued | 0 | 5,195,837 | 9,315,194 | 9,312,944 | 9,316,106 | 9,319,106 | 9,316,481 | 9,312,856 | 9,322,731 | 9,320,106 | 9,315,069 | 9,316,694 | 9,314,356 | 9,322,356 | 9,321,894 | 9,313,931 | 7,638,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 |
| Approved not issued (ANI) | | | | | | | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | | | | | | | |
| Debt Summary | | | | | | | | | | | | | | | | | | | | | |
| Inside Tax Levy | 2,353,475 | 3,061,899 | 2,902,700 | 2,636,200 | 3,791,225 | 3,156,175 | 3,040,475 | 1,838,000 | 1,687,875 | 1,636,625 | 1,593,875 | 1,079,500 | 586,400 | 573,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy/Safety Improvements | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| School Buildings | 1,064,525 | 1,460,506 | 1,396,050 | 1,338,775 | 1,968,850 | 1,752,050 | 1,695,725 | 1,176,275 | 1,141,325 | 1,106,375 | 1,079,925 | 786,600 | 586,400 | 573,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Town Buildings | 164,375 | 158,125 | 151,875 | 145,625 | 139,375 | 133,125 | 127,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Trucks/Vehicles | | | | | 575,000 | 550,000 | 525,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Improvements | 292,700 | 640,143 | 580,400 | 411,050 | 395,750 | 380,250 | 364,550 | 344,175 | 236,250 | 225,750 | 215,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excluded From Tax Levy | 0 | 5,195,837 | 9,315,194 | 9,312,944 | 9,316,106 | 9,319,106 | 9,316,481 | 9,312,856 | 9,322,731 | 9,320,106 | 9,315,069 | 9,316,694 | 9,314,356 | 9,322,356 | 9,321,894 | 9,313,931 | 7,638,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 |
| Energy/Safety Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| School Buildings | 0 | 3,515,684 | 6,414,194 | 6,413,769 | 6,412,131 | 6,414,031 | 6,414,006 | 6,411,806 | 6,417,181 | 6,414,456 | 6,413,719 | 6,414,294 | 6,410,806 | 6,417,881 | 6,418,694 | 6,414,294 | 6,416,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 |
| Town Buildings | 0 | 1,680,153 | 2,901,000 | 2,899,175 | 2,903,975 | 2,905,075 | 2,902,475 | 2,901,050 | 2,905,550 | 2,905,650 | 2,901,350 | 2,902,400 | 2,903,550 | 2,904,475 | 2,903,200 | 2,899,638 | 1,222,000 | 0 | 0 | 0 | 0 |
| Community Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 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 - 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 | Projected FY - 2040 | Projected FY - 2041 | Projected FY - 2042 | Projected FY - 2043 | Projected FY - 2044 | Projected FY - 2045 | Projected FY - 2046 | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------|
| 3/24/26 11:29 | | | | | | | | | | | | | | | | | | | | | | |
| Principal + Interest | | | | | | | | | | | | | | | | | | | | | | |
| Within Levy Limit | 2,353,475 | 3,061,899 | 2,902,700 | 2,636,200 | 3,791,225 | 3,156,175 | 3,040,475 | 1,838,000 | 1,687,875 | 1,636,625 | 1,585,375 | 1,071,000 | 586,400 | 573,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,428,500 |
| Issued | 2,258,475 | 2,668,500 | 2,442,825 | 2,209,450 | 2,690,350 | 2,126,250 | 2,081,500 | 1,449,850 | 1,345,300 | 1,339,500 | 1,333,700 | 1,022,900 | 560,000 | 560,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Approved not issued (ANI) | 95,000 | 308,399 | 204,875 | 180,250 | 155,875 | 131,625 | 107,375 | 83,250 | 59,375 | 35,625 | 11,875 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Not yet approved (NYA) | 0 | 85,000 | 255,000 | 246,500 | 945,000 | 898,300 | 851,600 | 304,900 | 283,200 | 261,500 | 239,800 | 48,100 | 26,400 | 13,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,428,500 |
| Bldg Security \$4mil/10yr | 413,000 | 399,000 | 385,000 | 371,000 | 357,000 | | | | | | | | | | | | | | | | | |
| Bldg Energy Improv I \$5m/15yr | | | | | | | | | | | | | | | | | | | | | | |
| Bldg Energy Improv II \$5m/15yr | 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 | 188,600 | 182,200 | 175,800 | 169,400 | 158,100 | | | | | | | | | | | | | | | | | |
| RMHS Turf I \$3.0mil/10yr | 334,125 | 321,375 | 303,750 | 291,250 | 278,750 | 266,250 | 255,000 | | | | | | | | | | | | | | | |
| HS Fieldhouse Improvements \$2.677 mil/10yrs | 95,000 | 446,906 | 388,125 | 369,500 | 351,125 | 337,875 | 324,625 | 311,375 | 298,125 | 284,875 | 271,625 | | | | | | | | | | | |
| RMHS/TLT \$1.5mil/10yr | 145,800 | 140,400 | | | | | | | | | | | | | | | | | | | | |
| Turf @ Parker MS \$1.7 mil/10 years | | 85,000 | 255,000 | 246,500 | 238,000 | 229,500 | 221,000 | 212,500 | 204,000 | 195,500 | 195,500 | 187,000 | | | | | | | | | | |
| RMHS Ret. Wall \$500k/5yr | | | | | | | | | | | | | | | | | | | | | | |
| Parker MS Roof \$2.7mil/10yr | 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 | | | | | | | | |
| 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 | | | | | | | | |
| ES Mod. class \$1.2 mil/8yr | | | | | | | | | | | | | | | | | | | | | | |
| Barrows/Wd End® | | | | | | | | | | | | | | | | | | | | | | |
| Wood End® | | | | | | | | | | | | | | | | | | | | | | |
| Barrows® | | | | | | | | | | | | | | | | | | | | | | |
| Police Sta Improve \$1.5mil/10yr | 164,375 | 158,125 | 151,875 | 145,625 | 139,375 | 133,125 | 127,500 | | | | | | | | | | | | | | | |
| Pumper Engine #1 \$1.5mil/3yr | | | | | 575,000 | 550,000 | 525,000 | | | | | | | | | | | | | | | |
| West St. \$1.3 mil | | | | | | | | | | | | | | | | | | | | | | |
| Comm. Sustainability \$1.0mil/10yr | 129,400 | 124,700 | 120,000 | 110,300 | 106,000 | 101,500 | 96,800 | 92,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pickleball Courts \$781.5million /10yr | 0 | 131,237 | 113,000 | 109,000 | 105,000 | 101,000 | 97,000 | 88,125 | 84,375 | 80,625 | 76,875 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Haven St. Streetscape \$750k/5yr | 163,300 | 155,950 | 148,650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bch Mdw Phase II \$1.385 mil/10yr | 0 | 228,256 | 198,750 | 191,750 | 184,750 | 177,750 | 170,750 | 163,750 | 151,875 | 145,125 | 138,375 | 0 | 0 | | | | | | | | | |
| Excluded Debt | 0 | 5,195,837 | 9,315,194 | 9,312,944 | 9,316,106 | 9,319,106 | 9,316,481 | 9,312,856 | 9,322,731 | 9,320,106 | 9,315,069 | 9,316,694 | 9,314,356 | 9,322,356 | 9,321,894 | 9,313,931 | 7,638,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 | |
| Issued | 0 | 5,195,837 | 9,315,194 | 9,312,944 | 9,316,106 | 9,319,106 | 9,316,481 | 9,312,856 | 9,322,731 | 9,320,106 | 9,315,069 | 9,316,694 | 9,314,356 | 9,322,356 | 9,321,894 | 9,313,931 | 7,638,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 | |
| Approved not issued (ANI) | | | | | | | | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | | | | | | | | |
| Killam | | 3,515,684 | 6,414,194 | 6,413,769 | 6,412,131 | 6,414,031 | 6,414,006 | 6,411,806 | 6,417,181 | 6,414,456 | 6,413,719 | 6,414,294 | 6,410,806 | 6,417,881 | 6,418,694 | 6,414,294 | 6,416,781 | 6,412,544 | 6,416,459 | 6,414,213 | 6,410,313 | |
| Reading Center for Active Living | | 1,680,153 | 2,901,000 | 2,899,175 | 2,903,975 | 2,905,075 | 2,902,475 | 2,901,050 | 2,905,550 | 2,905,650 | 2,901,350 | 2,902,400 | 2,903,550 | 2,904,475 | 2,903,200 | 2,899,638 | 1,222,000 | | | | | |
| Library Project \$10+mil | | | | | | | | | | | | | | | | | | | | | | |
| Library Project \$2.115mil | | | | | | | | | | | | | | | | | | | | | | |

Debt Schedule

| Town of Reading Debt Service Schedule | 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 | Projected FY - 2040 | Projected FY - 2041 | Projected FY - 2042 | Projected FY - 2043 | Projected FY - 2044 | Projected FY - 2045 | Projected FY - 2046 | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--|
| 3/24/26 11:29 | | | | | | | | | | | | | | | | | | | | | | |
| Principal | | | | | | | | | | | | | | | | | | | | | | |
| Within Levy Limit | 1,790,000 | 2,283,000 | 2,310,000 | 2,150,000 | 3,200,000 | 2,695,000 | 2,695,000 | 1,590,000 | 1,495,000 | 1,495,000 | 1,495,000 | 1,020,000 | 560,000 | 560,000 | | | | | | | | |
| Issued | 1,790,000 | 2,283,000 | 2,140,000 | 1,980,000 | 2,530,000 | 2,025,000 | 2,025,000 | 1,420,000 | 1,325,000 | 1,325,000 | 1,325,000 | 1,020,000 | 560,000 | 560,000 | | | | | | | | |
| Approved not issued (ANI) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | |
| Not yet approved (NYA) | 0 | 0 | 170,000 | 170,000 | 670,000 | 670,000 | 670,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | | | | | | | | | | |
| Bldg Security \$4mil/10yr | 350,000 | 350,000 | 350,000 | 350,000 | 350,000 | | | | | | | | | | | | | | | | | |
| Bldg Energy Improv I \$5m/15yr | | | | | | | | | | | | | | | | | | | | | | |
| Bldg Energy Improv II \$5m/15yr | 295,000 | 295,000 | 295,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | 290,000 | | | | | | | | | | |
| Killam Green Repair | | | | | | | | | | | | | | | | | | | | | | |
| Birch Mdw Green Repair | | | | | | | | | | | | | | | | | | | | | | |
| RMHS Turf II \$2.225mil/10yr | 160,000 | 160,000 | 160,000 | 160,000 | 155,000 | | | | | | | | | | | | | | | | | |
| RMHS Turf I \$3.0mil/10yr | 255,000 | 255,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | | | | | | | | | | | | | | | |
| RMHS Fieldhouse \$2.677 mil/10yrs | | 276,500 | 275,000 | 270,000 | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 | 265,000 | | | | | | | | | | | |
| RMHS/TLT \$1.5mil/10yr | 135,000 | 135,000 | | | | | | | | | | | | | | | | | | | | |
| RMHS Ret. Wall \$500k/5yr | | | | | | | | | | | | | | | | | | | | | | |
| Parker MS Roof \$2.7mil/10yr | 230,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | | | | | | | | | | | | | | | |
| Turf @ Parker MS \$1.70 mil/10 yrs | | | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | 170,000 | | | | | | | | |
| 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 | 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 | 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 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | | | | | | | | | | | | | | | |
| Pumper Engine #1 \$1.5mil/3yr | | | | | 500,000 | 500,000 | 500,000 | | | | | | | | | | | | | | | |
| West St. \$1.3 mil | | | | | | | | | | | | | | | | | | | | | | |
| Comm. Sustainability \$925k/10yr | 95,000 | 95,000 | 95,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | | | | | | | | | | | | | |
| Pickleball Courts 781.5k /10yr | | 81,500 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 75,000 | 75,000 | 75,000 | 75,000 | | | | | | | | | | |
| Haven St. Streetscape \$730k/5yr | 145,000 | 145,000 | 145,000 | | | | | | | | | | | | | | | | | | | |
| Bch Mdw Phase II \$1.385mil/10yr | | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 | 135,000 | 135,000 | 135,000 | | | | | | | | | | |
| Excluded Debt | 0 | 1,322,000 | 4,310,000 | 4,510,000 | 4,725,000 | 4,950,000 | 5,180,000 | 5,420,000 | 5,685,000 | 5,950,000 | 6,225,000 | 9,320,000 | 9,740,000 | 10,195,000 | 10,640,000 | 11,065,000 | 9,815,000 | 7,770,000 | 8,095,000 | 8,430,000 | 8,775,000 | |
| Issued | 0 | 1,322,000 | 2,370,000 | 2,490,000 | 2,620,000 | 2,755,000 | 2,895,000 | 3,045,000 | 3,205,000 | 3,370,000 | 3,535,000 | 6,520,000 | 6,825,000 | 7,155,000 | 7,470,000 | 7,770,000 | 6,380,000 | 5,415,000 | 5,640,000 | 5,870,000 | 6,110,000 | |
| Approved not issued (ANI) | | | 1,940,000 | 2,020,000 | 2,105,000 | 2,195,000 | 2,285,000 | 2,375,000 | 2,480,000 | 2,580,000 | 2,690,000 | 2,800,000 | 2,915,000 | 3,040,000 | 3,170,000 | 3,295,000 | 3,435,000 | 2,355,000 | 2,455,000 | 2,560,000 | 2,665,000 | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | | | | | | | | |
| Killam 1st tranche \$46.293 million | | 763,000 | 1,500,000 | 1,575,000 | 1,655,000 | 1,740,000 | 1,830,000 | 1,925,000 | 2,025,000 | 2,130,000 | 2,235,000 | 2,350,000 | 2,470,000 | 2,600,000 | 2,720,000 | 2,830,000 | 2,945,000 | 3,060,000 | 3,185,000 | 3,310,000 | 3,445,000 | |
| Killam 2nd tranche \$35.83 million | | | 1,260,000 | 1,315,000 | 1,370,000 | 1,430,000 | 1,490,000 | 1,550,000 | 1,620,000 | 1,685,000 | 1,760,000 | 1,835,000 | 1,910,000 | 1,995,000 | 2,080,000 | 2,165,000 | 2,260,000 | 2,355,000 | 2,455,000 | 2,560,000 | 2,665,000 | |
| ReCAL 1st tranche \$17.779 million | | 559,000 | 870,000 | 915,000 | 965,000 | 1,015,000 | 1,065,000 | 1,120,000 | 1,180,000 | 1,240,000 | 1,300,000 | 1,370,000 | 1,440,000 | 1,515,000 | 1,580,000 | 1,645,000 | | | | | | |
| ReCAL 2nd tranche \$7.9 million | | | 680,000 | 705,000 | 735,000 | 765,000 | 795,000 | 825,000 | 860,000 | 895,000 | 930,000 | 965,000 | 1,005,000 | 1,045,000 | 1,090,000 | 1,130,000 | 1,175,000 | | | | | |
| Library Project \$10+mil | | | | | | | | | | | | | | | | | | | | | | |
| Library Project \$2.115mil | | | | | | | | | | | | | | | | | | | | | | |

Debt Schedule

| Town of Reading Debt Service Schedule | 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 | Projected FY - 2040 | Projected FY - 2041 | Projected FY - 2042 | Projected FY - 2043 | Projected FY - 2044 | Projected FY - 2045 | Projected FY - 2046 | |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------|
| 3/24/26 11:29 | | | | | | | | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | | | | | | | | |
| Within Levy Limit | 563,475 | 778,899 | 592,700 | 486,200 | 591,225 | 461,175 | 345,475 | 248,000 | 192,875 | 141,625 | 90,375 | 51,000 | 26,400 | 13,200 | 0 | 0 | 0 | 0 | 0 | 0 | 204,737 | |
| Issued | 468,475 | 385,500 | 302,825 | 229,450 | 160,350 | 101,250 | 56,500 | 29,850 | 20,300 | 14,500 | 8,700 | 2,900 | 0 | 0 | | | | | | | | |
| Approved not issued (ANI) | 95,000 | 308,399 | 204,875 | 180,250 | 155,875 | 131,625 | 107,375 | 83,250 | 59,375 | 35,625 | 11,875 | 0 | 0 | | | | | | | | | |
| Not yet approved (NYA) | 0 | 85,000 | 85,000 | 76,500 | 275,000 | 228,300 | 181,600 | 134,900 | 113,200 | 91,500 | 69,800 | 48,100 | 26,400 | 13,200 | 0 | 0 | 0 | 0 | 0 | 0 | 204,737 | |
| Bldng Security \$4mil/10yr | 63,000 | 49,000 | 35,000 | 21,000 | 7,000 | | | | | | | | | | | | | | | | | |
| Bldg Energy Improv I \$5m/15yr | | | | | | | | | | | | | | | | | | | | | | |
| Bldg Energy Improv II \$5m/15yr | 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 | 28,600 | 22,200 | 15,800 | 9,400 | 3,100 | | | | | | | | | | | | | | | | | |
| RMHS Turf I \$3.0mil/10yr | 79,125 | 66,375 | 53,750 | 41,250 | 28,750 | 16,250 | 5,000 | | | | | | | | | | | | | | | |
| RMHS Fieldhouse \$2.677 mil/10yrs | 95,000 | 170,406 | 113,125 | 99,500 | 86,125 | 72,875 | 59,625 | 46,375 | 33,125 | 19,875 | 6,625 | | | | | | | | | | | |
| RMHS/TLT \$1.5mil/10yr | 10,800 | 5,400 | | | | | | | | | | | | | | | | | | | | |
| RMHS Ret. Wall \$500k/5yr | | | | | | | | | | | | | | | | | | | | | | |
| Parker MS Roof \$2.7mil/10yr | 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 | 39,375 | 33,125 | 26,875 | 20,625 | 14,375 | 8,125 | 2,500 | | | | | | | | | | | | | | | |
| Pumper Engine #1 \$1.5mil/3yr | | | | | 75,000 | 50,000 | 25,000 | | | | | | | | | | | | | | | |
| West St. \$1.3 mil | | | | | | | | | | | | | | | | | | | | | | |
| Comm. Sustainability \$925k/10yr | 34,400 | 29,700 | 25,000 | 20,300 | 16,000 | 11,500 | 6,800 | 2,300 | | | | | | | | | | | | | | |
| Haven St. Streetscape \$730k/5yr | 18,300 | 10,950 | 3,650 | | | | | | | | | | | | | | | | | | | |
| Pickleball Courts \$781.5k /10yr | | | 49,737 | 33,000 | 29,000 | 25,000 | 21,000 | 17,000 | 13,125 | 9,375 | 5,625 | 1,875 | | | | | | | | | | |
| Turf @ Parker MS \$1.50 mill/10 years | | | 85,000 | 85,000 | 76,500 | 68,000 | 59,500 | 51,000 | 42,500 | 34,000 | 25,500 | 17,000 | 8,500 | | | | | | | | | |
| Bch Mdw Phase II \$1.385mil/10yr | | | 88,256 | 58,750 | 51,750 | 44,750 | 37,750 | 30,750 | 23,750 | 16,875 | 10,125 | 3,375 | | | | | | | | | | |
| Excluded Debt | 0 | 3,873,837 | 5,005,194 | 4,802,944 | 4,591,106 | 4,369,106 | 4,136,481 | 3,892,856 | 3,637,731 | 3,370,106 | 3,090,069 | 2,796,694 | 2,489,356 | 2,167,356 | 1,851,894 | 1,543,931 | 1,258,781 | 997,544 | 776,459 | 544,213 | 300,313 | |
| Issued | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Approved not issued (ANI) | | | | | | | | | | | | | | | | | | | | | | |
| Not yet approved (NYA) | | | | | | | | | | | | | | | | | | | | | | |
| Killam 1st tranche \$46.293 million | | | 2,752,684 | 2,016,244 | 1,939,369 | 1,858,619 | 1,773,744 | 1,684,494 | 1,590,619 | 1,491,869 | 1,387,994 | 1,278,869 | 1,164,244 | 1,043,744 | 916,994 | 797,594 | 686,594 | 571,094 | 452,906 | 331,909 | 204,000 | 68,900 |
| Killam 2nd tranche \$38.54 million | | | 1,637,950 | | 1,584,400 | 1,528,513 | 1,470,288 | 1,409,513 | 1,346,188 | 1,280,313 | 1,211,463 | 1,139,850 | 1,065,050 | 987,063 | 905,888 | 821,100 | 732,700 | 640,688 | 544,638 | 444,550 | 340,213 | 231,413 |
| ReCAL 1st tranche \$17.779 million | | | 1,121,153 | 807,000 | 762,375 | 715,375 | 665,875 | 613,875 | 559,250 | 501,750 | 441,250 | 377,750 | 311,000 | 240,750 | 166,875 | 97,400 | 32,438 | | | | | |
| ReCAL 2nd tranche \$13.6 million | | | 544,000 | | 516,800 | 488,600 | 459,200 | 428,600 | 396,800 | 363,800 | 329,400 | 293,600 | 256,400 | 217,800 | 177,600 | 135,800 | 92,200 | 47,000 | | | | |
| Library Project \$10+mil | | | | | | | | | | | | | | | | | | | | | | |
| Library Project \$2.115mil | | | | | | | | | | | | | | | | | | | | | | |

Appendix C

Conduct of Town Meeting

Handout Guidelines

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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 Fourth 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 Committee for all expenditures of funds,
Bylaw Committee 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.
- Once an affirmative vote has been taken on the motion then on the floor - no further subsequent alternative motions will be accepted. (Obviously does not apply to the budget, for example.)
- 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 Select Board 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 Select Board 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 News Medium 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 Select Board 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 Select Board 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 Select Board, 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 2 All articles on the warrant shall be taken up in the order of their arrangement in the warrant unless otherwise decided by a majority vote of the members present and voting.

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 this bylaw or the 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 therefor.

Rule 5 Every person shall: stand when speaking as able; respectfully address the Moderator; refrain from speaking until recognized by the Moderator; state that person's name and precinct; speak only 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 being 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 Non-Town Meeting Members may speak at a Town Meeting having first identified themselves to the Moderator. Proponents of an article may speak on such article only after first identifying themselves 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 any such 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 visually appears. If the Moderator is unable to decide the vote by the show of hands, or if the decision about the vote 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, the Moderator shall determine the question by ordering a standing vote, and shall appoint tellers to make and return the count. 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 funds 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

It shall be the duty of every official body, by a member thereof, to be in attendance at all Town Meetings for the information thereof while any subject matter is under consideration affecting such official body.

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 notice of the movant's intention to make such a motion is given, 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 Select Board 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 the Town Clerk shall, if practicable, at least one day before the time of the next following session of said adjourned meeting, publish such notice in Local News Medium 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 Chair and a Clerk and to conduct whatever business may be appropriate. Chairs shall serve no more than six (6) consecutive years in that position. Additional precinct meetings may be called by the Chair or by a petition of six (6) Town Meeting Members of the precinct.

2.2.7 Removal of Town Meeting Members

2.2.7.1 Notice of Attendance

The Town Clerk shall mail, within thirty (30) days after the adjournment sine die of the Annual Town Meeting, to every Town Meeting Member who has attended less than one-half of Town Meeting sessions since the most recent Annual Town Election, a record of that Member's attendance and a copy of Section 2.6 of the Charter.

2.2.7.2 Precinct Recommendation

At a Precinct meeting held prior to consideration by Town Meeting of any warrant article submitted pursuant to Section 2.6 of the Charter, Town Meeting Members from each precinct shall adopt a recommendation to Town Meeting on whether each member from the precinct listed in such article should be removed from Town Meeting. The Chair 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 MGL 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 meet no less than once every two (2) years. Additional Rules Committee meetings may be called by the Chair.

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



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