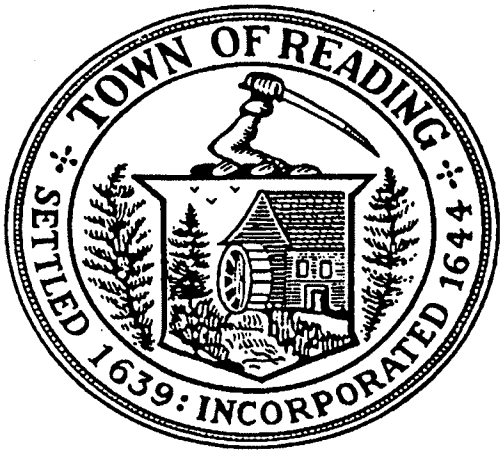
Town of
Reading
Massachusetts



2016 Annual Town Meeting
Report on the Warrant
April 25, 2016

ANNUAL TOWN MEETING
APRIL 25, 2016
TABLE OF CONTENTS

Article	Title	Sponsor	Page #
1	Election		2
2	Reports	Board of Selectmen	3
3	Instructions	Board of Selectmen	3
4	Amending the Capital Improvement Program FY2016 – FY2026	Board of Selectmen	3
5	Amend the FY2016 Budget	Finance Committee	5
6	Fund OPEB Trust	Board of Selectmen	7
7	General Bylaw Changes – Animal Control Bylaw	Board of Selectmen	8
8	Approve Affordable Housing Trust Fund Allocation Plan	Board of Selectmen	15
9	Approve Revolving Funds	Board of Selectmen	17
10	Dispose of Surplus Tangible Property	Board of Selectmen	19
11	Approve Payment of Prior Year's Bills	Board of Selectmen	20
12	Adopt FY2017 Budget	Finance Committee	20
13	Authorize FY2017 Chapter 90 Expenditures	Board of Selectmen	21
14	Remove Town Meeting Members Pursuant to Section 2.6 of the Reading Home Rule Charter	Board of Selectmen	21
	APPENDIX		
	FY2017 Budget (yellow pages)		24
	Capital Improvement Plan (blue pages)		285
	Conduct of Town Meeting		305
	Town Meeting Handout Guidelines		312

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss. Officer's Return, Reading:

By virtue of this Warrant, I, on February 10, 2016 notified and warned the inhabitants of the Town of Reading, qualified to vote in Town elections and 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	Walter S. Parker Middle School, 45 Temple Street
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 25, 2016, the date set for Town Meeting in this Warrant.

I also caused a posting of this Warrant to be published on the Town of Reading website on February 10, 2016.

Thomas Freeman, Constable

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 FIRST DAY OF MARCH, A.D., 2016
from 7:00 a.m. to 8:00 p.m. to act on the following Articles, viz:

ARTICLE 1 To elect by ballot the following Town Officers:

A Moderator for one year;
Two members of the Board of Selectmen for three years;
Two members of the Board of Library Trustees for three years;
Two members of the Municipal Light Board for three years;
Two members of the School Committee for three years; and
Sixty-Nine 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;
	One member for two years;
	One member for one year;
Precinct 3	Eight members for three years;
Precinct 4	Eight members for three years;
Precinct 5	Eight members for three years;
Precinct 6	Eight members for three years;
	One member for two years;
	One member for one year;
Precinct 7	Eight members for three years;
	One member for two years; and
Precinct 8	Eight members for three years.

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

MONDAY, the TWENTY-FIFTH DAY of APRIL A.D., 2016

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 Board of Selectmen, School Committee, Library Trustees, Municipal Light Board, Finance Committee, Bylaw Committee, Town Manager, Town Accountant and any other Town Official, Board or Committee.

Board of Selectmen

Background: This article appears on the Warrant for all Town Meetings. At this Subsequent Town Meeting, the following reports are anticipated:

- "State of the Town" Board of Selectman Chair John Halsey
- "FY17 Budget Report & Financial Overview" Finance Committee Chair Mark Dockser
- "Cemetery Garage Project and Permanent Building Committee Update" Permanent Building Committee Chair Greg Stepler
- "Library Building Committee Project Update" LBC member Greg Stepler
- "Comprehensive Zoning Project Update" CPDC Chair Jeff Hansen

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ARTICLE 3 To choose all other necessary Town Officers and Boards or Committees and determine what instructions shall be given 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.

Board of Selectmen

Background: This Article appears on the Warrant of all Town Meetings. There are no known Instructional Motions at this time. The Town Moderator requires that all proposed Instructional Motions be submitted to the Town Clerk in advance so that Town Meeting Members may be "warned" as to the subject of an Instructional Motion in advance of the motion being made. Instructional Motions are normally held until the end of all other business at Town Meeting.

Finance Committee Report: No report.

Bylaw Committee Report: No report.

ARTICLE 4 To see if the Town will vote to amend the FY 2016-26 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.

Board of Selectmen

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 ratings agencies also want to ensure that changes to a long-term CIP are adequately described.

The following changes are proposed to the FY2016 – FY2026 CIP (current year plus ten years):

General Fund

FY16: -$15,000
$65,000 DPW: Replace Dump Truck C3 (1999; moved up from FY17)
$35,000 Fac: Fire & Police station carpet/flooring
$25,000 Fac: Replace batteries for emergency UPS units for schools & town buildings
($15,000) DPW: Dump Truck surplus
($25,000) Fac: Generator project surplus
($50,000) Fac: Fire station technology infrastructure
($50,000) Fac: Town Hall roof project surplus

FY17: -$85,000
($20,000) Police AEDs pushed back two years to match Fire Dept. replacement cycle
($65,000) DPW Dump Truck C3 (moved up to FY16)

FY18+
Various other changes made

Enterprise Funds - Water

FY16: None

FY17: +$610,000
$575,000 Grove Street water main (1500 ft)
$ 30,000 Unidirectional Water Main flushing 4-year program
+$ 5,000 add to Car #2 Replacement (now $35,000)

FY18+
Various changes made

Enterprise Funds - Sewer

FY16: None

FY17: +$35,000
$35,000 Replace Car #1 (2006 – moved up from FY18)
$3 million debt for Charles & Sturges sewer stations moved back to FY18 (reduces debt service for FY17 by $420,000)

FY18+
Various changes made

Enterprise Funds – Storm Water

FY16: None

FY17: +$155,000
$150,000 Grove St. drainage repairs (new)
$ 80,000 Bond St. outfall and drainage repairs (new)
($ 75,000) generic drainage projects reduced from $125k to $50k

FY18+
Various changes made

Finance Committee Report: The Finance Committee recommends the proposed amendments to the FY 2016 – FY 2026 Capital Improvements Program by a vote of 8-0-0 at their meeting on March 30, 2016. Placing items in the Capital Improvement Program is a prerequisite but in itself does not authorize spending funds towards these items.

Bylaw Committee Report: No report.

By Charter, both the Finance Committee and Bylaw Committee are advisory to Town Meeting and their votes must be reported to Town Meeting, preferably in writing in advance when possible. Other volunteer Boards and Committees also vote on Warrant Articles, and when possible those votes are noted herein with an asterisk (*) next to their name.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 5 To see if the Town will vote to amend the Town's Operating Budget for the Fiscal Year commencing July 1, 2015, as adopted under Article 20 of the Annual Town Meeting of April 27, 2015 and amended under Article 5 of the Subsequent Town Meeting of November 9, 2015; 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:

General Fund – Wages and Expenses

Account Line	Description	Decrease	Increase
B91 – Benefits Wages	Disability Retirement (One Firefighter – cost shifted from department to central location) $75,000		$75,000
B99 – Benefits expenses	Health Insurance premiums -$135,000	$135,000	
C99 – Capital Expenses	DPW: Replace Dump Truck C3 (1999; moved up from FY17) $65,000	$15,000	

	Fac: Fire & Police station carpet/flooring $35,000 Fac: Replace batteries for emergency UPS units for schools & town $25,000 DPW: Highway Dump Truck -$15,000 Fac: Generator project -$25,000 Fac: Fire Sta tech infrastructure -$50,000 Fac: Town Hall roof project -$50,000		
E99 – Vocational Education	Reduced for actual enrollment (Minuteman & Essex North) -$70,000	$70,000	
F99 – FINCOM Reserves	Not needed for modular classrooms -$75,000 (remaining balance $150,000)	$75,000	
G91 – Administrative Services Wages	Vacant positions during the year -$70,000	$70,000	
G92 – Administrative Services Expenses	HR - Hiring Process expenses $22,000 Technology - software for elder/human services to tie into state system $7,500 Technology - emergency repairs for engineering hardware $6,000 Technology - software for HR to streamline Personnel Reviews $4,000 Town Clerk - Vital Records project $3,000		$42,500
H91 - Public Services Wages	Economic Development planner* $10,000		$10,000
I91 – Finance Wages	Finance Vacation/Sick buybacks $20,000		$20,000
J91 – Public Safety Wages	Police Vacation/Sick buybacks $75,000		$75,000
K91 – Public Works Wages	DPW Vacation/Sick buybacks $30,000 Town Engineer overlap $35,000		$65,000
K92 – Public Works Expenses	Fuel -$50,000	$50,000	
K93 – Public Works Snow & Ice	Snow & Ice Removal -$32,500	$32,500	
K94 – Public Works Street Lights	Street Lights -$25,000	$25,000	
K95 – Public Works Rubbish	Rubbish Disposal -$80,000	$80,000	
M91 – Core Facilities	Consulting Services for Security System Evaluation $125,000		$125,000
U99 – School Department	First year funding for new K-12 Science Curriculum materials $150,000		$150,000
	Subtotals	**$552,500**	**$562,500**
	Net Operating Expenses		**$10,000**
	From Free Cash ***From Inspections Revolving Fund**		**$0** **$10,000**

Enterprise Funds – Wages and Expenses

Account Line	Description	Decrease	Increase
W99 - Water expenses	Specialty tools for utility truck #5 $45,000 Hydrants for new water mains $25,000		$70,000
	Subtotals	**$0**	**$70,000**
	Net Operating Expenses		**$70,000**
	From Water Reserves		**$70,000**

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 8-0-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 6 To see what sum the Town will appropriate to the irrevocable trust for "Other Post-Employment Benefits Liabilities" or take any action with respect thereto.

Board of Selectmen

Background: As part of the FY16 budget the town voted $500,000 in the general fund, $50,000 in the water fund, $20,000 in the sewer fund and $6,000 in the storm water fund for the Other Post Employment Benefit (OPEB) contributions. This Article will therefore move the total $576,000 of all these OPEB contributions to the irrevocable trust for Other Post Employment Benefit liabilities.

The most recent OPEB valuation shows the Town's OPEB liability at $67.2 million. The three Enterprise Funds and the Light Department are on an aggressive fully funding twenty year schedule, and the General Fund is on a partial funding schedule projected over thirty years. The latter will transition to a full funding schedule as soon as possible, as is required by law or after the Pension Fund is fully funded in FY29.

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 8-0-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 7 To see if the Town will vote to delete Section 8.8 Animal Control of the General Bylaw and insert the following in its place:

8.8 Animal Control

Pursuant to the authority set forth in MGL Chapter 140 Sections 136A–174E, 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–174E.

8.8.1.3 Effective Voice Control

An animal shall be deemed to be "under effective voice control" if it is within the owner's or keeper's sight, the owner or keeper is carrying a leash, and the animal refrains from illegal activities.

8.8.1.4 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.

8.8.2 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 its owner or keeper shall have the tag in his or her possession and available for inspection 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 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 Chaper 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.

8.8.2.2.1 New Dogs and New Puppies

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 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.

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 Board of Selectmen.

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.

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 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-174E 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 Board of Selectmen. 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.

Board of Selectmen

Background: The Commonwealth's laws governing the licensing and control of dogs and kennels were substantially revised in 2012. The revised laws now:

- require animal control officers to receive training;
- create categories for kennel licensing;
- require health certificates for dogs and cats brought into or sold in Massachusetts: and
- provide a clear process for dangerous dog and nuisance dog hearings, including:
    - explicit criteria that a hearing authority either must consider and those that must not be considered; and
    - lists of actions that the hearing authority may take once it has concluded that a dog is indeed a nuisance dog or a dangerous dog.

The proposed new Animal Control Bylaw would bring the Town into compliance with these changes. Any provisions that are inconsistent with the General Laws have been proposed for removal, and an appropriate statutory citation has been added. Definitions that are contained in the General Laws have been removed to avoid any ambiguity. The Town will retain its Animal Control Appeals Committee as its "Hearing Authority" for nuisance dog and dangerous dog hearings.

Beyond these changes, the remainder of the Bylaw would be streamlined and re-worded for clarity. Many existing provisions are proposed to be reorganized and, when logical, combined or omitted. The internal citations would be made accurate, and previously unnumbered paragraphs would have proper citations for ease in application of the bylaw. The proposed Bylaw would also address several minor comments made by the Attorney General's Municipal Law Unit on its prior provisions.

For those interested in a bold/cross out copy of the changes made, please visit the Town's website and look under the Town Clerk's division for 2016 Annual Town Meeting information.

What follows is an executive summary of the specific amendments to the Animal Control Bylaw for you to use in your deliberation of the proposed new bylaw.

(1) Definitions

(a) The definitions of the following terms are contained in the General Laws and have therefore been deleted from the bylaw:

- Dangerous Dog
- Euthanize
- Keeper
- Kennel
- License Transfer
- License
- Nuisance Dog

(b) In addition, the definitions of the following terms have been deleted because they are adequately defined within the Bylaw or the General Laws and are therefore redundant:

- Kennel License
- License
- License Transfer
- License Period
- Permanent Restraint
- Restraint
- Temporary Confinement Order
- Temporary Restraint Order

(c) The term "muzzling" has also been deleted, as it no longer appears in the bylaw.

(2) Licensing. The requirements regarding licensing, vaccination and fees have been revised to consolidate the bylaws into a more clear and concise statement and to reference the General Laws where appropriate, rather than repeat everything from the statute. Most of the amendments are not substantive in nature, except for the following: The bylaw now states that license fees and late fees will be determined by Town Meeting, rather than the Board of Selectmen. This change brings the bylaw into compliance with *M.G.L.* c.140, §139(a).

(3) Kennel Licenses. The provisions regarding kennel licensing have also been consolidated and streamlined to make them more clear and concise and to reduce duplication of the statute. The provisions regarding inspections, review hearings and penalties have been deleted and replaced with a reference to *M.G.L.* c.140, §137C, which governs inspection of kennels; revocation, suspension and reinstatement of licenses; and nuisance conditions in kennels. In addition, the provisions governing physical location of kennels have been deleted as they either directly conflict with or have the potential to conflict with corresponding provisions of the Zoning Bylaw.

(4) Conduct of Dogs. The statutes regarding nuisance dogs and dangerous dogs describe the types of behavior that may be regarded by the Hearing Authority as "dangerous" or "nuisance" and provides a detailed procedure by which the Hearing Authority must conduct itself when presented with a dog complaint. To reduce any possibility of conflict between the bylaw and statute, the provisions in the bylaw that describe any prohibited behaviors have been deleted, since regulation of these behaviors is already covered by the statutes. The Town's leash requirements remain substantively intact, with minor revisions to make the bylaw more clear and concise.

(5) Animal Control Officer. The bylaw provisions governing the authority and duties of the Animal Control Officer ("ACO") remain largely intact. The suggested amendments are intended to make the bylaw more clear and concise and to give the ACO added flexibility in carrying out his/her duties with respect to Temporary Restraint Orders and Temporary Confinement Orders. Also, to aid the Town in conducting nuisance and dangerous dog hearings, the ACO is now required to make a written record of all dog complaints. This will ensure that the Town's records include all such complaints, even those made verbally.

(6) Animal Control Appeals Committee. The statutes regarding nuisance and dangerous dogs provide detailed rules for the Hearing Authority (in Reading, the Animal Control Appeals Committee or "ACAC") to apply when carrying out its duties. Therefore, substantially all of the bylaw regarding nuisance or dangerous dog complaints, hearings, exemptions, findings, declarations, remedies and appeals have been deleted to avoid any chance of conflict with state statutes. Instead, the bylaw now provides that any person may file a written complaint to the ACAC and that such complaints shall be investigated and addressed in accordance with *M.G.L.* c.140, §157.

(7) Penalties. The penalties section remains largely unchanged. The only substantive amendment that has been made is to add a provision providing for penalties for non-compliance with an order of the ACAC.

Finance Committee Report: No report.

Bylaw Committee Report: The Bylaw Committee recommends this Article by a vote of 5-0-0 at their meeting on March 28, 2016.

ARTICLE 8 To see if the Town will vote to approve an Affordable Housing Trust Fund Allocation Plan pursuant to Chapter 140 of the Acts of 2001 entitled "AN ACT AUTHORIZING THE TOWN OF READING TO ESTABLISH AN AFFORDABLE HOUSING TRUST FUND", or take any other action with respect thereto.

Board of Selectmen

Background: Chapter 140 of the Acts of 2001 authorized the Town of Reading to establish a separate fund known as the Affordable Housing Trust Fund (AHTF). The AHTF requires Town Meeting approval of an annual allocation plan submitted by the Board of Selectmen.

AHTF expenditures require approval by a majority vote of the full combined membership of the Board of Selectmen and the Reading Housing Authority. AHTF uses include:

- Create or preserve affordable housing;
- Maintain or operate affordable housing;
- Develop new or rehabilitate existing housing as affordable homeownership or rental units;

The purpose of the Affordable Housing Allocation Plan is to provide a framework for the Town to expend funds on affordable housing. The current AHTF balance of **$261,391.75** reflects revenue generated through the actions of the CPDC, as well as proceeds from the loss of an affordable unit. There are no Town tax generated funds in the AHTF. The only expenditure to date from the AHTF, in the amount of $200,000, was to assist Oaktree development with financing affordable housing at 30 Haven Street.

At the 2012 Annual Town Meeting, approval was given for funding to hire a consultant to assist a staff initiative to update the Town's Housing Plan, including the five-year "Housing Production Plan". This effort is important as a defense against unfriendly 40B developments in the community, and requires the Town to develop a phased plan to produce housing to reach the 10% threshold as required by MGL Ch. 40B. Reading's Housing Production Plan has been approved by the Board of Selectmen and by the Commonwealth of Massachusetts.

The Town commissioned and received a supplemental report on how the AHTF can best be used to support the "Planned Production" goals of the Housing Plan. This report was received in late winter 2012, and a presentation was made in April of 2013 to the Board of Selectmen and the Reading Housing Authority. The report recommends a significant restructuring of the Town's AHTF efforts. The Board of Selectmen considered these recommendations two years ago, but decided against any changes. Therefore, the current recommendation is to adopt the AHTF Allocation Plan as shown below as the framework for the use of Affordable Housing Trust Fund in **FY 2017**.

Note that Reading as lead community is part of a regional effort (along with North Reading, Wilmington and Saugus) to share a Regional Housing Services Office (RHSO). The RHSO monitors and administers affordable housing requirements including tracking and updating the Subsidized Housing Inventory (SHI) as well as maintaining ready buyer and ready renter lists.

Affordable Housing Trust Fund Allocation Plan
FY 2017

Pursuant to Article 8 of the 2016 Annual Town Meeting, an Affordable Housing Trust Fund Allocation Plan for the Fiscal Year 2017 in accordance with the provisions of Chapter 140 of the Acts of 2001 is as follows:

Available Balance – Unrestricted Funds:	$261,391.75
Available Balance – Restricted Funds	$ 0

Unrestricted funds shall be used for the following purposes:

5% up to a maximum of $10,000	for administration of Affordable Housing

Remainder	for constructing affordable housing (including loan and grant programs); or for maintaining and improving affordability of existing housing stock; or for the purchase of existing housing stock to add it to or maintain it as a part of the existing affordable housing inventory

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 7-0-1 to recommend this Article to Town Meeting. One member abstained because of a possible conflict of interest.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 9 To see if the Town will vote to authorize revolving funds for certain Town Departments under Section 53E ½ of Chapter 44 of the *Massachusetts General Laws* for the fiscal year beginning July 1, 2016 with the receipts, as specified, credited to each fund; the purposes, as listed, for which each fund may be spent, the maximum amount that may be spent from each fund for the fiscal year, and the disposition of the balance of each fund at fiscal year-end.

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 Oaktree, Addison-Wesley/ Pearson and Johnson Woods developments	Legal, oversight and inspection, plan review, initial property appraisals and appeals, Public Services **planning and** general management, curb sidewalks and pedestrian safety improvements, records archiving and other project related costs.	$200,000	Available for expenditure next year
Public Health Clinics and Services	Board of Health	Clinic fees, charges and third party reimbursements	Materials and costs associated with clinics and public health programs	$25,000	Available for expenditure next year

Library Materials Replacement	Library Director and Trustees	Charges for lost or damaged Library materials	Acquire Library materials to replace lost or damaged items	$15,000	Available for expenditure next year
Mattera Cabin Operating	**Facilities Director** ~~Recreation Administrator~~	Rental Fees	Utilities and all other maintenance and operating expenses	$10,000	Available for expenditure next year
Town Forest	Director of Public Works upon the recommendation of the Town Forest Committee	Sale of timber; fees for use of the Town Forest	Planning and Improvements to the Town Forest	$10,000	Available for expenditure next year

or take any other action with respect thereto.

Board of Selectmen

Background: The revolving funds established in this article are subject to annual renewal by Town Meeting.

- **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 the Conservation Consulting Revolving Fund as of February 2016 is $2,888.
- **Inspections Revolving Fund** - Beginning in 2004, Town Meeting approved the Inspections Revolving Funds as a way to deposit building and other permit fees from three large projects (the Oaktree, Pulte Homes and Johnson Woods developments). The balance available as of February 2016 in this fund is $772,105, and of that total $200,000 is proposed by the Town Manager as part of the FY17 budget: $75,000 to be used to help offset some building division related activities in the Public Services budget, as has been the case for several years, plus upon the advice of the Board of Selectmen along with the support of a Financial Forum up to $125,000 is set aside to fund a new economic development planning position. The balance in this fund will allow four years of expenses at this pace at which point the results of the economic development efforts can be fairly judged and should be self-funding.
- **Health Clinic Revolving Fund** - The Reading Health Division contracts for third party payments for a number of immunizations. The funds are used to augment the influenza vaccine supply from the State Department of Public Health to insure vaccine for the homebound clients and first responders. The Division also uses these funds for materials for other screening clinics. Clinic client fees are also deposited into this fund to offset vaccine and clinical supply costs. The balance available as of February 2016 in this fund is $60,459. The State has been cutting back on the free flu and other vaccines to be distributed to cities and towns, and the Town therefore needs to purchase extra doses. The necessary amounts used for clinic vaccine, supplies and staff salaries related to the clinics each year directly from the revolving fund is therefore approximately $25,000.
- **Library Materials Replacement Fund** – During the course of a year, the Library recovers funds from patrons who have lost or damaged books or other materials. Previously, those funds went into the Town's General Fund and at the end of the year went into Free Cash. Once this Revolving Fund was adopted (beginning in FY 2010), those funds recovered from

patrons for lost or damaged materials were available directly to the Library for expenditure to purchase replacement materials and processing supplies. The balance available as of February 2016 in this fund is $433.

- **Mattera Cabin Operating Fund** – The log cabin on the Mattera conservation land was purchased several years ago, and was renovated by the Vocational School. Some of the use is revenue generating, and it is anticipated that over time the site will generate enough funding to pay the operating costs of the cabin – primarily utilities. This Article allows those revenues that are generated to be used directly for the operating expenses of the cabin. The balance available as of February 2016 in this fund is $1,006. In response to an instructional motion by Town Meeting, the Town Manager has moved the responsibility for both the Mattera Cabin and Cemetery garages to be moved to the Facilities department.
- **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 upon the recommendation of the Town Forest Committee, on improvements to the Town Forest, including planning efforts. The Town Forest Committee has had a forest stewardship plan created (through a grant) to make recommendations on forest management including controlled timber harvesting. The balance available as of February 2016 in this fund is $0. It is anticipated that timber harvesting on a limited basis could begin at any time, and therefore there will be future proceeds which can be used for the purposes of the revolving fund.

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 8-0-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 10 To see if the Town will vote to authorize the Board of Selectmen to sell, exchange, or dispose of, various items of Town tangible property, upon such terms and conditions as they may determine; or take any other action with respect thereto.

Board of Selectmen

Background: The following equipment is scheduled for disposal:

Division	*Year*	*Make*	*Estimate Value*	Notes
Cemetery	1999	Ford	$7,500	Dump truck
Highway	1994	Ford	9,500	Aerial
Highway	1981	Clark	1,500	Forklift
Highway	1999	Bobcat	12,500	Skid Steer
Highway	1993	Bombardier	8,500	Snow Bombardier
Highway				Broken granite curbing
Parks	1999	Giant Vac	3,750	GV Leaf Vac

Parks	1999	Smith Co	3,500	new motor; unsure of hrs
Parks	1994	Smith Co.	500	hr meter stopped
Cemetery	1999	Skag		mower
Water		Emqlo	150	
Adm Svc				Office Furniture
Police	2011	Ford		Car 14
Police	2005	Ford		Car 17
Police	2011	Ford		Car 11
Police	2007	Ford		Car 4

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 8-0-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 11 To see if the Town will vote to raise and appropriate, transfer from available funds or otherwise provide a sum or sums of money to pay bills remaining unpaid from prior fiscal years for goods and services actually rendered to the Town, or take any other action with respect thereto.

Board of Selectmen

Background: In December 2015 the town became aware of an outstanding invoice to Canon Financial Services in the amount of $328.65 that had been bundled into current balances due, while it was in fact for services rendered in April 2015. The services rendered were a copier lease managed through the Town Manager's office.

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 8-0-0 to recommend this Article to Town Meeting. This bill is an obligation that should be paid by the Town, with a source of Free Cash.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 12 To see if the Town will vote to determine how much money the Town will appropriate by borrowing, or from the tax levy, or transfer from available funds, or otherwise, for the operation of the Town and its government for Fiscal Year 2017 - beginning July 1, 2016, or take any other action with respect thereto.

Finance Committee

Background: Please see the yellow pages of this document for the full details of the FY17 budget.

Finance Committee Report: Please see the yellow pages – Spending Scorecard of this document for the votes of the Finance Committee online items in the FY17 budget. The Finance Committee recommends the subject matter of Article 12 as explained by these votes at their meeting on March 30, 2016.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article as presented to the Finance Committee.

ARTICLE 13 To see what sum the Town will vote to appropriate by borrowing, whether in anticipation of reimbursement from the State under Section 6 of Chapter 44 of the *Massachusetts General Laws*, or pursuant to any other enabling authority or from the tax levy, or transfer from available funds, or otherwise, for highway projects in accordance with Chapter 90 of the *Massachusetts General Laws*, or take any other action with respect thereto.

Board of Selectmen

Background: After a one-time increase in FY15 to $900,000, Reading has settled back into the $600,000 range - $595,949 is expected for FY17 for Chapter 90 (local road repairs). The motion made at Town Meeting will be to accept the Chapter 90 state assistance at whatever level is ultimately available, a trend in other communities in order to avoid any uncertainty of the timing of the final state budget process.

Finance Committee Report: At their meeting on March 30, 2016 the Finance Committee voted 8-0-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

***Board of Selectmen Report:** The Board of Selectmen on March 22, 2016 voted 3-0-0 to support this Article.

ARTICLE 14 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.

Board of Selectmen

Background: The Reading Home Rule Charter provides for the removal by Town Meeting of Town Meeting Members who did not attend at least half of the Town Meeting sessions during the previous year.

Total of 2 Town Meetings resulting in 6 nights to attend

Listed below are those who attended less than 3 nights

Precinct	First Name	MI	Last Name	Term	Total Attended
2	Walter	J	Carroll	2017	0
2	Carol		Sampson	2017	0
5	Patrick	P	O'Sullivan	2018	2
6	Jacqueline	MK	Petrillo	2017	2
6	Drucilla		Wood-Beckwith	2018	2

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 25, 2016, 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 26th day of January, 2016.

Dan Ensminger, Chairman

John Halsey, Vice Chairman

Kevin Sexton, Secretary

John Arena

Barry Berman

SELECTMEN OF READING

Thomas Freeman, Constable

Town Manager's FY17 Budget
-Overview -

The following document constitutes the Town Manager's recommended Fiscal Year 2017 Budget for the Town of Reading, beginning July 1, 2016. This Budget combines continued conservative fiscal planning caused by the constraints of Proposition 2-1/2 with a record high dose of free cash needed to balance the demands of the community versus the revenues available. This is a poor financial practice when one looks to what is sustainable in the future, made only possible by healthy cash reserve balances. As predicted last year, this budget eliminates some town positions which will have a small negative effect on the amount and/or quality of town services. This is the last year where service levels will not deteriorate to more noticeable levels. For FY18 either more revenues are needed or service levels will be reduced noticeably.

Following are the highlights of the FY17 Town Manager's Budget:

Revenues

The Town Accountant forecasts a 2.6% increase in revenues for next year, although if one ignores the use of free cash in both years that increase is 2.9%.

	FY17	FY16	FY15	FY14	FY13
Revenues (no Free Cash or Excluded debt)	**+2.9%**	+2.9%	+2.6%	+2.8%	+2.8%

As is explained in more detail in the Revenues section, these sub 3% Reading revenue growth levels lag state-wide levels significantly and consistently. After Prop 2½ was first instituted, revenue growth of 5% was common throughout the state, although figures in the past several years are closer to 4%. Let's take another look back at historical sources of revenues for Reading. Below is a table that shows FY03 & FY04 and FY16 & FY17 sources of revenue in Reading for comparison. Note that FY03 & FY04 are chosen to show the context surrounding the last operating override of Proposition 2½:

	FY17	FY16	FY04	FY03
Property Taxes	**72.5%**	72.2%	68%	62%
Local Charges	**7.5%**	7.5%	9%	9%
State Aid	**15.6%**	16.0%	19%	24%
Other	**4.4%**	4.3%	4%	5%

Reading has been increasingly reliant on local sources of revenues because inflation adjusted state aid has declined by about 50% since the last operating override. For FY17 the Governor's budget released in January 2016 shows a meager 1.6% increase in state aid forecast for Reading. Annual state aid would need to increase by over $2 million from predicted levels in order to fund 19% of Reading's budget as it did after the last override.

Reading vs. Peer Communities: Revenues

In January 2016 the Town Manager presented Peer Community comparisons to the Board of Selectmen and then to a Financial Forum. On average, both Reading and Peers collect about $54 million in local property taxes from single family homes; however there was a noticeable difference in the commercial/ industrial/personal (CIP) property tax area, as shown below:

	Reading	Peers	Difference
Annual prop taxes	$5.0 mil.	$17.3 mil	-$12.3 mil.
due to tax rate			-$ 2.3 mil.
due to tax base			-$10.0 mil
Tax rates SF/CIP	*$14.70 each*	*$14.60/$21.23*	

Thus Reading collects $12 million annually less from the CIP sector. About $2 million of this can be attributed to the fact that Reading chooses not to transfer that amount of tax liability from the residential tax base to the CIP tax base, for a variety of reasons. However the larger $10 million simply points to the lower development activity in town, likely due in large measure due to less vacant land. Another simple metric is that relative to our neighbors, we have lagged by about $300,000 annually in the creation of new growth.

In consideration of these factors, in January the Board of Selectmen took unanimous action during their FY17 budget deliberations in seeking to improve new growth by directing the Town Manager to hire an Economic Development planner position, to be funded for three years from the Inspections Revolving Fund. This item is shown under Public Services/Planning as a $125,000 item until more details are finalized. Note that figure is simply the maximum spending allowed by that revolving fund in FY17

Reading vs. Peer Communities: Spending

	Reading	Peers	Difference
Public Safety	9.2%	8.7%	+0.5%
Culture/Recr.	2.1	1.7	+0.4%
Education	39.3	39.1	+0.2%
DPW	5.1	4.9	+0.2%
Human Svcs	0.6	0.7	-0.1%
Fixed costs	17.7	17.8	-0.1%
Other	22.4	22.8	-0.4%
Gen'l gov't	3.6	4.3	-0.7%

The Town Manager also examined how Reading allocates funds in the budget process compared to these 25 Peer Communities. The findings were remarkable dull – Reading allocates funds in a very typical way, as is shown by the table above. Of some note are the comparatively high levels of funding given to Public Safety and Culture (Public Library) and low levels to general government (Town Hall). Also the average allocation to Education does not contradict the low per pupil spending figures reported by the Schools. Indeed Reading ranks 9th of the 26 communities in terms of enrollment as a % of population – in other words we have a lot of students.

Accommodated Costs

While the FY17 revenue outlook remains very constrained, unfortunately accommodated costs are experiencing their second year of 'above revenue growth' rate increases after a period of low growth for a few years prior to that. When accommodated costs grow at a rate about revenues, both the Town and School operating budgets are squeezed – unless free cash is used to ameliorate this situation.

	FY17	FY16	FY15	FY14	FY13
Accommodated Costs (without excluded debt or mid-year capital)	**+4.0%**	+4.4%	+0.4%	+1.5%	-2.1%

The budget sections herein will describe these costs further, but the largest impact was the 8% budgeted increase in health insurance premiums – despite a very thorough effort by all unions and management through a competitive procurement process for services one year ago. The Finance Committee has agreed to fund any increase in health insurance premiums above +8% in FY17 with the use of additional free cash.

The outlook for these accommodated costs because of the continued national uncertainty on health insurance is difficult to forecast. We have it pegged at about 6% annually through FY20, which will certainly be higher than expected revenues.

The Town and School budgets are once again able to maintain core services, but not quite level services in the face of increasing demands. The use of several one-time sources of funding – grants on the Town side and both grants and a heavier use of offsetting

revolving funds on the School side allow for the core services to be protected for one more year. However, faced with the same revenues and accommodated costs in FY18, it now seems unavoidable that each side will need to make reductions to these core services a year from now.

Town Department Budgets

The following table depicts the Town Manager's FY17 budget for Town departments, with a 2.3% overall increase from FY16 (please see the section on the School budget for details from the School Committee). These Town department budgets include the 3.4% operating budget increase plus all Town accommodated costs, as shown in the table below. Note the addition of two Facilities lines:

Town Total Budgets	FY16	FY17	Change
Admin. Services	$2,737,117	$2,764,040	+1.0%
Public Services	1,606,500	1,621,125	+0.9%
Finance	845,775	781,300	-7.6%
Police	4,597,425	4,796,250	+4.3%
Dispatch	536,925	565,150	+5.3%
Fire & EMS	4,473,104	4,591,950	+2.7%
Public Works	5,569,662	5,604,655	+0.6%
Facilities CORE	2,684,178	2,853,790	+6.3%
Facilities Town bldgs	292,835	286,890	-2.0%
Public Library	1,436,634	1,485,500	+3.4%
Total	**$24,780,155**	**$25,350,650**	**+2.3%**

For town employee wages, about half of the town's employees are non-union, and in FY17 they receive a 2% COLA plus a 2% step that is available based upon performance and eligibility. Because there is one less business day next year these changes are typically shown as +3.6%. For union employees, the collective bargaining contracts are followed and those results shown. In general, town employees have experienced annual wage changes of about +2.5% over the past several years, although specific changes vary in any given year.

Budget sections that follow will describe each department in detail.

Town Department Budget Process

The Town annual budget process begins in late summer with a series of meetings with Department Heads and some staff members, in order to review the past and plan for the future.

This year it became evident early on that revenues were again be very constrained and the operating budgets would be squeezed. Coupled with increasing requests for local services by many of our residents, the conclusion that one day we would no longer be able to make ends meet would be finally upon us in FY18.

As part of a master planning process, one year ago the Town forecast a need to add over 20 FTEs in FY17 and another 16 FTEs in the FY18 budget in order to meet the demands of the community. This amounted to a whopping 17% staffing increase. While the planning exercise was valuable, given the actual reductions in staffing in FY17 there was no need to update those plans this year.

FY17 Budget - Conclusions

The Town and Schools have, since the passage of Proposition 2-1/2, been required to do more with less. By reputation, Reading delivers both a high quality and volume of services given the funding that is available. We understand the daily challenge of improving, and if that was not ingrained upon the passage of Prop 2-1/2, it sure is now. We use an extensive planning process that looks ahead several years and we adapt to the rapidly changing present thoughtfully. The planning process combined with prudent reactions allows us to deliver good value.

The Schools use Reading's low per-pupil spending as a metric to show how efficiently they use the funding available, and why they require more. Parts of this low spending are a good thing – such as the comparably low employer's share of health insurance. Yet even after adjustments, spending is still modest per pupil and certainly below what the community desires.

The Town government has no analogous single spending metric. However the comparison among Peer Communities has shown that staffing at Town Hall is light, and this is where the demands for services are most often evident because they filter in through our many volunteer boards and committees.

Reading should be proud at how the Town and Schools work together and spend efficiently. Financial reserves continue to be at strong levels. Significant ongoing investment in infrastructure has improved the condition of buildings and equipment over the past decade, which has in turn lowered operating costs. Standard & Poor's increased our rating to AAA (higher than the federal and state government).

Employees and retirees have contributed significantly with increased out of pocket expenses in order to keep health insurance premium increases lower. Wage growth has been very modest, not keeping pace with inflation or the level of average pay among our Peer Communities. These savings in turn led to fewer layoffs, which allowed strong service levels at a time when the community demand for services actually increased (as is typical in the municipal sector during an economic downturn). Staff responded well, and measures of customer satisfaction remain high.
Let the community wide dialogue about services desired versus revenue provided begin in earnest. As it looks right now, in FY18 we will be faced with some very difficult budget reduction choices on both the town and school sides.

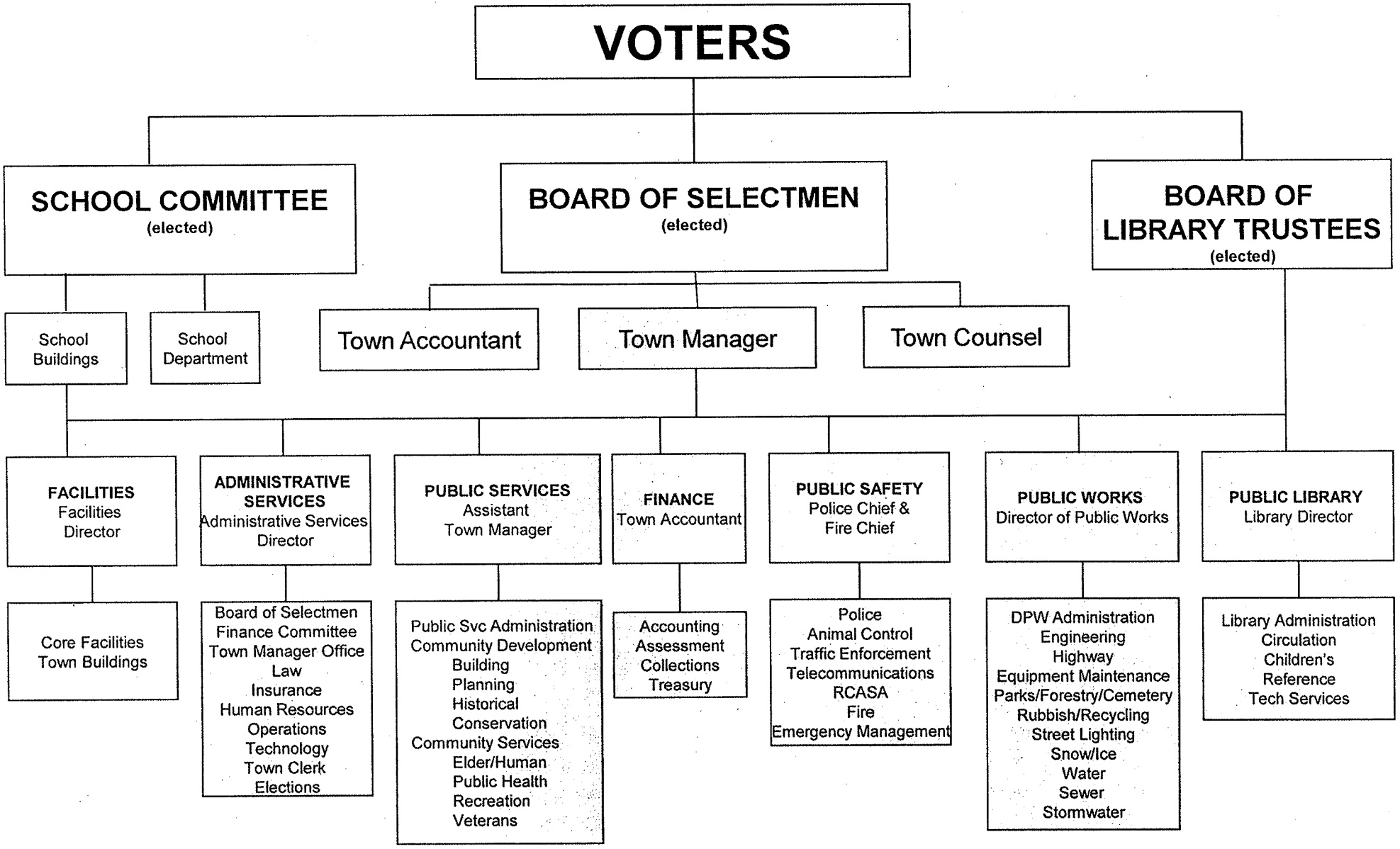
In the upcoming months town and school elected officials and leadership will work together to establish a path forward to foster an open and honest discussion with the community. As always, we will all strive to meet the expectations of the community with whatever level of resources that are made available.

On behalf of the entire Town government, thank you for the opportunity to help make the Town of Reading a very special place to work – and to live.

Respectfully submitted,

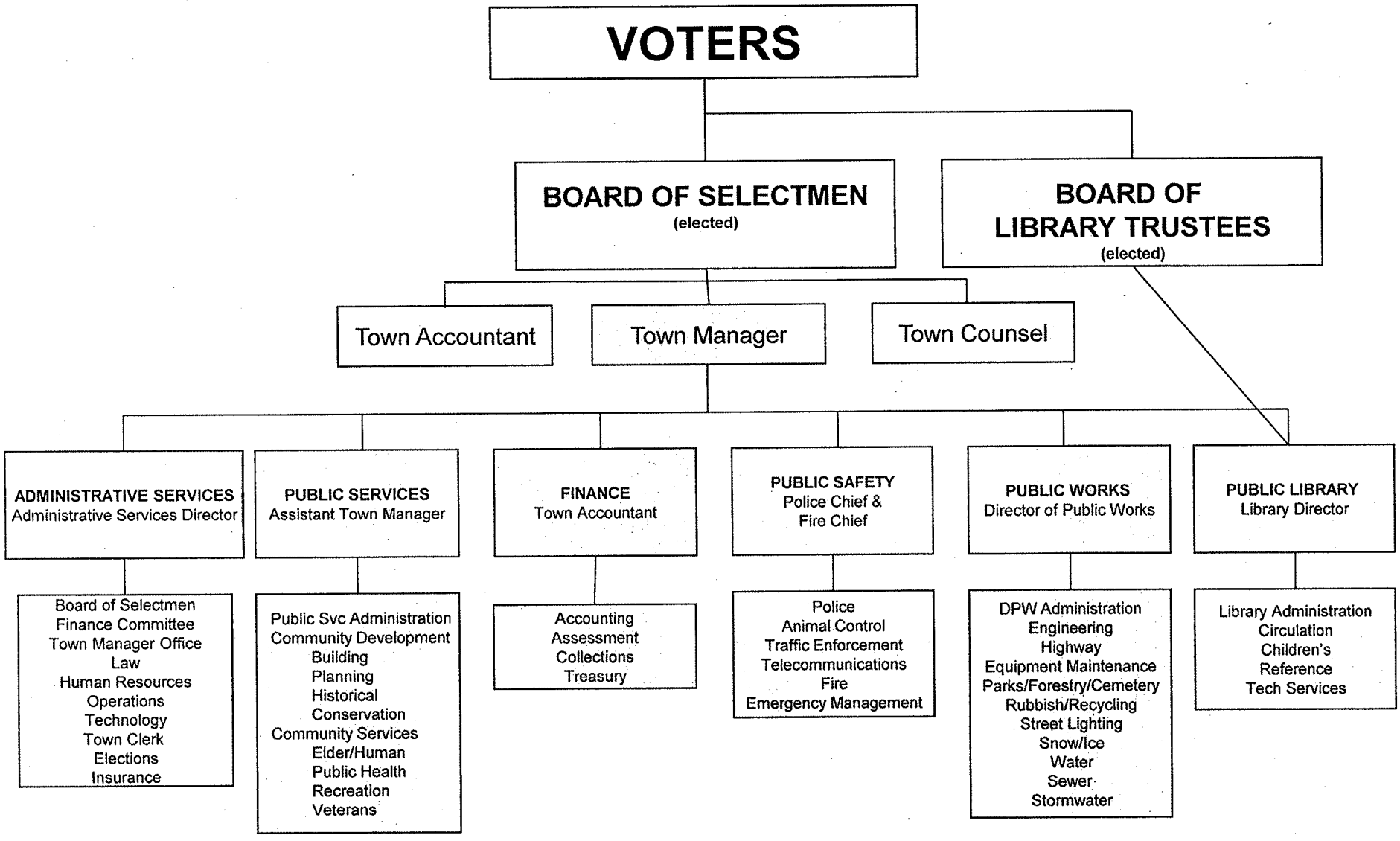
Robert W. LeLacheur, Jr. CFA
Town Manager

Town of Reading, MA
Executive Branch
Table of Organization
(April 2016 Town Meeting)



Town of Reading, MA

Executive Branch
Table of Organization
(April 2015 Town Meeting)



Town Manager's FY17 Budget
-What Was Not Funded -

For FY17 the town and school operating budgets were allowed an increase of 3.4% when the use of $2 million in Free Cash was approved in November 2015 by the Finance Committee. As you can see below, town department heads submitted requests that were more than $1.5 million over that allowed 3.4% increase. These requests will be examined and each reader may decide where in the range of 'necessary to superfluous' they are.

The funds available also do not fund what is described as a level services budget, falling short by over $0.6 million as shown in the table below:

FY17 Operating Budgets	**Dept. Requested**	**Level Services**	**Town Manager**
Admin. Svcs.	$2,484,848	$2,298,475	$2,214,040
-Pay & Class	260,000	260,000	105,000
Public Services	1,493,109	1,458,125	1,385,125
Finance	792,150	788,300	781,300
Police	5,034,100	4,875,000	4,796,250
Dispatch	618,750	565,150	565,150
Fire & EMS	4,841,055	4,654,950	4,591,950
Public Works	3,016,676	2,978,455	2,869,255
Facilities	1,792,515	1,666,955	1,626,955
Public Library	1,620,335	1,543,500	1,485,500
Total	**$21,953,538**	**$21,088,910**	**$20,420,525**
	-$1,533,013	**-$668,385**	*balanced*

How to balance the budget?
Balancing a budget in the public sector is quite different that in the private sector. We can't simply discontinue an unprofitable line of business to cut expenses or launch a new product to create new revenues. A subtle difference is that we also cannot – or should not – manage with a short term horizon. Many businesses are driven by quarterly profitability – the town has been here for almost 375 years and unless we really mangle the finances will be here for another good many years. That time horizon is an important factor in town budgeting.

For this budget the Town Manager followed four guiding principles: 1) do not add staff if any personnel reductions are needed; 2) staff retention is a very high priority; 3) maintain the amount of services offered to the public; and 4) reduce expenses and remove some cushion for unexpected circumstances.

The first principle is a 'nice to have' but not an essential 'must have'. If the town needed additional public safety personnel to preserve the welfare of the community, then this principle would be discarded quickly. This budget does not add any town positions, except for an Economic Development planner added and fully funded by the Board of Selectman that will be discussed under the Public Services section. Several positions are eliminated though only one is full-time.

The second principle is a 'must have' however. Both the town

and the schools have experienced difficulty attracting and retaining employees recently. One of the reasons is that in the last two years the job market in the public sector has swung in favor of applicants and not employers. As our public sector work force retires, there are not a flock of replacements eagerly standing by – a trend seen nationally. Another reason is the levels of compensation, especially in contrast to high expectations of job performance. In Reading we strive to pay our employees at average levels when compared to our 25 Peer Communities, a group of municipalities defined and then refined by two independent consultants during the past ten years. As we expect above average levels of performance, we know the goal of 'only' average pay is challenging.

The request to fund $260,000 to complete bringing non-union town employees up to 'only' these average levels of pay reflects the fact a recent study suggested a shortfall of about $400,000 and we thus far have funded $130,000. Below is a reminder of those initial findings:

	vs. Comparable Communities
Admin. Services	94.4%
Public Services	90.0%
Finance	91.7%
Public Safety*	92.2%
Public Works*	96.7%
Public Library	103.9%
Total	**94.2%**

**Note that these departments also contain union personnel*

As a 'must have', funding $105,000 or 40% of the remaining shortfall in pay was considered more important than avoiding eliminating some positions. We know from public discussions over the past several years that the community wants a high amount of high quality services. Adequate employee compensation is the chief tool to accomplish this community priority.

For the third principle, all core services are maintained in the FY17 budget. At this writing there are some volunteer boards and committees actively seeking to add services, and I must be honest that one year from now if financial projections hold, I am expecting to be cutting services. This makes any new service proposed very difficult to implement, unless it fills an important one-time need.

The final principle means that several line items are funded without a cushion to allow for unexpected events, such as OT in some departments and some repair lines in both DPW and Facilities. If there is an emergency or two, it is possible that we may need future Town Meeting or FINCOM funding.

What was not funded to accomplish level funding?
A combination of positions eliminated and some not added combined to serve as the level service budget reductions. For example, in recent years the population in town has grown by about 3-5%, so a level service budget would see one additional police officer and firefighter added to serve the community. It has been several years since either department saw increased staffing.

Following is a list of the ~$0.6 million items not funded as part of a level services budget:

Administrative Services ($238k): defer technology hardware; do not hire software coordinator; partially fund pay & class.

Public Services ($73k): eliminate Planning Intern; Eliminate Health Restaurant Plan Inspector; do not hire third economic development planner (UPDATE – added by Board of Selectmen and funded without any general fund money).

Finance ($7k): continue to share clerical position.

Public Safety ($142k): do not add police officer or fire fighter; eliminate open spare crossing guard position; eliminate RCASA Youth Coordinator; eliminate Animal Control Officer (regional).

Public Works ($109k): eliminate engineering position; eliminate engineering intern; do not add Highway laborer;

Facilities ($40k): do not fund any painting;

Public Library ($60k): do not add Digital Services librarian.

What was not funded from department requests that were above level funding?

Department heads requested about $0.8 million more in funding than even an unaffordable level services budget would provide. I encourage them to look and plan ahead for the growing and changing needs of the community, even though funding makes the town slip back a bit most years. The reader may look at the list of additional requests and decide for themselves what items seem to be reasonable requests. Remember that the public, often as evidenced by the volunteer boards and committees, has many new ideas on how to make Reading a better place. For example, the Garden Club requested irrigation systems for public buildings and staff assistance in watering adopt-an-island locations – two reasonable ideas that happen in some of our peer communities. That suggestion did not even make this requested list.

Town Manager ($50k): less COLA funding for non-union staff.

Administrative Services ($136k): defer new technology hardware and software; no TLT legal funding; no new HR training or initiatives.

Public Services ($35k): less Code Enforcement hours; use more offsets.

Finance ($4k): various lines.

Public Safety - Police ($159k): do not add second School Resource Officer; less OT/training; no promotional costs (may need mid-year if retirements).

Public Safety - Dispatch ($159k): do not add Dispatcher; less OT/training.

Public Safety - Fire ($186k): do not add additional two firefighters

Public Works ($38k): do not add second engineering intern; various expenses.

Facilities ($126k): less OT; do not fund any painting.

Public Library ($77k): do not increase hours of service to the public in a new building.

Town Accountant's Recommended FY17 Revenues

Summary of Revenues – The total FY17 estimated revenues for general government will be $90.2 million, a 2.6% increase from FY16. Note that without the use of free cash in either year revenues are projected to increase 2.9% to $88.2 million. FINCOM allowed $2.0 million in Free Cash to be used to balance the FY17 budget.

Between 1982 (the beginning on Proposition 2½) and 2009 statewide municipal revenue growth averaged 5.2% annually, according to the Massachusetts Taxpayers Foundation in a report issued in December 2015. They note that since 2009 revenue growth has slowed notably across the state. For example in FY15 communities saw an increase of 3.8%.

Revenue growth in Reading has historically lagged these statewide figures, for two significant reasons. First, there is not much land left to develop – either for commercial or residential purposes. Since 2003 Reading lags neighboring communities in this so-called 'new growth' by about $300,000 for each year. Since that figure is cumulative, Reading today therefore has about $4 million less of annual revenue than if it had performed like these communities over that period of time. Compared to 25 so-called Peer Communities that FINCOM tracks, Reading derives 60.5% of annual revenue from the tax levy, a figure that is well below the Peer average of 66.6%. Note these figures include the Enterprise Funds. Second, state aid in real terms is down 50% since 2001 according to the Massachusetts Budget & Policy Center. Reading today derives 13.7% of annual revenues from state aid, a figure higher than the 11.0% average of Peer Communities, so this real decline in state aid has impacted Reading more than most communities. In large part this is due to the fact that Reading has an above average amount of students.

Property Taxes – The FY 2017 tax levy includes a 2.5% increase over the combined FY 2016 tax levy plus new growth. We are again conservatively estimating only $500,000 in next year's new growth. As the next table shows, recent new growth has trended higher, with a 5-year average now at $680,000. Yet since 2001 at +1.2% Reading's new growth lags nearly every neighboring town: Wilmington (+2.3%), Lynnfield (+2.0%), Wakefield (+1.9%), North Reading (+1.8%) and Stoneham (+1.0%).

Actual New Growth ($ 000s)

'16	'15	'14	'13	'12	'11	'10	'09	'08	'07
912	844	741	579	325	363	553	556	549	843

The Board of Assessor's abatements and exemptions overlay account was increased to $678,845 for FY17. If the overlay account is not used for abatements, it is released to free cash.

Intergovernmental Revenue – The Governor's budget released in January 2016 projects a 1.6% increase for State Aid in FY17 but the final figure won't be known for a few months. FINCOM proposed a 2.5% increase with any differences to be made up with free cash.

Other Revenues – The $2.5 million dividend paid by RMLD is the major factor that causes Reading to derive 21.6% of revenues from these categories compared to 17.5% for peer communities.

Local Revenues from sources other than property taxes – Local revenues are volatile and difficult to project. In recent history they have ranged from a slight decrease to a strong +8% increase annually. A forecast of +3.4% for FY17 is a bit conservative to allow for this uncertainty.

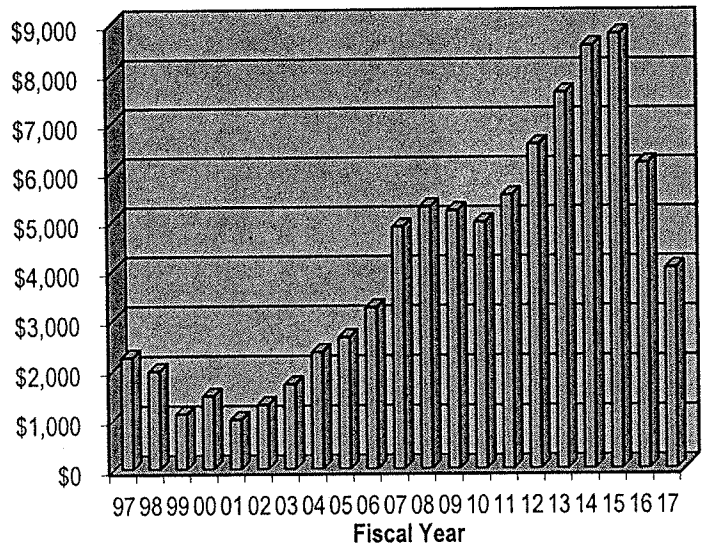
MOTOR VEHICLE EXCISE – This revenue source is especially difficult to forecast, as we have been over and under budget by $100,000+ in most recent years, although the average has been in line. For next year we forecast a 3.1% increase to $3.35 million as FY16 collections are well ahead of projections.

CHARGES FOR SERVICES – These are forecast to increase by 4.4% to $1.78 million. The largest components of this revenue source are $750,000 from ambulance billing from the Fire department's Advanced Life Support; $270,000 from building inspection fees; and $125,000 from cell tower rent.

INTEREST – The town earns interest on the cash it is holding until it has to pay the bills. Sometimes the Town holds large cash balances for temporary purposes (such as the Library construction projects) and we are careful to only budget recurring interest revenues. Rates remain very low, so a forecast of $175,000 for FY17 is in line with the current year.

Operating Transfers/Available Funds – The amount of money available from cemetery sale of lots has remained constant. Sale of real estate funds from the landfill will be available for debt and capital expenses for the last time in keeping with a FINCOM policy dating back ten years. Recent land sales by the Town of about $500,000 are being set aside in case they are needed for land acquisition. The earnings distribution from the Light Department has been increased by 0.6% based on the CPI calculations stipulated in the agreement. Over the past ten years this increase has averaged 1.7%. The Board of Assessors released $300,000 from the overlay surplus last year and is again planning on releasing $300,000 for use in FY17.

A figure of $2.0 million is being used from Free Cash in order to balance the FY2017 budget. The Chart below shows an updated Free Cash balance estimate, which excludes any regeneration that might occur as FY16 is closed out and any capital projects being considered this spring. Recent regeneration suggests that between $0.75 and $1.25 million would be added. Figures are shown in (000s):



Respectfully submitted,

Sharon Angstrom, CPA
Town Accountant

		2.75%		3.41%		0.85%		0.35%		0.95%
Town of Reading Budget Summary 4/1/16 1:17 PM	Requested FY16	One Yr Changes FY16	Projected FY17	One Yr Changes FY17	Projected FY18	One Yr Changes FY18	Projected FY19	One Yr Changes FY19	Projected FY20	One Yr Changes FY20
Revenues										
Total Property Taxes	61,930,265	6.2%	63,984,267	3.3%	65,948,983	3.1%	67,984,756	3.1%	70,074,500	3.1%
Total Other Local Revenue	6,362,500	4.0%	6,615,000	4.0%	6,780,000	2.5%	6,955,000	2.6%	7,157,500	2.9%
Total Intergov't Revenues	13,612,031	2.5%	13,725,000	0.8%	14,068,125	2.5%	14,419,828	2.5%	14,780,324	2.5%
Total Transfers & Available	3,779,131	0.6%	3,868,490	2.4%	3,850,912	-0.5%	3,878,558	0.7%	3,912,583	0.9%
Revs before Free Cash	**$ 85,683,927**	**5.1%**	**$ 88,192,757**	**2.9%**	**$ 90,648,020**	**2.8%**	**$ 93,238,142**	**2.9%**	**$ 95,924,907**	**2.9%**
Free Cash	2,199,765	29.4%	2,000,000	-9.1%	2,000,000	0.0%	1,750,000	-12.5%	1,500,000	-14.3%
Net Available Revenues	**$ 87,883,692**	**5.6%**	**$ 90,192,757**	**2.6%**	**$ 92,648,020**	**2.7%**	**$ 94,988,142**	**2.5%**	**$ 97,424,907**	**2.6%**
Accommodated Costs										
Benefits	14,965,743	6.0%	15,988,500	6.8%	17,110,125	7.0%	18,307,475	7.0%	19,586,327	7.0%
Capital	2,889,250	25.2%	2,070,000	-28.4%	2,075,000	0.2%	2,600,000	25.3%	2,775,000	6.7%
Debt	4,511,541	40.0%	4,900,000	8.6%	5,261,815	7.4%	5,140,933	-2.3%	5,053,214	-1.7%
Energy	1,860,044	-2.0%	1,948,725	4.8%	2,044,411	4.9%	2,148,882	5.1%	2,257,326	5.0%
Financial	960,000	23.9%	831,000	-13.4%	885,000	6.5%	940,000	6.2%	970,000	3.2%
Education - Out of district	4,004,269	3.8%	4,127,314	3.1%	4,333,680	5.0%	4,550,364	5.0%	4,777,882	5.0%
Education - Vocational	490,350	5.0%	384,350	-21.6%	403,568	5.0%	423,746	5.0%	444,933	5.0%
Miscellaneous	2,951,184	0.6%	2,942,500	-0.3%	3,051,153	3.7%	3,187,926	4.5%	3,327,524	4.4%
Accommodated Costs	**$ 32,632,381**	**10.3%**	**$ 33,192,389**	**1.7%**	**$ 35,164,751**	**5.9%**	**$ 37,299,326**	**6.1%**	**$ 39,192,206**	**5.1%**
Operating Costs										
Municipal Go'vt Operating	18,274,368	10.64%	19,420,362	3.41%	19,585,435	0.8%	19,653,984	0.4%	19,840,697	1.0%
adjustments (comm. priority	506,000									
adjustments (EF+RF)	874,611	2.75%	1,008,822	15.35%	1,017,397	0.8%	1,020,958	0.4%	1,030,657	1.0%
TOTAL Muni Government	**19,654,979**	**13.16%**	**20,429,184**	**3.94%**	**20,602,832**	**0.8%**	**20,674,942**	**0.4%**	**20,871,354**	**1.0%**
School & Bldgs Operating	35,365,184	0.08%	36,570,352	3.41%	36,881,200	0.8%	37,010,284	0.4%	37,361,882	1.0%
adjustments (comm. priority)										
TOTAL School & Bldgs	**35,365,184**	**0.08%**	**36,570,352**	**3.41%**	**36,881,200**	**0.8%**	**37,010,284**	**0.4%**	**37,361,882**	**1.0%**
Town Bldgs Operating Target										
adjustments (comm. priority)										
TOTAL Town Bldgs	-									
Operating Budgets	**$ 55,020,163**	**3.56%**	**$ 56,999,535**	**3.6%**	**$ 57,484,031**	**0.8%**	**$ 57,685,225**	**0.4%**	**$ 58,233,235**	**1.0%**
Municipal Go'vt Operatin	**35.72%**		**35.84%**		**35.84%**		**35.84%**		**35.84%**	
School & Bldgs Operatin	**64.28%**		**64.16%**		**64.16%**		**64.16%**		**64.16%**	
Town Bldgs Operating Ta	**0.00%**		**0.00%**		**0.00%**		**0.00%**		**0.00%**	
TOTAL SPENDING	**$ 87,652,543**	**5.98%**	**$ 90,191,924**	**2.9%**	**$ 92,648,782**	**2.7%**	**$ 94,984,551**	**2.5%**	**$ 97,425,441**	**2.6%**
					$ (762)		$ 3,590		$ (534)	

Town of Reading Revenues - Details 4/1/16 1:17 PM	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018	Projected FY19	One Yr Changes FY19	Projected FY20	One Yr Changes FY20
Property Taxes										
Tax levy (within levy limit)	58,745,545	4.0%	61,149,480	4.1%	63,190,717	3.3%	65,282,985	3.3%	67,427,560	3.3%
New Growth	912,485	8.1%	500,000	-45.2%	500,000	0.0%	500,000	0.0%	500,000	0.0%
Tax levy (debt exclusion)	2,934,523	75.6%	3,013,632	2.7%	2,954,082	-2.0%	2,914,982	-1.3%	2,877,982	-1.3%
Abatements and exemption	(662,288)	2.5%	(678,845)	2.5%	(695,816)	2.5%	(713,211)	2.5%	(731,042)	2.5%
Total Property Taxes	**61,930,265**	**6.2%**	**63,984,267**	**3.3%**	**65,948,983**	**3.1%**	**67,984,756**	**3.1%**	**70,074,500**	**3.1%**
Other Local Revenues										
Motor Vehicle Excise	3,250,000	3.3%	**3,385,000**	4.2%	3,475,000	2.7%	3,575,000	2.9%	3,700,000	3.5%
Meals Tax	350,000	0.0%	350,000	0.0%	355,000	1.4%	360,000	1.4%	365,000	1.4%
Penalties/interest on taxes	200,000	11.1%	225,000	12.5%	230,000	2.2%	235,000	2.2%	240,000	2.1%
Payments in lieu of taxes	335,000	1.5%	340,000	1.5%	345,000	1.5%	350,000	1.4%	355,000	1.4%
Charges for services	1,700,000	2.0%	1,775,000	4.4%	1,825,000	2.8%	1,875,000	2.7%	1,925,000	2.7%
Licenses & permits	150,000	3.4%	160,000	6.7%	162,500	1.6%	165,000	1.5%	170,000	3.0%
Fines	102,500	2.5%	105,000	2.4%	107,500	2.4%	110,000	2.3%	112,500	2.3%
Interest Earnings	175,000	75.0%	175,000	0.0%	180,000	2.9%	185,000	2.8%	190,000	2.7%
Medicaid Reimbursement	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Total Other Local Revenu	**6,362,500**	**4.0%**	**6,615,000**	**4.0%**	**6,780,000**	**2.5%**	**6,955,000**	**2.6%**	**7,157,500**	**2.9%**
Intergovernmental Reven	***Free Cash to pay shortfalls from 2.5% increase***									
State Aid	13,612,031	2.5%	**13,725,000**	0.8%	14,068,125	2.5%	14,419,828	2.5%	14,780,324	2.5%
Total Intergov't Revenues	**13,612,031**	**2.5%**	**13,725,000**	**0.8%**	**14,068,125**	**2.5%**	**14,419,828**	**2.5%**	**14,780,324**	**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%
Sale of real estate funds	100,000	-33.3%	50,000	-50.0%	0	0.0%	0	0.0%	0	0.0%
RMLD payment	2,379,520	2.0%	**2,384,668**	0.2%	2,408,515	1.0%	2,432,600	1.0%	2,456,926	1.0%
Enterprise Fund Support	874,611	2.8%	1,008,822	15.3%	1,017,397	0.8%	1,020,958	0.4%	1,030,657	1.0%
School Revolving Funds	100,000		100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Overlay surplus	300,000	-14.3%	300,000	0.0%	300,000	0.0%	300,000	0.0%	300,000	0.0%
Total Transfers & Availab	**3,779,131**	**1.9%**	**3,868,490**	**2.4%**	**3,850,912**	**-0.5%**	**3,878,558**	**0.7%**	**3,912,583**	**0.9%**
OPERATING REVENUES	**85,683,927**	**5.20%**	**88,192,757**	**2.93%**	**90,648,020**	**2.78%**	**93,238,142**	**2.86%**	**95,924,907**	**2.88%**
Free Cash & Savings	**2,199,765**		**2,000,000**		**2,000,000**		**1,750,000**		**1,500,000**	
TOTAL REVENUES	**$ 87,883,692**	**5.70%**	**90,192,757**	**2.63%**	**92,648,020**	**2.72%**	**94,988,142**	**2.53%**	**97,424,907**	**2.57%**

Town of Reading

Accom Costs - Summary

4/1/16 1:17 PM

	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	FY18	One Yr Changes FY - 2018	Projected FY19	One Yr Changes FY19	Projected FY20	One Yr Changes FY20
Benefits	14,965,743	6.0%	15,988,500	6.8%	17,110,125	7.0%	18,307,475	7.0%	19,586,327	7.0%
Capital	2,889,250	25.2%	2,070,000	-28.4%	2,075,000	0.2%	2,600,000	25.3%	2,775,000	6.7%
Debt	4,511,541	40.0%	4,900,000	8.6%	5,261,815	7.4%	5,140,933	-2.3%	5,053,214	-1.7%
Energy	1,860,044	-2.0%	1,948,725	4.8%	2,044,411	4.9%	2,148,882	5.1%	2,257,326	5.0%
Financial	960,000	23.9%	831,000	-13.4%	885,000	6.5%	940,000	6.2%	970,000	3.2%
Education - Out of distric	4,004,269	3.8%	4,127,314	3.1%	4,333,680	5.0%	4,550,364	5.0%	4,777,882	5.0%
Education - Vocational	490,350	5.0%	384,350	-21.6%	403,568	5.0%	423,746	5.0%	444,933	5.0%
Miscellaneous	2,951,184	0.6%	2,942,500	-0.3%	3,051,153	3.7%	3,187,926	4.5%	3,327,524	4.4%
Community Priorities										
TOTAL Accomm. COSTS	$ 32,632,381	10.3%	$ 33,192,389	1.7%	$ 35,164,751	5.9%	$ 37,299,326	6.1%	$ 39,192,206	5.1%

Accom Costs - Detail

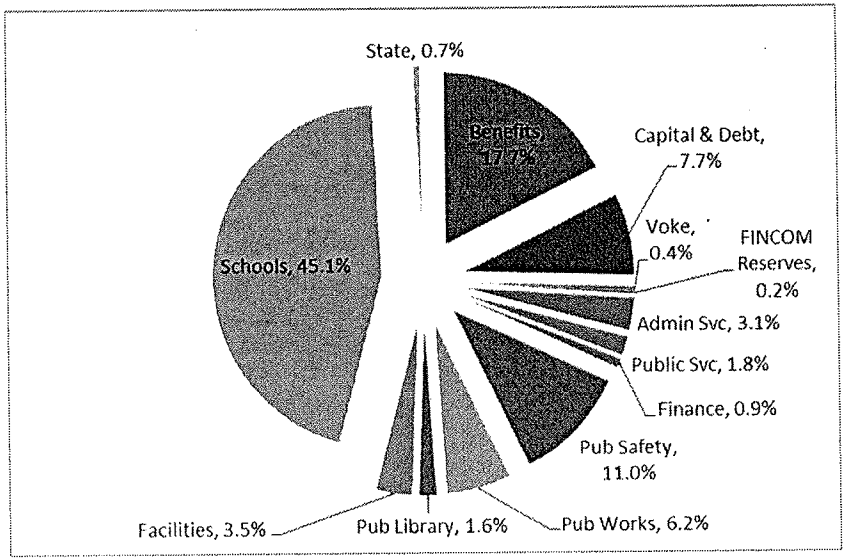
Accommodated Costs - Benefits										
Contributory Retirement	3,517,154	3.0%	3,673,000	4.4%	3,838,285	4.5%	4,011,008	4.5%	4,191,503	4.5%
OBRA fees & OPEB study	20,000	-50.0%	25,000	25.0%	25,000	0.0%	25,000	0.0%	25,000	0.0%
OPEB contribution	500,000	5.3%	500,000	0.0%	550,000	10.0%	600,000	9.1%	650,000	8.3%
Workers Compensation	262,500	-4.5%	280,000	6.7%	294,000	5.0%	308,700	5.0%	324,135	5.0%
Unemployment Benefits	100,000	0.0%	100,000	0.0%	102,500	2.5%	105,000	2.4%	107,500	2.4%
Group Health / Life Ins.	9,761,089	8.0%	10,560,500	8.2%	11,405,340	8.0%	12,317,767	8.0%	13,303,189	8.0%
Medicare / Social Security	725,000	3.6%	750,000	3.4%	785,000	4.7%	820,000	4.5%	855,000	4.3%
Police / Fire Indemnificatior	80,000	6.7%	100,000	25.0%	110,000	10.0%	120,000	9.1%	130,000	8.3%
Total Benefits	**$ 14,965,743**	**6.0%**	**$ 15,988,500**	**6.8%**	**$ 17,110,125**	**7.0%**	**$ 18,307,475**	**7.0%**	**$ 19,586,327**	**7.0%**
5% of net available revs(es	*4,137,470*		*4,258,956*		*4,384,697*		*4,516,158*		*4,652,346*	
less debt (net, inside levy)	*(1,577,018)*		*(1,886,368)*		*(2,307,733)*		*(2,225,951)*		*(2,175,232)*	
Available for cash capital	*2,560,452*		*2,372,588*		*2,076,964*		*2,290,207*		*2,477,114*	
Temp shift to OPERATING	*(206,874)*		*(212,948)*							
Total Capital	**$ 2,889,250**	**25.2%**	**$ 2,070,000**	**-28.4%**	**$ 2,075,000**	**0.2%**	**$ 2,600,000**	**25.3%**	**$ 2,775,000**	**6.7%**
Accommodated Costs - Debt (net, inside levy limit)										
Debt Service - Principal	3,150,000	47.5%	3,745,000	18.9%	4,155,000	10.9%	4,180,000	0.6%	4,230,000	1.2%
Debt Service - Interest	1,361,541	25.2%	1,155,000	-15.2%	1,106,815	-4.2%	960,933	-13.2%	823,214	-14.3%
Excluded debt	(2,934,523)	75.6%	(3,013,632)	2.7%	(2,954,082)	-2.0%	(2,914,982)	-1.3%	(2,877,982)	-1.3%
MSBA reimbursements										
Total Included Debt	$ 1,577,018	1.6%	$ 1,886,368	19.6%	$ 2,307,733	22.3%	$ 2,225,951	-3.5%	$ 2,175,232	-2.3%
Total Debt	**$ 4,511,541**	**40.0%**	**$ 4,900,000**	**8.6%**	**$ 5,261,815**	**7.4%**	**$ 5,140,933**	**-2.3%**	**$ 5,053,214**	**-1.7%**

Town of Reading Accom Costs - Detail 4/1/16 1:17 PM	FY16	One Yr Changes FY - 2016	FY17	One Yr Changes FY - 2017	4,382,733 FY18	One Yr Changes FY - 2018	4,825,951 Projected FY19	One Yr Changes FY19	4,950,232 Projected FY20	One Yr Changes FY20
Accommodated Costs - Energy										
Street Lighting	175,000	-12.5%	180,000	2.9%	190,000	5.6%	200,000	5.3%	210,000	5.0%
Heating of Buildings-Town	145,915	53.8%	145,175	-0.5%	152,434	5.0%	160,055	5.0%	168,058	5.0%
Heating of Buildings-Schoo	440,981	11.1%	449,250	1.9%	471,713	5.0%	495,298	5.0%	520,063	5.0%
Utilities-Town	183,664	-5.4%	213,700	16.4%	224,385	5.0%	235,604	5.0%	247,384	5.0%
Utilities-Schools	664,484	-8.5%	705,600	6.2%	740,880	5.0%	777,924	5.0%	816,820	5.0%
Fuel - vehicles (DPW)	250,000	-12.6%	255,000	2.0%	265,000	3.9%	280,000	5.7%	295,000	5.4%
Total Energy	**$ 1,860,044**	**-2.0%**	**$ 1,948,725**	**4.8%**	**$ 2,044,411**	**4.9%**	**$ 2,148,882**	**5.1%**	**$ 2,257,326**	**5.0%**
Accommodated Costs - Financial										
Casualty Insurance	435,000	8.7%	445,000	2.3%	460,000	3.4%	475,000	3.3%	490,000	3.2%
Veteran's Assistance	225,000	0.0%	236,000	4.9%	250,000	5.9%	265,000	6.0%	280,000	5.7%
FINCOM Reserve Fund	300,000	100.0%	150,000	-50.0%	175,000	16.7%	200,000	14.3%	200,000	0.0%
Total Financial	**$ 960,000**	**23.9%**	**$ 831,000**	**-13.4%**	**$ 885,000**	**6.5%**	**$ 940,000**	**6.2%**	**$ 970,000**	**3.2%**
Accommodated Costs - Education Out of district										
Out of district SPED transp	949,441	-10.4%	996,913	5.0%	1,046,759	5.0%	1,099,097	5.0%	1,154,051	5.0%
Out of district SPED tuition	4,007,665	0.6%	4,173,978	4.1%	4,382,677	5.0%	4,601,811	5.0%	4,831,901	5.0%
Out of district SPED rev. of	(952,837)	-19.7%	(1,043,577)	9.5%	(1,095,756)	5.0%	(1,150,544)	5.0%	(1,208,071)	5.0%
Total Education - Out of d	**$ 4,004,269**	**3.8%**	**$ 4,127,314**	**3.1%**	**$ 4,333,680**	**5.0%**	**$ 4,550,364**	**5.0%**	**$ 4,777,882**	**5.0%**
Accommodated Costs - Education Vocational School										
Voc School - NERMVS	241,500	5.0%	257,100	6.5%	269,955	5.0%	283,453	5.0%	297,625	5.0%
Voc School - Minute Man	143,850	5.0%	**83,750**	-41.8%	87,938	5.0%	92,334	5.0%	96,951	5.0%
Voc School - Essex North	105,000	5.0%	**43,500**	-58.6%	45,675	5.0%	47,959	5.0%	50,357	5.0%
Total Education - Voke	**$ 490,350**	**5.0%**	**$ 384,350**	**-21.6%**	**$ 403,568**	**5.0%**	**$ 423,746**	**5.0%**	**$ 444,933**	**5.0%**
Accommodated Costs - Miscellaneous										
Rubbish Collection / Dispos	1,488,000	-0.1%	1,450,000	-2.6%	1,508,000	4.0%	1,568,320	4.0%	1,631,053	4.0%
Snow and Ice Control	625,000	0.0%	625,000	0.0%	650,000	4.0%	700,000	7.7%	750,000	7.1%
State Assessments	628,284	2.4%	**642,100**	2.2%	658,153	2.5%	674,606	2.5%	691,471	2.5%
Cemetery	209,900	2.2%	225,400	7.4%	235,000	4.3%	245,000	4.3%	255,000	4.1%
Total Miscellaneous	**$ 2,951,184**	**0.6%**	**$ 2,942,500**	**-0.3%**	**$ 3,051,153**	**3.7%**	**$ 3,187,926**	**4.5%**	**$ 3,327,524**	**4.4%**

FY17 Spending Scorecard

The total of all proposed FY17 budget expenditures for the Town of Reading General and Enterprise Funds is **$102.0 million**, a 2.4% increase when compared to FY16.

The FY17 General Fund at $89.5 million is up 2.6%; it is broadly comprised of Shared Costs (26%) up 2.1%, Town departments (28%) up 2.3% and the School department (45%) up 3.1%. The chart below shows more details for the General Fund:



The FY17 Enterprise Funds at $12.5 million are up slightly 0.8%; it is comprised of Water up 19.8%, Sewer down 15.9% and Storm Water up 37.5%. Note these are voted budget figures and do not include the planned use of reserves to stablize rates.

The following page lists each line item that Town Meeting will be asked to approve, starting with Line B99 Benefits and ending with line Y99 Storm Water Enterprise Fund. The prior three budgets are included for comparison on this page.

The Budget Sections following this summary page describe in detail each line item. The typical financial reports in this budget present the following information:

Prior FY3 Actuals – final spending from FY13;
Prior FY2 Actuals – final spending from FY14;
Prior FY1 Actuals – final spending from FY15;
CY Actuals – year to date spending in FY16;
CY Revised Budget – the most current FY16 budget;
Projection Level 2 – the FY17 FINCOM recommended budget;
Pct. Change – the FY17 FINCOM recommended budget compared to the current FY16 Town Meeting budget revised through November 2015.

This information gives a good historical perspective on actual spending patterns in these various line items, which along with the written explanations for each area help provide the basis for the FY17 budget requests.

The sections on Capital and Debt are presented in financial detail looking primarily to the future instead of the past, because of the planning nature of these expenditures.

FY17 Spending Scorecard

Line	Category	FY16 Budget revised	FY17 Budget Town Manager	FY17 Budget Finance Committee	% chng	FINCOM votes	% Bdgt
B99	Benefits	$14,965,744	$15,988,500	**$15,988,500**	**6.8%**	**8-0**	17.7%
C99	Capital	$2,889,250	$2,070,000	**$2,070,000**	**-28.4%**	**8-0**	2.3%
D99	Debt service	$4,525,000	$4,900,000	**$4,900,000**	**8.3%**	**8-0**	5.4%
E99	Education - Vocational	$490,350	$384,350	**$384,350**	**-21.6%**	**8-0**	0.4%
F99	Finance Committee Reserves	$150,000	$150,000	**$150,000**	**0.0%**	**8-0**	0.2%
	Total Shared Costs	$ 23,020,344	$ 23,492,850	$ 23,492,850	**2.1%**		26.1%
G91	Administrative Services wages	$1,252,400	$1,431,140	**$1,431,140**	**14.3%**	**8-0**	1.6%
G92	Administrative Services expenses	$1,484,716	$1,332,900	**$1,332,900**	**-10.2%**	**8-0**	1.5%
H91	Public Services wages	$1,213,300	$1,253,375	**$1,253,375**	**3.3%**	**8-0**	1.4%
H92	Public Services expenses	$393,200	$367,750	**$367,750**	**-6.5%**	**8-0**	0.4%
I91	Finance wages	$615,575	$634,550	**$634,550**	**3.1%**	**8-0**	0.7%
I92	Finance expenses	$230,200	$146,750	**$146,750**	**-36.3%**	**8-0**	0.2%
J91	Public Safety wages	$9,175,450	$9,500,350	**$9,500,350**	**3.5%**	**8-0**	10.5%
J92	Public Safety expenses	$432,004	$453,000	**$453,000**	**4.9%**	**8-0**	0.5%
K91	Public Works wages	$2,407,750	$2,478,605	**$2,478,605**	**2.9%**	**8-0**	2.7%
K92	Public Works expenses	$873,912	$871,050	**$871,050**	**-0.3%**	**8-0**	1.0%
K93	Public Works Snow & Ice	$625,000	$625,000	**$625,000**	**0.0%**	**8-0**	0.7%
K94	Public Works Street Lights	$175,000	$180,000	**$180,000**	**2.9%**	**8-0**	0.2%
K95	Public Works Rubbish	$1,488,000	$1,450,000	**$1,450,000**	**-2.6%**	**8-0**	1.6%
L91	Library wages	$1,136,034	$1,168,175	**$1,168,175**	**2.8%**	**8-0**	1.3%
L92	Library expenses	$300,600	$317,325	**$317,325**	**5.6%**	**8-0**	0.4%
M91	Core Facilities	$2,684,178	$2,853,790	**$2,853,790**	**6.3%**	**8-0**	3.2%
M92	Town Buildings	$292,835	$286,890	**$286,890**	**-2.0%**	**8-0**	0.3%
	Total Municipal Gov't	$ 24,780,154	$ 25,350,650	$ 25,350,650	**2.3%**		28.1%
U99	School Department	$39,473,353	$40,697,666	**$40,697,666**	**3.1%**	**8-0**	45.1%
	VOTED GENERAL FUND	$ 87,273,851	$ 89,541,166	$ 89,541,166	2.6%		99.3%
	State Assessments	$ 628,285	$ 642,100		2.2%		0.7%
	TOTAL	$ 87,902,136	$ 90,183,266	$ 89,541,166	2.6%		100.0%
W99	Water Enterprise Fund	$5,211,075	$6,240,274	**$6,240,274**	**19.8%**	**8-0**	50.0%
X99	Sewer Enterprise Fund	$6,785,710	$5,706,390	**$5,706,390**	**-15.9%**	**8-0**	45.7%
Y99	Storm Water Enterprise Fund	$385,800	$530,430	**$530,430**	**37.5%**	**8-0**	4.3%
	TOTAL ENTERPRISE FUNDS	$12,382,585	$12,477,094	$ 12,477,094	**0.8%**		
	GRAND TOTAL VOTED	$ 99,656,436	$ 102,018,260	$ 102,018,260	**2.4%**		

Benefits & Miscellaneous Accommodated Costs
FY17 Budgets

BUDGETS	FY15	FY16	FY17	Change
Benefits	$14,116,590	$14,965,743	$15,988,500	+6.8%
Capital	2,308,000	2,889,250	2,070,000	-28.4%
Debt	3,377,730	4,525,000	4,900,000	+8.6%
FINCOM Reserves	150,000	150,000	150,000	0%
Regional Schools	467,000	490,350	384,350	-21.6%
TOTAL	**$20,419,320**	**$23,020,343**	**$23,492,850**	**+2.1%**
State Assessments*	613,513	628,285	642,100	+2.2%

**not voted by Town Meeting – State subtracts from local aid payment*

Accommodated costs are those that are shared by both the Town and Schools (such as those listed in this section), or those that are unpredictable (such as energy) that are embedded in the town and school budgets. Many of the shared costs above are subject to long term financial planning, and their annual increases can be managed. For FY17 the Finance Committee voted a decrease of about $200,000 in funds allocated for "capital+debt" for the second consecutive year in order to divert funds to the operating budgets. Note that the FY16 capital figure was increased by significant November 2015 Town Meeting spending, so the true year over year change is flat for infrastructure capital expenditure. Note also that the capital plan is about balanced for the next three years, although needs will likely change over that time.

Benefits

Retirement ($4,198,000; +4.0%): The Retirement Board voted an increase of +4.5% to the annual contribution required; a $25,000 expense pays the annual fees associated with seasonal and part-time employees' shift from social security to a 457(b) plan; and $500,000 is set aside as a contribution to the Other Post-Employment Benefits (OPEB) liability. While this is well below the needed annual contribution of over $1.7 million, a longer term plan to increase this funding will occur as the pension liability becomes fully funded, or sooner if it becomes required by law. Note this partial contribution was a positive factor in our debt ratings upgrade last year.

Worker Compensation ($280,000; +6.7%): An increase for next year is projected but the budgeted level is below that of previous years due to the success of Town safety policies.

Unemployment Compensation ($100,000; 0%): Despite proposed staff reductions this budget should hold for FY17.

Health & Life Insurance ($10,560,500; +8.2%): An RFP was issued over one year ago and the winning bid was +8.2% with cover bids significantly higher. At this writing the premiums for FY17 are not known, but any amount higher that the 8% increase that is budgeted will be taken from free cash by agreement with FINCOM.

The Town and all unions from the Town, School and Light departments have worked collaboratively for many years to reduce premiums and shift costs to users (employees/retirees) of health insurance. The most recent RFP demonstrated that the health insurance industry is in such disarray at the national level that there are no more 'levers' for the Town to push in order to reduce costs significantly. The Town does take the philosophically distasteful step of paying employees to drop insurance if they can enroll on a spouse's plan, and the town has saved about $300,000 over the cost of the opt-out payments over three years since the program began.

Medicare ($750,000; +3.4%): The annual rate of increase of this line item continues to slow due to ongoing demographic shifts in the workforce and modest wage increases.

Indemnification ($100,000; +25.0%): Police & Fire on duty injury related expenses can vary widely in this line item. A very high expenditure in FY15 caused a larger increase for next year than has been typical, in order to be conservative.

Capital

The target baseline capital spending per FINCOM policy for FY17 is $2.37 million, and the proposed FY17 capital spending is **$2.07 million.** This $300,000 shortfall in funding is purposeful for the second of two years in order to assist the Operating budgets per vote of the Finance Committee. Note that mid-year capital spending has recently far exceeded this proposed shortfall, and the capital plan is in very good overall shape.

Capital Funding Sources:

$50,000 from the sale of real estate (last installment of the ten year plan from the sale of the landfill); **$2.02 million** from the general fund.

Capital Projects:

$10,000 for Town Facilities: $10,000 for DPW door/window repairs.

$271,000 for School Facilities: $170,000 for fire alarm panel upgrade at Joshua Eaton; $59,000 for carpet/flooring at Killam, Parker and RMHS; and $42,000 for HAV repairs at Wood End and Killam.

$111,000 for Schools: $75,000 for large scale technology projects and $36,000 for a 15-passenger van.

$395,000 for Public Services, including $350,000 for field improvements, drainage and repaving at Killam (project was funded lower last year and cancelled) and $45,000 for playground improvements at Hunt Park.

$310,000 for Public Safety: $275,000 to replace Ambulance #2 (2006); $35,000 for an administrative vehicle (2007).

$973,000 for Public Works: $400,000 for road repairs (an additional ~ $600,000 of Chapter 90 grant funds will supplement the road repair budget); $75,000 for skim coating & seal crack road repairs; $75,000 in general curb and sidewalk repairs for pedestrian safety; $150,000 to replace a Bombardier snowplow #1 (1993); $80,000 to replace Aerial Pickup Truck #14 (1994); $45,000 to replace a Bobcat loader 743 (1987); $35,000 to purchase a forklift; $35,000 to replace a SmithCo 60" sweeper (1999); $25,000 for fence repairs (done every other year); $22,000 to replace a SmithCo 13-550 Infield grader (1994); $19,000 to replace a SKAG 61" mower (1999) for the cemetery division and $12,000 to replace a 1GV Leaf Vac (1999).

Debt ($4,900,000; +8.6%)
The FY17 budget anticipates $230,000 in new excluded debt for the Public Library renovation and expansion project. This will complete the funding for that project. Debt service otherwise increases by only 3.2%.

FINCOM Reserves ($150,000; 0%)
The Finance Committee has an emergency reserve fund for unforeseen expenses. FINCOM has considered increasing this long-standing amount but instead had chosen to replenish it at Town Meetings back up to $150,000 during a fiscal year.

Regional Vocational Schools ($384,350; +5.7%)
No significant change is expected at Reading's formal district with the Northeast Metro Technical Regional Vocational school in Wakefield. They are evaluating their school building, and significant repairs or replacement costs are expected in the next few years. The cost to Reading will be somewhat modest as the Town has less than 2% of the current enrollment, and further the school is eligible for significant assistance from the state. The town also has students enrolled at the Minuteman and Essex North Vocational schools through school choice. Fewer students than expected ended up attending both Minuteman and Essex North in FY16, which causes a drop in the needed FY17 budget.

State Assessments ($642,100; +2.2% estimated)
Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. The above figure is a preliminary estimate in February 2016 based on the Governor's budget.

The MBTA assessment comprises about $550,000 of this total; other components include Charter School Tuition, an RMV surcharge, funding for the Metropolitan Area Planning Council and Air Pollution remediation.

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0911	RETIREMENT AND PENSION CONT							
05	EXPENSES							
19115519 519700	RETIREMENT ASSESSMENT	3,125,885.00	3,266,550.00	3,363,721.00	3,515,087.00	3,517,154.00	3,673,000.00	4.4%
19115519 519710	NON-CONTRIB RETIREMENT	35,051.07	19,594.35	.00	.00	.00	.00	.0%
19115519 519720	RETIREMENT OBRA MGMT FEES	14,935.50	14,481.00	15,246.00	15,979.50	20,000.00	25,000.00	25.0%
19115519 519750	OPEB CONTRIBUTIONS	800,000.00	450,000.00	475,000.00	.00	500,000.00	500,000.00	.0%
	TOTAL EXPENSES	3,975,871.57	3,750,625.35	3,853,967.00	3,531,066.50	4,037,154.00	4,198,000.00	4.0%
	TOTAL RETIREMENT AND PENSION	3,975,871.57	3,750,625.35	3,853,967.00	3,531,066.50	4,037,154.00	4,198,000.00	4.0%
0912	WORKERS COMPENSATION							
05	EXPENSES							
19125574 574500	WORKERCOMP DEDUCTIBLES/CLAIMS	5,872.60	1,493.66	4,274.24	4,093.65	7,500.00	10,000.00	33.3%
19125574 574550	WORKERCOMP INSURANCE PREMIUMS	266,412.80	200,705.28	230,852.10	256,112.17	250,000.00	265,000.00	6.0%
19125574 574552	REGIONAL EE WORKERCOMP INS	.00	1,010.62	1,076.14	.00	5,000.00	5,000.00	.0%
	TOTAL EXPENSES	272,285.40	203,209.56	236,202.48	260,205.82	262,500.00	280,000.00	6.7%
	TOTAL WORKERS COMPENSATION	272,285.40	203,209.56	236,202.48	260,205.82	262,500.00	280,000.00	6.7%
0913	UNEMPLOYMENT COMPENSATION							
05	EXPENSES							
19135519 519100	UNEMPLOYMENT-TOWN EMPLOYEES	36,169.99	28,879.55	11,596.62	18,539.90	30,000.00	30,000.00	.0%
19135519 519300	UNEMPLOYMENT SCHOOL EMPLOYEES	38,573.27	50,848.81	80,055.01	37,431.17	65,000.00	65,000.00	.0%
19135530 530000	UNEMPLOYMENT PROF REPRESENTATI	2,500.00	2,560.00	2,755.00	2,115.00	5,000.00	5,000.00	.0%
	TOTAL EXPENSES	77,243.26	82,288.36	94,406.63	58,086.07	100,000.00	100,000.00	.0%
	TOTAL UNEMPLOYMENT COMPENSAT	77,243.26	82,288.36	94,406.63	58,086.07	100,000.00	100,000.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0914	HEALTH INSURANCE							
05	EXPENSES							
19145530 530000	GROUP INS PROFESSIONAL SVC	.00	.00	-9,580.00	.00	20,000.00	25,000.00	25.0%
19145574 574000	GROUP HEALTH INSURANCE PREM	7,812,730.28	8,094,520.13	8,664,021.91	7,001,502.69	9,620,000.00	10,400,000.00	8.1%
19145574 574003	HEALTH INS. TO ANOTHER TOWN	1,645.41	1,247.68	18,531.68	.00	20,090.00	20,000.00	-.4%
19145574 574004	OPT-OUT HEALTH INS PAYMENT	11,125.00	21,500.00	52,500.00	.00	64,500.00	75,000.00	16.3%
19145574 574005	REGIONAL EE HEALTH INS COSTS	11,366.76	11,874.88	14,031.00	.00	8,000.00	10,000.00	25.0%
19145574 574050	GROUP LIFE INSURANCE PREMI	27,575.53	27,506.56	24,635.47	25,672.06	28,000.00	30,000.00	7.1%
19145574 574055	REGIONAL EE LIFE INS COSTS	47.48	80.90	74.90	.00	500.00	500.00	.0%
	TOTAL EXPENSES	7,864,490.46	8,156,730.15	8,764,214.96	7,027,174.75	9,761,090.00	10,560,500.00	8.2%
	TOTAL HEALTH INSURANCE	7,864,490.46	8,156,730.15	8,764,214.96	7,027,174.75	9,761,090.00	10,560,500.00	8.2%
0916	MEDICARE							
05	EXPENSES							
19165519 519000	MEDICARE EMPLOYEE BENEFITS	576,312.35	618,867.98	667,874.93	539,869.60	715,000.00	740,000.00	3.5%
19165519 519005	REGIONAL EE MEDICARE COSTS	1,719.20	1,773.84	1,856.77	192.71	10,000.00	10,000.00	.0%
	TOTAL EXPENSES	578,031.55	620,641.82	669,731.70	540,062.31	725,000.00	750,000.00	3.4%
	TOTAL MEDICARE	578,031.55	620,641.82	669,731.70	540,062.31	725,000.00	750,000.00	3.4%
0917	INDEMNIFICATION 111F							
03	SALARIES							
19173517 517016	111F W RETIREMENT PENDING	.00	.00	151,661.80	.00	.00	.00	.0%
	TOTAL SALARIES	.00	.00	151,661.80	.00	.00	.00	.0%
05	EXPENSES							
19175519 519210	PUB SAF POLICE INDEMNIFICATION							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
EMPLOYEE BENEFITS

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
	7,633.70	9,282.60	55,595.71	9,791.99	40,000.00	50,000.00	25.0%
19175519 519220	PUB SAFTY FIRE INDEMNIFICATION 66,364.08	45,528.81	85,100.81	15,186.17	40,000.00	50,000.00	25.0%
TOTAL EXPENSES	73,997.78	54,811.41	140,696.52	24,978.16	80,000.00	100,000.00	25.0%
TOTAL INDEMNIFICATION 111F	73,997.78	54,811.41	292,358.32	24,978.16	80,000.00	100,000.00	25.0%
TOTAL EMPLOYEE BENEFITS	12,841,920.02	12,868,306.65	13,910,881.09	11,441,573.61	14,965,744.00	15,988,500.00	6.8%
GRAND TOTAL	35,006,795.92	35,873,415.94	38,280,375.17	30,230,910.42	41,093,025.93	42,515,599.94	3.5%

** END OF REPORT - Generated by Bob LeLacheur **

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FINANCE RESERVE FUND

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0132	RESERVE FUND							
05	EXPENSES							
11325578 578900	FINCOM RESERVE FUND	.00	.00	.00	.00	225,000.00	150,000.00	-33.3%
TOTAL EXPENSES		.00	.00	.00	.00	225,000.00	150,000.00	-33.3%
TOTAL RESERVE FUND		.00	.00	.00	.00	225,000.00	150,000.00	-33.3%
TOTAL FINANCE RESERVE FUND		.00	.00	.00	.00	225,000.00	150,000.00	-33.3%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
REGIONAL SCHOOL ASSESSMENTS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0840	REGIONAL SCHOOL ASSESSMENTS							
05	EXPENSES							
18405532 532130	REGIONSCH NORTH EAST REG VOKE	198,751.00	239,830.00	229,908.00	183,639.00	241,500.00	257,100.00	6.5%
18405532 532140	ESSEX NORTH VOKE	.00	.00	89,842.67	41,362.00	105,000.00	43,500.00	-58.6%
18405532 532150	REGIONSCH MINUTEMAN REGVOKE	120,929.00	146,289.00	147,249.33	40,464.00	143,850.00	83,750.00	-41.8%
TOTAL EXPENSES		319,680.00	386,119.00	467,000.00	265,465.00	490,350.00	384,350.00	-21.6%
TOTAL REGIONAL SCHOOL ASSESS		319,680.00	386,119.00	467,000.00	265,465.00	490,350.00	384,350.00	-21.6%
TOTAL REGIONAL SCHOOL ASSESS		319,680.00	386,119.00	467,000.00	265,465.00	490,350.00	384,350.00	-21.6%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
STATE ASSESSMENTS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0820	STATE ASSESSMENTS							
05	EXPENSES							
18205563 563100	SCHOOL CHOICE TUITION	15,000.00	13,400.00	21,647.00	26,203.00	13,575.00	39,800.00	193.2%
18205563 563110	CHARTERSCHOOL TUITION	51,645.00	48,416.00	40,905.00	6,631.00	23,575.00	12,400.00	-47.4%
18205563 563115	ESSEX AGRICULTURAL TUITION	12,475.00	12,553.00	.00	.00	.00	.00	.0%
18205563 563120	RMV NON RENEWAL	14,140.00	14,740.00	14,740.00	11,056.00	14,850.00	14,750.00	-.7%
18205563 563130	AIR POLLUTION CONTROL	9,634.00	8,150.00	8,162.00	6,327.00	8,375.00	8,650.00	3.3%
18205563 563140	MAPC	5,847.00	7,991.00	12,596.00	9,399.00	12,900.00	12,850.00	-.4%
18205563 563150	MBTA	522,885.00	528,555.00	536,111.00	406,774.00	549,485.00	547,750.00	-.3%
18205563 563170	SPED STATE ASSESSMENT	.00	5,432.00	5,668.00	.00	5,525.00	5,900.00	6.8%
TOTAL EXPENSES		631,626.00	639,237.00	639,829.00	466,390.00	628,285.00	642,100.00	2.2%
TOTAL STATE ASSESSMENTS		631,626.00	639,237.00	639,829.00	466,390.00	628,285.00	642,100.00	2.2%
TOTAL STATE ASSESSMENTS		631,626.00	639,237.00	639,829.00	466,390.00	628,285.00	642,100.00	2.2%

Administrative Services
FY17 Budget

The Administrative Services Department's FY17 budget is increased by 1.0% when compared to the previous year. Excluding some FY17 funding directed at the results of the recent Pay & Class study, this budget is -2.9% compared to last year. Details by Division are shown below:

	FY16	FY17	Change
Town Manager	$165,625	$175,000	+5.7%
Selectmen	2,500	2,600	+4.0%
Fin. Committee	55,600	56,600	+1.8%
Law	410,516	185,000	-54.9%
Prop. Insurance	435,000	445,000	+2.3%
Operations	642,626	652,865	+1.6%
Pay/Class funding	*disbursed*	105,000	
Human Resources	150,400	160,750	+6.9%
Technology	685,525	732,850	+6.9%
Town Clerk	128,720	133,275	+3.5%
Elections	60,600	115,100	+89.9%
Total	**$2,737,117**	**$2,764,040**	**+1.0%**
exclude Pay/Class		*2,659,040*	*-2.9%*

Overview

The Administrative Service department is designed to promote organizational efficiency and communication. The Administrative Services Director (ASD) serves as the department head, and the Human Resources Director serves as the assistant department head.

The role of Ombudsman – an advocate for the public – was thought to be separated from the role of the Town Manager's position many years ago. However due to financial constraints the two roles remained together. Language approved in January 2015 by a Special Town Meeting now requires the Town Manager to appoint someone else within the organization to that role, and the ASD position will formally serve as Ombudsman as well as department head.

Town Manager's Office includes the divisions of **Selectmen, Finance Committee, Law** and **Property Insurance:** These divisions all conduct activities that are central to the organization, often including the School department and occasionally the Light department. Note that the Finance Committee has a $150,000 Reserve Fund that is not a part of this budget and is voted separately.

Operations: This division includes the department head, Business Administrator, Purchasing Agent and staff shared with the department and/or with the organization. This division is the centralized location for procurement, communications and constituent services. Postage is now centralized in this division, as well as equipment maintenance. Some expenses from the Facilities department have been centralized in this budget.

Human Resources: This division provides support to the Town (under the direction of the Town Manager); to the Schools (under the direction of the Superintendent); to the Light Department (under the direction of the RMLD General Manager) and to all Retirees. The Human Recourses Generalist, approved by November 2015 Town Meeting, is a shared position between the Town and Schools.

Technology: This division provides centralized computer network and telecommunications services as well as distributed internet, audio/video, software and personal computer support and geographic information systems (GIS) mapping. This division also coordinates many technology activities with both the School and Light Departments, as well as with other

communities in order to support regionalization agreements. Some expenses from the Facilities department have been centralized in this budget.

Town Clerk and Elections: 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 historic and legal documents for the Town. The Town Clerk also oversees all document storage efforts conducted by the Town and School departments.

Staffing (16.4 FTEs; unchanged; *shared HR position added at Nov. '15 Town Meeting*)
Wage costs $1,431,140 +14.3%

There are two large drivers of the 14.3% increase: the $105,000 allocation to fund the results of the Pay & Class Study and the additional $42,000 in election worker pay caused by the increase in the number of elections including a Presidential election. Without these two factors, wages in the department increased by 2.6%.

Wages	FY16	FY17	Change
Town Manager	$150,625	$160,000	+6.2%
Selectmen	0	0	
Fin. Committee	0	0	
Law	0	0	
Prop. Insurance	0	0	
Operations	502,125	511,365	+1.8%
*Pay/Class funding	*disbursed*	105,000	
Human Resources	137,900	141,250	+2.4%
Technology	301,425	306,650	+1.7%
Town Clerk	128,725	133,275	+3.5%
*Elections	31,600	73,600	+133%
Total	**$1,252,400**	**$1,431,140**	**+14.3%**
exclude P/C & elect	*1,220,800*	*1,252,540*	*+2.6%*

Expenses $1,332,900 (-10.2%)
The legal budget is significantly decreased because FY16 included High School litigation costs and unrelated legal settlements which are not part of the FY17 budget. Election costs increase related to the increase in elections. Note that without these two factors the expense budget actually increases by 5.9%.

HR expenses increase due to ongoing staff turnover and the explicit cost of hiring. A GIS technology expense increases because RMLD has discontinued a practice of sharing physical hardware and related license costs with the town.

Some technology increases in telecommunications are needed and are driven by the addition of the DPW garage to the landline network in FY15 and the increasing use of wireless in the field by nearly every town department. A public safety license is increased as the Fire department has switched over to use the same software as Police. No other expenses change significantly.

Expenses	FY16	FY17	Change
Town Manager	$15,000	$15,000	0%
Selectmen	2,500	2,600	+4.0%
Fin. Committee	55,600	56,600	+1.8%
*Law	410,516	185,000	-55%
Prop. Insurance	435,000	445,000	+2.3%
Operations	140,500	141,500	+0.7%
Pay/Class funding	0	0	
Human Resources	12,500	19,500	+56%
Technology	384,100	426,200	+11.0%
Town Clerk	0	0	
*Elections	29,000	41,500	+43%
Total	**1,484,716**	**1,332,900**	**-10.2%**
exclude Law & elect	*1,045,200*	*1,106,400*	*+5.9%*

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0122	SELECTMEN							
05	EXPENSES							
11225530 530100	SELECTMEN ADVERTISING	2,637.36	2,275.19	2,051.72	1,041.26	2,000.00	2,000.00	.0%
11225578 578000	SELECTMEN OTHER	450.38	910.68	546.98	38.00	500.00	600.00	20.0%
	TOTAL EXPENSES	3,087.74	3,185.87	2,598.70	1,079.26	2,500.00	2,600.00	4.0%
	TOTAL SELECTMEN	3,087.74	3,185.87	2,598.70	1,079.26	2,500.00	2,600.00	4.0%
0123	OPERATIONS DIVISION							
03	SALARIES							
11233511 511001	ADMIN SERVICES DIRECTOR	95,931.05	.00	15,281.69	69,586.32	95,525.50	101,400.00	6.1%
11233511 511002	EXECUTIVE ASSISTANT	60,122.00	61,062.16	63,653.10	50,131.32	67,900.00	70,300.00	3.5%
11233511 511003	OPERATIONS SPECIALIST	.00	10,593.12	24,342.49	3,377.62	40,000.00	40,000.00	.0%
11233511 511009	AS ADMINISTRATIVE SECRETARY	39,601.00	51,953.91	42,798.27	.00	.00	.00	.0%
11233511 511010	AS ADMINISTRATIVE ASSISTANT	13,578.18	11,064.67	19,408.71	31,007.99	42,850.00	44,350.00	3.5%
11233511 511011	OPS ADMINISTRATIVE SECRETARY	.00	.00	-2.34	.00	.00	.00	.0%
11233511 511012	AS CLERK	.00	47,608.38	41,542.52	24,127.92	40,200.00	41,750.00	3.9%
11233511 511014	AS SR ADMINISTRATIVE ASSISTANT	.00	.00	21,323.41	33,779.33	47,150.00	48,800.00	3.5%
11233511 511019	OPS BUSINESS ADMIN	63,375.00	67,764.60	74,943.85	21,604.24	78,950.00	80,115.00	1.5%
11233511 511099	PAY & CLASS FUNDING	.00	.00	.00	.00	.00	105,000.00	.0%
11233511 511237	OPS PROCUREMENT OFFICER	69,966.00	33,273.04	.00	.00	74,050.00	69,000.00	-6.8%
11233511 515000	OPS WAGES OVERTIME	6,122.39	6,516.38	11,531.18	3,170.39	8,000.00	8,000.00	.0%
11233512 512000	OPS WAGES TEMP	6,073.29	5,876.14	3,265.63	.00	7,500.00	7,650.00	2.0%
11233517 517017	OPS SICK LEAVE BUYBACK	35,000.00	.00	.00	.00	.00	.00	.0%
	TOTAL SALARIES	389,768.91	295,712.40	318,088.51	236,785.13	502,125.50	616,365.00	22.8%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
05	EXPENSES							
11235524 524900	OPS OFFICE EQUIP REPAIR	765.00	1,056.00	801.00	160.00	1,000.00	1,000.00	.0%
11235530 530100	OPS ADVERTISING	.00	.00	.00	152.48	.00	.00	.0%
11235530 530105	OPS PRINTING SERVICES	3,157.50	1,141.00	7,047.00	801.00	4,000.00	3,000.00	-25.0%
11235530 530195	OPS PAY AND CLASS STUDY	.00	1,925.95	-5,900.00	.00	.00	.00	.0%
11235531 531000	OPS PROF DEV/TRAINING	1,152.00	1,251.23	4,347.22	4,371.04	5,000.00	5,000.00	.0%
11235531 531010	OPS DUES/MEMBERSHIPS	6,341.00	5,380.00	5,730.35	6,660.00	8,000.00	8,500.00	6.3%
11235531 531090	OPS REGISTRATIONS	150.00	13,760.28	632.10	611.87	2,500.00	2,000.00	-20.0%
11235531 531091	OPS PROF DEV - TRAVEL	.00	543.56	1,814.59	1,929.15	.00	.00	.0%
11235540 540000	OPS SUPPLIES/EQUIPMENT	.00	300.00	.00	.00	500.00	.00	-100.0%
11235542 542000	OPS OFFICE SUPPLIES	.00	3,070.31	6,630.38	2,851.19	3,500.00	4,000.00	14.3%
11235542 542125	OPS SUPLIES COPIER	7,321.23	5,880.30	6,973.90	5,253.62	8,000.00	8,000.00	.0%
11235542 542126	OPS LEASE COPIER	21,026.54	24,832.26	26,727.66	21,431.47	28,000.00	30,000.00	7.1%
11235542 542127	OPS POSTAGE	32,735.45	33,598.95	81,516.52	52,903.48	80,000.00	80,000.00	.0%
11235542 542128	OPS POSTAGE FOR BILLING	41,006.63	40,956.86	-200.00	.00	.00	.00	.0%
	TOTAL EXPENSES	113,655.35	133,696.70	136,120.72	97,125.30	140,500.00	141,500.00	.7%
	TOTAL OPERATIONS DIVISION	503,424.26	429,409.10	454,209.23	333,910.43	642,625.50	757,865.00	17.9%
0129	TOWN MANAGER							
03	SALARIES							
11293511 511000	TOWN MGR WAGES	146,712.80	140,646.10	148,466.88	107,593.35	150,625.00	160,000.00	6.2%
	TOTAL SALARIES	146,712.80	140,646.10	148,466.88	107,593.35	150,625.00	160,000.00	6.2%
05	EXPENSES							
11295578 578000	TOWN MGR OTHER UNCLASS ITEMS	8,604.00	2,210.86	1,681.19	1,188.51	15,000.00	15,000.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
TOTAL EXPENSES		8,604.00	2,210.86	1,681.19	1,188.51	15,000.00	15,000.00	.0%
TOTAL TOWN MANAGER		155,316.80	142,856.96	150,148.07	108,781.86	165,625.00	175,000.00	5.7%
0131	FINANCE COMMITTEE							
05	EXPENSES							
11315530 530130	FINCOM FINANCIAL AUDIT	51,000.00	52,000.00	63,780.00	45,000.00	55,000.00	56,000.00	1.8%
11315531 531000	FINCOM PROF DEV/TRAINING	268.00	273.00	512.30	328.00	600.00	600.00	.0%
TOTAL EXPENSES		51,268.00	52,273.00	64,292.30	45,328.00	55,600.00	56,600.00	1.8%
TOTAL FINANCE COMMITTEE		51,268.00	52,273.00	64,292.30	45,328.00	55,600.00	56,600.00	1.8%
0151	LAW							
05	EXPENSES							
11515530 530110	LAW LEGAL COUNSEL	59,255.17	44,714.62	265,229.86	73,927.45	150,000.00	160,000.00	6.7%
11515530 530115	LAW LABOR COUNSEL	9,828.25	14,158.40	7,700.00	2,844.60	20,000.00	25,000.00	25.0%
11515530 530116	TLT LITIGATION	.00	.00	177,467.23	97,850.30	115,516.10	.00	-100.0%
11515530 530118	LEGAL SETTLEMENT	.00	.00	.00	125,000.00	125,000.00	.00	-100.0%
TOTAL EXPENSES		69,083.42	58,873.02	450,397.09	299,622.35	410,516.10	185,000.00	-54.9%
TOTAL LAW		69,083.42	58,873.02	450,397.09	299,622.35	410,516.10	185,000.00	-54.9%
0152	HUMAN RESOURCES							
03	SALARIES							
11523511 511003	HR DIRECTOR/ASST DEPT HEAD	79,507.00	98,180.80	71,082.13	54,331.57	75,900.00	78,600.00	3.6%
11523511 511023	HR GENERALIST	.00	.00	.00	5,533.20	62,000.00	62,650.00	1.0%
TOTAL SALARIES		79,507.00	98,180.80	71,082.13	59,864.77	137,900.00	141,250.00	2.4%
05	EXPENSES							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
11525530 530000	HR PROF/TECH SV	26,436.78	6,650.00	.00	14,000.69	.00	.00	.0%
11525530 530100	HR ADVERTISING	4,937.71	3,659.07	3,170.00	3,180.00	5,000.00	5,000.00	.0%
11525530 530135	PRE-EMPLOYMENT COSTS	.00	6.00	.00	.00	.00	.00	.0%
11525530 530140	HR EMPLOYEE PHYSICALS	10,907.50	11,048.00	13,731.88	6,661.00	5,000.00	12,000.00	140.0%
11525530 530145	DOT CERTIFICATIONS	.00	.00	1,295.00	2,593.00	2,500.00	2,500.00	.0%
TOTAL EXPENSES		42,281.99	21,363.07	18,196.88	26,434.69	12,500.00	19,500.00	56.0%
TOTAL HUMAN RESOURCES		121,788.99	119,543.87	89,279.01	86,299.46	150,400.00	160,750.00	6.9%
0155	TECHNOLOGY							
03	SALARIES							
11553511 511004	TECHNOLOGY DIRECTOR	84,669.00	87,626.19	92,924.30	71,686.86	99,750.00	103,300.00	3.6%
11553511 511148	COMPUTER TECHNICIAN	106,031.60	109,468.92	76,170.45	63,112.47	117,600.00	116,750.00	-.7%
11553511 511149	GIS ADMINISTRATOR	64,642.56	66,899.94	69,303.79	51,441.29	72,075.00	74,600.00	3.5%
11553511 515000	TECH OVERTIME	10,064.27	14,890.71	29,256.84	14,721.42	12,000.00	12,000.00	.0%
11553517 517017	TECHNOLOGY SICK LEAVE BUYBACK	.00	.00	1,167.93	.00	.00	.00	.0%
TOTAL SALARIES		265,407.43	278,885.76	268,823.31	200,962.04	301,425.00	306,650.00	1.7%
05	EXPENSES							
11555521 521390	PHONE LANDLINES	40,492.69	40,433.88	39,664.48	45,106.72	45,000.00	45,000.00	.0%
11555521 521392	PHONE WIRELESS	34,956.81	32,847.75	38,075.72	42,079.49	38,000.00	41,000.00	7.9%
11555521 521393	RESIDENT COMMUNICATION S/W	.00	.00	.00	4,900.00	5,000.00	5,000.00	.0%
11555521 521394	FACILITIES WORK ORDER SYSTEM	.00	.00	.00	.00	.00	7,500.00	.0%
11555521 521395	ELDER/HUMAN SVC MONITORING S/W	.00	.00	.00	.00	.00	2,000.00	.0%
11555524 524000	TECH MAINT CONTRACT/REPAIR	7,955.34	6,204.73	3,600.26	8,702.49	7,000.00	7,000.00	.0%
11555530 530000	TECH PROF/TECH SV	.00	.00	316.96	11,171.00	5,000.00	3,000.00	-40.0%
11555530 530106	TECH PROF/TECH MAIL/DELIVERY S							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		.00	.00	15.95	.00	.00	.00	.0%
11555530 530121	INTERNET SERVICE PROVIDER	91.44	.00	125.00	.00	.00	.00	.0%
11555536 536000	TECH LICENSE & SUPPORT	9,999.06	8,722.09	13,904.20	17,259.03	10,000.00	10,000.00	.0%
11555536 536100	ADMINS FINANCIAL S/W	1,800.00	1,800.00	1,920.00	2,040.00	2,000.00	2,000.00	.0%
11555536 536110	MUNIS FINANCIAL S/W	68,371.23	64,664.69	67,880.43	69,443.22	75,000.00	75,000.00	.0%
11555536 536115	PUBLIC SAFETY ADMIN S/W	15,753.75	31,142.50	35,296.29	20,697.00	22,000.00	36,000.00	63.6%
11555536 536120	ASSESSOR FINANCIAL S/W	.00	7,500.00	8,500.00	7,500.00	8,800.00	8,800.00	.0%
11555536 536123	GIS S/W	17,854.93	1,232.20	18,726.45	11,193.17	16,000.00	29,000.00	81.3%
11555536 536130	TECH MICROSOFT SERVER SUPPORT	1,116.40	1,116.42	1,215.40	.00	1,500.00	1,500.00	.0%
11555536 536132	WEBSITE S/W	6,025.00	4,400.00	4,400.00	10,400.00	5,000.00	6,000.00	20.0%
11555536 536135	DOCUMENT STORAGE S/W	13,611.00	13,611.00	13,611.00	14,000.00	15,000.00	15,000.00	.0%
11555536 536137	EMERGENCY COMMUNICATION S/W	9,900.00	9,900.00	9,900.00	9,900.00	15,000.00	13,000.00	-13.3%
11555536 536138	PERMITS & LICENSING S/W	19,439.00	25,135.00	34,507.00	25,135.00	28,000.00	28,000.00	.0%
11555536 536139	CEMETERY S/W	1,440.00	1,800.00	2,040.00	2,425.32	2,300.00	2,400.00	4.3%
11555542 542115	TECH TONER CARTRIDGES	10,229.12	10,993.65	10,719.22	11,000.00	15,000.00	15,000.00	.0%
11555542 542303	TECH OFF SUPPLIES PAPER	.00	.00	47.83	.00	.00	.00	.0%
11555555 555000	TECH COMPUTER PARTS & SUPPLIES	22,331.09	16,999.00	25,764.43	18,786.16	25,000.00	25,000.00	.0%
11555555 555100	TECH PC HARDWARE	36,077.85	55,904.65	19,264.96	24,386.99	30,000.00	35,000.00	16.7%
11555555 555110	TECH NETWORK HARDWARE	586.09	11,014.57	9,629.92	5,154.83	12,500.00	13,000.00	4.0%
11555555 555125	TECH GIS SUPPLIES	495.00	.00	.00	.00	1,000.00	1,000.00	.0%
11555555 555130	TECH PC SOFTWARE	722.22	440.00	.00	.00	.00	.00	.0%
11555571 571000	TECH MILEAGE REIMBURSEMENT	.00	104.55	.00	51.75	.00	.00	.0%
TOTAL EXPENSES		319,248.02	345,966.68	359,125.50	361,332.17	384,100.00	426,200.00	11.0%
TOTAL TECHNOLOGY		584,655.45	624,852.44	627,948.81	562,294.21	685,525.00	732,850.00	6.9%

0161 TOWN CLERK

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03	SALARIES							
11613511 511003	TOWN CLERK	64,642.55	67,671.05	72,920.49	55,475.09	77,700.00	80,450.00	3.5%
11613511 511120	ASST TOWN CLERK	45,766.57	47,368.62	49,934.96	35,561.51	51,025.00	52,825.00	3.5%
TOTAL SALARIES		110,409.12	115,039.67	122,855.45	91,036.60	128,725.00	133,275.00	3.5%
05	EXPENSES							
11615530 530000	TOWN CLERK PROF/TECH SV	254.48	300.00	.00	45.24	.00	.00	.0%
TOTAL EXPENSES		254.48	300.00	.00	45.24	.00	.00	.0%
TOTAL TOWN CLERK		110,663.60	115,339.67	122,855.45	91,081.84	128,725.00	133,275.00	3.5%
0162	ELECTIONS & REGISTRATION							
03	SALARIES							
11623511 511150	ELECT REGISTRAR SALARY	1,560.34	1,593.88	1,599.08	1,374.90	2,000.00	2,000.00	.0%
11623511 511153	ELECTION WORKERS	76,484.07	25,948.37	41,403.61	20,711.74	30,000.00	75,000.00	150.0%
11623511 511155	TOWN MEETING MONITOR	664.03	420.69	1,037.45	.00	2,000.00	2,000.00	.0%
11623511 596120	ELECTIONS STATE GRANT SUPPORT	-8,284.00	.00	-4,800.00	.00	-2,400.00	-5,400.00	125.0%
TOTAL SALARIES		70,424.44	27,962.94	39,240.14	22,086.64	31,600.00	73,600.00	132.9%
05	EXPENSES							
11625530 530100	ELECT ADVERTISING	10,428.17	4,830.40	6,603.19	2,591.47	3,000.00	9,000.00	200.0%
11625530 530105	ELECT PRINTING TOWN MEETING	2,964.35	1,600.00	5,194.00	410.00	4,500.00	4,500.00	.0%
11625530 530151	ELECT CENSUS EXPENSES	2,513.20	7,868.60	8,298.23	3,553.63	5,000.00	5,000.00	.0%
11625530 530152	ELECT BALLOT PROGRAMMING	6,943.59	544.00	10,247.48	4,912.71	10,000.00	10,000.00	.0%
11625530 530153	ELECT PROF/TECH SERVICES	1,800.00	6,520.30	1,800.00	.00	1,000.00	3,000.00	200.0%
11625540 540000	ELECT SUPPLIES/EQUIPMENT	1,419.28	714.96	251.20	.00	3,000.00	3,000.00	.0%
11625549 549307	ELECTIONS - MEALS FOR WORKERS							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
ADMINISTRATIVE SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		6,334.41	2,549.07	3,512.93	1,861.41	2,500.00	7,000.00	180.0%
	TOTAL EXPENSES	32,403.00	24,627.33	35,907.03	13,329.22	29,000.00	41,500.00	43.1%
	TOTAL ELECTIONS & REGISTRATI	102,827.44	52,590.27	75,147.17	35,415.86	60,600.00	115,100.00	89.9%
0193	PROPERTY INSURANCE							
05	EXPENSES							
11935530 530000	LIABIL INS PROF CONSULTANT	.00	.00	.00	705.00	.00	.00	.0%
11935574 574010	PROP & CASUALTY INSURANCE	326,896.60	349,086.78	364,208.03	381,107.20	400,000.00	410,000.00	2.5%
11935574 574500	LIABIL INS DEDUCTIBLES/CLAIMS	7,778.74	19,881.99	26,074.55	13,682.41	35,000.00	35,000.00	.0%
	TOTAL EXPENSES	334,675.34	368,968.77	390,282.58	395,494.61	435,000.00	445,000.00	2.3%
	TOTAL PROPERTY INSURANCE	334,675.34	368,968.77	390,282.58	395,494.61	435,000.00	445,000.00	2.3%
	TOTAL ADMINISTRATIVE SERVICE	2,036,791.04	1,967,892.97	2,427,158.41	1,959,307.88	2,737,116.60	2,764,040.00	1.0%

Public Services
FY17 Budget

The Public Services Department's FY17 budget increases by only 0.9%, in part due to a one-time $25,000 expense in FY16.

Total	FY16	FY17	Change
Administration	$396,050	$385,500	-2.7%
Conservation	56,500	60,700	+7.4%
Planning*	140,450	142,525	+1.5%
Inspections	128,875	131,450	+2.0%
Historical	1,500	1,500	0%
Health	254,825	246,175	-3.4%
Human/Elder Svcs	207,850	215,000	+3.4%
Veterans Services	279,875	292,850	+4.6%
Recreation	140,575	145,525	+3.5%
TOTAL	**$1,606,500**	**$1,621,125**	**+0.9%**

**Note: Housing Services Coordinator wages and expenses are regionalized and shared with three other communities*

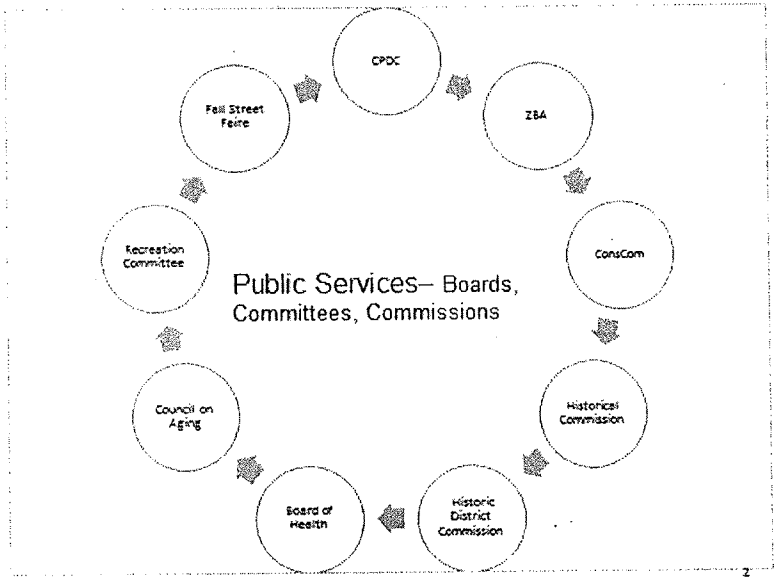
Overview

The Public Services (PS) department is comprised of two major functions: (1) Community Development; and (2) Community Services. PS strives to provide excellent customer service as well as a high level of collaboration and communication. Human Services functions benefit from clustering them together.

Community Development is enhanced by the Planning and Permitting functions combined as "One Stop Shopping" for small residential projects as well as large scale commercial development projects. Where wetland protection is a consideration, we work to ensure applicants meet relevant regulatory requirements. Likewise with regard to regulatory requirements that apply to historic properties.

Providing services in a cost efficient manner is an overriding goal of PS. For example, the Metro North Regional Housing Services Office (MNRHSO) was spearheaded by Reading. MNRHSO is made up of representatives from the Communities of North Reading, Wilmington, and Saugus and a full-time staff person is shared by the four communities. Another example of efficiency is the use of three part-time building inspectors and a full time senior administrative assistant who oversees permitting that often resulting in "same day" issuance of permit applications.

The Assistant Town Manager (ATM) leads the department and works closely with the Town Manager on Town Administration and special projects. The Public Services Department has two assistant department heads that oversee their respective areas. Outside services are provided as needed with the help of the Metropolitan Area Planning Council and grants where possible to reduce the cost of consultant services. Volunteer Boards and Committees are a vital part of the department as shown below:

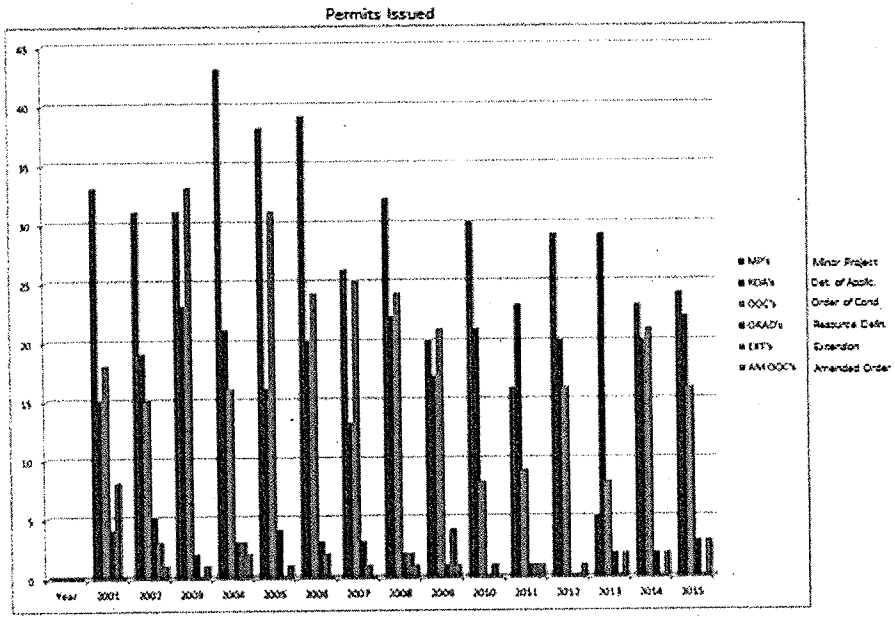


Community Development (Community Development Director) includes: Conservation, Planning, Inspections and Historical.

The Community Development (CD) Director oversees Planning, Community Development, and Conservation/Preservation. The CD Director oversees the review of development projects as well as the regulatory role of Inspections, Conservation, and Historical.

The **Conservation Division** oversees the local wetland by-law as well as the Wetlands Protection Act. Project permitting is part of the departmental review of development projects. A full-time Conservation Administrator has resulted in added coverage for both the Conservation Commission and the public. An added responsibility is oversight of the Mattera Cabin (previously handled by the Community Services Director).

Conservation



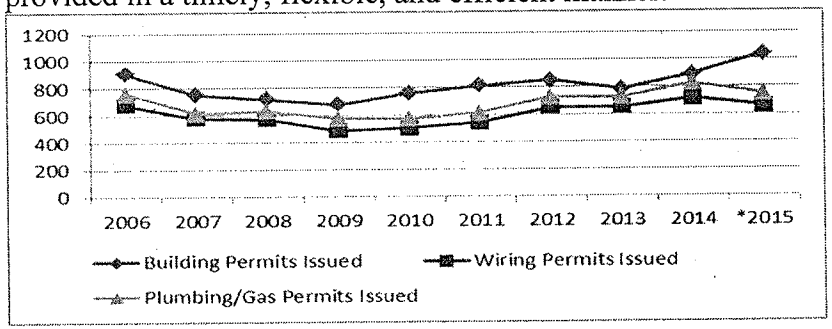
The **Planning Division** handles day-to-day and long range land use and community planning efforts. Reviews plans and proposals submitted to ensure compliance with zoning and other regulations and to ensure consistency with adopted plans including the Reading Master Plan. Coordinates "Daytime Government" project reviews as well as "Nighttime Government" review by CPDC and others.

An allocation for an Economic Development planner is made in this budget, with the costs fully offset by the Inspections Revolving Fund. The position is expected to be funded by this revolving fund for three years. The Planning Division also includes a Regional Housing Services Office staffed by a full time Housing Coordinator shared with three other Towns.

	Now	*2016-7
Housing Units	9,584	
Subsidized	741	+120
%	**7.8%**	**8.9%**
Needed	218	107

***New units projected:**
Johnson Woods I (3)
Johnson Woods II (10)
Reading Village 40B (77)
St. Agnes 40B (20)

The **Inspections Division** is staffed by the Senior Administrative Assistant who expedites permits and follows up as needed. There are three Building Inspectors (part-time) with several decades of experience managing building departments in area communities. Likewise the Plumbing/Gas and Electrical Inspectors (part-time) are highly credentialed. The expertise these inspectors provide, as well as the coverage, is extensive. A top notch office management system insures inspections are provided in a timely, flexible, and efficient manner.



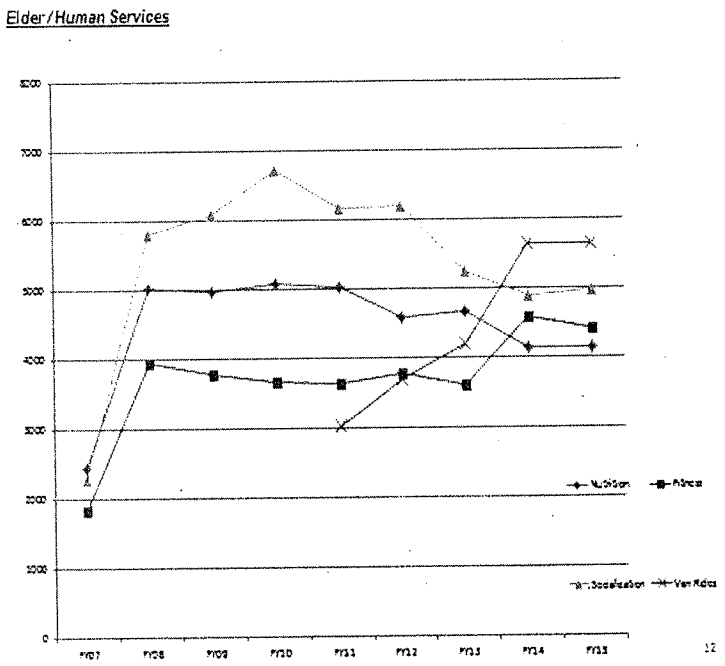
The **Historical Division** is staffed by volunteers with support from the CD Director as well as the PS Clerk. The Historical Commission oversees historic preservation including the demolition delay bylaw. The Historic District Commission has a regulatory role over properties within the historic districts. It is important to note that there are two separate and distinct boards: (1) the Historical Commission; and (2) the Historic District Commission.

Community Services (Community Services Director) includes: Health, Human/Elder Services, Veterans Services and Recreation.

The **Health Division** conducts inspections as needed regarding nuisance complaints, housing, food establishments, tobacco, swimming pools, camps, churches, septic systems and all other permitted establishments. The Division enforces Public Health laws, codes, regulations, environmental programs, and State environmental and sanitary codes. Food establishments receive a mandatory minimum of two routine inspections for all Medium /High Risk food establishments and a minimum of one routine inspection for Low Risk food establishments (convenience stores, gas stations, etc.). Flu Clinics are a major function of Public Health through the Public Health Nurse, are offered at the Police Station, Fire Department, DPW, and multiple schools in town.

The addition of a full-time Public Health Agent in FY16 has provided an expanded depth of coverage. The added staffing has fostered improved communication and collaboration with other PS staff as well as enhanced customer service.

The **Human/Elder Services Division** provides human services to both older adults and the general population including the daily operation of the Pleasant Street Center (Senior Center). H/E Services is fully staffed with an EHS Administrator, PSC Coordinator, Senior Case Manager, Nurse Advocate and Van Driver positions.



Some of the services proved by H/E Services are:

- Offering over 40 programs at the Pleasant Street Center including fitness, bingo, book club, writers groups, movies, birthday luncheons, hair dressing and more. About 125 Volunteers support the Center in many ways including working as Receptionists, Kitchen help, editing the Newsletter, and coordinating the Senior Tax Work-Off program.
- Transportation programs such as the Senior Van, Reading Response Medical Transportation and Volunteer Escorts
- Referrals for health care, financial assistance, food stamps, etc.
- Reporting for local, state and DOT
- Intergenerational programming at the PSC with new programs such as Barnyard Bingo & Holiday Character Breakfast
- Collaboration with the Reading Public Library, Veterans Agent, Health Department, Housing Authority, Sanborn Place, Police and Fire
- Holiday Meal programs

The Veterans Services Division provides assistance to Veterans who reside in Reading. With a full time Veterans Services Officer (VSO) who was hired last summer to replace a part-time VSO, the office is now fully staffed. The VSO has identified the following goals:

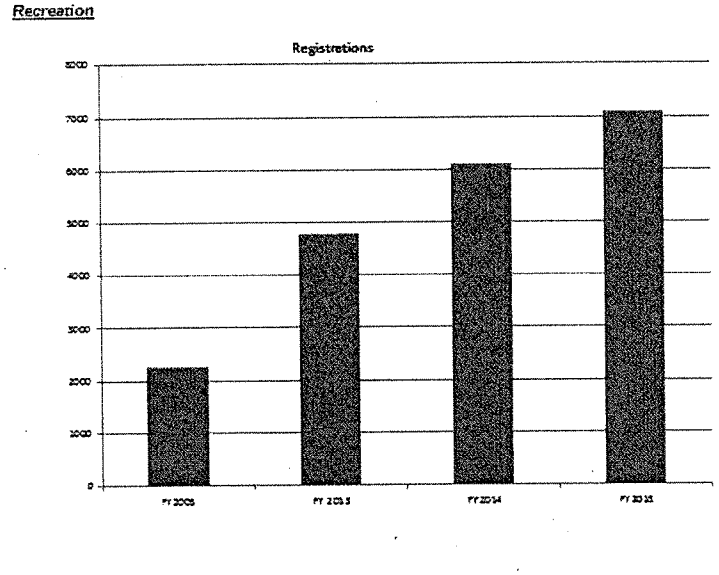
- Locate and help individuals who qualify for the program; especially those who were unaware of the benefit;
- Spend Reading's 25% of CH 115 efficiently - investigate and remove individuals when they have not been fully qualified;

- Prepare VA applications;
- Conduct outreach at town events including School functions to promote VSO;
- Increase VSO presence at the Pleasant Street Center

CY	Clients	Benefits
2015	27	$186,518
2014	29	$202,224
2013	28	$168,793
2012	29	$201,140
2011	30	$204,013
2010	26	$156,810

The **Recreation Division** is a model program for providing services in a fee-based self-supporting manner. These services include:

- Over 450 programs/classes in 2015;
- Oversite of Field & Playground Use -
  - Use scheduling
  - Field management and improvements
  - Safety Inspections
- Employing over 50 seasonal staff to support programming and events;
- Actively participating in Town-wide events such as Downtown Trick or Treat, Halloween Parade, Friends and Family Day, Fall Street Faire, Egg Hunt and Summer Concert Series promoting Social Engagement and Community Spirit;
- On-line Tennis Reservations service with www.reserveagame.com;
- Intergenerational programming at the PSC with new programs such as Barnyard Bingo & Holiday Character Breakfast;
- Summer Camp - Sold out all 8 weeks;
- Pickle ball, which became the fastest growing adult activity in Town.



Revenues from Recreation programs increased from $450,000 (FY05) to nearly $600,000 (FY14), and then climbed sharply to almost $800,000 in FY15. Note that expenses for this division are paid directly from the Revolving Fund. Each year all but a small amount of remaining funds collected are returned to the General Fund on June 30th. Historically this has offset the wages paid to Recreation staff.

Staffing (20.5 FTEs; -0.3 FTE -1.4%)
Wage costs $1,253,375 +3.3%
The FY17 budget proposes eliminating two part-time positions: planning intern and health plan reviewer. The latter was a previous regional arrangement with Melrose and Wakefield. The increase in the Conservation salary line item is attributable to a reduction in the amount of support being budgeted out of the revolving fund because of the decline in the fund balance.

Wages	FY16	FY17	Change
Administration	$344,050	$357,500	+3.9%
Conservation	56,500	60,700	+7.4%
Planning*	130,450	132,525	+1.6%
Inspections	128,875	131,450	+2.0%
Health	164,175	168,425	+2.6%
Human/Elder Svcs	194,800	201,500	+3.4%
Veterans	53,875	55,850	+3.7%
Recreation	140,575	145,425	+3.5%
Historical	0	0	0%
TOTAL	**1,213,300**	**1,253,375**	**+3.3%**

**Note: Housing Services Coordinator wages and expenses are regionalized and shared with three other communities*

Expenses ($367,750; -6.5%)
The reduction in Administration expenses is because in FY16 there was a $25,000 line item for a one-time expense. The reduction in Health expenses pertain to eliminating the plan reviewer position that was contracted with the City of Melrose.

Veteran's benefits are funded at a slightly higher amount based on the projected increase in activity. The Recreation Revolving Fund directly pays all expenses for this division. At the end of each year, excess funds are turned over to the Town's general fund. For many years that excess has approximately equaled the wage costs of the division.

Expenses	FY16	FY17	Change
Administration	$52,000	$28,000	-46.2%
Conservation	0	0	
Planning	10,000	10,000	0%
Inspections	0	0	
Health	90,650	77,750	-14.2%
Human/Elder Svcs	13,050	13,500	+3.4%
Veterans	226,000	237,000	+4.9%
Recreation	rev fund	rev fund	
Historical	1,500	1,500	0%
TOTAL	**$393,200**	**$367,750**	**-6.5%**

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0126	PUBLIC SVC ADMINISTRATION							
03	SALARIES							
11263511 511001	PS ASSISTANT TOWN MANAGER	102,433.61	107,218.20	112,985.46	86,199.37	120,700.00	125,000.00	3.6%
11263511 511002	PS OFFICE MANAGER	.00	.00	23,111.05	36,416.67	51,000.00	52,825.00	3.6%
11263511 511010	PS ADMINISTRATIVE ASSISTANT	29,353.82	33,366.57	44,125.93	21,020.76	42,850.00	44,600.00	4.1%
11263511 511011	PS ADMINISTRATIVE SECRETARY	.00	.00	37,760.29	47,288.21	42,650.00	44,400.00	4.1%
11263511 511012	PS CLERK	104,522.40	108,587.77	76,461.72	26,831.03	36,850.00	38,900.00	5.6%
11263511 511014	PS SENIOR ADMIN ASSISTANT	.00	.00	.00	31,642.05	50,000.00	51,775.00	3.6%
11263511 515000	PS ADMIN OVERTIME	11,308.92	40,148.82	38,354.70	25,047.16	25,000.00	30,000.00	20.0%
11263511 596130	PS REVOLVING FUND SUPPORT	.00	-25,000.00	-20,000.00	.00	-25,000.00	-30,000.00	20.0%
	TOTAL SALARIES	247,618.75	264,321.36	312,799.15	274,445.25	344,050.00	357,500.00	3.9%
05	EXPENSES							
11265521 521309	PS ADMIN UTIL WTR/SWR/STM WTR	67.72	51.37	48.39	26.28	.00	.00	.0%
11265521 521392	PS ADMIN WIRELESS COMMUNICATIO	143.90	.00	.00	.00	.00	.00	.0%
11265530 530000	PS OUTSOURCED PROF SERVICES	.00	33,750.00	.00	25,000.00	25,000.00	.00	-100.0%
11265530 530100	PS ADMIN ADVERTISING	1,279.38	1,468.42	2,494.13	346.28	2,000.00	2,000.00	.0%
11265531 531000	PS ADMIN PROF DEV/TRAINING	.00	120.00	856.30	490.00	9,000.00	11,000.00	22.2%
11265531 531901	PS ADMIN HLTH PROF DEVELOPMENT	887.33	1,028.50	979.02	430.00	.00	.00	.0%
11265531 531902	PS ADMIN ES PROF DEVELOPMENT	.00	429.00	490.04	120.00	.00	.00	.0%
11265531 531903	PS ADMIN INSP PROF DEVELOPMENT	575.00	1,406.20	885.25	1,105.00	.00	.00	.0%
11265531 531904	PS ADMIN VET PROF DEVELOPMENT	451.19	387.35	1,293.65	.00	.00	.00	.0%
11265531 531905	PS ADMIN CONS PROF DEVELOPMENT	673.00	670.00	865.00	230.00	.00	.00	.0%
11265531 531906	PS ADMIN PLAN PROF DEVELOPMENT	955.00	1,463.93	3,531.58	4,023.00	.00	.00	.0%
11265540 540000	PS EQUIPMENT & SUPPLIES	6.00	.00	.00	.00	.00	.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR: PUBLIC SERVICES		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
11265542 542000	PS ADMIN OFFICE SUPPLIES	2,417.37	1,994.09	1,944.20	1,294.50	7,000.00	7,000.00	.0%
11265542 542901	PS ADMIN HLTH OFFICE SUPPLIES	292.87	185.40	234.70	645.68	.00	.00	.0%
11265542 542902	PS ADMIN ES OFFICE SUPPLIES	1,503.85	610.74	609.19	620.16	.00	.00	.0%
11265542 542903	PS ADMIN INSP OFFICE SUPPLIES	730.97	1,768.31	1,947.80	2,662.40	.00	.00	.0%
11265542 542904	PS ADMIN VET OFFICE SUPPLIES	142.08	243.85	42.98	104.06	.00	.00	.0%
11265542 542905	PS ADMIN CONS OFFICE SUPPLIES	370.54	122.01	211.10	28.63	.00	.00	.0%
11265542 542906	PS ADMIN PLAN OFFICE SUPPLIES	1,035.46	965.82	145.60	443.52	.00	.00	.0%
11265542 542907	PS ADMIN TWN MGR OFFICE SUPPLY	742.39	627.66	.00	.00	.00	.00	.0%
11265571 571000	PS ADMIN MILEAGE REIMBURSEMENT	5,504.45	6,689.61	7,282.48	5,420.05	9,000.00	8,000.00	-11.1%
TOTAL EXPENSES		17,778.50	53,982.26	23,861.41	42,989.56	52,000.00	28,000.00	-46.2%
TOTAL PUBLIC SVC ADMINISTRAT		265,397.25	318,303.62	336,660.56	317,434.81	396,050.00	385,500.00	-2.7%
0171	CONSERVATION DIVISION							
03	SALARIES							
11713511 511003	CONSERVATION ADMIN	31,135.33	37,086.60	42,202.76	43,205.07	60,500.00	62,700.00	3.6%
11713511 596130	CONSCOMM REVOLV FUND SUPPORT	-2,000.00	-4,000.00	-4,000.00	.00	-4,000.00	-2,000.00	-50.0%
TOTAL SALARIES		29,135.33	33,086.60	38,202.76	43,205.07	56,500.00	60,700.00	7.4%
TOTAL CONSERVATION DIVISION		29,135.33	33,086.60	38,202.76	43,205.07	56,500.00	60,700.00	7.4%
0175	PLANNING							
03	SALARIES							
11753511 511031	PLAN REGL AFFORD HOUSING COORD	.00	.00	19,278.80	34,568.07	51,500.00	50,775.00	-1.4%
11753511 511045	COMM DEV DIR/ASST DEPT HEAD	57,467.14	64,583.27	75,068.91	54,380.50	78,950.00	81,750.00	3.5%
11753511 511046	PLANNING INTERN	.00	.00	1,993.75	7,485.45	.00	.00	.0%
11753511 511048	ECONOMIC DEVELOPMENT PLANNER	.00	.00	.00	.00	.00	125,000.00	.0%
11753511 515000	PLANNING WAGES OVERTIME							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR: PUBLIC SERVICES		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		3,200.57	1,684.70	668.44	.00	.00	.00	.0%
11753511 596130	PLANNING REVOLV FUND SUPPORT	.00	.00	.00	.00	.00	-125,000.00	.0%
TOTAL SALARIES		60,667.71	66,267.97	97,009.90	96,434.02	130,450.00	132,525.00	1.6%
05	EXPENSES							
11755578 578000	REGIONAL HOUSING EXPENSES	.00	.00	6,680.89	5,299.57	10,000.00	10,000.00	.0%
TOTAL EXPENSES		.00	.00	6,680.89	5,299.57	10,000.00	10,000.00	.0%
TOTAL PLANNING		60,667.71	66,267.97	103,690.79	101,733.59	140,450.00	142,525.00	1.5%
0240	INSPECTIONS DIVISION							
03	SALARIES							
12403511 511216	INSPECTION BUILDING INSP	76,674.00	79,359.24	82,254.83	66,315.45	85,475.00	88,500.00	3.5%
12403511 511217	INSPECTION WIRE INSP	19,381.39	22,977.58	26,455.35	19,079.65	27,950.00	28,975.00	3.7%
12403511 511218	INSPECTION PLUMBING INSP	19,356.44	21,794.52	25,464.84	19,416.05	27,650.00	28,975.00	4.8%
12403511 511219	INSPECTION ALTERNATE INSP	14,092.94	18,526.20	17,498.36	13,032.46	16,100.00	25,000.00	55.3%
12403511 511220	INSPECTION CODE ENFORCEMENT	.00	.00	8,068.46	298.92	6,700.00	5,000.00	-25.4%
12403511 596130	INSPECTION REVOLV FUND SUPPORT	.00	-35,000.00	-35,000.00	.00	-35,000.00	-45,000.00	28.6%
TOTAL SALARIES		129,504.77	107,657.54	124,741.84	118,142.53	128,875.00	131,450.00	2.0%
TOTAL INSPECTIONS DIVISION		129,504.77	107,657.54	124,741.84	118,142.53	128,875.00	131,450.00	2.0%
0511	HEALTH							
03	SALARIES							
15113511 511003	HEALTH AGENT	.00	.00	15,306.54	46,270.59	71,775.00	75,800.00	5.6%
15113511 511561	HEALTH NURSE	48,330.52	49,803.20	2,856.43	18,441.51	25,350.00	26,225.00	3.5%
15113511 511564	HEALTH INSPECTOR	40,086.80	41,609.12	43,277.19	40,647.29	69,150.00	68,500.00	-.9%
15113511 515000	HEALTH WAGES OVERTIME	220.10	.00	.00	382.83	.00	:00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
15113511 596130	HEALTH REVOLV FUND SUPPORT	-2,100.00	-2,100.00	-2,100.00	.00	-2,100.00	-2,100.00	.0%
TOTAL SALARIES		86,537.42	89,312.32	59,340.16	105,742.22	164,175.00	168,425.00	2.6%
05 EXPENSES								
15115530 530000	HEALTH PROF/TECH SV	300.00	300.00	300.00	300.00	500.00	500.00	.0%
15115530 530512	HEALTH ADMINISTRATION SVCS	67,433.20	70,240.76	74,673.24	13,289.73	13,000.00	.00	-100.0%
15115530 530520	HEALTH WEIGHTS & MEASURES	5,750.00	5,000.00	5,000.00	5,000.00	5,750.00	5,750.00	.0%
15115530 530530	HEALTH ANIMAL DISPOSAL	5,554.76	5,432.41	3,959.76	3,374.80	8,000.00	7,000.00	-12.5%
15115530 530551	HEALTH MOSQUITO CONTROL	26,000.00	36,300.00	37,000.00	38,000.00	38,000.00	40,000.00	5.3%
15115540 540000	HEALTH SUPPLIES/EQUIPMENT	48.00	.00	.00	.00	.00	.00	.0%
15115540 540521	HEALTH INSP SUPPLIES/EQUIPMENT	572.79	1,934.07	1,052.00	555.75	2,000.00	2,000.00	.0%
15115540 540524	HEALTH CLINIC SUPPLIES/EQUIPME	1,100.17	101.65	.00	.00	.00	.00	.0%
15115571 571000	HEALTH MILEAGE REIMBURSEMENT	1,742.08	1,894.68	1,413.07	1,165.96	2,000.00	2,000.00	.0%
15115577 577500	HEALTH RIVERSIDE COMM CARE	7,000.00	7,000.00	7,000.00	3,500.00	7,500.00	7,500.00	.0%
15115577 577510	HEALTH EMARC SOCIAL SERVICES	13,000.00	13,000.00	13,000.00	9,750.00	13,900.00	13,000.00	-6.5%
TOTAL EXPENSES		128,501.00	141,203.57	143,398.07	74,936.24	90,650.00	77,750.00	-14.2%
TOTAL HEALTH		215,038.42	230,515.89	202,738.23	180,678.46	254,825.00	246,175.00	-3.4%
0541 HUMAN/ELDER SERVICES								
03 SALARIES								
15413511 511003	ELDER/HUMAN SVC ADMIN	25,800.22	30,919.04	37,594.93	28,061.21	35,550.00	36,775.00	3.4%
15413511 511523	E/H SVC VAN DRIVER	30,958.28	32,017.80	33,163.85	24,957.01	35,800.00	36,000.00	.6%
15413511 511524	E/H SVC SUBST VAN DRIVER	2,345.43	2,590.74	2,725.95	2,595.58	3,000.00	3,000.00	.0%
15413511 511525	E/H SVC CASE WORKER	52,678.21	51,487.46	68,196.25	18,308.86	.00	.00	.0%
15413511 511527	E/H SVC SENIOR CENTER COORD	38,820.65	40,253.69	41,582.52	31,004.96	43,325.00	44,775.00	3.3%
15413511 511530	SENIOR CASE MANAGER							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		.00	.00	.00	15,771.70	48,400.00	50,050.00	3.4%
15413511 511561	E/H SVC NURSE ADVOCATE	29,988.08	34,077.28	8,004.54	17,730.06	61,725.00	63,900.00	3.5%
15413511 515000	E/H SVC WAGES OVERTIME	.00	86.97	.00	.00	.00	.00	.0%
15413511 596120	E/H SVC STATE GRANT SUPPORT	-34,133.00	-39,407.00	-39,182.00	.00	-30,000.00	-30,000.00	.0%
15413511 596180	E/H SVC TRUST FUND SUPPORT	-3,000.00	-3,000.00	-3,000.00	.00	-3,000.00	-3,000.00	.0%
TOTAL SALARIES		143,457.87	149,025.98	149,086.04	138,429.38	194,800.00	201,500.00	3.4%
05 EXPENSES								
15415531 531010	E/H SVC DUES & MEMBERSHIPS	718.56	228.00	817.64	792.64	750.00	1,000.00	33.3%
15415531 531090	E/H SVC REGISTRATION PROF DEV	.00	365.00	170.03	677.99	800.00	800.00	.0%
15415535 535304	E/H SVC PROGRAMS	1,059.01	775.06	1,292.78	760.88	1,500.00	1,500.00	.0%
15415536 536000	E/H SVC SFTWR LICENSE /SUPPORT	900.98	902.87	904.56	.00	.00	.00	.0%
15415540 540000	E/H SVC SUPPLIES/EQUIPMENT	1,331.67	1,267.43	1,338.83	1,023.42	1,300.00	1,500.00	15.4%
15415551 551000	E/H SVC VOLUNTEER TRAINING	.00	39.00	.00	.00	500.00	500.00	.0%
15415571 571000	E/H SVC MILEAGE REIMB	441.45	1,173.29	917.07	468.31	1,200.00	1,200.00	.0%
15415577 577540	E/H SVC MEAL DELIVERY SVC	5,593.00	5,593.00	5,593.00	5,593.00	5,800.00	5,800.00	.0%
15415578 578000	E/H SVC OTHER EXPENSES	37.94	1,065.00	.00	906.51	1,000.00	1,000.00	.0%
15415578 578018	E/H SVC VOLUNTEER SUPPORT COST	.00	.00	119.53	.00	200.00	200.00	.0%
TOTAL EXPENSES		10,082.61	11,408.65	11,153.44	10,222.75	13,050.00	13,500.00	3.4%
TOTAL HUMAN/ELDER SERVICES		153,540.48	160,434.63	160,239.48	148,652.13	207,850.00	215,000.00	3.4%
0543 VETERANS								
03 SALARIES								
15433511 511003	VETERANS SERVICE OFFICER	19,658.36	20,066.04	25,043.51	38,146.20	53,875.00	55,850.00	3.7%
TOTAL SALARIES		19,658.36	20,066.04	25,043.51	38,146.20	53,875.00	55,850.00	3.7%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
05	EXPENSES							
15435530 530512	VETERANS ADMINISTRATION SVCS	296.86	192.00	.00	.00	.00	.00	.0%
15435540 542302	VETERANS OFFICE SUPPLIES	.00	459.48	129.28	142.34	500.00	500.00	.0%
15435571 571000	VETERANS MILEAGE REIMBURSEMENT	.00	.00	170.89	320.04	500.00	500.00	.0%
	TOTAL EXPENSES	296.86	651.48	300.17	462.38	1,000.00	1,000.00	.0%
	TOTAL VETERANS	19,955.22	20,717.52	25,343.68	38,608.58	54,875.00	56,850.00	3.6%
0544	VETERANS' AID							
05	EXPENSES							
15445577 577000	VETS AID MONTHLY BENEFITS	68,279.81	87,189.91	90,876.01	61,769.77	100,000.00	100,000.00	.0%
15445577 577501	VETS AID FUEL	19,147.14	21,468.83	19,995.31	12,842.46	20,000.00	22,000.00	10.0%
15445577 577502	VETS AID DOCTOR	2,884.20	2,924.93	3,780.15	1,807.36	5,000.00	5,000.00	.0%
15445577 577503	VETS AID HOSPITAL	3,608.89	719.13	4,682.94	2,797.20	5,000.00	5,000.00	.0%
15445577 577504	VETS AID MEDICARE PART B	18,752.40	23,248.42	24,335.27	17,862.36	25,000.00	27,500.00	10.0%
15445577 577505	VETS AID MEDIGAP	26,026.83	27,903.81	27,026.57	21,301.60	25,000.00	28,000.00	12.0%
15445577 577506	VETS AID MEDICAL BENEFIT	25,988.91	12,360.43	13,738.83	7,555.17	20,000.00	20,000.00	.0%
15445577 577507	VETS AID DURABLE MEDICAL	2,652.76	3,034.58	2,168.97	483.85	4,000.00	4,000.00	.0%
15445577 577508	VETS AID ONE TIME BENEFIT	2,000.00	3,781.00	.00	1,134.38	4,000.00	4,000.00	.0%
15445577 577509	VETS AID SHELTER	.00	280.00	.00	.00	2,000.00	2,000.00	.0%
15445577 577511	VETS AID DENTAL	425.60	.00	228.49	639.00	3,000.00	3,000.00	.0%
15445577 577512	VETS AID AMBULANCE	150.00	429.91	346.45	541.26	2,000.00	2,000.00	.0%
15445577 577513	VETS AID EYE GLASSES	945.96	708.40	558.72	135.00	2,500.00	2,500.00	.0%
15445577 577514	VETS AID MEDICARE PART D	3,228.20	2,035.14	2,429.37	2,353.35	2,500.00	4,000.00	60.0%
15445577 577515	VET BENEFITS HEARING AIDS	1,550.00	.00	3,750.00	2,815.00	5,000.00	5,000.00	.0%
15445577 577516	VETS AID CH115 RETRO BENEFIT	.00	758.20	4,805.83	1,518.10	.00	2,000.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SERVICES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
TOTAL EXPENSES		175,640.70	186,842.69	198,722.91	135,555.86	225,000.00	236,000.00	4.9%
TOTAL VETERANS' AID		175,640.70	186,842.69	198,722.91	135,555.86	225,000.00	236,000.00	4.9%
0630 RECREATION								
03 SALARIES								
16303511 511003	COMM SVC DIR/ASST DEPT HEAD	71,370.00	73,854.30	78,491.63	62,528.18	82,175.00	85,050.00	3.5%
16303511 511012	RECREATION CLERK	34,378.54	35,575.44	19,570.80	.00	.00	.00	.0%
16303511 511473	RECREATION ADMINISTRATOR	40,920.53	42,526.11	46,341.58	32,833.70	55,900.00	57,875.00	3.5%
16303511 515000	RECREATION WAGES OVERTIME	970.94	549.27	1,558.60	659.34	2,000.00	2,500.00	25.0%
16303511 516050	RECREATION OUT OF GRADE WORK	.00	.00	76.14	.00	500.00	.00	-100.0%
TOTAL SALARIES		147,640.01	152,505.12	146,038.75	96,021.22	140,575.00	145,425.00	3.5%
TOTAL RECREATION		147,640.01	152,505.12	146,038.75	96,021.22	140,575.00	145,425.00	3.5%
0691 HISTORICAL COMMISSION								
05 EXPENSES								
16915540 540000	HISTORICAL SUPPLIES/EQUIPMENT	782.95	87.26	306.01	41.50	1,500.00	1,500.00	.0%
TOTAL EXPENSES		782.95	87.26	306.01	41.50	1,500.00	1,500.00	.0%
TOTAL HISTORICAL COMMISSION		782.95	87.26	306.01	41.50	1,500.00	1,500.00	.0%
TOTAL PUBLIC SERVICES		1,197,302.84	1,276,418.84	1,336,685.01	1,180,073.75	1,606,500.00	1,621,125.00	.9%

Finance Department
FY17 Budget

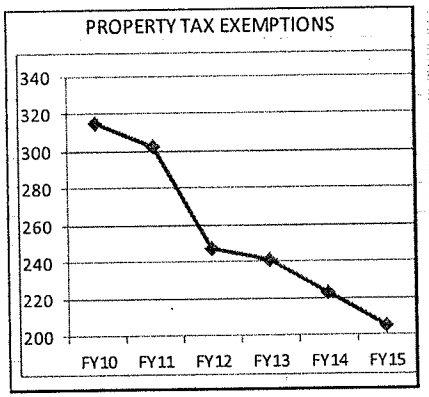
The Finance Department's FY17 budget is decreased by 7.6% when compared to the previous year. However without an $88,000 expense for the Board of Assessors to conduct a triennial revaluation in FY16, this change is actually up 3.1%.

	FY16	FY17	Change
Accounting	$191,650	$198,950	+ 3.8%
Assessors*	230,300	147,625	-35.9%
Finance	423,825	434,725	+2.6%
TOTAL	**$845,775**	**$781,300**	**-7.6%**
**exclude reval*	*757,775*	*781,300*	*+3.1%*

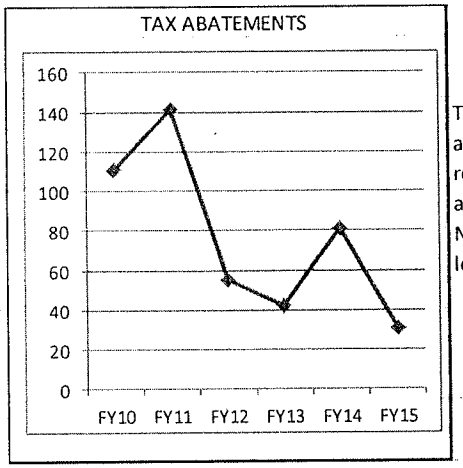
Overview
In the Finance department, the Town Accountant also serves as the Finance Director and department head, while the Treasurer-Collector is the assistant department head. Note the independence of the Accounting, Treasury and Assessing divisions are maintained with this structure. Note also that the Town Accountant reports to the Board of Selectmen and not to the Town Manager, which helps maintain this independence.

Accounting: This division is under the direction of the Town Accountant and is responsible for maintaining financial records for the Town, Schools and Light Department. These records facilitate the preparation of financial reports and schedules that provide meaningful, accurate information for comparability and for management's decision making process. Accounting ensures that all financial transactions are in compliance with legal requirements and are properly recorded on a timely basis.

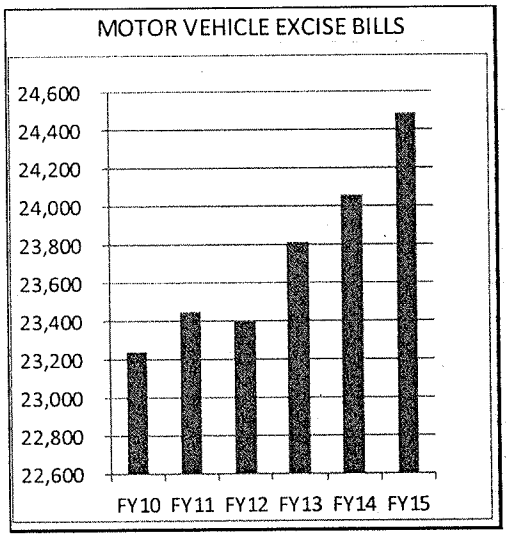
Assessors: Assessment of property is the first step in the process of tax revenue collection for the Town of Reading. The Assessment Division's function is to provide for the fair and equitable assessment of all taxable real and personal property. A three-member Board of Assessors sets policy for this division. Starting in FY16 Board members are appointed by the Board of Selectmen as changed by the Town Charter in FY15. Reading continues sharing the Assessor position with the town of Wakefield.



Taxpayers eligible for forms of property tax exemptions have declined over the past few years. Veterans have shown the largest decline from 178 to 131 followed by equal declines in financial elgibility (down from 68 to 43) and other (down from 56 to 31).



Tax abatements have shown a sharp decline as a new regional assessor has brought a more standardized approach. Note that abatements are lost revenue when granted.



The number of excise bills have increased steadily during the past few years, roughly in line with the population growth from some large condo/apartment dwellings. This equates to about two vehicles per dwelling.

General Finance: Collections is responsible for collecting all taxes and other charges (including water/sewer/storm water bills). They also receive and process all deposits (such as schools and recreation). Treasury is responsible for providing the cash for the operation of all Town, School and Light Department functions on a timely basis. In addition, it conducts all borrowing and investing activities. Payroll for the Town, School and RMLD departments are all processed 'in-house' through this division.

Staffing (11.4 FTEs; unchanged)
Wage costs $634,550 +3.1%

Wages	FY16	FY17	Change
Accounting	$188,150	$194,700	+3.5%
Assessors	60,100	62,125	+3.4%
Finance	367,325	377,725	+2.8%
TOTAL	**$615,575**	**$634,550**	**+3.1%**

Staffing within the Finance department remains consistent with the prior year. The increases in the individual divisions are related to salary increases. For expenses, FY16 triennial revaluation does not continue through FY17.

Expenses ($146,750; -36.3%)

Expenses	FY16	FY17	Change
Accounting	$3,500	$4,250	+21.4%
Assessors*	170,200	85,500	-49.8%
Finance	56,500	57,000	+0.9%
TOTAL	**$230,200**	**$146,750**	**-36.3%**
**exclude reval*	*142,200*	*146,750*	*+3.2%*

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0135	TOWN ACCOUNTANT							
03	SALARIES							
11353511 511001	TOWN ACCOUNTANT	100,831.90	111,770.28	105,592.53	78,356.65	109,750.00	113,650.00	3.6%
11353511 511006	ACC RETIRE ADMIN	5,428.08	.00	.00	.00	.00	.00	.0%
11353511 511010	ACC ADMINISTRATIVE ASSISTANT	27,015.46	28,345.37	35,065.37	24,287.42	42,825.00	44,400.00	3.7%
11353511 511012	ACC CLERK	25,783.85	28,820.28	19,966.39	.00	.00	.00	.0%
11353511 511014	ACC SR ADMIN ASSISTANT	.00	.00	14,588.48	23,302.33	32,525.00	33,650.00	3.5%
11353511 511020	ASSISTANT TOWN ACCOUNTANT	.00	1,999.92	2,013.00	1,448.40	2,000.00	2,000.00	.0%
11353511 515000	ACCOUNTING OVERTIME	.00	1,683.04	668.43	170.06	1,050.00	1,000.00	-4.8%
	TOTAL SALARIES	159,059.29	172,618.89	177,894.20	127,564.86	188,150.00	194,700.00	3.5%
05	EXPENSES							
11355531 531000	ACCTING PROF DEV/TRAINING	570.00	1,011.61	1,715.50	1,062.33	2,000.00	2,500.00	25.0%
11355531 531090	ACCTING PROF DEV REGISTRATION	35.00	506.00	493.00	35.00	500.00	500.00	.0%
11355531 531091	ACCTING PROF DEV - TRAVEL	243.74	194.60	217.06	565.60	500.00	500.00	.0%
11355542 542000	ACCTING OFFICE SUPP	169.71	177.86	745.43	208.84	500.00	750.00	50.0%
	TOTAL EXPENSES	1,018.45	1,890.07	3,170.99	1,871.77	3,500.00	4,250.00	21.4%
	TOTAL TOWN ACCOUNTANT	160,077.74	174,508.96	181,065.19	129,436.63	191,650.00	198,950.00	3.8%
0141	BOARD OF ASSESSORS							
03	SALARIES							
11413511 511003	ASSESSOR	8,428.57	.00	.00	.00	.00	.00	.0%
11413511 511008	ASSISTANT ASSESSOR	45,678.09	51,267.19	54,607.32	17,855.14	60,100.00	58,125.00	-3.3%
11413511 511022	ASST ASSESSOR STIPEND	.00	.00	.00	1,076.95	.00	4,000.00	.0%
11413511 515000	ASSESSORS WAGES OVERTIME	.00	117.77	.00	.00	.00	.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
TOTAL SALARIES		54,106.66	51,384.96	54,607.32	18,932.09	60,100.00	62,125.00	3.4%
05	EXPENSES							
11415530 530000	ASSESSOR PERS PROP INSPECTIONS	.00	17,510.75	6,500.00	.00	6,700.00	7,500.00	11.9%
11415530 530100	ASSESSOR ADVERTISING	.00	.00	.00	290.75	.00	.00	.0%
11415530 530190	ASSESSORS REVALUATION	3,000.00	25,067.50	.00	7,679.00	88,000.00	.00	-100.0%
11415530 530191	ASSESSORS APPRAISALS	.00	.00	.00	.00	5,000.00	5,000.00	.0%
11415530 530512	ASSESSORS ADMINISTRATION SVCS	51,130.78	52,093.79	55,471.17	.00	62,500.00	65,000.00	4.0%
11415531 531000	ASSESS PROF DEV/TRAINING	485.00	1,194.41	803.58	120.00	2,500.00	2,500.00	.0%
11415531 531010	ASSESS DUES AND MEMBERSHIPS	410.00	625.00	240.00	200.00	1,000.00	1,000.00	.0%
11415531 531050	ASSESSORS PUBLICATIONS	1,337.10	.00	380.00	.00	2,000.00	1,500.00	-25.0%
11415531 531091	ASSESS PROF DEV - TRAVEL	362.83	786.63	225.84	64.40	500.00	1,000.00	100.0%
11415542 542000	ASSESSORS OFFICE SUPP	240.00	.00	.00	188.95	500.00	500.00	.0%
11415571 571000	ASSESSORS MILEAGE REIMBURSEMEN	518.25	552.07	619.04	24.15	1,500.00	1,500.00	.0%
TOTAL EXPENSES		57,483.96	97,830.15	64,239.63	8,567.25	170,200.00	85,500.00	-49.8%
TOTAL BOARD OF ASSESSORS		111,590.62	149,215.11	118,846.95	27,499.34	230,300.00	147,625.00	-35.9%
0145	FINANCE							
03	SALARIES							
11453511 511005	TREAS-COLL/ASST DEPT HEAD	78,714.59	81,887.15	86,845.62	64,706.07	88,950.00	92,150.00	3.6%
11453511 511007	FINANCE ASST TREAS/COLL	104,360.60	107,764.78	111,670.08	91,284.70	120,000.00	123,500.00	2.9%
11453511 511010	FIN ADMINISTRATIVE ASSISTANT	40,825.38	42,196.86	43,738.86	32,453.02	45,500.00	47,075.00	3.5%
11453511 511012	FIN CLERK	126,656.96	104,972.27	99,723.84	70,577.58	105,875.00	108,000.00	2.0%
11453511 515000	FINANCE OVERTIME	3,201.68	2,316.92	365.02	1,308.52	7,000.00	7,000.00	.0%
11453517 517017	FINANCE LEAVE BUYBACK	.00	.00	.00	16,011.15	.00	.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FINANCE

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
TOTAL SALARIES		353,759.21	339,137.98	342,343.42	276,341.04	367,325.00	377,725.00	2.8%
05	EXPENSES							
11455530 530105	FINANCE PRINTING FORMS ETC	15,633.43	15,272.46	14,819.37	7,811.88	16,000.00	16,500.00	3.1%
11455530 530110	FINANCE TAX TITLE	15,423.80	16,733.56	9,055.26	4,489.88	15,000.00	15,000.00	.0%
11455530 530111	FINANCE BANKING SERVICES	13,529.07	13,918.68	13,211.18	6,323.03	15,000.00	15,000.00	.0%
11455531 531000	FINANCE PROF DEV TRAINING	3,296.23	2,541.13	339.00	180.00	2,800.00	2,800.00	.0%
11455531 531010	FINANCE PROFDEV DUES/MEMBER	1,332.60	690.00	185.00	185.00	1,200.00	1,200.00	.0%
11455531 531091	FINANCE PROF DEV TRAVEL	1,705.46	1,037.30	290.22	618.54	1,500.00	1,500.00	.0%
11455540 540000	FINANCE SUPPLIES/EQUIPMENT	2,486.19	2,164.19	.00	.00	.00	.00	.0%
11455542 542000	FINANCE OFFICE SUPP	4,903.29	3,071.23	2,870.06	2,409.36	5,000.00	5,000.00	.0%
TOTAL EXPENSES		58,310.07	55,428.55	40,770.09	22,017.69	56,500.00	57,000.00	.9%
TOTAL FINANCE		412,069.28	394,566.53	383,113.51	298,358.73	423,825.00	434,725.00	2.6%
TOTAL FINANCE		683,737.64	718,290.60	683,025.65	455,294.70	845,775.00	781,300.00	-7.6%

Public Safety

FY17 Budgets

Overview

	FY16	FY17	Change
Police	$4,597,425	$4,796,250	+4.3%
RCASA	*grant funded*	*grant funded*	
Dispatch	536,925	565,150	+5.3%
Fire/EMS	4,473,104	4,591,950	+2.7%
TOTAL	**$9,607,454**	**$9,953,350**	**+3.6%**

The Public Safety budget consists of the Police Department, shared Dispatch, the Reading Coalition Against Substance Abuse (RCASA) and Fire/Emergency Management Department. Each year Town Meeting votes both a total salary and expense line for the combination of all of these functions. The total budget for Public Safety for FY17 is $9,953,350 which is a 3.6% increase from the FY16 budget.

Wages ($9,500,350 +3.5%)
112.4 FTEs (-0.4 or -0.4%%)

Wages	FY16	FY17	Change
Police	$4,352,825	$4,533,550	+4.2%
RCASA	*grant funded*	*grant funded*	
Dispatch	512,075	539,650	+5.4%
Fire/EMS	4,310,550	4,427,150	+2.7%
TOTAL	**$9,175,450**	**$9,500,350**	**+3.5%**

Expenses ($453,000 +4.9%)

Expenses	FY16	FY17	Change
Police	$244,600	$262,700	+7.4%
RCASA	*grant funded*	*grant funded*	
Dispatch	24,850	25,500	+2.6%
Fire/EMS	162,554	164,800	+1.4%
TOTAL	**$432,004**	**$453,000**	**+4.9%**

Please see the following budget sections on Police, Fire/EMS and Dispatch for more information.

Police Department
FY17 Budget

Overview
The Reading Police Department budget for FY17 is funded at $4,796,250 or +4.3% when compared to FY16. Over 95% of this budget is spent on personnel.

	2013	2014	2015
Police			
Calls for service	21,410	20,807	20,400
Arrests - adults only	119	134	135
Summonses & Hearings	287	325	224
Protective custody	59	58	45
Written citations	4,447	5,299	4,152
MV crash investigated	559	554	528
Dispatch			
Log entries	33,236	33,950	30,965
Access stickers	3,943	4,087	4,124
Parking Citations			
Parking citations	1,887	1,847	1,947
$$$ generated	$ 39,530	$ 38,560	42,910
	$ 20.95	$ 20.88	$ 22.04
Detective Unit			
Investigations	135	151	138

As the prior table shows, there has been a slight reduction in the calls for service in recent years. The department has recently implemented a new software system that will allow close examination of data such as this in order to try to determine cause-and-effect, as well as to study different Community Policing efforts and their results.

Reading remains rated as one of the safest communities in the state by many outside surveys - an observation the department is both proud of and works very hard at.

Staffing (46.2 FTEs; decrease of 0.9 FTE)
Wages ($4,533,550; +4.2%)

In the FY17 budget, the Police Department is budgeted for 42 sworn officers (unchanged from FY16) two civilian office employees, a civilian part-time Parking Enforcement Officer and the Animal Control position is proposed as a shared regional arrangement with North Reading.

Note that the Chief's hours are expanded to 40 per week which accounts for the majority of that line increase. This work schedule is now in line with all other professional positions in the department.

Expenses ($262,700; +7.4%)
An expected increase in the cost of the two annual police cruisers plus training costs that have trended higher in recent years explain the increase in this expense budget.

Dispatch
The Reading Public Safety Dispatch budget request for FY17 is funded at $565,150, a 5.3% increase compared with FY16. Over 95% of this budget is spent on personnel.

Staffing (11 FTEs; unchanged)
Wages ($539,650; +5.4%)

Dispatch currently is staffed with ten civilian Tele communicators and one civilian Head Dispatcher who works several shifts per week as a Tele communicator and oversees the administration of the Dispatch center. In addition to Town funding, $50,000 in 911 grant funds are used to offset existing salaries.

The largest driver of the +5.4% change is an increase to the OT line item. Each year this field becomes more complex due to changes in technology and in the Emergency Medical Dispatch requirements. The Reading Dispatch Center is in compliance with all requirements.

Expenses ($25,500; +2.6%)
There are very few changes proposed in this budget for FY17.

Reading Coalition Against Substance Abuse (RCASA)
The grant funding for the Reading Coalition Against Substance Abuse (RCASA) declines in FY17 and so does the staffing. The Youth Coordinator position is eliminated and the hours of the Outreach Coordinator are reduced, in order for RCASA to be fully grant funded for FY17.

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0210	POLICE							
03	SALARIES							
12103511 511003	POLICE CHIEF	138,707.57	143,460.54	149,907.93	121,342.09	156,675.00	165,900.00	5.9%
12103511 511010	POL ADMINISTRATIVE ASSISTANT	.00	49,700.93	51,484.34	38,170.12	.00	.00	.0%
12103511 511011	POL ADMINISTRATIVE SECRETARY	.00	39,893.87	41,609.71	29,987.70	42,925.00	44,600.00	3.9%
12103511 511012	POL CLERK	85,408.02	.00	.00	.00	.00	.00	.0%
12103511 511014	POL SENIOR ADMIN ASSISTANT	.00	.00	.00	.00	53,075.00	55,250.00	4.1%
12103511 511021	DEPUTY POLICE CHIEF	.00	29,477.12	131,196.02	67,227.82	138,125.00	143,500.00	3.9%
12103511 511231	POLICE LIEUTENANTS	316,009.19	314,798.11	398,553.40	262,413.49	353,000.00	370,900.00	5.1%
12103511 511232	POLICE SERGEANTS	587,900.84	630,031.35	740,085.25	581,760.60	781,000.00	836,300.00	7.1%
12103511 511233	POLICE OFFICERS	1,722,572.84	1,797,635.48	1,571,295.12	1,228,645.32	1,680,350.00	1,737,400.00	3.4%
12103511 511234	POLICE DETECTIVES	407,073.08	417,126.75	610,699.28	448,177.44	634,200.00	649,700.00	2.4%
12103511 511235	POLICE PARKING ENFORCEMENT	16,894.85	17,467.20	18,119.65	13,230.77	18,900.00	26,550.00	40.5%
12103511 511236	POLICE ANIMAL CONTROL	16,568.76	17,134.65	17,747.73	13,191.08	18,075.00	.00	-100.0%
12103511 511238	POLICE SCHOOL TRAFFIC	115,306.33	114,910.26	119,696.21	87,633.91	131,000.00	153,450.00	17.1%
12103511 515000	POLICE OVERTIME	421,030.04	287,799.62	267,489.05	234,535.83	315,000.00	320,000.00	1.6%
12103511 515210	POLICE TRAINING	14,211.75	17,475.06	18,405.36	9,317.06	21,500.00	21,500.00	.0%
12103511 516210	POLICE FITNESS STIPEND	3,000.00	3,750.00	5,250.00	6,000.00	5,500.00	6,000.00	9.1%
12103511 596120	STATE GRANT SUPPORT	-1,798.00	.00	.00	.00	.00	.00	.0%
12103512 512205	POLICE CELL MONITORS	539.78	.00	.00	.00	3,500.00	2,500.00	-28.6%
12103517 517017	POLICE BUYBACK	16,753.60	.00	25,190.46	70,165.80	.00	.00	.0%
TOTAL SALARIES		3,860,178.65	3,880,660.94	4,166,729.51	3,211,799.03	4,352,825.00	4,533,550.00	4.2%
05	EXPENSES							
12105521 521392	POLICE WIRELESS COMMUNICATION	-399.00	.00	.00	.00	.00	.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
12105524 524001	POLICE VEHICLE REPAIR	10,546.78	7,076.37	4,077.82	5,727.89	10,500.00	10,000.00	-4.8%
12105524 524201	POLICE WEAPONS MAINTENANCE	16,819.00	15,571.84	532.81	8,316.04	9,500.00	9,500.00	.0%
12105524 524271	POLICE CONT MAINTSVC EQUIPMENT	7,518.90	2,118.90	3,638.00	4,500.00	4,750.00	5,000.00	5.3%
12105530 530000	POLICE PROF/TECH SV	82.75	.00	.00	.00	500.00	500.00	.0%
12105530 530422	POLICE KENNEL BOARDING	.00	.00	.00	.00	900.00	.00	-100.0%
12105530 530423	POLICE SPECIAL INVESTIGATION	672.38	90.00	226.00	402.13	1,000.00	1,000.00	.0%
12105530 530424	REGIONAL ANIMAL CONTROL	.00	.00	.00	.00	50,000.00	50,000.00	.0%
12105531 531000	POLICE PROF DEV/TRAINING	2,908.00	4,595.44	1,308.79	713.04	6,000.00	6,500.00	8.3%
12105531 531010	POLICE DUES AND MEMBERSHIPS	13,567.74	10,704.00	12,944.00	11,333.00	12,500.00	13,000.00	4.0%
12105531 531090	POLICE PROFDEV- REGISTRATION	515.00	1,145.00	50.00	750.00	4,000.00	4,000.00	.0%
12105531 531091	POLICE REIMBURSEMENTS	4,998.05	8,492.76	3,648.40	10,525.53	3,750.00	5,000.00	33.3%
12105531 531210	POLICE OFFICER TRAINING	22,895.00	16,380.00	16,252.00	3,775.00	6,500.00	17,000.00	161.5%
12105540 540000	POLICE SUPPLIES/EQUIPMENT	3,073.26	1,216.97	1,574.03	832.29	2,500.00	2,000.00	-20.0%
12105540 540215	POLICE BICYCL SUPPL AND EQUIP	.00	.00	.00	.00	.00	2,000.00	.0%
12105540 540221	POLICE COMMUNICATIONS EQUIP	8,076.28	1,915.00	4,266.30	4,291.02	10,000.00	7,500.00	-25.0%
12105540 540231	POLICE RADAR UNIT	878.36	585.00	994.06	717.75	6,500.00	5,000.00	-23.1%
12105540 540281	POLICE PARK PROGRAM SUPPLIES	7,003.03	4,245.00	6,677.00	6,274.50	8,000.00	8,000.00	.0%
12105540 540282	POLICE PUBLIC SAFETY SUPPLIES	4,350.17	1,223.32	6,474.02	826.45	7,500.00	7,500.00	.0%
12105540 540525	POLICE MEDICAL SUPPLIES	.00	.00	.00	.00	.00	2,000.00	.0%
12105542 542000	POLICE OFFICE SUPP	8,292.45	18,022.96	12,403.90	12,187.70	12,000.00	12,000.00	.0%
12105542 542120	POLICE FURNISHINGS	4,374.00	1,999.00	1,726.00	2,206.00	2,000.00	2,000.00	.0%
12105542 542125	POLICE PHOTOCOPY LEASE	779.00	.00	.00	.00	.00	.00	.0%
12105542 542127	POLICE POSTAGE	1,437.43	1,476.71	1,532.69	1,106.14	1,600.00	1,600.00	.0%
12105554 554000	POLICE UNIFORMS AND CLOTHING	42,194.81	44,729.64	6,187.91	8,716.19	6,000.00	6,000.00	.0%
12105558 558000	CROSSING GUARD SUPPLIES	.00	.00	.00	.00	.00	1,000.00	.0%
12105578 578000	POLICE OTHER							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR: PUBLIC SAFETY		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		.00	.00	45.24	.00	.00	.00	.0%
12105578 578250	POLICE FOOD FOR PRISONERS	235.93	305.00	325.77	210.00	600.00	600.00	.0%
12105580 580250	POLICE EQUIP CRUISERS	56,482.99	65,024.37	51,200.00	54,868.50	78,000.00	84,000.00	7.7%
TOTAL EXPENSES		217,302.31	206,917.28	136,084.74	138,279.17	244,600.00	262,700.00	7.4%
TOTAL POLICE		4,077,480.96	4,087,578.22	4,302,814.25	3,350,078.20	4,597,425.00	4,796,250.00	4.3%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0215	DISPATCHERS							
03	SALARIES							
12153511 511000	PUB SAFETY DISPATCHERS	338,983.00	331,672.53	322,168.30	310,229.87	444,000.00	463,000.00	4.3%
12153511 511003	HEAD PUB SAFETY DISPATCHER	58,122.25	60,113.56	64,521.20	49,430.36	69,075.00	71,650.00	3.7%
12153511 515000	DISPATCHER OVERTIME	61,634.30	66,133.43	91,263.59	36,805.93	49,000.00	55,000.00	12.2%
12153511 515210	DISPATCH OT TRAINING	.00	655.68	-688.95	.00	.00	.00	.0%
12153511 596120	DISPATCH E911 GRANT SUPPORT	-50,000.00	-50,000.00	-50,000.00	.00	-50,000.00	-50,000.00	.0%
12153512 512000	DISPATCH WAGES TEMP	1,670.79	1,396.66	13,324.38	.00	.00	.00	.0%
12153517 517017	DISPATCH LEAVE BUYBACK	.00	.00	.00	1,917.12	.00	.00	.0%
	TOTAL SALARIES	410,410.34	409,971.86	440,588.52	398,383.28	512,075.00	539,650.00	5.4%
05	EXPENSES							
12155524 524000	DISPATCH MAINT CONTRACT/REPAIR	.00	117.00	.00	.00	.00	.00	.0%
12155524 524260	DISPATCH VIDEO SURV MAINT	724.63	1,395.00	11,049.00	.00	2,750.00	2,500.00	-9.1%
12155524 524271	DISPATCH EQUIP MAINT & REPAIR	4,756.98	.00	.00	4,196.29	3,200.00	3,500.00	9.4%
12155531 531000	DISPATCH PROF DEV/TRAINING	557.85	1,399.15	261.00	250.00	1,500.00	2,000.00	33.3%
12155531 531091	DISPATCH PROF DEV TRAVEL	878.87	1,368.93	441.45	295.32	1,000.00	1,000.00	.0%
12155536 536000	DISPATCH SOFTWARE LICEN & SUPP	1,728.46	1,890.00	3,978.99	3,130.00	2,300.00	2,500.00	8.7%
12155540 540221	DISPATCH COMM EQUIP	4,015.18	4,351.03	5,752.92	1,644.24	6,000.00	6,000.00	.0%
12155542 542000	DISPATCH OFFICE SUPP	2,320.36	106.44	958.88	17.45	.00	.00	.0%
12155554 554000	DISPATCH UNIFORMS AND CLOTHING	2,160.00	2,310.00	630.00	597.99	500.00	1,000.00	100.0%
12155555 555000	DISPATCH TECHNOLOGY SUPP	205.00	.00	.00	.00	3,700.00	3,500.00	-5.4%
12155580 580000	DISPATCH EQUIPMENT	1,362.00	.00	.00	1,518.00	3,900.00	3,500.00	-10.3%
	TOTAL EXPENSES	18,709.33	12,937.55	23,072.24	11,649.29	24,850.00	25,500.00	2.6%
	TOTAL DISPATCHERS	429,119.67	422,909.41	463,660.76	410,032.57	536,925.00	565,150.00	+5.3%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

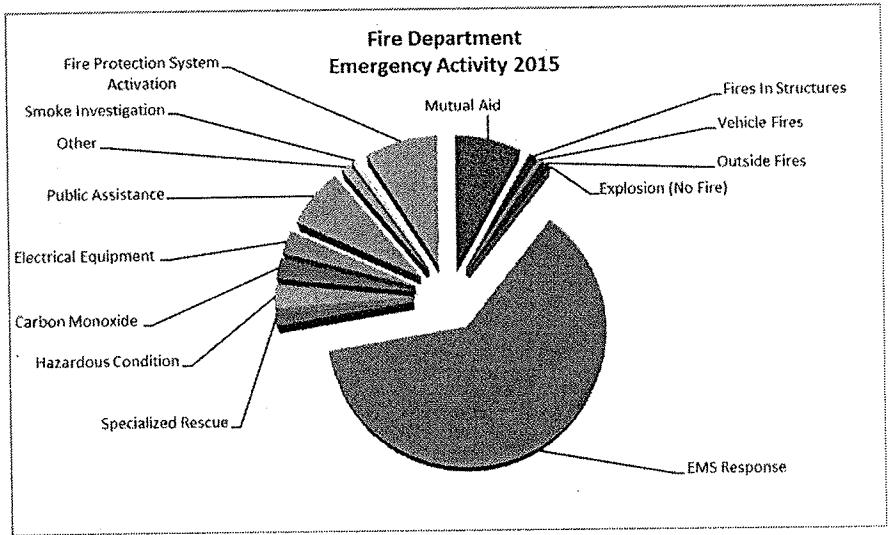
		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0216	RCASA							
03	SALARIES							
12163511 511229	RCASA YOUTH COORDINATOR	.00	.00	.00	5,294.36	25,697.00	.00	-100.0%
12163511 511521	RCASA COMMUNITY OUTREACH COORD	12,478.05	35,027.37	45,918.72	31,315.74	49,426.00	37,325.00	-24.5%
12163511 511569	RCASA PROGRAM DIRECTOR	42,165.77	70,703.39	74,791.44	55,481.25	76,798.00	80,400.00	4.7%
12163511 596110	FED GRANT SUPPORT	.00	-31,663.09	-120,884.00	-54,207.48	-151,921.00	-117,725.00	-22.5%
	TOTAL SALARIES	54,643.82	74,067.67	-173.84	37,883.87	.00	.00	.0%
05	EXPENSES							
12165535 535300	RCASA EVENT & PROGRAM COSTS	400.00	66.47	500.04	.00	.00	.00	.0%
12165558 558545	RCASA SUPPLIES	499.17	500.00	354.28	.00	.00	.00	.0%
12165578 578545	RCASA OTHER EXPENSES	500.00	10.90	34.16	.00	.00	.00	.0%
	TOTAL EXPENSES	1,399.17	577.37	888.48	.00	.00	.00	.0%
	TOTAL RCASA	56,042.99	74,645.04	714.64	37,883.87	.00	.00	.0%

Fire and Emergency Management
FY17 Budget

Overview
The Reading Fire Department's budget for FY17 is for $4,591,950 which represents a 2.7% increase versus FY16. The salary portion is $4,427,150 and this represents 96.4% of the budget. The expense budget for $164,800 represents 3.6% of the budget. The FY17 budget will retain staffing and response at the present budgeted levels.

The Reading Fire Department is responsible for four major functions: fire suppression, fire prevention, the emergency medical system and emergency management. This Department is also responsible to coordinate and apply for all reimbursements for State and Federal disaster declarations.

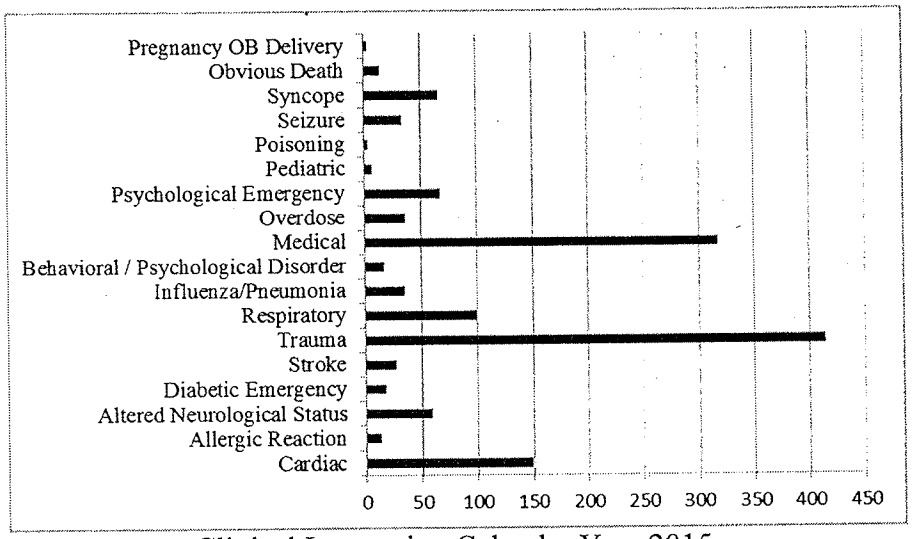
Emergency Response:
In calendar year 2015 the Fire Department responded to 3,507 emergency calls for assistance. Of these calls 2,166 involved some level of emergency medical response. A review of our Massachusetts Fire Incident Report data revealed fire responses have increased over calendar year 2014. In 2015 we responded to 38 fires defined as structure fires, 11 fires in mobile equipment and 39 outside fires in addition to the responses reflected in the chart to the right:



Total Emergency Responses Calendar Year 2015

Emergency Medical Response:

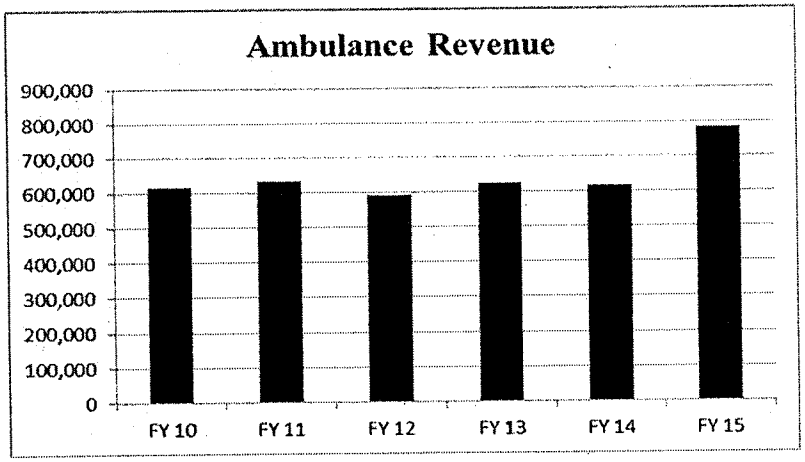
Total emergency medical responses have increased over calendar year 2014. The most troubling statistic is the response to overdoses (chemical, poly-substance, prescription and substance abuse). In calendar year 2015 a total of 17 patients were treated with Narcan. Below is a graph showing the clinical impression for calendar year 2015 EMS responses:



Clinical Impression Calendar Year 2015

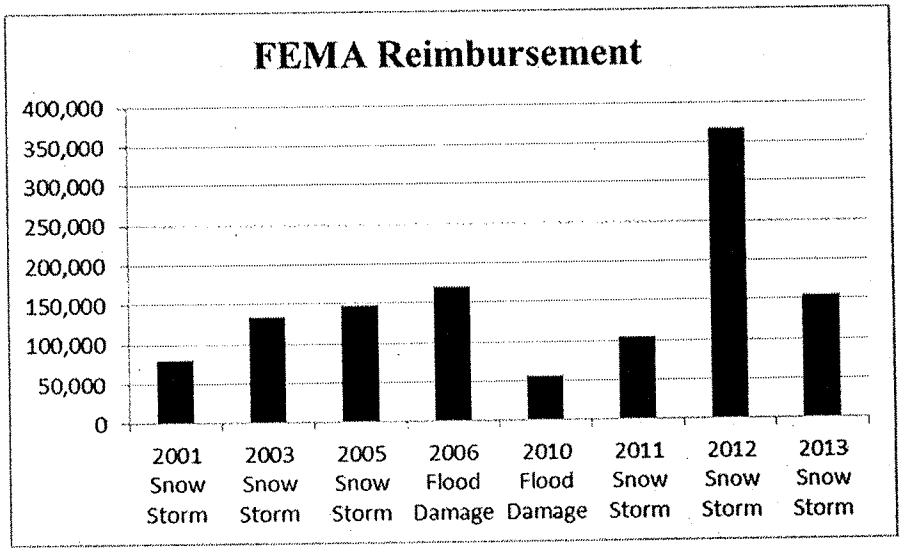
Ambulance Revenue:

A total of $784,518 was collected in ambulance revenue in fiscal year 2015. This revenue is trending higher than last fiscal year due to increases in our ambulance fees. In FY 14 we collected $616,839 and in FY 13 ambulance revenues were $626,343.



Emergency Management

The primary goal for Emergency Management is to identify areas of vulnerability to the community, to prepare for all disasters whether natural or manmade, to coordinate the response of a wide range of agencies and assist in the recovery phase. A secondary goal is to ensure the Town of Reading is in compliance with all Federal and State requirements to enable the community to remain eligible to receive reimbursement for Federal and State disaster declarations. Since 2001 we have seen an increase in storm events being eligible for reimbursements due to Federal disaster declarations. Over this period the Town of Reading and Reading Municipal Light Department has received a total of $1,221,528 in reimbursements for response and damage to infrastructure. Below is breakdown in revenue the Town of Reading has received since 2001.



Staffing (49 FTEs; no change)
Wage costs ($4,427,150; +2.7%)
The FY17 budget does not propose any staffing changes. The Reading Fire Department's 49 full time employees are primarily organized around four Groups of Officers and Firefighters. The budget requests the funding of a Chief, Assistant Chief, Administrative Assistant, four Captains, five Lieutenants, thirty seven Firefighters and two part time Fire Alarm Technicians.

Note that the Chief's hours are expanded to 40 per week which accounts for the majority of that line increase. This work schedule is now in line with all other fire professional positions in the department. Retirements and staff turnover have caused differences in various line items. For example the cost of a new Lieutenant depends on the level of education and medical certification.

Several years ago the department transitioned to offer Advanced Life Support (ALS). This service is of tremendous benefit to the community and to those passing through town. It also provides incremental ambulance fee revenues. However there is a cost associated with hiring ALS certified paramedics, which will place upward pressure on the Fire department wage budget for about another ten years until the staffing transition is complete.

Expenses ($164,800; +1.4%)
An increase in FY17 medical supplies are masked by a one-time FY16 expense for the service of fire apparatus.

Ambulance Revenue
As shown previously, ambulance revenue collected has climbed to an all-time high just below $800,000. Note that all of these funds flow to the general fund and are available for a variety of uses, including the annual town and school budgets.

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0220	FIRE							
03	SALARIES							
12203511 511003	FIRE CHIEF	115,452.77	114,832.30	118,775.53	98,031.64	137,375.00	155,650.00	13.3%
12203511 511009	FIRE ADMINISTRATIVE ASSISTANT	45,025.62	46,631.67	48,280.96	20,540.25	.00	.00	.0%
12203511 511014	SENIOR ADMIN ASSISTANT	.00	.00	.00	16,176.00	53,075.00	56,300.00	6.1%
12203511 511121	ASSISTANT FIRE CHIEF	.00	.00	.00	.00	100,800.00	116,500.00	15.6%
12203511 511241	FIRE CAPTAINS	370,810.06	370,474.85	381,962.55	313,712.80	429,250.00	448,700.00	4.5%
12203511 511242	FIRE LIEUTENANTS	376,299.51	374,851.27	327,310.09	403,616.59	438,850.00	477;000.00	8.7%
12203511 511243	FIRE FIREFIGHTERS	2,336,503.19	2,432,597.82	2,543,731.53	1,856,770.27	2,752,700.00	2,764,500.00	.4%
12203511 511246	FIRE ALARM	13,197.98	11,861.78	11,722.31	15,589.96	11,000.00	11,000.00	.0%
12203511 511249	EMS DIRECTOR	.00	.00	.00	3,653.89	7,500.00	7,500.00	.0%
12203511 515000	FIRE OVERTIME	420,020.92	503,381.20	574,041.11	394,062.09	380,000.00	390,000.00	2.6%
12203511 515200	FIRE HOLIDAY PAY	189,240.57	202,005.27	218,981.21	66,528.64	.00	.00	.0%
12203517 517021	FIRE VACATION BUYBACK	5,826.78	.00	.00	.00	.00	.00	.0%
	TOTAL SALARIES	3,872,377.40	4,056,636.16	4,224,805.29	3,188,682.13	4,310,550.00	4,427,150.00	2.7%
05	EXPENSES							
12205521 521392	FIRE WIRELESS COMMUNICATION	430.72	.00	.00	.00	.00	.00	.0%
12205524 524270	FIRE RADIO MAINT/REPAIRS	7,422.25	1,192.41	1,089.95	2,055.25	4,000.00	4,000.00	.0%
12205524 524271	FIRE EQUIP MAINT/SVC/REPAIR	7,328.65	4,166.91	6,736.46	9,126.60	4,000.00	6,000.00	50.0%
12205524 524273	FIRE APPARATUS MAINT/SVC/REPAI	4,996.03	3,359.84	48.41	6,273.46	6,254.46	1,000.00	-84.0%
12205524 524275	FIRE ALARM MAINT/REPAIR	237.85	1,524.13	89.93	-745.24	3,000.00	3,000.00	.0%
12205524 524276	FIRE HOSE REPLACEMENT	1,572.45	.00	.00	.00	.00	.00	.0%
12205530 530022	AMBULANCE BILLING SERVICES	2,231.05	11,574.93	25,460.09	20,562.02	31,500.00	32,000.00	1.6%
12205531 531000	FIRE PROF DEV/TRAINING	.00	1,068.40	800.00	.00	.00	.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC SAFETY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
12205531 531010	FIRE DUES AND MEMBERSHIPS	4,049.00	3,780.00	2,500.00	3,525.00	3,100.00	3,100.00	.0%
12205531 531050	FIRE PUBLICATIONS	53.95	127.90	604.00	53.95	500.00	500.00	.0%
12205531 531090	FIRE PROFDEV- REGISTRATION	214.00	889.00	909.00	335.00	1,100.00	1,100.00	.0%
12205531 531220	FIRE FIREFIGHTER TRAINING	7,061.51	5,551.15	6,803.05	5,635.11	6,000.00	6,000.00	.0%
12205540 540000	FIRE SUPPLIES/EQUIPMENT	1,154.11	407.17	892.25	233.44	4,000.00	2,000.00	-50.0%
12205542 542000	FIRE OFFICE SUPP	187.88	711.53	550.19	313.42	2,000.00	1,000.00	-50.0%
12205550 550000	FIRE ALS MEDICAL SUPPLIES	31,970.59	39,977.02	46,412.31	42,797.79	36,000.00	43,000.00	19.4%
12205550 550290	FIRE AMBULANCE SERVICE	11,599.96	20,029.72	16,616.72	17,266.72	20,100.00	20,100.00	.0%
12205554 554000	FIRE UNIFORMS AND CLOTHING	30,500.00	31,725.00	30,574.56	31,104.99	37,000.00	38,000.00	2.7%
12205554 554220	FIRE PROTECTIVE CLOTHING	4,133.47	2,077.43	2,933.81	1,522.37	2,000.00	2,000.00	.0%
12205578 578000	FIRE OTHER	955.14	168.29	2,832.05	339.72	1,000.00	1,000.00	.0%
12205578 578062	FLAGS	.00	.00	561.84	84.80	1,000.00	1,000.00	.0%
TOTAL EXPENSES		116,098.61	128,330.83	146,414.62	140,484.40	162,554.46	164,800.00	1.4%
TOTAL FIRE		3,988,476.01	4,184,966.99	4,371,219.91	3,329,166.53	4,473,104.46	4,591,950.00	2.7%
TOTAL PUBLIC SAFETY		8,551,119.63	8,770,099.66	9,138,409.56	7,127,161.17	9,607,454.46	9,953,350.00	3.6%
GRAND TOTAL		8,551,119.63	8,770,099.66	9,138,409.56	7,127,161.17	9,607,454.46	9,953,350.00	3.6%

** END OF REPORT - Generated by Bob LeLacheur **

Public Works
FY17 Budget

The total Department of Public Works FY17 budget increases by 0.6% as shown in the table below:

Total	FY16	FY17	Change
Engineering	$443,000	$445,250	+0.5%
Hwy&Equip.	1,534,500	1,552,650	+1.2%
Administration	348,312	355,875	+2.2%
Storm Water	168,000	173,775	+3.4%
Cemetery	209,900	225,400	+7.4%
Pks & Forestry	577,950	596,705	+3.2%
Divisions	**3,281,662**	**3,349,655**	**+2.1%**
Snow/Lts/Trash	2,288,000	2,255,000	-1.4%
Department	**5,569,662**	**5,604,655**	**+0.6%**

Overview
The Department of Public Works consists of several divisions including engineering, highway and equipment maintenance, general administration, storm water (not the enterprise fund), cemetery, and parks and forestry. Town Meeting also votes individual budgets for the categories of snow and ice, street lights, and rubbish collection and disposal, as well as the three Enterprise Funds.

Engineering: The Engineering Division provides engineering services to all departments within the Town of Reading. The division is responsible for: the preparation of plans, specifications, estimates, survey layout, inspection and supervision of town construction projects; review of subdivision plans and site plans for accuracy and conformance with subdivision rules and regulations; review of conservation submittals, preparation of subdivision and conservation bond estimates, inspection of subdivision construction, the administration of the pavement management program and Chapter 90 roadway improvement program; upkeep of all traffic markings and traffic signals, issuance and compliance of utility, street opening and Jackie's law permits, utility location and digsafe mark-out, and the maintenance of all plan and record data.

Highway/Stormwater: The Highway/Stormwater Division is responsible for the construction, maintenance and repair of all public roadways, catch basins, drainage systems, sidewalks, traffic and street signs, along with snowplowing, sanding/salting, and snow removal.

In addition, they provide daily and preventative maintenance services for over 120 pieces of vehicles and equipment town-

wide, including Police, Fire, School, and Department of Public Works.

Administration: The Administration Division supports the Department of Public Works with procurement administration, budget preparation, departmental personnel and payroll services, accounts payable processing, cemetery administration services and responses to public inquiries and concerns over all Public Works areas of responsibility.

Cemetery: The Cemetery Division is responsible for the preservation, care, and embellishment of the four municipal cemeteries in the Town of Reading: **Laurel Hill, Forest Glen, Charles Lawn, and Wood End.** The Cemetery Division is under the Department of Public Works for administration and the Board of Cemetery Trustees for policy.

Parks/Forestry: The Parks/Forestry Division maintains the street trees and grounds for all town-owned properties such as parks, schools, ballfields, playgrounds, tennis courts, municipal and school buildings. This division also maintains the compost center and sets up the holiday lighting on the common.

Update on online customer service system ('See-Click'Fix')
Two years ago through a state Challenge Innovation Grant awarded to the City of Boston, Reading was able to beta test a new online service request system for no cost for nearly two years. Last fall we decided to keep the system, and the $5,000 cost is in the technology budget. As with any new technology there has been a learning curve for staff, for example a completed request needs to be manually closed out and cannot be back-dated if that step is set aside for a few weeks. As these issues get ironed out, the tool will provide good feedback to the department in terms of the nature of requests as the response time. From the chart below, one general observation is that the more capital intense the request is, the longer it will take to close out and complete the work. For example a resident may be told within a few days that a non-emergency repair will be completed in 90 days as part of drainage repair work. Below is a summary of the program results thus far:

See-Click-Fix Service Requests
July 2014 through February 8, 2016

	Opened	Closed	%	Days
Pothole	96	96	**100**	19.2
Sidewalk	64	58	**91**	33.5
Trees/branches	37	37	**100**	1.0
Streetlight	34	33	**97**	3.5
Street	34	31	**97**	12.5
Snow/Ice	33	33	**100**	20.9
Sign	24	24	**100**	18.5
Drainage/Storm water	16	12	75	15.3
Rubbish/Recycling/Compost	15	15	**100**	5.8
Manhole/Catch basin	13	10	77	72.4
Traffic Signal	13	10	77	7.3
Water	10	10	**100**	1.1
Other	79	75	**95**	12.6

Staffing (36.4 FTEs; -0.3 FTEs -0.8%)
Wage costs – Divisions ($ 2,478,605; +2.9%)

The Town Accountant, in accordance with evolving best practices, changed the Storm Water Enterprise Fund in FY17 to employ overhead costs instead of the direct cost of one engineer. While 1.0 FTE of engineering time has been spent on Storm Water related activities, it is not always the same engineer, which necessitated the change. The new overhead calculation method is explained fully in the Enterprise Fund section of the budget.

The department eliminated a full-time engineering position that was previously funded in the Storm Water Enterprise Fund and therefore not sown below in the general fund. It also eliminated a part-time engineering intern position. No other staffing changes were made. The DPW Director and Town Engineer positions were changed from 37.5 hours per week to 40 hours per week, in line with all other non-clerical positions in DPW.

Wages	**FY16**	**FY17**	**Change**
Engineering	$401,250	$400,750	-0.1%
Hwy&Equip.	824,650	846,800	+2.7%
Administration	322,450	335,375	+4.0%
Storm Water	161,000	166,775	+3.6%
Cemetery	167,950	180,700	+7.6%
Pks & Forestry	530,450	548,205	+3.3%
Divisions	**$2,407,750**	**$2,478,605**	**+2.9%**
Snow/Lts/Trash	115,000	115,000	0%
Department	**$2,522,750**	**$2,593,605**	**+2.8%**

Note that since 2010 there have been 12 retirements, 22 promotions and 16 new hires in the department.

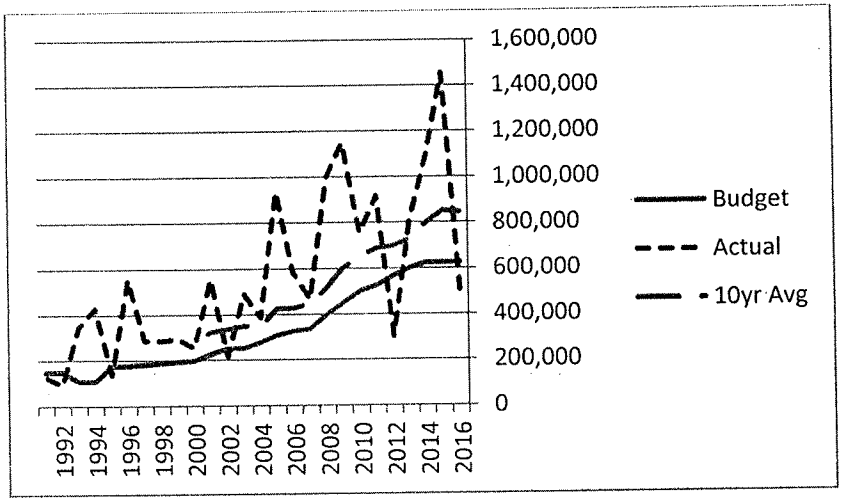
Expenses – Divisions ($ 871,050; -0.3%)
Expenses are very little changed in this budget. Both in-house ($115,000) and outsourced ($200,000) repairs do show an increase of $15,000 combined. About ten years ago a more aggressive approach to funding capital resulted in significant savings and the slowing of the annual growth of these costs. The $255,000 fuel budget shows a slight increase but that is due to assuming the responsibility for that line item from the Facilities department. Recent declines in gas prices, if continued through the next 18 months, would result in some budget savings.

Expenses	**FY16**	**FY17**	**Change**
Engineering	$41,750	$44,500	+6.6%
Hwy&Equip.	709,850	705,850	-0.6%
Administration	25,862	20,500	-20.7%
Storm Water	7,000	7,000	0%
Cemetery	41,950	44,700	+6.6%
Pks & Forestry	47,500	48,500	+2.1%
Divisions	**$873,912**	**$871,050**	**-0.3%**
Snow/Lts/Trash	2,173,000	2,140,000	-1.5%
Department	**$3,046,912**	**$3,011,050**	**-1.2%**

Expenses – Other ($2,140,000; -1.5%)

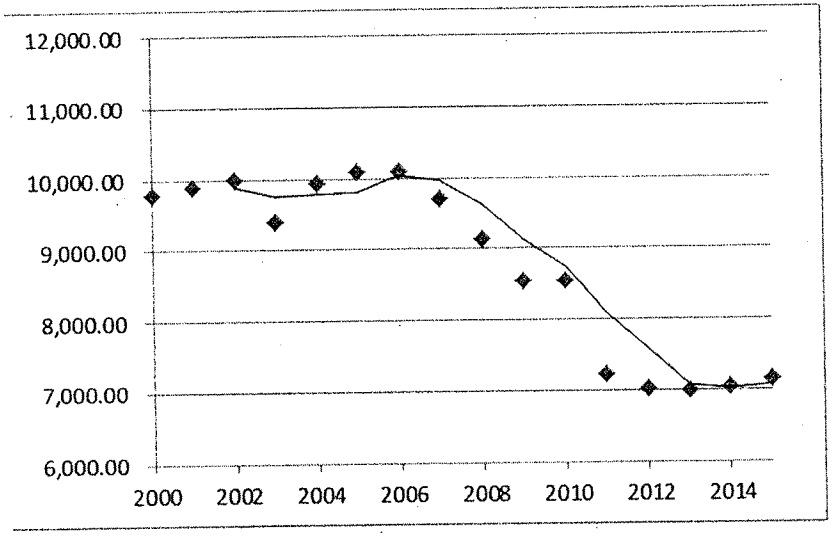
Snow and Ice are level funded at $625,000 for the third consecutive year. The winter of FY15 saw a record $1.46 million spent in this area, but FY16 seems to be ending up with a surplus. The following chart shows the annual budget, actual expenses and a ten year average of expenses.

Snow & Ice Expenditures



At this writing the rubbish contract is out for public bid. We have estimated an expense of $1.45 million, down slightly from the FY16 budget. As the next chart shows, solid waste disposal tonnage has declined sharply during the past decade, driven in the recent five years to the town's pioneering mandatory weekly recycling program. Between the years 2000 and 2010 the town's recycling rate ranged between 16% and 21% with a slight upward trend, but since then this figure has climbed sharply to 30.8% for the first six months of FY16. For northshore communities with over 7,500 households, only Newburyport (33%) and Gloucester (31% with a pay-as-you-throw trash fee) have higher recycling rates than Reading (30%) does.

Annual Dispoal tonnage with 3-year moving average



PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0411	ENGINEERING							
03	SALARIES							
14113511 511451	TOWN ENGINEER	91,952.00	96,382.80	97,907.37	74,064.87	101,250.00	108,450.00	7.1%
14113511 511452	ENG SENIOR CIVIL ENGINEER	67,080.03	69,262.60	71,707.90	54,439.01	74,250.00	76,100.00	2.5%
14113511 511453	ENG CIVIL ENGINEER	129,440.91	133,642.24	137,074.95	102,872.38	140,300.00	142,350.00	1.5%
14113511 511455	ENG FIELD TECH II	43,382.16	58,693.10	60,020.46	44,882.88	60,950.00	61,350.00	.7%
14113511 511457	ENG FIELD TECH I	52,199.60	.00	.00	.00	.00	.00	.0%
14113511 511458	ENG SURVEYOR AID II	.00	.00	13,180.75	14,584.40	16,000.00	.00	-100.0%
14113511 511459	ENG AIDE	-1,125.60	2,850.00	703.01	.00	.00	.00	.0%
14113511 515000	ENGINEERING OVERTIME	6,003.80	4,264.98	3,947.06	4,056.02	8,000.00	12,000.00	50.0%
14113511 516050	ENGINEERING OUT OF GRADE WORK	1,760.00	170.00	359.00	308.00	500.00	500.00	.0%
14113517 517017	ENGINEERING SICK LEAVE BUYBACK	19,810.56	.00	.00	.00	.00	.00	.0%
	TOTAL SALARIES	410,503.46	365,265.72	384,900.50	295,207.56	401,250.00	400,750.00	-.1%
05	EXPENSES							
14115524 524250	TRAFFIC CONTROL REPAIRS	10,101.20	19,460.20	33,767.49	8,876.02	20,000.00	22,000.00	10.0%
14115530 530015	ENGINEERING PROF REVIEW SVCS	660.00	373.00	1,009.88	150.00	1,250.00	2,000.00	60.0%
14115530 530420	ENGINEERING POLICE DETAILS	2,870.56	4,736.94	7,697.82	7,000.00	11,000.00	11,000.00	.0%
14115540 540000	ENGINEERING SUPPLIES/EQUIPMENT	3,379.26	3,265.25	1,923.90	858.36	3,500.00	3,500.00	.0%
14115555 555000	ENGINEERING COMPUTER SUPPLIES	4,075.25	3,891.53	4,863.54	4,282.28	5,000.00	5,000.00	.0%
14115578 578009	ENGINEERING RECORDING FEES	1,200.00	450.00	375.00	.00	1,000.00	1,000.00	.0%
	TOTAL EXPENSES	22,286.27	32,176.92	49,637.63	21,166.66	41,750.00	44,500.00	6.6%
	TOTAL ENGINEERING	432,789.73	397,442.64	434,538.13	316,374.22	443,000.00	445,250.00	.5%
0420	HIGHWAY & EQUIPMENT MAINT.							

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03	SALARIES							
14203511 511401	HIGHWAY SUPERVISOR	64,873.56	64,425.07	71,053.30	52,796.58	62,100.00	64,900.00	4.5%
14203511 511403	HIGHWAY FOREMAN	64,792.03	66,335.77	67,960.89	53,638.56	72,850.00	74,750.00	2.6%
14203511 511405	HIGHWAY WORKING FOREMAN	92,764.16	95,686.28	93,963.44	80,677.84	108,600.00	112,600.00	3.7%
14203511 511409	HIGHWAY EQUIPMENT OPERATOR	160,888.03	162,473.87	144,385.90	125,619.84	170,550.00	172,650.00	1.2%
14203511 511413	HIGHWAY SKILLED LABORER	.00	3,667.82	74,390.45	59,085.70	42,000.00	84,900.00	102.1%
14203511 511417	HIGHWAY LABORER	72,842.92	93,747.23	53,832.21	44,030.04	60,550.00	24,200.00	-60.0%
14203511 511421	HIGHWAY MASTER MECHANIC	58,800.93	61,303.37	63,459.93	48,574.24	65,950.00	67,675.00	2.6%
14203511 511423	HIGHWAY MECHANIC CLASS I	55,061.94	102,432.82	108,680.65	74,576.94	107,450.00	106,725.00	-.7%
14203511 511425	HIGHWAY MECHANIC CLASS II	24,539.98	.00	.00	.00	.00	.00	.0%
14203511 511426	HIGHWAY MECHANIC CLASS III	.00	.00	16,943.58	23,342.08	34,200.00	34,400.00	.6%
14203511 515000	HIGHWAY OVERTIME	52,720.59	53,457.78	57,931.11	34,642.75	57,000.00	60,000.00	5.3%
14203511 516050	HIGHWAY OUT OF GRADE WORK	9,102.49	6,479.58	6,281.29	4,531.05	8,000.00	8,000.00	.0%
14203511 516060	HGWY ON-CALL PREMIUM	11,269.00	12,789.00	13,864.88	10,260.00	14,000.00	14,000.00	.0%
14203511 516080	HIGHWAY LONGEVITY	5,060.00	40,162.00	33,102.00	.00	.00	.00	.0%
14203512 512000	HIGHWAY WAGES TEMP	11,308.24	3,964.08	19,356.52	6,844.00	21,400.00	22,000.00	2.8%
14203517 517017	HIGHWAY SICK LEAVE BUYBACK	.00	.00	.00	11,497.60	.00	.00	.0%
	TOTAL SALARIES	684,023.87	766,924.67	825,206.15	630,117.22	824,650.00	846,800.00	2.7%
05	EXPENSES							
14205521 521309	HIGHWAY WATER /SEWER/SWM	2,091.84	2,091.84	2,195.52	1,685.08	2,100.00	2,100.00	.0%
14205524 524305	HIGHWAY OURSOURCED REPAIRS	107,424.62	92,696.76	118,001.32	110,120.57	105,000.00	115,000.00	9.5%
14205530 530000	HIGHWAY PROF/TECH SV	6,463.60	7,699.70	6,555.53	4,094.56	10,000.00	10,000.00	.0%
14205530 530420	HIGHWAY POLICE DETAILS	24,285.27	20,716.94	19,781.95	4,794.17	11,000.00	14,000.00	27.3%
14205530 530421	HIGHWAY LINE PAINTING	20,363.05	31,494.01	32,942.47	60,775.39	63,000.00	40,000.00	-36.5%
14205530 530437	HIGHWAY GRAVEL CRUSHING							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		.00	.00	5,299.16	.00	15,000.00	10,000.00	-33.3%
14205540 540000	HIGHWAY SUPPLIES	7,690.22	8,182.30	13,367.89	9,565.04	8,000.00	8,000.00	.0%
14205540 540408	HIGHWAY EQUIP PARTS & MAINT	192,233.03	190,947.26	189,458.04	149,674.97	195,000.00	200,000.00	2.6%
14205540 540409	HIGHWAY STREET SIGNS	15,420.49	10,185.81	11,808.57	9,743.78	10,000.00	11,000.00	10.0%
14205540 540410	HIGHWAY SIDEWALKS	10,490.24	10,418.21	7,197.11	5,660.76	10,000.00	10,000.00	.0%
14205540 540460	HIGHWAY HIGHWAY PATCH	28,317.03	32,759.29	27,343.01	16,270.59	30,000.00	30,000.00	.0%
14205548 548999	HIGHWAY GASOLINE	209,097.32	229,241.29	128,449.56	60,758.24	250,000.00	255,000.00	2.0%
14205554 554000	HIGHWAY UNIFORMS AND CLOTHING	7,453.40	7,587.69	-683.29	.00	.00	.00	.0%
14205578 578100	HIGHWAY LICENSES	800.00	630.00	575.00	1,324.87	750.00	750.00	.0%
	TOTAL EXPENSES	632,130.11	644,651.10	562,291.84	434,468.02	709,850.00	705,850.00	-.6%
	TOTAL HIGHWAY & EQUIPMENT MA	1,316,153.98	1,411,575.77	1,387,497.99	1,064,585.24	1,534,500.00	1,552,650.00	1.2%
0421	DPW-ADMINISTRATION							
03	SALARIES							
14213511 511001	DPW DIRECTOR	110,467.55	114,346.90	117,248.22	87,938.25	120,700.00	132,700.00	9.9%
14213511 511010	DPW ADMINISTRATIVE ASSISTANT	45,025.56	46,624.20	48,304.15	20,602.50	.00	.00	.0%
14213511 511011	DPW ADMINISTRATIVE SECRETARY	.00	.00	19,846.80	31,310.62	43,875.00	45,400.00	3.5%
14213511 511012	DPW CLERK	37,096.75	38,513.94	21,194.76	.00	.00	.00	.0%
14213511 511014	DPW SENIOR ADMIN ASSISTANT	.00	.00	.00	16,095.12	53,075.00	54,950.00	3.5%
14213511 511021	ASSISTANT DPW DIRECTOR	.00	9,272.00	99,492.80	56,415.30	103,800.00	101,325.00	-2.4%
14213511 515000	DPW ADMIN OVERTIME	839.82	1,634.16	1,563.12	772.54	1,000.00	1,000.00	.0%
14213517 517017	DPW ADMIN LEAVE BUYBACK	.00	28,467.50	.00	.00	.00	.00	.0%
	TOTAL SALARIES	193,429.68	238,858.70	307,649.85	213,134.33	322,450.00	335,375.00	4.0%
05	EXPENSES							
14215530 530100	DPW ADMIN ADVERTISING	958.02	1,015.07	2,257.63	1,886.59	1,861.90	1,500.00	-19.4%

PROJECTION: 20171 FY17 GENERAL FUND

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
14215531 531000	DPW ADMIN PROF DEV/TRAINING	4,996.00	4,187.25	10,871.13	29,676.89	20,000.00	15,000.00	-25.0%
14215531 531091	DPW ADMIN PROF DEV - TRAVEL	.00	547.15	130.00	.00	500.00	500.00	.0%
14215540 540000	DPW ADMIN SUPPLIES/EQUIPMENT	1,162.99	474.69	294.43	913.23	1,500.00	1,500.00	.0%
14215540 540010	TOWN FOREST SUPPLIES	.00	993.20	790.19	.00	1,000.00	1,000.00	.0%
14215540 540020	TRAILS COMM SUPPLIES	.00	990.87	996.38	1,110.96	1,000.00	1,000.00	.0%
14215540 540030	EDC FLOWER MAINTENANCE	.00	10,680.00	9,960.00	.00	.00	.00	.0%
TOTAL EXPENSES		7,117.01	18,888.23	25,299.76	33,587.67	25,861.90	20,500.00	-20.7%
TOTAL DPW-ADMINISTRATION		200,546.69	257,746.93	332,949.61	246,722.00	348,311.90	355,875.00	2.2%
0428	STORM WATER MANAGEMENT							
03	SALARIES							
14283511 511401	STM WTR SUPERVISOR	16,094.99	15,823.04	17,759.08	9,969.54	15,500.00	16,225.00	4.7%
14283511 511405	STM WTR WORKING FOREMAN	11,755.22	10,003.26	12,318.06	9,472.72	12,900.00	13,200.00	2.3%
14283511 511409	STM WTR EQUIPMENT OPERATOR	37,298.88	53,473.68	50,725.73	43,232.00	58,700.00	59,050.00	.6%
14283511 511413	STM WTR SKILLED LABORER	56,747.04	42,349.91	8,626.09	14,094.28	44,500.00	45,700.00	2.7%
14283511 511417	STM WTR LABORER	15,545.88	16,378.28	14,368.18	3,405.17	13,700.00	16,100.00	17.5%
14283511 511423	STM WTR MECHANIC CLASS I	.00	.00	.00	.00	5,700.00	5,500.00	-3.5%
14283511 511425	STM WTR MECHANIC CLASS II	3,274.87	5,615.44	279.95	1,208.64	.00	.00	.0%
14283511 515000	STM WTR WAGES OVERTIME	8,936.25	6,869.74	5,277.38	2,465.56	8,000.00	9,000.00	12.5%
14283511 516050	STM WTR OUT OF GRADE WORK	2,406.73	2,049.08	544.07	289.79	2,000.00	2,000.00	.0%
14283511 516080	LONGEVITY	2,065.00	8,406.00	5,741.00	.00	.00	.00	.0%
14283512 512000	STM WTR WAGES TEMP	712.00	2,634.40	.00	.00	.00	.00	.0%
14283517 517017	STM WTR SICK LEAVE BUYBACK	.00	.00	.00	2,874.40	.00	.00	.0%
TOTAL SALARIES		154,836.86	163,602.83	115,639.54	87,012.10	161,000.00	166,775.00	3.6%
05	EXPENSES							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
14285540 540000	STM WTR SUPPLIES/EQUIPMENT	6,581.66	6,311.16	4,170.28	.00	7,000.00	7,000.00	.0%
TOTAL EXPENSES		6,581.66	6,311.16	4,170.28	.00	7,000.00	7,000.00	.0%
TOTAL STORM WATER MANAGEMENT		161,418.52	169,913.99	119,809.82	87,012.10	168,000.00	173,775.00	3.4%
0491	CEMETERY							
03	SALARIES							
14913511 511401	CEMETERY SUPERVISOR	41,048.77	42,444.25	43,957.16	31,348.36	44,600.00	47,200.00	5.8%
14913511 511403	CEMETERY FOREMAN	61,658.25	63,557.06	61,995.30	50,535.13	67,300.00	70,400.00	4.6%
14913511 511409	CEMETERY EQUIPMENT OPERATOR	18,395.65	50,383.46	42,272.69	40,746.19	54,250.00	56,750.00	4.6%
14913511 511413	CEMETERY SKILLED LABORER	.00	.00	.00	9,413.76	.00	41,825.00	.0%
14913511 511417	CEMETERY LABORER	64,135.04	56,390.26	70,950.51	45,386.96	76,300.00	34,725.00	-54.5%
14913511 515000	CEMETERY OVERTIME	9,342.91	12,169.65	12,538.59	4,130.52	8,000.00	12,000.00	50.0%
14913511 516050	CEMETERY OUT OF GRADE WORK	7,242.01	3,438.58	4,476.43	2,431.52	2,500.00	2,800.00	12.0%
14913511 516080	CEMETERY LONGEVITY	1,950.00	16,920.00	14,970.00	.00	.00	.00	.0%
14913511 596180	CEMETERY TRUST FUND SUPPORT	-120,000.00	-120,000.00	-120,000.00	-70,000.00	-120,000.00	-120,000.00	.0%
14913512 512000	CEMETERY WAGES TEMP	35,367.29	35,434.90	23,575.80	16,619.18	35,000.00	35,000.00	.0%
14913512 515000	CEMETERY TEMP HELP OVERTIME	17.33	.00	.00	.00	.00	.00	.0%
TOTAL SALARIES		119,157.25	160,738.16	154,736.48	130,611.62	167,950.00	180,700.00	7.6%
05	EXPENSES							
14915521 521301	CEMETERY ELECTRICITY	908.41	623.15	685.85	605.41	1,000.00	1,000.00	.0%
14915521 521308	CEMETERY FUEL OIL	1,663.96	2,440.54	1,646.71	1,754.51	1,800.00	1,750.00	-2.8%
14915521 521309	CEMETERY WATER /SEWER/SWM	2,301.90	2,822.66	2,808.71	2,243.80	2,900.00	2,900.00	.0%
14915521 521392	CEMETERY WIRELESS COMMUNICATI	101.15	.00	.00	.00	.00	.00	.0%
14915530 530000	CEMETERY PROF/TECH SV	.00	.00	1,800.00	3,265.50	.00	.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
14915540 540000	CEMETERY SUPPLIES/EQUIPMENT	4,173.56	7,223.96	6,429.68	1,888.76	6,000.00	6,000.00	.0%
14915540 540019	CEMETERY BUILDING REPAIRS	392.04	4,326.54	901.58	9.48	500.00	.00	-100.0%
14915540 540440	CEMETERY GRAVELINERS	5,940.00	6,370.00	9,735.00	6,600.00	6,000.00	9,000.00	50.0%
14915540 540441	CEMETERY FLAGS AND MARKERS	516.01	545.37	.00	.00	1,000.00	1,000.00	.0%
14915540 540442	CEMETERY LOT REPURCHASE	2,465.00	400.00	9,400.00	.00	2,000.00	2,000.00	.0%
14915542 542000	CEMETERY OFFICE SUPP	100.76	.00	288.99	89.15	250.00	250.00	.0%
14915546 546401	VETERAN'S FLOWERS	.00	.00	.00	.00	4,700.00	4,700.00	.0%
14915546 546405	CEMETERY MASONRY	1,853.10	1,598.13	1,803.00	685.00	2,000.00	2,000.00	.0%
14915546 546415	CEMETERY PLANTS AND MULCH	893.03	2,907.00	1,224.00	.00	700.00	1,000.00	42.9%
14915546 546420	CEMETERY CHEMICALS AND SEED	147.50	334.50	1,263.50	421.50	1,200.00	1,200.00	.0%
14915546 546440	CEMETERY TREES AND SHRUBS	.00	339.36	1,090.00	.00	900.00	900.00	.0%
14915546 596180	CEMETERY TRUST FUND SUPPORT	.00	.00	.00	.00	-4,700.00	-4,700.00	.0%
14915548 548000	CEMETERY AUTO PARTS/REPAIRS	3,731.64	2,402.69	2,209.57	982.53	3,500.00	3,500.00	.0%
14915548 548999	CEMETERY GASOLINE	11,712.63	12,803.67	10,934.20	5,736.67	12,000.00	12,000.00	.0%
14915554 554000	CEMETERY UNIFORMS AND CLOTHING	1,159.98	2,245.33	.00	.00	.00	.00	.0%
14915578 578100	CEMETERY LICENSES	135.00	420.00	75.00	295.00	200.00	200.00	.0%
TOTAL EXPENSES		38,195.67	47,802.90	52,295.79	24,577.31	41,950.00	44,700.00	6.6%
TOTAL CEMETERY		157,352.92	208,541.06	207,032.27	155,188.93	209,900.00	225,400.00	7.4%
0650	PARKS AND FORESTRY							
03	SALARIES							
16503511 511401	PARKS SUPERVISOR	41,285.66	42,444.30	43,957.17	36,553.40	44,600.00	47,200.00	5.8%
16503511 511403	PARKS FOREMAN	58,390.90	58,983.85	60,995.73	46,690.56	63,400.00	65,075.00	2.6%
16503511 511405	PARKS WORKING FOREMAN	102,892.69	112,303.47	104,310.34	89,288.17	121,450.00	125,780.00	3.6%
16503511 511409	PARKS EQUIPMENT OPERATOR	46,826.63	48,505.70	50,158.15	38,383.84	52,100.00	53,500.00	2.7%
16503511 511413	PARKS SKILLED LABORER							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		47,423.42	55,922.40	57,092.80	31,543.92	42,850.00	43,950.00	2.6%
16503511 511417	PARKS LABORER	45,800.89	44,988.38	63,453.29	51,535.75	70,450.00	73,750.00	4.7%
16503511 511431	PARKS TREE CLIMBER I	45,181.56	46,541.53	33,709.20	38,359.37	51,100.00	52,450.00	2.6%
16503511 515000	PARKS OVERTIME	26,488.09	23,648.55	23,935.17	19,433.05	25,000.00	25,000.00	.0%
16503511 516050	PARKS OUT OF GRADE WORK	5,381.96	4,591.64	3,620.58	4,823.02	4,500.00	4,500.00	.0%
16503511 516060	PARKS ON-CALL PREMIUM	4,608.00	4,586.16	4,653.42	4,744.28	5,000.00	5,000.00	.0%
16503511 516080	PARKS LONGEVITY	3,125.00	12,309.00	11,334.00	.00	.00	.00	.0%
16503512 512000	PARKS WAGES TEMP	35,655.16	40,813.85	32,750.60	25,875.46	50,000.00	52,000.00	4.0%
16503517 517017	PARKS SICK LEAVE BUYBACK	18,314.40	.00	.00	.00	.00	.00	.0%
	TOTAL SALARIES	481,374.36	495,638.83	489,970.45	387,230.82	530,450.00	548,205.00	3.3%
05	EXPENSES							
16505521 521301	PARKS ELECTRICITY	745.71	734.07	811.00	668.59	1,000.00	1,000.00	.0%
16505521 521309	PARKS WATER /SEWER/SWM	856.27	614.32	614.32	559.77	750.00	750.00	.0%
16505530 530000	PARKS PROF/TECH SV	11,556.18	3,670.00	3,600.40	.00	9,000.00	9,000.00	.0%
16505530 530420	PARKS POLICE DETAILS	3,950.82	5,496.07	4,619.11	3,930.43	8,000.00	8,000.00	.0%
16505530 530431	PARKS STUMP/BRUSH DISPOSAL	15,598.75	9,698.75	17,090.00	11,775.00	16,000.00	16,000.00	.0%
16505530 530433	PARKS TURF TREATMENT	2,400.00	3,200.00	.00	.00	3,500.00	3,500.00	.0%
16505530 596130	PARKS REVOLVING FUND SUPPORT	-18,500.00	-19,000.00	-20,000.00	.00	-20,000.00	-20,000.00	.0%
16505540 540000	PARKS SUPPLIES/EQUIPMENT	9,744.74	4,499.94	11,008.33	3,797.68	7,000.00	7,000.00	.0%
16505546 546416	PARKS SHADE TREES	3,749.49	4,221.25	5,903.01	3,682.01	5,000.00	5,000.00	.0%
16505546 546420	PARKS CHEM/SEED	2,418.00	3,099.34	3,079.46	258.00	4,000.00	4,000.00	.0%
16505546 546430	PARKS TOOLS RAKES SHOV	3,865.35	3,636.85	1,518.25	14.00	4,000.00	4,000.00	.0%
16505546 546450	PARKS GRAVEL CLAY	234.05	995.73	450.92	1,459.28	2,250.00	2,250.00	.0%
16505546 546460	PARKS ATHLETIC FIELDS	3,601.96	2,521.74	-1,585.00	3,304.50	4,000.00	5,000.00	25.0%
16505546 546470	PARKS PLYGRND SFTY MLC	.00	.00	.00	.00	2,000.00	2,000.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
PUBLIC WORKS

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
16505554 554000	PARKS UNIFORMS AND BOOTS	4,475.43	3,505.27	75.00	.00	.00	.00	.0%
16505578 578100	PARKS LICENSES	1,369.49	690.00	1,135.00	1,145.00	1,000.00	1,000.00	.0%
TOTAL EXPENSES		46,066.24	27,583.33	28,319.80	30,594.26	47,500.00	48,500.00	2.1%
TOTAL PARKS AND FORESTRY		527,440.60	523,222.16	518,290.25	417,825.08	577,950.00	596,705.00	3.2%
TOTAL PUBLIC WORKS		2,795,702.44	2,968,442.55	3,000,118.07	2,287,707.57	3,281,661.90	3,349,655.00	2.1%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
DPW-TRASH SNOW STREET LIGHTING

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0423	SNOW / ICE CONTROL							
03	SALARIES							
14233511 511000	SNOW/ICE WAGES	16,748.43	28,208.80	33,818.11	5,157.68	15,000.00	15,000.00	.0%
14233511 515000	SNOW/ICE OVERTIME	184,632.73	215,856.45	351,594.79	125,677.33	100,000.00	100,000.00	.0%
	TOTAL SALARIES	201,381.16	244,065.25	385,412.90	130,835.01	115,000.00	115,000.00	.0%
05	EXPENSES							
14235530 530415	SNOW / ICE PLOWING & HAULING	261,851.56	396,108.00	509,213.51	143,491.50	225,000.00	225,000.00	.0%
14235530 530420	SNOW / ICE POLICE DETAILS	8,167.49	10,714.13	17,693.62	2,167.86	15,000.00	15,000.00	.0%
14235530 530465	STREET SWEEPING	7,190.95	5,269.38	14,280.00	.00	15,000.00	15,000.00	.0%
14235540 540000	SNOW / ICE SUPPLIES/EQUIPMENT	62,246.17	55,279.86	66,604.67	45,574.46	50,000.00	50,000.00	.0%
14235540 540425	SNOW / ICE SAND	1,048.73	15,684.36	4,114.16	884.52	15,000.00	15,000.00	.0%
14235540 540430	SNOW / ICE SALT	212,422.56	302,771.02	325,009.01	136,007.57	150,000.00	150,000.00	.0%
14235540 540435	SNOW / ICE CACL	.00	.00	5,720.00	6,240.00	5,000.00	5,000.00	.0%
14235548 548999	SNOW / ICE GASOLINE	47,559.87	47,271.89	75,541.65	35,322.78	30,000.00	30,000.00	.0%
14235578 578020	SNOW & ICE MEAL TICKETS	7,729.70	10,248.00	14,596.89	4,558.00	5,000.00	5,000.00	.0%
	TOTAL EXPENSES	608,217.03	843,346.64	1,032,773.51	374,246.69	510,000.00	510,000.00	.0%
	TOTAL SNOW / ICE CONTROL	809,598.19	1,087,411.89	1,418,186.41	505,081.70	625,000.00	625,000.00	.0%
0424	STREET LIGHTING							
05	EXPENSES							
14245521 521300	TRAFFIC LIGHT ELECTRICITY	8,333.88	7,761.65	8,224.99	6,575.58	17,500.00	12,000.00	-31.4%
14245521 521301	STREETLIGHT ELECTRICITY	120,432.77	123,949.21	127,041.14	89,806.59	145,000.00	150,000.00	3.4%
14245524 524271	STREET LIGHT MAINT & REPAIR	8,401.07	.00	504.22	503.93	12,500.00	18,000.00	44.0%
	TOTAL EXPENSES							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
DPW-TRASH SNOW STREET LIGHTING

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		137,167.72	131,710.86	135,770.35	96,886.10	175,000.00	180,000.00	2.9%
	TOTAL STREET LIGHTING	137,167.72	131,710.86	135,770.35	96,886.10	175,000.00	180,000.00	2.9%
0433	WASTE COLLECTION & DISPOSAL							
05	EXPENSES							
14335529 529430	WASTEREMVL GARBAGE COLLECTION	558,349.95	567,092.00	558,069.18	608,895.00	624,000.00	600,000.00	-3.8%
14335529 529431	WASTEREMVL SOLID WASTE DISPOSA	438,199.23	449,492.83	424,189.37	484,244.69	574,000.00	500,000.00	-12.9%
14335529 529432	WASTEREMVL CURBSIDE RECYCLING	238,160.00	242,393.00	238,377.66	261,832.48	260,000.00	300,000.00	15.4%
14335529 529435	WASTEREMVL MISC RECYCLING	18,955.59	30,474.18	29,360.55	20,068.90	30,000.00	50,000.00	66.7%
14335530 530086	LANDFILL MONITORING	66,987.00	.00	.00	.00	.00	.00	.0%
	TOTAL EXPENSES	1,320,651.77	1,289,452.01	1,249,996.76	1,375,041.07	1,488,000.00	1,450,000.00	-2.6%
	TOTAL WASTE COLLECTION & DIS	1,320,651.77	1,289,452.01	1,249,996.76	1,375,041.07	1,488,000.00	1,450,000.00	-2.6%
	TOTAL DPW-TRASH SNOW STREET	2,267,417.68	2,508,574.76	2,803,953.52	1,977,008.87	2,288,000.00	2,255,000.00	-1.4%

Reading Public Library

FY17 Budget

A NEW LIBRARY

The New Reading Public Library will open in the summer of 2016, kicking off its first fiscal year in the long-awaited new facility. Community expectations are high that the new library will combine the warm comfort of the old building with advanced technologies and modern conveniences. We share the community's anticipation for the completion and successful beginning of this dramatically transformed 19th century school building for a new era. We are dedicated to balancing "high tech" with "high touch" and providing the citizens of Reading with the innovative technology and expert customer service they seek.

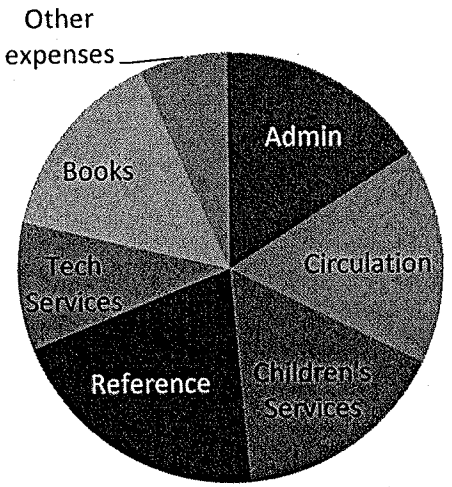
The New Reading Public Library is brimming with potential for lifelong education, exploration, and enjoyment for everyone in Reading. Welcoming all ages and interests, it is, at its core, a deeply democratic keystone of American education and citizenship. It can become the center for cultural life and civic engagement and at the same time enable us to network across global boundaries. A new Plan of Service based on extensive community input will help us respond to community expectations with customized services that reflect emerging national trends and local priorities.

The New Reading Public Library continues to reinvent itself. While we explore and develop new educational avenues for Reading residents using new technologies, digital learning products, and online services, we will also provide space, tools and guidance for group learning and collaboration. We will continually strive to be the place in Reading for individuals to access a broad variety of resources to discover and to create new knowledge.

OVERVIEW

The Reading Public Library budget for FY17 is funded at $1,485,500 or +3.4% compared to FY16. Here are the details by Division:

	FY16	FY17	Change
Administration	231,900	239,050	3.1%
Circulation	230,850	240,150	4.0%
Children's Services	240,195	243,900	1.5%
Reference	293,420	302,175	3.0%
Tech/Bibliographic Services	139,669	142,900	2.3%
Books	215,400	218,440	1.4%
Other expenses	85,200	98,885	16.0%
TOTAL	**1,436,634**	**1,485,500**	**3.40%**



BUDGET DETAILS

All positions are increased with a 2% COLA. The Administration portion of the budget includes $4600 to fund substitutes which is below the requested amount for FY2017. There are no staffing increases in FY2017.

Digital Services Manager

The library requested the addition of a Digital Services Manager for the third consecutive year to meet the burgeoning growth in electronic services and public use of digital devices and technologies. Given the constraints of the FY2017 Town budget, this request was not funded and we appreciate that the Town Manager has identified the position as a priority need pending funding availability. (The Job description is available on request)

Books

The Town Manager's recommended funding for the Books budget is $5,360 short of the Trustees' 15% request. While the recent growth in Reading's population to 25,327 places the library in a different State Aid requirement category and gives some leeway in compliance, the Trustees and library administration believe it is crucial to keep the book budget at 15% of the total library budget in order to meet the need for up to date, reliable, and sufficient books in a community that places a high value on education.

Other Expenses

The increase from FY16 $85,200 to $98,885 for FY17 will restore the public technology budget that was reduced during the year that the library has been in a much smaller space. Normally the library replaces and upgrades public technology equipment on a five-year cycle and this $15,500 line will begin to restore that cycle to a sustainable pattern.

FUTURE OUTLOOK FY2018-2019

Thursday Opening

During the 2015 Library Strategic Planning process, a 1000-response public survey and focus group participants expressed clear and consistent interest in having the library open on Thursday mornings. The library has been closed on Thursday mornings for 16 years and the Library Trustees are committed to restoring Thursday morning openings. Funding for this service is planned for FY2018, depending on town priorities.

Sunday Expanded Hours & Dates

The library is open from October to May on Sunday afternoons from 2 to 5pm. We recommend expanding by one hour, from 1 to 5 pm, for an additional hour for the many students and groups who do homework and projects at the library on Sunday afternoons. An additional hour would also provide time for programs to take place in the "new" library. We also recommend extending the number of Sunday openings to coincide with the school calendar from September through June. This initiative has been postponed for one to two years pending funding.

Librarians

The library's first priority is to add the key position of Digital Services Manager to the professional staff. In addition, the library needs to add 1.5 FTE librarians in the next few years to its children's and reference/adult services divisions to provide much-demanded additional classes, technology education, other programming, and a school liaison.

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0610	LIBRARY ADMINISTRATION							
03	SALARIES							
16103511 511010	LIB ADMINISTRATIVE ASSISTANT	41,801.57	43,025.86	44,552.70	33,219.60	46,360.00	47,800.00	3.1%
16103511 511641	LIBRARY DIRECTOR	86,034.00	93,011.43	99,343.19	74,081.40	103,390.00	106,575.00	3.1%
16103511 511642	LIBRARY ASSISTANT DIRECTOR	64,626.70	70,801.10	75,077.34	55,652.84	77,700.00	80,075.00	3.1%
16103511 511644	LIBRARY DIVISION HEADS	.00	.00	-34.76	.00	.00	.00	.0%
16103511 511645	DIGITAL SERVICES LIBRARIAN	.00	7.02	.00	2,334.20	.00	.00	.0%
16103511 511649	LIBRARY ASSOCIATE	.00	.00	.00	2,341.32	.00	.00	.0%
16103511 511652	LIBRARY SUBSTITUTES	.00	.00	6,012.25	5,424.12	4,450.00	4,600.00	3.4%
16103511 515000	LIBRARY OVERTIME	415.94	2,842.14	3,299.24	.00	.00	.00	.0%
16103511 516000	PROJECT MGMT STIPEND	.00	2,115.41	.00	.00	.00	.00	.0%
16103517 517017	LIBRARY LEAVE BUYBACK	9,943.73	.00	.00	.00	.00	.00	.0%
	TOTAL SALARIES	202,821.94	211,802.96	228,249.96	173,053.48	231,900.00	239,050.00	3.1%
05	EXPENSES							
16105524 524000	LIBRARY MAINT CONTRACT/REPAIR	3,323.23	2,681.15	1,416.61	2,587.95	2,300.00	3,300.00	43.5%
16105530 530000	OUTSOURCED PROFESSIONAL SVCS	.00	.00	6,000.00	.00	.00	.00	.0%
16105531 531090	LIBRARY PROF DEV - REGISTRATN	3,154.35	9,294.24	6,250.57	8,019.30	12,500.00	12,500.00	.0%
16105531 531091	LIBRARY PROF DEV - TRAVEL	4,123.00	1,148.25	6,763.56	3,060.19	2,200.00	2,200.00	.0%
16105536 536000	LIBRARY SOFTWARE LICEN & SUPP	55,569.10	57,854.02	54,361.02	44,094.68	55,000.00	55,385.00	.7%
16105540 540000	LIBRARY SUPPLIES/EQUIPMENT	7,881.16	5,484.28	4,220.78	5,254.55	3,000.00	7,000.00	133.3%
16105542 542000	LIBRARY OFFICE SUPP	7,812.34	6,456.17	4,683.88	5,726.76	3,000.00	3,000.00	.0%
16105555 555000	LIBRARY TECHNOLOGY SUPPLIES	7,737.19	14,581.65	14,954.83	4,096.93	6,200.00	15,500.00	150.0%
16105556 556000	LIBRARY LIBRARY MATERIALS	.00	.00	700.00	.00	.00	218,440.00	.0%
16105556 556610	LIBRARY ADULT BOOKS	76,275.73	69,035.01	77,663.99	59,049.08	86,827.00	.00	-100.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
16105556 556611	LIBRARY CHILDRENS BOOKS	22,123.34	26,926.39	23,116.23	17,581.18	24,677.00	.00	-100.0%
16105556 556612	LIBRARY TEEN BOOKS	7,599.48	5,269.57	6,473.29	5,485.23	8,000.00	.00	-100.0%
16105556 556620	LIBRARY ADULT AUDIO	13,576.98	12,714.60	11,947.73	9,375.09	10,000.00	.00	-100.0%
16105556 556621	LIBRARY CHILDRENS AUDIO	4,070.55	1,498.99	2,213.32	994.91	2,400.00	.00	-100.0%
16105556 556622	LIBR MATERIALS TEEN AUDIO	2,664.03	491.39	409.03	76.14	300.00	.00	-100.0%
16105556 556630	LIBRARY ADULT VIDEO	16,216.65	16,283.20	13,936.54	10,674.92	16,000.00	.00	-100.0%
16105556 556631	LIBRARY CHILDRENS VIDEO	5,731.70	5,655.51	3,168.49	2,064.42	3,000.00	.00	-100.0%
16105556 556640	LIBRARY PERIODICALS	17,622.16	18,382.77	18,195.83	1,302.67	18,000.00	.00	-100.0%
16105556 556650	LIBRARY ELECTRONIC	5,120.00	780.00	10,478.92	17,599.63	30,688.00	.00	-100.0%
16105556 556660	LIBRARY ONLINE DATA BASE	13,723.75	13,045.56	30,219.76	6,825.00	6,708.00	.00	-100.0%
16105556 556670	LIBR OTHER MATERIALS	.00	.00	2,170.26	1,567.02	2,830.00	.00	-100.0%
16105556 556680	LIBR EBKS/DWNLOAD/OVRDRV/ADLT	6,209.00	3,835.04	36.17	970.00	970.00	.00	-100.0%
16105556 556681	LIBR EBKS/DWNLOAD/OVRDRV/CHLD	1,634.14	7,112.16	7,676.89	1,780.57	4,000.00	.00	-100.0%
16105556 556682	LIBR EBKS/DWNLOAD/OVRDRV/TEEN	832.12	4,214.26	1,096.86	.00	1,000.00	.00	-100.0%
16105571 571055	TRANSPORTATION COSTS	.00	1,255.71	1,576.01	302.66	1,000.00	.00	-100.0%
	TOTAL EXPENSES	283,000.00	283,999.92	309,730.57	208,488.88	300,600.00	317,325.00	5.6%
	TOTAL LIBRARY ADMINISTRATION	485,821.94	495,802.88	537,980.53	381,542.36	532,500.00	556,375.00	4.5%
0612	LIBRARY CIRCULATION							
03	SALARIES							
16123511 511644	LIB CIRC DIVISION HEAD	55,380.00	57,257.04	59,391.49	44,205.07	61,710.00	63,600.00	3.1%
16123511 511646	LIB CIRC SR LIBRARY ASSOCIATE	27,727.80	28,996.04	28,686.84	19,557.62	33,075.00	34,800.00	5.2%
16123511 511649	LIB CIRC ASSOCIATE	104,797.54	103,941.43	97,753.56	78,107.72	108,950.00	113,800.00	4.5%
16123511 511651	LIB CIRC PAGE	17,394.33	14,880.67	12,277.47	9,936.85	19,524.00	20,300.00	4.0%
16123511 515000	LIB CIRC THURSDAYS	.00	.00	590.67	116.88	.00	.00	.0%
16123511 515610	LIB CIRC SUNDAY HOURS							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		5,649.67	6,011.80	5,101.79	4,294.73	7,591.00	7,650.00	.8%
TOTAL SALARIES		210,949.34	211,086.98	203,801.82	156,218.87	230,850.00	240,150.00	4.0%
TOTAL LIBRARY CIRCULATION		210,949.34	211,086.98	203,801.82	156,218.87	230,850.00	240,150.00	4.0%
0614	LIBRARY CHILDRENS DIVISION							
03	SALARIES							
16143511 511644	CHILDRENS DIVISION HEAD	62,321.04	64,532.67	66,854.32	49,787.18	69,500.00	70,250.00	1.1%
16143511 511645	CHILDRENS LIBRARIANS	117,852.51	124,125.37	126,785.82	92,559.11	122,800.00	125,125.00	1.9%
16143511 511646	CHILDRENS SR LIBRARY ASSOC	25,634.63	26,758.85	27,786.65	20,563.71	28,725.00	29,725.00	3.5%
16143511 511649	CHILDRENS ASSOCIATE	2,310.68	5,861.06	1,539.54	561.30	945.00	.00	-100.0%
16143511 511651	CHILDRENS PAGE	14,587.06	14,358.27	11,918.79	5,478.34	7,500.00	7,800.00	4.0%
16143511 515000	CHILDRENS THURSDAYS	.00	.00	1,488.41	344.27	.00	.00	.0%
16143511 515610	CHILDRENS SUNDAY HOURS	4,963.94	7,580.49	4,384.13	3,909.80	10,725.00	11,000.00	2.6%
TOTAL SALARIES		227,669.86	243,216.71	240,757.66	173,203.71	240,195.00	243,900.00	1.5%
TOTAL LIBRARY CHILDRENS DIVI		227,669.86	243,216.71	240,757.66	173,203.71	240,195.00	243,900.00	1.5%
0616	LIBRARY REFERENCE DIVISION							
03	SALARIES							
16163511 511644	REFERENCE DIVISION HEAD	61,383.42	63,227.25	65,667.99	48,814.20	68,125.00	70,250.00	3.1%
16163511 511645	REFERENCE LIBRARIANS	189,025.88	186,981.99	201,457.01	148,125.33	213,480.00	219,925.00	3.0%
16163511 515000	REFERENCE THURSDAYS	.00	.00	2,508.06	51.93	.00	.00	.0%
16163511 515610	REFERENCE SUNDAY HOURS	5,891.11	8,813.29	5,923.26	6,366.49	11,815.00	12,000.00	1.6%
TOTAL SALARIES		256,300.41	259,022.53	275,556.32	203,357.95	293,420.00	302,175.00	3.0%
TOTAL LIBRARY REFERENCE DIVI		256,300.41	259,022.53	275,556.32	203,357.95	293,420.00	302,175.00	3.0%
0618	LIBRARY TECH SERVICES DIVISION							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
LIBRARY

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03	SALARIES							
16183511 511644	TECH SVC DIVISION HEAD	63,640.21	64,664.51	67,296.45	49,787.21	69,500.00	70,250.00	1.1%
16183511 511646	TECH SVC SR LIBRARY ASSOC	26,719.74	39,919.38	55,504.46	41,665.88	58,480.00	60,550.00	3.5%
16183511 511648	TECH SVC SR LIBRARY TECH	12,648.93	6,208.83	.00	.00	.00	.00	.0%
16183511 511649	LIBRARY TECH SVC ASSOCIATE	579.68	6,441.84	11,730.98	8,729.65	11,689.00	12,100.00	3.5%
16183511 511651	TECH SVC PAGE	7,424.50	3,567.30	.00	.00	.00	.00	.0%
16183511 515000	TECH SVC THURSDAYS	.00	.00	1,329.90	132.41	.00	.00	.0%
16183511 515610	TECH SVC SUNDAY HOURS	.00	.00	.00	264.83	.00	.00	.0%
TOTAL SALARIES		111,013.06	120,801.86	135,861.79	100,579.98	139,669.00	142,900.00	2.3%
TOTAL LIBRARY TECH SERVICES		111,013.06	120,801.86	135,861.79	100,579.98	139,669.00	142,900.00	2.3%
TOTAL LIBRARY		1,291,754.61	1,329,930.96	1,393,958.12	1,014,902.87	1,436,634.00	1,485,500.00	3.4%

Facilities
FY17 Budget

The Facilities department has three portions as described in the table below. The Town and School buildings consist of custodial and cleaning costs as well as related supplies. The CORE portion is everything else, ranging from the Director and staff to all energy and building maintenance costs.

As voted by November 2015 Town Meeting, the School Buildings portion of the budget remains under the purview of the School department and is described in further detail in only that portion of their budget.

Both the CORE and Town building budgets are under the management of the Town Manager and are described herein. As the table below shows, the total increase in the Facilities budget is 3.3% for FY17.

	FY16	FY17	Change
CORE Facilities	$2,684,178	$2,853,790	+6.3%
Town Buildings	$292,835	$286,890	-2.0%
School Buildings	$1,218,653	$1,191,510	-1.9%
TOTAL	**$4,195,666**	**$4,332,190**	**+3.3%**

The CORE and Town Building budgets are further described in the table below:

	FY16	FY17	Change
CORE Facilities	**$2,684,178***	**$2,853,790**	**+6.2%**
operating	1,252,626	1,340,065	+7.0%
accommodated	1,435,044	1,513,725	+5.5%
Town Buildings	**$292,835**	**$286,890**	**-2.0%**
operating	292,835	286,890	-2.0%
accommodated	0	0	0%
SUB TOTAL	**$2,977,013**	**$3,140,680**	**+5.4%**
operating	1,545,461	1,626,955	+5.3%
accommodated	1,435,044	1,513,725	+5.5%

**Figure varies slightly from Nov TM transfer*

About half of this budget ($1.5 million) are accommodated costs – notably energy – and above show an increase of 5.5%. These costs are funded by available revenues first in the budget process.

The other half ($1.6 million) of this budget represents the department's operating budget which is subject to a 3.4% increase in FY17 based on available revenues. However the town chose to increase this budget by 5.3% and reduce spending in other town departments.

Overview

The Facilities Department is responsible for the repair, maintenance and capital improvements of eight School Buildings and nine Municipal Buildings totaling 1.1 million square feet of space. The Department manages a staff of tradesmen composed of an electrician, plumber and carpenter. The additional trade disciplines are outsourced through service contracts. Cleaning of the buildings is accomplished with a staff of twenty three full-time custodians. Contracted cleaning is utilized at two schools: RMHS, Coolidge Middle School; and four town buildings: Town Hall, Reading Public Library, Pleasant Street Center and the Police Station.

Below is a quick overview of these buildings:

School Buildings	Built	Renovated	Sq. Feet
RMHS	1957	2006	375,000
Coolidge MS	1959	2000	96,000
Parker MS	1925	1998	98,000
Barrows ES	1963	2005	54,000
Birch Meadow ES	1957	1995	59,000
Joshua Eaton ES	1920	1994	56,000
Killam ES	1968		57,000
Wood End ES	2004		52,000

Town Buildings	Built	Renovated	Sq. Feet
Town Hall	1918	1990	16,000
Pleasant St Center	1850	1993	5,700
Police Station	1998		30,000
Main St. Fire Station	1990		10,000
West Side Fire Sta.	1956		7,400
DPW Garage	1989		42,000
Library	1894	2016	39,000
Cemetery Garage	1929		3,000
Mattera Cabin	1983	2011	3,000

The Facilities Department Mission is to support the Town's Educational and Municipal Government functions. This mission is accomplished through the quality driven delivery of Facilities Services in a timely and cost effective manner along with exceptional customer service.

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

The department is able to work proactively on scheduled preventative maintenance as well as accommodate more than 70% of the work requested by building users in-house at a substantial cost savings.

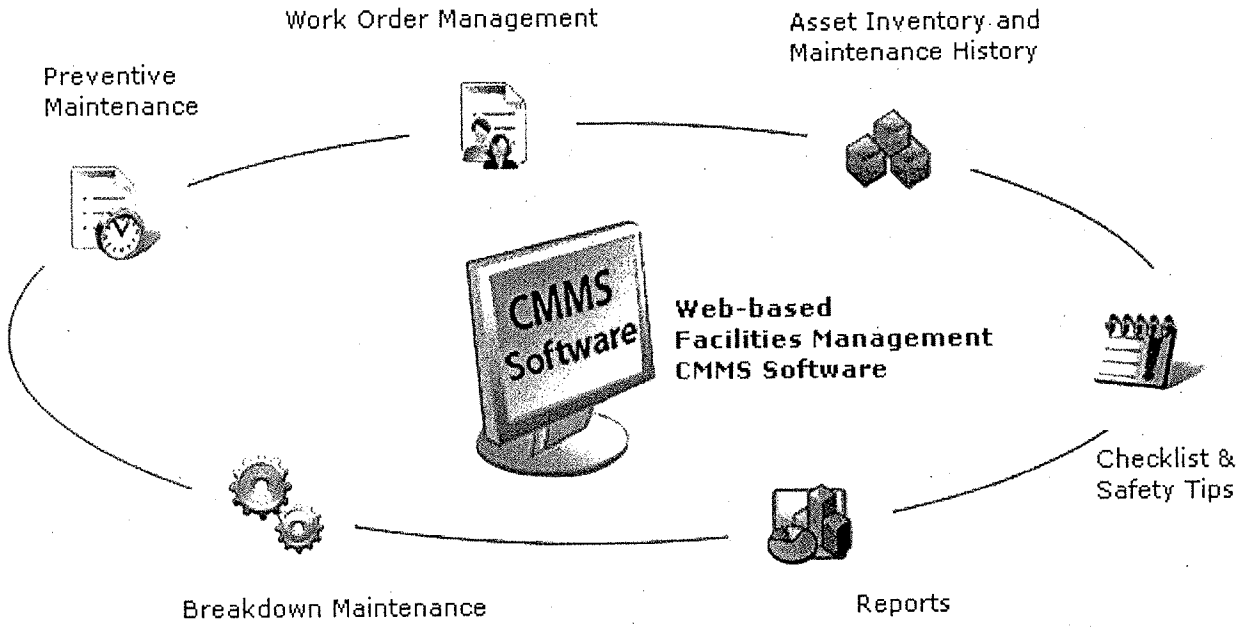
Following are figures from the full fiscal year 2015:

FY15	Labor Hours	Work Orders
Prev. Maint.	41.6%	41%
Gen'l Maint.	37.7%	49%
Office moves	8.5%	1%
Vandalism	0.7%	1%
Gen'l Grounds	0.5%	<1%
Fac. Scheduling	0.5%	<1%
Other	10.8%	6%

The department utilizes technology at an increasing rate in order to minimize expenses and maximize the efficiency of buildings. The flow chart on the next page gives a visual representation of the department's approach.

DEPARTMENT KEY FUNCTIONS

- Perform routine maintenance/repairs
- Manage and support Preventative Maintenance (PM) program
- Coordinating outside contractors
- Following state mandated inspection schedules
- Capital planning and project management/implementation
- Manage custodial service for all town and school buildings
- Maintaining the work order system and manage work flow
- Manage and track energy and fuel consumption
- Long term planning



As shown in the previous flow chart, the department analyzes and learns from the work orders to determine a more proactive approach to building maintenance whenever possible. The following chart lists the works order from FY15 by school or town building. Recall that from a previous chart about 90% of these requests were related to maintenance.

Location	Labor Hours	Work Order Count
Administrative Offices	19.4	26
Athletic Fields	27.5	14
Barrows	150	127
Birch Meadow	246.5	175
Coolidge	143.5	108
Eaton	149.25	152
Hawkes Field House	100	46
Killam	163.75	188
Parker	281.5	248
RISE	35.75	43
RMHS	573	307
Wood End	154	153
SCHOOLS	**2,044**	**1,587**
DPW Garage	39	27
Facilities Department	80.5	32
Main Street Fire	58	50
Mattera Cabin	2	2
Police Station	88	64
Reading Public Library	391.5	108
Senior Center	66.5	83
Town Hall	237.5	71
West Side Fire	24	33
TOWN BLDGS	**987**	**470**
No Assigned Location		23
TOTAL WORK ORDERS	**3,031**	**2,080**

Total Wage Costs $699,890 +2.6%

CORE Staffing (6.0 FTEs; unchanged)
Wage costs $493,085 +6.9%

Town Building Staffing (4.0 FTEs; unchanged)
Wage costs $206,805 -6.2%

Employees in these two divisions consist of Town non-union positions as well as positions in two of the school department unions. In the CORE wages the biggest driver is an increase due to the squaring up of positions since the reorganization at November 2015 Town Meeting, in addition to some additional overtime. In the Town Building wages there is a decrease due to squaring up some positions, and a reduction in overtime since the fourth custodian added in November 2015 should reduce those needs.

Total Expenses $2,440,790 +6.2%
CORE Expenses $2,360,705 +6.0%
Town Building Expenses $80,085 +10.8%

Expenses may be classified into three broad categories: energy costs are up 6.4% driven by electricity plus the need to budget performance contract fees; maintenance and repairs are up 9.0% in many categories; and other expenses are down 13.3% because some costs were centralized in other Town departments.

The M/R budget does not rely on historical costs but instead uses the size and age of buildings. As a result at the building level budgets do vary for this transition.

Expenses	FY16	FY17	Change
Electricity	$715,645	$792,825	+10.8%
Energy Mgt.	0	12,800	+100%
Natural Gas	586,896	594,425	+1.3%
Water/Sewer/St Wtr	132,503	126,475	-4.5%
ENERGY COSTS	**$1,435,044**	**1,526,525**	**+6.4%**
General Repairs	263,586	255,000	-3.3%
Electric M/R	41,007	43,500	+6.1%
Elevator M/R	49,824	53,750	+7.9%
Extraordinary R	134,375	127,500	-5.1%
Alarm M/R	27,459	31,750	+15.6%
Fire Equip M/R	29,257	35,500	+21.3%
HVAC M/R	128,836	169,600	+31.6%
Other	41,006	62,000	+51.2%
Pest Mgmt	6,072	7,580	+24.8%
Plumbing M/R	19,930	22,200	+11.4%
MAINT/REPAIRS	**$741,352**	**$808,380**	**+9.0%**
Cust Svc Contract	56,986	64,600	+13.4%
Misc. Supplies	23,627	22,785	-3.6%
Misc. Equipment	9,000	9,000	0%
Misc.	12,985	9,500	-26.8%
Technology*	7,914	0	-100%
Fuel**	11,623	0	-100%
OTHER	**$122,135**	**$105,885**	**-13.3%**
EXPENSES	**2,298,531**	**2,440,790**	**+6.2%**

**moved to Administrative Services; **moved to DPW*

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0390	TOWN FACILITIES							
03	SALARIES							
03903411 511311	CUSTODIAN I	82,449.03	84,835.44	87,846.06	66,170.06	129,751.62	131,855.42	1.6%
03903411 511312	CUSTODIAN II	41,912.01	43,221.60	44,559.60	32,996.56	45,728.70	47,301.90	3.4%
03903411 512304	CUSTODIAL SUBSTITUTE	.00	.00	.00	.00	700.00	700.00	.0%
03903411 514302	CUSTODIAL LONGEVITY	1,742.50	1,742.50	1,845.00	1,947.50	1,947.50	1,947.50	.0%
03903411 515000	TF CUSTODIAL OVERTIME	53,877.18	40,272.51	44,556.88	28,763.03	42,420.00	25,000.00	-41.1%
	TOTAL SALARIES	179,980.72	170,072.05	178,807.54	129,877.15	220,547.82	206,804.82	-6.2%
05	EXPENSES							
03905411 545301	TF CLEANING CHEMICALS	755.90	.00	610.50	450.30	1,292.00	1,300.00	.6%
03905411 545302	TF CUSTODIAL PAPER PRODUCTS	4,286.58	2,192.00	3,251.75	6,159.42	3,891.00	4,000.00	2.8%
03905411 545303	UNIFORMS	1,288.84	820.98	.00	600.00	1,500.00	1,500.00	.0%
03905411 545304	TF FLOOR CARE PRODUCTS	306.16	.00	.00	.00	226.00	225.00	-.4%
03905411 545305	TF HAND SOAP	2,273.90	424.56	425.35	843.63	2,017.00	2,000.00	-.8%
03905411 545306	TF LINERS & PLASTIC BAGS	1,518.40	.00	1,851.55	414.99	2,101.00	2,100.00	.0%
03905411 545308	TF OTHER TOILETRIES	732.77	2,663.63	2,075.65	1,218.60	666.00	675.00	1.4%
03905411 545309	TF WASTE RECEPTACLES	.00	.00	85.45	.00	256.00	250.00	-2.3%
03914411 529301	TOWN HALL CLEANING SERVICES	4,932.17	6,718.41	6,792.00	5,965.84	6,823.00	6,700.00	-1.8%
03915411 545307	TOWN HALL CUSTODIAL SUPPLIES	186.94	181.66	.00	.00	461.00	500.00	8.5%
03924411 529301	POLICE CLEANING SERVICES	14,169.33	23,322.64	23,778.00	26,620.78	23,879.00	32,000.00	34.0%
03925411 545307	POLICE CUSTODIAL SUPPLIES	449.09	149.00	.00	.00	702.00	700.00	-.3%
03935411 545307	MAIN FIRE CUSTODIAL SUPPLIES	359.96	255.92	.00	.00	410.00	425.00	3.7%
03945411 545307	WEST FIRE CUSTODIAL SUPPLIES	143.76	258.93	.00	.00	410.00	400.00	-2.4%
03954411 529301	LIBRARY CLEANING SERVICES	12,087.54	17,752.59	17,832.96	8,486.31	17,756.00	17,500.00	-1.4%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03954412 529302	LIBRARY PROJECT CONSULTING	7,000.00	.00	.00	.00	.00	.00	.0%
03955411 545307	LIBRARY CUSTODIAL SUPPLIES	433.60	290.63	.00	.00	450.00	450.00	.0%
03964411 529301	SENIOR CTR CLEANING SERVICES	5,700.86	8,593.37	8,490.78	8,077.95	8,528.00	8,400.00	-1.5%
03965411 545307	SENIOR CTR CUSTODIAL SUPPLIES	146.76	143.36	.00	.00	359.00	400.00	11.4%
03975411 545307	DPW CUSTODIAL SUPPLIES	399.68	147.57	.00	.00	560.00	560.00	.0%
03985411 545307	MISC CUSTODIAL SUPPLIES	.00	.00	.00	817.35	.00	.00	.0%
TOTAL EXPENSES		57,172.24	63,915.25	65,193.99	59,655.17	72,287.00	80,085.00	10.8%
TOTAL TOWN FACILITIES		237,152.96	233,987.30	244,001.53	189,532.32	292,834.82	286,889.82	-2.0%
0400	CORE FACILITIES							
03	SALARIES							
03401416 511308	FACILITIES DIRECTOR	.00	.00	.00	.00	48,925.00	.00	-100.0%
03401422 511305	FACILITIES ASSISTANT DIRECTOR	.00	.00	.00	.00	90,000.00	96,400.00	7.1%
03401422 511308	FACILITIES DIRECTOR	50,000.18	59,792.88	47,682.85	99,450.48	68,925.00	126,250.00	83.2%
03402416 511307	FACIITIES ADMIN	.00	.00	.00	.00	21,303.75	.00	-100.0%
03402416 514302	CLERICAL LONGEVITY	.00	.00	.00	.00	325.00	.00	-100.0%
03402422 511307	FACILITIES SECRETARY	18,258.76	19,218.60	19,973.42	31,675.41	21,303.75	50,915.00	139.0%
03402422 514302	CLERICAL LONGEVITY	325.00	325.00	325.00	650.00	325.00	.00	-100.0%
03403422 511313	MAINTENANCE STAFF	78,980.88	78,983.20	37,187.25	35,903.91	53,599.82	55,812.32	4.1%
03403422 511314	LICENSED MAINTENANCE STAFF	64,276.42	77,416.24	129,595.54	95,972.32	131,206.40	135,592.80	3.3%
03403422 514302	MAINTENANCE LONGEVITY	512.50	512.50	512.50	512.50	512.50	615.00	20.0%
03403422 515000	MAINTENANCE OVERTIME	28,581.74	24,976.73	30,653.81	20,676.99	25,000.00	27,500.00	10.0%
TOTAL SALARIES		240,935.48	261,225.15	265,930.37	284,841.61	461,426.22	493,085.12	6.9%
05	EXPENSES							
03404413 521392	WIRELESS COMMUNICATION COSTS							

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		.00	1,109.06	2,050.00	799.98	800.00	.00	-100.0%
03404422 524313	OTHER MAINTENANCE & REPAIR SVC	2,138.25	1,846.11	3,043.20	4,211.44	8,494.00	5,000.00	-41.1%
03404422 536000	SF SOFTWARE LICENSES	4,234.00	4,234.00	4,356.46	4,234.00	5,238.00	.00	-100.0%
03404422 582320	ARCHITECT FEES	5,792.50	13,365.00	.00	26,175.41	8,000.00	5,000.00	-37.5%
03405422 542302	OFFICE SUPPLIES	1,114.12	1,831.43	3,702.47	1,667.97	992.50	.00	-100.0%
03405422 543000	BLDG & EQU REP & MAIN SUPPLIES	1,098.08	7,772.37	4,693.27	6,917.47	.00	.00	.0%
03405422 543301	SF CARPENTRY SUPPLIES	46.46	.00	.00	.00	.00	.00	.0%
03405422 543303	SF ELECTRICAL SUPPLIES	171.99	297.65	982.57	108.15	.00	.00	.0%
03405422 543306	SF HVAC SUPPLIES	.00	.00	43.86	.00	2,500.00	.00	-100.0%
03405422 543310	SF PLUMBING SUPPLIES	2,421.90	509.46	19.85	1,364.04	.00	.00	.0%
03405427 542302	OFFICE SUPPLIES	.00	.00	.00	125.24	992.50	1,000.00	.8%
03405427 543000	BLDG & EQUIP REPAIR & MAINT SU	.00	.00	.00	956.95	3,000.00	2,000.00	-33.3%
03405427 543301	CARPENTRY SUPPLIES	.00	.00	.00	.00	500.00	1,000.00	100.0%
03405427 543303	ELECTRICAL SUPPLIES	.00	.00	.00	.00	513.00	1,000.00	94.9%
03405427 543306	HVAC SUPPLIES	.00	.00	.00	.00	.00	1,000.00	.0%
03405427 543309	PAINTING SUPPLIES	.00	.00	.00	.00	1,000.00	1,000.00	.0%
03405427 543310	PLUMBING SUPPLIES	.00	.00	.00	.00	513.00	1,000.00	94.9%
03406413 521302	ENERGY CONSERVATION - ELECTRIC	5,610.50	3,109.00	3,315.00	.00	.00	12,800.00	.0%
03406413 548999	SCHOOL VEHICLE GASOLINE	9,954.74	10,429.93	8,222.54	5,455.86	11,623.00	.00	-100.0%
03406422 527303	PHOTOCOPIER LEASE	1,706.40	1,706.40	1,236.18	1,348.56	1,876.00	.00	-100.0%
03406422 530302	CONFERENCE / WORKSHOP	1,325.00	1,970.00	3,420.43	1,658.19	1,500.00	2,000.00	33.3%
03406422 545303	MAINTENANCE UNIFORMS	4,309.38	2,552.59	500.86	300.00	1,800.00	1,800.00	.0%
03406422 571301	IN-STATE TRAVEL	68.70	.00	331.00	.00	.00	.00	.0%
03406422 580323	MAINTENANCE EQUIPMENT	1,550.22	5,990.02	3,569.17	5,929.06	6,000.00	6,000.00	.0%
03406422 580328	FACILITIES OFFICE EQUIPMENT	1,184.39	882.17	5,364.41	267.53	1,000.00	1,000.00	.0%
03406424 580301	SECURITY EQUIPMENT	2,388.00	1,032.98	.00	.00	2,000.00	2,000.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03414422 524304	ELEVATOR SERVICES	434.01	1,235.00	1,234.95	2,801.73	3,035.00	3,000.00	-1.2%
03414422 524308	ALARM SERVICES	2,551.49	348.00	1,530.00	492.50	455.00	500.00	9.9%
03414422 524309	FIRE EQUIPMENT SERVICES	.00	1,230.00	.00	660.00	1,435.00	2,000.00	39.4%
03414422 524311	HVAC SERVICES	3,353.70	3,540.68	4,270.00	4,120.00	5,000.00	8,000.00	60.0%
03414422 524313	OTHER MAINT & REPAIR SERVICES	1,606.27	1,360.02	833.97	1,786.98	2,500.00	2,500.00	.0%
03414422 524314	PEST MANAGEMENT SERVICES	309.00	257.56	.00	300.00	345.00	350.00	1.4%
03416412 521303	BARROWS NATURAL GAS	28,533.21	32,701.13	33,780.12	21,629.81	35,091.00	31,250.00	-10.9%
03416413 521301	BARROWS ELECTRICITY	28,837.60	30,768.43	30,725.19	26,361.34	33,288.00	38,500.00	15.7%
03416413 521309	BARROWS WATER/SEWER	4,923.12	5,027.11	5,380.04	4,463.54	5,941.00	6,075.00	2.3%
03416422 524302	BA BLDG REPAIR EXPENSE	6,844.31	9,802.18	10,045.75	10,594.67	12,843.00	15,000.00	16.8%
03416422 524303	BARROWS ELECTRICAL EXPENSES	6,856.10	2,028.24	1,474.47	2,453.27	2,249.00	2,500.00	11.2%
03416422 524304	BARROWS ELEVATOR EXPENSES	2,075.50	714.08	3,013.75	3,017.75	3,043.00	2,500.00	-17.8%
03416422 524308	BARROWS ALARM EXPENSES	90.00	295.00	400.00	859.50	1,903.00	1,500.00	-21.2%
03416422 524311	BARROWS HVAC EXPENSES	3,856.47	3,560.00	2,351.26	4,746.97	2,305.00	2,300.00	-.2%
03416422 524315	BARROWS PLUMBING EXPENSES	125.15	1,052.94	1,331.13	1,524.71	1,744.00	1,750.00	.3%
03416430 524306	EXTRAORDINARY REPAIR EXPENSES	2,300.00	5,192.32	1,090.63	.00	3,659.00	5,000.00	36.6%
03424422 524308	ALARM SERVICES	1,318.42	348.00	1,094.30	492.50	455.00	500.00	9.9%
03424422 524309	FIRE EQUIPMENT SERVICES	65.00	1,230.00	.00	300.00	1,435.00	2,000.00	39.4%
03424422 524311	HVAC SERVICES	3,162.42	2,240.09	3,814.00	4,120.00	5,000.00	7,725.00	54.5%
03424422 524313	OTHER MAINT & REPAIR SERVICES	1,079.51	1,465.19	1,259.24	1,362.50	2,233.00	2,500.00	12.0%
03424422 524314	PEST MANAGEMENT SERVICES	264.00	341.00	:00	300.00	345.00	350.00	1.4%
03426412 521303	BIRCH NATURAL GAS	26,931.33	27,315.04	29,515.47	20,628.70	38,140.00	27,425.00	-28.1%
03426413 521301	BIRCH ELECTRICITY	20,907.62	20,578.40	21,776.21	17,346.92	23,176.00	24,150.00	4.2%
03426413 521309	BIRCH WATER/SEWER	6,275.73	7,374.29	7,322.73	5,721.99	7,506.00	6,950.00	-7.4%
03426422 524302	BIRCH BUILDING REPAIR EXPENSE	11,446.52	13,438.40	6,048.66	8,452.85	19,986.00	15,000.00	-24.9%
03426422 524303	BIRCH ELECTRICAL EXPENSES							

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		6,071.70	2,560.95	570.02	626.80	2,000.00	2,500.00	25.0%
03426422 524308	BIRCH ALARM EXPENSES	1,638.00	395.00	997.83	316.50	704.00	1,500.00	113.1%
03426422 524311	BIRCH HVAC EXPENSES	5,580.74	4,300.79	3,166.53	8,646.29	6,628.00	6,630.00	.0%
03426422 524315	BIRCH PLUMBING EXPENSES	753.63	1,905.27	797.42	4,063.54	1,537.00	1,750.00	13.9%
03426430 524306	EXTRAORDINARY REPAIR EXPENSES	1,279.00	14,250.00	650.00	.00	6,120.00	5,000.00	-18.3%
03434422 524308	ALARM SERVICES	1,318.42	348.00	1,066.34	492.50	455.00	500.00	9.9%
03434422 524309	FIRE EQUIPMENT SERVICES	358.28	1,230.00	.00	225.00	2,207.00	2,000.00	-9.4%
03434422 524311	HVAC SERVICES	2,706.96	3,211.74	2,664.00	2,920.00	4,550.00	7,300.00	60.4%
03434422 524313	OTHER MAINT & REPAIR SERVICES	1,082.50	1,973.84	1,111.86	1,270.00	1,909.00	2,500.00	31.0%
03434422 524314	PEST MANAGEMENT SERVICES	296.00	233.59	.00	300.00	345.00	350.00	1.4%
03436412 521303	EATON NATURAL GAS	38,834.82	43,092.99	40,643.02	25,664.06	47,814.00	40,000.00	-16.3%
03436413 521301	EATON ELECTRICITY	24,631.17	28,886.06	27,769.33	24,111.39	28,750.00	34,150.00	18.8%
03436413 521309	EATON WATER/SEWER	4,391.00	4,863.77	5,105.96	4,176.18	5,338.00	4,300.00	-19.4%
03436422 524302	EATON BUILDING REPAIR EXPENSE	18,026.34	25,647.55	11,228.32	14,116.63	26,649.00	15,000.00	-43.7%
03436422 524303	EATON ELECTRICAL EXPENSES	4,820.54	753.03	922.06	572.72	2,000.00	2,500.00	25.0%
03436422 524308	EATON ALARM EXPENSES	3,630.00	3,334.76	2,206.12	1,034.87	893.00	1,500.00	68.0%
03436422 524311	EATON HVAC EXPENSES	3,983.42	5,179.39	3,272.31	8,651.79	6,183.00	6,200.00	.3%
03436422 524315	EATON PLUMBING EXPENSES	807.92	3,321.50	1,067.82	3,840.10	2,184.00	1,750.00	-19.9%
03436430 524306	EXTRAORDINARY REPAIR EXPENSES	7,186.00	1,575.00	19,305.63	.00	9,528.00	5,000.00	-47.5%
03444422 524308	ALARM SERVICES	1,318.42	348.00	593.00	492.50	455.00	500.00	9.9%
03444422 524309	FIRE EQUIPMENT SERVICES	213.36	1,230.00	.00	735.00	1,538.00	2,000.00	30.0%
03444422 524311	HVAC SERVICES	2,895.89	3,035.97	3,464.00	3,820.00	4,700.00	7,420.00	57.9%
03444422 524313	OTHER MAINT & REPAIR SERVICES	533.70	1,613.53	562.54	557.50	2,196.00	2,500.00	13.8%
03444422 524314	PEST MANAGEMENT SERVICES	335.00	220.27	.00	342.00	345.00	400.00	15.9%
03446412 521303	KILLAM NATURAL GAS	29,309.26	32,069.12	47,276.29	23,082.60	41,043.00	35,775.00	-12.8%
03446413 521301	KILLAM ELECTRICITY	30,069.34	27,823.72	35,560.04	32,230.53	35,475.00	41,025.00	15.6%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03446413 521309	KILLAM WATER/SEWER	6,210.56	11,336.24	7,581.26	6,173.31	12,839.00	8,600.00	-33.0%
03446422 524302	KILLAM BLDG REPAIR EXPENSE	15,731.75	8,888.01	10,331.09	12,137.51	20,569.00	15,000.00	-27.1%
03446422 524303	KILLAM ELECTRICAL EXPENSES	3,598.50	861.26	987.66	431.03	4,000.00	2,500.00	-37.5%
03446422 524304	KILLAM ELEVATORY EXPENSES	.00	.00	.00	95.00	.00	.00	.0%
03446422 524308	KILLAM ALARM EXPENSES	90.00	1,110.00	.00	642.10	1,693.00	1,500.00	-11.4%
03446422 524311	KILLAM HVAC EXPENSES	818.37	246.00	5,945.83	3,026.89	3,238.00	3,250.00	.4%
03446422 524315	KILLAM PLUMBING EXPENSES	557.53	1,436.94	392.85	1,341.63	2,207.00	1,750.00	-20.7%
03446430 524306	EXTRAORDINARY REPAIR EXPENSES	4,396.00	.00	3,945.99	.00	9,617.00	5,000.00	-48.0%
03454422 524304	ELEVATORY SERVICES	434.01	1,635.03	1,235.00	2,698.84	2,291.00	2,300.00	.4%
03454422 524308	ALARM SERVICES	2,277.10	348.00	1,099.67	492.50	455.00	500.00	9.9%
03454422 524309	FIRE EQUIPMENT SERVICES	142.96	990.00	.00	300.00	2,007.00	2,000.00	-.3%
03454422 524311	HVAC SERVICES	2,763.89	3,100.13	3,313.10	3,945.00	4,600.00	7,300.00	58.7%
03454422 524313	OTHER MAINT & REPAIR SERVICES	1,471.24	2,882.49	1,554.14	1,492.20	2,184.00	2,500.00	14.5%
03454422 524314	PEST MANAGEMENT SERVICES	708.00	557.65	.00	702.00	758.00	480.00	-36.7%
03456412 521303	WOOD END NATURAL GAS	27,213.54	27,439.34	29,450.60	21,133.80	29,724.00	27,400.00	-7.8%
03456413 521301	WOOD END ELECTRICITY	36,171.77	36,454.67	38,990.17	28,145.27	40,973.00	42,775.00	4.4%
03456413 521309	WOOD END WATER/SEWER	7,981.44	8,793.69	10,710.51	10,899.88	11,167.00	9,850.00	-11.8%
03456422 524302	WOOD END BLDG REPAIR EXPENSE	12,459.01	7,142.12	9,047.67	10,197.62	10,120.00	15,000.00	48.2%
03456422 524303	WOOD END ELECTRICAL EXPENSES	7,426.68	2,529.52	2,232.63	1,460.67	5,000.00	2,500.00	-50.0%
03456422 524304	WOOD END ELEVATOR EXPENSES	.00	1,358.00	806.36	370.00	1,025.00	2,000.00	95.1%
03456422 524308	WOOD END ALARM EXPENSES	1,753.90	.00	.00	.00	241.00	1,500.00	522.4%
03456422 524311	WOOD END HVAC EXPENSES	3,075.33	1,766.33	1,223.51	5,607.02	4,436.00	4,450.00	.3%
03456422 524315	WOOD END PLUMBING EXPENSES	50.10	571.69	76.96	319.24	1,025.00	1,750.00	70.7%
03456430 524306	EXTRAORDINARY REPAIR EXPENSES	4,229.00	.00	24,979.17	.00	4,454.00	5,000.00	12.3%
03464422 524304	ELEVATOR SERVICES	590.78	3,003.36	3,270.00	3,201.68	5,500.00	5,500.00	.0%
03464422 524308	ALARM SERVICES							

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		3,558.09	348.00	1,245.34	492.50	455.00	500.00	9.9%
03464422 524309	FIRE EQUIPMENT SERVICES	271.74	1,230.00	.00	735.00	2,000.00	2,500.00	25.0%
03464422 524311	HVAC SERVICES	4,003.58	3,754.10	4,390.99	8,055.00	5,650.00	9,700.00	71.7%
03464422 524313	OTHER MAINT & REPAIR SERVICES	2,363.96	2,966.21	2,227.33	3,175.01	3,746.00	5,000.00	33.5%
03464422 524314	PEST MANAGEMENT SERVICES	300.00	269.14	.00	342.00	345.00	400.00	15.9%
03466412 521303	COOLIDGE NATURAL GAS	86,230.49	91,924.36	88,837.44	58,360.58	94,217.00	88,800.00	-5.7%
03466413 521301	COOLIDGE ELECTRICITY	54,614.37	55,325.43	58,521.59	44,926.76	60,829.00	64,100.00	5.4%
03466413 521309	COOLIDGE WATER/SEWER	19,919.49	14,237.83	11,435.01	14,361.13	16,256.00	20,225.00	24.4%
03466422 524302	COOLIDGE BLDG REPAIR EXPENSE	19,194.81	18,342.24	10,620.76	18,558.30	14,198.00	22,500.00	58.5%
03466422 524303	COOLIDGE ELECTRICAL EXPENSES	4,660.55	714.79	2,200.70	420.39	2,000.00	4,000.00	100.0%
03466422 524304	COOLIDGE ELEVATOR EXPENSES	.00	.00	.00	.00	2,450.00	2,500.00	2.0%
03466422 524308	COOLIDGE ALARM EXPENSES	3,573.00	1,586.68	200.00	142.50	2,058.00	2,500.00	21.5%
03466422 524311	COOLIDGE HVAC EXPENSES	7,355.92	9,607.20	8,901.69	5,279.31	7,465.00	7,500.00	.5%
03466422 524315	COOLIDGE PLUMBING EXPENSES	400.39	2,462.03	470.04	1,791.98	2,330.00	2,500.00	7.3%
03466430 524306	EXTRAORDINARY REPAIR EXPENSES	27,341.41	12,111.14	19,350.00	4,400.00	8,950.00	10,000.00	11.7%
03474422 524304	ELEVATOR SERVICES	144.67	1,635.00	1,235.00	2,801.76	2,291.00	2,300.00	.4%
03474422 524308	ALARM SERVICES	2,534.49	348.00	1,236.34	492.50	455.00	500.00	9.9%
03474422 524309	FIRE EQUIPMENT SERVICES	.00	2,165.00	.00	1,335.00	3,061.00	2,500.00	-18.3%
03474422 524311	HVAC SERVICES	3,335.88	2,914.70	3,838.98	5,155.00	5,000.00	9,100.00	82.0%
03474422 524313	OTHER MAINT & REPAIR SERVICES	2,050.79	3,058.12	2,522.52	2,620.84	3,162.00	5,000.00	58.1%
03474422 524314	PEST MANAGEMENT SERVICES	220.00	233.59	.00	300.00	345.00	350.00	1.4%
03476412 521303	PARKER NATURAL GAS	6,578.17	7,828.77	61,206.78	44,514.37	8,869.00	65,450.00	638.0%
03476413 521301	PARKER ELECTRICITY	63,654.73	66,694.50	73,232.97	56,235.70	70,899.00	77,300.00	9.0%
03476413 521309	PARKER WATER/SEWER	9,435.62	10,803.63	11,051.60	7,529.90	11,605.00	10,900.00	-6.1%
03476422 524302	PARKER BLDG REPAIR EXPENSE	28,809.76	18,283.06	15,707.91	20,660.62	21,408.00	22,500.00	5.1%
03476422 524303	PARKER ELECTRICAL EXPENSES	8,968.95	2,536.05	4,094.52	1,659.07	4,000.00	4,000.00	.0%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03476422 524304	PARKER ELEVATOR EXPENSES	375.20	959.50	326.25	.00	2,050.00	2,500.00	22.0%
03476422 524308	PARKER ALARM EXPENSES	5,278.00	4,199.00	1,024.16	190.00	4,207.00	2,500.00	-40.6%
03476422 524311	PARKER HVAC EXPENSES	16,040.55	8,772.99	3,473.20	13,216.47	10,224.00	10,225.00	.0%
03476422 524315	PARKER PLUMBING EXPENSES	555.67	3,312.89	4,530.94	888.07	2,035.25	2,500.00	22.8%
03476430 524306	EXTRAORDINARY REPAIR EXPENSES	11,813.51	294.10	5,229.42	.00	10,578.00	10,000.00	-5.5%
03484422 524304	ELEVATOR SERVICES	2,274.37	6,975.10	6,775.00	7,089.20	8,405.00	8,500.00	1.1%
03484422 524308	ALARM SERVICES	6,502.15	1,554.80	2,613.29	1,009.20	1,821.00	2,000.00	9.8%
03484422 524309	FIRE EQUIPMENT SERVICES	1,177.47	1,305.00	.00	2,352.00	3,500.00	5,000.00	42.9%
03484422 524311	HVAC SERVICES	8,964.42	9,090.32	10,200.00	11,260.00	15,350.00	23,500.00	53.1%
03484422 524313	OTHER MAINT & REPAIR SERVICES	5,331.94	10,576.72	3,770.44	4,905.46	6,873.00	7,500.00	9.1%
03484422 524314	PEST MANAGEMENT SERVICES	400.00	416.40	.00	1,228.40	500.00	1,200.00	140.0%
03486412 521303	RMHS NATURAL GAS	123,717.09	140,273.42	130,321.42	80,713.53	146,083.00	133,150.00	-8.9%
03486413 521301	RMHS ELECTRICITY	235,415.81	248,820.28	257,873.90	186,306.42	259,441.00	278,700.00	7.4%
03486413 521309	RMHS WATER/SEWER	37,294.56	38,132.60	45,624.76	41,363.71	41,001.00	38,000.00	-7.3%
03486422 521302	ENERGY MGMT SYS REPAIRS	.00	.00	-371.00	.00	.00	.00	.0%
03486422 524302	RMHS BLDG REPAIR EXPENSES	50,546.49	54,788.38	39,944.38	57,727.52	56,375.00	60,000.00	6.4%
03486422 524303	RMHS ELECTRICAL EXPENSES	17,174.27	8,033.23	13,571.74	10,267.19	10,000.00	10,000.00	.0%
03486422 524304	RMHS ELEVATOR EXPENSES	11,517.05	4,568.70	1,946.64	2,982.50	6,329.00	6,500.00	2.7%
03486422 524308	RMHS ALARM EXPENSES	3,447.72	8,592.38	13,278.31	5,205.28	5,111.00	5,000.00	-2.2%
03486422 524311	RMHS HVAC EXPENSES	22,478.90	18,485.57	22,150.13	34,011.43	15,240.00	15,250.00	.1%
03486422 524315	RMHS PLUMBING EXPENSES	2,069.39	6,166.48	3,526.40	5,725.96	3,687.00	4,000.00	8.5%
03486430 524306	EXTRAORDINARY REPAIR EXPENSES	15,749.00	22,291.60	28,406.66	9,666.07	44,842.00	45,000.00	.4%
03916412 521303	TOWN HALL NATURAL GAS	9,426.29	10,624.63	11,760.10	7,785.77	13,429.00	10,700.00	-20.3%
03916413 521301	TOWN HALL ELECTRICITY	19,567.36	20,357.44	21,461.17	18,226.17	23,616.00	24,075.00	1.9%
03916413 521309	TOWN HALL WATER/SEWER	2,061.91	2,465.89	2,807.63	2,321.27	2,556.00	2,600.00	1.7%
03916422 524302	TOWN HALL OTH BLDG REPAIR EXP							

PROJECTION: 20171 FY17 GENERAL FUND

FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		10,347.97	18,132.59	6,960.96	8,699.68	25,300.00	25,000.00	-1.2%
03916422 524303	TOWN HALL ELECTRICAL EXPENSES	8,371.94	2,124.38	325.45	857.20	4,150.00	5,000.00	20.5%
03916422 524304	TOWN HALL ELEVATOR EXPENSES	639.00	3,743.33	5,187.15	3,501.64	3,734.00	3,750.00	.4%
03916422 524308	TOWN HALL ALARM EXPENSES	2,906.36	1,013.00	1,180.84	167.18	.00	1,500.00	.0%
03916422 524309	TOWN HALL FIRE EQUIP EXPENSE	.00	965.00	.00	585.00	1,575.00	2,000.00	27.0%
03916422 524311	TOWN HALL HVAC EXPENSES	3,798.39	2,892.54	3,989.00	7,839.47	3,152.00	4,650.00	47.5%
03916422 524313	TOWN HALL OTH MAINT&REPAIR	.00	.00	.00	.00	1,230.00	2,500.00	103.3%
03916422 524314	TOWN HALL PEST MANAGEMENT	327.00	626.45	.00	366.00	348.00	600.00	72.4%
03916422 524315	TOWN HALL PLUMBING EXPENSES	1,930.22	1,105.74	407.16	627.69	205.00	750.00	265.9%
03916430 524306	TOWN HALL EXTRAORD REPAIR	12,284.00	.00	3,377.00	.00	10,000.00	10,000.00	.0%
03926412 521303	POLICE NATURAL GAS	17,916.91	20,284.01	19,292.78	13,356.70	24,744.00	18,800.00	-24.0%
03926413 521301	POLICE ELECTRICITY	42,719.79	44,732.10	47,639.34	37,980.07	45,112.00	51,500.00	14.2%
03926413 521309	POLICE WATER/SEWER	2,292.88	2,378.20	2,415.46	1,870.59	2,642.00	2,875.00	8.8%
03926422 524302	POLICE OTH BLDG REPAIR EXPENSE	1,447.20	2,602.56	6,895.45	3,990.45	9,560.00	10,000.00	4.6%
03926422 524303	POLICE ELECTRICAL EXPENSES	1,799.33	656.91	249.12	884.30	1,000.00	1,500.00	50.0%
03926422 524304	POLICE ELEVATOR EXPENSES	704.01	2,035.00	1,900.21	3,274.64	2,873.00	3,000.00	4.4%
03926422 524308	POLICE ALARM EXPENSES	3,454.30	.00	768.34	.00	.00	1,500.00	.0%
03926422 524309	POLICE FIRE EQUIPMENT EXPENSES	136.86	1,230.00	.00	375.00	1,891.00	2,000.00	5.8%
03926422 524311	POLICE HVAC EXPENSES	4,368.70	6,997.43	7,819.19	6,474.59	4,649.00	6,000.00	29.1%
03926422 524313	POLICE OTH MAINT&REPAIR EXPENS	250.00	.00	.00	.00	1,365.00	2,000.00	46.5%
03926422 524314	POLICE PEST MANAGEMENT SERVICE	577.00	289.45	.00	366.00	348.00	400.00	14.9%
03926422 524315	POLICE PLUMBING EXPENSES	.00	141.00	239.85	524.48	487.50	500.00	2.6%
03926430 524306	POLICE EXTRAORD MAINTENANCE	7,649.53	7,200.00	3,884.39	.00	7,200.00	7,000.00	-2.8%
03936412 521303	MAIN FIRE NATURAL GAS	10,735.05	12,879.07	9,353.57	6,230.19	15,609.00	11,200.00	-28.2%
03936413 521301	MAIN FIRE ELECTRICITY	12,010.32	12,696.02	14,320.32	10,930.40	13,062.00	14,675.00	12.3%
03936413 521309	MAIN FIRE WATER/SEWER	2,482.64	2,926.97	2,972.51	2,259.24	3,604.00	3,300.00	-8.4%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03936422 524302	MAIN FIRE OTHER BLDG REPAIR EX	8,025.40	10,722.18	8,349.01	13,854.01	10,045.00	10,000.00	-.4%
03936422 524303	MAIN FIRE ELECTRICAL EXPENSES	1,179.62	920.08	440.26	928.89	1,500.00	1,500.00	.0%
03936422 524304	MAIN FIRE ELEVATOR EXPENSES	1,036.51	1,768.34	2,230.00	3,121.76	3,399.00	3,400.00	.0%
03936422 524308	MAIN FIRE ALARM EXPENSES	2,401.47	.00	1,578.18	.00	2,400.00	1,500.00	-37.5%
03936422 524309	MAIN FIRE FIRE EQUIP MAINT	127.16	1,230.00	.00	225.00	1,891.00	3,000.00	58.6%
03936422 524311	MAIN FIRE HVAC EXPENSES	2,216.13	3,350.12	2,986.66	4,892.63	3,131.00	4,500.00	43.7%
03936422 524313	MAIN FIRE OTH MAINT&REPAIR EXP	250.00	.00	.00	.00	1,366.00	3,500.00	156.2%
03936422 524314	MAIN FIRE PEST MANAGEMENT	.00	.00	.00	630.00	600.00	700.00	16.7%
03936422 524315	MAIN FIRE PLUMBING EXPENSES	45.69	525.04	298.18	331.98	517.00	500.00	-3.3%
03936430 524306	MAIN FIRE EXTRAORD MAINTENANCE	15,357.98	.00	.00	1,491.19	4,200.00	7,000.00	66.7%
03946412 521303	WEST FIRE NATURAL GAS	7,975.47	9,350.71	8,305.60	4,005.17	11,072.00	8,600.00	-22.3%
03946413 521301	WEST FIRE ELECTRICITY	4,882.79	4,425.89	4,559.31	3,735.89	4,945.00	5,525.00	11.7%
03946413 521309	WEST FIRE WATER/SEWER	642.41	841.11	818.34	634.16	1,099.00	925.00	-15.8%
03946422 524302	WEST FIRE OTH BLDG REPAIR EXPE	2,782.04	3,731.51	2,962.99	4,372.95	5,000.00	5,000.00	.0%
03946422 524303	WEST FIRE ELECTRICAL EXPENSES	1,791.97	.00	.00	.00	518.00	500.00	-3.5%
03946422 524304	WEST FIRE ELEVATOR EXPENSES	.00	.00	230.64	.00	.00	.00	.0%
03946422 524308	WEST FIRE ALARM EXPENSES	970.42	.00	718.34	.00	965.00	750.00	-22.3%
03946422 524309	WEST FIRE EQUIPMENT EXPENSES	20.00	965.00	.00	225.00	1,576.00	2,000.00	26.9%
03946422 524311	WEST FIRE HVAC EXPENSES	1,324.47	3,551.81	2,809.28	2,997.06	1,655.00	3,000.00	81.3%
03946422 524313	WEST FIRE OTH MAINT&REPAIR EXP	.00	.00	.00	.00	884.00	1,500.00	69.7%
03946422 524314	WEST FIRE PEST MANAGEMENT	.00	.00	.00	815.00	600.00	700.00	16.7%
03946422 524315	WEST FIRE PLUMBING EXPENSES	1,158.35	.00	141.26	284.93	517.00	500.00	-3.3%
03946430 524306	WEST FIRE EXTRAORDINARY MAINT	2,587.32	2,470.00	.00	.00	2,500.00	2,500.00	.0%
03956412 521303	LIBRARY NATURAL GAS	20,773.48	22,470.45	8,659.98	4,776.32	12,000.00	31,400.00	161.7%
03956413 521301	LIBRARY ELECTRICITY	33,669.33	32,323.04	24,686.57	12,283.08	36,163.00	52,000.00	43.8%
03956413 521309	LIBRARY WATER/SEWER							

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR:
FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
		3,100.68	2,503.53	1,172.07	.00	3,184.00	3,875.00	21.7%
03956422 524302	LIBRARY OTH BLDG REPAIR EXPENS	4,105.92	4,304.66	829.95	1,196.94	7,000.00	5,000.00	-28.6%
03956422 524303	LIBRARY ELECTRICAL EXPENSES	1,295.78	331.32	413.51	1,972.11	.00	500.00	.0%
03956422 524304	LIBRARY ELEVATOR EXPENSES	434.01	1,235.00	916.78	.00	.00	2,500.00	.0%
03956422 524308	LIBRARY ALARM EXPENSES	2,631.97	589.80	991.34	348.00	1,313.00	1,500.00	14.2%
03956422 524309	LIBRARY FIRE EQUIPMENT EXPENSE	222.58	1,440.00	.00	.00	1,800.00	2,000.00	11.1%
03956422 524311	LIBRARY HVAC EXPENSES	6,325.71	2,450.58	2,422.17	.00	2,677.00	5,400.00	101.7%
03956422 524313	LIBRARY OTH MAINT&REPAIR EXPEN	450.00	.00	.00	.00	1,000.00	1,500.00	50.0%
03956422 524314	LIBRARY PEST MANAGEMENT	275.00	592.00	.00	.00	500.00	800.00	60.0%
03956422 524315	LIBRARY PLUMBING EXPENSES	729.00	317.78	73.48	13.68	350.00	500.00	42.9%
03956430 524306	LIBRARY EXTRAORDINARY REPAIR	1,120.00	3,727.00	.00	.00	3,727.00	3,000.00	-19.5%
03965412 521303	SENIOR CTR NATURAL GAS	5,581.48	6,751.30	6,648.22	3,643.94	8,597.00	6,675.00	-22.4%
03966413 521301	SENIOR CTR ELECTRICITY	7,752.28	7,541.16	7,868.14	7,136.37	8,262.00	9,700.00	17.4%
03966413 521309	SENIOR CTR WATER/SEWER	1,302.10	1,417.97	1,384.64	1,188.68	1,572.00	1,650.00	5.0%
03966422 524302	SENIOR CTR OTH BLDG REPAIR EXP	6,388.22	2,535.36	8,557.92	3,017.18	9,000.00	10,000.00	11.1%
03966422 524303	SENIOR CTR ELECTRICAL EXPENSES	3,321.12	644.29	122.06	1,059.04	519.00	1,500.00	189.0%
03966422 524304	SENIOR CTR ELEVATOR EXPENSES	434.01	1,835.00	1,834.32	2,801.76	3,399.00	3,500.00	3.0%
03966422 524308	SENIOR CTR ALARM EXPENSES	1,903.97	402.32	718.34	.00	965.00	1,000.00	3.6%
03966422 524309	SENIOR CTR FIRE EQUIP EXPENSE	63.13	1,230.00	.00	225.00	1,891.00	2,500.00	32.2%
03966422 524311	SENIOR CTR HVAC EXPENSES	2,019.60	443.90	5,141.45	3,859.87	1,813.00	4,000.00	120.6%
03966422 524313	SENIOR CTR OTH MAINT&REPAIR EX	511.25	.00	.00	.00	1,260.00	1,500.00	19.0%
03966422 524314	SENIOR CTR PEST MANAGEMENT	330.00	236.90	.00	366.00	348.00	500.00	43.7%
03966422 524315	SENIOR CTR PLUMBING EXPENSE	1,392.22	235.00	109.64	.00	517.00	500.00	-3.3%
03966430 524306	SENIOR CTR EXTRAORD MAINTENANC	3,777.16	.00	.00	.00	4,000.00	5,000.00	25.0%
03976412 521303	DPW NATURAL GAS	35,442.64	63,689.43	66,744.28	37,256.10	60,464.00	57,800.00	-4.4%
03976413 521301	DPW ELECTRICITY	26,190.18	31,946.82	33,255.36	22,382.26	31,654.00	34,650.00	9.5%

PROJECTION: 20171 FY17 GENERAL FUND FOR PERIOD 99

ACCOUNTS FOR: FACILITIES

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
03976413 521309	DPW WATER/SEWER	4,924.72	5,573.44	5,627.26	3,856.72	6,193.00	6,350.00	2.5%
03976422 524302	DPW OTH BLDG REPAIR EXPENSES	5,996.28	5,955.09	17,567.39	14,494.80	15,533.00	10,000.00	-35.6%
03976422 524303	DPW ELECTRICAL EXPENSES	3,603.10	2,429.22	923.84	1,703.26	2,071.00	2,500.00	20.7%
03976422 524308	DPW ALARM EXPENSES	970.39	.00	718.34	237.50	.00	1,000.00	.0%
03976422 524309	DPW FIRE EQUIPMENT EXPENSES	234.49	1,229.99	.00	225.00	1,450.00	2,000.00	37.9%
03976422 524311	DPW HVAC EXPENSES	6,821.59	9,567.24	2,655.19	8,613.28	6,190.00	6,200.00	.2%
03976422 524313	DPW OTH MAINT&REPAIR EXPENSE	250.00	.00	.00	.00	604.00	1,500.00	148.3%
03976422 524315	DPW PLUMBING EXPENSES	640.48	144.80	64.76	123.99	587.18	1,200.00	104.4%
03976430 524306	DPW EXTRAORDINARY REPAIR	2,063.15	.00	621.50	513.06	5,000.00	3,000.00	-40.0%
03986422 524313	CEMETERY GARAGE MAINT & REPAIR	.00	.00	.00	.00	.00	5,500.00	.0%
03996422 524313	MATTERA OTHER MAINT & REPAIR	.00	.00	.00	.00	.00	7,500.00	.0%
TOTAL EXPENSES		1,911,155.58	1,937,970.50	1,969,424.84	1,578,946.68	2,226,243.93	2,360,705.00	6.0%
TOTAL CORE FACILITIES		2,152,091.06	2,199,195.65	2,235,355.21	1,863,788.29	2,687,670.15	2,853,790.12	6.2%
TOTAL FACILITIES		2,389,244.02	2,433,182.95	2,479,356.74	2,053,320.61	2,980,504.97	3,140,679.94	5.4%
	GRAND TOTAL	2,389,244.02	2,433,182.95	2,479,356.74	2,053,320.61	2,980,504.97	3,140,679.94	5.4%

** END OF REPORT - Generated by Bob LeLacheur **

READING PUBLIC SCHOOLS

Fiscal Year 2017

Superintendent's Recommended Budget

July 1, 2016 – June 30, 2017

School Committee Members
Charles Robinson, Chairperson
Jeanne Borawski, Vice Chairperson
Linda Snow Dockser
Julie Joyce
Gary Nihan
Elaine Webb

Dr. John F. Doherty
Superintendent of Schools

Reading Public Schools
82 Oakland Road
Reading, Massachusetts
http://reading.k12.ma.us

January 11, 2016

District Administrators

Craig Martin, Assistant Superintendent for Learning & Teaching
Martha Sybert, Director of Finance & Operations
Carolyn Wilson, Director of Student Services
Sara Burd, District Administrator of Support Services
Deborah Butts, RISE Preschool Director
Joseph Huggins, Director of Facilities
Jason Cross, METCO Director
Lynn Dunn, Director of Nursing
Kristin Morello, Director of School Nutrition
Micheala Saunders, Human Resources Administrator

School Administrators

Reading Memorial High School

Adam Bakr, Principal
Laura Olsen, Assistant Principal
Michael McSweeney, Assistant Principal
Thomas Zaya, Assistant Principal, Athletics & Extracurricular Activities

A.W. Coolidge Middle School

Sarah Marchant, Principal
Marie Pink, Assistant Principal

W.S. Parker Middle School

P. Jayne Viladenis, Interim Principal
Brendan Norton, Assistant Principal

Alice Barrows Elementary School

Heather Leonard, Principal

Birch Meadow Elementary School

Eric Sprung, Principal, Patrice Beckman, Associate Principal

Joshua Eaton Elementary School

Eric Sprung, Principal

J.W. Killam Elementary School

Cathy Giles, Principal

Wood End Elementary School

Joanne King, Principal

Table of Contents

Introductory Section 6
Superintendent's Message 6
Budget Drivers 18
Budget Process and Timeline 21
Information Overview 23
District Enrollment and Student Demographics 23
Personnel Resources 26
Student Achievement 27
Financial Overview 29
FY2017 Revenue Sources 29
FY2017 Expenses by Category 30
FY2017 Revenue and Expense Budget Projection 31
Organizational Section 34
Town of Reading 34
Organization Structure 35
School Committee 35
District Administration 35
District Partnerships 36
District Strategy for Improvement of Student Outcomes 37
Information Section 40
Education Funding 40
State Education Aid 40
Local Funding for Education 42
Allocation of District Resources 44
Per Pupil Spending 44
Per Pupil Spending by Category 44
Per Pupil Spending by School 46
Comparable District Spending 46
Special Education Spending 48
Historical Budget versus Actual Spending 50
Allocation of Personnel Resources 51
Average Teacher Salaries 54
Student Demographics and Performance Measures 55

Student Enrollment 55
Class Size 57
State Accountability System 59
Massachusetts Student Assessment 60
Other Measures of Performance 72
Student Attendance 72
Student Discipline 72
Graduation Rates 73
SAT Scores 74
Advanced Placement Enrollment and Performance 75
Students Attending Higher Education Institutions 76
Financial Section 78
General Budget Summaries 78
Cost Center Budgets 87
Administration 87
District Administration by Object 87
District Administration by Function 87
Regular Day 92
Regular Day by Object 92
Regular Day by Function 93
Special Education 96
Special Education by Object 98
Special Education by Function 101
Districtwide Programs 104
Health Services 105
Athletics 106
Extracurricular Activities 108
Districtwide Networking and Technology Maintenance 109
School Building Facilities 111
Special Revenue Funds 113
Federal, State, and Private Grants 113
Special Revenue Funds 115
Town Building Maintenance 117
Building Demographic, Staffing, Performance, and Budget Overviews 118
Appendix A: School Finance & Budget Laws, Regulations, and Policies 120

Massachusetts General Laws (MGL) 120
Code of Massachusetts Regulations (CMR) 123
School Committee Policies 126
Appendix B: School Finance and Accounting 128
Fund Accounting 128
School Department Account Structure 129

Table of Figures

Figure A: FY17 Budget Reductions 7
Figure 1: Historical Per Pupil Expenditures - Reading compared to the State Average Per Pupil 10
Figure 2: Reading's Per Pupil Expenditure Ranking 10
Figure 3: Amount of Additional Funding Reading Public Schools Would Have Received 11
Figure 4: Unfunded FY'17 Budget Requests 12
Figure 5: Reading Public Schools Strategy for Student Outcomes 20
Figure 6: FY'17 Budget Calendar 22
Figure 7: Historical and Projected Enrollment by Grade Level 23
Figure 8: Special Education Enrollment Trends 24
Figure 9: Enrollment History for Other High Needs Populations 24
Figure 10: Average Class Size by Grade and School (2014-15 School Year) 25
Figure 11: SY'2015-16 High School Class Size 25
Figure 12: FTE Changes in the FY17 Budget 26
Figure 13: English Language Arts MCAS Performance History, Class of 2015 27
Figure 14: Mathematics MCAS Performance History, Class of 2015 27
Figure 15: Science & Technology MCAS Performance History, Class of 2015 28
Figure 16: Scholastic Aptitude Test Results, Reading versus State 28
Figure 17: High School Graduate College Attendance Rates 29
Figure 18: Municipal Revenue Sources 29
Figure 19: Expenditures by Cost Center 30
Figure 20: Allocation of FY'17 Superintendent's Recommended Budget by Major Function 31
Figure 21: Revenue and Expense Projections and Allocation 32
Figure 22: District Organizational Chart 36
Figure 23: District and School Administrator Common Measures 39
Figure 24: Reading Net School Spending, Required versus Actual 41
Figure 25: Historical Chapter 70 Funding Formula Elements 42
Figure 26: Historical property valuations and tax rates 42
Figure 27: What the Average Tax Bill in Reading Funds 43
Figure 28: Comparison of Average Tax Bills Reading versus Comparable Communities 43
Figure 29: FY'14 Per Pupil Spending By Category 44
Figure 30: Instructional Per Pupil Spending by Program, all funding sources 46
Figure 31: FY'14 In-District Per Pupil Spending 47
Figure 32: FY'14 Per Pupil Expenditures by Category for Comparable Districts 48
Figure 33: SY'16 In-District Special Education Program Enrollment 48
Figure 34: Historical Special Education Spending 49
Figure 35: Special Education Spending as a Percent of Total Budget for Reading and Comparable Districts 50
Figure 36: Historical Budget versus Actual Spending 50
Figure 37: Staffing by Position 52
Figure 38: Staffing By Cost Center and Position 53
Figure 39: Average Teacher Salaries 54
Figure 40: Average Teacher Salaries, Comparison to Peer Districts 55

Figure 41: Historical and Projected Enrollment by School 56
Figure 42: Historical and Projected Enrollment by Grade Level 56
Figure 43: Special Education Enrollment 57
Figure 44: Enrollment by Other Subgroup 57
Figure 45: Average Class Size, Grades K-12 58
Figure 46: High School Class Sizes by Grade and Academic Program 58
Figure 47: SY14-15 DESE Accountability Rating by School 60
Figure 48: SY'2014-15 MCAS Performance, Reading versus State 62
Figure 49: Grade 10 Math MCAS Achievement 63
Figure 50: Grade 10 ELA MCAS Achievement 63
Figure 51: 2015 MCAS Science and Technology Achievement 63
Figure 52: Grade 5 Science and Technology MCAS 63
Figure 53: Grade 8 Science and Technology MCAS 64
Figure 54: Grade 9 Science and Technology MCAS 64
Figure 55: 2015 PARCC ELA Results 67
Figure 56: Grade 5 ELA PARCC vs. MCAS Results 70
Figure 57: Grade 8 ELA PARCC vs. MCAS Results 70
Figure 58: 2015 Math PARCC Results 68
Figure 59: Grade 5 Math PARCC vs. MCAS Results 68
Figure 60: Grade 8 Math PARCC vs. MCAS Results 68
Figure 61: Student Growth Percentiles 69
Figure 62: Percent of RMHS Students in High, Medium, Low Growth Percentiles 70
Figure 63: Achievement Levels in Math 71
Figure 64: Growth levels in Math 71
Figure 65: Achievement in ELA 71
Figure 66: Growth levels in ELA 71
Figure 67: Percent of Students absent fewer than 10 Days 72
Figure 68: Number of Incidents per 100 Students Resulting in Out-of-School Suspension 73
Figure 69: 4-Year Cohort Graduation Rates 73
Figure 70: Reading SAT Scores for Comparable Communities 74
Figure 71: Writing SAT Scores for Comparable Communities 74
Figure 72: Math SAT Scores for Comparable Communities 75
Figure 73: Percent of Juniors/Seniors Enrolled in at Least One AP Course 76
Figure 74: Percentage of graduates enrolled in postsecondary education within 16 months of high school graduation 77
Figure 75: Percentage of students at Massachusetts public colleges enrolled in one or more remedial courses 77
Figure 76: General Fund Expenditures by Cost Center 78
Figure 77: Contribution of Cost Centers to FY'17 Budget Increase 79
Figure 78: Cost Center Budget Proportions 80
Figure 79: Change in Cost Center Budgets Year over Year 80
Figure 80: General Fund Expenses and Budget by Category 81
Figure 81: General Fund Expenses and Budget by Cost Center and Object 82
Figure 82: General Fund Expenses and Budget by Location 83
Figure 83: General Fund Expenses and Budget by Location and Cost Center 84
Figure 84: Administration Cost Center by Object Category 87
Figure 85: District Administration Budget by Function 88
Figure 86: District Administration Staffing 88
Figure 87: District Administration Budget by Detail 91
Figure 88: Regular Day Budget by Object 92
Figure 89: Regular Day Staffing 93
Figure 90: Regular Day Budget by Function 94
Figure 91: Regular Day Budget by Detail 95
Figure 92: Special Education Enrollment 97

Figure 93: SY'2015-16 Special Education Program Enrollment 98
Figure 94: Special Education Budget by Object 98
Figure 95: Special Education Staffing 101
Figure 96: Special Education Budget by Function 102
Figure 97: Special Education Budget by Detailed Expense Category 103
Figure 98: Districtwide Programs by Object 104
Figure 99: District-wide Budget by Program 104
Figure 100: District-wide Program Staffing 105
Figure 101: Health Services Program Budget by Detail 106
Figure 102: Athletics Program Budget by Detail 107
Figure 103: Participation in High School Athletic Programs 108
Figure 104: Extracurricular Activities Program Budget by Detail 109
Figure 105: Districtwide Networking and Technology Maintenance Budget by Detail 110
Figure 106: SY'2014-15 Technology Inventory 111
Figure 107: School Building Facilities Budget by Object 112
Figure 108: School Building Facilities Budget by Function 112
Figure 109: School Building Facilities Staffing 112
Figure 110: School Building Facilities Budget by Detail 113
Figure 111: Summary of Federal, State, and Private Grants 114
Figure 112: Change in Grant Funded Positions 115
Figure 113: Revolving Fund Activity and Status as of June 30, 2015 116
Figure 114: Revenue Offset Summary for FY'17 117

Introductory Section

Superintendent's Message

I respectfully present to the School Committee and the Greater Reading Community the FY2017 Superintendent's Recommended Budget of $40,847,667 representing an increase of $1,374,314 or 3.5%. This recommended budget includes the base budget that follows the Reading Finance Committee's recommended amount of $40,697,667 (an increase of 3.25%), ***plus*** an additional $150,000 to fund the first year of a three year K-12 science curriculum implementation. The Finance Committee's recommended guidance is based on an analysis of current and future town revenue and expense projections of the Community, which are restricted by an annual structural revenue deficit, combined with an inadequate Chapter 70 funding formula and minimal state aid funding increases. Unfortunately, due to financial constraints, this budget is not a level service budget, which would have required a 4.89% increase. As a result, the Superintendent's Recommended FY17 budget is a reduction of $658,193 from a level service budget. In order to reach the 3.25% budget, $658,193 in budget reductions to both personnel and non-personnel areas, combined with offset increases were made. This is the third consecutive year that the level services budget has had to have been reduced. In the FY16 budget (current year), $825,000 was reduced from the level service budget, resulting in a small number of personnel reductions and several non-personnel reductions. Unfortunately, the FY17 recommended budget will result in further personnel reductions.

The base budget attempts to achieve the multi-year goals and priorities of our school system, while staying within the fiscal constraints of our available community resources. As part of this base budget, partial funding was restored from an FY16 budget reduction to add regular education paraeducator hours at each elementary school. In addition, per pupil funding was restored at the FY15 levels for the building based budgets which allow schools to have adequate supplies and materials for the classrooms. Both of these areas were significantly reduced in last year's budget. Finally, one new position, a social worker has been proposed for the district wide student support program at Killam to support the growing needs of those students.

The Superintendent's Recommended FY17 budget includes funding to primarily address the following budget drivers:

- All salary and benefit obligations to employees per the collective bargaining agreement
- Non-union salary and benefit increases in line with COLA adjustments for collective bargaining units
- Anticipated increases in regular day mandatory transportation (For students in Grades K-6 who live over 2 miles from their school) and special education transportation. We are currently in the final year of both bus transportation contracts.
- Anticipated increases in known out of district special education tuition increases.

Not included in this budget are funds for unanticipated enrollment increases or unanticipated special education costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. In addition, as agreed upon by Town Meeting in November, 2015, the Town and School facilities budgets have now been transferred to a new budget

line item called Town Core Facilities, which will be jointly voted on by the Reading School Committee and the Reading Board of Selectmen. This will be discussed more in the School Building Maintenance section of this budget book.

In addition to the above budget drivers, funding remains within the Superintendent's Recommended budget and other sources to continue several critical strategic initiatives that have been and are continuing to be implemented in our schools including:

- Implementing the Literacy, Mathematics, and Science Massachusetts Curriculum Frameworks, which includes research based practices in curriculum, instruction, and assessment.
- Continuing to build the capacity of our professional staff through research based job embedded professional development and professional learning communities.
- Addressing the academic, social, and emotional needs of all students through the implementation of the Multi- Tiered System of Support.

In addition, our base budget also allows us to continue maintaining recommended class sizes (18-22) in Kindergarten through Grade 2, the middle school interdisciplinary model, our behavioral health initiatives, our technology infrastructure and the adequate cleaning of our school facilities. Unfortunately, because of budget reductions, this recommended budget does not fully support all of the regular day programs from the previous school year and, as a result, a few programs will be eliminated or reduced.

Budget Reductions/Offset Increases

Unfortunately, in order to reach the Finance Committee budget guidance, several reductions in personnel will need to be made. These reductions will have an impact at all three levels in a variety of ways, including higher class sizes, reduction or elimination of a few programs, and reduced services to students. Although we do not support any reductions in personnel, we identified reductions that have less of an impact on student learning than other reductions. To reach a balanced budget that is below level service, the following program reductions, offset increases, and/or personnel reductions were included in the Superintendent's FY17 Recommended Budget:

Figure A: FY17 Budget Reductions/Offset Increases

Cost Center	Area	Amount
Regular Day	2.0 Elementary Teachers	$110,000 Reduction
Regular Day	3.4 High School Teachers	$199,000 Reduction
Regular Day	High School Stipends	$9,693 Reduction
Regular Day	.5 Middle School Teacher	$42,000 Reduction
Regular Day	1.0 High School Regular Education Paraeducator	$23,000 Reduction
Special Education	.4 Speech and Language Pathologist	$20,000 Reduction
Special Education	1 Out of District Placement with Transportation	$55,800 Reduction
Various Cost Centers	Miscellaneous Reductions	$32,000 Reduction
Revolving Account	Extended Day	$90,000 Increase in Offset
Revolving Account	Full Day Kindergarten	$30,000 Increase in Offset

Revolving Account	Special Education Tuition	$15,000 Increase in Offset
Revolving Account	Athletics	$16,700 Increase in Offset
Revolving Account	Extracurricular	$5,000 Increase in Offset

The reduction of 2.0 FTE Elementary teachers will result in some class sizes in grades 3-5 to reach 25 students per classroom. The 3.4 FTE High School Teachers will result in the elimination of the Freshmen Advisory Program, as well as reductions in the High School Latin Program. The reduction in High School stipends will result in the elimination of a High School Department Head, the consolidation of two departments, and the elimination of another leadership position. The elimination of a Department Head will result in a savings of a .4 FTE teacher (included in the 3.4 FTE High School Reduction) because of the reduced teaching load that a Department Head has. The .5 Middle School Teacher will result in a reduction of available reading services at the middle school level. The 1.0 FTE Regular Education Paraeducator will eliminate the Library Paraeducator at the High School, resulting in reduced staffing in the High School Library and possible times where the library will not be accessible to students. The .4 Speech and Language Pathologist reduction will result in reduced speech and language services at the elementary level. The reduction in one Special Education Out of District Placement with transportation is for an anticipated special education out of district placement. If funding is necessary for an additional out of district placement during the 2016-17 school year, we may need to request additional funding for this line item either with the Reading Finance Committee or at Town Meeting.

In addition, there are several recommended increases to some revolving account offsets which are based upon an analysis over the last year in revolving fund accounts. The increase in the Extended Day offset is to support one hour of custodial cleaning each school day for the Extended Day and After School programs. The increase in the Full Day Kindergarten offset is consistent with the increase of students who are participating in the tuition-based Full Day Kindergarten. The increase in the Special Education Tuition Revolving account is based on last year's analysis and an anticipated increase in an additional student being enrolled to one of our special education programs from another school district. The increase in the Athletics and Extra-curricular offsets is due to the increase in user fees from last year which has not resulted in a decrease in participation.

Effective and Efficient Use of Funds

Our school district is one of the most efficient districts in the Commonwealth when it comes to spending. In July, 2014, the Center for American Progress updated a report that they first released in 2011 on a district by district analysis of educational productivity. This project develops a set of relatively simple productivity metrics in order to measure the achievement that a school district produces relative to its spending, while controlling for factors outside a district's control, such the cost of living and students living in poverty. In that report, the Reading Public Schools has the fourth highest educational productivity rating in our Commonwealth. This strong measure is due to prioritizing our resources on the classroom and practicing strong fiscal management practices. One such example of making efficient use of our resources is the number of positions and programs that were restructured last year. In FY16, over $350,000 of existing positions and programs were restructured to fund new positions to support teaching and learning and behavioral health initiatives.

However, while our academic achievement ranks above the state average, our per pupil spending ranks 305th out of 327 operating districts in the Commonwealth, based on state data from the 2013-14 school year. In fact, over the last several years, this gap between the state average per pupil and Reading's per pupil has been growing, as Figure 1 and 2 below shows. Our current per pupil places us among the lowest 10% of all districts in the state. This steady decline in per pupil ranking is attributed to two major

drivers: the revenue available to the town and school budgets each year and the inadequacy of the Chapter 70 funding formula. It is well documented that our community has a structural revenue problem as we become more and more reliant on cash reserves each year to fund our budgets. This year alone, $2,000,000 in cash reserves is being recommended to help fund Town and School budgets and this number has increased each year. However, there is another piece to the funding puzzle that is now getting more attention. That piece is the Chapter 70 funding formula which has had only a few adjustments since 1993. The Chapter 70 foundation formula is based on an outdated model that did not take into account educational changes that have been made over the last 22 years in technology needs, increased learning time and different staffing needs. In addition, special education costs are grossly underfunded in the foundation formula. Health insurance costs are double the amount that are allocated, salary allowances in the foundation budget are well below actual salaries of staff, and increased resources to address the needs of high poverty, English Language Learners, and homeless students are not captured in the formula.

In October, 2015, the legislature appointed Chapter 70 Foundation Budget Review Commission released their final report. In that report, the Commission recommended changes to the Chapter 70 funding formula that reflect the growing costs of special education and employee health insurance since 1993, when the formula was first introduced. The Foundation Budget Review Commission has made recommendations to increase the amounts allocated as minimum required appropriations per pupil. Health Insurance and Special Education allowances were the major elements in the foundation budget identified for increase. In July, the Massachusetts Association of School Superintendents released a simulation of how much funding each community would receive if all of the recommendations of the Commission were funded in one year. Using FY14 numbers, Reading would have received an additional $3,200,000 if the formula was changed in FY14.

At this point, there has been little indication from the legislature or the Governor on beginning to make these corrections. The state FY17 budget cycle ahead provides the platform for that discussion. Although these changes may not affect the FY17 budget, there is promise that some positive change could be made in future budget cycles if both the formula is adjusted and additional Chapter 70 funding is added to the state formula. Without both occurring simultaneously, Reading may see a decrease in Chapter 70 funding in future years.

Figure 1: Historical Per Pupil Expenditures - Reading compared to the State Average Per Pupil

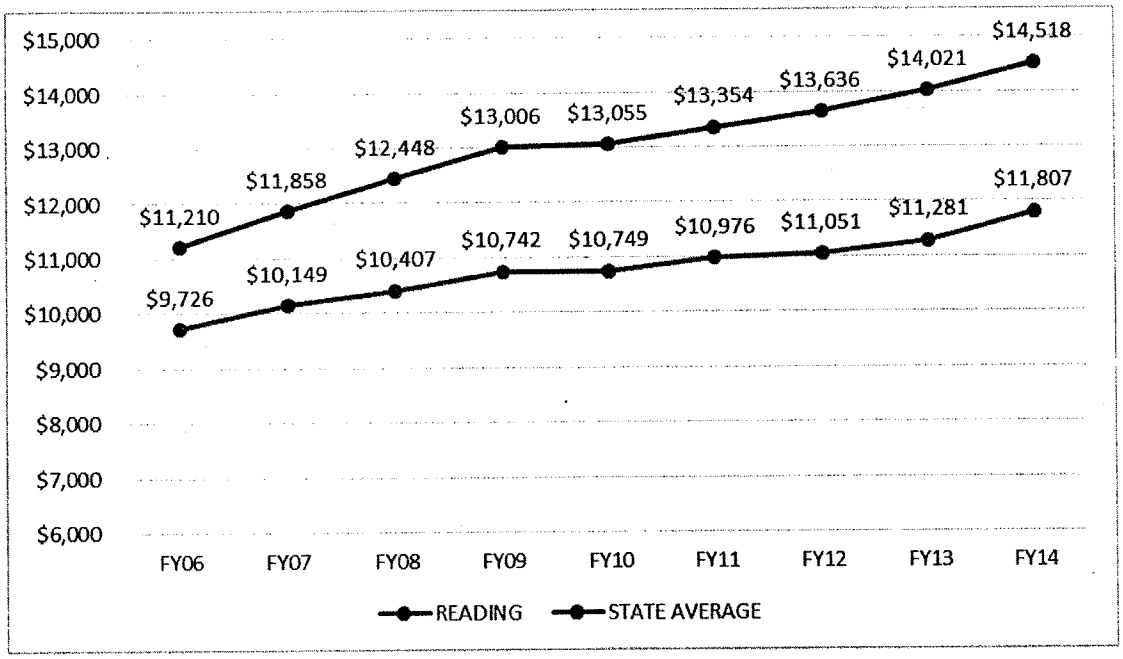
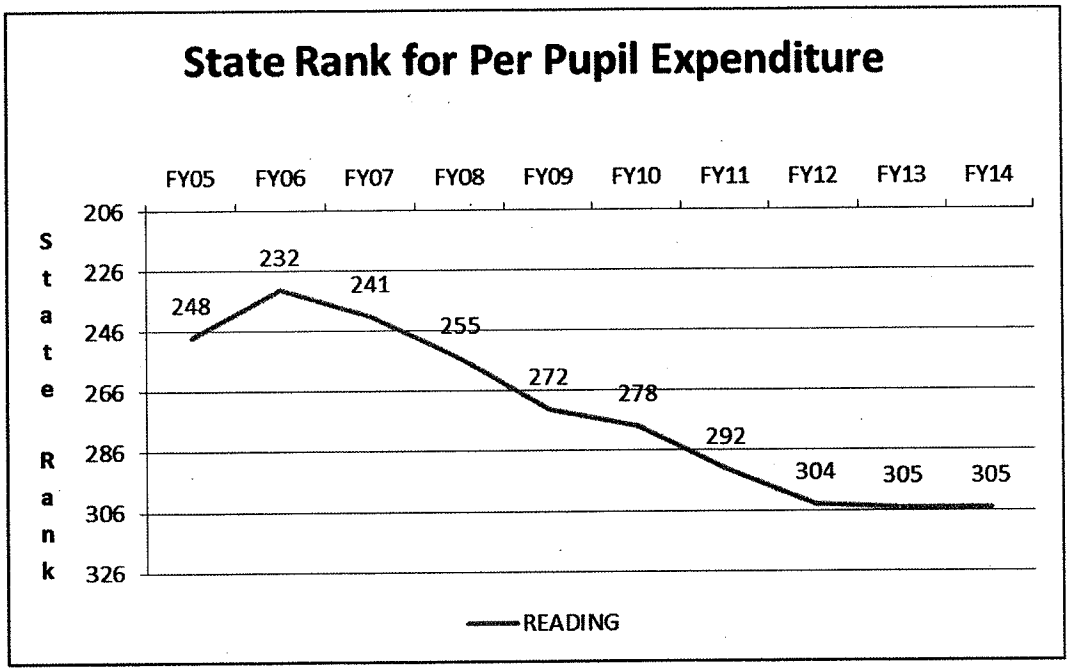
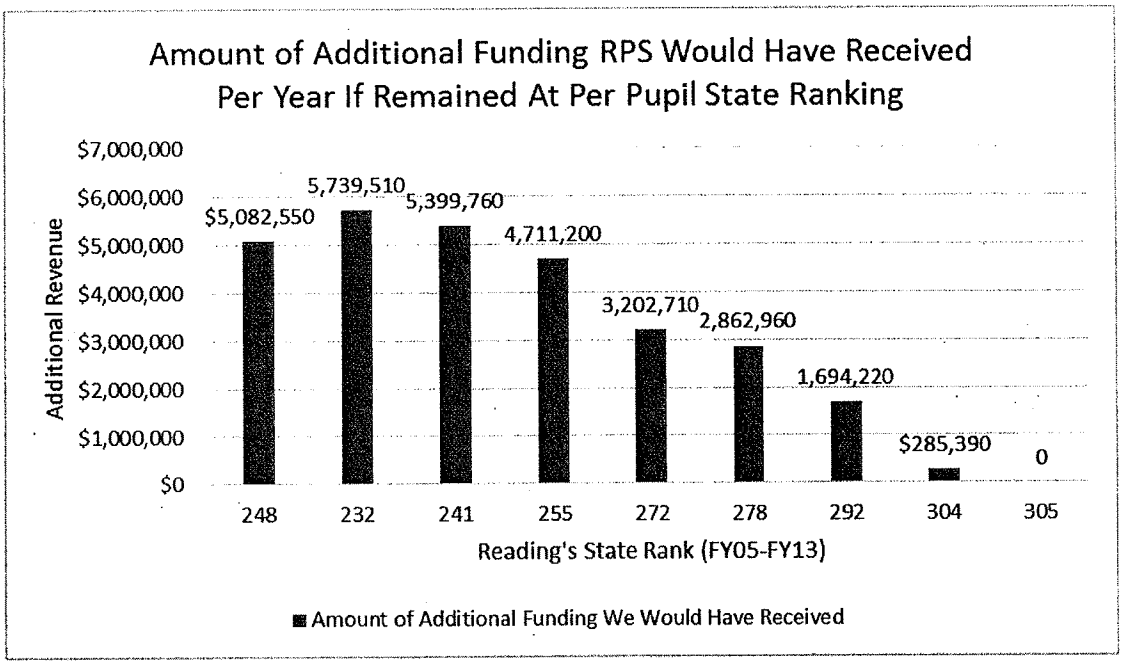


Figure 2-Reading's Per Pupil Expenditure Ranking (2005-2014)



The figure below gives an approximate analysis of how much additional funding Reading would have received if our ranking remained consistent or at the levels of previous years. For example, if Reading remained ranked at 232 in FY13 as it was in FY06, there would have been an additional $5,739,510 in the FY13 budget.

Figure 3-Amount of Additional Funding Reading Public Schools Would Have Received Based on Previous Per Pupil Rankings and FY15 Enrollment



Additional Resources Needed

In May and June, 2015, the Superintendent of Schools held a series of community and school interactive forums to identify answers to the following four questions:

- What areas are strengths of the Reading Public Schools and you would like to see continued?
- What areas in our school district need to be strengthened?
- What new programs or initiatives would you like to see started?
- What current program or initiatives would you like to see changed or stopped?

Over 300 staff and community members attended the forums. During those forums there were substantive discussions on the strengths of the Reading Public Schools, the areas to strengthen, the new programs or initiatives that we need to begin, as well as, the current programs or initiatives that need to be changed or stopped. Through those discussions hundreds of comments were collected we analyzed the data looking for themes and patterns. In addition, we reviewed additional data from a variety of credible sources including state assessment results, the Walker Institute Report, which is a review of our special education services that was completed last year, staff exit data, the Youth Risk Behavior Survey and student and staff survey data. Based on the feedback gathered at the forums and using other key data, the Superintendent presented a series of recommendations to the Reading School Committee and the Reading Community in a series of presentations during the Fall of 2015. It is evident from the information gathered that in order for Reading to maintain and improve its quality of excellence, additional resources will be needed to improve programs and practices, retain and attract staff, and remain competitive with other area school districts.

Although these additional resources cannot be funded in FY17, additional revenue is going to be needed in future budgets to not only fund an adequate level of services, but to continue to improve our school district.

In addition to the areas that were reduced in this year's Superintendent's Recommended budget, a list of additional needs are identified below. Each need, which is linked to one or more of our five district improvement plan goals, would normally be funded in an operating budget and does not include critical capital or facility improvement items that also need to be addressed in the future such as additional classroom space and improved school safety and security. In addition, the amount below does not include the implementation of full day kindergarten for all students, which would have an annual cost of approximately $1,000,000.

Figure 4: Resources Identified to Improve School District But Are Not Funded in FY17 Budget

Identified Need	Budgetary Impact	District Goal Addressed
1.0 FTE Instructional Coach to support science curriculum implementation in Grades K-8	$80,000	1-Student Learning
Complete Science Curriculum Implementation	$300,000	1-Student Learning
Upgrade and improve student information management system that will include additional modules to improve communication with parents and improved data analysis.	$25,000	1-Student Learning, 4-Resources and Space, and 5-Communication
5.0 FTE RMHS Teachers to change program offerings, restructure schedule, and change graduation requirements.	$250,000	1-Student Learning
5.0 FTE Elementary Teachers to provide additional art, music, wellness, and other elective classes	$250,000	1-Student Learning
1.0 FTE Elementary Health Educator to provide Health Education Classes in Grades 4 and 5.	$55,000	3-Student Support, Wellness and Safety
2.0 FTE Middle School Health Educators to provide Health Education Classes in Grades 6-8.	$110,000	3-Student Support, Wellness and Safety
2.0 FTE School adjustment counselors at the elementary and middle levels to provide more counseling to struggling students who need targeted social, emotional, and behavioral supports to succeed	$130,000	3-Student Support, Wellness and Safety
8.0 FTE Tier 2 academic, social and emotional supports at all levels (e.g. general education tutors, staff trained in applied behavior analysis)	$160,000	3-Student Support, Wellness and Safety
3.0 FTE Additional special education staff to address the growing teaching and administrative demands on teachers, the increasing complexity of the needs with which students are presenting, the pervasive and growing proficiency gap between special education and general education students, and the need to provide for more inclusive settings throughout the district. Some of this staffing could be obtained as a result of restructuring of existing resources.	$195,000	1-Student Learning and 3-Student Support, Wellness and Safety

3.0 FTE Additional clerical staff to support special education staff so that they can spend more instructional time with students.	$115,000	1-Student Learning and 4-Resources and Space
1.0 FTE Instructional technology specialist at the elementary level (currently five schools share one full-time specialist)	$65,000	1-Student Learning
1.0 Districtwide technology leadership position to lead and manage the day to day operations of our technology and data rich 21st century learning and teaching environment	$100,000	1-Student Learning
Increased funding for technology maintenance and replenishment	$150,000	1-Student Learning and 4-Resources and Space
TOTAL BUDGETARY IMPACT	**$1,985,000**	

If all of the above had been added to the reductions made in the FY17 Superintendent's Recommended Budget, the increase would have been an additional $2.64 million.

Final Thoughts and Challenges

The Community Forums that were held last spring and fall provided an opportunity to gather feedback on what was working in our school district and what needs to be improved. The data shows that, overall, the community and staff gave positive remarks about the Reading Public Schools. In the focus group sessions, the consistent strengths that emerged include the quality and dedication of our teaching staff and administrators, our students who come to school every day ready to learn, and the commitment that our parents make to our schools. Our data also showed that we have strong special education programs, significant opportunities for our students to participate in extra-curricular activities, athletic programs, and extended field trips, and the access that students have to technology in our district.

In addition, we are also beginning to see some positive downward trends in some of our key Youth Risk Behavior Data, which is based upon a survey that is administered to all Grade 6-12 students every two years. Since 2005, we have seen significant decreases in the use of cigarettes, alcohol, and marijuana. This is a testament to the collaboration and partnership with the Town of Reading, Reading Public Schools, the RCASA, and the Reading Police Department, both from a policy perspective and an implementation and enforcement perspective. In 2005, the use of alcohol by our high school students was at a much higher rate than today. Due to the work of the Board of Selectmen who passed a revised Town Liquor Policy in 2009, the Reading School Committee who passed a revised chemical health policy for students who participate in extra-curricular activities and athletics in 2011, and our Police Department, who began implementing compliance checks and a zero tolerance policy for our youth, we have seen a significant decrease in the use of alcohol by our high school students. This is a concrete example how a collaborative effort of policy changes and implementation can result in a positive benefit for our youth. Although we would like these percentages to be at 0%, the results are showing that our efforts are having an impact.

Although the data and the forums show we have a lot to be proud of in our schools, the information gathered also shows that there are areas we need to address so that we can maintain the level of excellence that we have taken pride in over the last several years. Addressing these areas will be critical to the long term success of our school district.

Our continuing challenge has been to address the achievement gap that exists with our High Needs group consisting of students with disabilities, economically disadvantaged students, and English Language Learner students. Although our recent MCAS and PARCC state assessment scores showed significant progress, Reading is still a level 3 district as designated by the Department of Elementary and Secondary Education. This designation is based upon state assessment scores and has been due to the fact that we have not been able to meet the needs of this group of students as compared with the general population. We are encouraged that the school improvement process that we have been embarking upon for the last two years will provide us with an opportunity to review every aspect of what we are doing at our schools and in our district to effectively address the needs of all our students. Several of the unfunded areas mentioned in Figure 3 above, particularly the ones directly related to our district goal 1 of addressing student learning needs, will help close this achievement gap.

Another area of concern is the overall behavioral and emotional health of our students. As mentioned above, although we have seen some very positive results in the latest administration of the Youth Risk Behavior Survey, we are seeing some troubling trends as well. We have seen slight increases since 2005 in the use of some of the more dangerous drugs, such as prescription medication, heroin, hallucinogens, and inhalants. Synthetic marijuana is emerging as a potent and risky alternative for students. In addition, 24% of our community's 14-18 year olds stated that they have used electronic cigarettes with nicotine products, also called vaping, which is a dangerous upward trend.

In addition, over the last 10 years, we have seen increases in the percent of teens who have felt sad or hopeless for more than 2 weeks in a row, are involved in non-suicidal self-injury, or have engaged in suicidality. During the 2014-15 school year, 55 RMHS students were hospitalized for anxiety, suicidal tendencies, and/or depression. We have seen increases in this area at our elementary and middle schools as well. Our high school students have indicated on the 2015 YRBS that the major stressors in their life are increased workload, expectations about school and lack of sleep. Although these increases are not isolated just to Reading, we are concerned that the numbers of incidents in Reading is higher than the state average. As a community, we have taken significant steps to address these increased concerns through our partnerships with the Reading Coalition Against Substance Abuse and the Community's support in previous budgets with programs and staffing that supports behavioral health. In addition, as reported last year, the Town and the School Department received three Federal grants, totaling 1.95 million dollars, to continue to help address the overall behavioral health of our youth. The first grant continues the great work that RCASA has done over the last several years. The second grant will allow the Reading Public Schools to train a minimum of 584 school educators, school support staff, first responders, youth workers, and faith leaders in Youth Mental Health First Aid to identify, understand, and respond to signs of mental illnesses and substance use disorders in our youth. So far, over 300 people have been trained in this area. The third grant will implement a highly sustainable, multi-tiered system of supports to improve school climate and behavioral outcomes for all students. We have made tremendous progress in this area in just one year. These three grants ensure that we will be able to move forward in creating structures, systems, and processes throughout our community to reach and engage all of our youth, particularly those youth who may be vulnerable to risky behaviors such as substance abuse or creating harm to themselves or others. These initiatives, combined with the work that we have done over the last several years in school safety with the Reading Police and Fire Departments, places our community as a leader in proactively addressing the overall safety of our children. As we all know, if students do not feel physically and psychologically safe in school, they will not learn, no matter what curriculum, technology, or teacher you put in front of them. I would like to thank the Reading Police and Fire Departments and the Reading Coalition Against Substance Abuse,

under the leadership of Chief James Cormier, Chief Greg Burns, and RCASA Executive Director Erica McNamara, for the partnership that they have forged with the Reading Public Schools over the last several years and their leadership and efforts in creating safe and supportive environments for our children.

The final area of concern and challenge for our school district is related to school funding. We are very appreciative and value the financial support that our community has given to public education over the last several years. Unfortunately, as mentioned above, our latest state financial data shows that Reading ranks 305th out of 326 Massachusetts communities in per pupil spending, 118th out of the 125 communities in the Boston Metro Area and this ranking has been in steady decline since 2006. It is well documented that our community has a revenue challenge as we become more and more reliant on cash reserves each year to fund our budgets. It is to our town's credit that through mutual respect and collaboration, town boards have stretched our dollars to provide the quality education and services, of which Reading is so proud.

While of course a particular "per pupil expenditure" is not the point, nor a guarantee of educational excellence (for instance, there are many school districts where higher spending does not necessarily translate to greater student achievement), it's important to make clear that the objective is not the specific dollar amount—but rather a sustainability from year to year that is comparable to other communities in the state. For many years, Reading's per pupil expenditure was in the average to low average range for the state, and we were proud that we were still able to attain above average results. The significance in the state "per pupil" ranking is not any specific dollar amount but rather the yearly comparison to all the other communities in the state. As the drastic decline in the state ranking indicates however—dropping in the last decade from 232 to 305 (out of 326 communities), Reading has unfortunately not kept pace in sustainability with other communities in the commonwealth. In order to continue providing our students with the most effective programs and also to continue attracting/retaining excellent educators, this is clearly an issue that needs further attention as we move forward.

Our continuing decline in per pupil expenditure is beginning to have an impact on our school system, especially during the times of transition that our schools are currently facing. Over the last five years, the average budget increase has been 2.64%, however, expenses in health care costs, utilities, supplies, special education costs and compensation have come in at much higher increases. This leads to overall decreased funding for school services and programs. We are in the midst of tremendous educational change in our state and in our country with more rigorous curriculum frameworks, a next generation assessment system, and the expectation to make sure all students are college and career ready. We also need to address the areas mentioned earlier in behavioral health. During these times of transition, it is more important than ever to sustain our previous levels of support and to add resources to address additional needs. In the upcoming school years we will need to begin to update our science and engineering curriculum, provide time and resources for teachers to implement these new curricula, continue to improve our special education services and programs, add more tutorial and social emotional support for struggling students, offer dedicated health education classes at our elementary and middle schools, increase our Advanced Placement course offerings at the high school and elective offerings at all levels, and update the High School Graduation requirements to help prepare our students for college and future opportunities. The resources necessary to move forward in these areas are listed in Figure 3 above and are not in the FY17 Recommended budget.

Equally important, we need to continue to attract and retain the best educators. This past school year alone five educators left our district and took employment in another school district in the Metro Boston area for higher compensation, better benefits and improved working conditions related to caseload and paperwork. In addition, four candidates who were offered positions in our school district declined to accept our offer and accepted a position in another school district for higher compensation and benefits.

While the FY17 Superintendent's Recommended budget allows us to address many of the priorities which reflect the community's desire to continue a long-standing tradition of excellence in our schools, financial constraints limit our ability to pursue many of the innovative programs, structures, and systems that we believe will make our students even more successful. The Reading Public Schools is at a crossroads when it comes to the amount of funding available and what were are able to do to continue to improve education in our district. While each district's per pupil spending might be impacted by varying needs, what is evident has been our inability to sustain what had been effective levels of services from year to year. What we are finding is that, in the last several years, we are losing ground, and finding it harder to compete with comparable communities. In FY15, the School Department needed to reduce a level service budget by $285,000. Last year, the FY16 Superintendent's Recommended base budget was reduced by $849,620 from a level service budget, and this year, the FY17 Recommended budget has been reduced from the level service budget by $658,193. Although we do not support making any reductions, the Superintendent's Recommended FY17 base budget is designed so that the reductions proposed minimize the overall impact on student learning, while helping us move forward in key areas to begin implementation of the science curriculum frameworks, continue to provide support for our teachers in math and literacy, and provide funding in our special education program for some of our most fragile students.

In addition, what this budget is not able to provide is funding for long term improvements that are needed in our school district at every level. Several of these areas (see figure 3), are important initiatives that we need to provide for our students, and include funding full day kindergarten for all students, restructuring our elementary schools to eliminate the early release Wednesday and to provide more opportunities in computer science, science, the arts and engineering, restructuring our high school schedule and programming, improving our special education programs and services, and increasing health education across the district. However, these initiatives are not sustainable with the current revenue available. Without additional revenue, our ability to improve and provide the best educational opportunities for our students will decline. As we have seen in this budget, there are fewer and fewer non-personnel reductions that can be made to offset the budget constraints. Moreover, this budget continues to be very dependent on increases on offsets which are not sustainable long term. If the FY18 budget has similar limitations in available revenue, we will need to make even more reductions in staffing, which will result in eliminations of programs, courses and services and further increases in class size.

In conclusion, our district will continue to stay focused on the academic, social, emotional, and behavioral well-being of our students. While we are proud of the fact that we are a district that is on the forefront in many areas, we have many challenges that lie ahead, including educational space needs, funding for full day kindergarten, making the transition to a more rigorous curriculum and improving the social and emotional well-being of our students. The increasing accountability demands on public education and the needs of our students have increased significantly over the last five years and we need to identify additional resources and restructure some existing resources so that our teachers and administrators can continue to do the hard work necessary to improve student learning. We need

resources to create more opportunities for teachers to collaboratively work together to share their work, and improve their practices, and to provide instructional coaching support so that teachers can see firsthand what it looks like in the classroom. The Superintendent's Recommended FY17 budget reflects those priorities.

Although this is an uncertain budgetary time in our schools, we have an opportunity to make positive substantive changes. It is difficult work, but we are up to the challenge of providing the best learning experiences for our students. We are proud of the work that our teachers and administrators do every day to improve teaching and learning in our district. In addition, we have enthusiastic and respectful students who arrive to school every day eager to learn. This is a testament to our parents and our community who value the importance of education and the role that it needs to play in a community. There is no question that a major indicator of the quality of life for everyone in a community can be measured by the quality of its schools and by a community's commitment to its children. In this way, the quality of a school district affects every single person in a community, and the Town of Reading is no exception.

We appreciate the support that we have received from the community in the past and we look forward to working with town officials during this budget process and in providing sustainable funding solutions for FY18 and beyond.

Budget Drivers

The FY2017 Superintendent's Recommended Budget is $40,847,666, an increase of $1,374,313 or 3.5%. The discussion below provides details on the major budget drivers based on expenditure category. The major drivers of the increase to the FY'17 budget include:

- An increase in salary expenditures to fund step and cost of living increases for collective bargaining association members and non-union employees
- An increase in special education costs, including anticipated increases in special education transportation as the contract is up for bid for FY17 and known out of district special education tuition increases
- An increase in regular day mandatory transportation as the contract is up for bid for FY17
- An increase in the use of revolving fund offsets to achieve the Finance Committee budget guidance of 3.25%.

Salary and Other Compensation

FY'17 Superintendent's Recommended Budget: $36,051.087
FY'16 Adopted Budget: $ 35,296,420
$ Increase: $754,666

The budget assumes step increases, column changes (where applicable), and cost of living adjustments for all five collective bargaining units and cost of living adjustments for all non-union employees. The FY'17 contracted increase was 2.5% for all other bargaining units. A 2.5% average cost of living increase for non-union employees was also factored into the budget. It is important to note that our non-union employees do not have salary schedules or classification systems and, therefore, do not receive step increases or any compensation adjustments beyond the cost of living increase. 77.6% of the increase is to fund increases for collective bargaining unit members.

There is reduction of 5.9 FTE Teacher positions, 1.0 FTE Regular Education Paraeducator and .4 FTE Speech and Language Pathologist. This is offset by an additional 1.0 FTE in the FY'17 budget for a Social Worker to support the SSP program at the Killam Elementary School. The FY'17 budget also reinstates some office support at the elementary school level. It is important to note that significant reductions to Substitute Teacher funding from FY16 was not reinstated in FY17.

These reductions in FTE's were necessary to achieve the Finance Committee budget guidance of 3.25%.

Contract Services

FY'17 Superintendent's Recommended Budget: $1,150,406
FY'16 Adopted Budget: $1,144,861
$ Increase: $5,546

In this category of expenditures, there are several decreases in particular line items for FY'17. The most significant decreases include: special education curriculum services at the high school level which will be provided by district staff and professional development which is a category change (other expenses). These reductions are offset by budgeted increases for regular day transportation, labor counsel and contracted cleaning services for the Coolidge Middle School and the High School.

Materials, Supplies, and Equipment

FY'17 Superintendent's Recommended Budget: $1,028,057
FY'16 Adopted Budget: $779,900
$ Increase: $248,067

The increase in this category is due to primarily the restoration of the prior year reduction in the per pupil amounts allocated to each building Principal for the purchase of materials, supplies and other classroom equipment or needs and the $150,000 to fund the first year of a three year K-12 science curriculum implementation.

Other Expenses

FY'17 Superintendent's Recommended Budget: $797,469
FY'16 Adopted Budget: $790,798
$ Increase: $6,671

The minor increase in this category stem from an increase in professional development (from contracted services) and an increase to network hardware. The increases were offset by reductions to software licensing and parent transportation reimbursement.

Special Education Tuition & Transportation

FY'17 Superintendent's Recommended Budget: $4,127,314
FY'16 Adopted Budget: $3,961,769
$ Increase: $165,545

Special education tuition and transportation are one of two expenditure categories that are treated as "accommodated cost" in our municipal budget due to the unpredictable but unavoidable nature of these expenses. We are anticipating a reduction in tuition expenses for private residential tuitions but an increase in expenses for public collaborative and private day tuitions. The net increase in tuition due to these known or anticipated placement changes is $208,813. Our anticipated transportation expense is budgeted to increase by 5% as the current contract is up for bid. In addition, the offset from the state's special education reimbursement grant, known as circuit breaker, will be higher FY'17 than in FY'16. The FY'17 amount used in the budget is the amount granted to us in FY'16. That amount will be carried forward into FY'17. The amount is higher because the district's FY'15 claim amount was higher due to more students qualifying for the threshold. The net result is $90,740 more in offset than the current year.

Grant and Revenue Offsets

FY'17 Superintendent's Recommended Budget: $2,306,666
FY'16 Adopted Budget: $2,500,485
$ Decrease: $193,819

The district utilizes revenue from a variety of sources to offset its expenses. These revenue sources include the METCO grant, kindergarten tuition, preschool tuition, tuition for special education students

from other school districts attending our schools, athletic and extracurricular user fees, building rental income, and extended day program revenue. (Circuit breaker is another offset to the budget but is discussed in the special education tuition and transportation section as it is included as part of that accommodated cost).

Revenue offsets from kindergarten tuition was increased by $30,000 due to the increased costs associated with the full day program. Revenue offsets from athletic and extra-curricular user fees were increased by $16,666 and $5,000 respectively to offset the increased cost of living adjustments in coaches and advisor stipends. The revenue offset for in-district special education tuition was decreased by $335,485. The offset is now $215,000 annually and is used to support the students from other districts that will be attending our programs next year. The revenue offset for building rental income will now be split between the Town and School for facility operations. The offset remains $200,000 in total but will be split $150,000/$50,000 School and Town. The rental revenue offset for extended day programs implemented in FY16 for $50,000 will be allocated to the Town for utilities. The FY'17 budget has an additional offset from the extended day program of $90,000 for custodial services. The METCO grant offset remains $100,000.

Reading Public Schools District Strategy for Improvement of Student Outcomes

The chart below lists the mission, vision, theory of action, key questions, goals, and strategic initiatives for the Reading Public Schools. When the FY17 budget is developed, the information below is used as a guide to drive the current and future school improvement efforts.

Figure 5-Reading Public Schools District Strategy for Improvement of Student Outcomes

Our Mission
Instilling a joy of learning and inspiring the innovative leaders of tomorrow
Our Vision
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.
Our Theory of Action
If the Reading Public School District strategically allocates its human and financial resources to support high quality teaching, prioritizes a commitment to the academic, social, and emotional needs of our students, emphasizes the hiring and support of effective staff who have the capacity to collaboratively learn, thoughtfully analyzes measurements of school performance and provides differentiated support, then students will make effective progress and be appropriately challenged, graduating from high school ready for college, career, and life as contributing citizens in a global society.
Our Questions
1. What is it we want our students to learn? What knowledge, skills, and dispositions do we expect them to acquire as a result of this course, this grade level, and this unit of instruction? 2. How will we know if each student is learning each of the skills, concepts, and dispositions we have deemed most essential? 3. How will we respond when some of our students do not learn? What process will we put in place to ensure students receive additional time and support for learning in a way that is timely, precise, diagnostic, directive, and systematic? 4. How will we enrich and extend the learning for students who are already proficient?

District Goals and Initiatives 2014-16 with Updates				
Goal 1-Student Learning *Improve curriculum and instruction, student support, and assessment* *Status: Some Progress*	**Goal 2-Professional Practice** *Increase the professional learning of all staff and teacher leadership* *Status: Some Progress*	**Goal 3-Student Support, Wellness, and Safety** *Strengthen social/emotional and behavioral health* *Status: Some Progress*	**Goal 4-Resources and Space** *Address time, space, and program needs for continuous district improvement* *Status: Some Progress*	**Goal 5-Communication** *Improve communication across the district, with families and the Reading community* *Status: Some Progress*
Implement MA Curriculum Frameworks in Mathematics and Literacy in all classrooms-*Significant Progress* Implement MA Curriculum Frameworks in Science in all classrooms-Planning Stage Support Level 3 improvements at Joshua Eaton and across district-*Some Progress* Develop long-term plan for technology integration and assessment-*Some Progress* Improve Special Education programs and services-*Some Progress*	Develop Professional Learning Communities – *Significant Progress* Provide facilitative leadership training for teachers and administrators-*Significant Progress* Create Joint Labor Management Professional Development Committee to plan and assess PD-*Met* Create district action plan; monitor and report on progress-*Some Progress* Implement Common measures in evaluation-*Significant Progress*	Implement Multi-Tiered System of Support (MTSS) to address academic, social, and emotional needs of all students-*Significant Progress* Implement Health Curriculum grades 3-8-*Some Progress* Review and update Bullying Prevention Plan, Wellness policies, Chemical Health policy-*Some Progress* Improve safety and security procedures at all schools-*Significant Progress*	Create working group, analyze district space needs, and propose recommendations-*Some Progress* Create task force, identify time and learning needs from preschool to grade 12, and propose recommendations-*Some Progress* In collaboration with the Town of Reading, continue to grow and improve a full day Kindergarten program for all students-*Significant Progress*	Develop and implement a communications plan for the district-*Some Progress* Superintendent and School Committee engage in MASC District Governance Program to improve governance-*Significant Progress* Provide ongoing proactive communication to School Committee, parents, and community-*Significant Progress*

Budget Process and Timeline

The process used to develop the FY2017 Superintendent's Recommended Budget is designed to maximize participation by key stakeholders. This year's budget process included collecting input from district administrators, staff, and community members on budget priorities. This process began with our community forums in May and continues throughout the budget process including budget presentations to the School Committee and deliberations by the Committee during the month of January.

The budget process begins with the analysis of enrollment and performance data; the development and refinement of district, school, and educator goals based on the needs of students and performance gaps; and the identification of resources needed to achieve effective progress towards those goals and objectives. This process begins at the start of the school year and is completed by the end of October.

In early October, as part of the budget process, the town convenes its annual Financial Forum, a joint meeting of the elected and appointed Boards and Committees. At this time, the town establishes its revenue projection as well as its estimate of its "accommodated costs," which are the fixed costs to which available revenues are first allocated. These costs include employee and retiree health insurance, debt service, energy and utility expense, and special education tuition and transportation expenses. These expenses are subtracted from available revenues and the remaining revenues are allocated to municipal and school budgets based on a historical ratio. Last year, sixty-five percent of the net revenue

was allocated for the school department budget. At the October 28, 2014 Financial Forum, the proposed increase in general fund revenue allocated to the school department for non-accommodated costs was 2.5% or an increase of $1,032,070.

During the next step of the budget process which occurs in early to mid-November, the Director of Finance and Operations distributes budget development guidelines, instructions, and forms to district and school administrators. Department and school budget requests are then submitted to the Finance Office by the end of November. Throughout November and December, the Superintendent reviews the budget requests as well as the programmatic and financial implications of these requests taken as a whole. By late December, the Superintendent determines the size and scope of the budget.

In early January, the Superintendent's Recommended Budget is submitted to the School Committee for consideration. During the month of January, the Superintendent and Director of Finance and Operation present the program budgets to the School Committee for review and deliberation. The School Committee either requests changes to the budget or adopts the budget as proposed. Once adopted by the School Committee, the budget is then delivered to the Town Manager who, in accordance with Town Charter, must submit a balanced budget to the Finance Committee in February.

During the month of March, the Finance Committee reviews the budgets of each municipal department, including the School Department. The School Committee, Superintendent, and Director of Finance and Operations present and defend their budget request to the Finance Committee in late March. The Finance Committee takes a vote on each departmental budget. It is the responsibility of the Finance Committee to make recommendations to Town Meeting on each departmental request.

At Reading's Annual Town Meeting, which commences in late April, the Town Manager's Budget is presented to Town Meeting for its review and approval. Once approved, the School Department's FY'16 General Fund Appropriation is set and is implemented for the fiscal year beginning on July 1, 2015.

Figure 6: FY'17 Budget Calendar

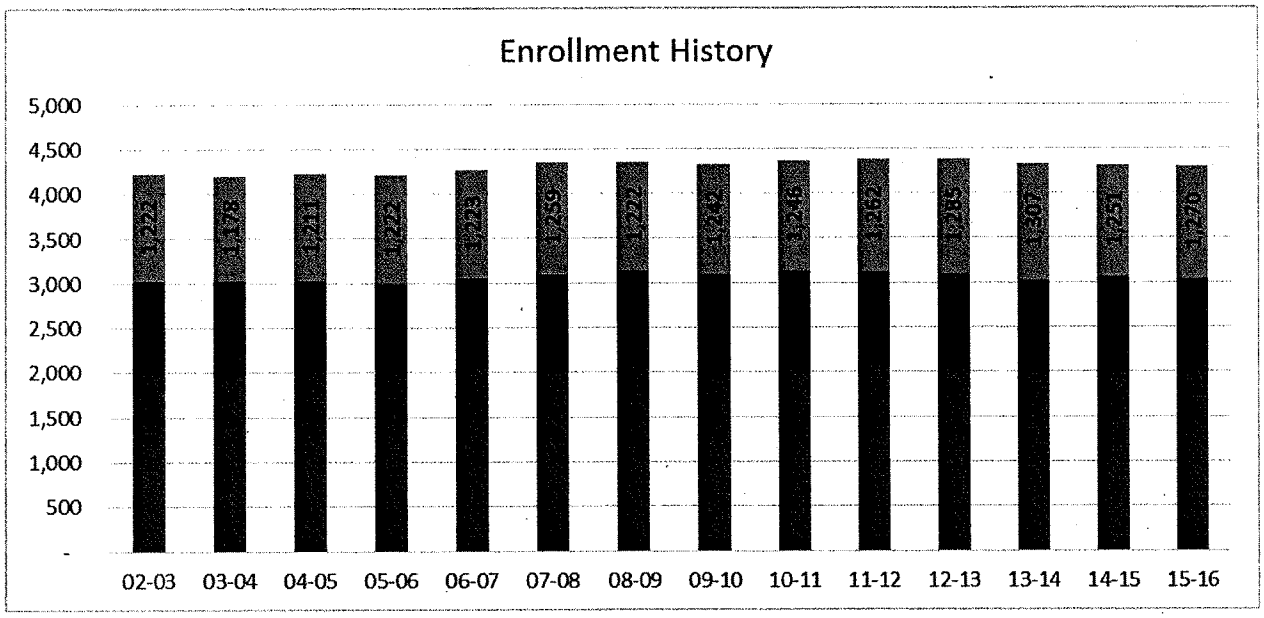
FY16 – 26 Capital Plan to Finance Committee	September 8
Town Meeting Warrant Closes	September 15
Budget Preparation information sent to all administrators and MUNIS budget training	Mid-October
Budget input meetings with staff	On Going
Budget Parents Identified	October
Financial Forum I	October 28
Principals present goals and budgetary needs	October 26 – November 3
Building/department budget requests submitted to Central Office	November 6
Town Meeting	November 9, 12, 16, 19
Superintendent Reviews building/department requests and performance goals	November 9– November 15
Superintendent holds community forums to discuss budget priorities	On Going
Budget Parent meetings	Late November through January
Finalize FY17 Salary Projections	December 1
Budget development deliberations undertaken by Administration	December
Superintendent's Budget Finalized	December 30
Budget document distributed	December 31
School Committee questions submitted three days prior to Cost Center presentation. All questions will be answered prior to deliberations/vote.	
Budget overview presented to School Committee	January 7
Budget (cost center) presentations and deliberations by School Committee	January 11, 14
Financial Forum II	January 20
Open Public Hearing on Budget	January 21
School Committee vote on Superintendent's Budget	January 25
School Committee Budget forwarded to Finance Committee and Town Manager	February 1
School Committee meets with Finance Committee	March 16
Financial Forum III	March 23
School Budget voted at Annual Town Meeting	April 28, May 2, or May 5

Information Overview

District Enrollment and Student Demographics

School districts in Massachusetts are required to report student enrollment and demographic data to the Massachusetts Department of Elementary and Secondary Education (MA DESE) three times per year: October 1, March 1, and Year End. The October 1 figures are used to evaluate staffing needs and patterns for the School Committee Budget each year.

Figure 7: Historical Enrollment by Grade Level



It has been more than five years since the District convened an enrollment study. K-12 Enrollment has been fairly consistent the past fourteen years, peaking in FY12-13 at 4,477. Current K-12 enrollment is 4,394. While enrollment at the elementary school increased this year by 18 students the middle school enrollment decreased by 54 students and the high school gained an additional 18 students. Historically, anywhere from 4% to 13% of eighth grade students do not move on to Reading Memorial High School.

The Reading Public Schools provides special education services to eligible students ages three to twenty-two years deemed eligible through the special education team evaluation process. Eligibility is based on a determination that the child has a qualified disability that will limit the child's ability to achieve effective progress in the regular education program without special accommodations. Instructional or other accommodations are outlined in the child's Individual Education Program (IEP). Figure 6 shows historical data regarding the number of students with IEPs based on October 1 enrollment data. As this table indicates, the number of students receiving special education services has decreased by 2.2% between last school year and this school year. The number of students on IEP's has contributed to the additional demands on our special education staff.

Figure 8: Special Education Enrollment Trends

Academic Year	Total Enrollment	# of Students on IEP	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.2%	16.4	73
2006-07	4332	707	16.3%	16.7	67
2007-08	4416	753	17.1%	16.9	73
2008-09	4428	771	17.4%	17.1	63
2009-10	4392	758	17.3%	17.0	59
2010-11	4459	734	16.5%	17.0	51
2011-12	4447	768	17.3%	17.0	64
2012-13	4483	737	16.4%	17.0	64
2013-14	4432	767	17.3%	17.0	50
2014-15	4407	809	18.4%	17.1	61
2015-16	4394	791	18.0%		64

Figure 7 shows the enrollment for our high needs population, as defined by the Massachusetts DESE. What is apparent from the table below is that our ELL and low income populations have been steadily rising over the last several years. In FY15 we saw an increase of 42% or 101 students that meet the federal income guidelines for Free Lunch and in FY16 we saw in increase in our Limited English Proficient population. Out of the 46 students, 32.6% or 15 of the students are enrolled in kindergarten.

Figure 9: Enrollment History for Other High Needs Populations

Academic Year	First Language Not English		Limited English Proficient		Low-Income		Free Lunch		Reduced Lunch	
	#	%	#	%	#	%	#	%	#	%
2006-07	72	1.7	11	0.3	129	3.0	82	1.9	47	1.1
2007-08	85	1.9	17	0.4	158	3.6	114	2.6	44	1.0
2008-09	78	1.8	14	0.3	172	3.9	125	2.8	47	1.1
2009-10	83	1.9	16	0.4	204	4.6	152	3.5	52	1.2
2010-11	75	1.7	14	0.3	231	5.2	176	3.9	55	1.2
2011-12	72	1.6	15	0.3	254	5.7	204	4.6	50	1.1
2012-13	81	1.8	20	0.5	261	5.8	213	4.8	48	1.1
2013-14	79	1.8	26	0.6	294	6.6	239	5.4	55	1.2
2014-15	75	1.7	26	0.6	398	9.2	340	7.9	58	1.3
2015-16	89	2.0	46	1.0	390	8.9	342	7.8	48	1.1

Class Size

The Reading School Committee and Reading Public Schools do not have a policy that mandates class size. However, at the elementary level, the district conforms to a recommended class size of 18 to 22 in grades K-2, and up to 26 students in grades 3-5. As Figure 8 shows, the vast majority of the elementary schools are within these ranges. In FY17, one of the proposed reductions is for 2.0 Elementary Teachers in grades 3-5. This reduction will result in some classes in those grades to reach up to 25 students per classroom.

Figure 10: Average Class Size by Grade and School (2015-16 School Year)

School	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Barrows	20.5	21.0	19.3	18.0	22.0	21.0							
Birch Meadow	18.8	21.7	22.0	19.0	24.3	22.7							
Joshua Eaton	20.0	20.5	20.3	19.8	22.8	22.3							
Killam	19.2	22.0	18.8	19.8	18.8	22.0							
Wood End	21.5	20.3	22.5	19.5	23.3	19.3							
Coolidge							25.5	27.3	25.7				
Parker							21.6	24.1	22.9				
High School										21.4	20.7	21.6	21.4
Average	**20.0**	**21.1**	**20.6**	**19.2**	**22.2**	**21.5**	**23.6**	**25.7**	**24.3**	**21.4**	**20.7**	**21.6**	**21.4**

Middle school class size ideally should be between 20 and 26 students. As Figure 8 shows, middle school class sizes are all essentially within the ideal range at Parker Middle School, but slightly higher at Coolidge Middle School.

At the High School level, "average" class size is more difficult to determine and assess given the various types of programs and levels of each program offered (college prep, strong college prep, honors, and advanced placement) and the number of courses taught, both required and elective. The average class sizes shown in Figure 8 above are for required classes at each grade level. The 3.4 FTE High School Teachers will result in the elimination of the Freshmen Advisory Program, as well as reductions in the High School Latin Program.

With respect to class sizes at the different levels, the High School aims to keep its college prep courses below 20 students given that these classes are usually more homogeneously grouped, co-taught classes with a higher percentage of special education students. As Figure 9 below shows, the investment of additional teacher resources at the High School in the FY'14 budget resulted in a significant decrease in the class size for the college prep course level. In the current school year, the average class sizes for most college prep courses is below 20 students.

Figure 11: SY'2015-16 High School Class Size

	College Prep				Strong College Prep				Honors				AP
Grade	**9**	**10**	**11**	**12**	**9**	**10**	**11**	**12**	**9**	**10**	**11**	**12**	
Subject													
English	11.5	13.5	16.5	21.0	24.3	22.9	22.3	23.6	21.0	20.3	21.8	20.5	12.0
Math	17.0	21.7	18.0	22.6	21.1	21.3	22.5	23.0	24.0	23.8	19.7	26.0	25.4
Science	14.5	16.0	15.4	15.4	19.8	19.3	20.6	15.6	23.8	23.0	20.7	18.0	19.3
Social Studies	13.0	15.5	14.5		26.4	19.3	21.2		23.9	23.7	27.6		14.3
Average	18.7	16.7	16.1	19.7	22.9	20.7	21.7	20.7	23.2	22.7	22.5	21.5	17.8

Personnel Resources

Education is, by its very nature, a very staff dependent operation. The total number of staff as well as the allocation of staff resources is determined annually based on enrollment projections and shifts as well as student needs and services required to meet those needs. As a result, 80% of our district operating budget is used for employee compensation which is not atypical of school districts in the state or across the country. Staffing is measured in Full Time Equivalents, or FTE's, which is arrived at by dividing the number of hours that an individual works by the base number of hours for the particular position. For example, paraprofessionals and teachers base hours are 35 per week, while custodians work 40 hours per week. In SY'2015-16, we have 570.3 FTE employees working for Reading Public Schools. This figure is permanent employees only and does not include substitutes or other temporary employees or stipend positions. Of this amount, 553.7 are funded from the general fund budget while 16.6 are funded from grants.

The FY'17 Superintendents Recommended Budget includes funding for an additional 1.5 FTE's from current FY'16 staffing levels for a .5 Grade 1 Teacher for the expanded Grade 1 population at Barrows and a 1.0 Social Worker for the SSP Program located at the Killam Elementary School. The reduction of 2.0 FTE Elementary teachers will result in some class sizes in grades 3-5 to reach up to 25 students per classroom. The 3.4 FTE High School Teachers will result in the elimination of the Freshmen Advisory Program, as well as reductions in the High School Latin Program. The reduction in High School stipends will result in the elimination of a High School Department Head, the consolidation of two departments, and the elimination of another leadership position. The elimination of a Department Head will result in a savings of a .4 FTE teacher (included in the 3.4 FTE High School Reduction) because of the reduced teaching load that a Department Head has. The .5 Middle School Teacher will result in a reduction in the amount of reading services available at the middle school level. The 1.0 FTE Regular Education Paraeducator will eliminate the Library Paraeducator at the High School, resulting in reduced staffing in the High School Library and possible times where the library will not be accessible to students, particularly after school. The .4 Speech and Language Pathologist reduction will result in reduced speech and language services at the elementary level.

The 1.85 FTE reduction in grant funded positions are the Title I tutors and a data analyst. The School Climate Transformation Grant was revised in FY16 to include a 1.0 FTE data analyst. The .25 FTE from the grant will be absorbed back into the operating budget in FY17. A determination on tutor positions will be made based on FY17 Title I grant award and district needs.

Figure 12-FTE Changes in FY17 Budget

Regular Education		
Elementary Teachers		
Kindergarten section	0.50	Addition
Classroom Teachers Gr 3 - 5	(2.00)	Reduction
High School Department Chair	(0.40)	Reduction
High School Teachers	(3.00)	Reduction
Paraeducator	(1.00)	Reduction
Reading Specialist	(0.50)	Reduction
Special Education		
Speech/Language Pathologist	(0.40)	Reduction
Social Worker/Elementary SSP Program	1.00	Addition
Districtwide		
Computer Technician	0.25	Restore
Grant Funded		
Data Analyst	(0.25)	Return to Operating Budget
Tutor	(1.60)	Needs to be determined
Net Adjustments	**(7.40)**	

Student Achievement

Reading Public Schools has a strong record of performance, not just in academics, but in athletics and extracurricular activities as well. There are a number of indicators or benchmarks that are traditionally used to measure the performance of district. These include performance on the Massachusetts Comprehensive Assessment System (MCAS), the Scholastic Aptitude Tests (SAT), American College Testing (ACT), and Advanced Placement exams.

One way to measure student success is to compare the MCAS performance over a time of a given cohort of students. The figures below show MCAS performance by the current graduating class (Class of 2016) in English Language Arts, Mathematics, and Science & Technology in Grades 4, 6, 7, 8, and 10.

Figure 13: English Language Arts MCAS Performance History, Class of 2016

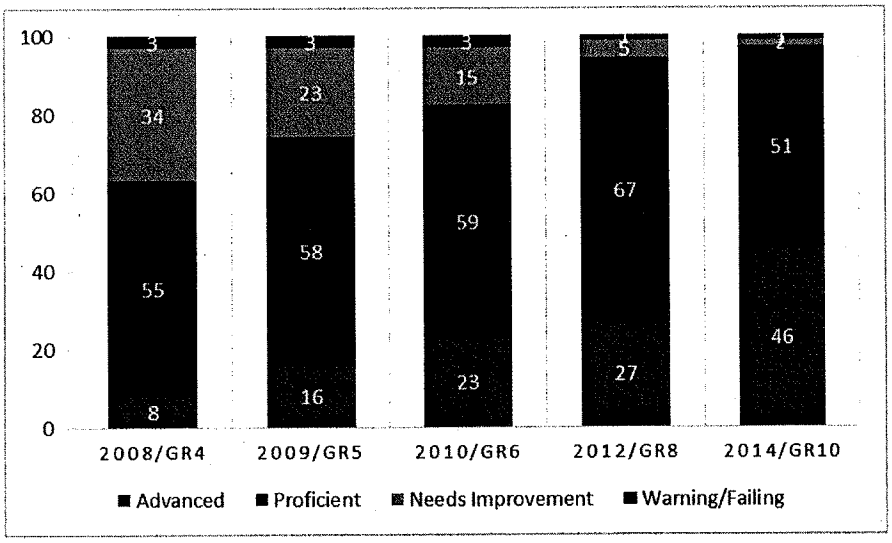


Figure 14: Mathematics MCAS Performance History, Class of 2016

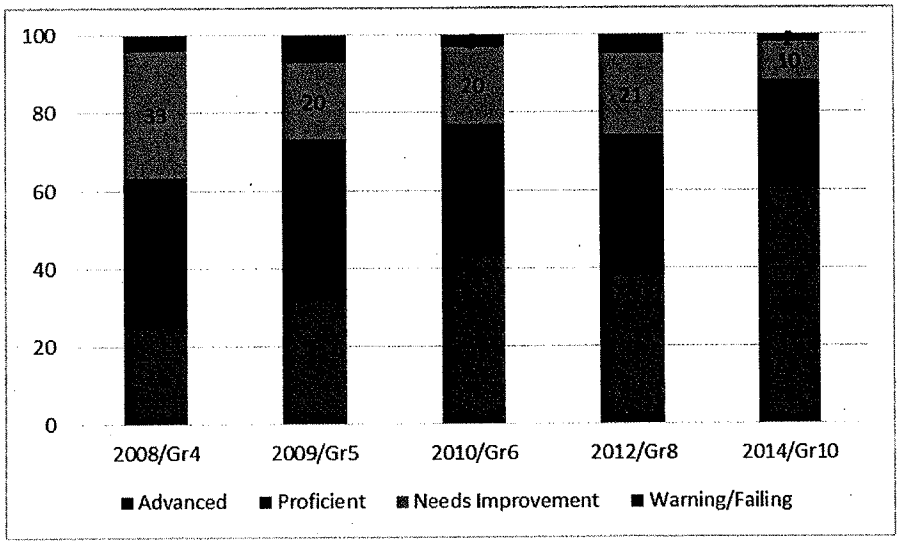
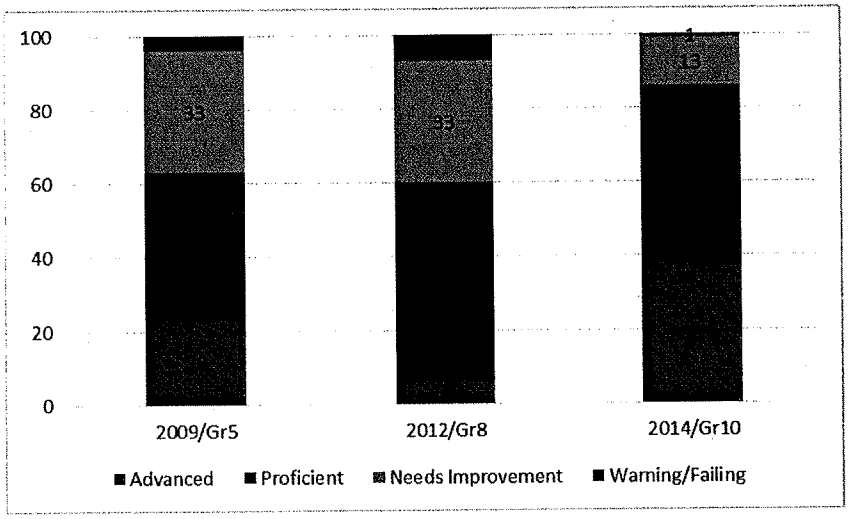


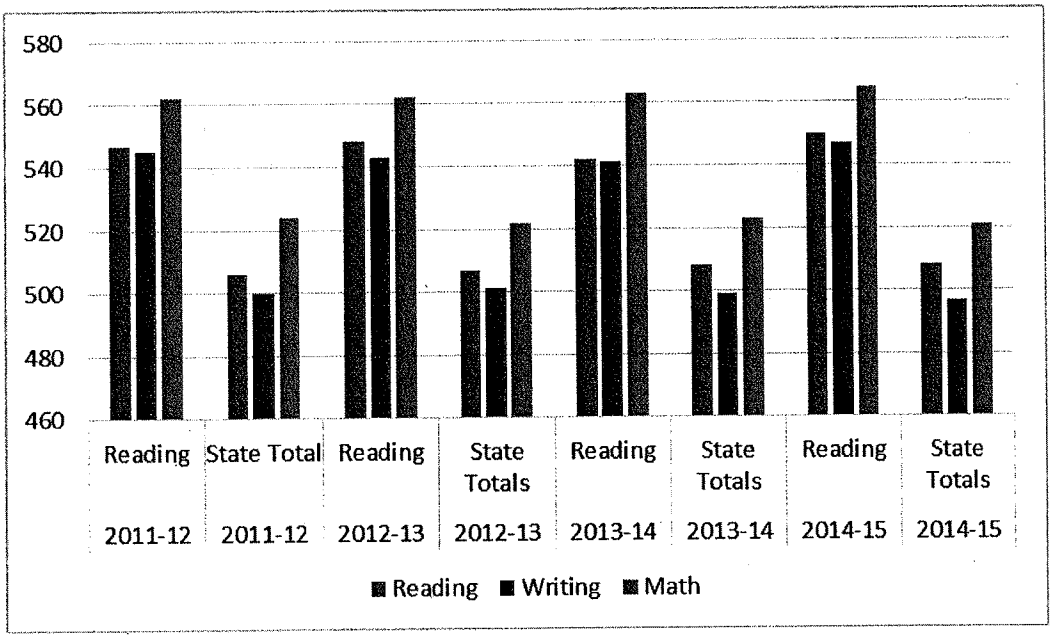
Figure 15: Science & Technology MCAS Performance History, Class of 2015



As you can see from the figures above, student performance improves quite dramatically between Grade 4 and Grade 10 for these current students. The percent of students scoring advanced or proficient increased from 63% to 97% in ELA and from 63% to 88% in Mathematics. Performance in Science & Technology, which was only administered three times to this class, increased from 63% to 86%.

Reading students have had a strong record of performance on college entrance exams. The chart below compares the scores of Reading students to the state average for the four most recent years that data is available through the MA DESE.

Figure 16: Scholastic Aptitude Test Results, Reading versus State



An overwhelming majority of Reading High School graduates continue their formal education at two or four-year colleges. Historically, between 87% and 96% of all graduates continue on to higher education. The figure below shows the historical data on placement choices for graduating seniors.

Figure 17: High School Graduate College Attendance Rates

Academic Year	Number of Graduates	4 - Year Graduation Rate	Percent to 4-Year Colleges	Percent to 2-Year Colleges	Total Percent Continuing
2006	312	95.5	79	11	90
2007	289	89.6	85	7	92
2008	326	94.2	80	9	89
2009	317	93.7	83	8	91
2010	352	86.1	83	7	90
2011	295	95.9	82	5	87
2012	294	96.6	85	7	92
2013	328	96.0	86	7	93
2014	305	96.0	88	6	94
2015	289		88	6	96

Financial Overview

FY2017 Revenue Sources

There are two main categories of funding available to the District, the general fund and special revenue funds. The general fund consists primarily of Chapter 70 State Aid and the Town's local contribution to education. Special revenue funds consist of grants (including entitlement, competitive, and private grants) and revolving funds where revenues such as kindergarten tuition, preschool tuition, or building rental fees are deposited. As the figure below shows, the Town's local contribution (including funding necessary to cover school department accommodated costs) is projected to increase 2.8% in FY'17.

Figure 18: Municipal Revenue Sources

	FY15	Projected FY16	% Change	Projected FY17	% Change
Revenue Sources					
Property Taxes	58,337,728	61,930,265	6.2%	63,984,267	3.3%
Other Local Revenues	6,119,266	6,362,500	4.0%	6,580,000	3.4%
Intergovernmental Revenues	13,282,318	13,612,031	2.5%	13,845,150	1.7%
Chapter 70	*10,126,574*	*10,232,699*	1.0%	*10,342,549*	1.1%
Transfers & Available	3,755,816	3,779,131	0.6%	3,910,371	3.5%
Free Cash	1,700,000	2,199,765	29.4%	2,000,000	-9.1%
Total Revenues	**83,195,128**	**87,883,692**	**5.6%**	**90,319,788**	**2.8%**
School Revenue Sources					
General Fund Revneues	40,435,449	39,369,453	-2.6%	40,697,665	3.4%
Grants	1,866,730	1,909,368	2.3%	1,947,555	2.0%
Revenue Offsets	2,129,105	2,356,600	10.7%	2,291,666	-2.8%
Total School Revenues	**44,431,284**	**43,635,421**	**-1.8%**	**44,936,886**	**3.0%**

The largest share of revenue comes from local property taxes which, by statute, cannot increase by more than 2.5% per year. The anticipated increase of 3.3% is due to new growth in the community. The second largest source of revenue comes from the State Aid receipts, most notably Chapter 70. Chapter 70 funding is determined by first calculating a Foundation Budget amount for each community based on its enrollment and then comparing that Foundation amount to the community's ability to pay as determined by its per capita income and property values. For FY'17, the Town is predicting a modest 2.5% increase in State Aid. It is also important to note that the Town is utilizing $2,000,000 of its free cash reserves and the Superintendent's Recommended Budget includes a continued reliance on Grant and Revenue Offsets to help support the Operating Budgets.

FY2017 Expenses by Category

The Superintendent's Recommended Budget is organized into five Cost Centers, representing the high level program categories that comprise the District Budget. These include Administration, Regular Day, Special Education, School Facilities, and Other District Programs which includes Health Services, Athletics, Extracurricular Activities, and District-wide Technology. These cost centers were established as such by a vote of the School Committee. In accordance with that vote, the Administration is authorized to transfer funds within any cost center. The Administration must, however, obtain approval of the Committee to transfer funds between Cost Centers.

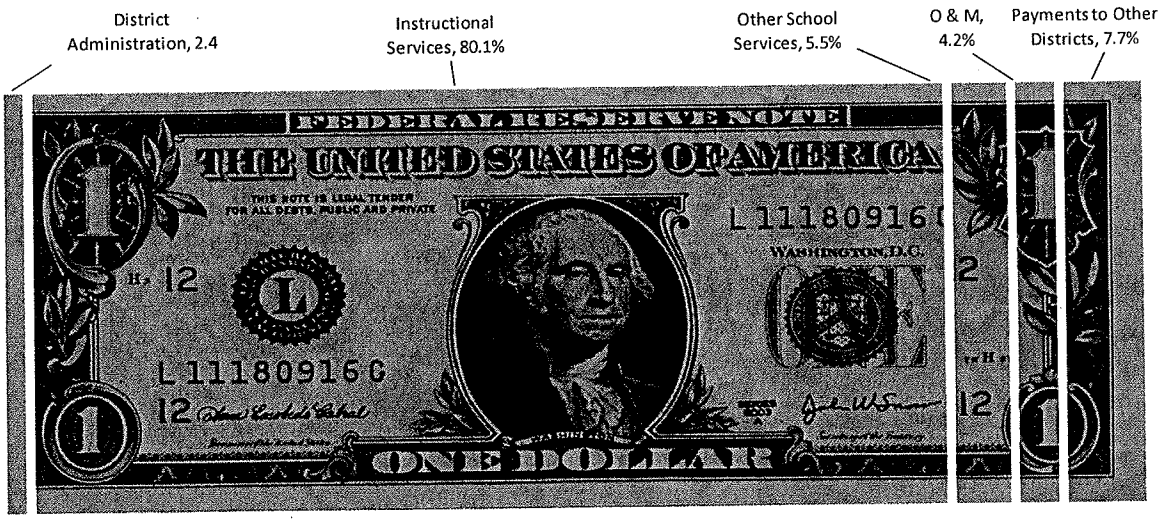
As shown in Figure 19 below, the FY2017 Superintendent's Recommended Budget reflects an increase of 3.5%. The largest dollar increase to the budget is in the Special Education Cost Center ($870,972) followed by Regular Education ($463,301). These increases account for 97.1% of the total increase of $1,374,314. The reasons for these increases are highlighted in Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 19: Expenditures by Cost Center

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Administration	915,855	932,578	891,123	925,790	963,694	4.1%
Regular Day	22,356,036	22,509,776	23,185,387	24,397,646	24,860,947	1.9%
Special Education	9,338,940	9,547,257	10,254,181	11,352,501	12,223,473	7.7%
School Facilities	1,119,809	1,187,224	1,162,815	1,215,161	1,191,510	-1.9%
Districtwide Programs	1,310,955	1,374,192	1,614,893	1,582,254	1,608,042	1.6%
Grand Total	**35,041,593**	**35,551,026**	**37,108,399**	**39,473,353**	**40,847,666**	**3.5%**

As Figure 20 shows, the vast majority of the school department budget funds instructional services comprising 80.1% of the total. This is followed by operations and maintenance (including technology infrastructure and maintenance) at 4.2%, payments to other districts (essentially out-of-district special education tuitions) at 7.7%, other school services (including therapeutic and health services, transportation, athletics, and extracurricular activities) at 5.5%, and district administration at 2.4%.

Figure 20: Allocation of FY'17 School Committee Budget by Major Function



FY2017 Revenue and Expense Budget Projection

The Town of Reading's budgeting methodology begins with a projection of available revenues from all sources in the subsequent year. That revenue projection is typically based on historical trends in the various revenue sources. Once the revenue budget is established, which generally happens in late October, the next step is to determine the "accommodated" or shared costs. These are costs that town officials believe must be funded ahead of any other expense of any municipal department. These accommodated costs include items such as health insurance costs, debt service expense, energy and utility costs, and special education tuition and transportation for out of district placements.
The accommodated costs are then subtracted from the available revenues, and the remaining revenues are divided between municipal government and school department based on historical ratios. Available revenue to the school department is, then, the combination of the funds allocated for the school department's accommodated costs and the historical share of net available revenues after accounting for accommodated costs.

Figure 21: Revenue and Expense Projections and Allocation

	FY'14	FY15	Projected FY16	% Change	Projected FY17	% Change
Revenue Sources						
Property Taxes	55,774,186	58,337,728	61,930,265	6.2%	63,984,267	3.3%
Other Local Revenues	5,652,474	6,119,266	6,362,500	4.0%	6,580,000	3.4%
Intergovernmental Revenues	13,096,149	13,282,318	13,612,031	2.5%	13,845,150	1.7%
Chapter 70	*10,019,849*	*10,126,574*	*10,232,699*	1.0%	*10,342,549*	1.1%
Transfers & Available	4,834,942	3,755,816	3,779,131	0.6%	3,910,371	3.5%
Free Cash	1,050,000	1,700,000	2,199,765	29.4%	2,000,000	-9.1%
Total Revenues	**80,407,751**	**83,195,128**	**87,883,692**	**5.6%**	**90,319,788**	**2.8%**
Accommodated Costs						
Benefits	13,515,050	14,116,590	14,965,743	6.0%	15,988,500	6.8%
Capital	2,355,500	2,308,000	2,889,250	25.2%	2,070,000	-28.4%
Debt	3,970,500	3,222,730	4,511,541	40.0%	4,900,000	8.6%
Energy	1,938,945	1,898,465	1,860,044	-2.0%	1,948,725	4.8%
Financial	750,000	775,000	960,000	23.9%	831,000	-13.4%
Special Education	3,598,098	3,858,194	4,004,269	3.8%	4,127,314	3.1%
Vocational Education	371,250	467,000	490,350	5.0%	518,350	5.7%
Miscellaneous	2,957,750	2,933,913	2,951,184	0.6%	2,944,000	-0.2%
Total Accommodated Costs	**29,457,093**	**29,579,892**	**32,632,381**	**10.3%**	**33,327,889**	**2.1%**
Revenue to Operating Budgets						
Municipal Government (35.84%)	15,423,120	16,240,552	19,654,979	21.0%	20,398,990	3.8%
School Department (64.16%)	***33,947,993***	**35,421,173**	**35,365,184**	**-0.2%**	**36,570,351**	**3.4%**
Town Facilities	410,962	425,346				
School Expenses (Non-Accommodated)						
Salary and Other Compensation	32,498,901	33,981,500	35,006,135	3.0%	36,018,723	2.9%
Contract Services	1,292,768	1,298,485	1,144,861	-11.8%	1,155,406	0.9%
Materials, Supplies & Equipment	886,126	904,497	779,990	-13.8%	1,028,057	31.8%
Other Expenses	1,344,079	1,365,796	790,798	-42.1%	809,831	2.4%
Revenue Offsets	(2,073,881)	(2,129,105)	(2,356,600)	10.7%	(2,291,666)	-2.8%
School Expenses (Non-Accommodated)	**33,947,993**	**35,421,173**	**35,365,184**	**-0.2%**	**36,720,351**	**3.8%**
School Expenses (Accommodated)						
Special Education	4,780,978	5,044,442	4,957,106	-1.7%	5,170,891	4.3%
Circuit Breaker	(1,196,628)	(1,186,247)	(952,837)	-19.7%	(1,043,577)	9.5%
Energy & Utilities	1,166,344	1,156,081				
School Expenses (Accommodated)	**4,750,694**	**5,014,276**	**4,004,269**	**-20.1%**	**4,127,314**	**3.1%**
School Committee's Budget	**38,701,365**	**40,317,973**	**39,473,353**	**-2.1%**	**40,847,666**	**3.5%**
School Revenue Sources						
General Fund Revenues	38,698,687	40,435,449	39,369,453	-2.6%	40,697,665	3.4%
Total Expense	38,698,687	40,435,449	39,369,453	-2.6%	40,847,665	3.8%
Excess of Revenue Over (Under) Expense	-	-	-		***(150,000)***	

As Figure 21 shows, the FY'17 Superintendent's Recommended Budget exceeds the guidance provided by the Finance Committee by $150,000. This $150,000 is needed to fund the first year of a three year K-12 science curriculum implementation.

Next Steps and Contact Information

The FY'17 Superintendent's Recommended Budget will be presented on the following dates:

- Monday, January 11 (Overview, Administration, and Regular Day Cost Centers)
- Thursday, January 14 (Special Education and District Wide Services Cost Centers)
- Thursday, January 21 (Public Hearing, Town and School Facilities, Questions)
- Monday, January 25 (School Committee Vote)

When the School Committee votes in late January on the budget, it will become the School Committee budget, which is then presented to the Town Manager. The Town Manager then presents a full Town budget to the Finance Committee which is within the available revenues for the Town. The School Committee budget will be presented in March to the Finance Committee of the Town who votes whether to refer the budget as is to Town Meeting or refer with changes. Town Meeting then has final approval authority. By statute, Town Meeting can only vote the "bottom line" of the School Committee budget. It may vote to increase or reduce the total dollar value, but it cannot specify the line item to which the increase or decrease is to be made.

Once the School Committee votes on the budget, the timeline for the next steps in the budget development process is summarized below.

Financial Forum	January 20, 2016
FY'17 School Committee Budget Presentation to Finance Committee	March 16, 2016
Annual Town Meeting	April 28, May 2, May 5, 2016

Copies of the budget document are available at the Office of the Superintendent, the Reading Town Library, the main office of each school, and on the Reading Public School's website at www.reading.k12.ma.us. For additional information or clarification, please feel free to contact the Central Office Administration for assistance.

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Director of Finance & Operations
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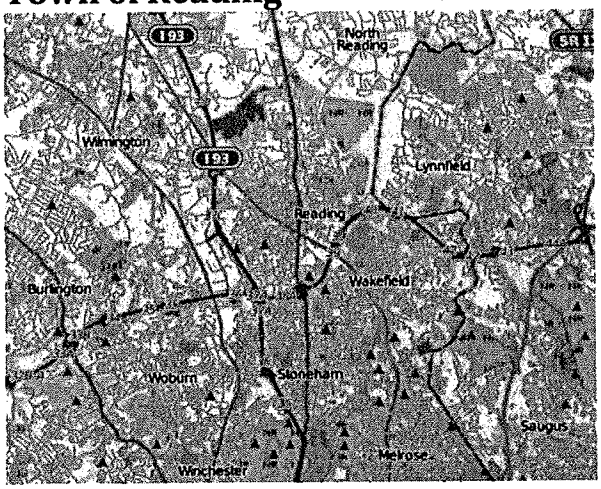
Organizational Section

Town of Reading



The Town of Reading is in Middlesex County, Massachusetts, United States, some 10 miles (16 km) north of central Boston. Reading was incorporated on June 10, 1644 taking its name from the town of Reading in England. Reading encompasses 9.9 square miles and is located approximately 12 miles North of Boston with easy access to major routes including 125/I-95, I93 and routes 28 and 129. In addition, commuter rail and bus service is available in Reading. The Town of Reading has a Representative Town Meeting form of government. Town Meeting is comprised of 24 members from each of Reading's eight precincts for a total of 192 members. Reading also has a 5 member Board of Selectmen and a Town Manager.

There are eight schools in the Reading Public Schools: Reading Memorial High School (grades 9-12), A.W. Coolidge Middle School (grades 6-8), W.S. Parker Middle School (grades 6-8), and five elementary schools (grades K-5): Alice Barrows, Birch Meadow, Joshua Eaton, J.W. Killam and Wood End. Reading also has the RISE Preschool program, an integrated preschool, with classrooms located at Reading Memorial High School as well as the Wood End Elementary School.

As of October 1, 2015, the enrollment at our schools is:

RISE Pre-School (grades Pre-K)	94
Alice Barrows Elementary School (grades K - 5)	385
Birch Meadow Elementary School (grades K - 5)	387
Joshua Eaton Elementary School (grades K - 5)	462
J. Warren Killam Elementary School (grades K - 5)	460
Wood End Elementary School (grades K - 5)	316
A.W. Coolidge Middle School (grades 6 - 8)	471
Walter S. Parker Middle School (grades 6 - 8)	549
Reading Memorial High School (grades 9 - 12)	1,270
Total Enrollment	**4,394**

Reading participates in the Metropolitan Council for educational Opportunity (METCO), a voluntary desegregation program which brings approximately 75 students, grades K-12, from Boston to Reading. Reading is also one of ten member districts of the SEEM Collaborative and one of eighteen member districts of the North Shore Education Consortium. Through these collaboratives, Reading Public Schools is able to partner with other districts in the area to provide special education as well as professional

development and other services to our students and staff at a lower cost than a single district alone could secure the same services. Reading Public Schools is also a member of The Education Collaborative (TEC). To reduce costs, Reading Public Schools utilizes the TEC collaborative bid process for school and custodial supplies. Through this collaborative purchasing arrangement, Reading Public Schools is able to purchase items at a reduced cost.

Organization Structure

School Committee

The Reading School Committee consists of six members elected by the voters of Reading for three-year terms. Each year, two members' term of office expires and become open for re-election. The current membership and terms of the Reading School Committee are as follows:

Charles Robinson, Chairperson, Term Expires 2016
Jeanne Borawski, Vice Chairperson, Term Expires 2017
Julie Joyce, Term Expires 2016
Linda Snow Dockser, Term Expires 2017
Gary Nihan, Term Expires 2018
Elaine Webb, Term Expires 2018

Under Massachusetts General Laws, Chapter 70, the School Committee has the power to select and to terminate the Superintendent, review and approve the budget, and establish the educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

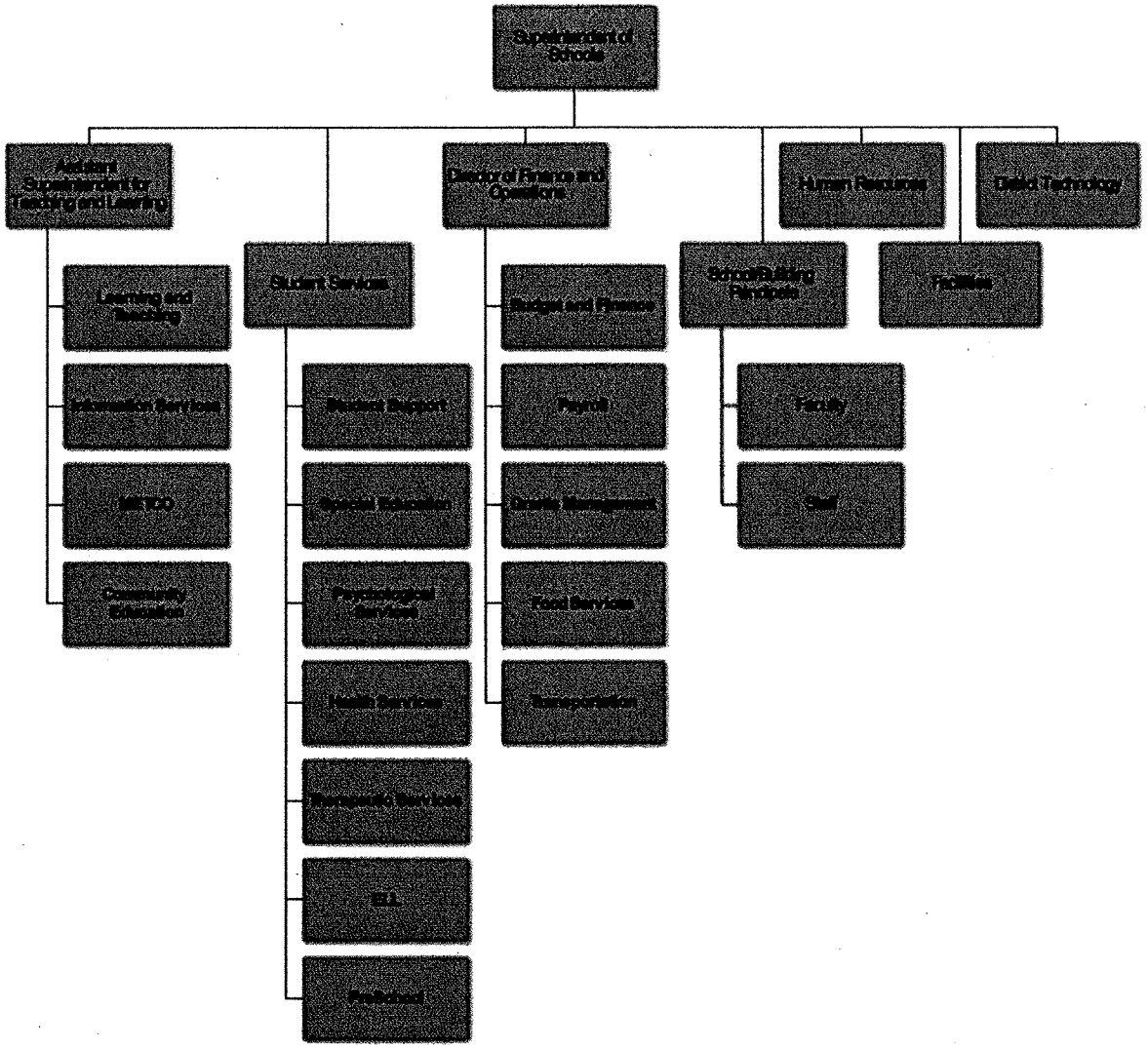
District Administration

The District is led by the Superintendent of Schools, the Central Office Leadership Team, District Leadership Team, and Administrative Council. The Central Office Leadership Team includes the Superintendent of Schools, Assistant Superintendent for Learning and Teaching, Director of Finance and Operations and the Director of Student Services. The District Leadership Team includes the Central Office Leadership Team as well as the eight building principals. The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs, RISE Preschool Director, Human Resources Administrator, District Administrator of Support Services and Department Directors (Facilities, Food Services, and Health Services).

The Superintendent is the supervisor and evaluator of all District Level Administrators and Building Principals. Each District Level Administrator is responsible for a number of different departments and functional areas of district operations. Principals, under the 1993 Education Reform Act, are the supervisors and evaluators of all building based staff including professional and support staff (paraprofessionals, clerical, custodial, food services). The district also employs one Network Manager who supervises and evaluates technology support staff that is district, not building-based.

Figure 22 provides an overview of the organizational structure of the district.

Figure 22: District Organizational Chart



District Partnerships

Reading Public Schools are part of a larger community that believes in collaboration for the purpose of benefiting the children of Reading Public Schools. We are fortunate to have many important partners who enrich the lives of our students through their contributions of resources – both financial and volunteer time.

Town of Reading

The municipal government of the Town of Reading is the district's most important partner. Of course we share in the tax revenues that represent the voters' commitment to a quality of life that values education, public service, and community engagement. We also share

many resources and collaborate to efficiently manage the operations of the community.

Reading Education Foundation

The Reading Education Foundation is a volunteer organization of Reading residents working in partnership with the Superintendent of Schools and Reading Public Schools. Its mission is to support innovation and excellence within the Reading Public Schools by raising and providing private money to fund initiatives that are beyond the reach of public funds.

Parent-Teacher Organizations

Each of our schools is fortunate to have a PTO comprised of parent volunteers who support teachers in each building. This support includes parent education, teacher appreciation events, mobilization of classroom and school level volunteers, and funding for technology, enrichment, and other special programs.

Parent Booster Organizations

Reading Public Schools are supported by a significant number of parent booster organizations comprised of parent volunteers who raise, contribute, and dispense funds for the benefit of specific extracurricular activities including athletic teams, academic teams, and fine and performing arts.

District Strategy for Improvement of Student Outcomes

Reading Public Schools Strategy for Improvement of Student Outcomes was developed based on information gathered by the Superintendent from extensive staff, parent, school community, and general community input, as well as input from the Administrative Council and the School Committee. The Strategic Initiatives are all aligned to the District's Strategic Objectives and are evaluated and refined each year based on progress, input, and reflection. Below are the District Improvement Plan Goals for SY'2014-16.

District Improvement Plan Goal 1: Over the next two years, the Reading Public Schools will support Central Office administrators and building principals so that they are able to work with teachers to improve curriculum alignment, instructional strategies, student support and assessment methods in Literacy, Mathematics, Science and College and Career Readiness Skills. The overall outcome will be that all students will demonstrate an increased growth and level of performance in their understanding of math and literacy Massachusetts Curriculum Framework standards, as measured by locally determined measures and state assessment scores.

Strategic Objectives Addressed: *Learning and Teaching, Performance Management, Investment and Development*

District Improvement Plan Goal 2:
During the 2014-16 school years, the Superintendent will lead the District Leadership Team in increasing the learning capacity of all staff, the quality and diversity of professional development offerings and the effectiveness of the use of non-student time with staff and Professional Learning Communities as measured by staff survey feedback, an increase in the opportunities for teachers to act as leaders, and the quality of artifacts and minutes of PLC meetings. In addition, we will increase the learning capacity of our District Leadership Team by the effective feedback received by the DLT and the quality of the artifacts generated from each DLT meeting/retreat.

Strategic Objectives Addressed: *Learning and Teaching and Investment and Development*

District Improvement Plan Goal 3:
During the 2014-16 school years, the District Leadership Team will successfully implement the Multi-Tiered System of Support Structure at each school as measured by a decrease in the following data points: tardiness, office discipline referrals, number of students who have 10 or more absences in a school year, and the achievement gap between the high needs subgroup and the aggregate subgroup on standardized assessments and District Determined Measures. In addition, if successfully implemented, there will be an increase in our accuracy in identifying students with special needs, as measured by the referral data from SST and the utilization of regular education initiatives to support students prior to a need for special education testing (MTSS interventions, SST, intervention support, etc.). Moreover, we will see an improvement in the behavioral health of all students as measured by the Youth Risk Behavior Survey, Early Warning Indicator System, and other locally determined measures. Finally, we will measure the effectiveness of our implementation by using the Tiered Fidelity Instrument (TFI).

Strategic Objective Addressed: *Learning and Teaching* and *Performance Management*

District Improvement Plan Goal 4:
During the next two years, the district will develop plans to address the resource needs facing our district, including additional time for staff, additional programmatic space needs at the elementary schools, RISE preschool, and Reading Memorial High School; the implementation of full day kindergarten for all students, and additional instructional and administrative support needed to continue to move the district forward. This will be measured by developing timelines for the implementation of Full Day Kindergarten, the identification of additional permanent educational space, the renovation of Killam Elementary School, additional professional time added to the existing school year, and a restructuring plan for instruction and administrative support.

District Strategic Objectives Addressed: *Learning and Teaching* and *Resource Allocation*

District Improvement Plan Goal 5:
During the 2014-15 and 2015-16 School Years, the Reading Public Schools will develop and implement a comprehensive communication plan for the school district. The effectiveness of this plan will be measured by stakeholder surveys, the quality of the communication plan, and noticeable improvements in district and school communication.

District Strategic Objective Addressed: *Performance Management*

Figure 23-Administrator District Determined Measures

The following is a list of district determined measures that administrators will be using to gauge progress and improvement in the above goals. The District Leadership will continue to review this list to revise, when necessary.

	Principals/AP	District Leader of Social Emotional Learning	Team Chairs	Central Office
1. District MCAS/PARCC SGP Data for Math and Literacy	X			X
2. % Students who are Advanced and Proficient on the state assessment	X			X
3. DESE Accountability Rating	X		X	X
4. Tardiness	X	X		
5. Office Discipline Referrals	X	X		
6. Number of Students with 10 or more absences in a school year.	X	X		
7. Achievement gap between high needs subgroup and the aggregate subgroup on standardized assessments and Common Measures.	X		X	X
8. Number of students in high needs subgroup and METCO students who are in honors level, advanced, or AP level classes (Baseline?)	X		X	X
9. Gender breakdown of students in honors level, advanced, or AP level classes	X			
10. Accuracy of Student Support Team referrals for Special Education	X		X	
11. Tiered Fidelity Instrument to gauge progress in MTSS implementation	X	X		
12. Number of Teachers in the building who have the District MTSS related goal in educator plan and have accomplished that goal	X	X		
13. District Capacity Assessment to gauge District level implementation of MTSS	X	X		X

Information Section

The Information Section of the budget is designed to provide the reader with information necessary to set the context for the funds requested in the FY'17 Superintendent's Recommended Budget. This section includes key metrics and performance indicators for the district as a whole, for individual schools within the district, as well as benchmark comparisons with peer districts in Massachusetts. The information provided will assist the reader in understanding the financial realities confronting our district, areas where the district or schools are performing well, and, more importantly, areas where there may be need for improvement. It is also intended to give readers a better understanding of the investments necessary for the district to achieve its strategic performance goals and objectives.

Education Funding

State Education Aid

In 1993, Massachusetts passed the Education Reform Act. One of the major themes of this legislation included greater and more equitable funding for schools across Massachusetts. The means for providing this increased funding was through the establishment of a "Foundation Budget." The foundation budget is defined as the minimal level of funding necessary to provide an adequate education to the children in Massachusetts districts. Each district's foundation budget is updated each year to reflect inflation and changes in enrollment. Enrollment plays an important role not just because of the total number of pupils, but also because of the differences in the costs associated with various educational programs, grade levels, and student needs. Districts differ greatly in the percentages of their student population that fall into these enrollment categories. Most school districts spend in excess of their net school spending requirement.

The Foundation Budget establishes required net school spending for a community which is the minimum funding that, by law, a community must allocate to education. A community's actual "local contribution" is based on its "ability to pay" which is calculated using a formula that takes into consideration a community's per capita income and equalized property value. Once required net school spending and local contribution are calculated, Chapter 70 funding (also known as state educational aid) is determined as the difference between required net school spending and local contribution. It is instructive to note that many districts' actual net school spending, particularly high performing districts, actually exceed required spending levels. The total statewide foundation budget increased from $9.866 billion in FY15 to $10.090 billion in FY16, a 2.3 percent rise.

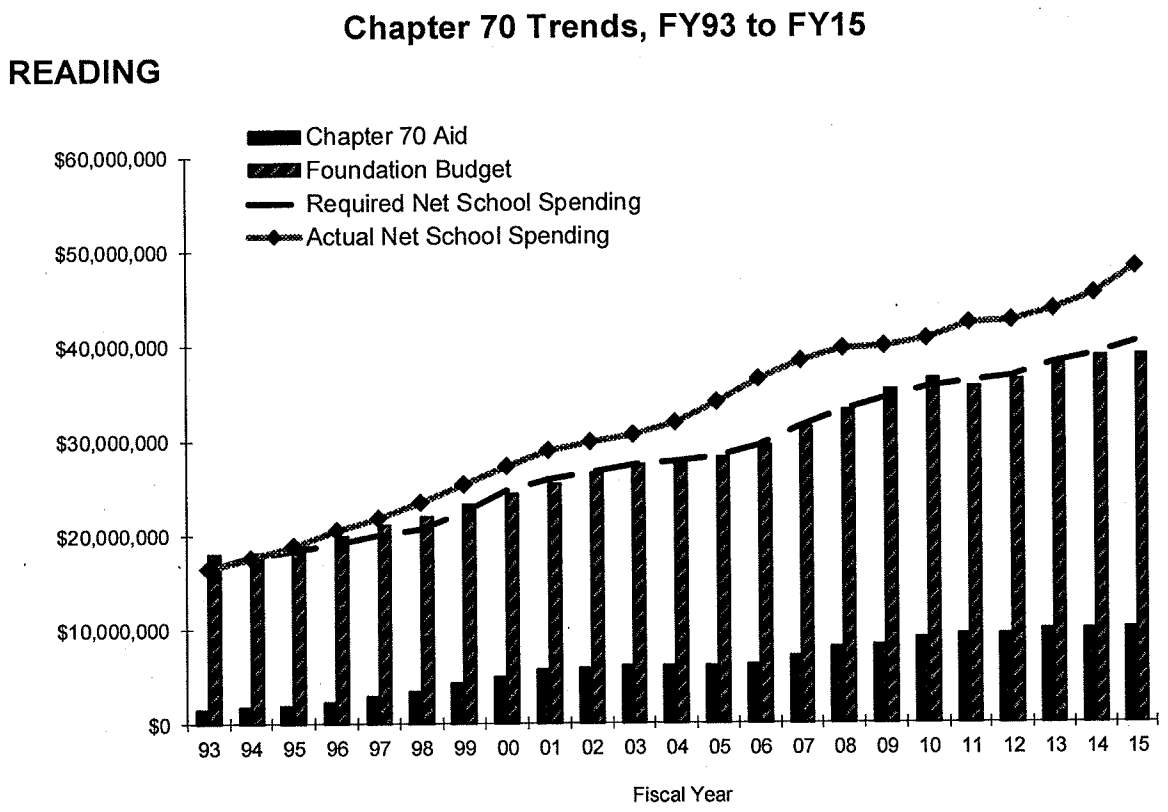
Figure 24 shows Reading's history of required net school spending versus actual net school spending. As you can see, Reading is one of those districts that historically have exceeded its required net school spending amount. However, it is important to remember that the required net school spending is based on the foundation budget which is the minimum amount necessary to fund an adequate education. A recent study by the Massachusetts Budget and Policy Center entitled, "Cutting Class: Underfunding the Foundation Budget's Core Education Program,"[1] examined the adequacy of the Foundation Budget and identified "major gaps" between what the foundation budget says districts need for certain cost

[1] http://www.massbudget.org/report_window.php?loc=Cutting_Class.html

categories and what districts actually require. Some of the more significant conclusions of the study included:

- Foundation understates core SPED costs by about $1.0 billion
- Foundation understates health insurance costs by $1.1 billion
- Most districts hire fewer regular education teachers than the foundation budget sets as an adequate baseline
- Inflation adjustments have not been fully implemented, causing foundation to lag behind true cost growth

Figure 24: Reading Net School Spending, Required versus Actual



On average, districts in Massachusetts spend 19% above Foundation (based on FY'12 data). However, there is great variation across the state with the least wealthy districts spending at Foundation and the wealthiest 20% of districts spending 39% above Foundation. The areas of greatest excess spending include health insurance and other benefit costs, special education teachers, and special education out-of-district. In essence, these three categories of the Foundation Budget appear significantly underfunded.

As Figure 24 above indicates, Reading spends above Foundation and Required Net School Spending. In FY'15, Reading's actual net school spending exceeded required net school spending by 17.3%. Figure 25 below shows that the trend over the last three fiscal years has been an increase in the percentage above Required Net School Spending while the Foundation Budget has been declining. This figure also shows

historically the amount of Chapter 70 aid that the town has received to support education. In FY'14, Chapter 70 aid represented 21.9% of actual net school spending in Reading[2].

Figure 25: Historical Chapter 70 Funding Formula Elements

Fiscal Year	Foundation Enrollment	Pct Chg	Foundation Budget	Pct Chg	Required Local Contribution	Chapter 70 Aid	Pct Chg	Required Net School Spending (NSS)	Pct Chg	Actual Net School Spending	Pct Chg	Dollars Over/Under Requirement	Pct Over/ Under
FY93	3,426		18,009,296		14,934,763	1,474,055		16,408,818		16,408,818		0	0.0
FY94	3,470	1.3	18,168,519	0.9	15,860,901	1,780,426	20.8	17,641,327	7.5	17,600,700	7.3	-40,627	-0.2
FY95	3,537	1.9	18,912,841	4.1	16,323,493	1,944,641	9.2	18,268,134	3.6	18,835,792	7.0	567,658	3.1
FY96	3,650	3.2	19,962,502	5.5	16,815,560	2,269,855	16.7	19,085,415	4.5	20,449,740	8.6	1,364,325	7.1
FY97	3,764	3.1	21,055,390	5.5	17,089,518	2,855,026	25.8	19,944,544	4.5	21,796,634	6.6	1,852,090	9.3
FY98	3,838	2.0	22,007,347	4.5	17,208,754	3,439,540	20.5	20,648,294	3.5	23,370,995	7.2	2,722,701	13.2
FY99	3,939	2.6	23,267,882	5.7	18,145,204	4,299,206	25.0	22,444,410	8.7	25,357,087	8.5	2,912,677	13.0
FY00	4,101	4.1	24,344,556	4.6	19,682,473	4,992,952	16.1	24,675,425	9.9	27,285,571	7.6	2,610,146	10.6
FY01	4,142	1.0	25,408,207	4.4	20,114,966	5,717,802	14.5	25,832,768	4.7	28,906,685	5.9	3,073,917	11.9
FY02	4,124	-0.4	26,509,514	4.3	20,734,746	5,916,022	3.5	26,650,768	3.2	29,849,529	3.3	3,198,761	12.0
FY03	4,179	1.3	27,435,858	3.5	21,314,786	6,121,072	3.5	27,435,858	2.9	30,624,431	2.6	3,188,573	11.6
FY04	4,166	-0.3	27,738,874	1.1	21,656,767	6,082,107	-0.6	27,738,874	1.1	31,925,715	4.2	4,186,841	15.1
FY05	4,136	-0.7	28,212,906	1.7	22,211,375	6,082,107	0.0	28,293,482	2.0	33,976,446	6.4	5,682,964	20.1
FY06	4,161	0.6	29,463,124	4.4	23,184,689	6,290,157	3.4	29,474,846	4.2	36,527,898	7.5	7,053,052	23.9
FY07	4,175	0.3	31,463,026	6.8	24,343,136	7,119,890	13.2	31,463,026	6.7	38,423,801	5.2	6,960,775	22.1
FY08	4,208	0.8	33,194,639	5.5	25,152,672	8,041,967	13.0	33,194,639	5.5	39,703,186	3.3	6,508,547	19.6
FY09	4,272	1.5	35,385,849	6.6	26,121,634	8,289,951	3.1	34,411,585	3.7	39,979,867	0.7	5,568,282	16.2
FY10	4,279	0.2	36,474,849	3.1	26,451,786	9,078,931	9.5	35,530,717	3.3	40,637,674	1.6	5,106,957	14.4
FY11	4,265	-0.3	35,612,661	-2.4	26,779,324	9,437,516	3.9	36,216,840	1.9	42,284,871	4.1	6,068,031	16.8
FY12	4,284	0.4	36,437,713	2.3	27,264,731	9,488,181	0.5	36,752,912	1.5	43,047,360	1.8	6,294,448	17.1
FY13	4,312	0.7	38,136,802	4.7	28,233,100	9,903,702	4.4	38,136,802	3.8	43,722,350	2.7	5,585,548	14.6
FY14	4,309	-0.1	38,817,531	1.8	29,008,253	10,011,427	1.1	39,019,680	2.3	45,754,079	4.6	6,734,399	17.9
FY15	4,269	-0.9	38,963,365	0.4	30,125,539	10,126,574	1.2	40,252,113	3.2	48,287,659	6.3	8,035,546	20.6

Local Funding for Education

Reading relies heavily on local revenue sources to fund public education, most notably, local property taxes. In 1980, a ballot initiative in Massachusetts to limit the growth of local property taxes passed. This law, referred to Proposition 2 ½, went into effect in 1982. Essentially, the personal property tax may not increase more than 2.5% of the prior year's levy limit, plus new growth and any overrides or exclusions. A community may vote to allow for a Proposition 2 ½ override vote to permanently increase the tax burden. The last successful Proposition 2 ½ override in Reading was in April 2003 to fund the 2004 Operating Budget. Below is a table showing the historical property valuations and tax rates.

Figure 26: Historical property valuations and tax rates

	FY '11 Year End	FY '12 Year End	FY '13 Year End	FY '14 Year End	FY '15 Year End
Population	24,528	25,011	25,624	25,799	25,644
Number of Voters	16,858	17,611	17,821	17,765	17,233
Valuation of Real Estate	$3,702,250,747	$3,719,855,326	$3,640,514,408	$3,785,230,715	$3,962,502,523
Valuation of Personal Property	$45,295,130	$44,158,280	$46,123,120	$44,082,060	$37,135,230
Total Assessment Value	$3,747,545,877	$3,764,013,606	$3,686,637,528	$3,829,312,775	$3,999,637,753
Tax Rate per $1,000 Valuation	$13.80	$14.15	$14.94	$14.74	$14.70

[2] In Reading, Chapter 70 aid is treated as a general fund receipt rather than a school grant or revenue receipt as is the case in other districts.

The school department budget is the largest budget of any municipal department in the town of Reading. The figure below shows the breakdown of how the average tax bill in Reading is spent. As you can see, the funding for the education of children in our district represents 49% of the average tax bill.

Figure 27: What the Average Tax Bill in Reading Funds

	FY'15 Dollars	FY'15 Percent
Schools	$3,344	49%
Public Safety	$790	12%
Public Works	$538	8%
General Government	$354	5%
Library & Recreation	$203	3%
Finance	$343	5%
Insurance and Other Unclassified	$1,113	16%
Health & Human Services	$52	1%
Intergovernmental	$88	1%
Total Median Property Tax Bill	**$6,824**	**100%**

Prior to 1991, Massachusetts had a separate tax rate for education at the municipal level. The current tax rate of the Town supports educational and municipal expenditures and is set by the Town Assessor's Office, with approval by the Massachusetts Department of Revenue, on an annual basis. In the figure below, we compare the average tax bill in Reading to 12 other communities that are often used as peers for benchmarking and comparison purposes. As you can see from Figure 24 below, over the past five years, the size of Reading's tax bill has maintained a rank of 7 out of 13. With regard to the statewide ranking, that figure too has remained relatively consistent ranging from 50 to 54 over the past five years, placing Reading's average tax bill among the highest 15% in the Commonwealth.

Figure 28: Comparison of Average Tax Bills Reading versus Comparable Communities

Comparable Community	FY '11 Average Tax Bill	FY '11 Statewide Rank	FY '11 Table Rank	FY '12 Average Tax Bill	FY '12 Statewide Rank	FY '12 Table Rank	FY '13 Average Tax Bill	FY '13 Statewide Rank	FY '13 Table Rank	FY '14 Average Tax Bill	FY '14 Statewide Rank	FY '14 Table Rank	FY '15 Average Tax Bill	FY '15 Statewide Rank	FY '15 Table Rank
Belmont	$9,676	12	1	$9,964	13	1	$10,359	13	1	$10,566	13	1	$10,938	13	1
Chelmsford	$5,427	70	10	$5,653	70	9	$5,799	70	10	$6,119	67	9	$6,329	69	9
Dedham	$5,483	66	8	$5,770	65	8	$5,937	66	8	$6,217	64	8	$6,375	67	8
Easton	$5,448	68	9	$5,642	71	10	$5,848	67	9	$6,040	69	10	$6,256	71	10
Hingham	$7,224	37	3	$7,650	37	3	$7,973	31	3	$8,228	33	3	$8,679	31	3
Mansfield	$5,176	83	11	$5,164	89	11	$5,370	89	11	$5,628	85	11	$5,816	85	11
Marshfield	$4,332	128	12	$4,480	131	12	$4,608	127	12	$5,002	116	12	$5,139	118	12
Milton	$7,134	38	4	$7,321	39	4	$7,471	40	4	$7,740	39	4	$7,880	40	4
North Andover	$6,161	49	6	$6,350	50	6	$6,559	51	6	$6,738	50	6	$6,851	52	6
Reading	**$6,109**	**50**	**7**	**$6,290**	**52**	**7**	**$6,458**	**54**	**7**	**$6,576**	**54**	**7**	**$6,824**	**54**	**7**
Shrewsbury	$3,955	157	13	$4,139	156	13	$4,322	151	13	$4,483	152	13	$5,030	123	13
Westford	$6,719	42	5	$6,901	45	5	$7,097	45	5	$7,312	45	5	$7,543	44	5
Winchester	$9,167	15	2	$9,557	14	2	$9,839	14	2	$10,195	14	2	$10,588	14	2
Statewide Average[3]	$4,537			$4,711			$4,818			$5,044			$5,795		

The School Committee and Administration are appreciative of the support that the taxpayers of Reading provide to the schools and are mindful of the budgetary implications on the taxpayers when developing our budget proposal. We feel a strong obligation to be transparent and accountable as to how we use the resources we are provided. The sections that follow are intended to provide readers with a better sense of how resources are utilized in the district to improve student outcomes as well as to report on those outcomes and other measures of performance.

Allocation of District Resources

Resource allocation is one of our four district strategic objectives. The objective is to improve the alignment of human and financial resources to achieve all of our strategic objectives and initiatives to support teaching and learning and, ultimately, ensure students are college and career ready. The intent of this section is to provide the reader with an understanding of how district resources are spent, both at the district level as well as at the school level.

Per Pupil Spending

As we know, educating children is a labor intensive enterprise. Our school district spends 82.6% of the funding it receives on the staff salaries. The remainder is spent on such items as instructional supplies, materials, and equipment; technology; out-of-district tuition and transportation; energy and utilities; and building repair and maintenance.

All districts in Massachusetts file an End of Year Pupil and Financial Report with the MA DESE. This report allows a district to examine per pupil spending across a number of broad spending categories. Using a per pupil amount allows for better comparability both within the district and between school districts as it normalizes for enrollment. Examining per pupil spending by category helps us better understand where investments are made and where they may be lacking. Comparison between schools helps us determine if our resources are allocated equitably and if resources can be reallocated to target higher need schools or populations. Comparison between districts allows us to target districts with comparable financial means that may be achieving better results in areas that we are looking to improve, seek out the best practices and/or strategic investments being made in those districts, and potentially transfer those best practices or investment decisions to our district to improve our outcomes.

Per Pupil Spending by Category

The MA DESE reporting system categorizes expenditures into eleven general functional areas that are listed in Figure 25 below. The expectation would be, of course, that the highest level of per pupil spending would be in the "Classroom and Specialist Teacher" category. As one can see, however, the "Payments to Out-of-District Schools" category is actually the highest per pupil amount.

This category captures the expense for any student who is attending school outside the district. This includes not only special education out of district placements, but charter school or school choice placements as well. Since we have very few children in charter schools or school choice programs, our reported figure is essentially made up entirely of special education placements which are much higher in cost than the average charter school placement ($10,000 - $30,000) or the average school choice placement ($5,000). As this is also a per pupil calculation, the amount reflected is the total out-of-district tuition divided by the number of students attending out of district schools. For us, for FY'14, the basis was 61 students. This is the reason that our figure is so much higher than the state average. In calculating the overall state average, however, it is important to note that this category does not receive a lot of weight in our per pupil calculation due to the number of students in this category.

Figure 29: FY'14 Per Pupil Spending By Category

2013-14 Per Pupil Expenditures	General Fund Appropriations	Grants, Revolving and Other Funds	total expenditures all funds	function as percentage of total	expend-iture per pupil	state average per pupil	difference b/w District & State
Administration	$1,433,482	$87,005	$1,520,487	2.9%	$346	$500	($154)
Instructional Leadership	2,846,247	140,319	2,986,566	5.7%	680	935	($255)
Classroom and Specialist Teachers	18,670,470	1,946,380	20,616,850	39.2%	4,696	5,441	($746)
Other Teaching Services	4,181,256	37,834	4,219,090	8.0%	961	1,137	($176)
Professional Development	978,371	142,957	1,121,328	2.1%	255	217	$38
Instructional Materials, Equipment and Technology	1,649,719	228,584	1,878,303	3.6%	428	432	($4)
Guidance, Counseling and Testing	1,444,338	45,313	1,489,651	2.8%	339	421	($82)
Pupil Services	1,546,583	1,869,470	3,416,053	6.5%	778	1,376	($598)
Operations and Maintenance	3,889,406	266,129	4,155,535	7.9%	946	1,103	($157)
Insurance, Retirement Programs and Other	7,530,314	78,049	7,608,363	14.5%	1,733	2,434	($701)
Expenditures Within The District	**$44,170,186**	**$4,842,040**	**$49,012,226**	**93.1%**	**$11,163**	**$13,997**	**($2,834)**
Expenditures Outside the District	**$2,354,289**	**$1,275,210**	**$3,629,499**	**6.9%**	**$53,532**	**$21,839**	**$31,693**
TOTAL EXPENDITURES	**$46,524,475**	**$6,117,250**	**$52,641,725**	**100.0%**	**$11,807**	**$14,518**	**($2,710)**

The Classroom and Specialist Teachers category is the next highest per pupil amount. A comparison to the state average shows that this is the category with the second largest difference between district and state per pupil spending. Average teacher salaries in Reading are lower than the state average teacher salary with Reading at $65,291 compared to the state average of $73,847, a difference of $8,556. This is due in part to our salary schedule being lower than other comparable districts but also due to the fact that we have a more junior staff than many of our comparable districts. In Reading, forty-one percent of our staff has fewer than ten years of experience teaching; on average in Massachusetts, that figure is around thirty percent.

Another category in which we are significantly below the state average per pupil is in insurance, retirement and other benefits. This is likely due to the GIC-type tiered health insurance plan that we have for our employees which is very cost competitive. Furthermore, the employer-employee cost share in Reading is 71% employer paid and 29% employee. The average in the state is closer to 80% employer and 20% employee.

Pupil Services is another category that appears underfunded when compared to the state average per pupil. This category includes transportation and other student activities such as athletics or extracurricular. The reason why Reading is significantly below the state average is due to the fact that we have such little bussing in the district. Because we have neighborhood schools, we require only two buses for each school day for transporting children. This is significantly below most other districts in the area as well as the state.

The one area where we have historically spent more per pupil than the state average is the professional development category. FY'11 is the first year in many years that the district's per pupil amount was lower, although not significantly lower. Between FY'10 and FY'12 we reduced our professional development as well as our curriculum expenses significantly in order to minimize personnel cuts during these lean budget years. In FY'12 this trend reversed as a result of the increase to the professional development budget due to common core and educator evaluation implementation as well as other

training needs. The FY16 Budget restructured the use of some professional development funds to support the addition of instructional coaches for math and literacy.

The overall message to be gleaned from this comparison of categorical per pupil expenditures is that all of our expenditure categories appear underfunded when compared to the state average and that re-allocation of resources from one category to another would merely cause a particular category to be even further underfunded. The one area that we have looked to as a source of funds is out-of-district tuition. With the average out-of-district special education placement costing the district over $62,000, the ability to offer in-district programs for these students is not just best for students but also financially beneficial as well.

Per Pupil Spending by School

Figure 30 shows the instructional per pupil comparison by building and by program for all funding sources (general fund, grants, and revolving funds). As this figure shows, there is a rather significant variation for special education with a high of $16,981 for Barrows Elementary School to a low of $3,696 for Reading Memorial High School. This data indicates that we are under-funding special education at the High School. While this was addressed through the addition of 1.5 FTE in the FY'14 Budget, the per pupil expenditure at the High School based on special education enrollment still lags significantly behind other schools and programs. The addition of one special education paraeducator and one social worker for the TSP Program will have a modest impact on the special education per pupil for the High School.

Figure 30: Instructional Per Pupil Spending by Program, all funding sources

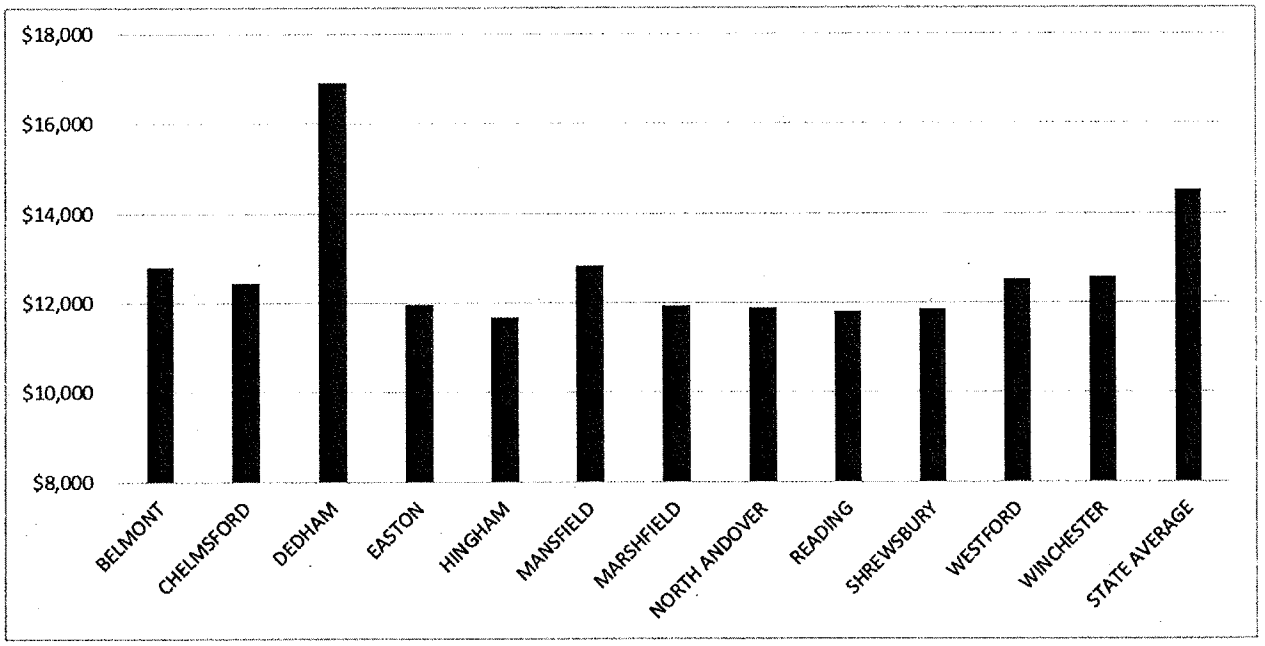
	FY16 Enrollment	FY16 Reg'l Ed Budget	FY16 Budgeted PPE - Reg'l	FY16 SPED Enrollment	FY16 Special Ed Budget	FY16 PPE Special Education (using SPED Enrollment)
Alice Barrows Elementary	385	$1,847,244	$4,798	33	$480,946	$14,574
Birch Meadow Elementary	387	$1,866,374	$4,823	60	$1,001,828	$16,697
Joshua Eaton Elementary	462	$2,201,411	$4,765	49	$397,583	$8,114
J. Warren Killam Elementary	460	$1,915,914	$4,165	58	$546,138	$9,416
Wood End Elementary School	316	$1,664,406	$5,267	50	$684,162	$13,683
A.W. Coolidge Middle School	471	$2,841,937	$6,034	95	$814,254	$8,571
Walter S. Parker Middle School	549	$3,495,473	$6,367	96	$911,766	$9,498
Reading Memorial High School	1270	$7,604,161	$5,988	261	$1,159,387	$4,442
Mean			**$5,276**			**$10,624**
Median			**$5,045**			**$9,457**

Comparable District Spending

As mentioned in the introduction to this section, comparing our district's per pupil spending with comparable peers helps us to determine how we might consider allocating resources differently to be able to achieve key performance goals, be they student or other goals. The first step in this process is to determine a reasonable set of comparable peers. For our comparisons, the peers that have been selected are those that have similar enrollment and similar financial profiles. An analysis was performed using nine different demographic and financial metrics including population, per capita income,

equalized property value, average single family tax bill and size of municipal budget. The chart below shows that Reading ranks 9th out of 13 in per pupil spending for in-district students at $11,163. The average per pupil spending for these thirteen comparable districts is $11,804 or $641 above our district per pupil. If our district were funded at the average per pupil for these comparable districts, it would translate to an additional $2,816,554 in funding to the district's budget.

Figure 31: FY'14 In-District Per Pupil Spending



In comparing per pupil spending for the various functional categories that DESE tracks (see Figure 28), one can see that Reading ranks among the lowest of the comparable districts in all categories with the exception of professional development and supplies, materials & equipment. Included in our professional development spending is tuition reimbursement for staff. This is a benefit that many districts have eliminated over the past several years. The table below also shows that we are most significantly behind both the state average and our comparable average in the Classroom and Specialist Teachers category which represents salaries paid to these staff.

Figure 32: FY'14 Per Pupil Expenditures by Category for Comparable Districts

District Name	Total, In-District	Rank	Administration	Rank	Classroom & Specialist Teachers	Rank	Instructn'l Materials, Equip & Tech	Rank	Professional Development	Rank
BELMONT	$11,627	6	$355	7	$4,863	10	$351	3	$129	8
CHELMSFORD	$11,467	7	$478	3	$4,934	8	$525	1	$127	9
DEDHAM	$15,569	1	$989	1	$6,154	1	$300	7	$194	4
EASTON	$11,262	8	$381	6	$4,915	9	$197	11	$70	10
HINGHAM	$10,928	11	$327	10	$4,982	6	$148	13	$62	11
MANSFIELD	$12,376	3	$292	13	$5,296	4	$231	10	$262	1
MARSHFIELD	$11,084	10	$434	5	$5,125	5	$262	9	$28	13
MILTON	$12,600	2	$462	4	$5,366	2	$281	8	$138	7
NORTH ANDOVER	$10,912	12	$336	9	$4,532	12	$158	12	$30	12
READING	**$11,163**	**9**	**$346**	**8**	**$4,696**	**11**	**$428**	**2**	**$255**	**2**
SHREWSBURY	$10,763	13	$310	11	$4,315	13	$307	6	$163	5
WESTFORD	$11,867	4	$308	12	$4,950	7	$313	5	$201	3
WINCHESTER	$11,836	5	$575	2	$5,311	3	$314	4	$142	6
AVERAGE	*$11,804*		*$430*		*$5,034*		*$293*		*$139*	
READING VS. AVERAGE	*($641)*		*($84)*		*($338)*		*$134*		*$117*	
STATE AVERAGE	*$13,997*		*$500*		*$5,441*		*$432*		*$217*	
READING VS. STATE AVERAGE	*($2,834)*		*($154)*		*($746)*		*($4)*		*$38*	

Special Education Spending

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the last ten years, our district has increased its in-district special education programs from one program to nine different programs across the district. The figure below shows the number of students in each of the programs in the current school year. Descriptions of each program can be found in the Special Education Cost Center discussion in the Financial Section of this document. The total number of children in special education programs is 191 with the greatest number of students currently in the Language and Learning Disabilities program.

Figure 33: SY'15 In-District Special Education Program Enrollment

	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Post Grad	Total
Compass								4							4
Dev. Learning Ctr I	2	4	3	4	6	4	5	4	7	2	2	1			44
Dev. Learning Ctr II	3	1	2	2	2	1									11
Integrated Learning Prog. I	3	3	2	2	3	1	2	4	6						26
Integrated Learning Prog. II										1		2			3
Language Learning Disabilities			3	3	3	4	6	3	9	7	10				48
POST Program														5	5
Student Support Program	1	1	1	2	3	1	3	3	3	5	3	7	13		46
Therapeutic Support Program											1	1	2		4
Total	9	9	11	13	17	11	16	18	25	15	16	11	15	5	191

When we are unable to provide the necessary services for a child to be able to make effective progress, then it becomes necessary to place the child in an out of district program. In that case, the district is responsible for the tuition and transportation expense for that child. Depending upon the placement, out-of-district tuitions can range from a low of $40,000 to a high of over $300,000 for a private residential placement. Figure 30 shows the historical special education expenditure trends for Reading

Public School. This data shows the extreme variability in special education expenditures, particularly out-of-district tuition expense. Between SY'2004 and SY'2005, for example, out of district tuition increased 25.4%. In SY'2010, this expense decreased 13.1% from the prior school year. The data also show the significant in-district increases that occurred in the years between 2003 and 2009 as our in-district programs were growing with staffing added to support those programs.

Figure 34: Historical Special Education Spending

Fiscal Year	In-District Instruction	Yr/Yr % Change	Out-of-District Tuitions	Yr/Yr % Change	% of School Operating Budget	State Average Percentage
2003	3,498,538		2,726,148		20.3	17.7
2004	4,002,687	14.4%	2,929,036	7.4%	21.3	18.6
2005	4,468,696	11.6%	3,671,734	25.4%	23.2	18.9
2006	4,250,615	-4.9%	4,018,504	9.4%	21.8	19.1
2007	4,603,329	8.3%	4,241,134	5.5%	22.2	19.4
2008	5,011,644	8.9%	4,387,747	3.5%	22.8	19.8
2009	5,407,638	7.9%	4,503,089	2.6%	23.6	20.1
2010	5,316,345	-1.7%	3,913,861	-13.1%	22.2	19.8
2011	5,391,569	1.4%	3,552,879	-9.2%	20.9	19.9
2012	5,575,866	3.4%	3,702,507	4.2%	21.5	20.5
2013	6,674,941	19.7%	3,085,288	-16.7%	21.7	20.9
2014	7,046,289	5.6%	3,054,986	-1.0%	21.6	20.9

The data shows that our in-district expenses have significantly increased from FY'12 to FY'13 this is due to a 12.7%or $650,279 increase to teaching and a 95.6% increase to other instructional expenditures which includes supervisory, textbooks, materials and instructional equipment. During this same time period we benefited from a 16.7% reduction in out-of-district tuitions due in part to our in district programs and students aging out of the school system. The FY'14 data indicates an increase in In-District Instruction of 5.6% and a 1.0% reduction in Out-of-District Tuitions. Reading's % of Schools Operating Budget has averaged 21.6% for the past three years and the gap between the percentage of budget for special education costs between our district and the statewide average has been consistent over the same three years.

Figure 31 shows that we are spending less on special education as a percent of the total budget than our comparable peers. From FY'08 to FY'10, we ranked fourth in the percent of the total budget that special education expense comprises. As of FY'14, we are ranked 10th when compared to these other twelve districts. In essence, this indicates that our district has been working hard to stabilize special education expenses and has been successful relative to other comparable districts.

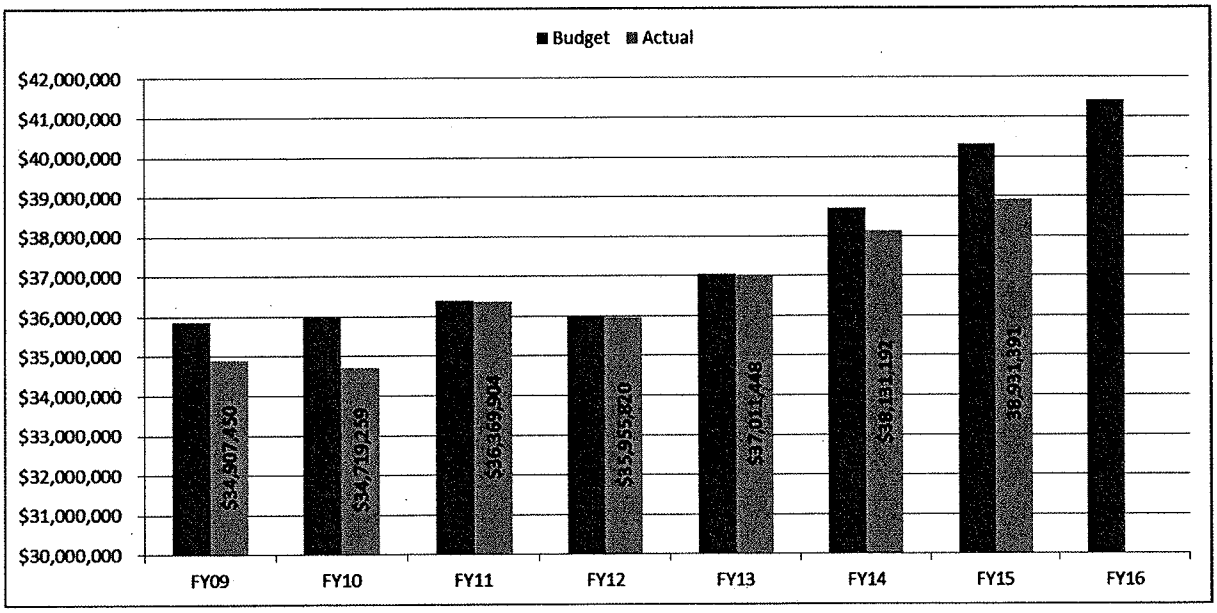
Figure 35: Special Education Spending as a Percent of Total Budget for Reading and Comparable Districts

District	FY'10 % of Total Budget	FY'10 Table Rank	FY'11 % of Total Budget	FY'11 Table Rank	FY'12 % of Total Budget	FY'12 Table Rank	FY'13 % of Total Budget	FY'13 Table Rank	FY'14 % of Total Budget	FY'14 Table Rank
BELMONT	19.8	9	20.2	8	21.8	9	21.9	9	22.2	8
CHELMSFORD	22.0	5	21.3	6	23.3	4	23.3	4	23.9	5
DEDHAM	26.2	1	25.6	1	26.2	1	27.4	1	26.1	1
EASTON	18.5	11	18.3	11	18.7	12	21.7	11	22.1	9
HINGHAM	21.4	6	19.6	9	23.1	5	23.3	5	22.7	7
MANSFIELD	20.6	8	21.3	5	22.1	7	22.5	8	24.5	3
MARSHFIELD	21.1	7	22.4	4	23.6	3	24.0	3	19.6	12
MILTON	19.0	10	18.2	12	21.9	8	21.9	10	21.1	11
NORTH ANDOVER	23.3	3	22.9	3	22.1	6	23.3	6	24.8	2
READING	**22.2**	**4**	**20.9**	**7**	**21.5**	**10**	**21.7**	**12**	**21.6**	**10**
SHREWSBURY	23.7	2	24.6	2	24.3	2	25.2	2	24.1	4
WESTFORD	14.1	13	14.1	13	15.3	13	16.9	13	17.6	13
WINCHESTER	18.3	12	19.6	10	20.6	11	22.6	7	22.8	6
State Total, All Districts	**19.8**		**19.9**		**20.5**		**20.9**		**20.9**	

Historical Budget versus Actual Spending

As a school district, we pride ourselves on responsible fiscal management, spending our resources as requested and returning funds that are not utilized during the course of a fiscal year. As part of our efforts to ensure accountability, we report on our budget to actual for prior fiscal years in Figure 32 below. As indicated, the school department has returned funds each of the prior five fiscal years and has not required or requested additional funds for school department operations.

Figure 36: Historical Budget versus Actual Spending



Allocation of Personnel Resources

Staffing is driven primarily by enrollment changes and program needs. The tables below show staffing resources for the prior year, current year, and requested for SY'15-16 by location, by position type, and by cost center.

As Figure 33 below shows, staffing at the elementary schools is fairly consistent and is reflective of overall enrollment at each school. There were some unbudgeted staffing changes that occurred in FY'16, specifically the addition of a 1.0 ELL Teachers. This was necessary due to the increase in the District ELL population and the new requirements by the state.

Parker is the larger of the two middle schools with 78 more students than Coolidge. While Parker does have more students, Coolidge's staffing is higher than enrollment might suggest because Coolidge is home to five special education programs while Parker has just one program. The High School has the largest number of staff for its 1,255 students.

Teachers comprise the largest percentage of our district staff at 55.3%. This includes both regular education and special education classroom and program teachers. This does not include specialists (reading, technology integration, and library/media) which make up another 3.4%. When combined, teachers and specialists account for 58.7% of all staff. Paraprofessionals (regular education, special education, and tutors) comprise 19.2% of our staff. Thus, 77.8% of district staff is providing instructional services to students. Another 8% of our staff provides counseling, medical, and therapeutic support to students. District and building administrators, instructional leaders, and secretaries make up 10.1% of our staff. Custodial staff comprises 3.3% of our staff. Finally, the area where we are most understaffed – technology - comprises .9% of our total staff in the district.

Figure 37: Staffing by Position

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Administrative Assistant	4.8	4.8	4.8	4.8	248,155	4.8	248,155	4.8	254,992
Assistant Principal	5.0	5.0	5.0	5.0	531,918	5.0	518,949	5.0	532,748
Behavior Analyst (BCBA)				1.0	60,000	1.0	65,000	1.0	70,000
Computer Technician	5.0	4.5	4.5	5.3	283,038	5.3	276,835	5.5	299,390
Custodian	18.5	18.6	18.6	18.6	802,469	18.6	800,902	18.6	837,963
Data Analyst				0.3	15,193	1.3	85,193	1.0	70,000
District Administrator	7.2	7.2	7.2	7.2	791,361	7.2	797,016	7.2	824,907
District Administrator of Support Services	1.0	1.0	1.0	1.0	85,000	1.0	86,500	1.0	88,489
District Evaluator	1.0	1.0	1.0	1.0	78,442	1.0	85,959	1.0	88,108
District SSP/TSP Program Director				1.0	75,000				
Elementary Teacher	131.5	131.6	133.5	134.5	9,398,990	134.1	9,165,280	132.6	9,558,395
ELL Teacher	1.0	1.0	1.5	1.5	91,634	2.5	147,389	2.5	179,918
Guidance Counselor	4.6	5.0	5.6	5.6	379,906	5.6	379,906	5.6	399,735
High School Dept Chair	4.2	4.8	4.8	3.8	366,518	3.8	355,169	3.4	328,090
High School Teacher	87.2	91.8	90.6	92.8	6,736,113	91.0	6,493,666	88.0	6,582,105
Info Systems Specialist	0.2	0.2	0.2	0.2	15,688	0.2	15,688	0.2	16,081
Instructional Coach				2.0	150,000	2.0	156,000	2.0	159,900
Library/Media Specialist	7.0	7.0	7.0	7.0	486,075	7.0	483,499	7.0	508,539
Middle School Teacher	83.9	83.4	82.9	82.9	5,880,857	83.7	5,716,283	83.7	5,989,518
Occupational Therapist	3.1	2.9	2.9	2.9	278,515	2.9	217,916	2.9	225,608
Occupational Therapy Assistant	0.6	0.5	0.6	0.6	27,930	0.6	28,768	0.6	28,768
Paraprofessional	85.0	93.1	102.2	97.5	2,319,986	98.0	2,301,336	97.0	2,437,394
Physical Therapist	1.5	1.5	1.5	1.5	119,134	1.5	119,134	1.5	124,823
Pre-School Teacher	6.1	6.0	6.5	6.5	437,049	6.6	440,052	6.6	465,645
Principal	8.0	8.0	8.0	8.0	915,804	8.0	900,387	8.0	967,707
Reading Specialist	7.0	7.0	7.5	7.5	607,365	7.5	601,434	7.0	577,498
School Adjustment Counselor	2.0	2.0	2.0	2.0	119,664	2.0	119,664	2.0	127,391
School Nurse	9.8	8.8	8.8	8.8	566,101	8.8	534,839	8.8	567,556
School Psychologist	9.5	10.5	10.5	9.5	641,674	9.5	621,110	9.5	675,625
Secretary	14.2	14.3	14.7	14.7	580,029	14.7	579,850	14.7	599,152
Social Worker	1.5	2.0	3.0	3.0	207,638	2.6	184,890	3.6	260,041
Speech/Language Pathologist	10.2	10.7	10.8	10.8	801,878	10.4	769,634	10.0	814,856
Supervisor of Students	1.0	1.0	1.0	1.0	33,000	1.0	33,000	1.0	33,000
Team Chair	5.2	5.4	5.6	5.6	448,780	8.0	645,850	8.0	661,997
Technology Specialist	2.0	2.0	2.0	2.0	163,977	2.0	154,351	2.0	169,415
Tutor	11.5	10.7	11.3	10.3	231,199	11.3	305,460	9.7	231,549
Grand Total	**540.3**	**553.2**	**566.9**	**567.5**	**34,976,078**	**570.3**	**34,435,062**	**562.8**	**35,756,900**

Figure 38: Staffing By Cost Center and Position

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Administration	**9.1**	**9.1**	**9.1**	**9.1**	**767,539**	**9.1**	**771,119**	**9.1**	**791,030**
Administrative Assistant	4.8	4.8	4.8	4.8	248,155	4.8	248,155	4.8	254,992
District Administrator	4.3	4.3	4.3	4.3	519,384	4.3	522,964	4.3	536,038
Regular Education	**347.3**	**356.1**	**358.1**	**356.5**	**24,253,066**	**356.8**	**23,680,447**	**350.4**	**24,458,420**
Assistant Principal	4.3	4.3	4.3	4.3	449,396	4.3	437,954	4.3	449,278
Elementary Teacher	109.4	110.1	110.0	111.0	7,753,946	110.1	7,574,966	108.6	7,868,703
ELL Teacher	1.0	1.0	1.5	1.5	91,634	2.5	147,389	2.5	179,918
Guidance Counselor	4.6	5.0	5.6	5.6	379,906	5.6	379,906	5.6	399,735
High School Dept Chair	3.8	3.8	3.8	3.8	366,518	3.8	355,169	3.4	328,090
High School Teacher	75.6	79.6	78.4	79.6	5,895,751	78.4	5,674,994	75.4	5,723,274
Instructional Coach				2.0	150,000	2.0	156,000	2.0	159,900
Library/Media Specialist	7.0	7.0	7.0	7.0	486,075	7.0	483,499	7.0	508,539
Middle School Teacher	72.9	72.4	71.9	71.9	5,149,663	71.7	4,973,514	71.7	5,202,663
Paraprofessional	19.4	21.8	24.4	19.6	453,903	21.8	475,600	20.8	475,098
Principal	8.0	8.0	8.0	8.0	915,804	8.0	900,387	8.0	967,707
Reading Specialist	7.0	7.0	7.5	7.5	607,365	7.5	601,434	7.0	577,498
School Adjustment Counselor	1.0	1.0	1.0	1.0	54,181	1.0	54,181	1.0	57,679
School Psychologist	9.5	10.5	10.5	9.5	641,674	9.5	621,110	9.5	675,625
Secretary	11.0	11.0	11.0	11.0	429,077	11.0	435,326	11.0	450,751
Supervisor of Students	1.0	1.0	1.0	1.0	33,000	1.0	33,000	1.0	33,000
Technology Specialist	2.0	2.0	2.0	2.0	163,977	2.0	154,351	2.0	169,415
Tutor	9.9	10.7	10.3	10.3	231,199	9.7	221,670	9.7	231,549
Special Education	**131.5**	**138.0**	**148.9**	**150.6**	**6,932,042**	**150.7**	**6,878,131**	**151.3**	**7,347,022**
Behavior Analyst (BCBA)				1.0	60,000	1.0	65,000	1.0	70,000
District Administrator	1.0	1.0	1.0	1.0	122,055	1.0	122,055	1.0	125,106
District Administrator of Support Services	1.0	1.0	1.0	0.6	40,000	0.6	41,500	0.6	43,489
District Evaluator	1.0	1.0	1.0	1.0	78,442	1.0	85,959	1.0	88,108
District SSP/TSP Program Director				1.0	75,000				
Elementary Teacher	18.7	17.7	19.7	19.7	1,370,950	20.2	1,334,898	20.2	1,417,521
High School Dept Chair	0.4	1.0	1.0						
High School Teacher	6.6	8.2	8.2	9.2	555,081	9.6	606,404	9.6	635,980
Middle School Teacher	8.5	8.5	8.5	8.5	535,090	9.5	546,664	9.5	585,848
Occupational Therapist	3.1	2.9	2.9	2.9	278,515	2.9	217,916	2.9	225,608
Occupational Therapy Assistant	0.6	0.5	0.6	0.6	27,930	0.6	28,768	0.6	28,768
Paraprofessional	65.6	71.4	77.8	77.9	1,866,083	76.2	1,825,735	76.2	1,962,296
Physical Therapist	1.5	1.5	1.5	1.5	119,134	1.5	119,134	1.5	124,823
Pre-School Teacher	4.6	4.2	4.9	4.9	330,567	4.6	305,645	4.6	322,421
School Adjustment Counselor	1.0	1.0	1.0	1.0	65,483	1.0	65,483	1.0	69,712
School Nurse	1.0	-							
Secretary	2.0	2.0	2.0	2.0	81,708	2.0	75,278	2.0	77,199
Social Worker	1.5	2.0	3.0	3.0	207,638	2.6	184,890	3.6	260,041
Speech/Language Pathologist	10.2	10.7	10.8	10.8	801,878	10.4	769,634	10.0	814,856
Team Chair	3.2	3.4	4.0	4.0	316,490	6.0	483,168	6.0	495,247
Athletics	**1.5**	**1.5**	**1.5**	**1.5**	**100,038**	**1.5**	**99,020**	**1.5**	**102,777**
Assistant Principal	0.5	0.5	0.5	0.5	55,015	0.5	53,997	0.5	56,097
Secretary	1.0	1.0	1.0	1.0	45,023	1.0	45,023	1.0	46,680
Extracurricular	**0.3**	**0.3**	**0.3**	**0.3**	**27,508**	**0.3**	**26,999**	**0.3**	**27,374**
Assistant Principal	0.3	0.3	0.3	0.3	27,508	0.3	26,999	0.3	27,374
Health Services	**9.2**	**9.3**	**9.3**	**9.3**	**594,754**	**9.3**	**563,492**	**9.3**	**596,209**
District Administrator	0.2	0.2	0.2	0.2	16,377	0.2	16,377	0.2	16,377
School Nurse	8.8	8.8	8.8	8.8	566,101	8.8	534,839	8.8	567,556
Secretary	0.2	0.3	0.3	0.3	12,276	0.3	12,276	0.3	12,276
District Technology	**5.9**	**5.4**	**5.4**	**6.1**	**365,321**	**6.1**	**363,143**	**6.4**	**387,856**
Computer Technician	5.0	4.5	4.5	5.3	283,038	5.3	276,835	5.5	299,390
District Administrator	0.7	0.7	0.7	0.7	66,595	0.7	70,620	0.7	72,386
Info Systems Specialist	0.2	0.2	0.2	0.2	15,688	0.2	15,688	0.2	16,081
Facilities	**19.5**	**19.6**	**20.0**	**20.0**	**881,366**	**20.0**	**877,850**	**20.0**	**925,209**
Custodian	18.5	18.6	18.6	18.6	802,469	18.6	800,902	18.6	837,963
District Administrator	1.0	1.0	1.0	1.0	66,950	1.0	65,000	1.0	75,000
Secretary			0.4	0.4	11,946	0.4	11,948	0.4	12,246
Grant Funded	**16.1**	**14.1**	**14.5**	**14.2**	**1,054,446**	**16.6**	**1,174,861**	**14.8**	**1,121,004**
Data Analyst				0.3	15,193	1.3	85,193	1.0	70,000
District Administrator of Support Services				0.5	45,000	0.5	45,000	0.5	45,000
Elementary Teacher	3.4	3.8	3.8	3.8	274,094	3.8	255,416	3.8	272,172
High School Teacher	5.0	4.0	4.0	4.0	285,282	3.0	212,268	3.0	222,851
Middle School Teacher	2.5	2.5	2.5	2.5	196,105	2.5	196,105	2.5	201,008
Paraprofessional	-	-							
Pre-School Teacher	1.5	1.8	1.6	1.6	106,482	2.0	134,407	2.0	143,224
Team Chair	2.0	2.0	1.6	1.6	132,291	2.0	162,682	2.0	166,749
Tutor	1.7	-	1.0			1.6	83,790		
Grand Total	**540.3**	**553.2**	**566.9**	**567.5**	**34,976,078**	**570.3**	**34,435,062**	**562.8**	**35,756,900**

Average Teacher Salaries

With teachers and specialists comprising 62.2% of our district staff, teacher salaries are a major driver of the district budget. Average teacher salaries in our district, historically, have been below the statewide average salary. Obviously, a large determinant of average teacher salary is the experience level of district staff. In general, Reading Public Schools, over the last five years, has had a smaller percentage of more veteran teachers and a larger percentage of less veteran teachers. While this makes the base salary level lower than other districts, it translates into larger year over year increases as teachers move up the steps of the salary schedule. In Reading, the average step increase for a teacher is 4.7%. A less veteran staff can also translate to higher professional development expenses since Massachusetts requires a master's degree for teachers to advance from initial to professional licensure. Teachers who are enrolled in a master's degree program in Reading are eligible for tuition reimbursement.

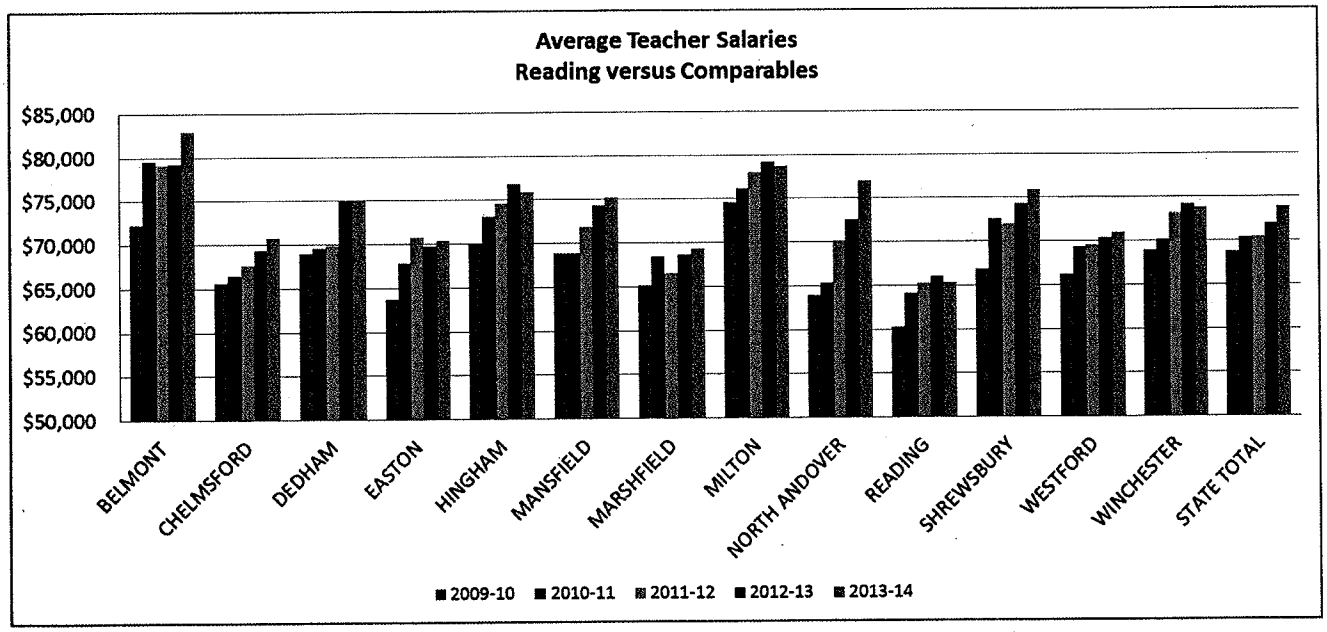
Figure 39 compares average teacher salaries in Reading to statewide average teacher salaries over the last several years. As the data below indicates, average teacher salaries in Reading have averaged just over $5,000 below the statewide average over the past seven years. The gap is now the largest it has been since FY'10.

Figure 39: Average Teacher Salaries

Fiscal Year	Reading	State	Difference
FY2006	$55,678	$56,366	($688)
FY2007	$55,008	$58,258	($3,250)
FY2008	$61,212	$64,164	($2,952)
FY2009	$59,661	$67,572	($7,911)
FY2010	$60,300	$68,733	($8,433)
FY2011	$64,129	$70,340	($6,211)
FY2012	$65,194	$70,474	($5,280)
FY2013	$66,048	$71,620	($5,572)
FY2014	$65,291	$73,847	($8,556)

Figure 40 below shows Reading as compared to our financially comparable peers. As the chart indicates, when compared to these peer districts, Reading's current average salary is the lowest as of the 2012-13 school year.

Figure 40: Average Teacher Salaries, Comparison to Peer Districts



Student Demographics and Performance Measures

This section provides student demographic information such as enrollment by school, by grade, and by population; class size information; and measures of student performance and student success, such as MCAS results, graduation rates, and other key indicators. This information is intended to provide readers with a picture of who our students are and how they are performing and to identify areas of need.

Student Enrollment

Enrollment in our district has remained relatively stable and while we have declined slightly (1.99%) since our highest enrollment level in SY12-13. Over the last ten years we have increased our enrollment by 112 students. The three largest increases in enrollment came during SY'2007-08, SY'2010-11, and SY'2006-07. The District has not convened an enrollment study in over five years.

Figure 41: Historical Enrollment by School

	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
Alice Barrows	394	405	409	375	387	406	407	390	399	389	388	369	359	385
Birch Meadow	539	527	532	350	363	418	422	412	419	412	393	384	387	387
Joshua Eaton	519	490	525	496	482	465	450	442	425	446	453	455	471	462
J. Warren Killam	534	554	544	447	453	427	451	455	447	451	446	463	440	460
Wood End				351	364	343	348	346	350	367	358	338	335	316
A.W. Coolidge	496	509	473	442	426	436	466	476	490	466	462	449	476	471
Walter S. Parker	531	534	532	527	566	597	586	562	593	584	593	564	593	549
Reading Memorial	1,222	1,178	1,211	1,222	1,223	1,259	1,222	1,242	1,246	1,262	1,285	1,307	1,251	1,270
RISE	58	65	67	72	68	65	76	67	90	100	105	103	95	94
District	4,293	4,262	4,293	4,282	4,332	4,416	4,428	4,392	4,459	4,477	4,483	4,432	4,407	4,394
% Change	0.2%	-0.7%	0.7%	-0.3%	1.2%	1.9%	0.3%	-0.8%	1.5%	0.4%	0.1%	-1.1%	-0.6%	-0.3%

Figure 42: Historical Enrollment by Grade Level

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2002-03	58	321	336	354	310	308	357	344	363	320	303	325	292	302	4,293
2003-04	65	300	361	344	350	312	309	348	335	360	277	298	328	275	4,262
2004-05	67	337	331	341	345	349	307	315	350	340	327	272	308	304	4,293
2005-06	72	282	369	328	343	346	351	312	313	344	315	327	281	299	4,282
2006-07	68	324	316	375	328	353	353	355	320	317	315	314	331	263	4,332
2007-08	65	324	345	318	388	335	349	348	364	321	305	319	323	312	4,416
2008-09	76	324	343	358	318	393	342	343	347	362	292	304	319	307	4,428
2009-10	67	280	345	349	363	318	390	353	341	344	334	298	298	312	4,392
2010-11	90	348	308	351	349	369	315	387	353	343	324	327	301	294	4,459
2011-12	100	319	362	315	356	347	366	311	390	349	312	327	326	297	4,477
2012-13	105	302	342	361	324	356	353	362	309	384	323	314	321	327	4,483
2013-14	103	287	319	351	370	327	355	347	362	304	353	323	308	323	4,432
2014-15	95	322	298	314	362	366	330	356	346	367	270	357	319	305	4,407
2015-16	94	319	337	305	308	375	366	326	357	337	328	273	346	323	4,394

Much of the financial support that the district receives from state and federal grants and reimbursement programs (e.g. Title I, school nutrition reimbursements, or circuit breaker) is driven by enrollments of certain populations of students. These groups often need additional services beyond the general education classroom. These populations include students receiving special education services, students whose first language is not English or who have limited proficiency in English, or low income students. The figures below show enrollment for these subgroups in our district.

Figure 43: Special Education Enrollment

Academic Year	Total Enrollment	# of Students on IEP	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.2%	16.4	73
2006-07	4332	707	16.3%	16.7	67
2007-08	4416	753	17.1%	16.9	73
2008-09	4428	771	17.4%	17.1	63
2009-10	4392	758	17.3%	17.0	59
2010-11	4459	734	16.5%	17.0	51
2011-12	4447	768	17.3%	17.0	64
2012-13	4483	737	16.4%	17.0	64
2013-14	4432	767	17.3%	17.0	50
2014-15	4407	809	18.4%	17.1	61
2015-16	4394	791	18.0%		64

What is apparent from the table below is that our ELL and low income populations have been steadily rising over the last several years. In FY'15 we saw an increase of 42% or 101 students that meet the federal income guidelines for Free Lunch and in FY'16 we saw in increase in our Limited English Proficient population. 32.6% or 15 of the 46 students are enrolled in kindergarten.

Figure 44: Enrollment by Other Subgroup

Academic Year	First Language Not English		Limited English Proficient		Low-Income		Free Lunch		Reduced Lunch	
	#	%	#	%	#	%	#	%	#	%
2006-07	72	1.7	11	0.3	129	3.0	82	1.9	47	1.1
2007-08	85	1.9	17	0.4	158	3.6	114	2.6	44	1.0
2008-09	78	1.8	14	0.3	172	3.9	125	2.8	47	1.1
2009-10	83	1.9	16	0.4	204	4.6	152	3.5	52	1.2
2010-11	75	1.7	14	0.3	231	5.2	176	3.9	55	1.2
2011-12	72	1.6	15	0.3	254	5.7	204	4.6	50	1.1
2012-13	81	1.8	20	0.5	261	5.8	213	4.8	48	1.1
2013-14	79	1.8	26	0.6	294	6.6	239	5.4	55	1.2
2014-15	75	1.7	26	0.6	398	9.2	340	7.9	58	1.3
2015-16	89	2.0	46	1.0	390	8.9	342	7.8	48	1.1

Class Size

The Reading School Committee and Reading Public Schools do not have a policy that mandates class size. However, at the elementary level, the district conforms to a recommended class size of 18 to 22 in grades K-2, and 20 to 25 in grades 3-5. As Figure 41 shows, most elementary schools are within these ranges however this will change for FY'17 as a result of budgeted staffing reductions. The 2.0 FTE Elementary teacher reduction will result in some class sizes in grades 3-5 to reach 25 students per classroom.

Middle school class size ideally should be between 20 and 26 students. As Figure 44 shows, middle school class sizes are all essentially within the ideal range at Parker Middle School, but slightly higher at Coolidge Middle School.

Figure 45: Average Class Size, Grades K-12

School	Grade K	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12
Barrows	20.5	21.0	19.3	18.0	22.0	21.0							
Birch Meadow	18.8	21.7	22.0	19.0	24.3	22.7							
Joshua Eaton	20.0	20.5	20.3	19.8	22.8	22.3							
Killam	19.2	22.0	18.8	19.8	18.8	22.0							
Wood End	21.5	20.3	22.5	19.5	23.3	19.3							
Coolidge							25.5	27.3	25.7				
Parker							21.6	24.1	22.9				
High School										21.4	20.7	21.6	21.4
Average	**20.0**	**21.1**	**20.6**	**19.2**	**22.2**	**21.5**	**23.6**	**25.7**	**24.3**	**21.4**	**20.7**	**21.6**	**21.4**

At the High School level, "average" class size is more difficult to determine and assess given the various types of programs offered (college prep, strong college prep, honors, and advanced placement) and the number of courses taught, both required and elective. The average class sizes shown in Figure 8 above are for required classes at each grade level. The 3.4 FTE High School Teachers will result in the elimination of the Freshmen Advisory Program, as well as reductions in the High School Latin Program.

With respect to class sizes at the different levels, the High School aims to keep its college prep courses below 20 students given that these classes are usually more homogeneously grouped, co-taught classes with a higher percentage of special education students. As Figure 46 below shows, the investment of additional teacher resources at the High School in the FY'14 budget resulted in a significant decrease in the class size for the college prep course level. In the current school year, the average class sizes for most college prep courses is below 20 students.

As Figure 46 shows, the average class sizes for all of the college preparatory level are below the desired cap of 20 students. These optimal class sizes were able to be achieved due to the increase in staffing included in the FY'14 budget which has led to an improved learning environment for students in these sections.

Figure 46: High School Class Sizes by Grade and Academic Program

	College Prep				Strong College Prep				Honors				AP
Grade	**9**	**10**	**11**	**12**	**9**	**10**	**11**	**12**	**9**	**10**	**11**	**12**	
Subject													
English	11.5	13.5	16.5	21.0	24.3	22.9	22.3	23.6	21.0	20.3	21.8	20.5	12.0
Math	17.0	21.7	18.0	22.6	21.1	21.3	22.5	23.0	24.0	23.8	19.7	26.0	25.4
Science	14.5	16.0	15.4	15.4	19.8	19.3	20.6	15.6	23.8	23.0	20.7	18.0	19.3
Social Studies	13.0	15.5	14.5		26.4	19.3	21.2		23.9	23.7	27.6		14.3
Average	18.7	16.7	16.1	19.7	22.9	20.7	21.7	20.7	23.2	22.7	22.5	21.5	17.8

State Accountability System

Beginning with the 2012-13 school year, accountability reports changed significantly as a result of Massachusetts' waiver of certain No Child Left Behind (NCLB) requirements: the NCLB goal of 100 percent proficiency was replaced with a new goal of reducing proficiency gaps by half by 2017; the NCLB accountability status labels of improvement, corrective action, and restructuring were eliminated; only state accountability and assistance levels are used for districts and schools, including charter schools; Adequate Yearly Progress (AYP) has been replaced with a new performance measure (the Progress and Performance Index, or PPI) that incorporates student growth and other indicators, including science and dropout rates; and reports show a new "high needs" subgroup, an unduplicated count of all students in a school or district belonging to at least one of the following individual subgroups: students with disabilities, English language learners (ELL) and former ELL students, or low income students.

The Massachusetts' Framework for District Accountability and Assistance classifies schools and districts on a five-level scale, with the highest performing in Level 1 and lowest performing in Level 5. The system is also a measure of each school and district's progress toward reducing the proficiency gap in half between 2010/11 and 2016/17. Schools making sufficient progress toward narrowing proficiency gaps are classified into Level 1, while the state's lowest performing schools are classified into Levels 4 and 5. In general, districts are classified into a level based on the level of their lowest performing school.

For individual schools, all schools with sufficient data are classified into Levels 1-5. Eighty percent of schools are classified into Level 1 or 2 based on the cumulative Progress and Performance Index (PPI) for the aggregate and high needs group. Schools are classified into Level 3 if they are among the lowest 20 percent relative to other schools in their grade span statewide, if they serve the lowest performing subgroups statewide, or if they have persistently low graduation rates. The lowest achieving, least improving Level 3 schools are candidates for classification into Levels 4 and 5, the most serious designations in Massachusetts' accountability system.

Schools with one or more subgroups that are among the lowest performing subgroups statewide are classified into Level 3, and the names of those groups are displayed. These schools are referred to as Level 3 Focus schools. For a subgroup to be low performing, it must meet two criteria: (1) the subgroup must place in the lowest performing 20 percent of like subgroups within the school type category statewide, and (2) the subgroup must place in the lowest performing 20 percent of all subgroups statewide within the same school type.

The U.S. Department of Education also requires Massachusetts to determine which districts have specific needs for technical assistance or intervention in the area of special education. A district's determination is based on six categories: Meets Requirements-Provisional (MRP); Meets Requirements (MR); Meets Requirements-At Risk (MRAR); Needs Technical Assistance (NTA); Needs Intervention (NI); and Needs Substantial Intervention (NSI). In most cases these categories correspond to the district's accountability and assistance level, except when the district has specific compliance needs. This designation helps signal whether outcomes for all students in the district indicate progress, including that of students with disabilities, or whether technical assistance and/or intervention is needed to improve outcomes for all children, especially students with disabilities.

Information above is excerpted or adapted from the Massachusetts Department of Secondary and Elementary Education website. Additional information about the state's accountability system can be found at: http://www.doe.mass.edu/apa/accountability/2014/GlossaryTerms.pdf

Reading Public Schools Accountability

In 2014, the Reading Public Schools district was classified Level 3, as the Joshua Eaton Elementary School was given a Level 3 classification by the DESE, indicating it to be among the lowest performing 20% of subgroups— with a focus on High Needs. Currently, the district has been working with the state and the Joshua Eaton team to address these issues. In addition, a Joshua Eaton task force (consisting of both educators and community members) has also been established. The charge of the task force is to develop and oversee a comprehensive plan to elevate Joshua Eaton from the DESE's Level 3 accountability rating and to continually move the school forward in a positive direction. This includes looking at all aspects of the school community, reviewing input from the DSAC survey, providing additional avenues for community input, recommending specific and sustainable action steps to the School Advisory Council and/or Reading Public Schools administration, and establishing an effective means of communication among all school stakeholders. The FY16 recommended budget also includes some key restructuring of funds to address this issue and to better assist the district in moving forward. Figure # -- below indicates each school's current accountability level.

Figure 47: SY'15-16 DESE Accountability Rating by School

School	Title I Status	Accountability and Assistance Level
Alice M Barrows Elementary	Non-Title I School (NT)	Level 2
Birch Meadow Elementary	Non-Title I School (NT)	Level 2
Joshua Eaton Elementary	Title I School (TA)	Level 3
J Warren Killam Elementary	Title I School (TA)	Level 2
Wood End Elementary	Non-Title I School (NT)	Level 2
Arthur W Coolidge Middle	Non-Title I School (NT)	Level 2
Walter S Parker Middle	Non-Title I School (NT)	Level 2
High Memorial High	Non-Title I School (NT)	Level 2

Massachusetts Student Assessment

The Massachusetts Comprehensive Assessment System (MCAS) was originally designed to meet the requirements of the Education Reform Law of 1993. This law specifies that the testing program must:

- test all public school students in Massachusetts, including students with disabilities and English Language Learner students;
- measure performance based on the Massachusetts Curriculum Framework learning standards; and,
- report on the performance of individual students, schools, and districts.

During the last year, Massachusetts was transitioning to a next generation assessment and began testing the PARCC to be a new state test that could replace MCAS for English/language arts and math for grades 3-8. (PARCC stands for the **P**artnership for **A**ssessment of **R**eadiness for **C**ollege and **C**areers.) The shift in assessments is part of an overall transition to the state's new curriculum standards that began a few years ago.

In order to make sure students are learning what they need to know and be able to do at each grade level, the Department of Elementary and Secondary Education and local educators periodically upgrade Massachusetts' curriculum standards. Also, although Massachusetts 4th and 8th graders had been ranked #1 in the U.S. for reading and math, more than 1 in 3 Massachusetts high school graduates (who passed MCAS) had also been determined to require remedial courses when they enrolled in public higher education. As the MCAS was over a decade old and not designed to be a predicator of college readiness, the state began an effort to upgrade state standards and to explore a next generation assessment.

The state and educators were already working on this upgrade when development of the Common Core State Standards (CCSS) began in 2009, and the two efforts merged. DESE staff and the Curriculum Framework Review Panels for Math and ELA compared the Common Core Standards with the state's 2000/2001 frameworks, and determined that they were not only consistent with the state's own emerging revisions, but were stronger in several regards. In July 2010, the Massachusetts Board of Elementary and Secondary Education voted to adopt the Common Core Standards. In September 2010, the department staff, in collaboration with the members of the original Framework Revision Committees, then made unique state additions to the CCSS. Specifically, Massachusetts added more than 20 math standards, as well as pre-kindergarten and ELA standards. The final versions of the new frameworks for math and ELA standards were adopted by the board in December 2010 and published in March 2011.

Since the publication of the new standards, the Reading Public Schools (along with all Massachusetts school districts) have been updating their ELA and math curricula and have been conducting professional development to align with new standards. Teachers have also been shifting instructional strategies to align with the upgraded standards. For instance, the new math standards focus on fewer topics each year so students have time to learn concepts deeply, and the new English language arts standards require students to speak and write in a variety of formats and support their ideas with evidence from authoritative sources. Reading Public Schools' educators, along with the majority of Massachusetts districts, chose to participate in PARCC in order to give students and teachers a head start on experiencing a next generation assessment system which is aligned to our new learning standards.

In November, the Board of Elementary and Secondary Education voted to transition to a next-generation MCAS test that will be given for the first time in spring 2017 and use both PARCC and MCAS items, as well as items developed specifically for the Massachusetts test.

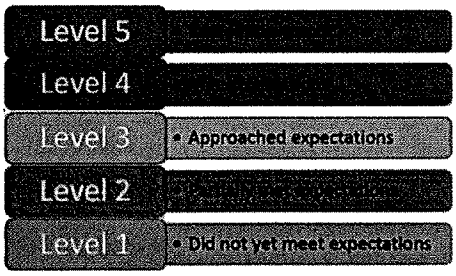
In spring 2016, districts that used PARCC in 2015 (including the Reading Public Schools) will do so again. Also as a result of the vote, the DESE is reporting that the state will:

- commit to computer-based state assessments with the goal of implementing this statewide by spring 2019;
- remain a member of the PARCC consortium; and
- convene groups of K-12 teachers, higher education faculty and assessment experts to advise ESE on the content, length and scheduling of statewide tests; testing policies for students with disabilities and for English language learners; the requirements for the high school competency determination (currently the 10th grade MCAS); and the timeline for reinstating a history and social science test.

The DESE is reporting as well that districts administering PARCC in grades 3-8 in spring 2016 will be held harmless for any negative changes in their school and district accountability levels. The Department will also continue to publish percentile rankings for all schools on the "View Detailed Data" option on the Accountability tab of each school and district listing on Profiles. The Board also voted that schools and districts administering the new test in grades 3-8 in spring 2017 will be held harmless for any negative changes in their school and district accountability level based solely on test scores.

All high schools will continue to administer the grade 10 MCAS in English language arts and mathematics, as well as the high school science and technology/engineering tests, in 2016 and 2017. The "hold harmless" provisions do not apply to high schools.

Like MCAS, PARCC was not meant to tell the whole story about what students know and can do. Rather, the state assessment is like an annual "check-up" that can provide valuable information. Unlike MCAS, there is no PARCC achievement level called "proficient," but *Level 4* represents the point at which students have "met expectations." *Level 5* indicates that students have "exceeded expectations." PARCC is scored on five achievement levels:



Last spring's PARCC included two parts in English/language arts and two parts in math, and the assessment was designed to provide an important indication of a student's knowledge, skills, and ability to think critically.

Information above is excerpted and/or adapted from the Massachusetts Department of Secondary and Elementary Education website and updates from the Commissioner of Education.
Commissioner updates: http://www.doe.mass.edu/commissioner/updates.html
MA DESE website: http://www.doe.mass.edu/
Additional information about PARCC can be found at: http://www.doe.mass.edu/parcc/

The below figures show Reading Public Schools' MCAS and PARCC performance data for last year.
Figure #: SY'2015 High School MCAS Performance in Math and English Language Arts, Reading versus State

Figure 48: Achievement in MCAS 2014-2015 vs State

High School 2015 English Language Arts and Mathematics MCAS (Percentage of Students at each achievement score level)				
	Advanced	Proficient	Needs Improvement	Warning
RMHS Math	74	18	7	2
RMHS ELA	69	29	1	1
State HS Math	53	25	13	8
State HS ELA	49	42	6	3

Figure 49: Grade 10 Mathematics Achievement in MCAS 2012-2015

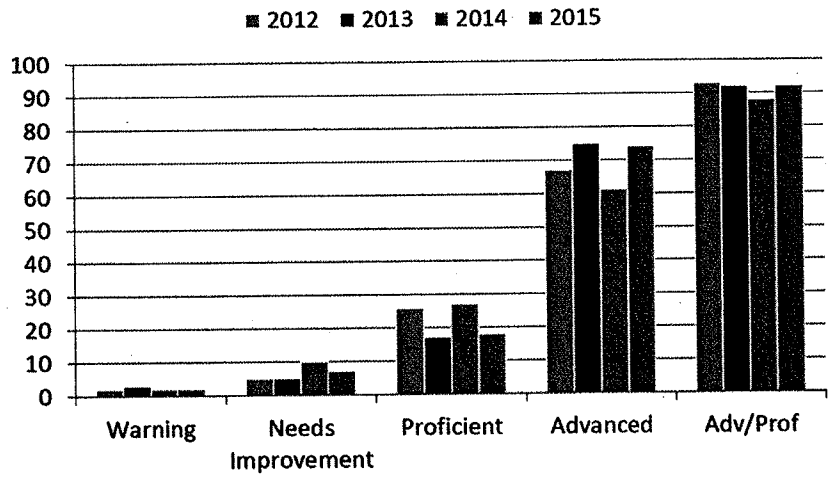


Figure 50: Grade 10 English Language Arts Achievement in MCAS 2012-2015

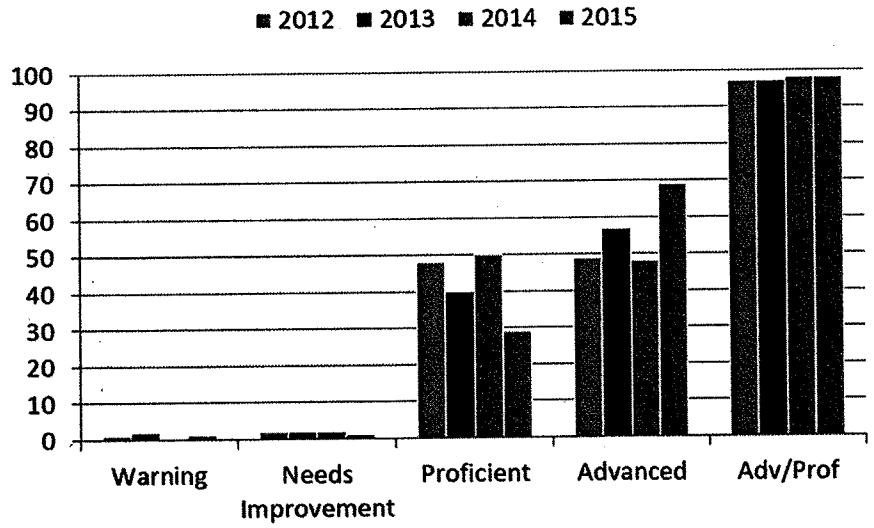


Figure 51: 2015 Science and Technology/Engineering Achievement in MCAS by school (compared to 2014 and state)

District 2015 Science and Technology/Engineering MCAS (Percentage of Students, by school, at each achievement score level)					2014			
	Advanced	Proficient	Needs Improvement	Warning	Adv.	Prof	NI	W
Barrows	15	46	32	7	28	41	22	9
Birch Meadow	15	45	36	4	25	33	35	6
Eaton	20	58	20	3	12	41	41	7
Killam	8	53	32	6	15	40	41	5
Wood End	20	52	25	3	19	44	32	5
Coolidge	1	37	51	12	5	52	39	4
Parker	2	56	35	7	7	52	37	4
RMHS	37	49	13	1	39	49	13	0
State Gr 5 Sci	16	35	37	13	20	33	34	13
State Gr 8 Sci	3	39	40	18	4	38	41	18
State HS Sci	27	44	23	5	29	42	24	5

Figure 52: Grade 5 Science and Technology/Engineering Achievement in MCAS 2012-2015

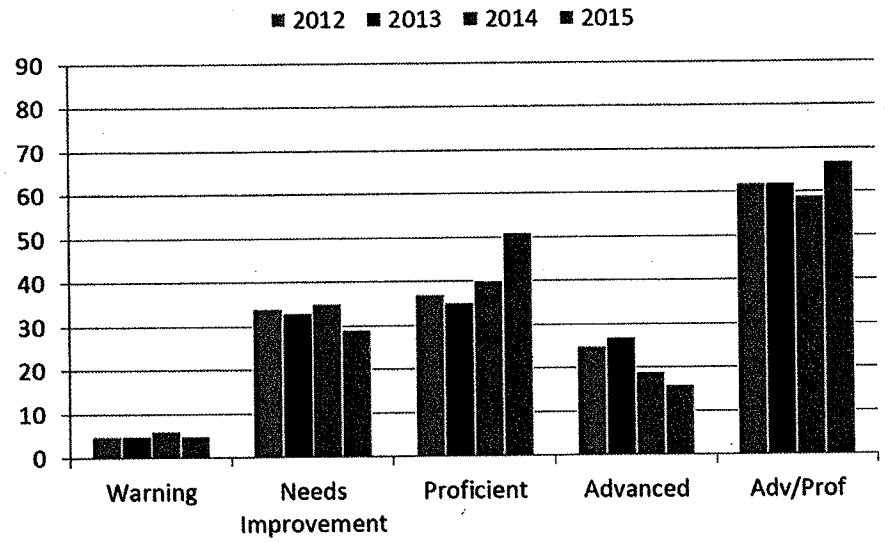


Figure 53: Grade 8 Science and Technology/Engineering Achievement in MCAS 2012-2015

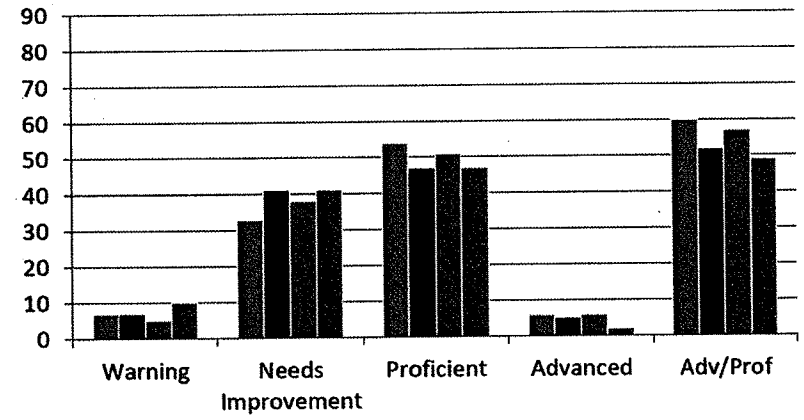


Figure 54: High School Science Achievement in MCAS 2012-2015

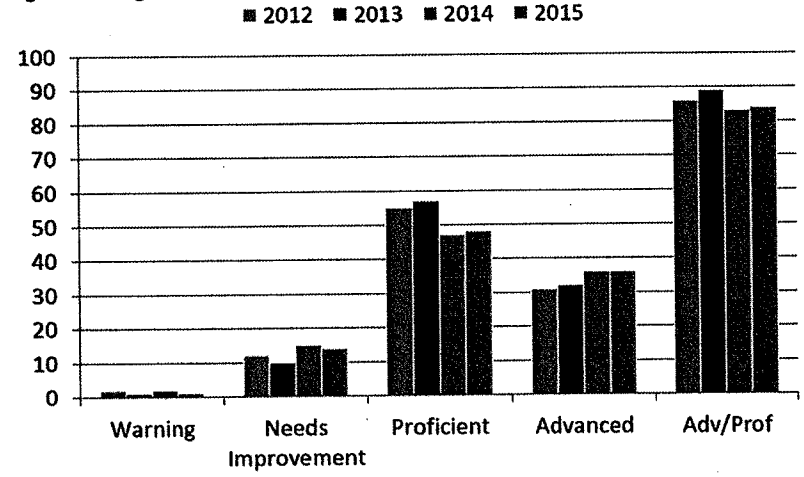


Figure 55: 2015 English Language Arts: Achievement in PARCC (compared to state averages), by school and grade level

English Language Arts / PARCC 2015

(Percentage of students, by school and grade level, at each achievement score level)

State Averages

		Level 1 *Did not yet meet expectations*	Level 2 *Partially met expectations*	Level 3 *Approached expectations*	Level 4 *Met expectations*	Level 5 *Exceeded expectations*	Levels 4 & 5 *Met or Exceeded Expectations*
State Average	*Grade 3*	*10*	*14*	*22*	*47*	*7*	*54*
State Average	*Grade 4*	*5*	*12*	*25*	*42*	*15*	*57*
State Average	*Grade 5*	*4*	*10*	*23*	*55*	*8*	*63*
State Average	*Grade 6*	*4*	*11*	*25*	*48*	*12*	*60*
State Average	*Grade 7*	*6*	*11*	*22*	*40*	*21*	*61*
State Average	*Grade 8*	*5*	*10*	*20*	*48*	*16*	*64*
State Average	*Grades 3-8*	*6*	*12*	*23*	*47*	*13*	*60*

Reading Public Schools

Barrows	**Grade 3**	2	11	18	62	7	69
	Grade 4	5	3	24	54	14	68
	Grade 5	2	3	18	72	5	77
Birch Meadow	**Grade 3**	1	12	33	43	10	53
	Grade 4	3	2	23	45	28	73
	Grade 5	0	6	21	69	4	73
Eaton	**Grade 3**	7	13	36	38	6	44
	Grade 4	2	7	17	57	18	75
	Grade 5	3	4	14	59	20	79
Killam	**Grade 3**	3	16	23	52	5	57
	Grade 4	2	13	19	48	17	65
	Grade 5	6	3	13	68	10	78
Wood End	**Grade 3**	2	13	20	56	9	65
	Grade 4	2	3	24	54	17	71
	Grade 5	3	11	14	63	9	72
Coolidge	**Grade 6**	2	4	22	55	17	72
	Grade 7	5	6	6	43	40	83
	Grade 8	3	7	17	52	21	73
Parker	**Grade 6**	1	4	17	64	16	80
	Grade 7	1	6	13	44	36	80
	Grade 8	2	5	18	55	20	75
District (RPS)	**Grade 3-8**	3	7	19	54	18	72

Figure 56: Grade 5 English Language Arts: % of students Proficient or Advanced (MCAS) and Level 4 or 5 (PARCC) 2012-2015, compared to state

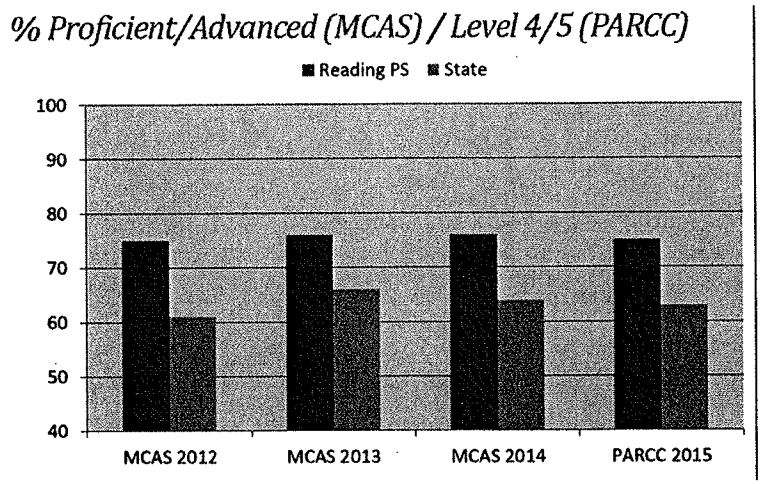


Figure 57: Grade 8 English Language Arts: % of students Proficient or Advanced (MCAS) and Level 4 or 5 (PARCC) 2012-2015, compared to state

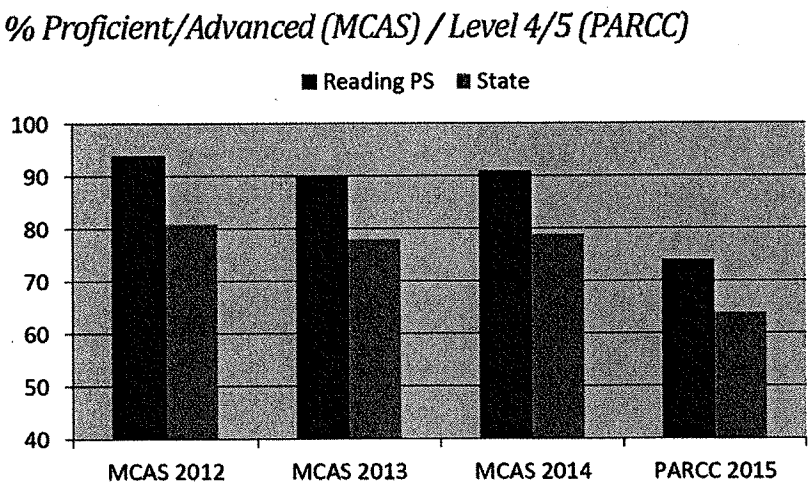


Figure 58: 2015 Mathematics: Achievement in PARCC (compared to state averages), by school and grade level

Mathematics / PARCC 2015

(Percentage of students, by school and grade level, at each achievement score level)

State Averages

		Level 1 *Did not yet meet expectations*	Level 2 *Partially met expectations*	Level 3 *Approached expectations*	Level 4 *Met expectations*	Level 5 *Exceeded expectations*	*Levels 4 & 5 Met or Exceeded Expectations*
State Average	*Grade 3*	*6*	*14*	*25*	*43*	*12*	*55*
State Average	*Grade 4*	*6*	*18*	*29*	*41*	*6*	*47*
State Average	*Grade 5*	*5*	*15*	*26*	*44*	*11*	*55*
State Average	*Grade 6*	*5*	*14*	*28*	*44*	*10*	*54*
State Average	*Grade 7*	*5*	*18*	*32*	*37*	*8*	*45*
State Average	*Grade 8*	*10*	*15*	*22*	*43*	*10*	*53*
State Average	*Gr 8 Algebra I*	*1*	*4*	*15*	*66*	*14*	*80*
State Average	*Grades 3-8*	*6*	*16*	*27*	*42*	*10*	*52*

Reading Public Schools

Barrows	**Grade 3**	**0**	**11**	**16**	**52**	**20**	**72**
	Grade 4	**5**	**6**	**22**	**62**	**5**	**67**
	Grade 5	**2**	**8**	**38**	**47**	**5**	**52**
Birch Meadow	**Grade 3**	**3**	**6**	**31**	**47**	**13**	**60**
	Grade 4	**2**	**9**	**18**	**63**	**8**	**71**
	Grade 5	**3**	**9**	**30**	**48**	**10**	**58**
Eaton	**Grade 3**	**3**	**17**	**26**	**38**	**16**	**54**
	Grade 4	**2**	**7**	**31**	**56**	**4**	**60**
	Grade 5	**1**	**5**	**20**	**64**	**9**	**73**
Killam	**Grade 3**	**3**	**12**	**34**	**45**	**5**	**50**
	Grade 4	**2**	**10**	**35**	**48**	**5**	**53**
	Grade 5	**2**	**5**	**32**	**52**	**10**	**62**
Wood End	**Grade 3**	**2**	**8**	**22**	**53**	**16**	**69**
	Grade 4	**2**	**2**	**32**	**63**	**2**	**65**
	Grade 5	**0**	**5**	**11**	**58**	**27**	**85**
Coolidge	**Grade 6**	**4**	**8**	**23**	**51**	**14**	**65**
	Grade 7	**3**	**7**	**25**	**46**	**19**	**65**
	Grade 8	**5**	**8**	**21**	**61**	**5**	**66**
	Gr 8 Algebra I	**0**	**0**	**0**	**40**	**60**	**100**
Parker	**Grade 6**	**1**	**3**	**19**	**61**	**16**	**77**
	Grade 7	**2**	**8**	**26**	**57**	**8**	**65**
	Grade 8	**8**	**12**	**22**	**58**	**1**	**59**
	Gr 8 Algebra I	**0**	**0**	**0**	**64**	**36**	**100**
District (RPS)	**Grade 3-8**	**3**	**8**	**24**	**54**	**11**	**65**

Figure 59: Grade 5 Mathematics: % of students Proficient or Advanced (MCAS) and Level 4 or 5 (PARCC) 2012-2015, compared to state

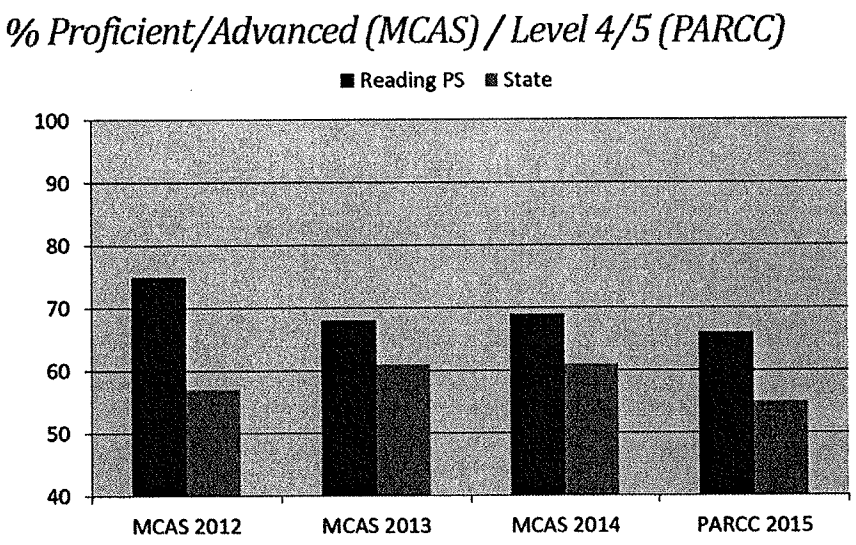
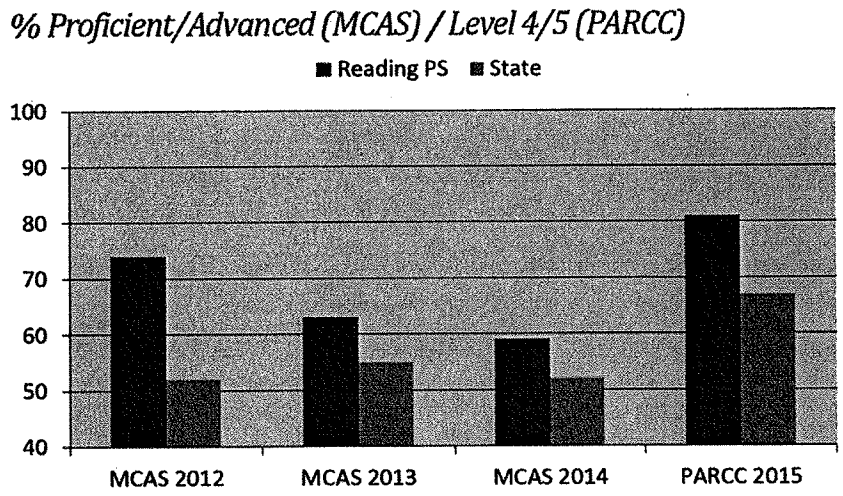


Figure 60: Grade 8 Mathematics: % of students Proficient or Advanced (MCAS) and Level 4 or 5 (PARCC) 2012-2015, compared to state



Student Growth Percentile (SGP)

Measuring student performance relative to standards specific to each grade level is useful in determining whether a student has met the standards for that grade. There are, however, several obstacles to using this approach to measure students' academic *growth*. This is why DESE developed "student growth percentiles," a measure of student progress that compares changes in a student's assessment scores to changes in assessment scores of other students with similar scores in prior years. A *student growth percentile* measures student progress by comparing one student's progress to the progress of other students with similar performance histories. We refer to students with similar score histories as "academic peers."

Figure 61: Reading Public Schools median SGPs in English Language Arts and Math by grade level, 2012-2015

Grade	Subject	SGP 2012	SGP 2013	SGP 2014	SGP 2015
4	ELA	59	56	45	55
4	Math	56.5	52	48	66
5	ELA	51	50.5	42	60
5	Math	56.5	55	48	75
6	ELA	61	58.5	56	63
6	Math	56	50	58	66
7	ELA	52	56	40	70
7	Math	53	42.5	44	60
8	ELA	56	58	50	53
8	Math	58	29.5	41	61
10	ELA	40	34	47.5	46
10	Math	37	45	31.0	54

Percentiles are commonly understood values that express the percentage of cases that fall below a certain score. For example:

- A student with a growth percentile of 90 in 5th grade mathematics grew as much or more than 90 percent of her academic peers (students with similar score histories) from the 4th grade math MCAS to the 5th grade math MCAS. Only 10% of her academic peers grew more in math than she did.

- A student with a growth percentile of 23 in 8th grade English language arts grew as well or better than 23 percent of her academic peers (students with similar score histories) from the 7th grade ELA MCAS to the 8th grade ELA MCAS. This student grew less in ELA than 77% of her academic peers.

Because growth is measuring change in performance rather than absolute performance, it doesn't matter how a student performed on the state assessment last year. In any given testing year, each student has an equal opportunity to grow at the 99th percentile. In other words, even though a student may not *achieve* a score of 278 out of 280 this year, it is possible for a student to have *grown* at the 99th percentile from last year to this year. Although a student may perform well below the proficiency mark, that student could potentially have a high growth percentile. Such an occurrence could indicate that a program, a new approach, or something else is working for this student. It's important to note that the state identifies the moderate or "typical growth" range for a student as between 40 and 60, and indicates that differences in SGP of fewer than 10 points are likely not very educationally meaningful.

It is helpful to think of *growth* as a statistic that puts assessment achievement into greater context. Achievement scores answer one thing: how did a student fare relative to grade level standards in a given year. Student growth percentiles add another layer of understanding, providing a measure of how a student changed from one year to the next relative to other students with similar test score histories.

The most appropriate measure for reporting growth for a group is the median student growth percentile (the middle score if one ranks the individual student growth percentiles from highest to lowest). The average or mean is not an appropriate measure when comparing percentiles.

Figure 62: Percentage of RMHS Students in High/Moderate/Low Growth Percentile, 2015 (compared to 2014)

High School 2015 Student Growth Percentiles (SGP)						2014				
	% High Growth	% Moderate Growth	% Low Growth	% Moderate to High Growth	Median SGP	% High Growth	% Moderate Growth	% Low Growth	% Moderate to High Growth	Median SGP
RMHS Math	45	19	36	64	54.5	20	19	60	39	31
RMHS ELA	40	18	42	58	46	40	17	43	57	47.5

Equal in importance to analyzing overall performance on state standardized assessments is the analysis of performance by *subgroup*. State assessment results are tracked by a number of subgroups in addition to all students and those subgroups include low income students, high needs students, students of different race/ethnic backgrounds, and students with disabilities. Below are historical figures on achievement and growth for high needs students vs. the overall student group.

Figure 63: Achievement in Mathematics: Percentage of Students scoring Proficient/Advanced or Level 4/5 ("High Needs" vs. "All Students") 2013-2015

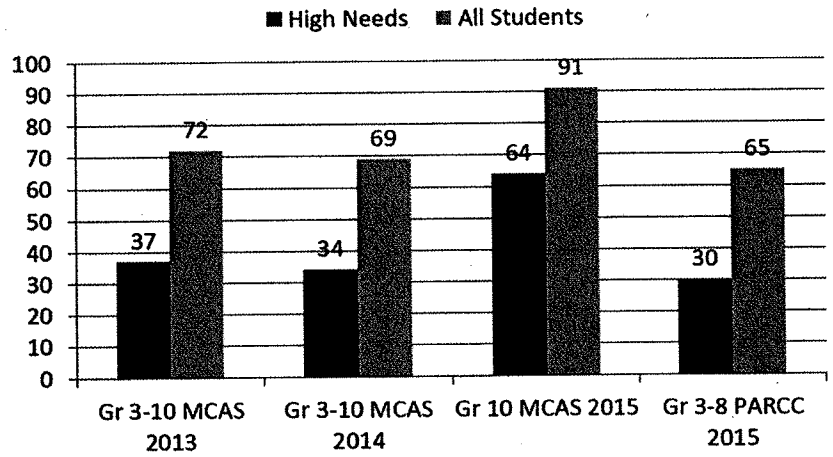


Figure 64: Growth in Mathematics: Median SGPs ("High Needs" vs. "All Students") 2013-2015

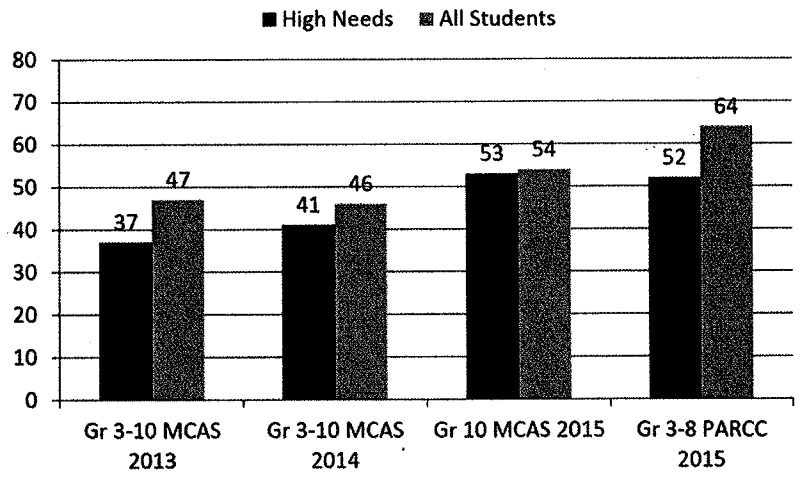


Figure 65: Achievement in English Language Arts: Percentage of Students scoring Proficient/Advanced or Level 4/5 ("High Needs" vs. "All Students") 2013-2015

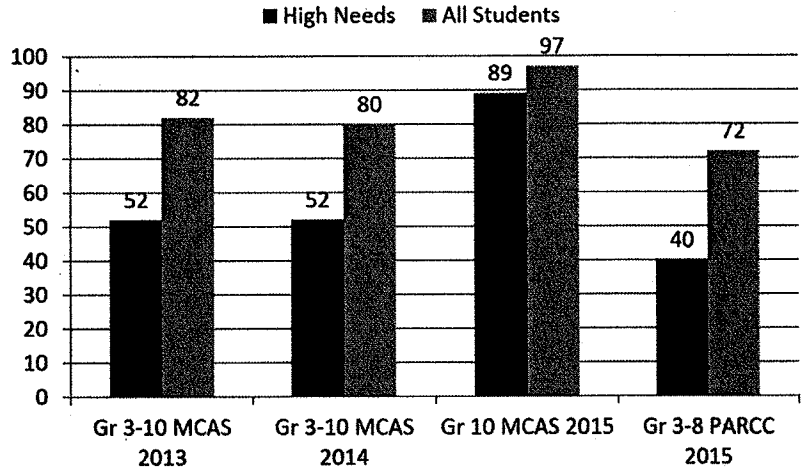
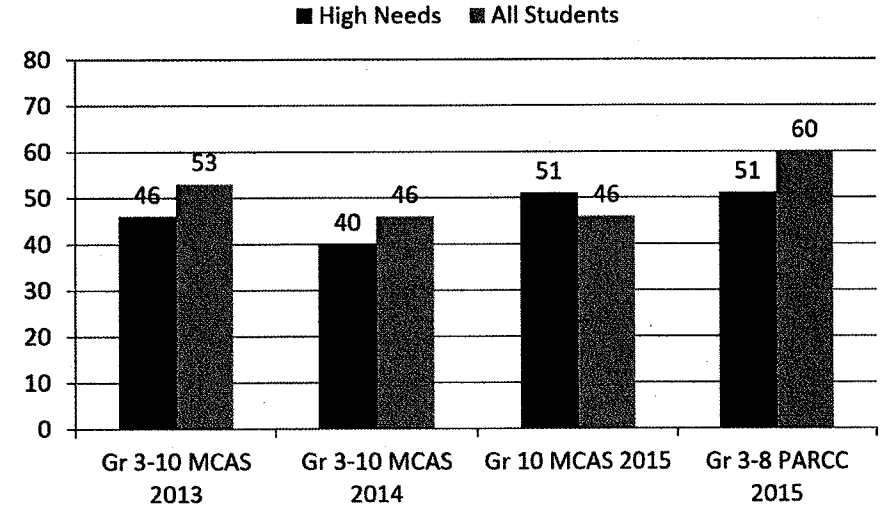


Figure 66: Growth in Mathematics: Median SGPs ("High Needs" vs. "All Students") 2013-2015



The data above illustrate that there is an achievement gap between our higher needs populations and the general student population. These gaps are being addressed through a number of initiatives outlined in our district improvement plan goals, including the behavioral health of our students through the implementation of programs such as the Massachusetts Tiered System of Supports.

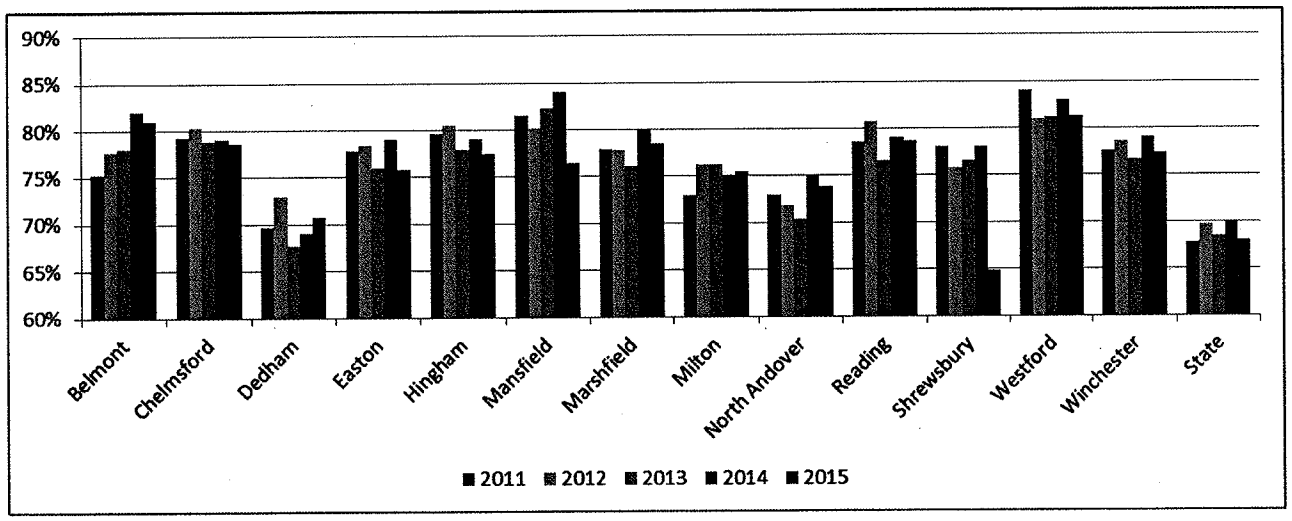
Some of the above information is excerpted and/or adapted from the Massachusetts DESE website. Additional information on student growth can be found at: http://www.doe.mass.edu/mcas/growth/

Other Measures of Performance

Student Attendance

Student attendance is one measure of how supported students feel which affects their willingness to come to school. The attendance rates in our district have exceeded the state average over the years. Figure 67 below shows Reading's attendance rates (percent of students absent fewer than 10 days) compared to our peers.

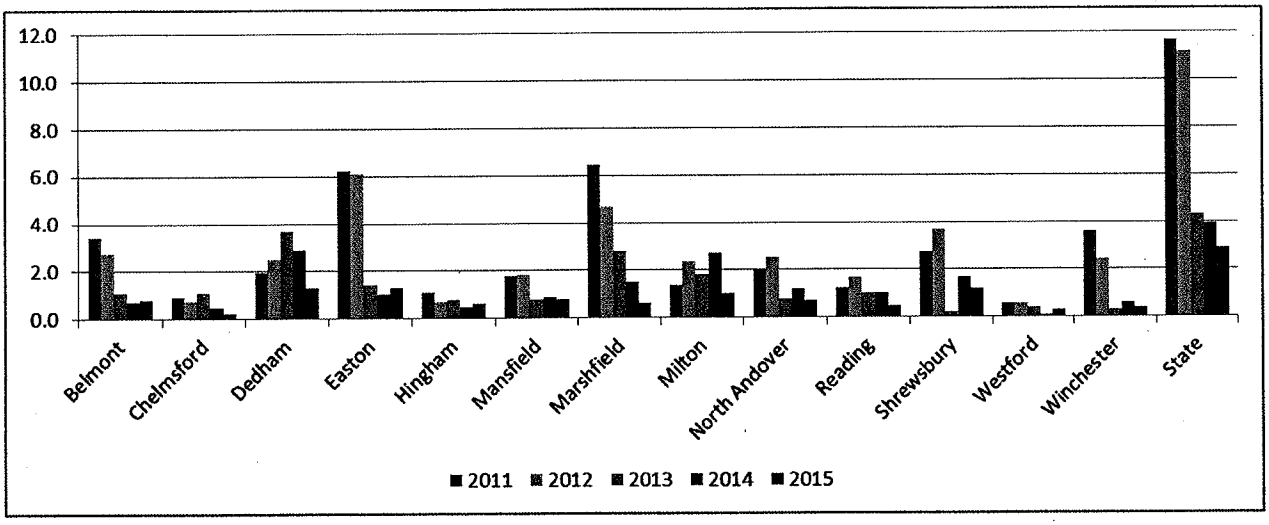
Figure 67: Percent of Students absent fewer than 10 Days



Student Discipline

Districts report to the MA DESE different metrics of student discipline. These include the percent of students suspended out of school at least once, the number of incidents per 100 students resulting in out-of-school suspension, and the number of criminal, drug- or tobacco-related, and violent incidents resulting in out-of-school suspensions. Our district has a relatively low rate of student discipline incidents, particularly as compared to the state. However, even among our comparable peers, we have, on average one of the lowest incident rates per 100 students that result in out-of-school suspension. Figure 58 below shows the comparison with the state and our comparable peers where we have the fourth lowest incident rate.

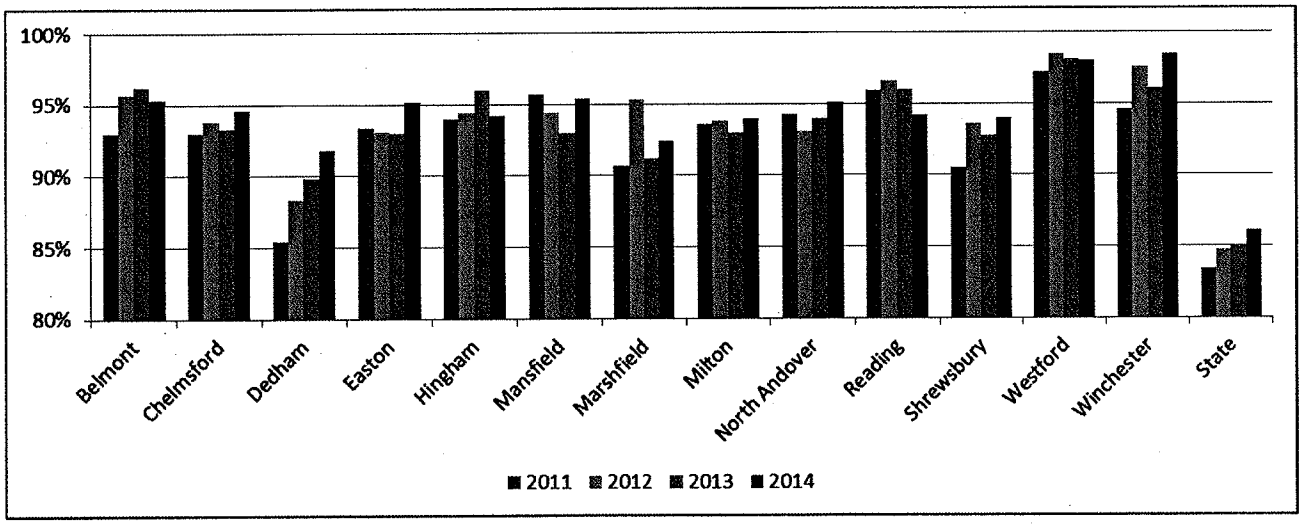
Figure 68: Number of Incidents per 100 Students Resulting in Out-of-School Suspension



Graduation Rates

The Massachusetts Department of Elementary and Secondary Education (ESE) calculates and reports graduation rates as required under Title I of the federal No Child Left Behind Act. The four-year cohort graduation rate is calculated as the number of students in a cohort who graduate in 4 years or less divided by the number of students entering grade 9 four years prior, less transfers out and adding transfers in.

Figure 69: 4-Year Cohort Graduation Rates



Reading has very high graduation rates averaging in the mid 90 percent range for the last several years. Reading's graduation rate has averaged 8 to 13 points higher than the state average over the last four years. We also rank favorably among our peers with our graduation rate.

SAT Scores

Reading students tend to do very well on the Scholastic Aptitude Test which is one of the primary college entrance examinations. As the chart below shows, Reading students score higher than the statewide average, but they also perform well as compared to our in comparable communities. As Figures 60-62 indicate, SAT scores of Reading students are typically in the top half of our peers.

Figure 70: Reading SAT Scores for Comparable Communities

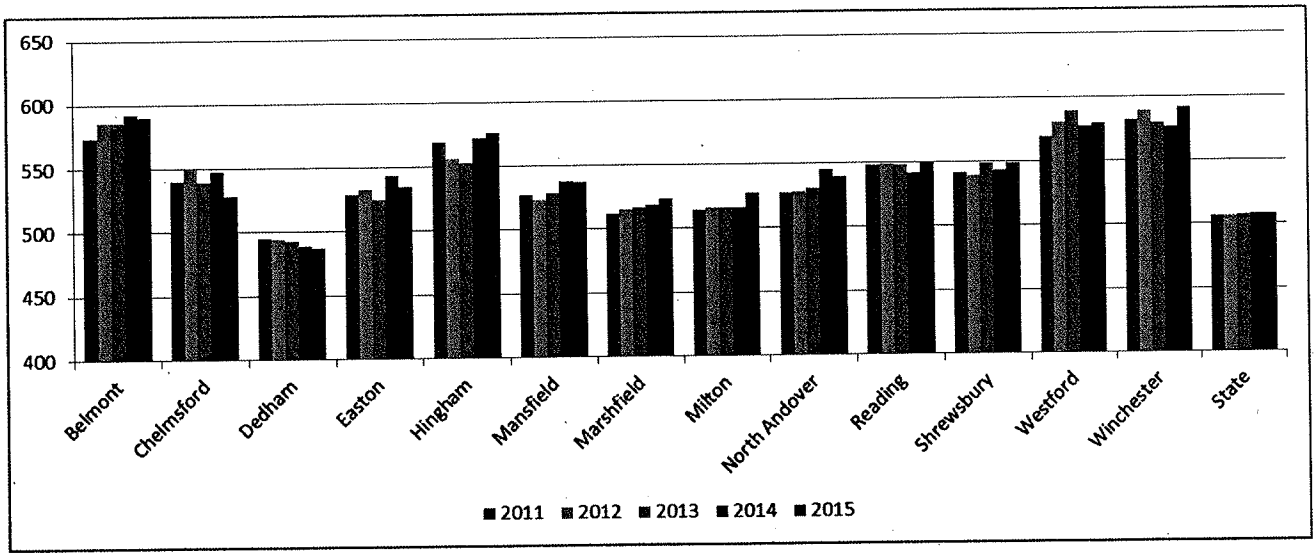


Figure 71: Writing SAT Scores for Comparable Communities

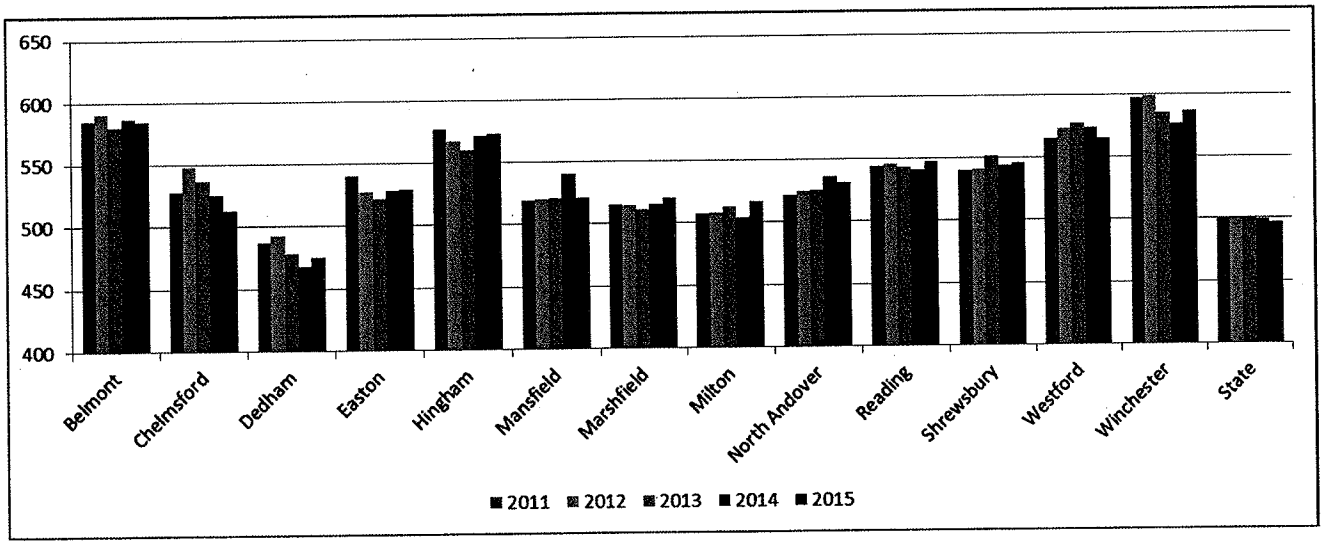
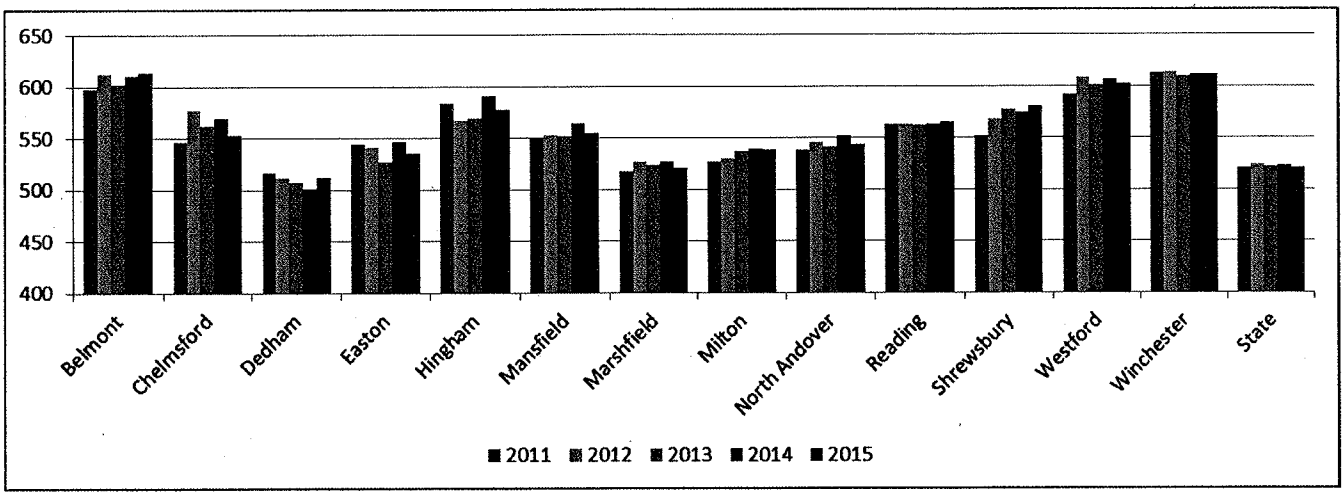


Figure 72: Math SAT Scores for Comparable Communities



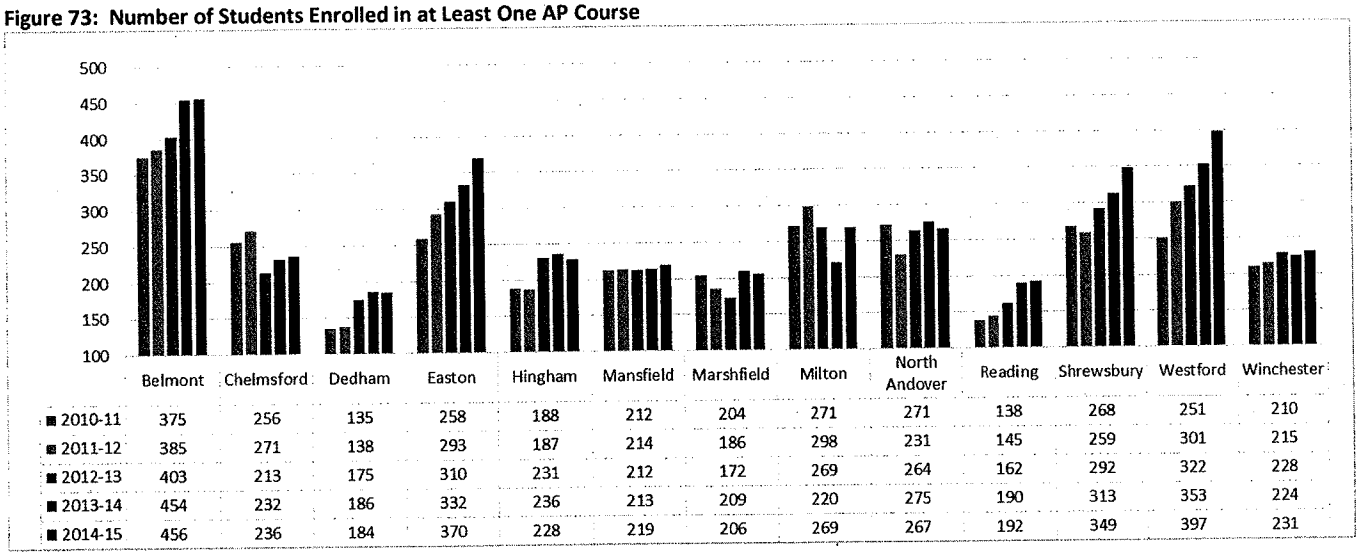
Advanced Placement Enrollment and Performance

The College Board's Advanced Placement Program enables students to pursue college-level studies while still in high school. Advanced placement courses provide willing and academically prepared students with the opportunity to earn college credit, advanced placement, or both. Taking AP courses also demonstrates to college admission officers that students have sought the most rigorous curriculum available to them.

Each AP course is modeled upon a comparable college course. College and university faculty members play a vital role in ensuring that AP courses align with college-level standards by defining the curricular expectations of each course and reviewing all AP teachers' syllabi.

Each AP course culminates with a college-level assessment developed and scored by college and university faculty members, as well as experienced AP teachers. AP Exams are an essential part of the AP experience, enabling students to demonstrate their mastery of college-level course work. An AP Exam score of 5 is equivalent to grades of A+ and A in the corresponding college course; a score of 4 is equivalent to grades of A-, B+, and B; and a score of 3 is equivalent to grades of B-, C+, and C. Most four-year colleges and universities in the United States grant students credit, advanced placement, or both on the basis of successful AP Exam scores. Universities in more than 60 countries recognize AP Exam scores in the admission process and/or award credit and placement for qualifying scores.

Figure 73: Number of Students Enrolled in at Least One AP Course



	Belmont	Chelmsford	Dedham	Easton	Hingham	Mansfield	Marshfield	Milton	North Andover	Reading	Shrewsbury	Westford	Winchester
2010-11	375	256	135	258	188	212	204	271	271	138	268	251	210
2011-12	385	271	138	293	187	214	186	298	231	145	259	301	215
2012-13	403	213	175	310	231	212	172	269	264	162	292	322	228
2013-14	454	232	186	332	236	213	209	220	275	190	313	353	224
2014-15	456	236	184	370	228	219	206	269	267	192	349	397	231

The participation of Reading students in Advanced Placement programs has been increasing over the past few years. However, while the participation of Reading students is on par with the state average, Reading lags comparable peers with the second lowest participation of the group at 192 students in 2014-15.

Students Attending Higher Education Institutions

Reading Public School graduates have always had a high rate of matriculation into institutions of higher education, among the highest in the state. Over the past five years, an average of 91% of our students has gone onto public or private two-year or four-year colleges or universities as compared to the state average of 73%.

Figure 64 below shows the percentage of High School graduates who are enrolled in postsecondary education within 16 months of high school graduation. While Reading's numbers are strong, we do rank in the lower quartile when compared to our peer districts.

Another metric of the strength of high school programming is the percentage of students who, once matriculated at the postsecondary level, require additional developmental or remedial classes. Figure 65 shows the data on this metric for Reading and our comparable peers. This data indicates that Reading students have the second lowest rate of remediation when compared to our peer districts for students enrolled in our state colleges and universities.

Figure 74: Percentage of graduates enrolled in postsecondary education within 16 months of high school graduation

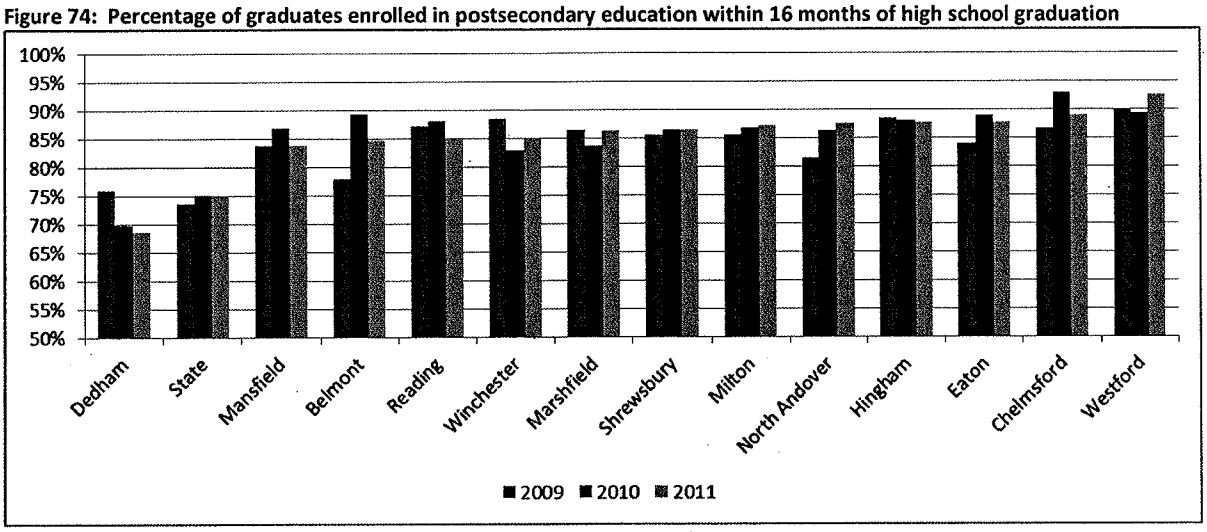
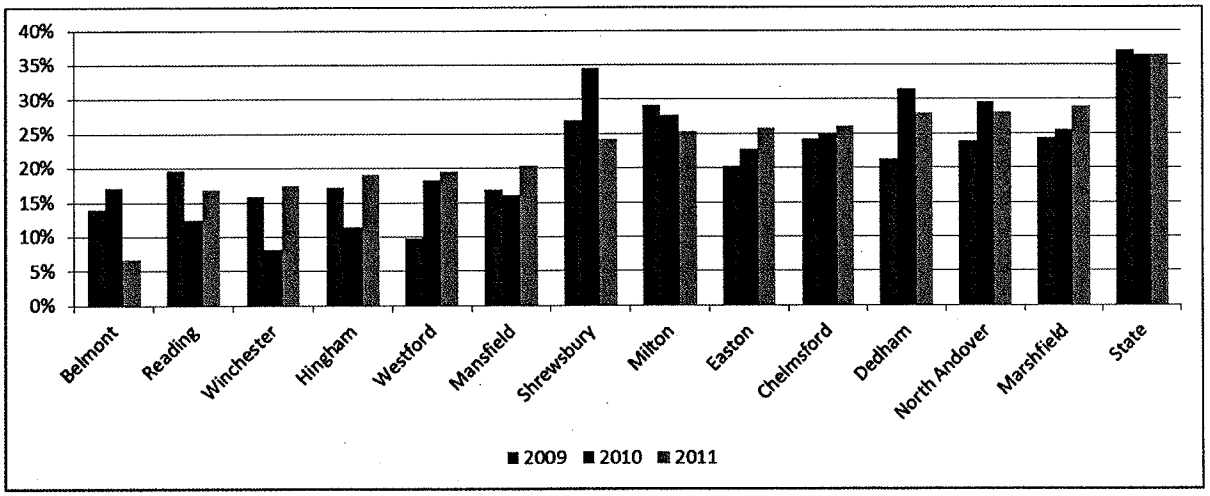


Figure 75: Percentage of students at Massachusetts public colleges enrolled in one or more remedial courses



Financial Section

The Financial Section of the budget is designed to provide the reader summary and detailed financial information regarding Reading Public Schools. Information is provided using a pyramid approach moving from summary information to more detailed information in each subsection. The subsections included in this section include General Budget Summaries, Cost Center Budgets, and Building Information.

General Budget Summaries

The Reading school budget is divided into five cost centers. These cost centers align to the MA DESE Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extracurricular Activities, and District-wide Technology), and School Facilities and Maintenance. As Figure 72 below shows, the overall increase to the FY'17 Superintendent's Recommended Budget is 3.5% or an increase of $1,374,313.

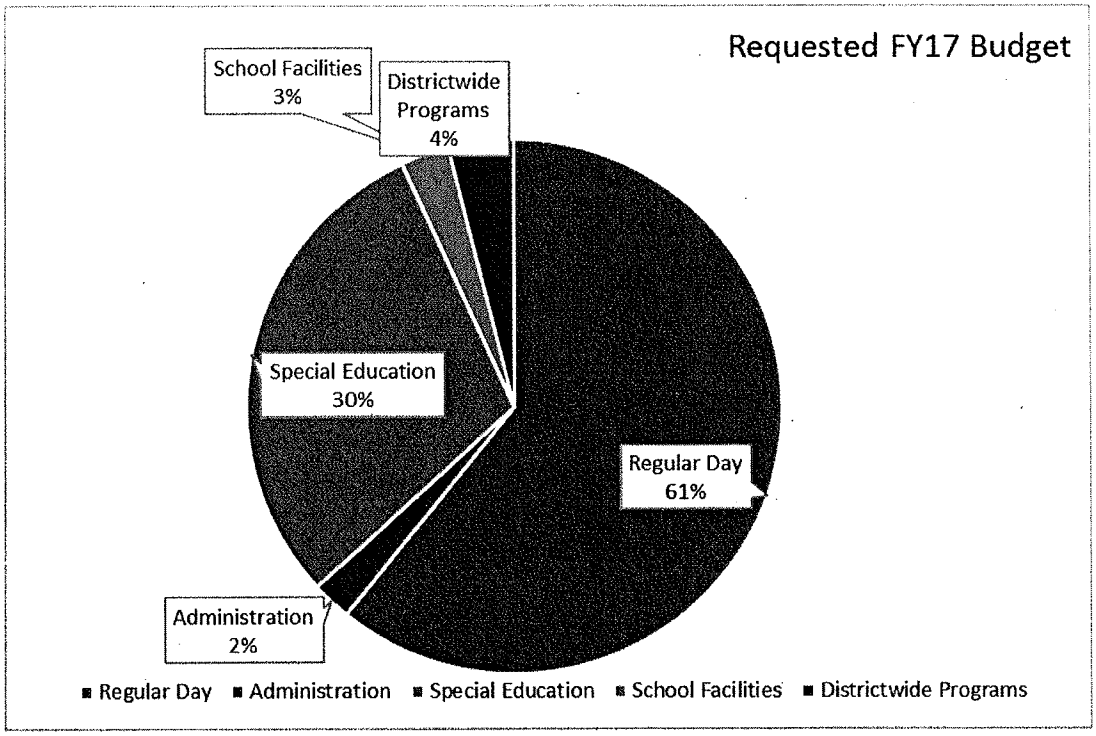
The largest dollar increase is in the area of Special Education followed by Special Education budget. Combined these two cost centers account for 97.1% or $1,334,273 of the overall $1,374,313 increase.

Figure 76: General Fund Expenditures by Cost Center

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Administration	915,855	932,578	891,123	925,790	963,694	4.1%
Regular Day	22,356,036	22,509,776	23,185,387	24,397,646	24,860,947	1.9%
Special Education	9,338,940	9,547,257	10,254,181	11,352,501	12,223,473	7.7%
School Facilities	1,119,809	1,187,224	1,162,815	1,215,161	1,191,510	-1.9%
Districtwide Programs	1,310,955	1,374,192	1,614,893	1,582,254	1,608,042	1.6%
Grand Total	**35,041,593**	**35,551,026**	**37,108,399**	**39,473,353**	**40,847,666**	**3.5%**

As Figure 73 below shows largest cost center for the district budget is regular day at 61% of total expenditures. The next largest is special education which comprises 30% of the budget. School facilities make up 3% of the budget down from 7.7% in FY'16. This is the result of the recent creation of a Town Core Facilities Department. District programs comprising 4%. The smallest cost center is district administration which makes up 2% of the total FY'17 Superintendent's Recommended Budget.

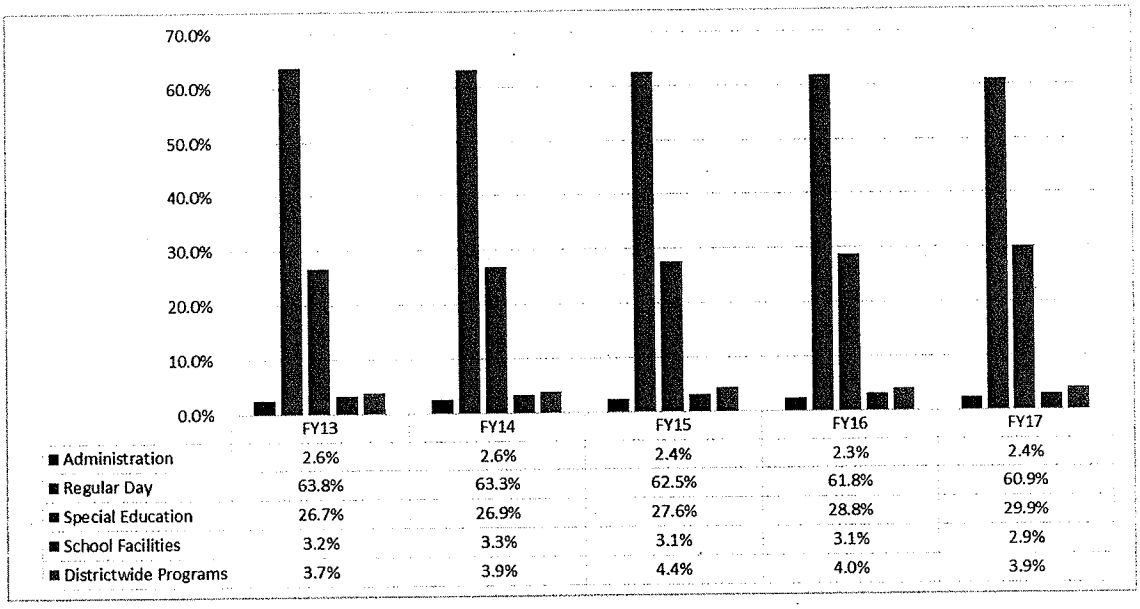
Figure 77: Cost Centers as Percentage of Total FY'17 Budget



As Figure 78 below indicates, there have been relatively modest shifts between costs centers from the current budget year to next year. Regular day, school facilities, and districtwide programs have declined, while special education and administration have increased.

Figure 79 shows the increase in each cost center budget year over year for FY'12 through FY'16. The average annual increase to the school department budget between FY'12 and the approved FY'16 budget is 2.64%.

Figure 78: Cost Center Budget Proportions



	FY13	FY14	FY15	FY16	FY17
Administration	2.6%	2.6%	2.4%	2.3%	2.4%
Regular Day	63.8%	63.3%	62.5%	61.8%	60.9%
Special Education	26.7%	26.9%	27.6%	28.8%	29.9%
School Facilities	3.2%	3.3%	3.1%	3.1%	2.9%
Districtwide Programs	3.7%	3.9%	4.4%	4.0%	3.9%

Figure 79: Change in Cost Center Budgets Year over Year

	FY12	FY13	FY14	FY15	FY16	Average Annual
Administration	2.0%	6.3%	1.9%	1.6%	-1.3%	2.1%
Regular Day	0.3%	2.8%	2.7%	3.6%	3.4%	2.5%
Special Education	-0.6%	3.0%	10.2%	6.5%	2.3%	4.3%
Districtwide Programs	-1.7%	10.5%	5.5%	9.7%	1.7%	5.1%
School Facilities	-10.5%	-0.1%	-0.2%	-0.6%	1.4%	-2.0%
Total	**-1.06%**	**2.91%**	**4.45%**	**4.18%**	**2.75%**	**2.64%**

Another view of the budget shows the breakdown by major category of expense: professional salaries, clerical salaries, other salaries, contract services, supplies and materials, and other expenses. Professional salaries are generally salaries of licensed administrators (e.g., central office administrators, building principals), department directors (e.g., facilities, school health), teachers and specialists. Clerical salaries include central office administrative assistants, as well as building and department secretaries. Other salaries are those of our support staff such as paraprofessionals, custodians, and substitutes. Contract services are payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract. Examples include services of legal counsel, transportation services provided under an annual bus contract, or maintenance contracts.

Figure 80 below shows the General Fund expenses and budget by category.

Figure 80: General Fund Expenses and Budget by Category

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	25,377,982	25,844,126	26,419,278	27,869,691	28,714,818	3.0%
Clerical Salaries	740,371	761,347	804,344	801,384	828,867	3.4%
Other Salaries	3,138,101	3,587,745	3,859,979	4,124,860	4,200,735	1.8%
Contract Services	1,852,026	2,139,308	2,217,864	2,094,302	2,147,319	2.5%
Supplies & Materials	1,091,675	815,535	801,756	779,990	1,028,057	31.8%
Other Expenses	2,841,438	2,402,965	3,005,177	3,803,126	3,927,870	3.3%
Grand Total	**35,041,593**	**35,551,026**	**37,108,399**	**39,473,353**	**40,847,666**	**3.5%**

The largest dollar increase to the budget is in professional salaries. This is not surprising since, as stated earlier, education is a staffing intensive enterprise. Professional salaries make up 70.3% of our district budget while salaries as a whole comprise 82.6% of our district budget. The increase in salaries reflects step and cost of living increases and column changes for represented staff and an assumed 2.5% average increase for non-represented staff.

The Clerical Salaries increase is a combination of contractual increases for step and cost of living adjustments, as well as, some turnover in some departments.

The increase in Contract Services stems predominantly from a budgeted 5% increase for both our regular education and special education transportation contracts as well as an increase in our contracted cleaning services.

The increase in the supplies and materials category is due to primarily the restoration of the prior year reduction in the per pupil amounts allocated to each building Principal for the purchase of materials, supplies and other classroom equipment or needs and the $150,000 to fund the first year of a three year K-12 science curriculum implementation.

Figure 81 below shows the General Fund expenses and budget by cost center and category. Changes in cost centers budgets are discussed in greater detail in the Cost Center Budget section of this document.

Figure 81: General Fund Expenses and Budget by Cost Center and Object

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Administration						
Professional Salaries	509,608	538,561	507,333	519,384	536,038	3.2%
Clerical Salaries	207,871	208,069	199,572	213,155	219,990	3.2%
Contract Services	104,080	83,201	70,356	81,413	96,088	18.0%
Supplies & Materials	8,292	5,939	5,693	8,688	8,596	-1.1%
Other Expenses	86,004	96,806	108,168	103,150	102,983	-0.2%
Administration Total	**915,855**	**932,578**	**891,123**	**925,790**	**963,694**	**4.1%**
Regular Day						
Professional Salaries	19,396,119	19,939,312	20,588,071	21,807,900	21,952,803	0.7%
Clerical Salaries	400,922	404,170	449,385	437,277	460,151	5.2%
Other Salaries	824,819	901,653	1,029,127	1,046,167	1,076,225	2.9%
Contract Services	75,097	83,980	78,754	62,800	66,600	6.1%
Supplies & Materials	925,351	650,762	597,407	579,287	832,026	43.6%
Other Expenses	733,728	529,899	442,643	464,217	473,142	1.9%
Regular Day Total	**22,356,036**	**22,509,776**	**23,185,387**	**24,397,646**	**24,860,947**	**1.9%**
Special Education						
Professional Salaries	4,706,356	4,569,777	4,484,815	4,731,305	5,411,149	14.4%
Clerical Salaries	71,218	79,729	71,991	81,708	77,199	-5.5%
Other Salaries	1,447,232	1,699,604	1,838,792	1,966,500	2,064,919	5.0%
Contract Services	1,174,931	1,459,708	1,554,759	1,388,261	1,385,988	-0.2%
Supplies & Materials	21,619	55,776	77,401	50,750	46,675	-8.0%
Other Expenses	1,917,584	1,682,663	2,226,423	3,133,978	3,237,543	3.3%
Special Education Total	**9,338,940**	**9,547,257**	**10,254,181**	**11,352,501**	**12,223,473**	**7.7%**
Health Services						
Professional Salaries	488,090	500,238	547,857	582,478	583,933	0.2%
Clerical Salaries	10,510	11,673	11,965	12,276	12,276	0.0%
Other Salaries	8,625	15,754	27,701	15,625	15,625	0.0%
Contract Services	5,895	8,180	8,935	9,000	9,000	0.0%
Supplies & Materials	7,687	6,072	8,589	8,900	8,900	0.0%
Other Expenses	2,214	1,780	1,780	1,825	1,825	0.0%
Health Services Total	**523,020**	**543,697**	**606,827**	**630,104**	**631,559**	**0.2%**
Athletics						
Professional Salaries	49,500	52,350	53,645	55,015	56,097	2.0%
Clerical Salaries	31,266	38,163	41,267	45,023	46,680	3.7%
Other Salaries	61,670	45,235	38,295	21,651	7,000	-67.7%
Contract Services	238,395	231,828	236,667	262,027	272,720	4.1%
Supplies & Materials	19,625	22,599	31,476	34,975	29,870	-14.6%
Other Expenses	26,889	26,563	27,448	42,420	35,542	-16.2%
Athletics Total	**427,345**	**416,737**	**428,798**	**461,110**	**447,909**	**-2.9%**
Extra Curricular						
Professional Salaries	26,578	33,436	38,155	24,377	11,333	-53.5%
Contract Services	9,096	10,249	10,235	12,650	11,500	-9.1%
Supplies & Materials	3,070	387	923	800	2,000	150.0%
Other Expenses	6,774	8,873	6,022	10,550	10,500	-0.5%
Extra Curricular Total	**45,518**	**52,944**	**55,335**	**48,377**	**35,333**	**-27.0%**
Technology						
Professional Salaries	90,756	96,606	86,135	82,283	88,466	7.5%
Other Salaries	157,831	194,375	224,485	283,038	299,390	5.8%
Contract Services	12,993	30,941	27,025	42,312	50,610	19.6%
Supplies & Materials	211	313	20	1,000	2,400	140.0%
Other Expenses	53,280	38,579	186,268	34,031	52,375	53.9%
Technology Total	**315,071**	**360,814**	**523,933**	**442,663**	**493,241**	**11.4%**
School Facilities						
Professional Salaries	110,974	113,846	113,267	66,950	75,000	12.0%
Clerical Salaries	18,584	19,543	30,163	11,946	12,571	5.2%
Other Salaries	637,924	731,124	701,580	791,880	737,576	-6.9%
Contract Services	231,540	231,222	231,134	235,840	254,813	8.0%
Supplies & Materials	105,821	73,687	80,246	95,590	97,590	2.1%
Other Expenses	14,966	17,802	6,425	12,955	13,960	7.8%
School Facilities Total	**1,119,809**	**1,187,224**	**1,162,815**	**1,215,161**	**1,191,510**	**-1.9%**
Grand Total	**35,041,593**	**35,551,026**	**37,108,399**	**39,473,353**	**40,847,666**	**3.5%**

Figure 82: General Fund Expenses and Budget by Location

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
District	8,392,560	8,017,943	8,741,316	10,093,469	10,595,469	5.0%
Alice Barrows	2,546,795	2,228,468	2,246,361	2,328,190	2,285,969	-1.8%
Birch Meadow	2,017,375	2,367,175	2,604,827	2,808,438	2,965,148	5.6%
Joshua Eaton	2,291,691	2,414,113	2,523,906	2,536,859	2,787,757	9.9%
J.W. Killam	2,187,993	2,262,072	2,377,138	2,462,051	2,626,462	6.7%
Wood End	2,087,790	2,107,376	2,153,118	2,203,301	2,332,628	5.9%
A.W. Coolidge	3,467,280	3,555,655	3,402,541	3,499,308	3,697,823	5.7%
W.S. Parker	3,937,334	4,064,106	4,167,307	4,368,018	4,378,960	0.3%
Reading Memorial	7,381,859	7,932,238	8,289,151	8,551,280	8,593,635	0.5%
RISE	730,916	601,880	602,735	622,440	583,814	-6.2%
Grand Total	**35,041,593**	**35,551,026**	**37,108,399**	**39,473,353**	**40,847,666**	**3.5%**

Figure 82 shows General Fund expenses by location while Figure 83 shows the General Fund expenses and budget by location and cost center. These tables show the amount of total funding required to operate each of our eight buildings (instructional as well as operational expense) as well as the RISE Preschool and the relative size of each of the building budgets. The size of each building budget is, of course, largely driven by the number and seniority of staff in each building. The school with the highest budget is obviously the High School given the amount of staffing necessary for a building with an enrollment of 1,270 students.

The Districtwide location includes any expense that is not directly attributed to a building. This would include, for example, district administration, special education district administration, special education tuition and transportation, facilities administration and staff, and health services. This location shows the largest increase of the ten locations identified at a total increase of $502,000. The largest share of this increase (54.6%) is in the regular education area. This is a function of the $150,000 budgeted for the first year of a phased in update to the science curriculum. The next largest increase is in the area of special education which is also the largest of the districtwide location accounts due to out of district tuition and transportation which, net of the circuit breaker offset, totals 52.8% of the districtwide location amount.

The next largest increase in the districtwide location is in technology which grows by $50,578 (comprising 10.1% of the increase in the districtwide location). This increase is driven by the absorption of the .25 technician previously on the School Climate Transformation Grant as well additional funds necessary for networking and infrastructure equipment and software. Following close by is a $37,904 increase in administration which is the result of increased legal fees as we enter into negotiations for all five of our collective bargaining units. The remaining decreases in Athletics and Extracurricular are the result of increases to our revolving fund offsets.

Figure 83: General Fund Expenses and Budget by Location and Cost Center

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
District	**8,392,560**	**8,017,943**	**8,741,316**	**10,093,469**	**10,595,469**	**5.0%**
Administration	915,855	932,578	891,123	925,790	963,694	4.1%
Athletics	427,345	416,737	428,798	461,110	447,909	-2.9%
Extracurricular	45,518	52,944	55,335	48,377	35,333	-27.0%
Health Services	523,020	543,697	606,827	630,104	631,559	0.2%
Regular Education	1,184,261	719,381	657,586	960,727	1,234,859	28.5%
School Facilities	1,119,809	1,187,224	1,162,815	1,215,161	1,191,510	-1.9%
Special Education	3,861,681	3,804,569	4,414,900	5,409,537	5,597,364	3.5%
Technology	315,071	360,814	523,933	442,663	493,241	11.4%
Alice Barrows	**2,546,795**	**2,228,468**	**2,246,361**	**2,328,190**	**2,285,969**	**-1.8%**
Regular Education	1,620,338	1,616,349	1,745,611	1,847,244	1,883,906	2.0%
Special Education	926,457	612,119	500,750	480,946	402,063	-16.4%
Birch Meadow	**2,017,375**	**2,367,175**	**2,604,827**	**2,808,438**	**2,965,148**	**5.6%**
Regular Education	1,745,412	1,750,547	1,769,043	1,866,374	1,862,431	-0.2%
Special Education	271,964	616,628	835,783	942,064	1,102,717	17.1%
Joshua Eaton	**2,291,691**	**2,414,113**	**2,523,906**	**2,536,859**	**2,787,757**	**9.9%**
Regular Education	1,919,093	2,015,444	2,148,036	2,201,411	2,365,916	7.5%
Special Education	372,597	398,669	375,869	335,448	421,841	25.8%
J.W. Killam	**2,187,993**	**2,262,072**	**2,377,138**	**2,462,051**	**2,626,462**	**6.7%**
Regular Education	1,699,936	1,753,365	1,793,305	1,915,914	1,977,024	3.2%
Special Education	488,057	508,707	583,833	546,138	649,438	18.9%
Wood End	**2,087,790**	**2,107,376**	**2,153,118**	**2,203,301**	**2,332,628**	**5.9%**
Regular Education	1,612,821	1,589,059	1,623,913	1,664,406	1,713,967	3.0%
Special Education	474,970	518,317	529,204	538,895	618,661	14.8%
A.W. Coolidge	**3,467,280**	**3,555,655**	**3,402,541**	**3,499,308**	**3,697,823**	**5.7%**
Regular Education	2,750,964	2,810,797	2,733,840	2,841,937	2,846,375	0.2%
Special Education	716,316	744,858	668,700	657,370	851,448	29.5%
W.S. Parker	**3,937,334**	**4,064,106**	**4,167,307**	**4,368,018**	**4,378,960**	**0.3%**
Regular Education	3,193,107	3,254,516	3,383,933	3,495,473	3,534,789	1.1%
Special Education	744,227	809,590	783,374	872,545	844,171	-3.3%
Reading Memorial	**7,381,859**	**7,932,238**	**8,289,151**	**8,551,280**	**8,593,635**	**0.5%**
Regular Education	6,630,103	7,000,317	7,330,119	7,604,161	7,441,680	-2.1%
Special Education	751,756	931,920	959,032	947,119	1,151,956	21.6%
RISE	**730,916**	**601,880**	**602,735**	**622,440**	**583,814**	**-6.2%**
Special Education	730,916	601,880	602,735	622,440	583,814	-6.2%
Grand Total	**35,041,593**	**35,551,026**	**37,108,399**	**39,473,353**	**40,847,666**	**3.5%**

For the remaining eight locations and the RISE Preschool program, most of the variability in the dollar and percent increases is attributable to changes in staffing patterns, levels, or seniority. An overview of the changes in each location is provided below.

Barrows Elementary School

Regular Day: *There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *Decrease is driven primarily by the migration of the DLC program to the Birch Meadow School. The budget includes step and cost of living increases and column changes for certified and non-certified staff.*

Birch Meadow Elementary School

Regular Day: *Overall there is a small decrease. There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *Increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff and the shifting of staff from Barrows to Birch Meadow as we continue the migration of the DLC program.*

Joshua Eaton Elementary School

Regular Day: *There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *In FY'16 and FY'17, this location receives revenue support from a special education student from another district that is paying tuition to our district. The amount of support was reduced by $100,000 in the FY'17 budget.*

Killam Elementary School

Regular Day: *There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *In FY'16 and FY'17, this location receives revenue support from a special education student from another district that is paying tuition to our district. The amount of support was reduced by $50,000 in the FY'17 budget. There is also an additional 1.0 FTE budgeted to support the SSP program.*

Wood End Elementary School

Regular Day: *There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *The increase is driven primarily by step and cost of living increases and column changes for certified and non-certified staff. There is also a reallocation of existing therapist staff to support the special education program housed at Wood End.*

Coolidge Middle School

Regular Day: *There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *In FY'16 and FY'17, this location receives revenue support from special education students from another district that is paying tuition to our district. The amount of support was reduced in the FY'17 budget by $141,500. All step and cost of living increases and column changes for certified and non-certified staff were budgeted for.*

Parker Middle School

Regular Day: *There is a salary increase assumed for all certified and non-certified employees. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *The decrease is driven primarily staff turnover. All step and cost of living increases and column changes for certified and non-certified staff have been budgeted for.*

Reading Memorial High School

Regular Day: *The decrease is driven primarily by reduction to FTE at the high school as all step and cost of living increases and column changes for certified and non-certified staff. The per pupil funding was also restored in the FY'17 budget cycle.*

Special Education: *In FY'16 this location budgeted for revenue support from special education tuition from students from another district that is paying tuition to our district. The amount of support was reduced in the FY'17 budget by $85,000 as there is no outside student slatted to attend RMHS next year. All step and cost of living increases and column changes for certified and non-certified staff were budgeted for.*

RISE Preschool

Special Education: *The decrease is driven primarily by turnover savings as well as the reallocation therapist that are serving other schools. All step and cost of living increases and column changes for certified and non-certified staff were budgeted for.*

Cost Center Budgets

Administration

The Administration cost center includes the salaries and expenses for Central Office 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 2.4% of the total district budget. The total increase for district administration is $37,904 or 4.1%.

The largest expenditure in this cost center is for the salaries of the four district administrators (Superintendent, Assistant Superintendent for Learning & Teaching, Director of Finance & Operations, Human Resources Administrator), and a portion (1/3rd) of the Network Administrator's salary representing his contribution to district data and information management, and the 4.8 FTE administrative assistants that support the district administration.

Figure 84: Administration Cost Center by Object Category

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Administration						
Professional Salaries	509,608	538,561	507,333	519,384	536,038	3.2%
Clerical Salaries	207,871	208,069	199,572	213,155	219,990	3.2%
Contract Services	104,080	83,201	70,356	81,413	96,088	18.0%
Supplies & Materials	8,292	5,939	5,693	8,688	8,596	-1.1%
Other Expenses	86,004	96,806	108,168	103,150	102,983	-0.2%
Grand Total	**915,855**	**932,578**	**891,123**	**925,790**	**963,694**	**4.1%**

District Administration by Object

As Figure 84 shows, the Administration Cost Center budget is projected to increase 4.1% in the FY'17 Superintendent's Recommended Budget. The increase in professional and clerical salaries is a result of staffing turnover. The FY'17 budget includes a 2.5% cost of living increase for the non-represented employees. The increase in contract services is due to a budgeted increase for legal services as we will enter into contract negotiations with all five collective bargaining units. There are nominal decreases to supplies and materials and other expenses.

District Administration by Function

The District Administration cost center includes funds necessary to address the core functional areas of a school's central office. The specific MA DESE Function Codes and Descriptions are shown in Figure 85 below with each function and its budgeted amount described in more detail below. For more information on the MA DESE Accounting Structure, please see Appendix B.

Figure 85: District Administration Budget by Function

		Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
111	School Committee	8,691	8,487	8,915	10,384	9,869	-5.0%
121	Superintendent	232,279	243,536	253,759	255,231	261,455	2.4%
122	Assistant Superintendent	132,503	145,127	150,858	153,889	157,646	2.4%
123	Other Administrative	-	-	2,817	-	-	0.0%
141	Finance & Business	242,894	254,185	192,382	211,901	218,084	2.9%
142	Human Resources	130,908	145,277	154,909	150,983	153,711	1.8%
143	Legal Services	49,477	27,025	15,159	22,720	36,400	60.2%
145	Information Management	63,649	50,223	55,894	57,352	62,456	8.9%
360	School Security	-	791	-	-	-	0.0%
413	Utility Services	46,603	48,176	44,380	50,205	50,948	1.5%
510	Employee Benefits	8,850	9,750	12,050	13,125	13,125	0.0%
Grand Total		**915,855**	**932,578**	**891,123**	**925,790**	**963,694**	**4.1%**

Figure 86: District Administration Staffing

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Administration	**9.1**	**9.1**	**9.1**	**9.1**	**767,539**	**9.1**	**771,119**	**9.1**	**791,030**
Administrative Assistant	4.8	4.8	4.8	4.8	248,155	4.8	248,155	4.8	254,992
District Administrator	4.3	4.3	4.3	4.3	519,384	4.3	522,964	4.3	536,038

School Committee

The role of the School Committee is to recruit, hire, evaluate, and make employment decisions on the superintendent; review and approve budgets for public education in the district; and establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education. This budget line includes any expenses incurred by the School Committee, most notably, the district's membership to the Massachusetts Association of School Committees. Also funded here are incidental expenses related to printing and copying of school committee packets, postage and awards. The increases to this budget line fund an anticipated increase in dues and memberships, conference expenses for new Committee members, and a portion of the increased expense for new copier leases.

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. He works with the School Committee as well as with building administrators and central office administrators to develop the district's improvement plan strategic goals and objectives, to recommend a budget necessary to fund the district's and schools' strategic initiatives, and to ensure that funding is used to ensure the success of all students. The Superintendent supervises and evaluates all Central Office Administrators, Building Principals, and the Network Manager. In addition, the Superintendent co-supervises the Director of Facilities with the Town Manager. During FY'17, the Superintendent will lead the district and schools in achieving the five district goals and initiatives as outlined in the Reading Public Schools Strategy for Improvement of Student Outcomes discussed above in the Organizational Section of this document, particularly in the area of common core implementation, development of common assessments and district determined measures of success, the implementation of the Multi-tiered

system of supports (MTSS), the implementation of the PARCC assessment, the development of short term and long term space and programmatic needs for the district, as well as the continued implementation of the educator evaluation system.

This budget line includes the salaries of the Superintendent and the Executive Assistant to the Superintendent. In addition, it includes expenses related to the operations of the Superintendent's office including the district's membership to the Massachusetts Association of School Superintendents, printing, copying and copier leases, postage, and professional development expenses including tuition reimbursement. The majority of the increase funds compensation increases.

Assistant Superintendent

The role of the Assistant Superintendent for Learning and Teaching is to provide leadership to district administrators, teacher leaders, teachers, and support staff in the area of curriculum, instruction and assessment. The Assistant Superintendent for Learning and Teaching also supervises the Director of Community Education and the METCO Director. He is also responsible for coordinating the district's professional development and curriculum planning activities, including the annual professional development institute held in Reading each spring. During FY'17, the primary focus of this position will be the continued implementation of the state's curriculum standards, overseeing the district's professional learning communities, as well as the development of common assessments and district determined measures to inform instructional practices and curriculum alignment.

The budget associated with this function funds the salaries of the Assistant Superintendent for Learning and Teaching as well as a 0.5 FTE Administrative Assistant. Also funded here are the incidental expenses such as printing, copying and copier leases, postage, and office supplies, as well as a membership to the Massachusetts Association of School Superintendents. The majority of the increase funds compensation increases.

Business and Finance

The role of the Director of Finance and Operations is to lead the school finance operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, and purchasing. In addition, the Director of Finance and Operations supervises and evaluates the School Nutrition Director. In FY'17, some of the key areas of focus for this position will be continued development and implementation of a long range plan to transition to full day kindergarten for all students and expand preschool programming, and address classroom and program space constraints. Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success. As always, we continue to work to enhance transparency around how funds are allocated and expended and to develop a system that helps us to measure our performance and connects expenditures to those performance measures.

The budget associated with this function funds the salaries of the Director of Finance and Operations as well as 2.5 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections, reporting, and procurement. Also funded here are the expenses for this area including membership to the Massachusetts Association of School Business Officials, professional development, printing, copying and copier leases, postage, advertising, and office supplies. The majority of the decrease for this functional area are the result of savings from staff turnover.

Human Resources

The Human Resources function is responsible for overseeing the recruitment and hiring of staff; monitoring compliance with personnel laws, regulations, policies, and procedures; ensuring compliance with collective bargaining terms and conditions; and complying with federal and state reporting requirements. In FY'17, some of the key areas of focus for this position will be to review and revise our personnel policies and procedures, strengthen our processes to better support staff, and assist with the continued implementation of the educator evaluation system.

The budget associated with this function funds the salaries of the Human Resources Administrator as well as a 0.5 FTE administrative support staff. Also funded are expenses including membership to the Massachusetts Association for School Personnel Administrators, recruiting and advertising expenses (including the district license for our applicant tracking and on-line application system, School Spring), employee physical examinations, as well as printing, copying and copier leases, postage, and office supplies. The majority of the increase here funds compensation increases as well as an increase in employee recruiting expenses (advertising, employee physicals, and job search related activities).

Legal Services

This function is for labor counsel employed by the School Committee to offer counsel and guidance in the area of labor law compliance and collective bargaining. The Reading School Committee employs for legal services with the firm of Stoneman, Chandler and Miller. The increase in this line is based on current trending with regard to use of outside counsel for ongoing personnel matters and the upcoming contractual negotiations for the five collective bargaining units. Next year, all five bargaining units will be in the third year of a three year agreement.

Information Management and Technology

The primary responsibility for this function is to comply with the data management and reporting requirements of the MA DESE which includes SIMS and EPIMS reporting which is done three times per year. Additional tasks include maintaining the district's student information management system as well as other district databases and systems including Blackboard Connect communication system.

This budget line includes a 0.25 FTE district data support staff person as well as 0.34 FTE district level technology and network management staff. The increase to this functional area funds salary increases.

Utility Services

This function is where expenses for all telecommunication services are charged, including telephone charges and wireless services for the district (not including equipment repairs which are charged to the district-wide technology budget). The decrease here in FY'17 is an adjustment based on prior three years of actual history.

Retirement Contributions

This budget line includes funding for the district's contractual obligation to match $175 of contributions for teachers' tax sheltered annuity plans for those teachers hired after the 1998-99 school year. Each year for the past several years, six additional staff have qualified and taken advantage of this benefit. The FY'17 budget is based on this historical trend and an increase in the current collective bargaining agreement from $150 to $175.

Figure 87 below shows the District Administration Budget by detailed expense category. This information provides the reader with a line by line analysis of the changes in the district administration budget.

Figure 87: District Administration Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**509,608**	**538,561**	**507,333**	**519,384**	**536,038**	**3.2%**
Administrator	409,776	426,346	396,055	410,570	420,834	2.5%
Director	69,530	75,837	79,310	76,014	77,914	2.5%
Employee Benefits	-	9,500	-	-	-	0.0%
Manager	30,301	26,878	31,968	32,800	37,290	13.7%
Clerical Salaries	**207,871**	**208,069**	**199,572**	**213,155**	**219,990**	**3.2%**
Administrative Assistant	227,871	235,569	234,572	248,155	254,990	2.8%
Revolving Fund Support	(20,000)	(27,500)	(35,000)	(35,000)	(35,000)	0.0%
Contract Services	**104,080**	**83,201**	**70,356**	**81,413**	**96,088**	**18.0%**
Consulting Services	8,000	8,000	10,817	8,487	8,740	3.0%
Labor Counsel	49,477	27,025	15,159	22,720	36,400	60.2%
Telecommunications	46,603	48,176	44,380	50,205	50,948	1.5%
Supplies & Materials	**8,292**	**5,939**	**5,693**	**8,688**	**8,596**	**-1.1%**
Equipment	-	791	-	-	-	0.0%
Office	8,292	5,148	5,693	8,688	8,596	-1.1%
Other Expenses	**86,004**	**96,806**	**108,168**	**103,150**	**102,983**	**-0.2%**
Advertising	4,367	6,944	4,065	3,840	3,550	-7.6%
Awards	909	1,178	292	1,075	600	-44.2%
Dues & Memberships	10,791	12,831	14,600	12,769	12,589	-1.4%
Employee Benefits	8,850	9,750	12,050	13,125	13,125	0.0%
Equipment	11,892	9,123	13,025	12,750	12,750	0.0%
Hiring and Recruiting	18,998	23,442	25,880	27,925	25,700	-8.0%
Postage	6,587	6,177	10,289	7,016	6,603	-5.9%
Professional Development	10,041	13,587	11,478	9,758	11,900	22.0%
Software Licensing & Support	13,413	13,689	14,313	14,892	16,166	8.5%
Technology	-	-	1,936	-	-	0.0%
Travel	157	85	241	-	-	0.0%
Grand Total	**915,855**	**932,578**	**891,123**	**925,790**	**963,694**	**4.1%**

Regular Day

The regular day budget funds all of the salaries and expenses related to delivering core instructional programs to our general education students. This includes the salaries for building principals, professional staff, and support staff supporting the regular education program. Expenses included in the regular day budget include transportation for general education students; curriculum materials; professional development; instructional materials, supplies, and equipment; instructional technology; library materials and technology; and other instructional services. The Regular Day Cost Center budget accounts for 60.9% of the total budget in FY'17, up slightly from 58.8% in FY'16.

As Figure 88 indicates, the FY'17 Superintendent's Recommended Budget includes a 1.9% increase for the Regular Day Cost Center. The majority of the increase, $252,739 or 54.6%, in the regular day cost center is in the supplies and materials category. The FY'17 budget restores the per pupil funding back to the FY15 levels for the building based budgets which allow schools to have adequate supplies and materials for the classrooms. There was also $150,000 added to the budget for the implementation of a new science curriculum. The overall increase 1.9%, or $493,301, comprises 33.7% of the overall increase to the FY'17 budget.

Figure 88: Regular Day Budget by Object

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Regular Day						
Professional Salaries	19,396,119	19,939,312	20,588,071	21,807,900	21,952,803	0.7%
Clerical Salaries	400,922	404,170	449,385	437,277	460,151	5.2%
Other Salaries	824,819	901,653	1,029,127	1,046,167	1,076,225	2.9%
Contract Services	75,097	83,980	78,754	62,800	66,600	6.1%
Supplies & Materials	925,351	650,762	597,407	579,287	832,026	43.6%
Other Expenses	733,728	529,899	442,643	464,217	473,142	1.9%
Grand Total	**22,356,036**	**22,509,776**	**23,185,387**	**24,397,646**	**24,860,947**	**1.9%**

Regular Day by Object

Professional salaries in the regular day budget increase by .07% or $144,903, in the FY'17 Superintendent's Recommended Budget. This equates to 31.3% of the total increase in the regular education cost center. The FY'17 budget funds all salary and benefit obligations to employees per the collective barging agreements and non-union COLA adjustments. The majority of this increase is offset by the reduction positions; 2.0 FTE Elementary Teacher, 3.4 FTE High School positions and a .5 Middle School teacher.

Salaries in the regular day budget are also offset by revenues from full day kindergarten and the state's METCO grant. The full day kindergarten revenue offset increased by $30,000 from FY'17 to $900,000 which will result in a further decrease in the fund balance of that revolving fund. The METCO grant offset will remain level with FY'16 at $100,000.

The increase in clerical and other salaries are a result of salary and benefit obligations to employees per the collective barging agreements and non-union COLA adjustments and a restoration of office paraeductors at the elementary school level.

The 6.1% increase in contract services is the result for budgeted increases for transportation

Figure 89: Regular Day Staffing

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Regular Education	**347.3**	**356.1**	**358.1**	**356.5**	**24,253,066**	**356.8**	**23,680,447**	**350.4**	**24,458,420**
Assistant Principal	4.3	4.3	4.3	4.3	449,396	4.3	437,954	4.3	449,278
Elementary Teacher	109.4	110.1	110.0	111.0	7,753,946	110.1	7,574,966	108.6	7,868,703
ELL Teacher	1.0	1.0	1.5	1.5	91,634	2.5	147,389	2.5	179,918
Guidance Counselor	4.6	5.0	5.6	5.6	379,906	5.6	379,906	5.6	399,735
High School Dept Chair	3.8	3.8	3.8	3.8	366,518	3.8	355,169	3.4	328,090
High School Teacher	75.6	79.6	78.4	79.6	5,895,751	78.4	5,674,994	75.4	5,723,274
Instructional Coach				2.0	150,000	2.0	156,000	2.0	159,900
Library/Media Specialist	7.0	7.0	7.0	7.0	486,075	7.0	483,499	7.0	508,539
Middle School Teacher	72.9	72.4	71.9	71.9	5,149,663	71.7	4,973,514	71.7	5,202,663
Paraprofessional	19.4	21.8	24.4	19.6	453,903	21.8	475,600	20.8	475,098
Principal	8.0	8.0	8.0	8.0	915,804	8.0	900,387	8.0	967,707
Reading Specialist	7.0	7.0	7.5	7.5	607,365	7.5	601,434	7.0	577,498
School Adjustment Counselor	1.0	1.0	1.0	1.0	54,181	1.0	54,181	1.0	57,679
School Psychologist	9.5	10.5	10.5	9.5	641,674	9.5	621,110	9.5	675,625
Secretary	11.0	11.0	11.0	11.0	429,077	11.0	435,326	11.0	450,751
Supervisor of Students	1.0	1.0	1.0	1.0	33,000	1.0	33,000	1.0	33,000
Technology Specialist	2.0	2.0	2.0	2.0	163,977	2.0	154,351	2.0	169,415
Tutor	9.9	10.7	10.3	10.3	231,199	9.7	221,670	9.7	231,549

Regular Day by Function

Figure 90 below shows the breakdown of the FY'17 Superintendent's Recommended Budget by DESE Functions. The majority of regular day expenses are categorized as "2000" expenditures, or instructional services (for more information on the DESE Chart of Account structure, please see Appendix B). These expenditures include instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

Seventy six percent of the expenditures in the regular day budget are for direct instructional services – the salaries of teachers and specialists providing direct services to students in the classroom or in small group settings; when you add to that the paraprofessionals who are supporting students or teachers in the classroom, as well as substitute teachers, the percentage increases to 80%. The next largest percentage is for school leadership (including school secretaries) and department heads who, together, account for another 9% of the regular day budget. School psychologists and guidance counselors comprise another 5% of the regular day budget. Thus, the professional and support staff providing leadership, direct instruction, instructional support, or counseling services to students makes up 96% of the regular day budget.

Approximately 4% of the regular day budget funds the materials, supplies, and equipment necessary for providing instruction to students. This includes everything from curriculum programs, such as the new elementary health curriculum discussed above, to textbooks, software, computers, school supplies, art supplies, photocopy leases, and library materials.

One percent of the regular day budget funds professional development stipends, providers, or expenses. The remainder of the regular day budget funds student transportation and stipends for school-based extracurricular activities. The 240 Function, Professional Development, has been significantly reduced to fund the necessary instructional coach positions. What remains in that function are curriculum leader stipends, teacher mentor stipends, contractually required tuition reimbursement, and less than $50,000 for districtwide professional development.

Figure 90: Regular Day Budget by Function

		Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Regular Day							
123	Other Administrative	6,500	6,032	6,715	8,000	8,200	2.5%
221	School Leadership	1,706,310	1,703,710	1,785,887	1,808,089	1,881,785	4.1%
222	Department Heads	296,286	311,058	310,963	321,180	314,251	-2.2%
225	Building Technology	233,022	201,913	203,882	217,423	223,743	2.9%
230	Instruction - Teaching Services	15,282,479	15,761,847	16,230,987	17,239,692	17,255,827	0.1%
231	Specialist Teachers	729,590	743,293	782,454	805,722	783,385	-2.8%
233	Paraprofessionals	596,557	682,468	733,294	713,465	743,523	4.2%
234	Library Media Teachers	535,037	522,116	535,421	560,553	584,867	4.3%
235	Instructional Coordinators	-	-	-	150,000	159,900	6.6%
236	Substitutes	228,262	219,186	295,833	332,702	332,702	0.0%
240	Professional Development	321,401	341,847	336,025	249,183	270,679	8.6%
241	Text & Materials	410,963	239,329	180,278	230,966	401,340	73.8%
242	Instructional Equipment	116,710	118,982	110,473	116,898	133,716	14.4%
243	General Supplies	191,550	208,937	182,551	159,391	211,047	32.4%
244	Other Instructional Services	4,603	2,164	2,456	11,048	2,425	-78.1%
246	Library Materials	15,447	23,360	22,165	20,638	18,788	-9.0%
247	Instructional Technology	431,530	152,847	129,869	160,600	170,219	6.0%
248	Library Technology	5,167	3,363	8,314	10,584	9,465	-10.6%
249	Instructional Software	49,259	24,466	33,808	38,765	42,145	8.7%
271	Guidance	334,826	339,122	407,775	421,130	444,830	5.6%
272	Testing & Assessment	30,726	20,112	9,114	5,770	4,183	-27.5%
280	Psychological Services	704,381	738,019	735,440	698,655	735,429	5.3%
330	Pupil Transportation	72,917	83,230	77,629	55,200	66,600	20.7%
352	Other Student Activities	52,510	62,377	64,054	61,995	61,901	-0.2%
Grand Total		**22,356,036**	**22,509,776**	**23,185,387**	**24,397,646**	**24,860,947**	**1.9%**

Figure 91 below shows the FY'17 Superintendent's Recommended Budget by detailed expenditure category. This information is intended to provide more specific information on regular day expenditures.

Figure 91: Regular Day Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**19,396,119**	**19,939,312**	**20,588,071**	**21,807,900**	**21,952,803**	**0.7%**
Assistant Principal	417,695	431,180	437,180	449,396	449,278	0.0%
Department Head Stipend	296,286	311,058	310,963	321,180	314,251	-2.2%
Employee Benefits	78,631	101,985	147,192	135,598	110,106	-18.8%
Guidance	282,167	298,686	361,037	379,906	399,735	5.2%
Instructional Specialist	-	-	-	150,000	159,900	6.6%
Library	535,037	522,116	535,421	560,553	584,867	4.3%
Principal	891,702	876,783	899,715	918,304	967,707	5.4%
Psychologist	701,231	734,582	733,280	695,855	733,305	5.4%
Reading	561,786	567,148	594,842	606,839	577,498	-4.8%
Revolving Fund Support	(506,000)	(665,000)	(820,000)	(870,000)	(900,000)	3.4%
State Grant Support	(100,000)	(124,173)	(93,490)	(100,000)	(100,000)	0.0%
Stipends	141,818	160,092	193,042	178,854	188,943	5.6%
Teacher	15,808,045	16,431,534	16,977,910	18,052,760	18,125,035	0.4%
Technology Integration	287,720	293,322	310,979	328,655	342,180	4.1%
Clerical Salaries	**400,922**	**404,170**	**449,385**	**437,277**	**460,151**	**5.2%**
Employee Benefits	1,100	4,808	1,200	1,200	1,200	0.0%
Secretary	399,822	399,363	448,185	436,077	458,951	5.2%
Other Salaries	**824,819**	**901,653**	**1,029,127**	**1,046,167**	**1,076,225**	**2.9%**
Employee Benefits	1,500	1,500	2,347	1,125	750	-33.3%
Paraprofessional	595,057	680,968	730,948	712,340	742,773	4.3%
Substitutes	228,262	219,186	295,833	332,702	332,702	0.0%
Contract Services	**75,097**	**83,980**	**78,754**	**62,800**	**66,600**	**6.1%**
Instructional Services	2,180	750	1,125	7,600	-	-100.0%
Transportation	72,917	83,230	77,629	55,200	66,600	20.7%
Supplies & Materials	**925,351**	**650,762**	**597,407**	**579,287**	**832,026**	**43.6%**
Art	38,135	39,627	31,733	35,060	35,260	0.6%
English Language Arts	43,374	42,534	23,145	32,225	35,575	10.4%
Equipment	668	2,137	3,466	1,100	1,500	36.4%
Foreign Language	37,180	15,639	11,743	15,378	14,578	-5.2%
Furnishings	6,799	16,708	8,165	4,857	17,325	256.7%
Guidance	1,525	1,323	2,040	2,975	2,975	0.0%
Kindergarten	2,012	1,793	1,937	(19,209)	3,700	-119.3%
Library	17,081	23,680	23,416	21,488	19,638	-8.6%
Library Technology	1,902	1,361	671	2,659	3,915	47.2%
Math	10,154	48,432	45,278	62,657	59,457	-5.1%
Office	20,307	20,027	19,704	18,823	22,848	21.4%
Other	116,585	53,615	80,232	47,845	56,897	18.9%
Paper	36,097	41,647	38,015	41,188	48,987	18.9%
Performing Arts	10,015	17,659	10,364	11,510	13,806	19.9%
Physical Education	17,008	15,811	12,107	15,272	16,472	7.9%
Printer	31,285	21,933	30,735	17,466	36,824	110.8%
Professional Development	4,369	5,314	6,943	8,533	10,533	23.4%
Psychology	-	117	459	1,100	1,274	15.8%
Reading	15,139	10,592	17,607	13,761	13,433	-2.4%
Science	31,301	41,077	38,153	48,800	47,456	-2.8%
Social Studies	13,615	10,589	7,632	11,610	11,960	3.0%
Software	49,259	24,466	33,808	38,765	42,145	8.7%
Teacher Resources	5,597	5,155	2,078	4,500	4,900	8.9%
Teacher Supplies	22,262	28,212	27,487	20,753	26,483	27.6%
Technology	76,257	40,518	48,311	30,989	30,943	-0.2%
Testing	9,429	6,812	7,191	5,770	4,183	-27.5%
Workbooks & Consumables	1,528	21,078	11,754	2,500	7,495	199.8%
Curriclum, Elementary	221,518	62,036	35,981	42,195	148,345	251.6%
Curriclum, High School	39,611	13,530	4,740	16,600	27,100	63.3%
Curriclum, Middle School	38,241	9,522	7,885	16,800	60,705	261.3%
Periherals	2,525	800	1,053	1,200	1,200	0.0%
Business	4,572	7,017	3,575	4,116	4,116	0.0%
Other Expenses	**733,728**	**529,899**	**442,643**	**464,217**	**473,142**	**1.9%**
Dues & Memberships	9,819	8,043	14,141	18,447	18,465	0.1%
Equipment	64,055	67,527	75,498	72,871	72,631	-0.3%
Field Trip Travel	468	225	620	550	600	9.1%
Graduation	7,688	7,276	7,772	5,481	7,481	36.5%
Instructional Services	865	590	141	2,198	1,075	-51.1%
Library Technology	-	-	1,645	-	-	0.0%
Office	-	-	-	200	-	-100.0%
Other	2,168	1,650	570	2,700	1,750	-35.2%
Professional Development	246,305	260,070	224,420	151,970	159,640	5.0%
Software Licensing & Support	132,023	93,428	77,164	85,800	85,800	0.0%
Technology	267,727	90,530	40,671	124,000	125,700	1.4%
Periherals	2,610	374	-	-	-	0.0%
Technolgy	-	186	-	-	-	0.0%
Grand Total	**22,356,036**	**22,509,776**	**23,185,387**	**24,397,646**	**24,860,947**	**1.9%**

Special Education

The special education cost center includes the salaries and expenses necessary to provide special education and related services to the children in our community. The goal of the Student Services department is to provide high quality programs and services within the district and to identify and place children in out-of-district programs only when the programs or services that are offered within the district are not adequate or appropriate to address a child's particular needs. As mandated by the Individuals with Disabilities Education Act (IDEA) and Section 504 of the Americans with Disabilities Act, we strive to provide programs and services to allow our students with disabilities to be educated in the least restrictive environment that enables them to make effective progress. In-district expenditures make up 60% of the special education budget while out-of-district expenditures comprise the other 40% of the budget.

The majority of the in-district portion of the budget funds the salaries of the teaching, therapeutic and support staff in our different in-district special education programs. We currently have seven different types of in-district programs, described below, as well as a learning center at each school. Program enrollments for each of the program are shown in Figure 83 below.

- Developmental Learning Center (DLC) – students identified with autism spectrum disorders. Located at Barrows (Grade 5 Only), Birch Meadow (Grades K-4), Coolidge, & RMHS. For the FY 17 Budget the program will be fully transitioned to Birch Meadow.
    - The DLC I program is a co-taught model where students are supported in the general education setting by a special education teacher and a paraprofessional, if necessary.
    - The DLC II program is a substantially separate program for students' diagnosed with autism spectrum disorder or students who require intensive instruction. Students are taught in this separate environment using the principles of applied behavior analysis. Given the needs of the students in this program there is a low adult to student ratio in this program.
- Integrated Learning Program (ILP) – students identified with cognitive deficits. Located at Wood End, Coolidge, & RMHS. This program services students with multiple needs and requires a low adult to student ratio within the classroom setting. Students within this program are provided with opportunities for inclusion based on their individual needs.
- Language Learning Differences (LLD) – students identified with language-based learning disabilities and specific learning disabilities. Located at Eaton, Parker, & RMHS. This program is a partial inclusion program providing intensive remediation and instruction using language based methodologies. Depending on the needs of the individual student they may receive small group instruction for ELA and Math, as well as specialized reading instruction. At the high school level students have the option of participating in small group History if necessary.
- Learning Centers (LC) – Students identified with any of the ten disability eligibility categories. Located at each of our schools.
- Student Support Program (SSP) – students identified with emotional impairment. Located at Killam, Coolidge, & RMHS. Due to the nature of the disabilities in this program the staffing at each level needs to include both special education teachers, paraprofessionals and counseling staff.
- Therapeutic Support Program (TSP) – students identified with emotional impairment, primarily school avoidance behaviors. Located at RMHS. For FY 17 the SSP and TSP programs will be combined into one program the Therapeutic Support Program at all levels.

- Compass- students identified with multiple disabilities who require substantially separate programming with a focus on academics, life skills and social skills. Located at Coolidge. This is a substantially separate program requiring a low adult to student ratio. This program also provides opportunities for community trips.
- POST (Providing Opportunities for Successful Transition): A collaboration between the Wakefield Public Schools and the Reading Public Schools. This program services students who are ages 18-22. The goals of this program is to provide students with academics, life skills, social and vocational opportunities. The 15-16 School Year was the first year of our collaboration and we thus far have had a lot of success.

Figure 88 shows the enrollment for our high needs population, as defined by the Massachusetts DESE. What is apparent from the table below is that our ELL and low income populations have been steadily rising over the last several years. In FY16 we saw an increase in our Limited English Proficient population. Thirty-two percent or 15 of the 46 students are enrolled in kindergarten.

Figure 92: Special Education Enrollment

Academic Year	Total Enrollment	# of Students on IEP	% of Students	% of Students Statewide	# of Students Out of District
2005-06	4282	694	16.2%	16.4	73
2006-07	4332	707	16.3%	16.7	67
2007-08	4416	753	17.1%	16.9	73
2008-09	4428	771	17.4%	17.1	63
2009-10	4392	758	17.3%	17.0	59
2010-11	4459	734	16.5%	17.0	51
2011-12	4447	768	17.3%	17.0	64
2012-13	4483	737	16.4%	17.0	64
2013-14	4432	767	17.3%	17.0	50
2014-15	4407	809	18.4%	17.1	61
2015-16	4394	791	18.0%		64

Special education expenses present a unique challenge to school districts due to their variability and lack of predictability. Our goal is always to provide the highest quality services to students and to provide those within the district. Over the last ten years, our district has increased its in-district special education programs from one program to nine different programs across the district. The figure below shows the number of students in each of the programs in the current school year. Descriptions of each program can be found above. The total number of children in special education programs is 191 with the greatest number of students currently in the Language and Learning Disabilities program.

Figure 93: SY'2014-15 Special Education Program Enrollment

	K	Gr 1	Gr 2	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 9	Gr 10	Gr 11	Gr 12	Post Grad	Total
Compass								4							4
Dev. Learning Ctr I	2	4	3	4	6	4	5	4	7	2	2	1			44
Dev. Learning Ctr II	3	1	2	2	2	1									11
Integrated Learning Prog. I	3	3	2	2	3	1	2	4	6						26
Integrated Learning Prog. II										1		2			3
Language Learning Disabilities			3	3	3	4	6	3	9	7	10				48
POST Program														5	5
Student Support Program	1	1	1	2	3	1	3	3	3	5	3	7	13		46
Therapeutic Support Program											1	1	2		4
Total	9	9	11	13	17	11	16	18	25	15	16	11	15	5	191

The special education budget comprises 29.9% of the total FY'17 Superintendent's Recommended Budget, which has increased 2.4% from last year's 27.5%. The Special Education Cost Center budget is projected to increase 7.7% over FY'16 budgeted levels or $870,972 which represents 63.4% of the total increase for FY'17.

Figure 94: Special Education Budget by Object

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Special Education						
Professional Salaries	4,706,356	4,569,777	4,484,815	4,731,305	5,411,149	14.4%
Clerical Salaries	71,218	79,729	71,991	81,708	77,199	-5.5%
Other Salaries	1,447,232	1,699,604	1,838,792	1,966,500	2,064,919	5.0%
Contract Services	1,174,931	1,459,708	1,554,759	1,388,261	1,385,988	-0.2%
Supplies & Materials	21,619	55,776	77,401	50,750	46,675	-8.0%
Other Expenses	1,917,584	1,682,663	2,226,423	3,133,978	3,237,543	3.3%
Grand Total	**9,338,940**	**9,547,257**	**10,254,181**	**11,352,501**	**12,223,473**	**7.7%**

Special Education by Object

Salaries make up the largest share of the special education budget at 61.8% of the total for this cost center. The next largest category is other expense which includes the tuition for students who are placed out-of-district in specialized programs. Contract services follows and this is where the transportation for both in-district and out-of-district students is budgeted. Supplies and materials are the smallest percentage of this cost center budget.

The 14.4% increase in professional salaries is driven by several factors, including, step, column change and cost of living increases, the proposed 1.0 FTE Social Worker at Killam, and the significant reduction of $369,000 in the special education tuition offsets to professional salary. The FY'16 budget included a onetime increase to mitigate the reduction in the circuit breaker award.

Contract services are projected to decrease by .02% in the FY'17 budget. This decrease is due to a shift in funds from professional development from contracted services to other services. The FY'17 budget

also includes a 5% increase in special education transportation expenses as well as a nominal increase in legal services.

Supplies and materials, while not a large dollar amount, is projected to decrease 8.0%. The decrease is a result in reducing our parent transportation reimbursement line. This funding level should be adequate based on the current volume of parent reimbursement.

Other expenses are projected to increase 7.7% in the FY'17 budget. This is due to a net overall increase in special education out-of-district tuitions, and the reallocation of professional development funds from the contracted services category. There is some fluctuation between categories of tuitions, most notable tuition to in-state private, residential and collaborative tuitions are all budgeted to increase due to known and anticipated out of district placements. As noted in the Superintendent's message at the beginning of this book, one anticipated out of district placement has been eliminated from this budget as part of the budget reductions.

During the 2014-2015 school year, Walker Associates conducted a comprehensive program review of the special education programs and supports for the Reading Public Schools. This report outlines some of the changes that need to be made for special education.

The following changes with fiscal implications were implemented for the 2015-2016 school year and will be continued for the 2016-2017 school year:

- Last year we restructured contracted services funding to add a Board Certified Behavior Analyst (BCBA). This position has allowed us to have an expert on staff who can support our staff, parents and most importantly the success of our students. Since the start of the 2015-2016 school year the District's BCBA has completed 10 Functional Behavioral Assessments. If we contracted out for these assessments we would have paid $1545.00 per assessment through SEEM Collaborative for a total of $15,450 for just 4 months of the school year. The BCBA has also worked as a liaison between the families and the school helping parents with specific strategies for supporting their children at home. Within the school setting, the BCBA consults with the DLC, ILP, Compass and POST programs. She assists with the data collection and analysis, additionally she develops and monitors student behavior plans. She has also conducted professional development for our paraprofessionals and the RISE preschool staff.
- Last year in the budget we restructured funds to add a Director for TSP/SSP. Although this was a need, the Walker report identified a greater need which was stability in our team chair model. As a result we took these funds to increase the number of team chairs. For the 2015-2016 School Year we have 7.0 FTE Team Chairs. This number allows us to have 2 Team Chairs at the High School, 1 at each middle school, and shared team chairs at the elementary schools. As part of the 7.0 FTE, we have a .5 Out of District Coordinator who works exclusively with our out of district students and families. We are also working to refine the job descriptions and job responsibilities to ensure that the job is manageable so we can have less turn over in this position. The Team Chairs are the face of the district to parents of students receiving special education services.
- The development of the POST program as a Collaboration with the Wakefield Public Schools. The Walker report found that we had limited in-district programming for students 18-22. By developing this collaboration we are able to increase the opportunities for our students. This year, our students have been able to participate in a variety of internships, they have developed new friendships and they are increasing their recreational opportunities. Additionally by having

a viable in-district program we are able to have some students remain in district who would have traditionally been placed out of district.

There are many other changes that were made during the 15-16 school year that were recommendations of the Walker Report that have had little or no fiscal impact. The following items are being addressed this year:

- Development of a more consistent and comprehensive transition process when students move from 1 level to the next (i.e. PK- K).
- Development of a Special Education Parent Advisory Council that can advise the director and the school committee.
- Continued work on program descriptions, entrance and exit criteria and vertical alignment of all in-district programs.
- A more comprehensive approach to professional development for both teaching staff and paraprofessionals.
- The TSP space at the high school is relocated to a more appropriate space for learning and therapeutic needs.

Some areas that continue to need work and will have a fiscal impact are the following:

- Appropriate space for all special education in-district programs. Some spaces are shared or smaller than is necessary to meet the needs of the students. In order to ensure that we have high quality programs we need to have appropriate spaces.
- Once there is more stability in the team chair role an evaluation of that role and the administrative structure of the student services office needs to be conducted to determine the most appropriate structure to support the needs of all constituents.
- The administrative team is continuing to work on defining the co-teaching model and how to utilize this appropriately to meet the needs of students identified with disabilities.

In the FY 17 budget we are proposing only one additional position that is a result of the findings of the Walker report. That position is a 1.0 FTE dedicated Social Worker be added to the Student Support Program (SSP) at the elementary level. The Walker report found that this program does not have a social emotional curriculum nor sufficient staffing to support the social emotional needs of the students. Since there is not counseling support dedicated to the K-5 program it is challenging to implement consistent social/emotional curriculum at this level. The current model is staffed with 1.0 Special Education Teacher and paraprofessionals. The therapeutic component is supported by the building's school psychologist. The school psychologist is not only responsible for the 11 students in this program but also for special education evaluations, consultation to teachers and parents, and Tier I and II supports for all students in the building. It is clear that the current counseling staff is insufficient to balance the needs of the entire building and also those of the therapeutic program. It should be noted that last year and this year there are students being considered for out of district placement due to the inability of this program to provide consistent therapeutic supports.

In this cost center, we are proposing the reduction of .4 FTE of Speech and Language Therapist at the elementary level. This reduction will still support 1.0 FTE of Speech at each elementary school. Review of staff schedules reveals that this reduction will still result in the ability to provide appropriate speech and language services to students in the Reading Public Schools.

Figure 95: Special Education Staffing

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Special Education	**131.5**	**138.0**	**148.9**	**150.6**	**6,932,042**	**150.7**	**6,878,131**	**151.3**	**7,347,022**
Behavior Analyst (BCBA)				1.0	60,000	1.0	65,000	1.0	70,000
District Administrator	1.0	1.0	1.0	1.0	122,055	1.0	122,055	1.0	125,106
District Administrator of Support Services	1.0	1.0	1.0	0.6	40,000	0.6	41,500	0.6	43,489
District Evaluator	1.0	1.0	1.0	1.0	78,442	1.0	85,959	1.0	88,108
District SSP/TSP Program Director				1.0	75,000				
Elementary Teacher	18.7	17.7	19.7	19.7	1,370,950	20.2	1,334,898	20.2	1,417,521
High School Dept Chair	0.4	1.0	1.0						
High School Teacher	6.6	8.2	8.2	9.2	555,081	9.6	606,404	9.6	635,980
Middle School Teacher	8.5	8.5	8.5	8.5	535,090	9.5	546,664	9.5	585,848
Occupational Therapist	3.1	2.9	2.9	2.9	278,515	2.9	217,916	2.9	225,608
Occupational Therapy Assistant	0.6	0.5	0.6	0.6	27,930	0.6	28,768	0.6	28,768
Paraprofessional	65.6	71.4	77.8	77.9	1,866,083	76.2	1,825,735	76.2	1,962,296
Physical Therapist	1.5	1.5	1.5	1.5	119,134	1.5	119,134	1.5	124,823
Pre-School Teacher	4.6	4.2	4.9	4.9	330,567	4.6	305,645	4.6	322,421
School Adjustment Counselor	1.0	1.0	1.0	1.0	65,483	1.0	65,483	1.0	69,712
School Nurse	1.0	-							
Secretary	2.0	2.0	2.0	2.0	81,708	2.0	75,278	2.0	77,199
Social Worker	1.5	2.0	3.0	3.0	207,638	2.6	184,890	3.6	260,041
Speech/Language Pathologist	10.2	10.7	10.8	10.8	801,878	10.4	769,634	10.0	814,856
Team Chair	3.2	3.4	4.0	4.0	316,490	6.0	483,168	6.0	495,247

Special Education by Function

Figure 96 below shows the breakdown of the FY'17 Superintendent's Recommended Budget for special education by DESE function. As was the case with the regular day cost center, a significant share of the special education budget falls within the "2000" series of expenditures or instructional services. In total, 61.5% of the special education budget is used for funding the salary expenses of professional staff, medical staff, or support staff providing direct instruction, instructional support, or therapeutic services to students. The next largest percentage is for the "9000" series expenditures which is tuition. Tuition expense, net of the circuit breaker reimbursement, constitutes another 25.6 of the budget. Related to this expense is the cost to transport students to and from out-of-district schools; this expense makes up 8.3% of the budget.

The remainder of the special education cost center budgets funds legal services; instructional materials, supplies, equipment, and adaptive technology; testing and assessment expense; professional development expense; collaborative dues; and Medicaid claiming services.

Figure 96: Special Education Budget by Function

Special Education		Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
143	Legal Services	69,679	93,913	76,068	69,000	77,400	12.2%
211	Districtwide Leadership	257,943	268,628	290,012	257,230	250,236	-2.7%
221	School Leadership	-	924	2,117	2,000	-	-100.0%
222	Department Heads	80,469	185,927	158,457	118,465	121,274	2.4%
231	Specialist Teachers	2,903,301	2,676,646	2,562,415	2,539,945	3,074,649	21.1%
232	Therapeutic Services	1,404,894	1,520,387	1,542,930	1,432,951	1,434,647	0.1%
233	Paraprofessionals	1,444,815	1,699,249	1,837,103	1,966,500	2,064,919	5.0%
235	Instructional Coordinators	161,647	203,481	223,289	424,028	475,047	12.0%
236	Substitutes	4,010	1,925	2,806	-	-	0.0%
240	Professional Development	19,702	25,462	28,930	25,900	20,000	-22.8%
241	Text & Materials	5,251	10,983	10,652	9,206	7,620	-17.2%
242	Instructional Equipment	12,607	15,451	24,595	15,000	10,000	-33.3%
243	General Supplies	6,736	12,151	21,307	19,699	15,940	-19.1%
244	Other Instructional Services	1,458	1,148	2,674	24,000	1,925	-92.0%
247	Instructional Technology	22,269	17,874	21,164	10,500	11,500	9.5%
249	Instructional Software	-	2,750	233	-	200	0.0%
272	Testing & Assessment	8,512	27,447	39,406	19,745	21,815	10.5%
280	Psychological Services	282,781	326,078	378,945	407,063	469,849	15.4%
320	Health Services	-	-	97	-	-	0.0%
330	Pupil Transportation	853,404	876,333	917,464	979,441	1,016,550	3.8%
550	Other Fixed Charges	20,684	18,478	22,916	19,500	19,500	0.0%
910	Tuition to Other Districts	34,996	9,614	181,498	-	-	0.0%
920	Tuition, Out-of-State	43,502	54,748	54,749	59,599	67,259	12.9%
930	Tuition, In - State	1,127,748	762,952	1,239,676	1,937,501	2,024,488	4.5%
940	Tuition Collaborative	572,531	734,706	614,678	1,015,228	1,038,654	2.3%
Grand Total		**9,338,940**	**9,547,257**	**10,254,181**	**11,352,501**	**12,223,473**	**7.7%**

Figure 97 below shows the FY'17 Superintendent's Recommended Budget by detailed expenditure category. This information is intended to provide more specific information on special education expenditures.

Figure 97: Special Education Budget by Detailed Expense Category

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Special Education	**9,338,940**	**9,547,257**	**10,254,181**	**11,352,501**	**12,223,473**	**7.7%**
Professional Salaries	**4,706,356**	**4,569,777**	**4,484,815**	**4,731,305**	**5,411,149**	**14.4%**
Director	171,059	206,954	204,976	209,737	220,306	5.0%
Employee Benefits	3,250	11,589	16,372	4,050	3,500	-13.6%
Extended Year Services	85,649	73,698	58,688	88,500	87,610	-1.0%
Manager	36,659	38,120	41,508	44,047	23,702	-46.2%
Nurse	63,200	77	97	-	-	0.0%
Occupational Therapist	186,673	186,713	190,413	200,972	231,174	15.0%
Other Therapies	13,915	-	-	-	-	0.0%
Physical Therapist	106,636	107,508	113,192	119,134	124,823	4.8%
Psychologist	274,846	306,903	347,401	391,563	461,349	17.8%
Reading	-	-	9,763	-	-	0.0%
Revolving Fund Support	(25,650)	(282,190)	(636,270)	(913,485)	(578,000)	-36.7%
Special Education Teacher	2,862,105	2,892,377	3,142,778	3,380,880	3,576,539	5.8%
Speech Therapist	739,207	748,883	720,707	781,878	785,098	0.4%
Stipends	27,161	75,664	51,901	-	-	0.0%
Team Chair	161,647	203,481	223,289	424,028	475,047	12.0%
Clerical Salaries	**71,218**	**79,729**	**71,991**	**81,708**	**77,199**	**-5.5%**
Employee Benefits	825	4,108	2,827	-	-	0.0%
Secretary	70,393	75,621	69,165	81,708	77,199	-5.5%
Other Salaries	**1,447,232**	**1,699,604**	**1,838,792**	**1,966,500**	**2,064,919**	**5.0%**
Employee Benefits	1,709	1,792	1,114	1,125	750	-33.3%
Extended Year Services	31,190	30,034	37,077	33,000	35,000	6.1%
Paraprofessional	1,411,916	1,667,423	1,798,912	1,932,375	2,029,169	5.0%
Professional Development	1,573	355	225	-	-	0.0%
Substitutes	-	-	1,464	-	-	0.0%
Tutoring Services	844	-	-	-	-	0.0%
Contract Services	**1,174,931**	**1,459,708**	**1,554,759**	**1,388,261**	**1,385,988**	**-0.2%**
Field Trip Travel	1,263	598	1,760	1,500	1,425	-5.0%
Professional Development	-	2,032	2,900	17,500	-	-100.0%
Substitutes	9,768	64,473	45,773	-	-	0.0%
Transportation	824,951	862,130	896,097	949,441	996,913	5.0%
Legal Services	69,679	93,913	76,068	69,000	77,400	12.2%
Districtwide Leadership	30,347	48,605	75,893	45,000	45,000	0.0%
School Leadership	-	924	2,117	2,000	-	-100.0%
Therapeutic Services	230,793	365,450	416,335	266,920	254,850	-4.5%
Other Instructional Services	196	550	914	22,500	500	-97.8%
Testing & Assessment	-	2,626	5,358	5,400	5,400	0.0%
Psychological Services	7,936	18,408	31,544	9,000	4,500	-50.0%
Supplies & Materials	**21,619**	**55,776**	**77,401**	**50,750**	**46,675**	**-8.0%**
Furnishings	-	38	923	-	-	0.0%
Office	2,206	3,406	10,008	1,500	1,600	6.7%
Other	-	-	1,385	-	1,500	0.0%
Postage	-	1,930	2,911	2,345	2,050	-12.6%
Psychology	-	767	-	6,500	4,000	-38.5%
Software	-	2,750	233	-	200	0.0%
Special Education	7,197	18,676	18,307	25,310	19,160	-24.3%
Technology	-	1,197	7,181	-	-	0.0%
Testing	8,512	24,822	34,048	14,345	16,415	14.4%
General Supplies	3,704	2,189	2,227	750	1,750	133.3%
Instructional Equipment	-	-	177	-	-	0.0%
Other Expenses	**1,917,584**	**1,682,663**	**2,226,423**	**3,133,978**	**3,237,543**	**3.3%**
Advertising	167	173	-	200	200	0.0%
Dues & Memberships	1,075	275	765	700	1,090	55.7%
Equipment	3,043	3,043	3,187	4,000	3,190	-20.3%
Postage	3,153	1,248	1,700	2,000	2,000	0.0%
Professional Development	18,227	23,076	26,249	8,400	20,000	138.1%
Software Licensing & Support	25,455	18,088	17,799	26,500	18,000	-32.1%
Therapeutic & Adaptive Equipment	6,169	9,385	21,145	10,000	10,000	0.0%
Travel	2,588	3,065	2,060	2,100	1,425	-32.1%
Districtwide Leadership	1,086	6,905	3,686	2,750	2,100	-23.6%
Pupil Transportation	28,453	14,203	21,367	30,000	19,637	-34.5%
Instructional Equipment	6,438	6,028	2,349	5,000	-	-100.0%
Instructional Technology	22,269	16,677	12,598	10,500	10,000	-4.8%
Other Fixed Charges	20,684	18,478	22,916	19,500	19,500	0.0%
Tuition - Out of District	1,778,777	1,562,020	2,090,602	3,012,328	3,130,401	3.9%
Grand Total	**9,338,940**	**9,547,257**	**10,254,181**	**11,352,501**	**12,223,473**	**7.7%**

Districtwide Programs

This cost center includes the budgets for Health Services, Athletic Programs, Extracurricular Programs, and Districtwide Networking and Technology Maintenance. These programs are grouped into the Districtwide Programs cost center since none of the expenses can be allocated to either regular day or special education. In other words, these expenses are for the benefit of both general education and special education students. A summary by object of the FY'17 Superintendent's Recommended Budget by Object is shown in Figure 94 below.

Figure 98: Districtwide Programs by Object

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Districtwide Programs						
Professional Salaries	654,925	682,630	725,793	744,153	739,829	-0.6%
Clerical Salaries	41,776	49,835	53,233	57,299	58,956	2.9%
Other Salaries	228,126	255,364	290,480	320,314	322,015	0.5%
Contract Services	266,378	281,197	282,861	325,988	343,830	5.5%
Supplies & Materials	30,593	29,371	41,008	45,675	43,170	-5.5%
Other Expenses	89,156	75,795	221,518	88,826	100,242	12.9%
Grand Total	**1,310,955**	**1,374,192**	**1,614,893**	**1,582,254**	**1,608,042**	**1.6%**

Overall, this cost center budget is projected to increase by 1.6%. This cost center accounts for just 3.5% of the total budget and has remained near this proportion for the last several years. While the proportion overall has not changed significantly, there have been shifts between various programs within this cost center. The Districtwide budget by individual program is shown below in Figure 99. The largest program budget is for health services (39.3%), followed by athletics (27.9%), district technology (30.7%); extracurricular is the smallest program budget at 2.2% of the total district-wide programs budget. In total, the increase of $25,788 comprises just 1.9% of the total increase for FY'17.

Figure 99: District-wide Budget by Program

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Athletics	427,345	416,737	428,798	461,110	447,909	-2.9%
Extra Curricular	45,518	52,944	55,335	48,377	35,333	-27.0%
Health Services	523,020	543,697	606,827	630,104	631,559	0.2%
Technology	315,071	360,814	523,933	442,663	493,241	11.4%
Grand Total	**1,310,955**	**1,374,192**	**1,614,893**	**1,582,254**	**1,608,042**	**1.6%**

Figure 100: District-wide Program Staffing

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Athletics	**1.5**	**1.5**	**1.5**	**1.5**	**100,038**	**1.5**	**99,020**	**1.5**	**102,777**
Assistant Principal	0.5	0.5	0.5	0.5	55,015	0.5	53,997	0.5	56,097
Secretary	1.0	1.0	1.0	1.0	45,023	1.0	45,023	1.0	46,680
Extracurricular	**0.3**	**0.3**	**0.3**	**0.3**	**27,508**	**0.3**	**26,999**	**0.3**	**27,374**
Assistant Principal	0.3	0.3	0.3	0.3	27,508	0.3	26,999	0.3	27,374
Health Services	**9.2**	**9.3**	**9.3**	**9.3**	**594,754**	**9.3**	**563,492**	**9.3**	**596,209**
District Administrator	0.2	0.2	0.2	0.2	16,377	0.2	16,377	0.2	16,377
School Nurse	8.8	8.8	8.8	8.8	566,101	8.8	534,839	8.8	567,556
Secretary	0.2	0.3	0.3	0.3	12,276	0.3	12,276	0.3	12,276
District Technology	**5.9**	**5.4**	**5.4**	**6.1**	**365,321**	**6.1**	**363,143**	**6.4**	**387,856**
Computer Technician	5.0	4.5	4.5	5.3	283,038	5.3	276,835	5.5	299,390
District Administrator	0.7	0.7	0.7	0.7	66,595	0.7	70,620	0.7	72,386
Info Systems Specialist	0.2	0.2	0.2	0.2	15,688	0.2	15,688	0.2	16,081

Health Services

The Health Services program budget funds the salaries and expenses for servicing the medical needs of the district's student population. Currently, each building has at least one full-time nurse. The Director of Nursing is housed at the high school and provides additional support to its larger student population. The Director receives clerical support from one of the central office Administrative Assistants who spends 25% of her time supporting Health Services. Ninety-four percent of the health services budget funds salaries.

The Health Services program budget is effectively level funded in the FY'17 Superintendent's Recommended Budget. The increase is driven primarily by the step and COLA increases for nurses as well as additional competency stipends they have earned. We increased the amount paid to substitute nurse in FY'15 from $75 per day to $125 per day. This was a necessary increase given market rates and the need to ensure that we are able to attract highly qualified nurse substitutes and maintain high fill rates.

Figure 101: Health Services Program Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**488,090**	**500,238**	**547,857**	**582,478**	**583,933**	0.2%
Director	69,048	71,110	79,877	81,885	81,885	0.0%
Nurse	419,042	429,128	467,981	500,593	502,048	0.3%
Clerical Salaries	**10,510**	**11,673**	**11,965**	**12,276**	**12,276**	0.0%
Secretary	10,510	11,673	11,965	12,276	12,276	0.0%
Other Salaries	**8,625**	**15,754**	**27,701**	**15,625**	**15,625**	0.0%
Substitutes	8,625	15,754	27,701	15,625	15,625	0.0%
Contract Services	**5,895**	**8,180**	**8,935**	**9,000**	**9,000**	0.0%
Professional Development	-	180	935	1,000	1,000	0.0%
School Physician	5,895	8,000	8,000	8,000	8,000	0.0%
Supplies & Materials	**7,687**	**6,072**	**8,589**	**8,900**	**8,900**	0.0%
Medical	7,487	5,834	8,285	8,400	8,400	0.0%
Office	199	238	303	500	500	0.0%
Other Expenses	**2,214**	**1,780**	**1,780**	**1,825**	**1,825**	0.0%
Equipment	-	440	548	-	-	0.0%
Medical	2,031	1,292	570	1,525	1,525	0.0%
Postage	183	11	392	300	300	0.0%
Professional Development	-	37	270	-	-	0.0%
Grand Total	**523,020**	**543,697**	**606,827**	**630,104**	**631,559**	**0.2%**

The district contracts with a physician as required under MGL, c. 71, §53-55 who provides medical examinations to students as needed. We do not anticipate an increase to this contracted amount in FY'17. The funds allocated for medical supplies will be used to support the safety-centered activities such as replacing expired items in each emergency medical bags and adding equipment, most notably audiology testing equipment, as needed.

Athletics

The Athletics program budgets funds the salaries and expenses necessary to operate the High School athletics program. The largest single line of the budget is for the salaries of the athletic coaches that comprise 44.3% of the athletics budget. The next largest expense is transportation, followed by athletic officials, and facility rental. The athletics budget is offset by user fee and gate receipt revenue that is used as a direct offset to coaches' salaries. An increase in athletic user fees was approved and implemented effective with the FY'16 Budget. We are not recommending any increase to Athletic User Fees in the FY'17 budget. They will remain at $250 per season, with a family cap of $950 and an individual cap of $600.

In addition the FY'17 Budget proposes increasing the revenue offset by $16,666 to $396,666. The revenue offset will cover 100% of coaching salaries. It is important to note this will be the last year this level of offset can be taken from the revolving fund as it is not sustainable.

As Figure 102 below shows, the Athletics Program budget is projected to decrease by 2.9% in the FY'17 Superintendent's Recommended Budget. This is a function of the increased offset mentioned above.

The rest of the budget remained level funded. The FY'17 budget amounts appear reasonable given the three year trend in spending.

Figure 102: Athletics Program Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**49,500**	**52,350**	**53,645**	**55,015**	**56,097**	2.0%
Director	49,500	52,350	53,645	55,015	56,097	2.0%
Clerical Salaries	**31,266**	**38,163**	**41,267**	**45,023**	**46,680**	3.7%
Employee Benefits	-	-	-	-	-	0.0%
Secretary	31,266	38,163	41,267	45,023	46,680	3.7%
Other Salaries	**61,670**	**45,235**	**38,295**	**21,651**	**7,000**	-67.7%
Coach	349,738	348,389	362,620	394,651	396,666	0.5%
Event Detail	4,933	4,846	5,675	7,000	7,000	0.0%
Revolving Fund Support	(293,000)	(308,000)	(330,000)	(380,000)	(396,666)	4.4%
Contract Services	**238,395**	**231,828**	**236,667**	**262,027**	**272,720**	4.1%
Athletic Services	238,395	231,828	236,667	262,027	272,720	4.1%
Supplies & Materials	**19,625**	**22,599**	**31,476**	**34,975**	**29,870**	-14.6%
Athletic Services	8,706	3,216	7,529	9,000	8,000	-11.1%
Office	2,910	1,471	1,416	3,260	1,500	-54.0%
Team	4,622	10,228	12,985	12,715	12,850	1.1%
Uniforms	3,387	7,685	9,545	10,000	7,520	-24.8%
Other Expenses	**26,889**	**26,563**	**27,448**	**42,420**	**35,542**	-16.2%
Athletic Services	3,388	4,434	4,460	6,550	5,425	-17.2%
Awards	2,251	2,888	2,608	3,000	3,000	0.0%
Dues & Memberships	8,429	8,815	10,665	8,420	10,882	29.2%
Equipment	10,971	8,625	2,859	14,550	8,500	-41.6%
Professional Development	-	-	-	5,000	-	-100.0%
Software Licensing & Support	1,850	1,800	6,856	4,900	7,735	57.9%
Grand Total	**427,345**	**416,737**	**428,798**	**461,110**	**447,909**	**-2.9%**

The coach salary line does include an assumed step and cost of living adjustment for staff. We have had a number coaching positions turnover with more veteran staff being placed by more junior staff placed at lower steps and therefore lower salaries than those they replaced.

Event detail expense, which covers predominantly the cost of police detail at football, basketball, and/or hockey games as needed, fluctuates from year to year depending upon the number of home games. Next year, we have assumed the same number of home games. Equipment repair funding is used for refurbishment of equipment, most notably football jerseys, helmets, and pads. Field maintenance funds the labor to maintain the fields including striping as well as sweeping and cleaning of the turf fields. Game staff includes employees who monitor the gate, sell and collect tickets, and count and monitor game receipts. This figure fluctuates based on the number of home games; this number is expected to remain the same in FY'17. Finally, software expense includes the cost of the Family ID system being used to manage all of the forms and miscellaneous paperwork required for athletics and extracurricular participation as well as concussion impact testing and the Huddle software license fee.

Figure 103: Participation in High School Athletic Programs (2012-2016)

SCHOOL YEAR	2012-13	2013-14	2014-15	2015-16
BASKETBALL (B)	40	47	44	35
BASKETBALL (G)	42	42	38	37
CHEERLEADING	22	26	21	22
CROSS COUNTRY	69	69	71	58
FIELD HOCKEY	51	49	31	41
FOOTBALL	99	100	89	109
GOLF	16	19	14	15
GYMNASTICS	18	29	17	17
ICE HOCKEY (B)	51	51	54	47
ICE HOCKEY (G)	26	23	18	17
INDOOR TRACK (B)	83	74	72	78
INDOOR TRACK (G)	70	51	36	46
SOCCER (B)	61	69	64	67
SOCCER (G)	72	65	66	62
SWIMMING (B)	29	27	34	24
SWIMMING (G)	29	30	28	27
VOLLEYBALL	41	43	42	44
WRESTLING	43	34	34	39
TOTAL	862	848	773	785

Extracurricular Activities

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 and the two middle schools. These activities include the high school drama, band, and choral program; the middle school drama, band, and choral program; and the operations of the high school after school fitness center program. As with athletics, these programs are critical to the education of the whole child and provide opportunities for students to grow, learn, and excel in activities that generate enthusiasm and passion outside of the classroom. They also offer students the chance to develop confidence, character, relationships, and leadership abilities.

Figure 104: Extracurricular Activities Program Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**26,578**	**33,436**	**38,155**	**24,377**	**11,333**	-53.5%
Coordinator	24,750	26,175	26,822	27,508	27,374	-0.5%
Revolving Fund Support	(30,500)	(41,500)	(42,000)	(52,000)	(57,000)	9.6%
Stipends	32,328	48,761	53,333	48,869	40,959	-16.2%
Contract Services	**9,096**	**10,249**	**10,235**	**12,650**	**11,500**	-9.1%
Other Student Activities	9,096	10,249	10,235	12,650	11,500	-9.1%
Supplies & Materials	**3,070**	**387**	**923**	**800**	**2,000**	150.0%
Performing Arts	3,070	387	923	800	2,000	150.0%
Other Expenses	**6,774**	**8,873**	**6,022**	**10,550**	**10,500**	-0.5%
Dues & Memberships	685	845	545	650	1,000	53.8%
Equipment	3,729	3,943	3,492	5,000	4,250	-15.0%
Other Student Activities	1,550	1,335	1,985	2,400	1,750	-27.1%
Royalties	810	2,750	-	2,500	3,500	0.0%
Grand Total	**45,518**	**52,944**	**55,335**	**48,377**	**35,333**	**-27.0%**

Sixty-two percent of the extracurricular program budget funds salaries and stipends including 25% of the salary of the Assistant Principal for Athletics and Extracurricular Activities (representing the effort required to manage this department), as well as the stipends for the various program advisors and the wages for the fitness center monitors. This program budget is partially offset by user fee and ticket revenues. An increase in the extracurricular user fees to offset the increased cost of living adjustments in advisor stipends was approved and implemented in FY'16. There is no increase recommended for FY'17. The Extra-curricular User Fee will remain at $125 for cast per show for drama and $75 for tech per show for drama. The family cap for drama will remain $550 and an individual cap is $350. We are not recommending an increase for band because their fee is currently $175.

In addition the budget proposes increasing the revenue offset by $5,000. This revolving fund revenue offsets 44.6% of the program expenses, similar to the percentage of program expense offset by athletics revenue offsets.

The Extracurricular Activities Program budget is projected to decrease 27.0% in the FY'17 Superintendent's Recommended Budget. This decrease is due primarily to increase in revolving fund support which increased by $5,000 in the FY'17 budget.

All other increases/decreases, which may be large in percentage terms, are less than $500 and are used to support the goals and initiatives of the extracurricular programs.

Districtwide Networking and Technology Maintenance

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, and telecommunications equipment. The majority of this budget funds the salaries of the network administrator (34% of this

salary is charged to district administration), 6.0 FTE computer technicians, and 0.2 FTE information systems specialist. In FY'16 we allocated .25 FTE from the Districtwide Networking and Technology Budget to the School Climate Transformation Grant to act in the role as data analyst. It was determined that a full time data analyst would be necessary to support the grant work so the .25 FTE is being allocated back to the operating budget in FY'17.

Figure 105: Districtwide Networking and Technology Maintenance Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**90,756**	**96,606**	**86,135**	**82,283**	**88,466**	7.5%
Manager	61,521	70,577	64,904	66,595	72,386	8.7%
Technology Integration	29,235	26,030	21,231	15,688	16,081	2.5%
Other Salaries	**157,831**	**194,375**	**224,485**	**283,038**	**299,390**	5.8%
Employee Benefits	-	-	3,101	-	-	0.0%
Technician	157,831	194,375	221,385	283,038	299,390	5.8%
Contract Services	**12,993**	**30,941**	**27,025**	**42,312**	**50,610**	19.6%
Consulting Services	-	18,000	11,400	15,180	13,200	-13.0%
Networking & Telecomm	1,743	1,861	4,036	2,112	5,760	172.7%
Software Licensing & Support	11,250	11,080	11,589	25,020	31,650	26.5%
Supplies & Materials	**211**	**313**	**20**	**1,000**	**2,400**	140.0%
Information Management	-	-	-	-	1,200	0.0%
Networking & Telecomm	211	313	-	-	1,200	0.0%
Technology Maintenance	-	-	20	1,000	-	-100.0%
Other Expenses	**53,280**	**38,579**	**186,268**	**34,031**	**52,375**	53.9%
Equipment	455	1,411	139,472	6,800	25,000	267.6%
Information Management	5,605	-	5,601	-	-	0.0%
Networking & Telecomm	28,495	28,768	22,426	22,323	22,875	2.5%
Postage	475	96	145	500	500	0.0%
Software	-	4,057	17,829	-	-	0.0%
Software Licensing & Support	18,249	4,249	795	4,408	4,000	-9.3%
Grand Total	**315,071**	**360,814**	**523,933**	**442,663**	**493,241**	**11.4%**

The districtwide networking and technology maintenance budget is projected to increase 11.4% in the FY'17 Superintendent's Recommended Budget. The primary driver of this increase is salaries, $22,536, or 44.6% of the total $50,578 increase is due to salary. This is a result of staff turnover and the restored .25 FTE in the operating budget in FY'17.

This budget funds the districts purchases of technology infrastructure equipment. The district has made a significant investment in technology infrastructure over the past several years and much of this equipment is no longer covered by warranties. Therefore, it is necessary to budget a sufficient amount ($25,000) to cover the cost to repair or replace any equipment that fails. This could include servers, ireless arrays, routers, hubs, or switches.

Figure 106 below shows the inventory of technology devices deployed throughout the district during the 2014-15 school year.

Figure 106: SY'2014-15 Technology Inventory

This figure will be updated for the School Committee's Recommended Budget Book.

Location	By User Group				By Device Type			
	Teachers	Students	Admin	Total	Laptops	Desktops	Tablets	Total
Barrows	48	138	7	193	49	48	96	193
Birch Meadow	46	119	5	170	97	19	54	170
Eaton	42	158	6	206	100	18	88	206
Killam	40	137	6	183	122	16	45	183
Wood End	40	155	6	201	99	57	45	201
Coolidge	71	334	10	415	194	155	66	415
Parker	73	336	12	421	231	125	65	421
RMHS	137	521	30	688	252	336	100	688
Central Office	-	-	24	24	9	4	11	24
Total	**497**	**1,898**	**106**	**2,501**	**1,153**	**778**	**570**	**2,501**

School Building Facilities

The School Building Maintenance budget funds the salaries and expenses necessary to operate and maintain our eight school buildings. Town Meeting voted to approve a new structure for School and Town Facilities. The FY'17 Budget reflects the creation of a CORE department.

The School Building Facilities department includes the salaries of the custodial manager, custodial staff and a .4 facilities rental coordinator. Salaries account for the largest share of the School Building Facilities budget at 69.3% of the total (net of offsets). Revenue from fees collected by organizations renting our school buildings is used to support the School Building Facilities budget and the Town CORE budget. This revenue offset of $200,000 will be split $150,000/$50,000 School/Town. An additional $50,000 offset from the Extended Day Program will be allocated to the Town CORE.

In FY'17 an additional offset of $90,000 is budgeted from Extended Day to support the custodial cleaning for the program. Extended Day operates a before and after school program that has grown to include over four hundred students across our five elementary schools.

Figure 107: School Building Facilities Budget by Object

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	110,974	113,846	113,267	66,950	75,000	12.0%
Clerical Salaries	18,584	19,543	30,163	11,946	12,571	5.2%
Other Salaries	637,924	731,124	701,580	791,880	737,576	-6.9%
Contract Services	231,540	231,222	231,134	235,840	254,813	8.0%
Supplies & Materials	105,821	73,687	80,246	95,590	97,590	2.1%
Other Expenses	14,966	17,802	6,425	12,955	13,960	7.8%
Grand Total	**1,119,809**	**1,187,224**	**1,162,815**	**1,215,161**	**1,191,510**	**-1.9%**

The School Building Facilities budget is projected to decrease 1.9% in the FY'17 Superintendent's Recommended Budget. This is due in large part to the additional $90,000 revenue offset from Extended Day. The outside cleaning contract will be bid in FY'17 for the Coolidge Middle School and Memorial High School. We budgeted an 8% increase for this expense.

Figure 108: School Building Facilities Budget by Function

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
360 School Security	4,153	5,191	2,382	3,455	5,460	58%
411 Custodial Services	1,110,045	1,178,924	1,157,118	1,211,706	1,186,050	-2%
412 Energy Management	5,611	3,109	3,315	-	-	0
Grand Total	**1,119,809**	**1,187,224**	**1,162,815**	**1,215,161**	**1,191,510**	**-2%**

Figure 108 shows the breakdown of the School Building Maintenance Budget by Function. The largest share of this budget is for custodial services (99.5%) which include custodial salaries, contract cleaning services at the high school & Coolidge Middle School, and custodial supplies and equipment. All other expenses including utility services, (electricity, natural gas, and water and sewer) as well as maintenance of buildings is now if the CORE department.

Figure 109: School Building Facilities Staffing

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Facilities	**19.5**	**19.6**	**20.0**	**20.0**	**881,366**	**20.0**	**877,850**	**20.0**	**925,209**
Custodian	18.5	18.6	18.6	18.6	802,469	18.6	800,902	18.6	837,963
District Administrator	1.0	1.0	1.0	1.0	66,950	1.0	65,000	1.0	75,000
Secretary			0.4	0.4	11,946	0.4	11,948	0.4	12,246

Figure 110: School Building Facilities Budget by Detail

	Actual Expended FY2013	Actual Expended FY2014	Actual Expended FY2015	Adopted Budget FY2016	Requested Budget FY2017	% Change
Professional Salaries	**110,974**	**113,846**	**113,267**	**66,950**	**75,000**	12.0%
Director	50,000	49,023	47,683	-	-	0.0%
Employee Benefits	-	1,168	6,091	-	-	0.0%
Manager	60,974	63,654	59,493	66,950	75,000	12.0%
Clerical Salaries	**18,584**	**19,543**	**30,163**	**11,946**	**12,571**	5.2%
Employee Benefits	325	325	325	-	325	0.0%
Secretary	18,259	19,218	29,838	11,946	12,246	2.5%
Other Salaries	**637,924**	**731,124**	**701,580**	**791,880**	**737,576**	-6.9%
Custodian	570,205	740,134	755,964	802,473	837,963	4.4%
Employee Benefits	6,048	10,376	4,305	4,408	4,613	4.7%
Overtime	49,115	51,147	48,026	55,000	55,000	0.0%
Revolving Fund Support	(70,000)	(125,000)	(200,000)	(150,000)	(240,000)	60.0%
Substitutes	82,556	54,467	93,285	80,000	80,000	0.0%
Contract Services	**231,540**	**231,222**	**231,134**	**235,840**	**254,813**	8.0%
Cleaning Services	231,540	231,222	231,134	235,840	254,813	8.0%
Supplies & Materials	**105,821**	**73,687**	**80,246**	**95,590**	**97,590**	2.1%
Supplies	105,821	73,687	80,246	95,590	97,590	2.1%
Other Expenses	**14,966**	**17,802**	**6,425**	**12,955**	**13,960**	7.8%
Energy Management	5,611	3,109	3,315	-	-	0.0%
Equipment	1,598	3,266	607	3,000	4,000	33.3%
Software Licensing & Support	955	955	955	955	960	0.5%
Uniforms	6,803	10,472	1,548	9,000	9,000	0.0%
Grand Total	**1,119,809**	**1,187,224**	**1,162,815**	**1,215,161**	**1,191,510**	**-1.9%**

Special Revenue Funds

Federal, State, and Private Grants

In the current fiscal year, our district is supported by $3.07 million in federal, state, and private grant funding. While we have been fortunate over the last five years to have been supported by various American Reinvestment and Recovery Act, Education Jobs Act (Ed Jobs) and Race to the Top Funding, these funds are no longer available to us as of FY'15 and beyond.

Figure 111: Summary of Federal, State, and Private Grants

	Expended 2013	Expended 2014	Expended 2015	Award 2016	Projected 2017
Federal Grants:					
Title I	68,670	102,854	114,266	145,778	123,092
Title IIA	58,974	38,890	7,877	101,681	55,925
Safe & Supportive Schools		10,000			
SPED P.L. 94-142	994,600	957,193	971,940	978,744	988,531
SPED Early Childhoold	17,994	16,803	17,917	17,919	17,919
SPED Program Improv. Early Child.	4,236	4,000	2,669	6,700	6,700
SPED Prof. Dev.	33,390	15,135	32,957	34,809	34,809
Mental Health First Aid			39,258	60,742	-
School Transformation (MTSS)			111,640	393,018	252,329
Subtotal - Non-ARRA Federal Grants	**1,177,863**	**1,144,875**	**1,298,523**	**1,739,392**	**1,479,305**
ARRA SFSF	-		-	-	-
Edu Jobs	236,253		-	-	-
Race to the Top (RTTT)	7,645	28,580	-	-	-
Subtotal - ARRA Federal Grants	**243,898**	**28,580**	-	-	-
Total - Federal Grants	**1,421,761**	**1,173,455**	**1,298,523**	**1,739,392**	**1,479,305**
State Grants:					
Racial Imbalance (METCO)	347,642	362,137	358,161	387,390	395,138
Academic Support	6,704	6,205	4,039	5,300	5,300
Circuit Breaker	1,298,305	1,275,210	1,186,247	952,837	1,043,577
Project Lead the Way	35,902		-		
Total - State Grants	**1,688,553**	**1,643,552**	**1,548,447**	**1,345,527**	**1,444,015**
Private Grants:					
Project Lead the Way	65,220	17,780	-	-	-
Total - Private Grants	**65,220**	**17,780**	-	-	-
TOTAL - ALL GRANTS	**3,110,314**	**2,817,007**	**2,846,970**	**3,084,919**	**2,923,319**

Overall, grant support for the budget in FY'15 increased due in large part to the School Transformation Grant award. There is a timing difference in spending for our Title I and Title IIA grants. Under current regulations we are allowed to carryover some funds into the next fiscal year. We have carried forward a significant portion of our FY15 Title IIA grant into FY'16.

Figure 112: Change in Grant Funded Positions

	FY13 FTE	FY14 FTE	FY15 FTE	Budgeted FY16 FTE	Budgeted FY16 Salary	Actual FY16 FTE	Actual FY16 Salary	Budgeted FY17 FTE	Budgeted FY17 Salary
Grant Funded	**16.1**	**14.1**	**14.5**	**14.2**	**1,054,446**	**16.6**	**1,174,861**	**14.8**	**1,121,004**
Data Analyst				0.3	15,193	1.3	85,193	1.0	70,000
District Administrator of Support Services				0.5	45,000	0.5	45,000	0.5	45,000
Elementary Teacher	3.4	3.8	3.8	3.8	274,094	3.8	255,416	3.8	272,172
High School Teacher	5.0	4.0	4.0	4.0	285,282	3.0	212,268	3.0	222,851
Middle School Teacher	2.5	2.5	2.5	2.5	196,105	2.5	196,105	2.5	201,008
Pre-School Teacher	1.5	1.8	1.6	1.6	106,482	2.0	134,407	2.0	143,224
Team Chair	2.0	2.0	1.6	1.6	132,291	2.0	162,682	2.0	166,749
Tutor	1.7	-	1.0			1.6	83,790		

Special Revenue Funds

The district maintains thirty-five separate special revenue funds that were created and are maintained in accordance with the state's municipal finance laws as well as the Department of Revenue and Department of Elementary and Secondary Education regulations. The monies that are deposited into these funds include school lunch receipts; user fee receipts and ticket sale revenue from athletics, drama, and band; tuitions for full-day kindergarten and preschool; participation fees for summer school, extended day, and adult education; tuition for non-Reading residents attending enrolled in our in-district special education programs; and gifts and donations. Revenues from these revolving funds are used to support 6.3% of the district's total expenditures on education. Figure 109 shows the revenues, expenses, and changes in fund balances between July 1, 2013 and June 30, 2014. Figure 110 shows the use of revenue as offsets to the FY'17 Superintendent's Recommended Budget.

Figure 113: Revolving Fund Activity and Status as of June 30, 2014

	Balance 30-Jun-14	FY15 Revenues	FY15 Expenditures	Balance 30-Jun-15	*Net Gain/(Loss)*
Revolving Fund:					
School Lunch Program	342,052	1,144,322	1,096,246	390,127	*48,076*
Athletic Activities	175,907	311,104	374,878	112,133	*(63,774)*
Guidance Revolving Fund	6,671	54,095	53,509	7,257	*586*
Coolidge Extracurricular	4,288	200	-	4,488	*200*
Parker Extracurricular	3,860	-	-	3,860	-
School Transportation	253	52,305	38,281	14,276	*14,023*
Drama Activities RMHS	49,527	94,233	128,178	15,582	*(33,944)*
Band Extracurricular Activities	29,878	39,391	50,296	18,973	*(10,905)*
Drama Activities Parker	34,121	24,629	28,667	30,083	*(4,038)*
Parker After School Activities	16,367	30,900	24,784	22,484	*6,116*
Extended Day Program	660,630	1,112,883	907,062	866,451	*205,821*
Drama Activities Coolidge	10,963	13,085	17,704	6,344	*(4,619)*
Adult Education Program	4,481	68,822	62,079	11,224	*6,743*
Summer School Program	47,149	84,220	68,806	62,562	*15,413*
RISE Preschool Program	474,070	286,190	326,308	433,953	*(40,117)*
Use of School Property	96,701	333,970	343,793	86,878	*(9,823)*
Special Education Tuition	840,705	193,907	352,304	682,308	*(158,397)*
Full Day Kindergarten Tuition	655,141	856,986	820,000	692,127	*36,986*
Lost Books	20,551	4,363	2,296	22,618	*2,067*
Elementary Science Materials	1,640	-	-	1,640	-
Burns Foundation (Coolidge)	2,052	-	737	1,314	*(737)*
District Donation Fund	16,066	7,248	13,316	9,998	*(6,068)*
Barrows Donations Fund	1,735	2,884	3,017	1,602	*(133)*
Birch Meadow Donation Fund	4,345	12,048	12,795	3,598	*(747)*
Joshua Eaton Donation Fund	14,790	2,890	8,246	9,435	*(5,356)*
JW Killam Donation Fund	5,994	11,594	17,579	9	*(5,985)*
Wood End Donation Fund	5,769	3,881	1,072	8,578	*2,809*
Coolidge Donation Fund	20,169	19,347	31,355	8,161	*(12,008)*
Parker Donation Fund	18,019	18,007	21,128	14,898	*(3,122)*
High School Donation Fund	21,400	16,593	17,024	20,970	*(430)*
Special Education Donation Fund	9,350	3,500	4,638	8,212	*(1,138)*
Total - All Funds	**3,594,645**	**4,803,595**	**4,826,098**	**3,572,142**	***(22,503)***

Figure 114: Revenue Offset Summary for FY'17

	Ending Balance 30-Jun-15	FY16 Projected Revenue	FY16 Budgeted Offsets	FY16 Other Expense	Projected Balance 30-Jun-16	FY17 Projected Revenue	FY17 Budgeted Offsets	FY17 Other Expense	Projected Balance 30-Jun-17	Net Gain/(Loss)
Athletic Activities	112,133	350,000	380,000	34,000	97,907	350,000	396,666	34,000	17,241	(80,666)
Extended Day Program	866,451	1,115,000	85,000	1,007,062	763,568	1,112,883	175,000	1,107,062	594,389	(169,179)
Drama Activities RMHS	15,582	130,000	52,000	57,500	70,027	110,000	57,000	57,500	65,527	(4,500)
Full Day Kindergarten Tuition	692,127	840,000	870,000	-	505,141	840,000	900,000	-	445,141	(60,000)
RISE Preschool Program	433,953	280,000	330,000	34,000	350,070	280,000	330,000	34,000	266,070	(84,000)
Special Education Tuition	682,308	200,000	584,000	-	327,705	215,000	215,000	-	327,705	-
Use of School Property	86,878	280,000	200,000	100,000	26,701	280,000	200,000	100,000	6,701	(20,000)
Total - All Funds	**2,889,432**	**3,195,000**	**2,501,000**	**1,232,562**	**2,141,120**	**3,187,883**	**2,273,666**	**1,332,562**	**1,722,775**	**(418,345)**

Town Building Maintenance

Previously there was an agreement instituted in 1993, the maintenance functions of the town and school buildings were consolidated under the school facilities department. Per this agreement, the budget for municipal building operations and maintenance is developed by the Superintendent and approved by the School Committee. The Director of Facilities oversees the operations of the consolidated Facilities Department under the supervision of the Director of Finance and Operations.

In November 2015, Town Meeting voted to approve the creation of a new department to oversee CORE functions for both School and Town. The budget will be developed by the Director of Facilities with input and direction from the Superintendent and Town Manager.

The School Committee will approve the budgeted revolving fund offsets that will be applied to the new CORE department expenses.

Building Demographic, Staffing, Performance, and Budget Overviews

This section of the budget document provides site-specific information for each of our eight school buildings. For each site, we have included school goals, student demographic information, student performance data, personnel resources, per pupil spending information, and budget information by program (regular day, special education, and facilities). **This information will be added once the School Committee FY17 budget is approved.**

Appendix A: School Finance & Budget Laws, Regulations, and Policies

Massachusetts General Laws (MGL), Code of Massachusetts Regulations (CMR), and School Committee policies guide the Reading Public Schools in all aspects of School Finance & Budget. Below is a summary of the most relevant sections pertaining to school finance and budget.

Massachusetts General Laws (MGL)

GL c. 41, §52 Approval of bills

All accounts rendered to or kept in the departments of any city shall be subject to the inspection of the city auditor or officer having similar duties, and in towns they shall be subject to the inspection of the selectmen. The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed.

GL c. 41, §56 Warrants for payment of bills

The selectmen and all boards, committees, heads of departments and officers authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts, orders and pay rolls chargeable to the respective appropriations of which they have the expenditure. Such approval shall be given only after an examination to determine that the charges are correct and that the goods, materials or services charged for were ordered and that such goods and materials were delivered and that the services were actually rendered to or for the town as the case may be. The town accountant shall examine all such bills, drafts, orders and pay rolls, and, if found correct and approved as herein provided, shall draw a warrant upon the treasury for the payment of the same, and the treasurer shall pay no money from the treasury except upon such warrant approved by the selectmen.

GL c. 41, §57 Books of account and financial records

The town accountant shall keep a complete set of books wherein shall be entered the amount of each specific appropriation, the amounts and purposes of expenditures made therefrom, the receipts from each source of income, the amount of each assessment levied, and the abatements made; and he shall keep his accounts, so far as practicable, in conformity with the classifications and forms prescribed by the director of accounts in accordance with section forty-three of chapter forty-four and in conformity with any systems, classifications, forms and designations prescribed pursuant to regulations of the board of education for use by school committees.

GL c. 41, §58 Duties; notice of condition of appropriations; record of appropriations

Whenever any appropriation shall have been expended or whenever, in the judgment of the town accountant, it appears that the liabilities incurred against any appropriation may be in excess of the unexpended balance thereof, he shall immediately notify the selectmen and the board, committee, head of department or officer authorized to make expenditures therefrom, and no claim against such appropriation shall be allowed nor any further liability incurred until the town makes provision for its payment. The town accountant shall, at regular intervals and as often at least as once each month, send to the selectmen and to each board, committee, head of department or

officer having the disbursement of an appropriation a statement of the amount of orders approved and warrants drawn on behalf of said board, department or officer during the preceding month, and a statement of the balance of such appropriation remaining subject to draft. Each head of a department, board or committee authorized to expend money shall furnish the town accountant, at the close of the financial year, a list of bills remaining unpaid, showing to whom and for what due, and their amounts; and the town accountant shall incorporate the same in his annual report covering the financial transactions of the town, as provided by section sixty-one.

GL c. 41, §59 Annual estimates; furnishing to town accountant

The selectmen and all boards, committees, heads of departments, or other officers of a town authorized by law to expend money shall furnish to the town accountant, or, if there is no town accountant, to the appropriation, advisory or finance committee, if any, otherwise to the selectmen, not less than ten days before the end of the calendar year, or not less than ninety days prior to the date of the start of the annual town meeting, whichever is later, detailed estimates of the amount necessary for the proper maintenance of the departments under their jurisdiction for the ensuing fiscal year, with explanatory statements as to any changes from the amounts appropriated for the same purposes in the then current fiscal year, and an estimate of amounts necessary for outlays or permanent improvements. They shall also prepare estimates of any income likely to be received by the town during the ensuing fiscal year in connection with the town's business or property entrusted to their care.

GL c. 44, §31 Liabilities in excess of appropriations forbidden; exceptions

No department financed by municipal revenue, or in whole or in part by taxation, of any city or town, except Boston, shall incur a liability in excess of the appropriation made for the use of such department, each item recommended by the mayor and voted by the council in cities, and each item voted by the town meeting in towns, being considered as a separate appropriation, except in cases of major disaster, including, but not limited to, flood, drought, fire, hurricane, earthquake, storm or other catastrophe, whether natural or otherwise, which poses an immediate threat to the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a majority vote of all the selectmen.

GL c. 44, §53 City, town or district funds; use and disposition

All moneys received by any city, town or district officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officers or department upon their receipt into the city, town or district treasury. Any sums so paid into the city, town or district treasury shall not later be used by such officer or department without specific appropriation thereof; provided, however, that sums recovered from pupils in the public schools for loss of school books or paid by pupils for materials used in the industrial arts projects may be used by the school committee for the replacement of such books or materials without specific appropriation.

GL c. 44, §56 Towns; fiscal year

The fiscal year of all towns of the commonwealth shall begin with July first and end with the following June thirtieth, and the returns made to the director under section forty-three shall show the financial condition of the town at the close of business on June thirtieth; provided, however, that the treasurer shall, until July fifteenth, enter in his books all items for the payment of bills incurred and salaries and wages earned during the previous fiscal year, excepting payment of school teachers' salaries which have been deferred under the provisions of section forty of chapter seventy-one, and expenditures thereof shall be deemed to be as of June thirtieth preceding.

GL c. 71, §26C Contributions and federal funds; use

The commonwealth and the school committee of any town may accept funds from the federal government for the purposes of sections twenty-six A to twenty-six F, inclusive. The school committee of any town may receive contributions in the form of money, material, quarters or services for the purposes of said sections from organizations, employers and other individuals. Such contributions received in the form of money, together with fees from parents and any allotments received from the federal government for said purposes, shall be deposited with the treasurer of such town and held as a separate account and expended by said school committee without appropriation, notwithstanding the provisions of section fifty-three of chapter forty-four.

GL c. 71, §34 Support of schools; appropriations; recommendations

Every city and town shall annually provide an amount of money sufficient for the support of the public schools as required by this chapter, provided however, that no city or town shall be required to provide more money for the support of the public schools than is appropriated by vote of the legislative body of the city or town. In acting on appropriations for educational costs, the city or town appropriating body shall vote on the total amount of the appropriations requested and shall not allocate appropriations among accounts or place any restriction on such appropriations. The superintendent of schools in any city or town may address the local appropriating authority prior to any action on the school budget as recommended by the school committee notwithstanding his place of residence. The city or town appropriating body may make nonbinding monetary recommendations to increase or decrease certain items allocating such appropriations.

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

GL c. 71, §37 Duties of School Committee

The school committee in each city and town and each regional school district shall have the power to select and to terminate the superintendent, shall review and approve budgets for public education in the district, and shall establish educational goals and policies for the schools in the district consistent with the requirements of law and statewide goals and standards established by the Board of Education.

GL c. 71, §38N Proposed Annual Budgets

The school committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the superintendent of schools or at a place so designated by said committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing shall be conducted by a quorum of the school committee. For the purpose of this section a quorum shall consist of a majority of the members of said school committee.

GL c. 71, §49a Orders for materials and equipment; contracts for services

At any time after the annual appropriations for the ensuing fiscal year are made by a city or town or by all the member cities and towns of a regional school district, a school committee may order materials, supplies and equipment and may contract for services for the public schools which are chargeable against such appropriations, provided that no payment therefor shall be made prior to the commencement of said ensuing fiscal year.

GL c. 71, §71F Nonresident or foster care students; deposit of tuition payments and state reimbursements; expenditures and appropriations

In any city or town which accepts this section, all monies received by the school committee as tuition payments for nonresident students and as state reimbursements for students who are foster care children shall be deposited with the treasurer of the town or city and held as separate accounts. The receipts held in such a separate account may be expended by said school committee without further appropriation for expenses incurred in providing education for such nonresident students or for such students who are foster care children, notwithstanding the provisions of section fifty-three of chapter forty-four. A city or town may appropriate funds for expenses incurred in providing education for such nonresident students or for such students who are foster care children, which funds shall be expended by the school committee in addition to funds provided from other sources.

GL c. 30B Uniform Procurement Act

The Uniform Procurement Act establishes uniform procedures for local governments to procure supplies and services, dispose of surplus supplies and acquire and dispose of real property. For supplies and services, Chapter 30B requires the use of sound business practices for contracts under $5,000; solicitation of three quotes for contracts in the amount of $5,000 up to $24,999; and competitive sealed bids or proposals for contracts in the amount of $25,000 or more.

Code of Massachusetts Regulations (CMR)

603 CMR 7.00 Educator Licensure and Preparation Program

This regulation establishes the professional standards for practice of teachers and administrators and requirements for licensure as well as induction programs for newly licensed educators. Under these regulations all candidates for preliminary or initial licensure must pass the Massachusetts Tests for Educator Licensure (MTEL). Initial or preliminary licensure is issued to individuals who have completed a bachelor's degree, passed the MTEL, completed an educator preparation program, and met all other Board of Education requirements. This license is valid for five years. Professional licensure is issued to individuals who have met the requirements of the Initial License, passed the MTEL and met other Board of Education Requirements, including the possession of a Master degree. The license is valid for five years and may be renewed for additional five year terms provided the individual has obtained the necessary professional development during the five year period. Massachusetts districts are prohibited from hiring non-licensed teachers unless they obtain a valid MA DESE approved waiver. Waivers are issued on a one-year basis and must be renewed in subsequent years for non-licensed teachers or the teacher must be replaced with a licensed teacher.

603 CMR 10.00 School Finance and Accountability

This regulation governs school and school district record keeping and reporting of information required to determine compliance with state and federal education statutes, and regulations; to compute school district spending requirements and annual state aid allocations; and to evaluate progress toward meeting the objectives of St. 1993, c. 71 (the Education Reform Act of 1993). Key provisions include:

- Each school district shall adopt and maintain a reliable data collection and retention system in which the student data required by 603 CMR 10.00 shall be recorded. This system shall be the basis for the district's periodic reporting of student data to the Department.
- Districts shall maintain enrollment, membership, and personnel data, in accordance with the program classification descriptions and reporting criteria set forth in guidelines published by the Department.

- Each school district shall adopt and maintain a financial accounting system, in accordance with generally accepted accounting principles and requirements prescribed by the Commissioner of Revenue, in which all revenue and expenditure data shall be recorded. This system shall be the basis for the district's periodic reporting of financial data to the Department.
- Every school district shall report to the Department, as of October 1, data required to determine the district's foundation enrollment and other student information. The data required shall be compiled and reported in accordance with guidelines published by the Department and any supplementary instructions issued by the Department.
- Each city, town and regional school district shall submit an End-of-Year Financial Report to the Department on or before September 30 of each year. A district's actual expenditure and revenue data of the prior fiscal year and estimated expenditures and revenues of the current fiscal year shall be reported in the form prescribed by the Department, in accordance with the category definitions and reporting criteria set forth in guidelines published by the Department.
- The Department shall compare each school district's net school spending in the prior fiscal year with the net school appropriation required by M.G.L. c. 70, § 6 to determine the district's compliance with M.G.L. c. 70 net school spending requirements.
- Each school district shall pay for the special education and related services specified in the approved individual education plan for every student in need of special education for whom the district is assigned financial responsibility under 603 CMR 28.00.
- State payments to school districts under the special education circuit breaker reimbursement program, so-called (M.G.L. c.71B, s.5A,) shall be made in accordance with 603 CMR 10.07(5) through 10.07(11). Claims for reimbursement under this program shall be submitted by the district that has financial responsibility under 603 CMR 28.03(4).
- Every school district shall, within nine months of the close of its fiscal year, arrange for and undergo an independent audit of its financial records and submit the report of this audit to the Department. The audit will be conducted, at a minimum, in accordance with the compliance supplement for Massachusetts school districts issued by the Department. The Department may waive the requirement of an annual compliance supplement audit for an elementary school district that has only one school.

603 CMR 28.00 Special Education

This regulation governs the provision by Massachusetts public schools of special education and related services to eligible students and the approval of public or private day and residential schools seeking to provide special education services to publicly funded eligible students. The requirements set forth in 603 CMR 28.00 are in addition to, or in some instances clarify or further elaborate, the special education rights and responsibilities set forth in state statute (M.G.L. c. 71B), federal statute (20 U.S.C. §1400 et seq. as amended), and federal regulations (34 CFR §300 et seq. as amended). The purpose of 603 CMR 28.00 is to ensure that eligible Massachusetts students receive special education services designed to develop the student's individual educational potential in the least restrictive environment in accordance with applicable state and federal laws.

603 CMR 30.00 Massachusetts Comprehensive Assessment System (MCAS)

This regulation establishes standards relating to the Competency Determination required by M.G.L. c. 69, § 1D. Students starting with the graduating class of 2010 must satisfy one of the following two conditions in both English language arts and mathematics to earn a competency determination: (a) meet or exceed the Proficient threshold scaled score of 240 on the English Language Arts and Mathematics grade 10 MCAS tests, or (b) meet or exceed the Needs Improvement threshold scaled score of 220 on the English Language Arts and Mathematics grade 10 MCAS tests and fulfill the requirements of an Educational Proficiency Plan.

Students starting with the graduating class of 2010 shall, in addition to meeting the requirements found in 603 CMR 30.03(2), take a discipline specific high school Science and Technology/Engineering MCAS test (Biology,

Chemistry, Introductory Physics or Technology/Engineering) and shall meet or exceed the Needs Improvement threshold scaled score of 220 on the test in order to satisfy the requirement of the Competency Determination.

603 CMR 35.00 Evaluation of Teachers and Administrators

The purpose of 603 CMR 35.00 is to ensure that every school committee has a system to enhance the professionalism and accountability of teachers and administrators that will enable them to assist all students to perform at high levels. This regulation sets out the principles of evaluation for Massachusetts public schools and districts and requires that school committees establish a rigorous and comprehensive evaluation process for teachers and administrators, consistent with these principles, to assure effective teaching and administrative leadership in the Commonwealth's public schools. The specific purposes of evaluation under 603 CMR 35.00 are: (a) to promote student learning, growth, and achievement by providing educators with feedback for improvement, enhanced opportunities for professional growth, and clear structures for accountability, and (b) to provide a record of facts and assessments for personnel decisions.

School Committee Policies

Policy DA Fiscal Management Goals

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management. As trustee of local, state, and federal funds allocated for use in public education, the Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Committee operations and into all aspects of school system management and operation. In the school system's fiscal management, it is the Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding that will provide high quality education for the students.
3. To use the best available techniques and technology for budget development and management as well as for financial processes, procedures and analysis
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.
6.

Policy DB Annual Budget

The annual budget is the financial expression of the educational mission and program of the school department. The budget is more than just a financial instrument and requires on the part of the Committee, the staff, and the community an orderly and cooperative effort to ensure sound fiscal practices for achieving the educational mission, goals, and objectives of the school system.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

Policy DBC Budget Deadlines and Schedules

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter. In accordance with Massachusetts General Law, the School Committee will hold a public hearing on a proposed budget before it takes a final vote on a proposed budget.

Policy DBD Budget Planning

The major portion of income for the operation of the public schools is derived from local property taxes, and the School Committee will attempt to protect the valid interest of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in our schools.

Budget decisions reflect the attitude and philosophy of those charged with the responsibility for educational decision making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school system's goals and objectives.

In the budget planning process for the school system, the School Committee will strive to:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all our students.
3. Use the best available techniques and technology for budget development and management. The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar.

Policy DBG Budget Adoption Procedures

Authority for adoption of the final school budget lies with the Town Meeting. The fiscal year shall begin on the first day of July and shall end on the thirtieth day of June, unless another provision is made by general law.

The General Laws of the Commonwealth of Massachusetts also establish the following procedures pertaining to the School Committee budget: Public Hearing by School Committee - As per Chapter 71 Section 38N of the General Laws. "The School Committee of each city, town or regional school district shall hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said Committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the Superintendent of Schools or at a place so designated by said Committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget. Such hearing shall be conducted by a quorum of the School Committee. For the purposes of this section a quorum shall consist of a majority of the members of said School Committee."

Appendix B: School Finance and Accounting

Fund Accounting

Reading utilizes fund accounting as a means of organizing the financial records into multiple, segregated locations. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. There are four main funding sources for the Reading Public Schools: General Fund, Grant Funds, Revolving Funds and Capital Funds.

General Fund

General Fund revenue comes from the local revenues of the municipality which are raised primarily through local property taxes and fees. The next largest source of general fund revenue is state aid which includes state education funds (Chapter 70 funds). Other sources include transfers from other funds, such as enterprise funds or distributed earnings from Reading Municipal Light Department, or free cash reserves. All general fund revenues used to support the budget are subject to appropriation by Town Meeting. School expenses charged to the General Fund include expenses for district administration, regular education, special education, athletics, extracurricular activities, health services, technology and infrastructure maintenance, and school building maintenance.

Grant Funds

Grant Funds are awarded through an entitlement or competitive processes and must be used for their stated purpose. There are three main sources of grant funds: Federal, State and Private. Examples of these funds include:

- Federal: Title I, Title IIA, IDEA Sped 94-142
- State: METCO, Academic Support
- Private: Project Lead The Way (PLTW)

Special Revenue Funds

Special Revenue or Revolving Funds allow the district to raise revenues for providing a specific service and use those revenues without further appropriation to support the service. There are a number of revolving funds including, but not limited to:

- School Lunch (sales and costs associated with providing meals to students);
- Athletics (user fees and gate receipts used to offset the cost of the athletic program);
- Drama (user fees and ticket sales used to offset the cost of the drama program);
- Full Day Kindergarten (tuition used to offset the cost of the full day kindergarten program);
- RISE Preschool (tuition used to offset the program costs);
- Guidance (revenue and expenses related college and career readiness programs); and
- Extended Day (fees used to offset the cost of the extended day program).

Capital Funds

Capital Fund revenue comes from borrowing or direct outlay for capital or fixed asset improvements. Capital funds are project specific and require Town Meeting authorization.

School Department Account Structure

Reading Public Schools classification of revenue adheres to the requirement of the Massachusetts Department of Elementary and Secondary Education (MA DESE). Revenues are tracked by funding source through separate funds. Below are the DESE Revenue categories

Revenue Classification

1. General fund receipts:
   a. Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, and other general fund revenue;
   b. The cash value of all non-revenue receipts.
2. State aid receipts:
   a. Chapter 70 (school aid), chapter 70B(construction aid through MSBA)
   b. Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
3. State and Federal Grant receipts:
   a. State grants or contracts received from the Department or any other state agency.
   b. Federal grants or contracts received from the Department, from other state agencies or from any other federal government source
4. Revolving and special fund receipts:
   a. School lunch receipts, including state and federal reimbursements
   b. Athletic and other student body receipts for admission for school events
   c. Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
   d. Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
   e. Private receipts shall include all non-governmental grants or gifts.

The classification of expenditures allows for tracking expenses by function and expense type. The Massachusetts Department of Elementary and Secondary Education (MA DESE) requires all school districts to maintain an account structure that, "provides school and instructional expenditure information with greater specificity for accountability purposes beginning in fiscal year 2002[3]" Reading's account structure mirrors the account structure prescribed by MA DESE. The accounting structure allows the district to break out expenses in a variety of ways to compare and contrast spending trends and provide a clear breakout of actual and anticipated spending. Each year, districts must file the End of Year Pupil and Financial Report based on the MA DESE Expenditure classifications shown below.

Expenditures - Functional Classification

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

1100 General Administration
1110 School Committee
1200 District Administration
1210 Superintendent
1220 Assistant Superintendents

[3] Massachusetts Department of Elementary and Secondary Education (DESE) website (Accounting and Auditing)

1230 District-Wide Administration (Grants Manager, Director of Planning)

1400 Finance and Administrative Services

1410 Finance and Business

1420 Human Resources, Benefits, Personnel

1430 Legal Services for School Committee

1435 Legal Settlements

1450 District wide Information Management and Technology (Expenditures that support the data processing needs of the *school district, including student databases*)

2000 INSTRUCTIONAL SERVICES: Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

2100 District wide Academic Leadership - managers responsible for delivery of student instructional programs at the district level

2110 Curriculum Directors (supervisory)

2120 Department Heads (non-supervisory)

2200 School Building Leadership: Building Level – Curriculum leaders, department heads, school principals and assistants, headmasters and deans.

2210 School Leadership – Building – Principal's Office

2220 School Curriculum Leaders/Department Heads – Building Level

2250 Building Technology (support ***school's*** daily operation, non-instructional)

2300 Instruction - Teaching Services

2305 Classroom Teachers – Certified teachers responsible for teaching designated curriculum to established classes or students in a group instruction setting, including music, art and physical education teachers.

2310 Specialist Teachers - Certified teachers who provide individualized instruction to students (in-class or pull out, one to one or small groups) to supplement the services delivered by the student's classroom teachers.

2315 Instructional Coordinators and Team Leaders (Non-Supervisory) – Includes curriculum facilitators, instructional team leaders and department chairs that are non-supervisory

2320 Medical/Therapeutic Services (Costs for Occupational Therapy, Physical Therapy, Speech, Vision and other therapeutic services that are provided by licensed practitioners)

2325 Substitutes - Include long and short term as well as certified and non-certified teachers who cover vacant positions or absences.

2330 Paraprofessionals/Instructional Assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction.

2340 Librarians and Media Center Directors

2350 Professional Development for teachers, support staff and school councils

2351 Professional Development Leadership Development

2353 Teacher/Instructional Staff-Professional Days

2355 Substitutes for Teachers/Instructional Staff at Professional Development Activities

2357 Professional Development Stipends, Providers and Expenses

2400 Instructional Materials and Equipment

2410 Textbooks and Related Software/Media/Materials

2415 Other Instructional Materials

2420 Instructional Equipment
2430 General Supplies
2440 Other Instructional Services
2450 Instructional Technology: (to support ***direct instructional*** activities)
2451 Classroom (Laboratory) Instructional Technology
2453 Other Instructional Hardware
2455 Instructional Software

2700 Guidance, Counseling and Testing Services
2710 Guidance
2720 Testing and Assessment

2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional)

3000 OTHER SCHOOL SERVICES: *Other than instructional* services.

3100 Attendance and Parent Liaison Services
3200 Health Services
3300 Student Transportation Services
3400 Food Services
3510 Athletic Services
3520 Other Student Activities
3600 School Security

4000 OPERATION and MAINTENANCE OF PLANT: Activities relating to the physical plant and maintenance activities for grounds, buildings and equipment.

4110 Custodial Services
4120 Heating of Buildings
4130 Utility Services
4210 Maintenance of Grounds
4220 Maintenance of Buildings
4225 Building Security System – Installation and Maintenance
4230 Maintenance of Equipment
4300 Extraordinary Maintenance
4400 Networking & Telecommunications: (to support the district's infrastructure)
4450 Technology Maintenance

5000 FIXED CHARGES: Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.

5100 Employee Retirement
5200 Insurance Programs
5250 Insurance for Retired School Employees
5260 Other Non-Employee Insurance
5300 Rental-Lease of Equipment
5350 Rental-Lease of Buildings
5400 Debt Service (Interest) on Current Loans - RANS
5450 Debt Service (Interest) on Current Loans - BANS
5500 Other Charges: (Other items of a recurrent nature for school purposes)
5550 Crossing Guards

6000 COMMUNITY SERVICES: Services provided by the school district for the community as a whole, or some segment of the community.

6200 Civic Activities
6300 Recreation Services
6800 Health Services to Non-Public Schools
6900 Transportation Services to Non-Public Schools

7000 ACQUISITION, IMPROVEMENT AND REPLACEMENT OF FIXED ASSETS: Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the $5,000 unit cost and $100,000 extraordinary maintenance cost as defined in 603 CMR 10.00.

7100 Acquisition and Improvement of Sites
7200 Acquisition and Improvement of Buildings
7300 Acquisition and Improvement of Equipment
7350 Capital Technology
7400 Replacement of Equipment
7500 Acquisition of Motor Vehicles
7600 Replacement of Motor Vehicles

8000 DEBT RETIREMENT AND SERVICE: Retirement of debt and payment of interest and other debt costs.

8100 Long Term Debt Retirement/School Construction
8200 Long Term Debt Service/School Construction
8400 Long Term Debt Service/Educational Expenditures
8600 Long Term Debt Service/Other

9000 PROGRAMS WITH OTHER SCHOOL DISTRICTS: Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

9100 Programs with Other Districts in Massachusetts
9110 School Choice Tuition
9120 Tuition to Charter Schools (Horace Mann or Commonwealth)
9200 Tuition to Out-of-State Schools
9300 Tuition to Non-Public schools
9400 Tuition to Collaboratives
9500 Payments to Regional School Districts

Object Code Expenditures

01 Salaries Professional
The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

02 Salaries Secretarial and Clerical
Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

03 Salaries Other
Payments for a grouping of assignments regardless of level of difficulty that relate to supportive services including: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

04 Contract Services
Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

05 Supplies and Materials
Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under *$5,000*.

06 Other Expenditures
Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff (e.g., food, coal, fuel oil, gas, file servers.

Public Works – Enterprise Funds
FY17 Budgets

Enterprise Funds Overview

In case of infrastructure emergencies, a certain amount of Target financial reserves must be held aside. Current reserves are well in excess of these levels.

Reserves ($ mil)	Feb. '16	Target	Surplus
St. Water	$0.9	$0.2	$0.7
Water*	3.2	1.1	2.1
Sewer	2.8	1.1	1.7
Combined	**$6.9**	**$2.4**	**$4.5**

**includes 70k used at April 2016 Town Meeting*

Water & Sewer

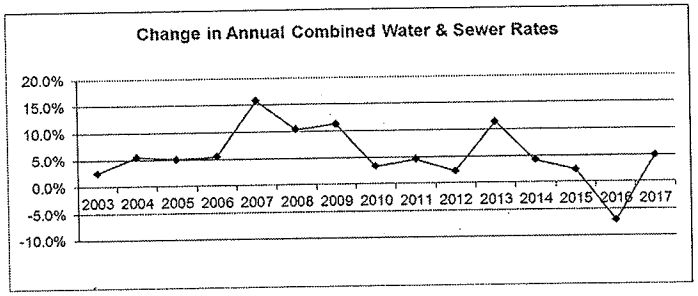
MWRA assessments represent a significant portion of the Water (34%) and Sewer (81%) budgets. Early estimates from the MWRA are for 4% combined increases in FY17 and 5% to 6% for the next three years. Note that budgets alone do not determine rates, as will be explained further.

Surplus Reserves may therefore be used to offset the increases in budgets, as has been a longstanding policy. Given what we know or project about the future, here is the current plan of use of Reserves:

	W Res. Used	W Net Budget	S Res. Used	S Net Budget	Combined Net Budg.
FY17	**$800k**	+8.9%	**none**	+1.1%	+4.9%
FY18	$550k	+5.5%	$550k	+6.4%	+6.0%
FY19	$225k	+5.5%	$450k	+6.4%	+5.9%
FY20	$125k	+2.4%	$600k	+9.5%	+6.0%
Surplus Reserves	~$450k		~$100k		

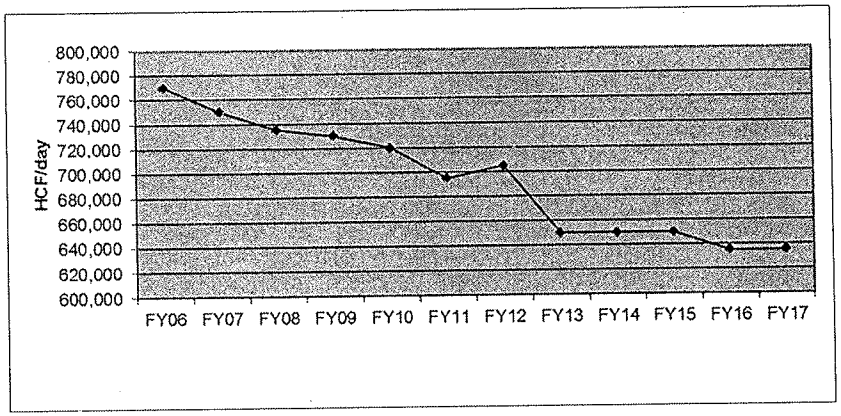
Rates

In March 2016 the Selectmen voted new rates for both water (+9.2%) and sewer (+1.2%) that are effective with the December 2016 billing. Recall that the rates voted in FY16 eliminated the 10% discount, which explains the apparent drop:



Water/sewer rates are set by a combination of underlying budgets, use of reserves and the volume of water the community uses. Because about half of the total budget costs are fixed, water conservation efforts cause the town to 'sell less water' which places upward pressure on rates. The chart below shows

the water usage forecasts we have used to set rates – the sharp rate increase in FY13 was almost entirely driven by usage.



Historical Rates & Budgets

Since 2005, combined water and sewer annual budgets have increased at a 5.0% annual rate. However over that period combined rates have increased at an annual rate of 7.3% (removing the impact of the former 10% early payment discount). The largest driver of the difference is the continued water conservation efforts.

Infrastructure Planning

We do a thorough review at least twice each year to make sure our infrastructure repair and replacement planning is still on the best path forward.

Recall that at November 2015 Town Meeting we sought $1.2 million in funding for the two most urgent sewer station rehab projects (West & Batchelder). We had funded such work the year before but underestimated the cost and had to wait. These revised cost estimates were applied to all future sewer station rehab projects and to preserve annual budget increases below 7% they were spread out over more future years.

Following is a list of planned future sewer station projects. Naturally if sewer station conditions change then this list of priorities will change. In total this work is expected to cost about $10 million. The first pair of stations was pushed out one year from FY17 in order to accommodate a more urgent water main project described below.

Charles & Sturges	$3.0mil	FY18
Grove, Joseph's Way & Small	$1.3mil	FY20
Collins, Strout & Brewer	$2.1mil	FY25
Longwood & Pittman	$2.0mil	FY29+

In recent years through what is planned through FY29 there will be about $17 million in water mains repairs. This leaves a balance that is expected to be about $23 million to be addressed after that. Note that many of current and past projects are replacing water mains build in the late 1890s.

About 1,500 feet on Grove Street is in need of repair, so a $575,000 project is added to the capital plan in FY17. A series of water main breaks in the area brought the issue to our attention as it had not previously been scheduled for repairs in the short run. This highlights the difficulty of monitoring the condition of infrastructure below the ground.

The storm water fund was been repairing drainage issues for several years, but recently five larger projects have appeared and need to be considered. The first two include $150,000 for a Grove Street project and $80,000 for a Bond Street project, each funded by reserves in FY17. The other three projects on Sturges & Main will need to be considered in the short term for FY18.

Overhead calculations

The Town Accountant revised the method of charging overhead costs to the Enterprise Funds based on some revised 'best practices' that have evolved over the past few years from the state. The chart below summarizes these changes in the Water and Sewer Funds:

	FY16 (old)	FY16 (new)	FY16 (changes)	FY17
Water	$439,225	$521,787	+$82,562	$531,887
Sewer	301,023	217,411	-83,612	221,619
Combined	**$740,248**	**$739,198**	**-$1,050**	**$753,506**

In FY16 the Storm Water Fund had been directly allocated the cost of one engineering position and no overhead charges. While about 1.0 FTE of engineering work was devoted to new storm water projects, it involved more than one staff member. Therefore in keeping with the best practices this fund that engineering position was placed back into the General Fund and the same overhead method is used as shown above:

	FY16 (old)	FY16 (new)	FY16 (changes)	FY17
Storm Water	none	$86,964		$91,981
wages*	59,700	none		none
benefits*	18,000	none		none
Combined	**$77,700**	**$86,964**	**+$9,264**	**$91,981**

**FY16 wages and benefits figures for engineering position only*

Enterprise Fund Budgets

Assumptions for FY18-FY20:											
						Local	3.0%		3.0%		3.0%
						MWRA Water	7.9%		2.9%		5.0%
						MWRA Sewer	7.6%		4.8%		5.0%
No.	April 1, 2016	Approved FY - 2016	Percent Change	Requested FY - 2017	Percent Change	Projected FY - 2018	Percent Change	Projected FY - 2019	Percent Change	Projected FY - 2020	Percent Change
	Water										
W1	*Wages	654,900	-4.1%	**680,425**	3.9%	700,838	3.0%	721,863	3.0%	743,519	3.0%
W2	*Expenses	734,500	13.8%	**809,420**	10.2%	833,703	3.0%	858,714	3.0%	884,475	3.0%
W3	*GF Offsets	439,225	2.7%	**551,888**	25.7%	568,445	3.0%	585,498	3.0%	603,063	3.0%
W4	Debt+Capital	1,788,675	-8.2%	**2,625,429**	46.8%	2,477,289	-5.6%	2,368,969	-4.4%	2,246,869	-5.2%
WL	**Local Water Costs**	**3,617,300**	**-2.4%**	**4,667,162**	**29.0%**	**4,580,274**	**-1.9%**	**4,535,043**	**-1.0%**	**4,477,926**	**-1.3%**
W5	MWRA Assessment	2,033,000	5.3%	**2,125,000**	4.5%	2,292,875	7.9%	2,359,368	2.9%	2,477,337	5.0%
WG	Gross Water Fund	5,650,300	0.3%	**6,792,162**	20.2%	6,873,149	1.2%	6,894,412	0.3%	6,955,262	0.9%
W6	**Reserves**	(150,000)		(800,000)		(550,000)		(225,000)		(125,000)	
WN	**Net Water Fund**	**5,500,300**	**-0.6%**	**5,992,162**	**8.9%**	**6,323,149**	**5.5%**	**6,669,412**	**5.5%**	**6,830,262**	**2.4%**
WV	*TM Voted Water Fund*	*5,211,075*	0.1%	*6,240,274*	19.8%	*6,304,704*	1.0%	*6,308,914*	0.1%	*6,352,199*	0.7%
	Sewer										
S1	*Wages	290,950	0.7%	**300,850**	3.4%	309,876	3.0%	319,172	3.0%	328,747	3.0%
S2	*Expenses	390,820	-3.3%	**412,600**	5.6%	424,978	3.0%	437,727	3.0%	450,859	3.0%
S3	*GF Offsets	301,021	2.7%	**229,953**	-23.6%	236,852	3.0%	243,957	3.0%	251,276	3.0%
S4	Debt+Capital	1,431,940	327.5%	**192,940**	-86.5%	729,911	278.3%	754,769	3.4%	1,141,126	51.2%
SL	**Local Sewer Costs**	**2,414,731**	**82.8%**	**1,136,343**	**-52.9%**	**1,701,617**	**49.7%**	**1,755,625**	**3.2%**	**2,172,008**	**23.7%**
S5	MWRA Assessment	4,672,000	0.6%	**4,800,000**	2.7%	5,164,800	7.6%	5,412,710	4.8%	5,683,346	5.0%
SG	Gross Sewer Fund	7,086,731	18.8%	5,936,343	-16.2%	6,866,417	15.7%	7,168,335	4.4%	7,855,354	9.6%
S6	**Reserves**	(1,215,000)				(550,000)		(450,000)		(500,000)	
SN	**Net Sewer Fund**	**5,871,731**	**10.9%**	**5,936,343**	**1.1%**	**6,316,417**	**6.4%**	**6,718,335**	**6.4%**	**7,355,354**	**9.5%**
SV	*TM Voted Sewer Fund*	*6,785,710*	19.7%	*5,706,390*	-15.9%	*6,629,565*	16.2%	*6,924,378*	4.4%	*7,604,078*	9.8%
	Combined W&S										
	Local Water&Sewer	**6,032,031**	**20.0%**	**5,803,505**	**-3.8%**	**6,281,890**	**8.2%**	**6,290,668**	**0.1%**	**6,649,933**	**5.7%**
	MWRA Assessments	6,705,000	2.0%	6,925,000	3.3%	7,457,675	7.7%	7,772,079	4.2%	8,160,683	5.0%
	Gross W&S Budgets	12,737,031	9.8%	12,728,505	-0.1%	13,739,565	7.9%	14,062,747	2.4%	14,810,616	5.3%
	Reserves	(1,365,000)		(800,000)		(1,100,000)		(675,000)		(625,000)	
	Net W&S Budgets	**11,372,031**	**5.0%**	**11,928,505**	**4.9%**	**12,639,565**	**6.0%**	**13,387,747**	**5.9%**	**14,185,616**	**6.0%**
	Reserves	**certified**									**Target**
	Water	**3,205,953**		**2,405,953**		**1,855,953**		**1,630,953**		**1,505,953**	**1,043,289**
	Sewer	**2,824,512**		**2,824,512**		**2,274,512**		**1,824,512**		**1,324,512**	**1,178,303**
	Storm Water	**951,526**		**701,526**		**701,526**		**701,526**		**701,526**	**200,000**
	Storm Water										
Y1	*Wages	**152,400**	5.9%	**95,400**	-37.4%	98,262	3.0%	101,210	3.0%	104,246	3.0%
Y2	*Expenses	83,400	37.4%	**130,030**	55.9%	133,931	3.0%	137,949	3.0%	142,087	3.0%
Y3	*GF Offsets			**91,981**	100.0%	94,740	3.0%	97,583	3.0%	100,510	3.0%
Y4	Debt+Capital	150,000	-9.1%	**305,000**	103.3%	645,917	111.8%	627,833	-2.8%	609,750	-2.9%
SWG	**Storm Water Fund**	**385,800**	**4.4%**	**622,411**	**61.3%**	**972,850**	**56.3%**	**964,575**	**-0.9%**	**956,594**	**-0.8%**
	Reserves	*(35,000)*		*(250,000)*							
SWN	**Net Storm Water**	**350,800**	**-5.1%**	**372,411**	**6.2%**	**972,850**	**161.2%**	**964,575**	**-0.9%**	**956,594**	**-0.8%**
SWV	*TM Voted St Water Fund*			*530,430*		*878,110*		*866,992*		*856,083*	
	revs@$40 is $380k ($415k w/o disc.)		***$40***		***$40***	==>	***$100***		***$100***		***$100***

Storm Water Enterprise Fund

The Storm Water Division consists of some activities conducted under the general fund budget, and some in the enterprise fund budget. As a whole, the Division is responsible for the construction, maintenance and repair of all catch basins and storm drainage systems.

Storm Water	FY16	FY17	Change
Wages	152,400	$95,400	-37.4%
Expenses	83,400	130,030	+55.9%
GF overhead	none	91,981	new
Debt & Capital	150,000	305,000	+103.3%
TOTAL	**$385,800**	**$622,411**	**+61.3%**
Use of Reserves	35,000	250,000	
Net Budget	**$350,800**	**$372,411**	**+6.2%**

Note the change that has been mentioned on the overhead accounting allocation. This budget removes the direct costs of an Engineering position and then pays about $9,000 more in net overhead for DPW general fund staff, plus some additional charges for Administrative Services and Finance staff that are consistent with the method used in the other two Enterprise Funds.

One new $50,000 expense for MS4 permitting relates to new federal storm water regulations expected to be put in place by May 2016 and drives that category.

As mentioned, two drainage projects are urgent for FY17: $150,000 on Grove Street and $80,000 on Bond Street. Generic drainage work is reduced from $125,000 to $50,000 to partly offset these costs.

That $40 annual charge for single family homes, and the analogous per square foot charge based on impervious surface for commercial customers, produces about $390,000 in annual revenues. Thus the FY17 budget will not require any change to that $40 charge; however a heavy dose ($250,000) of reserves allow these capital projects to occur.

Three drainage projects for Sturges Park, Main Street and Minot Street in the amount of $1.55 million are planned for FY18 as a debt financing. If these plans continue, the $40 fee will need to be raised to $100 per household next year. Future work on the large river projects will cause future increases as well.

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
STORM WATER MANAGEMENT

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0428	STORM WATER MANAGEMENT							
03	SALARIES							
65003511 511413	STMWTR SKILLED LABORER	37,542.31	39,797.28	81,833.76	63,103.28	85,700.00	87,900.00	2.6%
65003511 511417	STM WTR LABORER	35,657.36	36,462.72	564.48	.00	.00	.00	.0%
65003511 511453	STMWTR ASST CIVIL ENGINEER	52,957.61	54,667.31	56,481.61	40,414.20	58,700.00	.00	-100.0%
65003511 515000	STM WTR - OVERTIME	4,122.24	2,793.79	4,043.24	1,382.40	4,500.00	4,000.00	-11.1%
65003511 516050	OUT OF GRADE WORK	2,612.35	1,523.68	999.52	298.80	3,500.00	3,500.00	.0%
	TOTAL SALARIES	132,891.87	135,244.78	143,922.61	105,198.68	152,400.00	95,400.00	-37.4%
05	EXPENSES							
65005519 519000	STMWTR MEDICARE BENEFITS	1,983.14	1,242.22	1,414.00	.00	1,750.00	2,000.00	14.3%
65005519 519700	STMWTR PENSION ASSESSMENT	2,210.00	2,309.00	13,060.00	13,648.00	13,650.00	10,030.00	-26.5%
65005519 519750	STMWTR OPEB CONTRIBUTIONS	5,570.00	5,783.00	6,000.00	.00	6,000.00	6,000.00	.0%
65005524 524428	DRAINAGE MAINTENANCE	10,812.88	6,522.13	4,920.42	9,479.51	25,000.00	25,000.00	.0%
65005527 527301	STM WTR EQUIPMENT RENTAL	.00	.00	.00	.00	5,000.00	5,000.00	.0%
65005530 530000	STM WTR PROF/TECH SSERVICES	200.00	790.75	1,516.90	.00	5,000.00	5,000.00	.0%
65005530 530336	MS4 PERMITTING	.00	.00	.00	.00	.00	50,000.00	.0%
65005531 531000	PROFESSIONAL DEV/TRAINING	.00	1,375.00	600.00	.00	2,000.00	2,000.00	.0%
65005554 554000	STM WTR CLOTHING ALLOWANCE	700.00	700.00	.00	.00	.00	.00	.0%
65005574 574000	STMWTR HEALTH INS PREMIUMS	10,275.24	10,840.80	15,617.03	14,267.97	25,000.00	25,000.00	.0%
	TOTAL EXPENSES	31,751.26	29,562.90	43,128.35	37,395.48	83,400.00	130,030.00	55.9%
08	CAPITAL EXPENDITURES							
65008584 584413	STMWTR EXCAVATOR	54,479.23	.00	.00	.00	.00	.00	.0%
65008588 588412	STRM WTR DRAINAGE IMPROVEMENTS	24,975.50	.00	17,663.17	68,742.73	125,000.00	50,000.00	-60.0%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
STORM WATER MANAGEMENT

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0990	OTHER FINANCING SOURCES/USES							
02	OTHER FINANCING SOURCES							
65002490 490099	TRANS FROM MULTI-YR PROJECT FD	-75,736.73	.00	.00	.00	.00	.00	.0%
65002490 499990	STM WTR FREE CASH OP BUDSUPRT	-25,000.00	-30,000.00	.00	-35,000.00	-35,000.00	-250,000.00	614.3%
TOTAL OTHER FINANCING SOURCE		-100,736.73	-30,000.00	.00	-35,000.00	-35,000.00	-250,000.00	614.3%
TOTAL OTHER FINANCING SOURCE		-100,736.73	-30,000.00	.00	-35,000.00	-35,000.00	-250,000.00	614.3%
TOTAL STORM WATER MANAGEMENT		144,711.42	134,807.68	145,772.97	179,822.89	350,800.00	372,412.00	6.2%
GRAND TOTAL		9,938,846.36	9,534,666.57	9,623,734.36	7,894,896.68	11,722,831.00	12,300,918.00	4.9%

** END OF REPORT - Generated by Bob LeLacheur **

Storm Water Enterprise Fund
Capital + Debt

		Approved	Requested													FY17-29
Storm Water Ent. Fund Capital &		FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	TOTAL
Storm Water Capital		150,000	305,000	75,000	75,000	75,000	600,000	75,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	1,980,000
Storm Water Debt		-	-	570,917	552,833	534,750	-	1,085,000	1,046,250	1,007,500	968,750	930,000	891,250	852,500	813,750	9,253,500
Total Capital & Debt		**150,000**	**305,000**	**645,917**	**627,833**	**609,750**	**600,000**	**1,160,000**	**1,146,250**	**1,107,500**	**1,068,750**	**1,030,000**	**1,016,250**	**977,500**	**938,750**	**11,233,500**
Storm Water CAPITAL		**150,000**	**305,000**	**75,000**	**75,000**	**75,000**	**600,000**	**75,000**	**100,000**	**100,000**	**100,000**	**100,000**	**125,000**	**125,000**	**125,000**	**1,980,000**
Drainage Improvm. (projects)		125,000	**50,000**	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	**1,200,000**
MS4 Permit: Consult & Lab test		25,000	**25,000**													**25,000**
Bond St outfall and drainage			**80,000**													**80,000**
Grove St drainage			**150,000**													**150,000**
Sturges Park $200k/3yr	1			*Debtx*	*Debtx*	*Debtx*										-
Main St Drain repair $900k/3yr	1			*Debtx*	*Debtx*	*Debtx*										-
Minot St (side streets) $450k/3yr	1			*Debtx*	*Debtx*	*Debtx*										-
Saugus River Design/Permit							200,000									**200,000**
Saugus River Improv. (I) $2mil	2							*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	-
Saugus River Improv. (II) $2mil	3							*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	-
Aberjona River Design/Permit							150,000									**150,000**
Aberjona River Improv. $2.2mil	4							*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	*Debtx*	-
Sweeper: Elgin Pelican							175,000									**175,000**
Storm Water DEBT		-	-	**570,917**	**552,833**	**534,750**	-	**1,085,000**	**1,046,250**	**1,007,500**	**968,750**	**930,000**	**891,250**	**852,500**	**813,750**	**9,253,500**
Drainage Projects $155 mil	1			*570,917*	*552,833*	*534,750*										**1,658,500**
Saugus River Improv.(I)	2							*350,000*	*337,500*	*325,000*	*312,500*	*300,000*	*287,500*	*275,000*	*262,500*	**2,450,000**
Saugus River Improv. (II)	3							*350,000*	*337,500*	*325,000*	*312,500*	*300,000*	*287,500*	*275,000*	*262,500*	**2,450,000**
Aberjona River Improv.	4							*385,000*	*371,250*	*357,500*	*343,750*	*330,000*	*316,250*	*302,500*	*288,750*	**2,695,000**
Repayment of Principal:				**516,667**	**516,667**	**516,667**	-	**775,000**	**775,000**	**775,000**	**775,000**	**775,000**	**775,000**	**775,000**	**775,000**	**7,750,000**
Drainage Projects $155 mil	1			*516,667*	*516,667*	*516,667*										**1,550,000**
Saugus River Improv.(I)	2							*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	**2,000,000**
Saugus River Improv. (II)	3							*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	**2,000,000**
Aberjona River Improv.	4							*275,000*	*275,000*	*275,000*	*275,000*	*275,000*	*275,000*	*275,000*	*275,000*	**2,200,000**
Interest on Long Term Debt:				**54,250**	**36,167**	**18,083**	-	**310,000**	**271,250**	**232,500**	**193,750**	**155,000**	**116,250**	**77,500**	**38,750**	**1,503,500**
Drainage Projects $1.7 mil	1			*54,250*	*36,167*	*18,083*										**108,500**
Saugus River Improv.(I)	2							*100,000*	*87,500*	*75,000*	*62,500*	*50,000*	*37,500*	*25,000*	*12,500*	**450,000**
Saugus River Improv. (II)	3							*100,000*	*87,500*	*75,000*	*62,500*	*50,000*	*37,500*	*25,000*	*12,500*	**450,000**
Aberjona River Improv.	4							*110,000*	*96,250*	*82,500*	*68,750*	*55,000*	*41,250*	*27,500*	*13,750*	**495,000**

Water Enterprise Fund

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

Water Fund	FY16	FY17	Change
Wages	$654,900	$680,425	+3.9%
Exp (non-MWRA)	734,500	809,420	+10.2%
GF overhead	439,225	551,888	+25.7%
Debt + Capital	1,788,675	2,625,429	+46.8%
Local Costs	**$3,617,300**	**$4,667,162**	**+29.0%**
MWRA Expense	2,033,000	2,125,000	+4.5%
Gross budget	**$5,650,300**	**$6,792,162**	**+20.2%**
Use of Reserves	150,000	800,000	
Net Budget	**$5,500,300**	**$5,992,162**	**+8.9%**

There is no change in staffing levels. Local expenses are also driven higher by a change in the pension assessment with very few other notable changes. The sharp increase in debt and capital reflects that somewhat urgent $575,000 water main repair on Grove Street, and note that Reserves more than cover that cost. The MWRA assessment has a much smaller impact on this budget, and future charges are also expected in the 5% to 8% annual range.

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0450	WATER - OPERATIONS							
05	EXPENSES							
61005519 519000	WTR MEDICARE EMPL BENEFITS	6,783.52	7,129.76	8,613.66	.00	8,000.00	9,000.00	12.5%
61005519 519700	WTR RETIREMENT ASSESSMENT	73,126.00	76,417.00	113,368.00	118,470.00	118,500.00	166,920.00	40.9%
61005519 519750	WATER OPEB CONTRIBUTIONS	47,664.00	45,215.00	50,000.00	.00	50,000.00	50,000.00	.0%
61005529 529433	WTR GEN HAZARD WASTE DISPOSAL	5,978.34	7,925.50	5,016.50	.00	10,000.00	10,000.00	.0%
61005530 530105	PRINTING SERVICES FORMS ETC	.00	.00	.00	381.19	.00	.00	.0%
61005530 530480	WTR GEN PRIMACEY ASSMNT	5,454.45	5,076.37	5,036.17	5,064.39	5,500.00	5,500.00	.0%
61005530 530491	WTR GEN PURCH SVC WAKEFIELD	7,636.44	7,406.42	7,434.02	.00	8,000.00	8,000.00	.0%
61005531 531000	WTR GEN PROF DEV/TRAINING	2,445.00	5,390.00	4,046.50	1,668.48	7,500.00	7,500.00	.0%
61005558 558450	WATER CONSERVATION PROMOTION	.00	13,630.96	22,860.00	13,278.50	40,000.00	40,000.00	.0%
61005574 574000	WTR HEALTH INSURANCE PREMIUM	132,738.75	142,062.71	175,517.13	142,611.70	190,000.00	210,000.00	10.5%
61005574 574004	WTR OPT-OUT HEALTH INS PMNT	3,000.00	4,500.00	1,500.00	.00	.00	.00	.0%
61005574 574010	WTR PROP & CASUALTY INS PREM	26,877.00	27,669.00	31,436.00	33,813.14	35,000.00	37,000.00	5.7%
61005574 574550	WTR WORKER COMP INS PREM	16,177.00	12,710.00	14,172.00	14,474.88	15,000.00	16,000.00	6.7%
	TOTAL EXPENSES	327,880.50	355,132.72	438,999.98	329,762.28	487,500.00	559,920.00	14.9%
07	DEBT SERVICE							
61007530 530705	WTR FUND DEBT ISSUANCE COSTS	.00	2,500.00	.00	.00	.00	.00	.0%
61007591 591000	WTR GEN LONG TM DEBT PRINCIPAL	935,000.00	935,000.00	1,336,200.00	1,076,200.00	1,236,200.00	1,586,200.00	28.3%
61007591 592000	WTR GEN LONG TERM DEBT INT	366,670.00	339,905.00	280,452.50	151,879.85	352,475.00	349,229.00	-.9%
	TOTAL DEBT SERVICE	1,301,670.00	1,277,405.00	1,616,652.50	1,228,079.85	1,588,675.00	1,935,429.00	21.8%
09	OTHER FINANCING USES							
61009596 596111	WAGE SUPPORT-ADM SVCS	15,194.04	30,351.00	80,588.04	80,588.04	82,804.00	28,472.00	-65.6%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61009596 596112	EXP SUPPORT- ADM SVCS	.00	.00	35,709.96	35,709.96	36,692.00	18,480.00	-49.6%
61009596 596121	WAGE SUPPORT-ACCOUNTING	10,280.04	10,640.04	.00	.00	.00	.00	.0%
61009596 596122	EXP SUPPORT-ACCOUNTING	183.96	189.96	.00	.00	.00	.00	.0%
61009596 596131	WAGE SUPPORT-FINANCE	32,673.00	33,816.96	36,912.96	36,912.96	37,928.00	24,490.00	-35.4%
61009596 596132	EXP SUPPORT-FINANCE	22,086.00	22,858.80	23,856.00	23,856.00	24,512.00	5,025.00	-79.5%
61009596 596141	WAGE SUPPORT-HUMAN RESOURCES	4,998.00	5,172.96	.00	.00	.00	.00	.0%
61009596 596142	EXP SUPPORT-HUMAN RESOURCE	2,309.04	2,390.04	.00	.00	.00	.00	.0%
61009596 596151	WAGE SUPPORT-TECHNOLOGY	32,412.96	33,546.96	.00	.00	.00	.00	.0%
61009596 596152	EXPSUPPORT-TECHNOLOGY	31,026.00	32,112.00	.00	.00	.00	.00	.0%
61009596 596161	WAGE SUPPORT-DPW	106,784.04	110,520.96	114,390.00	114,390.00	117,536.00	364,918.00	210.5%
61009596 596171	WAGE SUPPORT-ENGINEERING	100,374.96	103,887.96	107,523.96	107,523.96	110,481.00	.00	-100.0%
61009596 596181	WAGE SUPPORT-HIGHWAY	6,864.96	7,104.96	7,353.96	7,353.96	7,556.00	.00	-100.0%
61009596 596182	EXP SUPPORT-DPW	19,728.96	20,420.04	21,135.00	21,135.00	21,716.00	110,503.00	408.9%
61009599 599900	PAYMENT OF REFUNDED DEBT	.00	.00	1,732,571.95	.00	.00	.00	.0%
TOTAL OTHER FINANCING USES		384,915.96	413,012.64	2,160,041.83	427,469.88	439,225.00	551,888.00	25.7%
TOTAL WATER - OPERATIONS		2,014,466.46	2,045,550.36	4,215,694.31	1,985,312.01	2,515,400.00	3,047,237.00	21.1%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0451	WATER - DISTRIBUTION							
03	SALARIES							
61013511 511010	WTR ADMIN ASST	.00	20,282.44	11,180.76	.00	.00	.00	.0%
61013511 511014	WTR SENIOR ADMIN ASSISTANT	.00	.00	10,868.19	16,870.15	23,800.00	24,400.00	2.5%
61013511 511401	WTR DIST SUPERVISOR	40,237.58	40,001.20	36,769.68	36,130.99	38,050.00	40,350.00	6.0%
61013511 511403	WTR DIST FOREMAN	61,658.25	61,957.60	56,697.21	51,554.17	70,000.00	71,850.00	2.6%
61013511 511405	WTR DIST WORKING FORMAN	102,659.22	99,180.19	105,868.85	82,007.20	109,850.00	114,925.00	4.6%
61013511 511406	WATER QUALITY/ SUPPLY COORDINA	.00	.00	27,139.84	47,065.77	.00	68,450.00	.0%
61013511 511409	WTR DIST EQUIPMENT OPERATOR	143,252.16	136,185.29	127,974.00	117,395.36	159,750.00	163,950.00	2.6%
61013511 511413	WTR DIST SKILLED LABORER	42,478.12	33,382.64	40,322.29	40,348.73	42,000.00	84,900.00	102.1%
61013511 511417	WTR DIST LABORER	67,137.44	70,281.44	72,646.88	47,568.41	77,400.00	37,600.00	-51.4%
61013511 511471	WTR DIST CLERK(S)	18,242.11	.00	.00	.00	.00	.00	.0%
61013511 511481	WTR DIST SNOW REMOVAL	-5,169.94	-9,821.71	-7,870.30	:00	-6,500.00	-7,000.00	7.7%
61013511 515000	WTR DIST WAGES OVERTIME	50,679.67	40,159.66	63,633.75	32,364.07	50,000.00	55,000.00	10.0%
61013511 516050	WTR DIST OUT OF GRADE WORK	5,119.24	6,219.94	5,627.40	4,088.40	5,000.00	5,000.00	.0%
61013511 516060	WTR DIST ON-CALL PREM	10,752.00	10,812.87	12,040.68	8,640.00	11,600.00	11,000.00	-5.2%
61013511 516080	WTR DIST WGS LONGEVITY	5,550.00	44,083.00	35,558.00	.00	.00	.00	.0%
61013512 512000	WTR DIST WAGES TEMP	4,990.58	8,661.60	7,192.75	6,356.12	9,000.00	10,000.00	11.1%
61013517 517017	WTR DIST SICK LEAVE BUYBACK	.00	39,946.70	-5,385.00	3,821.00	.00	.00	.0%
	TOTAL SALARIES	547,586.43	601,332.86	600,264.98	494,210.37	589,950.00	680,425.00	15.3%
05	EXPENSES							
61015521 521301	WTR DIST ELECTRICITY	9,166.42	8,583.53	10,699.59	8,418.65	10,000.00	10,000.00	.0%
61015521 521303	WTR DIST NATURAL GAS	269.12	261.40	260.80	197.17	500.00	500.00	.0%
61015521 521392	WTR DIST WIRELESS COMMUNICATI	2,452.46	.00	.00	.00	.00	.00	.0%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
61015530 530420	WTR DIST POLICE DETAILS	10,674.88	15,102.34	14,752.17	8,898.37	17,500.00	17,500.00	.0%
61015530 530470	WTR DIST WATER SYSTEM	13,509.50	14,169.55	7,150.00	7,478.15	10,000.00	10,000.00	.0%
61015530 530472	WTR DIST MAIN PIPE/HYDRANT	11,470.00	12,281.25	4,306.50	9,990.00	10,000.00	10,500.00	5.0%
61015530 530474	WTR DIST SERVICE PIPE/METER	68,936.41	50,891.33	52,974.75	29,236.58	5,000.00	7,000.00	40.0%
61015530 530478	WTR DIST CROSS CONN INSP	5,280.00	5,580.00	5,420.00	2,288.00	8,000.00	8,000.00	.0%
61015531 531000	WTR DIST PROF DEV/TRAINING	1,750.00	.00	849.00	4,445.00	.00	.00	.0%
61015536 536000	WTR DIST SFTWR LIC & SUPP	5,339.80	9,400.19	4,989.24	12,547.81	7,500.00	7,500.00	.0%
61015540 540470	WTR DIST GEN SUPPLIES/SERVIC	21,449.16	25,282.25	22,339.10	35,908.70	30,000.00	32,500.00	8.3%
61015540 540472	WTR DIST MAIN PIPE/HYDRANT	28,354.89	21,896.85	26,317.40	30,969.39	30,000.00	32,500.00	8.3%
61015540 540474	WTR DIST SERVICE METERS	420.00	.00	9,946.75	27,607.82	55,000.00	50,000.00	-9.1%
61015554 554000	WTR DIST UNIFORMS AND CLOTHI	3,891.52	4,185.47	.00	.00	.00	.00	.0%
61015578 578100	WTR DIST LICENSES	460.00	1,143.00	690.00	1,012.00	1,550.00	1,500.00	-3.2%
TOTAL EXPENSES		183,424.16	168,777.16	160,695.30	178,997.64	185,050.00	187,500.00	1.3%
08	CAPITAL EXPENDITURES							
61018584 584406	WATER DUMP TRUCK	.00	.00	.00	119,904.55	150,000.00	.00	-100.0%
61018584 584411	WTR CAR #2	.00	.00	.00	.00	.00	35,000.00	.0%
61018584 584418	UNIDIRECTIONAL FLUSHING	.00	.00	.00	.00	.00	30,000.00	.0%
61018585 585452	WATER BOOSTER STATION TECH	.00	.00	.00	5,000.00	.00	.00	.0%
61018585 585461	WATER TANK INSPECTION	.00	.00	-768,905.80	.00	.00	.00	.0%
61018588 588450	WTR DIST SYSTEMS	.00	.00	11,282.00	.00	50,000.00	50,000.00	.0%
61018588 588466	WATER MAIN GROVE ST	.00	.00	.00	.00	.00	575,000.00	.0%
61018588 588468	LARCH LANE WATER MAIN	.00	.00	47,616.59	.00	.00	.00	.0%
TOTAL CAPITAL EXPENDITURES		.00	.00	-710,007.21	124,904.55	200,000.00	690,000.00	245.0%
TOTAL WATER - DISTRIBUTION		731,010.59	770,110.02	50,953.07	798,112.56	975,000.00	1,557,925.00	59.8%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0452	WATER - SUPPLY / TREATMENT							
03	SALARIES							
61023511 511461	WTR SUPPLY PLANT SUPERVISOR	85,425.60	86,610.24	86,220.80	.00	60,450.00	.00	-100.0%
61023511 511481	WTR SUPPLY SNOW REMOVAL	-328.56	-1,327.36	-1,315.20	.00	-500.00	.00	-100.0%
61023511 515000	WTR SUPPLY-OVERTIME	7,074.35	2,820.64	1,284.05	.00	5,000.00	.00	-100.0%
	TOTAL SALARIES	92,171.39	88,103.52	86,189.65	.00	64,950.00	.00	-100.0%
05	EXPENSES							
61025521 521301	WTR SUPPLY ELECTRICITY	18,122.42	18,693.09	18,656.18	15,030.34	20,000.00	20,000.00	.0%
61025521 521308	WTR SUPPLY FUEL OIL	1,416.00	.00	.00	.00	3,000.00	3,000.00	.0%
61025521 521309	WTR SUPPLY WATER /SEWER	214.72	214.72	161.04	172.96	500.00	500.00	.0%
61025521 521390	WTR SUPPLY TELEPHONE	830.81	894.01	1,108.52	503.31	2,500.00	2,500.00	.0%
61025530 530000	WTR SUPPLY PROF/TECH SV	16,207.33	1,351.10	13,209.87	1,038.03	10,000.00	10,000.00	.0%
61025540 540000	WTR SUPPLY SUPPLIES/EQUIPMEN	1,801.79	2,313.74	4,762.58	4,173.85	6,000.00	6,000.00	.0%
61025540 540455	WTR SUPPLY WELLS	9,401.82	6,246.11	10,576.30	4,164.17	20,000.00	20,000.00	.0%
61025563 563400	WTR SUPPLY MWRA	1,811,212.00	1,854,203.00	1,931,410.00	1,626,212.80	2,033,000.00	2,125,000.00	4.5%
	TOTAL EXPENSES	1,859,206.89	1,883,915.77	1,979,884.49	1,651,295.46	2,095,000.00	2,187,000.00	4.4%
08	CAPITAL EXPENDITURES							
61028584 584407	WATER SUPPLY PICKUP TRUCK	35,219.16	.00	.00	.00	.00	.00	.0%
	TOTAL CAPITAL EXPENDITURES	35,219.16	.00	.00	.00	.00	.00	.0%
	TOTAL WATER - SUPPLY / TREAT	1,986,597.44	1,972,019.29	2,066,074.14	1,651,295.46	2,159,950.00	2,187,000.00	1.3%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
WATER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0990	OTHER FINANCING SOURCES/USES							
02	OTHER FINANCING SOURCES							
61002490 490099	TRANS FROM MULTI-YR PROJECT FD	-148,313.00	-45,364.91	.00	.00	.00	.00	.0%
61002490 490900	PREMIUM ON BOND SALE	.00	.00	-178,150.60	.00	.00	.00	.0%
61002490 491000	BOND PROCEEDS	.00	.00	-1,561,000.00	.00	.00	.00	.0%
61002490 499990	WTR FREE CASH OP BUD SUPPORT	-150,000.00	-870,000.00	-100,000.00	-150,000.00	-150,050.00	-800,000.00	433.2%
	TOTAL OTHER FINANCING SOURCE	-298,313.00	-915,364.91	-1,839,150.60	-150,000.00	-150,050.00	-800,000.00	433.2%
09	OTHER FINANCING USES							
61009590 599910	WTR DEBT ISSUE COSTS	.00	.00	6,780.58	.00	.00	.00	.0%
	TOTAL OTHER FINANCING USES	.00	.00	6,780.58	.00	.00	.00	.0%
	TOTAL OTHER FINANCING SOURCE	-298,313.00	-915,364.91	-1,832,370.02	-150,000.00	-150,050.00	-800,000.00	433.2%
	TOTAL WATER	4,433,761.49	3,872,314.76	4,500,351.50	4,284,720.03	5,500,300.00	5,992,162.00	8.9%

Water Enterprise Fund
Capital + Debt

		Approved	Requested	Projected ==>		Legend: Debt (Issued) and *Debtx (not yet approved)*										FY17-29
Water Ent. Fund Capital & Debt	FY-	FY-2016	**FY-2017**	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	TOTAL
Total Capital & Debt		1,788,675	**2,625,429**	**2,477,289**	**2,368,969**	**2,246,869**	**2,226,054**	**2,238,383**	**1,726,712**	**2,560,640**	**2,096,075**	**2,057,804**	**1,655,445**	**1,363,800**	**905,000**	**26,548,468**
Water CAPITAL		200,000	**690,000**	**290,000**	**305,000**	**225,000**	**100,000**	**159,000**	**139,000**	**100,000**	**100,000**	**135,000**	**135,000**	**160,000**	**125,000**	**2,663,000**
Water Supply																
MWRA ($3.18mil partial join)	2	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt			
MWRA ($7.8mil full join)	3	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt		
WTP demo & chlorine ($800k)	4	Debt	Debt	Debt												
Well Abandonment					225,000											225,000
Replace Pickup Truck #3 (2003)									39,000							39,000
Water Distribution																-
WM:Haverhill&Howard ($2.285m)	5a	Debt	Debt	Debt	Debt	Debt	Debt	Debt								
WM: MWRA loan to be used	5b	Debt	Debt	Debt	Debt	Debt	Debt	Debt								-
WM Phase 1 R#1 $4.012mil/10yr	6a	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt						-
WM Phase 1 R#2 $3.5mil/10yr	6b	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt					-
WM Reading Phase 2 $6.5mil/10y	10									*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	-
WM Reading Phase 3 $7.5mil/TBA																-
WM Reading Phase 4 $15mil/TBA																-
WM: Larch Lane																-
WM: Grove St (1500 ft)			**575,000**													**575,000**
Unidirectional Flushing Program			**30,000**	30,000	30,000	30,000						35,000	35,000	35,000		**225,000**
WM Lining Program		50,000	**50,000**	50,000	50,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	**1,100,000**
Meter Replacements $800k/7yr	8						*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*			-
Tank Inspect & Design: Auburn														25,000		**25,000**
Tank Maint: Auburn $1.2 mil/5yr	7			*debtx*	*debtx*	*debtx*	*debtx*	*debtx*								-
Bear Hill Storage Tank ($2.0 mil) - remove pending MWRA 2nd connection																-
Emerald & Lothrop Booster Station TBA																
Booster Station SCADA				75,000												**75,000**
SCADA Upgrade (every 5 yrs)							25,000									**25,000**
Replace Pickup Truck #12 (1997)								42,000								**42,000**
Replace Car #2			**35,000**													**35,000**
Replace Truck#6						120,000										**120,000**
Replace Truck#14																-
Replace Backhoe #420E				135,000												**135,000**
Replace Utility Truck #5		150,000														-
Replace Pickup #15								42,000								**42,000**

Water Enterprise Fund
Capital + Debt

		Approved	Requested	Projected ==>		Legend: Debt (Issued) and *Debtx (not yet approved)*										FY17-29
Water Ent. Fund Capital & Debt	FY-	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	TOTAL
Water DEBT		**1,588,675**	**1,935,429**	**2,187,289**	**2,063,969**	**2,021,869**	**2,126,054**	**2,079,383**	**1,587,712**	**2,460,640**	**1,996,075**	**1,922,804**	**1,520,445**	**1,203,800**	**780,000**	**23,885,468**
Join MWRA(partial $3.18m)	2	237,719	**229,719**	224,069	217,669	211,269	204,869	198,469	192,069	185,669	178,975	162,375	156,188			**2,161,338**
Join MWRA(full $7.8m)	3	588,656	**571,350**	553,800	538,200	522,600	507,000	491,400	475,800	460,200	444,600	429,000	413,400	397,800		**5,805,150**
Demo WTP/chlorinate($0.8m)	4	86,100	**83,660**	81,220												**164,880**
WM:Haverhill&Howard ($2.285m	5a	185,000	**185,000**	185,000	185,000	185,000	185,000	185,000								**1,110,000**
WM: MWRA loan to be used	5b	20,000	**20,000**	20,000	20,000	20,000	20,000	20,000								**120,000**
WM Phase 1 R#1 $4.012mil/10yr	6a	401,200	**401,200**	401,200	401,200	401,200	401,200	401,200	401,200	401,200						**3,209,600**
WM Phase 1 R#2 $3.5mil/10yr	6b	70,000	**444,500**	434,000	423,500	413,000	402,500	392,000	381,500	371,000	360,500					**3,622,500**
WM Reading Phase 2 $6.5mil/10y	*10*									*910,000*	*884,000*	*858,000*	*832,000*	*806,000*	*780,000*	**5,070,000**
WM Reading Phase 3 $7.5mil/TBA																**-**
WM Reading Phase 4 $15mil/TBA																**-**
Meter Replacements $800k/7yr	*8*						*146,286*	*141,714*	*137,143*	*132,571*	*128,000*	*123,429*	*118,857*			**928,000**
Tank Maint: Auburn $1.2 mil/5yr	7			*288,000*	*278,400*	*268,800*	*259,200*	*249,600*								**1,344,000**
																-
Repayment of Principal:		1,236,200	**1,586,200**	1,826,200	1,746,200	1,746,200	1,860,486	1,860,486	1,415,486	2,065,486	1,664,286	1,654,286	1,304,286	1,040,000	650,000	**20,419,600**
Join MWRA(partial $3.18m)	2	160,000	**160,000**	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	150,000	150,000			**1,740,000**
Join MWRA(full $7.8m)	3	390,000	**390,000**	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000		**4,680,000**
Demo WTP/chlorinate($0.8m)	4	80,000	**80,000**	80,000												**160,000**
WM:Haverhill&Howard ($2.285m)	5a	185,000	**185,000**	185,000	185,000	185,000	185,000	185,000								**1,110,000**
WM: MWRA loan to be used	5b	20,000	**20,000**	20,000	20,000	20,000	20,000	20,000								**120,000**
WM Phase 1 R#1 $4.012mil/10yr	6a	401,200	**401,200**	401,200	401,200	401,200	401,200	401,200	401,200	401,200						**3,209,600**
WM Phase 1 R#2 $3.5mil/10yr	6b		**350,000**	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000				**3,500,000**
WM Reading Phase 2 $6.5mil/10y	*10*									*650,000*	*650,000*	*650,000*	*650,000*	*650,000*	*650,000*	**3,900,000**
WM Reading Phase 3 $7.5mil/TBA																**-**
WM Reading Phase 4 $15mil/TBA																**-**
Meter Replacements $800k/7yr	*8*						*114,286*	*114,286*	*114,286*	*114,286*	*114,286*	*114,286*	*114,286*			**800,000**
Tank Maint: Auburn $1.2 mil/5yr	7			*240,000*	*240,000*	*240,000*	*240,000*	*240,000*								**1,200,000**
																-
Interest on Long Term Debt:		**352,475**	**349,229**	**361,089**	**317,769**	**275,669**	**265,569**	**218,897**	**172,226**	**395,154**	**331,789**	**268,518**	**216,159**	**163,800**	**130,000**	**3,465,868**
Water Treatment Plant Design	1															**-**
Join MWRA(partial $3.18m)	2	77,719	**69,719**	64,069	57,669	51,269	44,869	38,469	32,069	25,669	18,975	12,375	6,188			**421,338**
Join MWRA(full $7.8m)	3	198,656	**181,350**	163,800	148,200	132,600	117,000	101,400	85,800	70,200	54,600	39,000	23,400	7,800		**1,125,150**
Demo WTP/chlorinate($0.8m)	4	6,100	**3,660**	1,220												**4,880**
WM:Haverhill&Howard ($2.285m)	5a	-	**-**	-	-	-	-	-							-	**-**
WM: MWRA loan to be used	5b	-	**-**	-	-	-	-	-								**-**
WM Phase 1 R#1 $4.012mil/10yr	6a	-	**-**	-	-	-	-	-	-	-						**-**
WM Phase 1 R#2 $3.5mil/10yr	6b	70,000	**94,500**	84,000	73,500	63,000	52,500	42,000	31,500	21,000	10,500					**472,500**
WM Reading Phase 2 $6.5mil/10y	*10*									*260,000*	*234,000*	*208,000*	*182,000*	*156,000*	*130,000*	**1,170,000**
WM Reading Phase 3 $7.5mil/TBA																**-**
WM Reading Phase 4 $15mil/TBA																**-**
Meter Replacements $800k/7yr	9						*32,000*	*27,429*	*22,857*	*18,286*	*13,714*	*9,143*	*4,571*			**128,000**
Tank Maint: Auburn $1.2 mil/5yr	8			*48,000*	*38,400*	*28,800*	*19,200*	*9,600*								**144,000**

Sewer Enterprise Fund

The Sewer Division is responsible for operating the municipal sewer collection systems in accordance with all applicable state, federal and MWRA regulations for the collection and discharge of wastewater. This ranges from maintaining and repairing over 100 miles of sewer mains and 12 pumping stations to responding to customer service needs for individual sewer and drainage problems.

Sewer Fund	FY16	FY17	Change
Wages	$290,950	$300,850	+3.4%
Exp (non-MWRA)	390,820	412,600	+5.6%
GF overhead	301,021	229,953	-23.6%
Debt + Capital	1,431,940	192,940	-86.5%
Local Costs	**$2,414,731**	**$1,136,343**	**-52.9%**
MWRA Expense	4,672,000	4,800,000	+2.7%
Gross budget	**$7,086,731**	**$5,936,343**	**-16.2%**
Use of Reserves	1,215,000	none	
Net Budget	**$5,871,731**	**$5,936,343**	**+1.1%**

There is no change in staffing levels. Local expenses are driven higher by a change in the pension assessment, but little else has changed. The decline in debt & capital reflects the $1.2 million sewer station projects funded by November 2015 Town Meeting, and then a gap until the next projects in FY18. Changes in this budget are driven by the MWRA assessment which is shown as a modest 2.7% figure above. Future MWRA charges are estimated to be in the 5% to 8% annual range.

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0440	SEWER - OPERATIONS							
03	SALARIES							
62003511 511010	SWR ADMIN ASST	.00	20,282.44	11,180.93	.00	.00	.00	.0%
62003511 511014	SWR SENIOR ADMIN ASSISTANT	.00	.00	10,790.27	16,885.66	23,800.00	24,400.00	2.5%
62003511 511401	SEWER SUPERVISOR	40,237.62	39,731.20	36,769.68	22,413.64	38,050.00	40,350.00	6.0%
62003511 511405	SEWER WORKING FORMAN	50,629.09	52,407.11	52,785.28	41,722.08	54,950.00	58,600.00	6.6%
62003511 511409	SEWER EQUIPMENT OPERATOR	54,329.60	55,624.32	49,669.24	43,232.00	58,700.00	59,050.00	.6%
62003511 511417	SEWER LABORER	67,788.76	64,681.94	60,340.48	50,817.04	72,000.00	74,500.00	3.5%
62003511 511471	SEWER CLERK(S)	18,242.54	.00	.00	.00	.00	.00	.0%
62003511 511481	SEWER SNOW REMOVAL	-2,296.97	-5,364.54	-1,954.14	.00	-2,500.00	-2,500.00	.0%
62003511 515000	SEWER OVERTIME	42,402.76	47,991.99	47,763.13	35,181.42	40,000.00	40,000.00	.0%
62003511 516050	SEWER OUT OF GRADE WORK	4,827.79	4,836.40	3,138.48	2,214.72	3,500.00	3,500.00	.0%
62003511 516060	SEWER WGS ON-CALL PREMIUM	2,304.00	3,020.13	1,869.00	1,620.00	2,450.00	2,950.00	20.4%
62003511 516080	SEWER WAGES LONGEVITY	1,075.00	9,000.00	7,925.00	.00	.00	.00	.0%
62003517 517017	SEWER SICK LEAVE BUYBACK	.00	.00	.00	3,821.00	.00	.00	.0%
	TOTAL SALARIES	279,540.19	292,210.99	280,277.35	217,907.56	290,950.00	300,850.00	3.4%
05	EXPENSES							
62005519 519000	SEWER MEDICARE EMPL BENEFITS	1,880.40	1,549.92	2,210.57	.00	1,500.00	2,000.00	33.3%
62005519 519700	SEWER RETIREMENT ASSESSMENT	27,234.00	28,460.00	33,800.00	35,320.00	35,320.00	43,600.00	23.4%
62005519 519750	SEWER OPEB CONTRIBUTIONS	9,667.00	7,901.00	20,000.00	.00	20,000.00	20,000.00	.0%
62005521 521301	SEWER ELECTRICITY	26,237.63	26,380.04	28,392.53	16,867.09	30,000.00	30,000.00	.0%
62005524 524469	SEWER STATION REPAIR	7,000.00	14,053.00	11,604.93	10,814.53	25,000.00	25,000.00	.0%
62005524 524474	MANHOLE MAINTENANCE	4,200.00	1,925.00	.00	.00	10,000.00	10,000.00	.0%
62005524 524476	INFLOW/INFILTRATION PREVENTION	99,410.51	38,099.02	54,833.00	2,567.00	100,000.00	100,000.00	.0%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62005529 529433	SEWER HAZARD WASTE DISPOSAL	9,125.88	5,975.16	12,000.00	3,727.00	12,000.00	12,000.00	.0%
62005530 530000	SEWER PURCHASED SERVICES	20,905.00	20,554.54	20,448.78	3,608.00	21,000.00	21,000.00	.0%
62005530 530105	PRINTING SERVICES FORMS ETC	.00	439.50	.00	381.19	.00	.00	.0%
62005530 530110	SEWER LEGAL COUNSEL	.00	.00	.00	.00	2,000.00	2,000.00	.0%
62005530 530420	SEWER POLICE DETAILS	1,888.65	3,071.09	3,488.01	3,000.00	5,000.00	5,000.00	.0%
62005530 530490	SEWER CONT SVC PUMP STATIONS	10,684.91	10,980.73	10,057.20	6,646.76	15,000.00	18,000.00	20.0%
62005530 530492	SEWER SYSTEM INSPECTIONS	.00	3,967.71	2,076.30	6,030.00	15,000.00	15,000.00	.0%
62005531 531000	SEWER PROF DEV/TRAINING	.00	1,700.00	1,035.00	7,460.00	2,000.00	2,000.00	.0%
62005536 536000	SEWER SOFTWARE SUPPORT	3,270.58	5,062.88	4,432.96	13,228.78	7,500.00	7,500.00	.0%
62005540 540490	SEWER PUMP STATION SUPPLIES	230.13	2,681.24	6,264.74	2,806.30	7,000.00	7,000.00	.0%
62005540 540493	SEWER DISTRIBUTION SYSTEM	3,197.35	8,789.69	6,911.91	5,041.52	8,000.00	10,000.00	25.0%
62005540 540495	SEWER CHEMICALS	1,733.75	5,781.64	4,559.89	1,269.63	7,500.00	7,500.00	.0%
62005554 554000	SEWER UNIFORMS	2,034.96	2,343.73	.00	.00	.00	.00	.0%
62005563 563400	SEWER MWRA	4,326,182.00	4,499,328.00	4,642,124.00	3,699,502.40	4,672,000.00	4,800,000.00	2.7%
62005574 574000	SEWER HEALTH INSURANCE PREM	60,782.76	56,429.46	42,115.66	39,681.77	50,000.00	56,000.00	12.0%
62005574 574010	SEWER PROP & CASUALTY INS PREM	850.00	878.00	897.00	1,966.08	1,000.00	2,000.00	100.0%
62005574 574500	SEWER DEDUCTIBLES/CLAIMS	.00	2,500.00	5,389.00	.00	.00	.00	.0%
62005574 574550	SEWER WORKER COMP INS PREM	9,821.00	12,000.00	13,864.00	13,463.04	15,000.00	16,000.00	6.7%
62005578 578100	LICENSES	240.00	255.00	135.00	217.00	1,000.00	1,000.00	.0%
TOTAL EXPENSES		4,626,576.51	4,761,106.35	4,926,640.48	3,873,598.09	5,062,820.00	5,212,600.00	3.0%
07 DEBT SERVICE								
62007591 591000	SEWER LT DEBT PRINCIPAL	86,240.00	77,374.00	115,874.00	44,440.00	126,940.00	82,940.00	-34.7%
TOTAL DEBT SERVICE		86,240.00	77,374.00	115,874.00	44,440.00	126,940.00	82,940.00	-34.7%
08 CAPITAL EXPENDITURES								

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62008584 584406	SEWER DUMP TRUCK	.00	110,798.00	.00	.00	.00	.00	.0%
62008584 584416	SEWER VEHICLES	.00	.00	.00	39,642.99	40,000.00	35,000.00	-12.5%
62008584 584422	SEWER BACKHOE 430D	78,000.00	.00	.00	.00	.00	.00	.0%
62008588 588450	SEWER SYSTEMS	175,818.63	.00	.00	.00	.00	.00	.0%
62008588 588500	SEWER MAIN PROJECTS	.00	.00	.00	.00	50,000.00	50,000.00	.0%
62008588 588502	LEWIS/CHARLES/HOWARD SWR MAIN	.00	188,970.20	.00	.00	.00	.00	.0%
62008588 588503	WEST ST SEWER MAIN PROJECT	.00	6,928.35	.00	.00	.00	.00	.0%
62008588 588510	SEWER STATION REHAB	.00	.00	111,852.94	.00	.00	25,000.00	.0%
62008588 588511	SEWER STATION (BATCHELDER RD)	.00	.00	.00	176,000.00	1,215,000.00	.00	-100.0%
TOTAL CAPITAL EXPENDITURES		253,818.63	306,696.55	111,852.94	215,642.99	1,305,000.00	110,000.00	-91.6%
09	OTHER FINANCING USES							
62009596 596111	WAGE SUPPORT-ADM SVCS	14,345.04	24,458.04	71,688.00	71,688.00	73,659.00	11,863.00	-83.9%
62009596 596112	EXPENSE SUPPORT-ADM SVCS	.00	.00	33,710.04	33,710.04	34,637.00	7,700.00	-77.8%
62009596 596121	WAGE SUPPORT-ACCOUNTING	9,710.04	10,050.00	.00	.00	.00	.00	.0%
62009596 596122	EXPENSE SUPPORT-ACCOUNTING	174.96	180.96	.00	.00	.00	.00	.0%
62009596 596131	WAGE SUPPORT-FINANCE	30,860.04	31,940.04	34,920.00	34,920.00	35,880.00	10,204.00	-71.6%
62009596 596132	EXPENSE SUPPORT-FINANCE	20,850.00	21,581.04	22,524.00	22,524.00	23,143.00	2,094.00	-91.0%
62009596 596141	WAGE SUPPORT-HUMAN RESOURCES	4,721.04	4,886.04	.00	.00	.00	.00	.0%
62009596 596142	EXPENSE SUPPORT-HUMAN RESOURCE	2,180.04	2,256.00	.00	.00	.00	.00	.0%
62009596 596151	WAGE SUPPORT-TECHNOLOGY	30,597.96	31,668.96	.00	.00	.00	.00	.0%
62009596 596152	EXPENSE SUPPORT-TECHNOLOGY	29,289.00	30,314.04	.00	.00	.00	.00	.0%
62009596 596161	WAGE SUPPORT-DPW	48,425.04	50,120.04	51,875.04	51,875.04	53,302.00	152,050.00	185.3%
62009596 596171	WAGE SUPPORT-ENGINEERING	61,266.00	63,410.04	65,630.04	65,630.04	67,435.00	.00	-100.0%
62009596 596181	WAGE SUPPORT-HIGHWAY	2,466.96	2,553.00	2,643.00	2,643.00	2,716.00	.00	-100.0%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
SEWER

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
62009596 596182 EXPENSE SUPPORT-DPW	9,312.00	9,638.04	9,975.00	9,975.00	10,249.00	46,043.00	349.2%
TOTAL OTHER FINANCING USES	264,198.12	283,056.24	292,965.12	292,965.12	301,021.00	229,954.00	-23.6%
TOTAL SEWER - OPERATIONS	5,510,373.45	5,720,444.13	5,727,609.89	4,644,553.76	7,086,731.00	5,936,344.00	-16.2%

PROJECTION: 20172 FY17 ENTERPRISE FUNDS FOR PERIOD 99

ACCOUNTS FOR:
SEWER

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0990	OTHER FINANCING SOURCES/USES							
02	OTHER FINANCING SOURCES							
62002490 499990	SEWER FREE CASH OP BUD SUPPORT	-150,000.00	-195,000.00	-750,000.00	-1,215,000.00	-1,215,000.00	.00	-100.0%
	TOTAL OTHER FINANCING SOURCE	-150,000.00	-195,000.00	-750,000.00	-1,215,000.00	-1,215,000.00	.00	-100.0%
09	OTHER FINANCING USES							
62009590 599910	SEWER DEBT ISSUE COSTS	.00	2,100.00	.00	800.00	.00	.00	.0%
	TOTAL OTHER FINANCING USES	.00	2,100.00	.00	800.00	.00	.00	.0%
	TOTAL OTHER FINANCING SOURCE	-150,000.00	-192,900.00	-750,000.00	-1,214,200.00	-1,215,000.00	.00	-100.0%
	TOTAL SEWER	5,360,373.45	5,527,544.13	4,977,609.89	3,430,353.76	5,871,731.00	5,936,344.00	1.1%

Sewer Enterprise Fund
Capital + Debt

82940		Approved	Approved	Requested	Projected ==>		Legend: Debt (Issued) and *Debtx (not yet approved)*										FY17-29
Sewer Ent. Fund Capital & Debt		FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	TOTAL
Sewer Capital		168,000	1,305,000	110,000	50,000	92,000	150,000	50,000	50,000	117,000	100,000	75,000	75,000	75,000	75,000	75,000	1,094,000
Sewer Debt		166,934	126,940	82,940	679,911	662,769	991,126	961,983	932,840	810,857	781,714	828,000	799,200	470,400	453,600	436,800	8,892,140
Total Capital & Debt		334,934	1,431,940	192,940	729,911	754,769	1,141,126	1,011,983	982,840	927,857	881,714	903,000	874,200	545,400	528,600	511,800	9,986,140
Sewer CAPITAL		168,000	1,305,000	110,000	50,000	92,000	150,000	50,000	50,000	117,000	100,000	75,000	75,000	75,000	75,000	75,000	1,094,000
Main: Poet's Corner ($350k)																	-
Sewer Main Lewis; Charles; Howard																	-
Sewer Main projects		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	825,000
Station projects SCADA		*not done*															-
Station projects design:		118,000															-
Station: West St.		*not done*															-
Station: Batchelder Rd.		*not done*															-
Stations: West & Batchelder & scada			1,215,000														-
Station: Charles St. $1.9mil deb	2				*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*						-
Station: Sturges $1.1 mil debt	2				*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*						-
Station: Joseph's Way $550k	3						*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*				-
Station: Small Lane $200k	3						*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*				-
Station: Grove St. $550k	3						*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*				-
Portable Gen'or - Grove				25,000													25,000
Station: Strout Ave. $650k	4											*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	-
Station: Brewer Lane $550k	4											*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	-
Station: Collins Ave. $900k	4											*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	-
Portable Generator - Collins											25,000						25,000
Station: Longwood Rd. $1.2mil	5																-
Station: Pitman Drive $0.8mil	5																-
Meter Replacements $800k	3						*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*	*debtx*				-
Backhoe 430D							100,000										100,000
Pickup #8 (2004)			40,000														-
Truck #17 (2001)																	-
Car #1 (2006)				35,000													35,000
Pickup #6 (2011)						42,000											42,000
Pickup #11 (2011)										42,000							42,000
Sewer DEBT		166,934	126,940	82,940	679,911	662,769	991,126	961,983	932,840	810,857	781,714	828,000	799,200	470,400	453,600	436,800	8,892,140
MWRA Inflow & Infiltration	1	166,934	126,940	82,940	131,340	131,340	92,840	92,840	92,840								624,140
Sewer Stations $3.0mil	2			-	*548,571*	*531,429*	*514,286*	*497,143*	*480,000*	*462,857*	*445,714*						3,480,000
Stations/Meters $2.1mil/7yrs	3						*384,000*	*372,000*	*360,000*	*348,000*	*336,000*	*324,000*	*312,000*				2,436,000
Sewer Stations $2.1mil/7yrs	4											*504,000*	*487,200*	*470,400*	*453,600*	*436,800*	2,352,000
Sewer Stations $2.0mil/5yrs	5																-
Repayment of Principal:		166,934	126,940	82,940	559,911	559,911	821,411	821,411	821,411	728,571	728,571	720,000	720,000	420,000	420,000	420,000	7,824,140
MWRA Inflow & Infiltration	1a	32,934															-
MWRA Inflow & Infiltration	1b																-
MWRA Inflow & Infiltration	1c	44,000	44,000														-
MWRA Inflow & Infiltration P7		30,000	44,440	44,440													44,440
MWRA Inflow & Infiltration P8		30,000	38,500	38,500	38,500	38,500											115,500
MWRA Inflow & Infiltration P9		30,000			92,840	92,840	92,840	92,840	92,840								464,200
Sewer Stations $3.0mil	2				*428,571*	*428,571*	*428,571*	*428,571*	*428,571*	*428,571*	*428,571*						3,000,000
Stations/Meters $2.1mil	3						*300,000*	*300,000*	*300,000*	*300,000*	*300,000*	*300,000*	*300,000*				2,100,000
Sewer Stations $2.1mil	4											*420,000*	*420,000*	*420,000*	*420,000*	*420,000*	2,100,000
Sewer Stations $2.0mil	5																-
Interest on Long Term Debt:		-	-	-	120,000	102,857	169,714	140,571	111,429	82,286	53,143	108,000	79,200	50,400	33,600	16,800	1,068,000
MWRA Inflow & Infiltration	*no interest*																-
Sewer Stations $3.0mil	2				*120,000*	*102,857*	*85,714*	*68,571*	*51,429*	*34,286*	*17,143*						480,000
Stations/Meters $2.1mil	3						*84,000*	*72,000*	*60,000*	*48,000*	*36,000*	*24,000*	*12,000*				336,000
Sewer Stations $2.1mil	4											*84,000*	*67,200*	*50,400*	*33,600*	*16,800*	252,000
Sewer Stations $2.0mil	5																-

4/1/2016 13:49

	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Summary													
Schools - General	75,000	-	**111,000**	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	**861,000**
Buildings - Schools	1,165,000	306,000	**271,000**	98,000	50,000	45,000	26,000	60,000	-	-	-	-	**856,000**
Buildings - Municipal	211,000	435,000	**10,000**	159,000	135,000	10,000	500,000	75,000	-	-	-	-	**1,324,000**
Administrative Services	132,000	247,000	-	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	125,000	**1,172,000**
Public Services	269,000	52,000	**395,000**	218,100	498,000	610,000	795,800	765,000	850,000	25,000	25,000	25,000	**4,233,900**
Public Safety - Fire	23,000	657,000	**275,000**	205,600	201,000	795,000	324,000	45,000	-	210,000	900,000	30,000	**3,612,600**
Public Safety - Police	15,000	-	**35,000**	35,000	30,000	37,500	-	35,000	440,000	-	-	42,500	**612,500**
Public Works - Equipment	714,000	577,250	**398,000**	524,300	574,500	120,000	235,700	370,000	361,000	340,000	230,000	100,000	**3,730,750**
Public Works - Parks & Cemetery	25,000	50,000	**25,000**	100,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000	**425,000**
Public Works - Roads	540,000	550,000	**550,000**	550,000	575,000	575,000	650,000	650,000	675,000	675,000	700,000	700,000	**6,150,000**
Public Library	11,000	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	**80,000**
TOTAL CAPITAL REQUESTS	**3,180,000**	**2,874,250**	**2,070,000**	**2,075,000**	**2,273,500**	**2,452,500**	**2,791,500**	**2,285,000**	**2,586,000**	**1,535,000**	**2,115,000**	**1,182,500**	**23,057,750**
FINCOM policy: debt + capital	**3,958,083**	**4,109,863**	**4,265,406**	**4,391,938**	4,523,989	4,659,259	*4,775,740*	*4,895,134*	*5,017,512*	*5,142,950*	*5,271,524*	*5,403,312*	**47,053,316**
- Net Included Debt	1,551,595	1,568,818	1,886,368	2,307,733	2,225,951	2,175,232	2,114,176	1,958,144	1,809,851	1,753,344	1,283,388	797,000	**19,083,005**
- Temp shift to Oper budgets		(205,493)	(211,857)										(417,350)
FINCOM Target Capital Funding	2,406,488	2,335,552	2,167,181	2,084,205	2,298,038	2,484,027	2,661,564	2,936,990	3,207,661	3,389,606	3,988,136	4,606,312	**27,552,961**
Original Funding Voted or Proposed	**2,042,000**	**2,201,000**	**2,070,000**	**2,075,000**	**2,275,000**	**2,475,000**	**2,650,000**	**2,925,000**	**3,200,000**	**3,375,000**	**3,975,000**	**4,600,000**	**27,221,000**
Additional Funding Sept TM	266,000												-
Additional Funding Nov TM	724,000	688,250											**688,250**
Additional Funding Jan TM	51,000												-
Additional Funding Feb TM	1,240,000												-
Feb Funding reversed by debt	(1,200,000)												
Additional Funding April TM	57,000	**(15,000)**											**(15,000)**
TOTAL CAPITAL REQUESTS	**3,180,000**	**2,874,250**	**2,070,000**	**2,075,000**	**2,273,500**	**2,452,500**	**2,791,500**	**2,285,000**	**2,586,000**	**1,535,000**	**2,115,000**	**1,182,500**	**23,057,750**
Annual Surplus (Deficit)	-	-	-	-	1,500	22,500	(141,500)	640,000	614,000	1,840,000	1,860,000	3,417,500	
Cumulative Surplus (Deficit)	-	-					(141,500)	498,500	1,112,500	2,952,500	4,812,500	8,230,000	

4/1/2016 13:49

		FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Schools - General		**75,000**	**-**	**111,000**	**75,000**	**75,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**861,000**
Mod. Classrooms $1.2m debt		BANS	BANs	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
15-Passenger Van				**36,000**										
Technology-large scale projects		75,000		**75,000**	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	**825,000**
Buildings - Schools (Total)		**1,165,000**	**306,000**	**271,000**	**98,000**	**50,000**	**45,000**	**26,000**	**60,000**	-	-	-	-	**856,000**
Buildings - Schools (Energy)		66,000	45,000	42,000	-	15,000	25,000	26,000	60,000	-	-	-	-	**213,000**
Buildings - Schools (non Energy)		1,099,000	261,000	229,000	98,000	35,000	20,000	-	-	-	-	-	-	**643,000**
Energy (Performance Contracting)	Sch	*Debt*												-
Electrical Systems	Sch	-	-	-	-	-	-	-	20,000	-	-	-	-	**20,000**
HVAC/Energy Mgmt Systems	Sch	12,000	35,000	**42,000**	-	15,000	25,000	26,000	-	-	-	-	-	**143,000**
Windows & Doors	Sch	-	10,000	-	-	-	-	-	-	-	-	-	-	**10,000**
Water Heater	Sch	54,000	-	-	-	-	-	-	40,000	-	-	-	-	**40,000**
Classroom Furniture	Sch	-	-	-	14,000	-	-	-	-	-	-	-	-	**14,000**
Fire Alarms	Sch	-	-	**170,000**	-	-	-	-	-	-	-	-	-	**170,000**
Capet/Flooring	Sch	126,000	109,000	**59,000**	84,000	35,000	20,000	-	-	-	-	-	-	**307,000**
Roofing	Sch	925,000	-	-	-	-	-	-	-	-	-	-	-	-
Other	Sch	48,000	152,000	-	-	-	-	-	-	-	-	-	-	**152,000**
TOTAL for School	**AB**	-	-	-	**25,000**	-	**10,000**	-	-	-	-	-	-	**35,000**
HVAC/Energy Mgmt Systems	AB						10,000							**10,000**
Capet/Flooring	AB				25,000									**25,000**
TOTAL for School	**BM**	**35,000**	**45,000**	-	-	-	-	-	-	-	-	-	-	**45,000**
HVAC/Energy Mgmt Systems	BM		20,000											**20,000**
Windows & Doors	BM		10,000											**10,000**
Capet/Flooring	BM	35,000	15,000											**15,000**
Roofing	BM													-
TOTAL for School	**JE**	**845,000**	-	**170,000**	-	-	-	**14,000**	-	-	-	-	-	**184,000**
HVAC/Energy Mgmt Systems	JE							14,000						**14,000**
Fire Alarms	JE			**170,000**										**170,000**
Capet/Flooring	JE	20,000												-
Roofing	JE	825,000												-
TOTAL for School	**K**	**24,000**	**39,000**	**36,000**	**24,000**	-	-	-	-	-	-	-	-	**99,000**
HVAC/Energy Mgmt Systems	K		15,000	**12,000**										**27,000**
Capet/Flooring	K	24,000	24,000	**24,000**	24,000									**72,000**
Other - $5 million renovation **(debt exlcusion)**														-
TOTAL for School	**WE**	-	**30,000**	**30,000**	-	-	-	**12,000**	**20,000**	-	-	-	-	**92,000**
Electrical Systems	WE								20,000					**20,000**
HVAC/Energy Mgmt Systems	WE			**30,000**				12,000						**42,000**
Capet/Flooring	WE		30,000											**30,000**

4/1/2016 13:49

		FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
TOTAL for School	**Cool**	**10,000**	**125,000**	-	-	**15,000**	**15,000**	-	-	-	-	-	-	**155,000**
HVAC/Energy Mgmt Systems	Cool					15,000	15,000							**30,000**
Capet/Flooring	Cool	10,000	40,000											**40,000**
Other (add $45k Cond. Tank)	Cool		85,000											**85,000**
TOTAL for School	**Park**	**149,000**	**15,000**	**15,000**	**29,000**	**15,000**	-	-	-	-	-	-	-	**74,000**
HVAC/Energy Mgmt Systems	*Park*	12,000												-
Classroom Furniture	*Park*				14,000									**14,000**
Capet/Flooring	*Park*	37,000		**15,000**	15,000	15,000								**45,000**
Roofing	*Park*	100,000												-
Security System	*Park*													-
Fire Supression System	*Park*													-
Other - masonry	*Park*		15,000											**15,000**
TOTAL for School	**HS**	**102,000**	**52,000**	**20,000**	**20,000**	**20,000**	**20,000**	-	**40,000**	-	-	-	-	**172,000**
Water Heater	*RMHS*	54,000							40,000					**40,000**
Capet/Flooring	*RMHS*			**20,000**	20,000	20,000	20,000							**80,000**
Other add $30k masonry	*RMHS*	48,000	52,000											**52,000**
Buildings - Municipal		**211,000**	**435,000**	**10,000**	**159,000**	**135,000**	**10,000**	**500,000**	**75,000**	-	-	-	-	**1,324,000**
Buildings - Muni (Energy)		**121,000**	**105,000**	**10,000**	**69,000**	**135,000**	**10,000**	-	**75,000**	-	-	-	-	**404,000**
Buildings - Muni (non Energy)		**90,000**	**330,000**	-	**90,000**	-	-	**500,000**	-	-	-	-	-	**920,000**
Energy (Performance Contracting)	*Debt*	*Debt*												-
Electrical Systems	Mun	-	-	-	-	-	-	-	-	-	-	-		-
HVAC/Energy Mgmt Systems	Mun	71,000	20,000		35,000	-	-	-	-	-	-	-	-	**55,000**
Windows & Doors	Mun	-	-	**10,000**	34,000	10,000	10,000	-	-	-	-	-	-	**64,000**
Generator	Mun	50,000	35,000	-	-	125,000	-	-	60,000	-	-	-	-	**220,000**
Technology Infrastructure	Mun	-	50,000	-	-	-	-	-	-	-	-	-	-	**50,000**
Water Heater	Mun	-	-	-	-	-	-	-	15,000	-	-	-	-	**15,000**
ADA Compliance	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Ceiling	Mun	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Furniture	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Compressor	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Alarm	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Kitchen/Cafeteria	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Plumbing	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Capet/Flooring	Mun	-	35,000	-	-	-	-	-	-	-	-	-	-	**35,000**
Roofing $600k debt	Mun	-	30,000	-	-	debt	-	-	-	-	-	-	-	**30,000**
Security System	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Supression System	Mun	-	-	-	-	-	-	-	-	-	-	-	-	-
Other (Chevy/$200k cem study)	Mun	80,000	265,000	-	90,000	-	-	500,000	-	-	-	-	-	**855,000**
TOTAL for Municipal Bldg	*TH*	**140,000**	**70,000**	-	-	**125,000**	-	-	-	-	-	-	-	**195,000**

4/1/2016 13:49

		FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Generator	*TH*	~~50,000~~				125,000								125,000
Ceiling	*TH*	10,000												-
Roofing	*TH*		**30,000**			debt								**30,000**
Other $40k Chevy K2500	*TH*	80,000	40,000											**40,000**
TOTAL for Municipal Bldg	***Pol***	**36,000**	**25,000**	-	-	-	-	**500,000**	**15,000**	-	-	-	-	**540,000**
HVAC/Energy Mgmt Systems	*Pol*	36,000												-
Water Heater	*Pol*								15,000					**15,000**
Other-UPS/Dispatch Improv	*Pol*		**25,000**					500,000						**525,000**
TOTAL for Municipal Bldg	***WSF***	-	-	-	**24,000**	-	-	-	-	-	-	-	-	**24,000**
Windows & Doors	*WSF*				24,000									**24,000**
Roofing	*WSF*		-			debt								-
TOTAL for Municipal Bldg	***Fire***	**35,000**	**120,000**	-	-	-	-	-	**60,000**	-	-	-	-	**180,000**
HVAC/Energy Mgmt Systems	*Fire*	35,000												-
Generator	*Fire*		**35,000**						60,000					**95,000**
Technology Infrastructure	*Fire*		**50,000**											**50,000**
Capet/Flooring	*Fire*		**35,000**											**35,000**
TOTAL for Municipal Bldg	***SrC***	-	**20,000**	-	**35,000**	-	-	-	-	-	-	-	-	**55,000**
HVAC/Energy Mgmt Systems	*Sr Ctr*		20,000		35,000									**55,000**
TOTAL for Municipal Bldg	***Lib***	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL for Municipal Bldg	***DPW***	-	**200,000**	**10,000**	**100,000**	**10,000**	**10,000**	-	-	-	-	-	-	**330,000**
Windows & Doors	*DPW*			**10,000**	10,000	10,000	10,000							**40,000**
Other (Cem garage FY16)	*DPW*		200,000		90,000									**290,000**
Administrative Services		**132,000**	**247,000**	-	**100,000**	**100,000**	**100,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**1,172,000**
Election equipment			72,000											**72,000**
Technology - large scale projects		132,000	175,000		100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	125,000	**1,100,000**

4/1/2016 13:49

	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Public Services	269,000	52,000	395,000	218,100	498,000	610,000	795,800	765,000	850,000	25,000	25,000	25,000	4,233,900
Elder/Human Services van	14,000												-
Recreation	255,000	52,000	395,000	218,100	498,000	610,000	795,800	765,000	850,000	25,000	25,000	25,000	4,233,900
Artificial Turf @RMHS (replace)						500,000	500,000						1,000,000
Artificial Turf@Parker MS (replace)									500,000				500,000
Artificial Turf @Coolidge MS (new)								600,000					600,000
Reconstruct Playgrounds Program	15,000	15,000	**45,000**	15,000	15,000	15,000	15,000	15,000	25,000	25,000	25,000	25,000	210,000
Birch Meadow	BM/ADA	JE/ADA	Hunt Park										-
Birch Meadow Complex $1.5 mil	40,000		*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	-
BM Field lighting $1.0 mil.	BANs	BANs	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Washington Park $586k					233,000	backstop	100,000	paths					333,000
(also playground in FY10&FY19)					backstop &	& shift field							-
Symonds Way $150k							backstop	150,000					150,000
Hunt Park $125k					125,000								125,000
(also playground in FY14)					backstop								-
Sturges Park $180.8k							63,800	tennis ct					63,800
(also playground in FY13&FY22)							80,000	basketbll ct					80,000
regrade drainage issues					125,000		37,000	backstop					162,000
Killam Field & parking lot	~~200,000~~		**350,000**	**field improvements, drainage and repaving**									350,000
Joshua Eaton $37k	backstop	37,000											37,000
Barrows $297.6k				125,000	tennis ct	95,000	backstop						220,000
(also playground in FY09&FY18)				78,100	basktball ct		& infield						78,100
Wood End $325k									325,000				325,000
(also playgrounds in FY15 & FY16)									field				-
Public Safety - Fire	23,000	657,000	275,000	205,600	201,000	795,000	324,000	45,000	-	210,000	900,000	30,000	3,612,600
Pumper Eng #1 (2010-$525k; next FY30)	*Debt*												-
Pumper Eng #2 (2007-$410k; next FY25)											900,000		900,000
Pumper Eng #3 (1995: est $630k FY16)		630,000											630,000
Pumper Eng #4 (2001: est $800k FY20)						750,000							750,000
Ladder Trk #1 (2008: $800k, next FY27)	*Debt*	*Debt*	*Debt*	*Debt*									-
Ambulance #1 (2010- 10 yrs)							294,000						294,000
Ambulance #2 (2006 - 10yrs)			**275,000**										275,000
Passenger Car#1 (2005 - 10yrs)				45,000									45,000
Passenger Car#2 (1997 - 10yrs)								45,000					45,000
Pickup Truck #3 (2006 - 12yrs)				45,600									45,600
Alarm Truck (1994 - 16yrs)				70,000									70,000
ALS Defibrillator (2011 - 5yrs)		27,000					30,000						57,000
BLS-AED (2004 - 8yrs)					21,000								21,000
Rescue Tool(2006 - 12yrs)				45,000									45,000

4/1/2016 13:49

	FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Breathing Air Bottles	23,000											30,000	-
Thermal Imaging (2010 - 10yrs)						45,000							45,000
Fire Hose					30,000					35,000			65,000
Turnout Gear (2008 - 5yrs)					150,000					175,000			325,000
Public Safety - Police/Dispatch	**15,000**	**-**	**35,000**	**35,000**	**30,000**	**37,500**	**-**	**35,000**	**440,000**	**-**	**-**	**42,500**	**612,500**
Handguns & Associated Leather (Police)					10,000								10,000
Police Admin Vehicle			**35,000**			37,500			40,000			42,500	112,500
Vehicle Video Integration				35,000				35,000					70,000
Speed Trailers (radar & message)	15,000												-
Radios (Police & Fire 2010 - 12yrs)									400,000				400,000
AEDs					20,000								20,000

4/1/2016 13:49

		FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Public Works - Equipment		714,000	577,250	398,000	524,300	574,500	120,000	235,700	370,000	361,000	340,000	230,000	100,000	3,730,750
Large Trucks	Life	127,000	334,000	80,000	214,000	-	-	-	140,000	136,000	-	-	-	904,000
Truck #8 - 10 wheeler (2000)	15		220,000											220,000
Truck #9 - Sander (2004)	15									136,000				136,000
Truck #19 - Sander (1987)	15								140,000					140,000
Dump Truck C3 (1999)	10		65,000											65,000
Truck #10 (1996)	15				150,000									150,000
Truck #22		127,000												-
Dump truck #12 Parks (1997)	15		49,000											49,000
Aerial Pickup Truck #14 (1994)				80,000										80,000
Dump truck #24 Parks (2000)	15				64,000									64,000
Pick-ups/Cars/Vans		84,000	25,000	-	73,500	85,000	-	81,100	50,000	45,000	50,000	50,000	100,000	459,600
Pickup Chevy #9 Parks (1986)	10										50,000			50,000
Pickup Ford #2 Parks (1997)	10	50,000											50,000	-
Pickup Chevy Utility #1 (2008)	10					85,000								85,000
Pickup Ford Utility #4 (1997)	10								50,000					50,000
Pickup Ford Utility #7 (1997)	10											50,000		50,000
HV3 Ford Van (1995)	10												50,000	-
HV4 Ford Van (1995)	10				39,500									39,500
HV5 Ford Van COA (2003)	10							48,700						48,700
Car#2 Ford Sedan (2007)	10													-
Car#3 Ford Escape HYBRID (2008)	10									45,000				45,000
Cem. #4 Ford Sedan (1993)	10							32,400						32,400
Car#5 Chevy Blazer (2000)	10	34,000												-
New DPW Administration Vehicle			25,000											25,000
Engineering Vehicle (new)					34,000									34,000
Backhoes/Loaders/Heavy Equipment		-	-	80,000	-	296,000	-	-	180,000	-	-	-	-	556,000
Forklift				35,000										35,000
Backhoe Loader (Cem.) (2008)	10					96,000								96,000
Loader JD 624G (2007)	10					200,000								200,000
Loader JD433 (2009)	10								180,000					180,000
Bobcat Loader 743 (1987)	10			45,000										45,000
Specialty Equipment - Heavy Duty		295,000	140,000	150,000	-	135,000	-	111,000	-	180,000	180,000	180,000	-	1,076,000
Screener (1994)	15					135,000								135,000
Pavement Leeboy Sprd (1998)	10	145,000												-
Sidewalk Snow Plow #3(2008)	10							111,000						111,000
Snow Holder #1 c480 (2012)										180,000				180,000
Snow Holder #2 c480 (2013)											180,000			180,000
Snow Holder #3 c242 (2008)		150,000										180,000		180,000
Sicard HD Snowblower (1999)														

4/1/2016 13:49

		FY-2015	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY16-25
Snowblower (new)			140,000											
Snow - Bombardier #1 (1993)	10			150,000										150,000
Specialty Equipment - Light Duty		30,000	-	69,000	236,800	-	-	43,600	-	-	-	-	-	349,400
HW Comp2 INT Compr (1996)	10				26,800									26,800
300L Lebot (Roller) (1998)	10				40,000									40,000
1CH Woodsman Chipper (2004)	10				170,000									170,000
1GV Leaf Vac (1999)	10			12,000										12,000
2GV Leaf Vac (2000)	10							43,600						43,600
SmithCo 60" Sweeper (1999)	10			35,000										35,000
FMC Truck Mount Sprayer 500gal		30,000												-
SmithCo 13-550 Infield (1994)	7			22,000										22,000
Lawnmowers		98,000	-	19,000	-	58,500	120,000	-	-	-	110,000	-	-	307,500
Mower (Cem.) SKAG 72" (1998)	4					22,000								22,000
Mower (Cem.) SKAG 61" (1999)	4			19,000										19,000
Mower (Parks) TORO Gang (1996)	8	98,000									110,000			110,000
Mower (Cem.) SKAG 52" (1995)	4					19,000								19,000
Mower (Parks) SKAG 52" (2008)	4					17,500								17,500
Mower - TORO Gang (2008)	6						120,000							120,000
Engineering Equipment/Services		80,000	78,250	-	-	-	-	-	-	-	-	-	-	78,250
Traffic Controls			50,000											50,000
Fuel Management System		80,000	28,250											28,250
DPW: Parks & Cemetery		25,000	50,000	25,000	100,000	25,000	50,000	25,000	50,000	25,000	50,000	25,000	50,000	425,000
Fence Replacement		25,000		25,000		25,000		25,000		25,000		25,000		125,000
DPW Yard Improvements					50,000									50,000
Parking Lot Improvements			50,000		50,000		50,000		50,000		50,000		50,000	250,000
DPW site TBA														-
Cem garage - $2.5 mil. Debt					*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	-
DPW: Roads														-
Sidewalk/Curb/Ped. Safety		90,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	875,000
Skim Coating & Crack Seal Patch		75,000	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000	100,000	875,000
Downtown Improve I ($650k 10yr bond)		*Debt*	*Debt*	*Debt*	*Debt*									-
West Street - Local shr ($1.3mil debt + surplus debt)			*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*	*Debt*		-
General Fund - various roads		375,000	400,000	400,000	400,000	425,000	425,000	450,000	450,000	475,000	475,000	500,000	500,000	4,400,000
TOTAL GENERAL FUND VOTED		540,000	550,000	550,000	550,000	575,000	575,000	650,000	650,000	675,000	675,000	700,000	700,000	6,150,000
Grants - various roads		900,000	598,893	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	5,998,893
TOTAL ROAD CAPITAL		1,440,000	1,148,893	1,150,000	1,150,000	1,175,000	1,175,000	1,250,000	1,250,000	1,275,000	1,275,000	1,300,000	1,300,000	12,148,893
Library		11,000	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	80,000
Equipment		11,000			10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	80,000
Renovation ($18.4mil project $13.3m debt exclusion)			*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	*Debt Excl*	-

Town of Reading Debt Service Schedule 4/1/16 1:52 PM	Approved FY - 2016 4,525,000	Requested FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028
Principal + Interest													
Within Levy Limit	**1,568,618**	**1,886,368**	**2,307,733**	**2,225,951**	**2,175,232**	**2,114,176**	**1,958,144**	**1,809,851**	**1,753,344**	**1,283,388**	**797,000**	**682,000**	**270,000**
Issued	1,504,618	1,435,368	1,367,233	1,037,951	1,009,732	971,176	937,644	808,851	771,844	471,388	0	0	0
Approved not issued	64,000	431,000	420,500	410,000	399,500	389,000	278,500	271,000	263,500	106,000	103,000	0	0
Planned not yet approved	*0*	*20,000*	*520,000*	*778,000*	*766,000*	*754,000*	*742,000*	*730,000*	*718,000*	*706,000*	*694,000*	*682,000*	*270,000*
premium(RMHS)	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improvements	439,231	431,275	420,388	408,663	398,194	382,388	371,456	360,113	348,356	336,188	0	0	0
Killam Green Repair	90,450	87,100	83,750	80,400	77,050	73,700	70,350	0	0	0	0	0	0
Birch Mdw Green Repair	44,550	42,900	41,250	39,600	37,950	36,300	34,650	0	0	0	0	0	0
Barrows/Wd End®	37,826	36,552	36,552	35,652	34,752	33,852	32,952	32,052	29,942	0	0	0	0
Wood End®	192,274	180,228	175,878	171,528	167,178	157,828	153,628	149,428	135,938	0	0	0	0
Barrows®	159,426	149,408	145,808	142,208	138,608	135,008	126,408	122,958	117,208	0	0	0	0
Coolidge®	0	0	0	0	0	0	0	0	0	0	0	0	0
Parker®	202,963	187,320	152,288	0	0	0	0	0	0	0	0	0	0
Joshua Eaton®	0	0	0	0	0	0	0	0	0	0	0	0	0
Downtown Impr I ($650k)	72,109	69,225	66,300	0	0	0	0	0	0	0	0	0	0
West St. $1.3 mil	179,689	167,700	163,800	159,900	156,000	152,100	148,200	144,300	140,400	135,200	0	0	0
Ladder truck ($800k)	86,100	83,660	81,220	0	0	0	0	0	0	0	0	0	0
Pumper Eng#1 ($525k)	*0*	*0*	0	0	0	0	0	0	0	0	0	0	0
Birch Mdw lighting 1.0mil	30,000	130,000	127,000	124,000	121,000	118,000	115,000	112,000	109,000	106,000	103,000	0	0
Birch Mdw Mstr Pln 1.5mil	*0*	*20,000*	*195,000*	*190,500*	*186,000*	*181,500*	*177,000*	*172,500*	*168,000*	*163,500*	*159,000*	*154,500*	*0*
RMHS Ret. Wall $500k	10,000	115,000	112,000	109,000	106,000	103,000	0	0	0	0	0	0	0
Mod. classrooms $1.2 mil	24,000	186,000	181,500	177,000	172,500	168,000	163,500	159,000	154,500	0	0	0	0
Roof Repairs $2.7 mil.	*0*	*0*	*0*	*351,000*	*342,900*	*334,800*	*326,700*	*318,600*	*310,500*	*302,400*	*294,300*	*286,200*	*278,100*
Cem. Garage $1.5m	*0*	*0*	*325,000*	*317,500*	*310,000*	*302,500*	*295,000*	*287,500*	*280,000*	*272,500*	*265,000*	*257,500*	*0*
Debt Exclusion	**2,934,523**	**3,013,632**	**2,954,082**	**2,914,982**	**2,877,982**	**2,828,482**	**2,778,152**	**2,723,832**	**2,682,132**	**1,280,760**	**234,600**	**0**	**0**
DPW Facility TBA													
Library Project ~$2.3mil	105,000	299,000	276,000	266,800	262,200	257,600	253,000	248,400	243,800	239,200	234,600	0	0
Library Project $10+mil	1,382,222	1,290,000	1,260,000	1,230,000	1,200,000	1,170,000	1,140,000	1,110,000	1,080,000	1,040,000	0	0	0
RMHS®	1,377,750	1,357,750	1,351,500	1,353,250	1,352,500	1,339,250	1,324,000	1,306,750	1,312,500	0	0	0	0
Barrows/Wd End®	56,503	54,630	54,630	53,280	51,930	50,580	50,400	48,230	41,880	1,560	0	0	0
Wood End®	13,048	12,252	11,952	11,652	11,352	11,052	10,752	10,452	3,952	0	0	0	0

Town of Reading Debt Service Schedule 4/1/16 1:52 PM	Approved FY - 2016 4,525,000	Requested FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028
Principal													
Within Levy Limit	**1,195,000**	**1,535,000**	**1,905,000**	**1,880,000**	**1,880,000**	**1,870,000**	**1,765,000**	**1,665,000**	**1,652,200**	**1,230,000**	**770,000**	**670,000**	**270,000**
Issued	1,195,000	1,185,000	1,155,000	860,000	860,000	850,000	845,000	745,000	732,200	460,000	0	0	0
Approved not issued	0	350,000	350,000	350,000	350,000	350,000	250,000	250,000	250,000	100,000	100,000	0	0
Planned not yet approved	*0*	*0*	*400,000*	*670,000*	*670,000*	*670,000*	*670,000*	*670,000*	*670,000*	*670,000*	*670,000*	*670,000*	*270,000*
Energy Improvements	335,000	335,000	335,000	335,000	335,000	330,000	330,000	330,000	330,000	330,000			
Killam Green Repair	67,000	67,000	67,000	67,000	67,000	67,000	67,000						
Birch Mdw Green Repair	33,000	33,000	33,000	33,000	33,000	33,000	33,000						
Barrows/Wd End®	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	28,790				
Wood End®	145,000	145,000	145,000	145,000	145,000	140,000	140,000	140,000	130,710				
Barrows®	120,000	120,000	120,000	120,000	120,000	120,000	115,000	115,000	112,700				
Coolidge®													
Parker®	190,000	180,000	150,000										
Joshua Eaton®													
Downtown Impr($650k)	65,000	65,000	65,000										
West St. $1.3 mil	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000			
Ladder truck ($800k)	80,000	80,000	80,000										
Pumper Eng#1($525k)													
Birch Mdw lighting 1.0mil		*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*		
Birch Mdw Mstr Pln 1.5mil			*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	
HS Ret. Wall $500k/5yr		*100,000*	*100,000*	*100,000*	*100,000*	*100,000*							
Mod. clsrms $1.2 mil/8yr		*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*	*150,000*				
Roof Repairs $2.7 mil.				*270,000*	*270,000*	*270,000*	*270,000*	*270,000*	*270,000*	*270,000*	*270,000*	*270,000*	*270,000*
Cem. Garage $2.5m			*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	*250,000*	
Debt Exclusion	**1,955,000**	**2,210,000**	**2,250,000**	**2,300,000**	**2,350,000**	**2,390,000**	**2,430,000**	**2,469,000**	**2,522,800**	**1,230,000**	**230,000**	**0**	**0**
DPW Facility TBA													
Library Project ~$2.3mil		230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000		
Library Project $10+mil	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000			
RMHS®	900,000	925,000	965,000	1,015,000	1,065,000	1,105,000	1,145,000	1,185,000	1,250,000				
Barrows/Wd End®	45,000	45,000	45,000	45,000	45,000	45,000	45,000	44,000	39,000				
Wood End®	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	3,800				

Town of Reading Debt Service Schedule 4/1/16 1:52 PM	Approved FY - 2016 4,525,000	Requested FY - 2017 $	Projected FY - 2018 $	Projected FY - 2019 $	Projected FY - 2020 $	Projected FY - 2021 $	Projected FY - 2022 $	Projected FY - 2023 $	Projected FY - 2024 $	Projected FY - 2025 $	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028
Interest													
Within Levy Limit	**373,618**	**351,368**	**402,733**	**345,951**	**295,232**	**244,176**	**193,144**	**144,851**	**101,144**	**53,388**	**27,000**	**12,000**	**0**
Issued	309,618	250,368	212,233	177,951	149,732	121,176	92,644	63,851	39,644	11,388	0	0	0
Approved not issued	64,000	81,000	70,500	60,000	49,500	39,000	28,500	21,000	13,500	6,000	3,000	0	0
Planned not yet approved	*0*	*20,000*	*120,000*	*108,000*	*96,000*	*84,000*	*72,000*	*60,000*	*48,000*	*36,000*	*24,000*	*12,000*	*0*
Energy Improvements	104,231	96,275	85,388	73,663	63,194	52,388	41,456	30,113	18,356	6,188			
Killam Green Repair	23,450	20,100	16,750	13,400	10,050	6,700	3,350						
Birch Mdw Green Repair	11,550	9,900	8,250	6,600	4,950	3,300	1,650						
Barrows/Wd End®	7,826	6,552	6,552	5,652	4,752	3,852	2,952	2,052	1,152				
Wood End®	47,274	35,228	30,878	26,528	22,178	17,828	13,628	9,428	5,228				
Barrows®	39,426	29,408	25,808	22,208	18,608	15,008	11,408	7,958	4,508				
Coolidge®													
Parker®	12,963	7,320	2,288										
Joshua Eaton®													
Downtown Impr($650k)	7,109	4,225	1,300										
West St. $1.3 mil	49,689	37,700	33,800	29,900	26,000	22,100	18,200	14,300	10,400	5,200			
Ladder truck ($800k)	6,100	3,660	1,220										
Pumper Eng#1($525k)													
Birch Mdw lighting 1.0mil	*30,000*	*30,000*	*27,000*	*24,000*	*21,000*	*18,000*	*15,000*	*12,000*	*9,000*	*6,000*	*3,000*		
Birch Mdw Mstr Pln 1.5mil		*20,000*	*45,000*	*40,500*	*36,000*	*31,500*	*27,000*	*22,500*	*18,000*	*13,500*	*9,000*	*4,500*	
RMHS Ret. Wall $500k	*10,000*	*15,000*	*12,000*	*9,000*	*6,000*	*3,000*							
Mod. classrooms $1.2 mil	*24,000*	*36,000*	*31,500*	*27,000*	*22,500*	*18,000*	*13,500*	*9,000*	*4,500*				
Roof Repairs $2.7 mil.				*81,000*	*72,900*	*64,800*	*56,700*	*48,600*	*40,500*	*32,400*	*24,300*	*16,200*	*8,100*
Cem. Garage $2.5m			*75,000*	*67,500*	*60,000*	*52,500*	*45,000*	*37,500*	*30,000*	*22,500*	*15,000*	*7,500*	
Debt Exclusion	**979,523**	**803,632**	**704,082**	**614,982**	**527,982**	**438,482**	**348,152**	**254,832**	**159,332**	**50,760**	**4,600**	**0**	**0**
DPW Facility TBA													
Library Project ~$2.3mil	105,000	69,000	46,000	36,800	32,200	27,600	23,000	18,400	13,800	9,200	4,600		
Library Project $10+mil	382,222	290,000	260,000	230,000	200,000	170,000	140,000	110,000	80,000	40,000			
RMHS®	477,750	432,750	386,500	338,250	287,500	234,250	179,000	121,750	62,500				
Barrows/Wd End®	11,503	9,630	9,630	8,280	6,930	5,580	5,400	4,230	2,880	1,560			
Wood End®	3,048	2,252	1,952	1,652	1,352	1,052	752	452	152				

FOR 2016 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 FEDERAL GRANTS							
2010 FGRT TEENS AND TWEENS	17,021	-5,000.00	12,021.24	12,021.24	.00	.00	100.0%
2020 FGRT GHSD UNDERAGE ALCOHOL	39,946	-24.75	39,920.75	34,943.19	.00	4,977.56	87.5%
2030 FGRT-FEMA-ASSIST TO FIREFI	223,763	32,296.00	256,059.22	256,059.22	.00	.00	100.0%
2040 FGRT FEMA THRU MEMA EMPG G	27,020	6,882.68	33,902.68	28,972.67	.00	4,930.01	85.5%
2050 FEMA STORM DAMAGE REIMBURS	20,779	.00	20,779.07	20,779.07	.00	.00	100.0%
2060 CITIZEN CORP (FEMA)	6,795	-1,392.26	5,402.74	5,247.74	.00	155.00	97.1%
2070 LSTA GREEN LIBRARY GRANT	0	7,500.00	7,500.00	7,500.00	.00	.00	100.0%
2090 FEDERAL HWY SAFETY GRANT	41,990	5,746.20	47,736.02	51,978.21	.00	-4,242.19	108.9%
2100 FGRT-SECURE SCHOOLS(COPS)	22,675	-2,057.08	20,617.51	20,617.51	.00	.00	100.0%
2110 FEDERAL GRANT - VESTS	23,943	328.73	24,271.23	22,839.59	432.00	999.64	95.9%
2120 FED GRT RCASA	548,891	100,000.00	648,891.42	604,149.36	.00	44,742.06	93.1%
2130 FGRT FOR MASS HISTORICAL G	0	12,000.00	12,000.00	12,000.00	.00	.00	100.0%
2140 FED GRT PEDESTRIAN SAFETY	9,000	.00	9,000.00	5,841.46	438.24	2,720.30	69.8%
2150 FGRT BARE MEADOW TRAIL	16,539	-3.09	16,535.91	16,535.91	.00	.00	100.0%
2160 LSTA - SCIENCE IS EVERYWHE	7,500	.00	7,500.00	7,500.00	.00	.00	100.0%
2170 LSTA - CUSTOMER EXPERIENCE	8,000	.00	8,000.00	8,000.01	.00	-.01	100.0%
2180 FGRT THE BIG READ	6,500	.00	6,500.00	6,500.03	.00	-.03	100.0%
2190 FGRT DRUG FREE COMMUNITIES	250,000	.00	250,000.00	139,122.97	.00	110,877.03	55.6%
2220 FGRT FIRE OVERTIME REIMBUR	1,748	70;599.60	72,348.00	71,438.00	.00	910.00	98.7%
TOTAL FEDERAL GRANTS	1,272,110	226,876.03	1,498,985.79	1,332,046.18	870.24	166,069.37	88.9%
0011 ARRA FEDERAL STIMULUS GRANTS							
2200 ARRAGRT SUMMER YTH EMPLMNT	4,700	.00	4,700.00	4,700.00	.00	.00	100.0%
TOTAL ARRA FEDERAL STIMULUS GR	4,700	.00	4,700.00	4,700.00	.00	.00	100.0%
0020 STATE GRANTS							
3010 SETB PSAP TRAINING GRANT	123,946	-35,305.20	88,640.40	77,567.23	.00	11,073.17	87.5%
3020 SGRT GARAGE FEASIBILITY	50,000	.00	50,000.00	50,000.00	.00	.00	100.0%
3030 MAPC BIKE RACK GRANT	9,731	-302.50	9,428.49	9,428.49	.00	.00	100.0%
3040 STATE GRANT S.A.F.E.	39,888	14,570.00	54,457.78	49,433.52	.00	5,024.26	90.8%
3050 SGRT FIREFIGHTER EQUIPMENT	7,792	.00	7,792.00	7,792.00	.00	.00	100.0%
3060 SGRT DHCD 40 R APPLICATION	32,553	-940.15	31,612.85	31,612.85	.00	.00	100.0%

FOR 2016 09

		ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3080	MASS TECH COLL-WASTE TO EN	14,977	.00	14,976.59	14,976.59	.00	.00	100.0%
3090	ELDER AFFAIRS GRANT	183,599	30,445.50	214,044.53	169,425.92	.00	44,618.61	79.2%
3100	SGRT SENIOR SAVE GRANT	3,542	2,712.04	6,254.00	6,301.77	.00	-47.77	100.8%
3110	HEALTH BOARD GRANT	10,521	.00	10,521.15	10,516.26	.00	4.89	100.0%
3120	RCASA RESOURCES IN ACTION	18,000	.00	18,000.00	17,749.28	.00	250.72	98.6%
3121	HEALTH RESOURCES IN ACTION	0	3,750.00	3,750.00	3,750.00	.00	.00	100.0%
3130	LIBRARY - STATE GRANTS	53,839	33,375.90	87,214.49	87,214.49	.00	.00	100.0%
3131	LIBRARY STATE AID	208,199	15,591.09	223,790.17	906.48	.00	222,883.69	.4%
3140	STATE GRANT - VESTS	24,018	328.73	24,346.23	23,778.57	432.00	135.66	99.4%
3150	SGRT COMMUNITY POLICING	59,580	-12,022.49	47,557.51	47,557.51	.00	.00	100.0%
3160	CULTURAL COUNCIL	42,750	6,100.00	48,849.64	42,867.35	.00	5,982.29	87.8%
3180	STATE GRANT CONSERVATION	16,373	-2,058.49	14,314.25	14,314.25	.00	.00	100.0%
3190	STATE GRANT RCASA	67,263	.00	67,262.71	67,262.71	.00	.00	100.0%
3200	HIGHWAY CHAPTER 90	4,103,227	692,480.30	4,795,707.15	3,949,612.50	73,492.79	772,601.86	83.9%
3210	SGRT EXTENDED POLLING HOUR	43,097	20,826.97	63,923.97	63,924.00	.00	-.03	100.0%
3220	SETB PSAP OPERATIONS GRANT	315,312	39,587.61	354,900.05	353,507.14	.00	1,392.91	99.6%
3230	SGRT DHCD PEER TO PEER	2,000	.00	2,000.00	2,000.00	.00	.00	100.0%
3240	EOPSS PUBLIC SAFETY GRANTS	16,950	.00	16,950.00	16,950.00	.00	.00	100.0%
3250	COMMUNITY TRANSFORMATION G	8,750	.00	8,750.00	8,750.00	.00	.00	100.0%
3260	SGRT SUSTAINABLE MATERIAL	3,750	.00	3,750.00	-829.25	.00	4,579.25	-22.1%
3270	SGRT AED GRANT	600	.00	600.00	600.00	.00	.00	100.0%
3280	WINTER RAPID RECOVERY ROAD	181,760	.00	181,760.00	173,249.65	.00	8,510.35	95.3%
3290	SGRT CIVIL WAR PRESERVATI	7,500	.00	7,500.00	7,500.00	.00	.00	100.0%
3300	SGRT FIRE ALARM WIRE MOVEM	5,511	.00	5,511.00	1,357.77	.00	4,153.23	24.6%
	TOTAL STATE GRANTS	5,655,026	809,139.31	6,464,164.96	5,309,077.08	73,924.79	1,081,163.09	83.3%
0030	REVOLVING FUNDS							
4005	CULTURAL COUNCIL INTEREST	69	13.00	81.75	30.00	.00	51.75	36.7%
4010	CONSV CONSULTANTS FEES	0	2,887.50	2,887.50	.00	.00	2,887.50	.0%
4025	FIRE SPECIAL DETAIL	-10,399	23,185.41	12,786.27	22,253.10	.00	-9,466.83	174.0%
4030	POLICE - SPECIAL DETAIL	-164,886	941,984.02	777,098.49	890,835.85	.00	-113,737.36	114.6%
4040	POLICE - DRUG ENFORCEMENT	18,196	1,170.00	19,365.54	.00	.00	19,365.54	.0%
4045	PUBLIC WORKS SPECIAL DETAI	-927	9,432.94	8,505.55	10,235.92	.00	-1,730.37	120.3%
4050	INS RESTITUTION UNDER $20K	29,216	10,899.22	40,114.75	.00	.00	40,114.75	.0%
4060	DESIGN REVIEW FEES	18,147	16.34	18,163.50	.00	.00	18,163.50	.0%
4080	SUNSET ROCK DEVELOPMENT	500	.00	500.00	.00	.00	500.00	.0%
4100	SIGNAGE MITIGATION - PULTE	52,538	.00	52,537.50	.00	.00	52,537.50	.0%
4260	40B PROJECTS	0	14,700.00	14,700.00	.00	14,700.00	.00	100.0%
4620	AFFORDABLE HOUSING FUND	260,912	362.28	261,274.17	.00	.00	261,274.17	.0%
4731	MATTERA CABIN GRANTS	100	.00	100.00	.00	.00	100.00	.0%

FOR 2016 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL REVOLVING FUNDS	203,464	1,004,650.71	1,208,115.02	923,354.87	14,700.00	270,060.15	77.6%
0031 VOTED REVOLVING FUNDS							
4200 INSPECTION PERMIT REVOLVIN	699,828	97,277.00	797,105.47	25,000.00	.00	772,105.47	3.1%
4220 TRAIL MAINT MAPLEWOOD DONA	8,044	.00	8,043.92	.00	.00	8,043.92	.0%
4222 LIBRARY FINES REVOLVING FU	994	8,173.35	9,167.27	8,285.20	148.30	733.77	92.0%
4230 MATTERA CABIN REVOVLING FU	1,064	1,380.00	2,443.58	1,199.60	.00	1,243.98	49.1%
4250 PUBLIC HEALTH CLINICS	66,855	17,577.55	84,432.42	23,885.79	53.55	60,493.08	28.4%
TOTAL VOTED REVOLVING FUNDS	776,785	124,407.90	901,192.66	58,370.59	201.85	842,620.22	6.5%
0032 REVLOVING FUND - MAJOR							
4020 RECREATION - SELF SUPPORTI	319,204	564,956.29	884,159.79	483,238.32	17,146.93	383,774.54	56.6%
TOTAL REVLOVING FUND - MAJOR	319,204	564,956.29	884,159.79	483,238.32	17,146.93	383,774.54	56.6%
0039 SPECIAL REVENUE FD-MAJOR							
3170 SGRT - TITLE V (SEPTIC)	10,858	4,265.95	15,123.62	9,320.58	.00	5,803.04	61.6%
TOTAL SPECIAL REVENUE FD-MAJOR	10,858	4,265.95	15,123.62	9,320.58	.00	5,803.04	61.6%
0040 RECEIPTS TO BE APPROPRIATED							
4090 ADAMS WAY PERFORMANCE DEPO	4,275	.00	4,275.00	.00	.00	4,275.00	.0%
4110 WETLAND PROTECTION FEES ST	6,160	1,590.45	7,750.03	704.00	.00	7,046.03	9.1%
4610 SALE OF REAL ESTATE	742,738	1,031.07	743,769.52	100,000.00	.00	643,769.52	13.4%
4630 WALKERS BROOK MITIGATION F	72	.00	71.68	.00	.00	71.68	.0%
4650 SALE OF CEMETARY LOTS	195,139	21,010.00	216,149.14	25,000.00	.00	191,149.14	11.6%
TOTAL RECEIPTS TO BE APPROPRIA	948,384	23,631.52	972,015.37	125,704.00	.00	846,311.37	12.9%
0050 GIFTS & DONATIONS							

FOR 2016 09

0050	GIFTS & DONATIONS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3090	ELDER AFFAIRS GRANT	62,323	2,773.00	65,096.00	65,096.00	.00	.00	100.0%
4701	DONATIONS SPECIFIED POLICE	7,151	2,000.00	9,151.34	.00	.00	9,151.34	.0%
4702	DONATION - TREE COLLECTION	1,384	900.00	2,283.55	45.00	.00	2,238.55	2.0%
4703	DONATION-SIGNS	685	.00	685.38	438.17	.00	247.21	63.9%
4704	DONATIONS - CEMETERY	56	.00	56.00	.00	.00	56.00	.0%
4705	DONATIONS ELDER SERVICES	42,192	415.00	42,606.73	485.00	.00	42,121.73	1.1%
4706	MYSTIC VALLEY GRANT	185	.00	184.83	.00	.00	184.83	.0%
4708	DONATIONS - S.A.F.E.	1,180	120.00	1,300.44	.00	.00	1,300.44	.0%
4709	FIRE DEPT DONATIONS	941	765.00	1,706.23	.00	.00	1,706.23	.0%
4710	DONATIONS - VARIOUS PROJEC	5,292	335.15	5,627.56	100.27	.00	5,527.29	1.8%
4711	DONATIONS - BENCHES	96	.00	96.00	.00	.00	96.00	.0%
4712	CITIES FOR CLIMATE CONTROL	236	.00	235.54	.00	.00	235.54	.0%
4713	DONATIONS - HISTORIC COMM	1,006	.00	1,006.19	.00	.00	1,006.19	.0%
4714	HUMAN SERVICES DONATIONS	6,375	100.00	6,474.52	604.28	.00	5,870.24	9.3%
4715	READING ICE ARENA FUNDS	232,233	.00	232,233.00	.00	.00	232,233.00	.0%
4716	LIBRARY - DONATIONS	159,145	27,146.79	186,292.00	2,377.26	12,775.00	171,139.74	8.1%
4718	BANCROFT TOT-LOT FUND	3	.00	3.47	.00	.00	3.47	.0%
4719	FRIENDS OF HUNT PARK	2	.00	2.44	5.05	.00	-2.61	207.0%
4720	POLICE DONATIONS ACCOUNT	2,161	.00	2,161.00	.00	.00	2,161.00	.0%
4726	RECREATION DONATIONS	3,055	33,742.61	36,797.76	33,541.28	.00	3,256.48	91.2%
4728	COMMUNITY SVC DEPT DONATIO	1,891	.00	1,891.19	179.60	.00	1,711.59	9.5%
4729	MEMORIAL PARK DONATIONS	1,368	6,428.00	7,795.91	6,139.97	.00	1,655.94	78.8%
4730	RCASA DONATIONS	121	1,139.00	1,259.87	23.86	.00	1,236.01	1.9%
	TOTAL GIFTS & DONATIONS	529,082	75,864.55	604,946.95	109,035.74	12,775.00	483,136.21	20.1%
	GRAND TOTAL	9,719,612	2,833,792.26	12,553,404.16	8,354,847.36	119,618.81	4,078,937.99	67.5%

** END OF REPORT - Generated by Sharon Angstrom **

FOR 2016 09

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0010 FEDERAL GRANTS							
2501 TITLE I (323B) SCHOOL IMPR	1,500	.00	1,500.00	1,500.00	.00	.00	100.0%
2510 TITLE I (#305)	826,110	30,709.05	856,819.04	784,763.45	.00	72,055.59	91.6%
2530 DRUG FREE (#331)	30,220	-378.57	29,840.93	29,840.93	.00	.00	100.0%
2540 EARLY CHILDHOOD (#262)	140,457	-1,137.60	139,319.40	121,400.39	.00	17,919.01	87.1%
2550 PROJECT LIFESKILLS (EOPS)	5,416	-3,797.50	1,618.67	1,618.67	.00	.00	100.0%
2560 U.S. HISTORY GRANT (84.115	590,203	-9,475.67	580,726.99	580,726.99	.00	.00	100.0%
2570 P.L.94-142 (#240)	7,889,249	-174,575.99	7,714,672.73	7,323,009.60	8,500.00	383,163.13	95.0%
2580 PHYS ED (PEP) GRANT	9,235	.00	9,234.98	9,234.98	.00	.00	100.0%
2590 TEACHER QUALITY (#140)	522,750	-179.34	522,571.02	452,946.88	13,329.00	56,295.14	89.2%
2600 SPED PROF DEVEL (#274)	193,888	-3,927.00	189,961.45	164,944.78	8,770.30	16,246.37	91.4%
2610 ED THROUGH TECH (#160)	6,029	.00	6,029.00	6,029.00	.00	.00	100.0%
2620 FGRT SCHOOL READINESS	23,306	72,650.00	95,955.74	95,124.85	.00	830.89	99.1%
2690 TEACHING AMERICAN HISTORY	999,818	.00	999,818.00	983,700.90	.00	16,117.10	98.4%
2700 INTEROP FRAMEWORK IMPLEm	6,970	.00	6,970.00	6,970.00	.00	.00	100.0%
2720 FGRT RACE TO THE TOP	40,480	-5,120.00	35,360.00	35,360.00	.00	.00	100.0%
2730 FGRT EARLY ADOPTERS PROJEC	10,000	-2,355.00	7,645.00	7,645.00	.00	.00	100.0%
2740 FGRT EEC SPED PROG IMPROV	14,950	-2,606.00	12,344.00	10,905.24	.00	1,438.76	88.3%
2750 FGRT MENTAL HEALTH PROJ. A	101,435	-1,435.00	100,000.00	65,332.26	50.00	34,617.74	65.4%
2760 FGRT SCHOOL CLIMATE TRANSF	576,638	-71,980.00	504,658.00	221,113.08	47,165.82	236,379.10	53.2%
2770 FGRT INTERVENTION	5,044	.00	5,044.00	.00	.00	5,044.00	.0%
2780 FGRT SUPPORT TITLE I (323)	6,018	.00	6,018.00	.00	.00	6,018.00	.0%
TOTAL FEDERAL GRANTS	11,999,716	-173,608.62	11,826,106.95	10,902,167.00	77,815.12	846,124.83	92.8%
0011 ARRA FEDERAL STIMULUS GRANTS							
2630 FGRT ARRA SFSF FED STIMULU	2,002,727	-33,867.06	1,968,859.94	1,968,859.94	.00	.00	100.0%
2640 FGRT ARRA IDEA STIMULUS FU	1,166,675	-21,404.33	1,145,270.67	1,145,270.27	.00	.40	100.0%
2650 FGRT ARRA IDEA EARLY CHILD	42,684	140.75	42,824.35	42,824.35	.00	.00	100.0%
2670 FGRT ARRA EECBG ENERGY GRA	150,000	.00	150,000.00	150,000.00	.00	.00	100.0%
2710 FGRT ED JOBS	650,960	.00	650,960.00	650,960.00	.00	.00	100.0%
TOTAL ARRA FEDERAL STIMULUS GR	4,013,046	-55,130.64	3,957,914.96	3,957,914.56	.00	.40	100.0%
0020 STATE GRANTS							

FOR 2016 09

0020	STATE GRANTS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
3510	METCO (#317)	2,909,125	-96,679.39	2,812,445.69	2,669,530.66	80,275.94	62,639.09	97.8%
3520	SAFE AND SUPPORTIVE SCHOOL	10,000	.00	10,000.00	10,000.00	.00	.00	100.0%
3530	ACADEMIC SUPPORT (#632)	85,958	-10,882.38	75,075.69	64,541.33	.00	10,534.36	86.0%
3540	SGRT- CIRCUIT BREAKER	9,118,084	-371,889.29	8,746,194.71	8,436,324.08	369,430.13	-59,559.50	100.7%
3550	EXPANDED LEARNING TIME GRA	-285	.00	-285.36	-285.36	.00	.00	100.0%
3560	GIFTED/TALENTED (#580)	16,944	.00	16,944.41	16,944.41	.00	.00	100.0%
3590	SGRT SAFE SCHOOLS PROGRAM	1,500	.00	1,500.00	1,500.00	.00	.00	100.0%
3600	SGRT SPED PROGRAM REVEIW	4,303	.00	4,302.65	4,302.65	.00	.00	100.0%
3620	SCHOOL NURSE PROF DEV GRAN	4,750	-538.00	4,212.00	4,212.00	.00	.00	100.0%
3910	PROJECT LEAD THE WAY LINDE	83,157	.00	83,157.00	82,999.82	.00	157.18	99.8%
3920	PLTW - COMM OF MASS	36,031	.00	36,031.00	36,031.00	.00	.00	100.0%
	TOTAL STATE GRANTS	12,269,567	-479,989.06	11,789,577.79	11,326,100.59	449,706.07	13,771.13	99.9%
0030	REVOLVING FUNDS							
4325	GUIDANCE REVOLVING FUND	7,257	56,193.00	63,450.11	15,417.95	1,198.92	46,833.24	26.2%
4326	COOLIDGE EXTRACURRICULAR	4,488	250.00	4,738.06	.00	.00	4,738.06	.0%
4327	PARKER EXTRACURRICULAR	3,860	.00	3,860.00	.00	.00	3,860.00	.0%
4330	SCHOOL TRANSPORTATION	14,276	33,302.50	47,578.37	45,147.75	.00	2,430.62	94.9%
4350	DRAMA ACTIVITIES HIGHSCHOO	15,583	142,077.50	157,660.17	82,302.16	15,869.73	59,488.28	62.3%
4354	BAND EXTRACURRICULAR ACTIV	18,972	28,595.00	47,567.07	30,693.47	3,993.54	12,880.06	72.9%
4360	DRAMA ACTIVITIES (PARKER)	30,083	35,569.10	65,652.28	38,397.26	624.21	26,630.81	59.4%
4370	PARKER AFTER SCHOOL ACTIVI	22,483	20,638.00	43,121.24	17,261.80	.00	25,859.44	40.0%
4378	EXTENDED DAY PROGRAM	866,236	949,709.71	1,815,945.84	599,453.86	17,807.31	1,198,684.67	34.0%
4380	DRAMA ACTIVITIES COOLIDGE	6,344	15,586.00	21,930.27	11,931.88	.00	9,998.39	54.4%
4400	SUMMER SCHOOL PROGRAM	62,562	17,821.50	80,383.25	59,362.38	1,066.00	19,954.87	75.2%
4410	RISE PRESCHOOL PROGRAM	433,952	227,068.58	661,021.02	13,991.27	2,783.06	644,246.69	2.5%
4415	EDUCATION SPECIAL DETAIL	251	.00	251.30	.00	.00	251.30	.0%
4420	USE OF SCHOOL PROPERTY	83,179	191,983.81	275,162.48	103,227.01	4.36	171,931.11	37.5%
4430	TUITION (SPED PROGRAM)	682,307	93,984.81	776,292.20	3,805.18	.00	772,487.02	.5%
4440	ALL-DAY KINDERGARTEN PROGR	692,127	617,596.00	1,309,722.99	9,767.87	.00	1,299,955.12	.7%
4450	LOST BOOKS - SCHOOL	22,618	2,492.40	25,110.35	4,834.55	.00	20,275.80	19.3%
	TOTAL REVOLVING FUNDS	2,966,579	2,432,867.91	5,399,447.00	1,035,594.39	43,347.13	4,320,505.48	20.0%
0032	REVLOVING FUND - MAJOR							
4320	ATHLETIC ACTIVITIES	112,134	295,474.10	407,607.86	46,185.60	.00	361,422.26	11.3%
	TOTAL REVLOVING FUND - MAJOR	112,134	295,474.10	407,607.86	46,185.60	.00	361,422.26	11.3%

FOR 2016 09

0039	SPECIAL REVENUE FD-MAJOR	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0039	SPECIAL REVENUE FD-MAJOR							
4310	SCHOOL LUNCH PROGRAM	390,148	874,101.73	1,264,250.04	798,379.88	2,373.54	463,496.62	63.3%
4390	ADULT EDUCATION PROGRAM	11,225	43,894.83	55,119.86	53,386.94	2,295.00	-562.08	101.0%
	TOTAL SPECIAL REVENUE FD-MAJOR	401,373	917,996.56	1,319,369.90	851,766.82	4,668.54	462,934.54	64.9%
0050	GIFTS & DONATIONS							
4751	JOSHUA EATON DONATION ACCO	9,630	.00	9,630.47	.00	.00	9,630.47	.0%
4752	HIGH SCHOOL DONATIONS	1,752	.00	1,752.00	.00	.00	1,752.00	.0%
4753	WOOD END PLAYGROUND-DONATI	200	.00	200.00	.00	.00	200.00	.0%
4754	DONATION - SCIENCE (ELEM)	1,640	.00	1,639.85	.00	.00	1,639.85	.0%
4755	BURNS FOUNDATION (COOLIDGE	1,315	.00	1,314.50	.00	.00	1,314.50	.0%
4756	PARKER SCHL JUMP&GO BC/BS	5	.00	4.62	.00	.00	4.62	.0%
4757	INTEL FOUNDATION (COOLIDGE	50	.00	50.00	.00	.00	50.00	.0%
4790	GIFT SCHOOL DISTRICT WIDE	9,997	23,325.00	33,322.06	21,133.36	6,022.55	6,166.15	81.5%
4791	BARROWS DONATION FUND	1,602	15,330.48	16,932.08	11,029.80	516.00	5,386.28	68.2%
4792	BIRCH DONATION FUND	3,598	560.17	4,157.96	42.00	.00	4,115.96	1.0%
4793	EATON DOANTION FUND	9,435	1,884.25	11,319.13	2,731.00	.00	8,588.13	24.1%
4794	KILLAM DONATION FUND	9	11,068.15	11,076.71	10,599.83	.00	476.88	95.7%
4795	WOOD END DONATION FUND	8,710	7,149.41	15,859.24	7,547.36	298.00	8,013.88	49.5%
4796	COOLIDGE DONATION ACCOUNT	8,161	9,895.86	18,057.10	10,988.28	.00	7,068.82	60.9%
4797	PARKER DONATION FUND	14,898	5,601.76	20,500.01	12,162.87	.00	8,337.14	59.3%
4798	HIGH SCHOOL DONATION FUND	20,969	27,226.55	48,195.82	5,975.28	.00	42,220.54	12.4%
4799	SPECIAL ED GIFTS & DONATIO	8,212	7,138.00	15,350.00	7,777.04	.00	7,572.96	50.7%
	TOTAL GIFTS & DONATIONS	100,182	109,179.63	209,361.55	89,986.82	6,836.55	112,538.18	46.2%
	GRAND TOTAL	31,862,596	3,046,789.88	34,909,386.01	28,209,715.78	582,373.41	6,117,296.82	82.5%

** END OF REPORT - Generated by Sharon Angstrom **

Town of Reading, Massachusetts
Encumbrances

	Balance 01-Jul-15	Balance 31-Mar-16
	$	$
General government:		
Operations		
Expenses	5,900	5,900
Town Manager:		
Expenses	13,236	3,331
Public Services		
Expenses	36,116	25,461
Board of Assessors		
Expenses	—	—
Finance:		
Expenses	1,673	—
Law:		
Expenses	10,000	10,000
Human Resources:		
Expenses	—	—
Technology:		
Capital	55,975	12,498
Expenses	38,707	—
Elections & Registration:		
Expenses	—	—
Employee benefits:		
Expenses	—	—
Library:		
Expenses	34,000	18,000
Police:		
Expenses	52,996	879
Fire:		
Capital	13,102	730
Expenses	800	—
Dispatchers:		
Capital	—	—
Expenses	4,541	47
School department:		
Capital	914,943	111,406
Expenses	1,147,269	67,899
Facilities		
Capital	12,800	12,800
Expenses	73,451	17,244
DPW Engineering		
Expenses	1,754	180
Highway and equipment		
Expenses	521	42
Capital	145,237	8,336
DPW Administration		
Expenses	7,902	3,376
Snow & Ice		
Expenses	3,613	—
Street lighting		
Expenses	—	—
Storm Water Mangement		
Expenses	—	—
Waste Collection		
Expenses	1,140	—
Cemetery:		
Expenses		
Capital		
Retirement and Pension		
Expenses	13,500	—
Recreation:		
Capital	5,598	—
Parks and Forestry		
Expenses		
Capital		
Historical Commission		
Expenses	680	—
Veterans		
Expenses		
Health Insurance		
Expenses		
General government totals	**2,595,454**	**298,129**
Enterprise funds:		
Water fund:		
Expenses	10,274	8,094
Capital	812,224	811,261
Sewer fund:		
Expenses	12,918	426
Capital	—	—
Storm Water fund:		
Expenses	6,120	5,370
Capital	189,908	36,531
Enterprise funds totals	**1,031,444**	**861,682**
Total	3,626,898	1,159,811

CONDUCT OF TOWN MEETING

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

Organization

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

  Finance for all expenditures of funds,
  Bylaw for all bylaw changes, and the
  Community Planning and Development Commission for all zoning changes.

Their reports are given prior to discussing the motion.

General Rules Of Procedure

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

Principal Motion Encountered At Town Meeting

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

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

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

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

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

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

Multiple Motions Subsequent (Multiple) Motions

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

Subject To The Following Considerations

- The maker of any proposed multiple motion shall make their intent known, and the content of the motion to be offered shall be conveyed to the Moderator - prior to the initial calling of the Warrant Article.
- 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 Board of Selectmen may schedule the commencement of the Annual Town Meeting for the same date designated as the date to hold any Federal or State election.

2.1.2 Hours of Election

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

2.1.3 Annual Town Meeting Business Sessions

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

2.1.4 Subsequent Town Meeting

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

2.1.5 Adjourned Town Meeting Sessions

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

2.1.6 Posting of the Warrant

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

2.1.7 Closing of the Warrant

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

2.1.8 Delivery of the Warrant

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

2.2 Conduct of Town Meeting

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

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

Rule 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 the bylaw or Charter, petitions for a special act, or local acceptance by Town Meeting of a State statute, the Bylaw Committee shall advise Town Meeting as to its recommendations and reasons therefore.

Rule 5 Every person shall stand when speaking as they are able, shall respectfully address the Moderator, shall not speak until recognized by the Moderator, shall state his name and precinct, shall confine himself to the question under debate and shall avoid all personalities.

Rule 6 No person shall be privileged to speak or make a motion until after he has been recognized by the Moderator.

Rule 7 No Town Meeting Member or other person shall speak on any question more than ten (10) minutes without first obtaining the permission of the meeting.

Rule 8 Any non-Town Meeting Member may speak at a Town Meeting having first identified himself to the Moderator. A proponent of an article may speak on such article only after first identifying himself to the Moderator and obtaining permission of Town Meeting to speak. No non-Town Meeting Member shall speak on any question more than five (5) minutes without first obtaining the permission of the Meeting. Non-Town Meeting Members shall be given the privilege of speaking at Town Meeting only after all Town Meeting Members who desire to speak upon the question under consideration have first been given an opportunity to do so.

Rule 9 Members of official bodies and Town officials who are not Town Meeting Members shall have the same right to speak, but not to vote, as Town Meeting Members on all matters relating to their official bodies.

Rule 10 No speaker at a Town Meeting shall be interrupted except by a Member making a point of order or privileged motion or by the Moderator.

Rule 11 Any person having a monetary or equitable interest in any matter under discussion at a Town Meeting, and any person employed by another having such an interest, shall disclose the fact of his interest or his employer's interest before speaking thereon.

Rule 12 The Moderator shall decide all questions of order subject to appeal to the meeting, the question on which appeal shall be taken before any other.

Rule 13 When a question is put, the vote on all matters shall be taken by a show of hands, and the Moderator shall declare the vote as it appears to him. If the Moderator is unable to decide the vote by the show of hands, or if his decision is immediately questioned by seven (7) or more Members, or if the Moderator determines that a counted vote is required such as for a debt issue or Home Rule Petition, he shall determine the question by ordering a standing vote, and he

shall appoint tellers to make and return the count directly to him. On request of not less than twenty (20) members, a vote shall be taken by roll call.

Rule 14 All original main motions having to do with the expenditure of money shall be presented in writing, and all other motions shall be in writing if so directed by the Moderator.

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

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

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

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

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

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

2.2.2 Attendance by Officials

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 the mover has given notice of his intention to make such a motion, either at the session of the meeting at which the vote was passed or by written notice to the Town Clerk within twenty-four (24) hours after the adjournment of such session. When such motion is made at the session of the meeting at which the vote was passed, said motion shall be accepted by the Moderator but consideration thereof shall be postponed to become the first item to be considered at the next session, unless all remaining articles have been disposed of, in which case reconsideration shall be considered before final adjournment. There can be no reconsideration of a vote once reconsidered or after a vote not to reconsider. Reconsideration may be ordered by a vote of two-thirds (2/3) of the members present. Arguments for or against reconsideration may include discussion of the motion being reconsidered providing such discussion consists only of relevant facts or arguments not previously presented by any speaker.

2.2.4.2 Federal or State Law Affecting Reconsideration

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

2.2.4.3 Posting and Advertising

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

2.2.5 State of the Town

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

2.2.6 Annual Precinct Meeting

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

position. Additional precinct meetings may be called by the Chairman or by a petition of six (6) Town Meeting Members of the precinct.

2.2.7 Removal of Town Meeting Members

2.2.7.1 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 his attendance and a copy of Section 2-6 of the Charter.

2.2.7.2 Precinct Recommendation

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

2.2.7.3 Grouped by Precinct

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

2.2.8 Meetings During Town Meeting

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

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

2.2.9 Rules Committee

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

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

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