

**Town of
Reading
Massachusetts**



**2020 Annual Town Meeting
Report on the Warrant
April 27, 2020**



ANNUAL TOWN MEETING UPDATE

May 21, 2020

Town Meeting Members,

A Task Force including a Town Meeting member, Town Moderator, Town Clerk, Select Board Chair, Town Manager, Superintendent of Schools, RCTV Executive Director and Town and School Technology staff have been meeting for several weeks in order to determine the best and safest way forward to hold Reading's 2020 Annual Town Meeting, rescheduled to June 15, 2020.

As of this writing, that work continues, and Town Meeting members will be kept apprised of developments. We thank you for your participation in surveys as you help us design that path forward.

One firm decision that has been made is that the Warrant will be shortened in an effort to complete the business of Town Meeting on one night. When the original meeting was postponed, we mentioned this was a likely outcome. Below are the Articles that will be included at this Annual Town Meeting for your consideration and approval:

Annual Town Meeting - April 2020-June 2020

April 27(M); 30(Th); May 4(M); May 7(Th); June 15

Art. #	Article Description	Sponsor	Details	Notes
1	Local Election			March 3
4	Amend the Capital Improvement Program FY20 - FY30	Select Board	Presentation - Town Manager Bob LeLacheur	
5	Amend the FY20 Budget	FINCOM	Presentation - Bob LeLacheur	
7	Appropriate Funds Into OPEB Irrevocable Trust	Select Board	Presentation - Town Accountant Sharon Angstrom	
10	Debt Authorization: Sturges Sewer Station Improvements (\$2.0mil)	Select Board	Presentation - Bob LeLacheur	
16	Authorize FY21 Chapter 90 Expenditures	Select Board	Presentation - Sharon Angstrom	2/3 vote
17	Adopt FY21 Budget	FINCOM	Presentation - Bob LeLacheur & School Superintendent Dr. John Doherty	

This Warrant Report has two distinct sections, a very different approach that differs from past reports. An initial section includes changes resulting from the Covid-19 pandemic. This includes two written Reports typically delivered under Article 2, from the FINCOM Chair and Select Board Chair. The Moderator requests that any Instructional Motions from Town Meeting members also be submitted in writing in advance – further details will follow.

SUBMIT IN WRITING

2	Reports	Select Board	State of the Town - Select Board Chair Mark Dockser Financial Update - Finance Committee Chair Eric Burkhart RMLD Annual Report - GM Coleen O'Brien	
3	Instructions	Select Board	Motion to Table - SB member	defer to last night

The initial section will also include a Revised budget message, a new FY21 Finance Committee Budget, and some changes to Articles 4 and 5. The second section is the more traditional section, and we decided to leave that alone so that Town Meeting could see the original budgets as approved by the Finance Committee, before the impacts of the Covid-19 pandemic.

These Warrant Articles are skipped this year:

OMIT

6	Approve Payment of Prior Year's Bills	Select Board	Motion to Table - SB member	do not need
18	Remove Town Meeting Members	Select Board	Presentation - Town Clerk Laura Gemme	defer to last night

Finally, the following Articles will be deferred to the Subsequent November 2020 Town Meeting, as they were deemed not urgent to take up earlier.

WAIT FOR NOVEMBER 2020 TOWN MEETING

8	Approve Revolving Funds	Select Board	Presentation - Sharon Angstrom	
9	Approve Affordable Housing Trust Fund Allocation Plan	Select Board	Presentation - Assistant Town Manager Jean Delios	
11	Debt Authorization: Gazebo Circle Water Systems Improvements (\$1.0mil)	Select Board	Presentation - Bob LeLacheur	2/3 vote
12	Debt Authorization: MWRA loans for de-leading services (\$1.5mil)	Select Board	Presentation - Bob LeLacheur	2/3 vote
13	Debt Authorization: Water Main Improvements (Downtown I \$4.3mil)	Select Board	Presentation - Bob LeLacheur	2/3 vote
14	Debt Authorization: Sewer Main Improvements (Downtown I \$1.0mil)	Select Board	Presentation - Bob LeLacheur	2/3 vote
15	Debt Authorization: Storm Water Main Improvements (Downtown I \$1.0mil)	Select Board	Presentation - Bob LeLacheur	2/3 vote

We thank Town Meeting members for their patience as we work through a time of challenges, and wish for your continued safety and good health.

Town Meeting Task Force 2020

[PAGE LEFT INTENTIONALLY BLANK]

Annual Town Meeting - April 2020

**Monday April 27th
Table of Contents**

COVID-19 Update Section			Page
	Town Meeting Budget Summary	FINCOM	R1
	State of the Town of Reading	Select Board Chair	R4
	FY21 Revised Budget Message		R8
	Revised Financial Forecast		R19
	Revised Capital Improvements Plan		R22
	Revised Article 4		R28
	Revised Article 5		R30
	Revised Spending Scorecard for Article 17		R32
Article	Article Description	Sponsor	Page
1	Local Election		2
2	Reports	Select Board	3
3	Instructions	Select Board	3
4	Amend the Capital Improvement Program FY20 - FY30	Select Board	3
5	Amend the FY20 Budget	Finance Committee	5
6	Approve Payment of Prior Year's Bills	Select Board	6
7	Appropriate Funds into OPEB Irrevocable Trust	Select Board	6
8	Approve Revolving Funds	Select Board	7
9	Approve Affordable Housing Trust Fund Allocation Plan	Select Board	9
10	Debt Authorization: Sturges Sewer Station Improvements (\$2.0mil)	Select Board	10
11	Debt Authorization: Gazebo Circle Water Systems Improvements (\$1.0mil)	Select Board	11
12	Debt Authorization: MWRA loans for de-leading services (\$1.5mil)	Select Board	12
13	Debt Authorization: Water Main Improvements (Downtown I \$4.3mil)	Select Board	12
14	Debt Authorization: Sewer Main Improvements (Downtown I \$1.0mil)	Select Board	13
15	Debt Authorization: Storm Water Main Improvements (Downtown I \$1.0mil)	Select Board	13
16	Authorize FY20 Chapter 90 Expenditures	Select Board	14
17	Adopt FY21 Budget	Finance Committee	14
18	Remove Town Meeting Members	Select Board	15
	FY21 Budget		
	Finance Committee FY21 Budget		17
	Town Manager's FY21 Budget Message		20
	Town Accountant's Recommended Revenues		23
	Town Accountant's Budget Summary		25
	FY21 Spending Scorecard		28
	FY21 Shared Costs		29
	FY21 Town Budget - detail by department		35
	FY21 School Budget		80
	FY21 Enterprise Fund Budgets		143
	Appendix		
	General Fund FY21 Capital Plan		151
	General Fund FY21 Debt Schedule		158
	Table of Organization		160
	Town Meeting Handout Guidelines		161
	Conduct of Town Meeting		162



TOWN MEETING BUDGET SUMMARY

June 2020

Eric Burkhart – Chair, Finance Committee

Town Meeting Members,

Just a short time ago, I anticipated writing a largely straight-forward financial overview to present to Town Meeting. In March, the Finance Committee voted to recommend a sound FY21 budget to Town Meeting. It represented a 3.2% spending increase vs. FY20, and adequately supported the budgetary needs of the town and schools. The largest financial questions at the time were around future RMLD payments and potential future projects that would have to be funded through debt exclusions: possible new school, senior center, and DPW space.

What is before you now is a substantially revised FY21 budget versus what we reviewed in March. The pandemic has upended many aspects of life for all of us, and town finances are no exception. Over the course of a few short weeks in April and May, town and school leadership worked to assess the financial impact of the pandemic and develop recommendations for a revised FY21 budget. The Finance Committee reconvened for two meetings in May, joined by the Select Board and School Committee, to review the revisions. After several hours of discussion and a few adjustments, we voted to recommend this revised FY21 budget to Town Meeting.

This budget was developed and is presented to Town Meeting in a time of significant and ongoing uncertainty. Planning in such an environment is difficult, to say the least. The process must consider varying scenarios as well as risk to key assumptions, and ideally the resulting plan is flexible to allow for adaptation in a changing environment. In assessing the pandemic's financial impact, town and school administration considered wide-ranging scenarios for revenue declines and carefully chose a middle ground. The resulting budget also incorporates flexibility in different ways: most of the cuts to the original FY21 budget can be easily reversed or adjusted, and the Finance Committee reserve fund is increased to provide additional agility mid-year.

The revised FY21 budget process was also guided by two other important principles: strive to avoid layoffs to preserve the ongoing successful operation of the town and schools, and fund temporary revenue declines with temporary spending cuts while funding potentially permanent declines with longer-term cuts.

Revenues are projected to decline by \$2.4 million compared to the original FY21 budget. While we do not expect a significant decline in property tax revenue, there almost certainly will be reductions in meals tax, excise tax, new growth, and especially state aid. In addition to the revenue decline, pandemic-related costs for FY21 (not in the original FY21 budget) are estimated at \$225,000. This brings the budget gap to \$2.7 million.

Approximately \$1.7 million of the gap is likely temporary. That is, we can reasonably expect some revenues to return to previous levels in future years, and we can expect some pandemic-related costs to decline. In

the revised FY21 budget, part of this temporary gap is funded with spending cuts that can be easily restored when revenues return, such as a reduction in capital spending for one year, and a reduction in voluntary OPEB payments. The remaining portion of the temporary gap is funded by an increase in free cash.

The remaining \$1 million of the gap is likely more permanent. It is largely due to state aid reductions, which will probably not return to prior levels in the foreseeable future. This part of the gap is funded by town and school budget cuts, including position cuts. However, it is important to note that all eliminated positions were vacant. No town employee will lose their job as a result of this revised budget.

The revised FY21 budget employs just over \$2 million of free cash. While this figure is at the high end of historical free cash use, we judge it to be appropriate given the current size of our reserve and the unprecedented situation. This amount is comprised of:

- \$1.25 million originally approved at the October Financial Forum.
- \$500,000 to help offset the \$1.7 million revenue declines considered temporary
- \$168,000 to reinstate a few positions initially proposed to be eliminated as part of the revised budget. While it is unusual for the Finance Committee to recommend free cash use (above a conservatively-estimated regeneration amount) for ongoing operating expenses, we voted to do so here to 1) preserve HR / Payroll Administrator positions that, if eliminated, pose significant risk to ongoing operations, and 2) preserve currently-budgeted COLA increases for non-union employees.
- \$100,000 to increase in the Finance Committee reserve fund to \$300,000. We respectfully ask Town Meeting for this increase to provide flexibility as we face uncertain costs in the upcoming year. This will give us greater ability to fund unexpected and urgent shortfalls without having to convene a Special Town Meeting (likely logistically difficult, and potentially unsafe). As always, any unused portion of the reserve is returned to free cash as year's end. Also, as the budget uncertainty and pandemic-related expenses decline in the future, we anticipate lowering this reserve back to the prior level.

The budget before you now represents a revenue increase of 1.1% vs. FY20 vs. the original 3.5% (before the use of free cash), and a spending increase of 1.7% vs. the original 3.2%. This is not where we expected to be, especially given the recent override and the strong financial position we enjoyed just a couple short months ago. However, that strong position – due to sound financial management, long-standing healthy capital investment, and significant reserves – allows us to proceed with this budget without significant pain. Some of our peer communities are not as fortunate.

I would like to thank the Town Manager, the Superintendent, the Town Accountant, the School CFO, and all the other department heads and staff involved in developing this revised budget. They not only had to do so quickly and in the face of much uncertainty, they did so while continuing to successfully manage the town and schools through an unprecedented time. The result was thoughtful and thorough, and it is the Finance Committee's opinion that this FY21 budget is aligned with the overall financial objectives of the town.

I would also like to step back and acknowledge departing Finance Committee members Paula Perry and Marc Moll. These are not easy losses to absorb, as each served on the committee for several years. Marc joined in 2014, and his thoughtful approach and well-reasoned positions, coupled with solid professional experience, will be missed. Paula has the rare distinction of serving out the charter-specified maximum of three consecutive three-year terms. That's almost decade of insight, wisdom, and dedication, but what I

will remember most is her compassionate approach to dollars and cents (sense). We are better for having served with her.

In closing, the Finance Committee supports and unanimously recommends this revised FY21 budget to Town Meeting for its consideration and vote under Article 17.

Thank you.



STATE OF THE TOWN OF READING

May 20, 2020

Mark Dockser - Chair, Reading Select Board

Good day everyone. I am writing to you as we all endure an amazing time in our lives wrought by a global pandemic. Many of the wonderful activities the town has been working on have been slowed or put on hold, and essential services have become the necessity and mantra as we seek to live in a newly dynamic world that has impacted our social, home and work activities. Many of the events we share as a community have to be postponed or drastically modified this year. From newborns to school children, to college students, young adults, young families, and more mature adults and families, our lives have been and continue to be indelibly impacted.

We should all be very proud of how Reading neighbors have come together to support their fellow citizens. From helping neighbors with acts of kindness and charity at both the neighborhood and town levels, to volunteering to make masks, to volunteering to supply masks and information to our more vulnerable citizens, the community along with town and school staffs have come together to support one another. Despite the stress of being stuck at home for a prolonged period of time, needing to wear masks out in public, near record levels of unemployment, and the new dynamics for many of young or older kids being home, we have worked together as a supportive community to look out for each other and to make it work. We are all in this together.

As another example, this town meeting structure is the result of many volunteers and town staff working together to provide a safe way for Town Meeting members, volunteers and staff to participate.

We owe a debt of gratitude to the Command Team led by Fire Chief Greg Burns, who have shown terrific leadership in the face of the pandemic. This group supported by the Town Manager, Department Heads and Town Staff has creatively and proactively kept the community safe and informed. In addition, many volunteers on town boards and committees as well as neighborhood volunteers have devoted countless hours to support Reading residents. The Board of Health has been called on strongly and responded exceptionally well. Hats off to all of these folks.

In this time of stress and uncertainty, we have also learned more about who are our "essential workers" in town at restaurants, grocery stores, drug stores and other locations. They have been terrific sources of community support. Our thanks go out to them as well.

At the same time that we work together as neighbors, we are in a politically intense time period nationally, and in our Town of Reading as well. Polarized opinions with sharp intensity are being shared more publicly, and calm discussions that have been the bedrock of society have become much harder to come by. This has caused a fracture in the community—it can sometimes feel that people belong to one of two "tribes" rather than us all being neighbors. This is unfortunate and often uncomfortable.

We will be holding a recall election later this summer for a member of the select board. Strong opinions exist about this provision of the Town Charter and how it should be used leading to more discord in the community. We are working to ensure that all registered voters will be able to vote safely and with the help of the state legislature we hope to be able to offer some form of mail-in voting as well as in person. More details will be shared by the Town Clerk in conjunction with the Command staff to support resident and election worker safety in the coming weeks.

It is my sincere hope that we can find other ways to share our opinions and concerns while maintaining the charming character of our town, and our community. We are all neighbors who want to live and thrive together with our other neighbors in this community. We need to find a way to calm the rhetoric and work together for the common good. The pandemic may in some ways help us to find this path. Perhaps that can be a bit of a silver lining in getting us to talk more to one another, with social distancing of course.

As a board, we try to model this civil behavior, encouraging discussion and calmly sharing differing points of view. The reality is that we don't and won't always agree on everything, but I think we can all agree that we live in Reading because we love the town, our neighbors and our friends old and new. We have seen this in the strength of our youth programs, the recent passage of an operating override, our community events like the Fall Street Faire and our regular support for the town and our neighbors. Working together and calmly sharing our opinions, allows us all to feel more comfortable as well as being heard.

Participating in government as volunteers on the numerous boards and committees as well as participating in volunteer activities for the community is a great way to give back and support our collective goals. Perhaps we can all work to focus our local efforts on our local goals, leaving behind some of the political vitriol and investing that energy into bringing the community, our community, back together.

Progress in Town

Despite the pandemic, we have made significant progress on many fronts. To name a few:

- Downtown Economic Development—multiple new development projects are moving forward toward or already have been completed, welcoming in new neighbors to the downtown area as well as new commercial space.
- Economic Development Director—Erin Schaeffer joined the Town in 2019 focused on new development. The pandemic has recently shifted much of her time and efforts toward assisting local businesses to obtain resources for survival, re-opening and growth as well as new business development.
- Renewal of the 20-year agreement between RMLD and the Town that provides for annual payments to the town based on energy usage.
- Successful purchase of new Town land by Symonds Way and exploration on best uses.
- Gas Leak Monitoring project approved, and implementation being planned.
- Haverhill Street Speed limit reduced to 35 mph except for the School Zone by Killam (20 mph)
- Main Street (State Route 28) development:
 - MADOT road diet on Main Street—testing in process
 - New gas lines being installed

Moving Forward

The pandemic has clearly had a huge impact on the global, national and very much our local economy. Most of our revenue comes from property taxes, but a substantial amount also comes from state aid as well as local revenues like excise tax and meals tax. With the slowdown of the economy, these have been impacted

very negatively. State aid is estimated to be very hard hit as well. Reading's prudent financial management has provided us with a strong free cash position, a AAA bond rating and the opportunity to prudently use a bit more Free Cash to prevent major cuts in services in FY21 and beyond while still maintaining a substantial Free Cash balance.

Next Steps

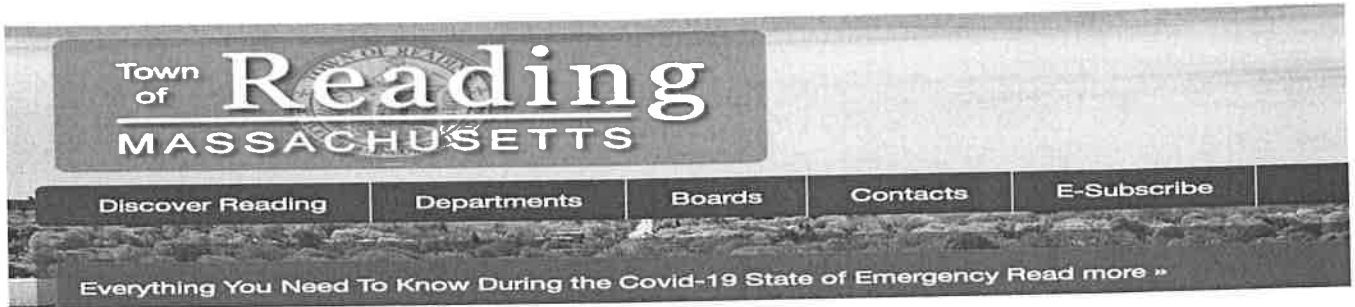
- Governor Baker has issued guidelines and a 4 Phase plan for reopening of the Commonwealth. The Select Board and other town committees and boards along with the frontline of Town Staff stand ready to support the reopening. Planning has been taking place for several weeks on how to prepare, inspect and assist local businesses to reopen as smoothly as possible, once allowed. Qualified town staff is being enlisted to assist with critical activities including inspections.
- The Select Board will be meeting regularly to establish and implement priorities for the next 12 months, understanding the upheaval caused by the pandemic and working to best support the residents and businesses of the town.
- By the time of town meeting, we will have received updates on summer programs, and the use of recreation facilities for the upcoming months.
- The town and schools continue to work closely together to guide us forward with a revised budget reflective of lower revenues. As we learn of how we can navigate ahead to bring schools and businesses into operation, you can count on town leaders continuing to work together collaboratively and for the good of the Town and its residents.
- We have utilized virtual meetings to manage many functions of government and anticipate using them more intensively to allow for public participation and to allow the town, its residents and businesses working in town to operate and to share their needs and concerns.
- Plans for the reopening of schools in September and Child Care perhaps sooner will be crucial elements of the reopening of the Commonwealth. Local implementation will be key. The School Department and School Committee supported by the Command Team, the Health Department and Board of Health, Facilities department, School and Town Staff as well as volunteers on town boards and committees are hard at work planning for a variety of options to facilitate this.

As we envision and learn more about our new reality, we should expect continued change. We will work to communicate clearly, consistently and regularly with the community to share what is happening, solicit input, and provide assistance for personal, educational or business oriented needs.

The town will continue to move ahead to deliver necessary services as well as the systems and infrastructure to support this. We will continue to have new needs, especially with the continued unfolding of the pandemic and Town leadership will focus on anticipating and meeting these needs as best we can.

The expression "may you live in interesting times" seems to have landed upon us. Working together as a community, we can find and offer the most comfort for ourselves and our neighbors. Thanks for joining with us as the Reading community to move forward together.

Thank You.



Resources: Information and Help

Town website - <https://www.readingma.gov/>

<https://www.readingma.gov/home/urgent-alerts/everything-you-need-to-know-during-the-covid-19-state-of-emergency>

Email:

If you need help with Human/Elder Service concerns: covid-19help@ci.reading.ma.us

If you are willing to help: covid19volunteer@ci.reading.ma.us

General questions: covid-19@ci.reading.ma.us

If you are a customer or employee of a local business with Reopening concerns or questions for the Board of Health: covid-19reopeningBOH@ci.reading.ma.us

Telephone: 781-942-6680 (menu of options, please leave your name & number)

#1 – if you need non-urgent help

#2 – if you are willing to volunteer to help

#3 - if you have a general non-urgent question

#4 – to subscribe to Code Red alert system

#5 – if you have concerns or questions about a local business reopening

For Emergencies: Call 911



FY21 REVISED BUDGET MESSAGE:

COVID-19 UPDATE

This spring, the outbreak of the Covid-19 pandemic has turned the world upside down in many respects. The only possible factual statement is that a new level of uncertainty surrounds our future. This document will focus on the estimated financial impact to the FY21 Revenue outlook, and a draft response to that impact drawn up by Town Manager Bob LeLacheur, Town Accountant Sharon Angstrom, School Superintendent John Doherty and School CFO Gail Dowd.

Given that at present the Finance Committee has voted FY21 Budget recommended to Town Meeting, the best path forward seems to be for FINCOM to hear from elected boards and staff on the draft response, and then, respectfully, vote a revised budget to Town Meeting. We envision the all of the FY21 FINCOM Budget documents as previously drawn up to remain included in the packet for Town Meeting, and that a new section be added to the front that explains these changes.

We all look forward to work collaboratively in order to allow Town Meeting to pass a revised budget in June 2020, as the alternative to work with a 1/12 budget starting in July 2020 has many drawbacks.

FY21 Revenues

We have estimated a reduction of \$2.4 million in projected FY21 Revenues. The new total is \$103.0 million in the General Fund, which is a 1.1% increase compared to FY20. It is important to stop here and describe that Proposition 2½ has restrained Massachusetts local municipal spending annually for many years, when compared to other local government entities across the country, or state and federal governments. On the downside, we are therefore much more protected in the expected loss of revenues, as shown below:

Revenues	FY20	FY21	FY21	FY21rev	FY21rev	Covid-19 Changes	
Total Property Taxes	75,353,353	77,860,324	3.3%	77,710,324	3.1%	(150,000)	-0.2%
Total Other Local Revenues	7,825,000	8,470,000	8.2%	7,780,000	-0.6%	(690,000)	-8.1%
Total Intergov't Revenues	14,539,446	14,902,932	2.5%	13,400,000	-7.8%	(1,502,932)	-10.1%
Total Transfers & Available	4,060,243	4,067,512	0.2%	4,017,512	-1.1%	(50,000)	-1.2%
Revs before Free Cash	\$ 101,778,042	\$ 105,300,769	3.5%	\$ 102,907,836	1.1%	\$ (2,392,933)	-2.3%

Property Taxes: Proposition 2½ remains in effect, which is good news. Municipalities in the Commonwealth do not have their property taxes buffeted by economic changes – taxes simply are capped at +2.5% regardless. The only change shown above is a reduction in the estimate of New Growth, down from \$750,000 to \$600,000. Reading is fortunate that many large-scale projects are underway, and that construction continues. Our Building division has never been busier than the month of April 2020 as contractors and home owners pulled permits for ongoing work. However, caution seems warranted that this level of activity might not be sustained for the entire upcoming fiscal year.

Local Revenues and Intergov't Transfers: Covid-19 impacts on projected FY21 Revenue are much more apparent in Local Revenues (-\$690,000; -8.1%) and Intergovernmental Revenues (-\$1.5 million; -10.1%). These figures are more in line with other government entities that are not protected by Proposition 2½.

Specific changes to Local Revenues include a \$400,000 reduction in anticipated automobile excise taxes (a -9.6% change and now -6.3% compared to FY20); a \$165,000 reduction in meals tax; a \$75,000 reduction in charges for services; a \$25,000 reduction in fines; and a \$25,000 reduction in expected Medicaid Reimbursement. The revised picture of Local Aid is shown below:

<u>Other Local Revenues</u>	<u>FY20</u>	<u>FY21</u>	<u>FY21</u>	<u>FY21rev</u>	<u>FY21rev</u>	<u>Covid-19 Changes</u>	
Motor Vehicle Excise	4,000,000	4,150,000	3.8%	3,750,000	-6.3%	(400,000)	-9.6%
Meals Tax	400,000	415,000	3.8%	250,000	-37.5%	(165,000)	-39.8%
Penalties/interest on taxes	205,000	205,000	0.0%	205,000	0.0%	0	0.0%
Payments in lieu of taxes	375,000	385,000	2.7%	385,000	2.7%	0	0.0%
Charges for services	1,950,000	2,075,000	6.4%	2,000,000	2.6%	(75,000)	-3.6%
Licenses & permits	170,000	165,000	-2.9%	165,000	-2.9%	0	0.0%
Fines	100,000	100,000	0.0%	75,000	-25.0%	(25,000)	-25.0%
Interest Earnings	450,000	775,000	72.2%	775,000	72.2%	0	0.0%
Medicaid Reimbursement	175,000	200,000	14.3%	175,000	0.0%	(25,000)	-12.5%
Total Other Local Revenue	7,825,000	8,470,000	8.2%	7,780,000	-0.6%	(690,000)	-8.1%

The single largest expected change is a projected \$1.5 million decrease to State Aid (\$13.4 million instead of \$14.9 million; -10% compared to previous estimates and -7.6% compared to FY20). State Aid has two main components: Chapter 70 and Unrestricted General Aid (UGA). This forecast estimates that the Chapter 70 reductions are less than 10% but the reductions to UGA are greater than 10%.

Total Transfers and Available: Finally, we project a \$50,000 reduction of expected transfers in from School Revolving Funds to support Facilities, because of the uncertainty surrounding future school rental income.

Risks to the Revised FY21 Revenue Forecast

Property Taxes as 73% of total revenues warrant further discussion. This spring, the state allowed and the Reading Select Board adopted payment policies on taxes (and other local bills) with delayed due dates and included periods of no penalties for these delayed payments. However, all payments were expected to be paid within the FY20 fiscal year. We have built and studied cashflow models in terms of when bills are paid compared to when we need to pay expenses. Given our large balance of reserves, we are in excellent comparative shape, and foresee no real difficulty. However, if we are wrong, we have suggested a mechanism to the state to cover the possibility of temporary cashflow borrowing for all cities and towns. If payments do slow in FY21, by current law they would accrue steep interest and penalty charges until paid. Ultimately when unpaid tax balances become too high, the Town has a legal right to seize property. The Town never has a desire to do so, and banks or mortgage companies that hold loans also never want that result. In fact, as consumers are allowed to delay mortgage repayments because of Covid-19, the banks are paying the property taxes in a timely fashion. Sometimes there is no choice but to sell the property – and the Town gets paid first, even before any outstanding mortgages.

Town of Reading								
<u>Revenues - Details</u>	<u>Revised</u>	<u>Best</u>	<u>Worst</u>	<u>Original</u>	<u>Proj</u>	<u>Budget</u>	<u>YTD 10m</u>	<u>% Collected</u>
	<u>FY21</u>	<u>FY21</u>	<u>FY21</u>	<u>FY21</u>	<u>FY20</u>	<u>FY20</u>	<u>FY20</u>	<u>FY20</u>
<u>Property Taxes</u>								
Deliquent					65,587	0	54,656	100.0%
Personal Property					821,747	703,000	684,789	97.4%
Real Estate	75,000,000	75,000,000	75,000,000	75,011,460	74,650,000	74,649,914	73,081,700	97.9%
New Growth	600,000	750,000	375,000	750,000				
Total Property Taxes	75,600,000	75,750,000	75,375,000	75,761,460	75,537,334	75,352,914	73,821,145	98.0%

From the table above, we have selected a slighter higher than mid-point of estimates for New Growth next year. We have worked with our Assessing division to make sure the FY21 abatements and exemptions funding is adequate, and that all aspects of the tax rate setting process next fall are planned out in advance, including a streamlined Senior Tax Relief application process. As of right now things are well in hand. Any risk would be that FY22 Overlay balances returned to the Town might come in lower than is typical, so we've adjusted that forecast a bit. In summary, we believe the forecasted FY21 property tax payments are reasonable.

Local Revenues are predicted to make a rapid recovery – but such an assumption brings a level of risk.

Revenues - Details	Revised FY21	Best FY21	Worst FY21	Original FY21	Proj FY20	Budget FY20	YTD 10m FY20	% Collected FY20
Other Local Revenues								
Motor Vehicle Excise	3,750,000	3,750,000	2,700,000	4,150,000	3,400,000	4,000,000	3,314,647	82.9%
Meals Tax	250,000	300,000	150,000	415,000	375,000	400,000	349,558	87.4%
Penalties/Interest on taxes	205,000	205,000	125,000	205,000	154,102	205,000	128,418	62.6%
Payments in lieu of taxes	385,000	385,000	300,000	385,000	281,238	375,000	234,365	62.5%
Charges for services	2,000,000	2,025,000	1,825,000	2,075,000	2,218,121	1,950,000	1,848,434	94.8%
Licenses & permits	165,000	175,000	140,000	165,000	176,372	159,479	146,977	92.2%
Special Assessments					9,556	0	7,963	
Fines	75,000	90,000	50,000	100,000	94,517	100,000	78,764	78.8%
Interest Earnings	775,000	1,000,000	700,000	775,000	1,204,933	450,000	1,004,111	223.1%
Medicaid Reimbursement	175,000	175,000	50,000	200,000	150,000	175,000	47,130	26.9%
Other							54,055	
Total Other Local Revenues	7,780,000	8,105,000	6,040,000	8,470,000	8,063,838	7,814,479	7,214,422	92.3%

The table above shows unbridled optimism about excise taxes. After collecting \$4.1 million in FY19 that figure has plunged in FY20 to \$3.3 million through early May. We revised the FY21 figure down by \$0.4 million from \$4.15 million to \$3.75 million – but actual revenues could be much lower. This estimate considers additional cars coming to Reading with the new housing units under construction, and also assumes some amount of new/newer car purchases by residents.

The meals tax cut of 40% would probably not be enough of a cut if restaurants remain closed except for takeout, but every indication is a phased reopening will happen this summer. Our \$2.0 million charges for services estimate are below the \$2.3 million we collected in FY19 and the projected \$2.2 million for FY20. Interest earning bolster FY20 projected local revenues, but lower interest rates presently question some of the sustainability into FY21. While the \$690,000 reduction to estimated local revenues is steep – it could be argued much lower if there is not a strong local recovery.

State Aid is concerning simply by its magnitude, and some forecast details are shown below:

Revenues - Details	Revised FY21	Best FY21	Worst FY21	Original FY21	Proj FY20	Budget FY20	YTD 10m FY20	% Collected FY20
Intergovernmental Revenue								
State Aid	13,400,000	14,186,532	12,758,798	14,902,932	14,500,000	14,539,445	10,958,061	75.4%
Chapter 70	10,325,000	10,834,809	9,751,328	11,105,679				
Charter Reimburse	3,500	3,644	3,644	5,739				
Unrestricted	2,826,500	3,098,273	2,754,020	3,528,588				
Vets Benefits	100,000	102,278	102,278	125,249				
VBS + Elderly	110,000	111,348	111,348	100,394				
State Land	35,000	36,180	36,180	37,283				
Chapter 70	-5%	0%	-10%					
Unrestricted	-18%	-10%	-20%					
State Aid Total	-10%	-5%	-14%					

Some communities hope for level Chapter 70 funding next year, after a winter's debate about a new formula. However, if federal aid is slow to materialize in the state, the forecast of a 10% reduction could be just as realistic – so we settled in the middle at -5%. Unrestricted local aid was changed to float with the annual change in state revenues a few years ago, to reduce the lag in growth of that account when the state economy was booming. The same logic suggests the 18% reduction we have estimated, as the state cites early estimates of at least 15% revenue reduction in FY21.

For **Intergovernmental Transfers**, the cut to the revenues from the school revolving fund still anticipates \$50,000 of revenues during the year. We are told that the RMLD dividend payment will be unchanged for next year and probably through December 2021, and may then decline modestly if electricity sales decline. We therefore don't see much additional risk here for FY21.

Future Revenues

Here are some assumptions we have made, noting a high degree of uncertainty:

New Growth: A strong recovery is forecast for FY22, but to a lower level than previously estimated.

State Aid: The FY21 reduction will set a new starting point, but it seems unreasonable to assign a +2.5% growth from there as if the immediate decline is permanent. We have therefore assumed future increases of FY22 +5%; FY23 +4.5%; FY24 +4%; FY25 +3.5%. This assumption means that some portion of the near-term reduction will 'never' be returned.

Intergovernmental Transfers: The prior assumption of a roughly \$500,000 decline in the RMLD annual dividend is changed closer to a \$100,000 decline, based on recent public conversations. The Overlay Surplus from the Assessors is decreased slightly as has been noted.

Covid-19 Brings New Costs

The next step towards revising the FY21 Budget is to estimate new costs associated with the Covid-19 pandemic. This is even more difficult than estimating revenues, but we do have a couple of months of history to combine with a forecast of what might be different upcoming. We note that CARES Act and FEMA federal funding has been identified, and we will apply for every opportunity to recover costs along the way. If our FEMA storm reimbursements are an example, such cost recovery typically takes one or two years, so we have assumed no funding in FY21. This could be an overly pessimistic assumption – but we have also identified upwards of \$700,000 in additional Covid-19 costs depending on what September 2020 public school reopening rules are.

The Town anticipates spending at least \$250,000 during FY21 on related new expenses. We are tracking these closely because they may/should be reimbursable in the future. Increased spending in wages is much more difficult to estimate for the year to date, and we are not tracking them as closely until fiscal year end, because historically these costs are not reimbursed.

Additional FY21 expenses are described in the following table. We are purchasing most of our Personal Protective Equipment (PPE) for residents, assisted living facilities, and staff through the Facilities Core budget. The terms and conditions of a September 2020 School Year are a complete unknown. Savings in energy (vacant schools) in FY20 will allow us to buy some supplies in advance.

Here are the new costs related to the Covid-19 pandemic that we are proposing to add to the Revised FY21 Budget:

	FY21	
Administrative Services	\$ 35,000	Town Mgr Reserves \$10k, legal services \$25k
Public Services	\$ 35,000	Health division \$30k; E/H Meals \$5k
Finance		
Police	\$ 5,000	Safety equipment
Dispatch		
Fire	\$ 10,000	Medical supplies
Public Works	\$ 5,000	Safety equipment
Facilities	\$ 75,000	Safety equipment
Public Library		
Public Schools	\$ 60,000	Safety equipment
	\$ 225,000	

Note that as of this writing the Town has received about \$20,000 in federal funding for the Covid-19 pandemic. We have applied for all funding for which we are eligible thus far, and will continue to do so.

Lastly, in May 2020 when FINCOM met to consider and vote on a Revised FY21 Budget, they decided to request an additional \$100,000 from Town Meeting for the FINCOM Reserve Fund, in order to help bridge any funding gaps between July 1, 2020 and the next Town Meeting, scheduled for November 2020. Their revised \$300,000 Reserve Fund should be viewed as a temporary Covid-19 related cautious increase, and any spending from that fund will be in accordance with strict guidelines and utilize open public meetings.

The FY21 Budget gap to close is \$2.7 million, consisting of a \$2.39 million revenue reduction and a \$0.32 million increase in new Covid-19 related costs.

How to Close the \$2.7 million FY21 Budget Gap: First Identify the Problem

In thinking about this budget gap, the most important question to answer is 'what will FY22 and beyond look like?' Above we have projected revenues in FY22 and beyond. Here is a summary of the FY22 outlook:

Revenues	FY21Rev	FY22	FY22	FY22rev	FY22rev	Covid-19 Changes	
Total Property Taxes	77,710,324	80,529,328	3.6%	80,325,578	3.4%	(203,750)	-0.3%
Total Other Local Revenues	7,780,000	8,860,000	13.9%	8,850,000	13.8%	(10,000)	-0.1%
Total Intergov't Revenues	13,400,000	15,275,505	14.0%	14,070,000	5.0%	(1,205,505)	-7.9%
Total Transfers & Available	4,017,512	3,625,436	-9.8%	3,973,764	-1.1%	348,328	9.6%
Revs before Free Cash	\$ 102,907,836	\$ 108,290,269	5.2%	\$ 107,219,342	4.2%	\$(1,070,927)	-1.0%

The previous forecast for FY22 Revenues was \$108.3 million. Shown against the revised FY21 Revenues that would now be an unreasonable +5.2% increase. As discussed previously, we estimate that some of the revenue loss is permanent (or increases are permanently delayed). The FY22 Revised Revenue forecast above is about \$1.0 million lower than where we thought it would be in February 2020. This is instructive as we examine the FY21 projected \$2.7 million budget gap. Roughly \$1.7 million of that could be viewed as a temporary adjustment needed, and \$1.0 million of that looks to be more permanent.

A related question is to think about the risk of being wrong. If the permanent gap is greater than \$1.0 million, years of conservative budgeting and strong cash reserves means we can afford that type of bad guess for some period of time, and could add more Free Cash to future budgets.

If the permanent gap is smaller, it may be a bigger risk given our strong financial position to cut all of that amount immediately from baseline operating budgets, possibly undoing some of the improvements made through the recent Override.

How to Close the \$2.7 million FY21 Budget Gap: Use a Menu Approach

Our draft solution for FY21 looks like this:

- 1) Reduce Capital by \$930,000 (34% of reductions)
- 2) Reduce Shared Costs by \$708,580 (about 26%)
- 3) Add \$768,000 of more Free Cash support (28%)
- 4) Cut Town and School operating budgets by \$282,000 (10%)

Less Capital, more Free Cash and a portion of less Shared Costs should be seen as temporary solutions, and a part of the \$1.7 million of identified temporary revenue reductions. A portion of the Shared costs plus the cuts to the Town and School Operating budgets will cover the estimated \$1.0 million ongoing loss of revenues.

All of the temporary solutions shown above could be reversed during FY21 if the financial picture clarifies and improves from what is shown here. Additional Capital is often appropriated mid-year by Town Meeting.

Capital – Reduce by \$930,000 (all temporary)

Following is the list of capital reductions proposed, in the departmental order shown on the Capital Improvement Plan (CIP):

- \$150,000 Facilities CORE (Reduce PBC funding by \$100k to \$50k; defer \$50k Bob Cat steer to FY22)
- \$200,000 Public Schools (defer \$200k of wiring project, but leave \$50k to explore & design the project)
- \$ 25,000 Administrative Services (defer wiring project to FY22)
- \$ 10,000 Public Library equipment (no capital funding needed)
- \$120,000 Public Services (defer three project startups for \$40k each: Symonds Way; Sr Ctr; Camp Curtis)
- \$250,000 DPW Equipment (Defer \$275k Forestry Bucket Truck to FY22; move \$25k compressor up 1yr)
- \$ 75,000 DPW Parks & Cemetery (Eliminate \$50k parking lots; reduce Fencing by \$25k to \$25k)
- \$100,000 DPW Roads (Reduce sidewalk/curb and skim coating by \$50k each to \$50k each)

These changes would result in suspending FINCOM's 5% Debt + Capital policy, as the new budgeted total would be 4.2% debt + capital. Spending about \$850,000 during the fiscal year would bring the budget back in compliance with FINCOM policy. Note on the CIP that FY22 is proposed at 4.8%, and then restored to 5% thereafter.

Shared Costs – Reduce by \$708,850

- \$400,000 OPEB funding (temporary)
- \$283,580 Pension funding
- \$125,000 Health Insurance Premiums
- \$ 25,000 Snow & Ice
- +\$ 30,000 Unemployment
- +\$ 95,000 Vocational Education

The OPEB funding is voluntary, and this proposed change would leave \$100,000 budgeted as an FY21 contribution. We have been in touch with our Auditors, who foresee no difficulty with such a change, aside

from deferring the needed contributions. Note that many times the Town has increased the budgeted OPEB contribution at Annual Town Meeting from surplus in Health Insurance Premiums, depending on the overall financial picture. This contribution therefore could be increased during the year. The contributions are projected back to \$500,000 for FY22 and beyond.

On May 7, 2020 the local Pension Board agreed to reconsider the annual assessment after a request from the Town Manager. Recall that we had agreed to increase this funding significantly in order to defease the liability and move more quickly towards fully funding OPEB later this decade. The Board voted to reduce the FY21 allocation from a +31.2% increase to a +25% increase, reducing the needed budget by \$283,580. This change 'permanently' reduces the baseline for future years, and should be viewed as a portion of the needed permanent cost reductions. We appreciate their flexibility to make this change.

Another great year of negotiations (during the pandemic) with the Public Employee Committee has set the increase for Health Insurance Premiums to only +2.23% for FY21. A reduction of \$125,000 in the budgeted amount leaves room for enrollments to increase if spouses of employees lose coverage. We agreed to continue the opt-out program, where we pay qualifying employees about 30% of our savings if they seek coverage through a spousal plan. It has always been difficult to price future health insurance premiums, and Covid-19 has made that even more challenging.

The Snow & Ice budget must be no less than the previous fiscal year budget, so we are proposing to reduce by \$25,000 to match the FY20 budget. We have a modest surplus in the FY20 budget, with snow STILL in the forecast for late May.

We think a \$30,000 increase in unemployment is needed. The schools often have turnover each summer due to tenure considerations, and this year the employment market prospects are quite uncertain.

After FINCOM voted the FY21 Budget, we learned of increased enrollment and a need to add \$95,000 to the Vocational Education budget line. There are usually changes during the fiscal year, and making this change reduces the chances of needing more funding during the year.

Free Cash – Increase usage by \$768,000 (about \$400k is temporary)

In order to help close the \$1.7 million temporary budget gap, initially we thought to reduce Capital by a larger amount instead of requesting more Free Cash support, but when examining the CIP, it was difficult to reduce much more than the \$930,000 noted previously. Since the Town has over \$14 million in certified Free Cash, using more seemed reasonable under the circumstances. At their May 2020 meeting, FINCOM voted to increase a proposed amount of Free Cash by \$268,000 in order to increase their Reserve Fund by \$100,000 and to restore proposed reductions to the Town (\$55,000) and School (\$113,000) FY21 budgets.

The MADOR has cautioned that the tax-rate setting process next fall will be delayed on their end, which would delay the annual certification of Free Cash. Recognizing that communities may need to dip into Free Cash during the year, the state legislature recently passed a bill that would allow communities to do so based on certified Free Cash as of June 30, 2019. This is helpful as we could plan usage or changes in usage for November 2020 Town Meeting in advance, as our financial picture clarifies in coming months.

Note that our Finance staff have already prepared to work more quickly to try to beat the crowd to MADOR next fall, including a simplified application process for Senior Tax Relief that is in draft form and will be

under review by the Board of Assessors.

We are unlikely to know Free Cash regeneration from the current budget year until late July 2020. Attached as part of this document are year-to-date revenue collection summaries for the general fund and three enterprise funds. Collections thus far are generally on target.

Town and School Budgets – Reduce by \$282,000

Town and School staff have worked collaboratively on the financial situation in recent weeks, as we always do. We have agreed on three changes from the usual allocation of funds between the two budgets: (1) the allocation of \$225,000 in new Covid-19 related expenses previously shown are dictated by need and not formula; (2) there is more uncertainty in the School budget because of their use of offsetting revolving funds, and a \$50,000 reduction in previously budgeted costs start to help offset some budget concern; and the Town will cut budgets modestly more than dictated by formula, in part because Facilities Core budget reductions are really shared in nature. The \$282,000 cuts will therefore be allocated as \$125,000 in the Town budgets and \$157,000 in the School budget. These cuts are part of the permanent reductions to baseline budgets – although as you see the nature of the cuts, they seek to avoid dismantling important areas restored by the recent Override. Note that both the Town and Schools have identified additional cuts that will not be described in public, should they be needed midyear.

Town FY21 Budget Cuts: \$125,000

The Town proposes to reduce wage budgets by \$61,900 and expense budgets by \$63,100 as follows:

	FY21Rev Wages	FY21Rev Expenses	FY21Rev Total	FY21Rev Change
Administrative Services	\$ (2,875)	\$ (5,500)	\$ (8,375)	-1.17%
Public Services	\$ (20,625)	\$ (4,000)	\$ (24,625)	-1.76%
Finance	\$ (925)	\$ (3,500)	\$ (4,425)	-0.90%
Police		\$ (3,000)	\$ (3,000)	-0.10%
Dispatch		\$ (2,000)	\$ (2,000)	-0.38%
Coalition		\$ (1,500)	\$ (1,500)	-1.47%
Fire		\$ -	\$ -	-0.03%
Public Works	\$ (37,475)	\$ (4,900)	\$ (42,375)	-0.72%
Facilities		\$ (28,700)	\$ (28,700)	-0.88%
Public Library		\$ (10,000)	\$ (10,000)	-0.96%
TOTAL	\$ (61,900)	\$ (63,100)	\$ (125,000)	-0.62%

A vacant position in Human/Elder Services is reduced from full-time to part-time. Five seasonal positions in the DPW are eliminated, following the collective bargaining agreement as well as the likelihood of reduced call for those services this summer. Below is the change in Full Time Equivalent (FTE) staffing levels:

FTEs	FY20	FY21	FY21Rev
Administrative Services	17.3	17.6	17.6
Public Services	25.2	24.8	24.6
Finance	11.8	11.6	11.6
Public Safety	114.8	115.2	115.2
Public Works	43.2	44.0	42.6
Facilities	11.0	11.0	11.0
Public Library	23.4	23.4	23.4
TOTAL	246.7	247.6	246.0

For all Town departments, professional development expenses are reduced by 10%. Many of these expenses, such as membership in the Massachusetts Municipal Association, are necessary, so the reduction of discretionary items is much larger than 10%. The Facilities core budget has reduced by 20% all building budgets for extraordinary repairs and by about 10% for all building budgets for other maintenance & repair services. A variety of miscellaneous expenses are reduced in most Town departments. Before adding in the new Covid-19 expenses mentioned previously, here are the revised Town department budgets:

	FY20	FY21	Change	FY21Rev	Change
Administrative Services	\$ 3,020,188	\$ 3,145,750	4.16%	\$ 3,137,375	3.88%
Public Services	\$ 1,896,025	\$ 1,844,550	-2.71%	\$ 1,819,925	-4.01%
Finance	\$ 917,675	\$ 930,600	1.41%	\$ 926,175	0.93%
Police	\$ 5,660,850	\$ 5,778,250	2.07%	\$ 5,775,250	2.02%
Dispatch	\$ 627,700	\$ 658,200	4.86%	\$ 656,200	4.54%
Coalition	\$ 150,000	\$ 156,375	4.25%	\$ 154,875	3.25%
Fire	\$ 5,358,600	\$ 5,500,375	2.65%	\$ 5,500,375	2.65%
Public Works	\$ 6,141,225	\$ 6,292,100	2.46%	\$ 6,249,725	1.77%
Facilities	\$ 3,452,245	\$ 3,441,650	-0.31%	\$ 3,412,950	-1.14%
Public Library	\$ 1,761,475	\$ 1,814,462	3.01%	\$ 1,804,462	2.44%
TOTAL	\$28,985,983	\$29,562,312	1.99%	\$29,437,312	1.56%

School FY21 Budget Cuts: \$157,000

The School proposes to reduce wage budgets by \$115,000, expense budgets by \$202,000 and to reduce offsets by \$160,000 as follows:

	FY'21 School Committee		FY'21 Decreases to School		Adjusted FY'21 School Budget	Total Change by Cost Center	% Change by Cost Center
	Approved Budget	FY'21 Rev Wages	FY'21 Revised Expenses	FY'21 Budget Offset			
Administration	\$ 1,205,585	\$ -	\$ (3,400)	\$ -	\$ 1,202,185	\$ (3,400)	-0.28%
Regular Day	27,764,234	(105,000)	(171,590)	115,000	27,602,644	(161,590)	-0.58%
Special Education	15,999,850	(10,000)	(7,000)	30,000	16,012,850	13,000	0.08%
School Facilities	1,427,974	-	(9,460)	-	1,418,514	(9,460)	-0.66%
District Wide Program	2,022,019	-	(10,550)	15,000	2,026,469	4,450	0.22%
	\$ 48,419,662	\$ (115,000)	\$ (202,000)	\$ 160,000	\$ 48,262,662	\$ (157,000)	-0.32%

For the Regular Education Cost Center curriculum purchases, professional development, building based budgets and technology replenishment expenditures have been reduced. These items will be reassessed to determine if additional items are affordable during the year. For Administration, School Facilities and District Wide Programs non-essential expenses have been reduced including professional development and equipment purchases.

There are two specific FTE reductions proposed. A vacant elementary teaching position in Regular Education due to fewer required classrooms is being eliminated. A slight decrease in paraprofessional hours within Special Education is also being proposed. In addition, an estimate for sick-leave buybacks for teacher retirements has been reduced.

In addition, there are proposed decreases to the offsets for FDK, Rise Pre-School and Middle School Extra-Curricular due to current trends in next year's enrollment projections.

Enterprise Fund Budgets

On May 8, 2020 the MWRA Board voted to reduce Water and Sewer Assessments for FY21 across their membership communities broadly. For Reading, these changes reduce the MWRA Water assessment by \$66,248 and the Sewer Assessment by \$364,222.

The Enterprise Budgets are not directly impacted by Covid-19 economics, but the ratepayers have also been impacted and the Select Board as the Water, Sewer and Storm Water Commissioners in Reading have expressed an interest in the lowest increase possible, if any, to rates.

Here are the proposed changes to the gross budgets of the Enterprise Funds:

Gross Budgets	FY20	FY21	FY21	FY21rev	FY21rev	Covid-19 Changes	
Water	7,338,325	7,619,275	3.8%	7,503,275	2.2%	(116,000)	-1.5%
Sewer	7,459,990	7,685,850	3.0%	6,995,850	-6.2%	(690,000)	-9.0%
Storm Water	649,400	640,095	-1.4%	640,095	-1.4%	0	0.0%
Cable PEG Access	600,000	612,500	2.1%	612,500	2.1%	0	0.0%
Revs before Free Cash	\$ 16,047,715	\$ 16,557,720	3.2%	\$ 15,751,720	-1.8%	\$ (806,000)	-4.9%

The Water EF changes include a \$50,000 reduction in design funding to \$450,000 for \$4.3 million of future work needed in the downtown area; and a \$66,000 reduction to the MWRA assessment.

The Sewer EF changes including delaying \$330,000 in principal repayment for an important \$2.0 million replacement to the Sturges sewer station; and a \$360,000 reduction to the MWRA assessment. Since April 2020 Town Meeting was delayed, borrowing for the sewer station project will happen in FY21 and push back all scheduled repayments forward by one year.

FINCOM and Town Meeting budget votes are determined by the Gross Budgets listed above with the general Fund Transfers removed. This is because those expenses are already part of the general Fund budget, and Water and Sewer payments come in to the General Fund as offsetting revenues.

Voted budgets are therefore \$6,892,200 for Water (\$7,503,275 – \$611,075); \$6,741,450 for Sewer (\$6,995,850 - \$254,400); \$538,380 for Storm Water (\$640,095 - \$101,715) and \$612,500 for PEG Access.

The Select Board will hold a Public hearing in late May or early June in order to set Water, Sewer and Storm Water rates for the period beginning around December 2020. The reduction in combined Water (+2.2%) and Sewer (-6.2%) Gross budgets will help the case for low rates, but other factors including payment timing, water usage, and the amount of reserves used to offset rate increases will all contribute to the discussion.

How to Rebuild the Budget

If the financial picture for FY21 improves during the summer and fall, we would be cautious about what changes are made to the FY21 budget.

If the source is an improvement in impacts we have described as more temporary in nature, then reducing the use of Free Cash, restoring the Capital to the 5% FINCOM Policy level, and restoring the OPEB contribution would be flexible priorities to choose from.

If the source is more sustainable – for example State Aid cuts are much lower than the forecasted 10% AND the State has used sustainable funds to do so, only then should cuts to the Town and School budgets be on the table to be restored.

Beyond FY21, because of the estimated baseline revenue loss of about \$1 .0 million, the future outlook for Town and School budgets are challenging. Operating budgets in the area of 2.5% to 2.75% are now forecast, with a caution that Health Insurance Premiums could become a bigger concern and reduce those budget increases.

The General Fund Capital Plan currently shows a cumulative \$11.5 million surplus through FY30, following FINCOM 5% Policy fully starting in FY23. A list of \$10 million unfunded athletic and recreational items is identified on the CIP; and a few larger community projects are also shown that are unlikely to be entirely funded within the tax levy, and by FINCOM Policy need voter approved debt exclusions.

FINCOM will have the opportunity during the next six months to evaluate the new world that we live in, and work with elected boards, the community at large, and Town and School staff in order to design the best path forward.

If the past two months are any indication, that path ahead will require patience, the ability to look beyond enormous near-term volatility, and to work collaboratively.

Respectfully Submitted
May 8, 2020

Robert W. LeLacheur Jr, CFA
Sharon Angstrom, CPA
John Doherty, Ed. D.
Gail Dowd, CPA

Town Manager
Town Accountant
Superintendent of Schools
School Chief Financial Officer

	3.25%		2.45%		2.65%		2.55%		2.60%		2.80%		
Town of Reading Budget Summary	One Yr		One Yr		One Yr		One Yr		One Yr		One Yr		
5/20/20 11:54 AM	Projected FY20	Chng FY20	Projected FY21	Chng FY21	Projected FY22	Chng FY22	Projected FY23	Chng FY23	Projected FY24	Chng FY24	Projected FY25	Chng FY25	Revised
Revenues													
Total Property Taxes	75,353,353	3.2%	77,710,324	3.1%	80,325,578	3.4%	83,004,620	3.3%	85,864,951	3.4%	87,538,010	1.9%	(150,000)
Total Other Local Revenues	7,825,000	4.6%	7,780,000	-0.6%	8,850,000	13.8%	9,195,000	3.9%	9,440,000	2.7%	9,685,000	2.6%	(690,000)
Total Intergov't Revenues	14,539,446	1.4%	13,400,000	-7.8%	14,070,000	5.0%	14,703,150	4.5%	15,291,276	4.0%	15,826,471	3.5%	(1,502,932)
Total Transfers & Available	4,060,243	0.5%	4,017,513	-1.1%	3,976,551	-1.0%	4,028,957	1.3%	4,082,707	1.3%	4,114,302	0.8%	(50,000)
Revs before Free Cash	\$101,778,042	2.90%	\$102,907,837	1.11%	\$107,222,129	4.19%	\$110,931,727	3.46%	\$114,678,935	3.38%	\$117,163,783	2.17%	\$ (2,392,932)
Free Cash	1,000,000	-16.7%	2,018,000	101.8%	1,600,000	-20.7%	1,500,000	-6%	1,250,000	-16.7%	1,250,000	0.0%	500,000
Net Available Revenues	\$102,778,042	2.66%	\$104,925,837	2.09%	\$108,822,129	3.71%	\$112,431,727	3.32%	\$115,928,935	3.11%	\$118,413,783	2.14%	\$ (1,892,932)
Accommodated Costs													
Benefits	18,139,050	-0.3%	18,416,670	1.5%	19,663,534	6.8%	20,665,488	5.1%	21,725,970	5.1%	22,843,008	5.1%	(778,580)
Capital	3,606,500	10.1%	2,007,000	-44.4%	2,675,000	33.3%	2,900,000	8.4%	3,150,000	8.6%	3,175,000	0.8%	(930,000)
Debt (inside levy)	1,533,324	0.4%	2,145,415	39.9%	2,230,801	4.0%	2,492,126	11.7%	2,406,351	-3.4%	2,584,869	7.4%	0
Debt (excluded)	2,902,482	-1.4%	2,848,182	-1.9%	2,791,882	-2.0%	2,732,582	-2.1%	2,686,112	-1.7%	1,279,700	-52.4%	0
Energy	2,094,800	3.9%	2,000,000	-4.5%	2,060,000	3.0%	2,115,000	2.7%	2,170,000	2.6%	2,225,000	2.5%	0
Financial	905,600	6.3%	980,000	8.2%	900,000	-8.2%	920,000	2.2%	945,000	2.7%	970,000	2.6%	0
Education - Out of district	5,046,875	11.6%	5,325,000	5.5%	5,591,250	5.0%	5,870,813	5.0%	6,164,353	5.0%	6,472,571	5.0%	0
Education - Vocational	452,400	4.0%	550,000	21.6%	572,000	4.0%	594,880	4.0%	618,675	4.0%	643,422	4.0%	95,000
Miscellaneous	3,360,740	2.5%	3,471,076	3.3%	3,601,251	3.8%	3,708,738	3.0%	3,818,605	3.0%	3,930,920	2.9%	(25,000)
Community Priorities	220,000	0.0%	453,000	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
Accommodated Costs	\$ 38,261,572	3.30%	\$ 38,196,343	-0.17%	\$ 40,085,717	4.95%	\$ 41,999,627	4.77%	\$ 43,685,066	4.01%	\$ 44,124,490	1.01%	\$ (1,638,580)
Net Accommodated Costs	\$ 38,261,572	3.30%	\$ 38,196,343	-0.17%	\$ 40,085,717	4.95%	\$ 41,999,627	4.77%	\$ 43,685,066	4.01%	\$ 44,124,490	1.01%	\$ (1,638,580)
			\$ 13,851		\$ 24,805		\$ (31,652)		\$ (51,942)		\$ (30,801)		
Operating Costs													
Municipal Gov't Operating adjustments	22,161,344	3.25%	22,704,297	2.45%	23,463,709	2.65%	24,118,436	2.55%	24,745,515	2.60%	25,438,390	2.80%	
adjustments (EF+RF)	1,080,995	3.25%	1,115,046	3.15%	1,144,595	2.65%	1,173,782	2.55%	1,204,300	2.60%	1,238,021	2.80%	
TOTAL Muni Govt OPER	23,242,339	3.25%	23,973,018	3.14%	24,663,303	2.88%	25,292,218	2.55%	25,949,815	2.60%	26,676,410	2.80%	
School Operating adjustments	41,650,473	3.25%	42,670,909	2.45%	43,875,304	2.65%	45,171,536	2.55%	46,345,995	2.60%	47,643,683	2.80%	
adjustments			71,715		173,000								
TOTAL School OPER	41,650,473	3.25%	42,742,624	2.62%	44,048,304	3.05%	45,171,536	2.55%	46,345,995	2.60%	47,643,683	2.80%	
Operating Budgets	\$ 64,892,812	3.25%	\$ 66,715,643	2.81%	\$ 68,711,607	2.99%	\$ 70,463,753	2.55%	\$ 72,295,811	2.60%	\$ 74,320,093	2.80%	
Municipal Gov't Operating	35.8%		35.9%		35.9%		35.9%		35.9%		35.9%		
School Operating	64.2%		64.1%		64.1%		64.1%		64.1%		64.1%		
TOTAL SPENDING	\$103,154,384	3.27%	\$104,911,986	1.70%	\$108,797,324	3.70%	\$112,463,380	3.37%	\$115,980,877	3.13%	\$118,444,584	2.12%	
Muni Govt OPER	\$ 23,242,339	3.25%	\$ 23,973,018	3.14%	\$ 24,663,303	2.88%	\$ 25,292,218	2.55%	\$ 25,949,815	2.60%	\$ 26,676,410	2.80%	
Muni Govt ACCOM	\$ 5,587,500	6.04%	\$ 5,409,550	-3.18%	\$ 5,601,187	3.54%	\$ 5,764,672	2.92%	\$ 5,935,062	2.96%	\$ 6,107,414	2.90%	
Muni Govt TOTAL	\$ 28,829,839	3.59%	\$ 29,382,568	1.92%	\$ 30,264,490	3.00%	\$ 31,056,890	2.62%	\$ 31,884,878	2.67%	\$ 32,783,824	2.82%	
School OPER	\$ 41,650,473	3.25%	\$ 42,742,619	2.62%	\$ 44,048,304	3.05%	\$ 45,171,536	2.55%	\$ 46,345,995	2.60%	\$ 47,643,683	2.80%	
School ACCOM	\$ 5,116,875	13.2%	\$ 5,778,000	12.92%	\$ 5,591,250	-3.23%	\$ 5,870,813	5.00%	\$ 6,164,353	5.00%	\$ 6,472,571	5.00%	
School TOTAL	\$ 46,767,348	4.25%	\$ 48,520,619	3.75%	\$ 49,639,554	2.31%	\$ 51,042,348	2.83%	\$ 52,510,349	2.88%	\$ 54,116,254	3.06%	

Town of Reading Revenues - Details	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng
	FY20	FY20	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY24	FY25	FY25
5/20/20 11:54 AM												
Property Taxes												
Tax levy (within levy limit)	72,589,077	3.7%	75,011,460	3.3%	77,501,747	3.3%	80,259,290	3.6%	83,085,773	3.5%	86,085,417	3.6%
New Growth	592,835	-29%	600,000	1.2%	800,000	33.3%	800,000	0.0%	900,000	12.5%	1,000,000	11.1%
Tax levy (debt exclusion)	2,902,482	-1.4%	2,848,182	-1.9%	2,791,882	-2.0%	2,732,582	-2.1%	2,686,112	-1.7%	1,279,700	-52.4%
Abatements and exemptions	(731,042)	2.5%	(749,318)	2.5%	(768,051)	2.5%	(787,252)	2.5%	(806,933)	2.5%	(827,107)	2.5%
Total Property Taxes	75,353,353	3.2%	77,710,324	3.1%	80,325,578	3.4%	83,004,620	3.3%	85,864,951	3.4%	87,538,010	1.9%
Other Local Revenues												
Motor Vehicle Excise	4,000,000	2.6%	3,750,000	-6.3%	4,200,000	12.0%	4,425,000	5.4%	4,550,000	2.8%	4,675,000	2.7%
Meals Tax	400,000	3.9%	250,000	-37.5%	400,000	60.0%	420,000	5.0%	440,000	4.8%	460,000	4.5%
Penalties/Interest on taxes	205,000	2.5%	205,000	0.0%	210,000	2.4%	215,000	2.4%	220,000	2.3%	225,000	2.3%
Payments in lieu of taxes	375,000	1.4%	385,000	2.7%	395,000	2.6%	405,000	2.5%	415,000	2.5%	425,000	2.4%
Charges for services	1,950,000	2.6%	2,000,000	2.6%	2,300,000	15.0%	2,375,000	3.3%	2,450,000	3.2%	2,525,000	3.1%
Licenses & permits	170,000	0.0%	165,000	-2.9%	170,000	3.0%	175,000	2.9%	180,000	2.9%	185,000	2.8%
Fines	100,000	5.3%	75,000	-25.0%	100,000	33.3%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Interest Earnings	450,000	50.0%	775,000	72.2%	850,000	9.7%	850,000	0.0%	850,000	0.0%	850,000	0.0%
Medicaid Reimbursement	175,000	9.4%	175,000	0.0%	225,000	28.6%	230,000	2.2%	235,000	2.2%	240,000	2.1%
Total Other Local Revenues	7,825,000	4.6%	7,780,000	-0.6%	8,850,000	13.8%	9,195,000	3.9%	9,440,000	2.7%	9,685,000	2.6%
Intergovernmental Revenue												
State Aid	14,539,446	1.4%	13,400,000	-7.8%	14,070,000	5.0%	14,703,150	4.5%	15,291,276	4.0%	15,826,471	3.5%
Total Intergov't Revenues	14,539,446	1.4%	13,400,000	-7.8%	14,070,000	5.0%	14,703,150	4.5%	15,291,276	4.0%	15,826,471	3.5%
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%	25,000	0.0%
RMLD payment	2,468,728	0.0%	2,468,728	0.0%	2,400,000	-3%	2,400,000	0.0%	2,400,000	0.0%	2,400,000	0.0%
Enterprise Fund Support	1,080,995	3.3%	1,115,046	3.2%	1,144,595	2.7%	1,173,782	2.6%	1,204,300	2.6%	1,238,021	2.8%
School Revolving Funds	100,000	0.0%	50,000	-50.0%	100,000	100%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Premiums Reserve for Debt	10,521		8,739	-17%	6,957	-20%	5,175	-26%	3,407	-34%	1,281	-62%
Overlay surplus	375,000	-6.3%	350,000	-6.7%	300,000	-14.3%	325,000	8.3%	350,000	7.7%	350,000	0.0%
Total Transfers & Available	4,060,243	0.5%	4,017,513	-1.1%	3,976,551	-1.0%	4,028,957	1.3%	4,082,707	1.3%	4,114,302	0.8%
OPERATING REVENUES	101,778,042	2.90%	102,907,837	1.11%	107,222,129	4.19%	110,931,727	3.46%	114,678,935	3.38%	117,163,783	2.17%
Free Cash	1,000,000	-16.7%	2,018,000	101.8%	1,600,000	-20.7%	1,500,000	-6.3%	1,250,000	-16.7%	1,250,000	0.0%
TOTAL REVENUES	102,778,042	2.66%	104,925,837	2.09%	108,822,129	3.71%	112,431,727	3.32%	115,928,935	3.11%	118,413,783	2.14%
Town of Reading Acc. Costs - Summary												
5/20/20 11:54 AM												
Benefits	18,139,050	-0.3%	18,416,670	1.5%	19,663,534	6.8%	20,665,488	5.1%	21,725,970	5.1%	22,843,008	5.1%
Capital	3,606,500		2,007,000		2,675,000		2,900,000		3,150,000		3,175,000	
Debt (inside levy)	1,533,324	7.0%	2,145,415	-19.2%	2,230,801	18.1%	2,492,126	9.9%	2,406,351	3.0%	2,584,869	3.7%
Debt (excluded)	2,902,482		2,848,182		2,791,882		2,732,582		2,686,112		1,279,700	
Energy	2,094,600	3.9%	2,000,000	-4.5%	2,060,000	3.0%	2,115,000	2.7%	2,170,000	2.6%	2,225,000	2.5%
Financial	905,600	6.3%	980,000	8.2%	900,000	-8.2%	920,000	2.2%	945,000	2.7%	970,000	2.6%
Education - Out of district	5,046,875	11.6%	5,325,000	5.5%	5,591,250	5.0%	5,870,813	5.0%	6,164,353	5.0%	6,472,571	5.0%
Education - Vocational	452,400	4.0%	550,000	21.6%	572,000	4.0%	594,880	4.0%	618,675	4.0%	643,422	4.0%
Miscellaneous	3,360,740	2.5%	3,471,076	3.3%	3,601,251	3.8%	3,708,738	3.0%	3,818,605	3.0%	3,930,920	2.9%
Community Priorities	220,000		453,000									
TOTAL Accomm. COSTS	\$ 38,261,572	3.3%	\$ 38,196,343	-0.2%	\$ 40,085,717	4.9%	\$ 41,999,627	4.8%	\$ 43,685,066	4.0%	\$ 44,124,490	1.0%

Town of Reading Acc. Costs - Details	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	Projected	One Yr Chng	
	FY20	FY20	FY21	FY21	FY22	FY22	FY23	FY23	FY24	FY24	FY25	FY25	
Contributory Retirement	4,183,050	5.3%	5,228,670	25.0%	5,568,534	6.5%	5,930,488	6.5%	6,315,970	6.5%	6,726,508	6.5%	(283,580)
OBRA fees & OPEB study	50,000	0.0%	40,000	-20.0%	40,000	0.0%	40,000	0.0%	40,000	0.0%	40,000	0.0%	(400,000)
OPEB contribution	575,000	9.5%	100,000	-82.6%	500,000	400%	500,000	0.0%	500,000	0.0%	500,000	0.0%	
Workers Compensation	350,000	3.9%	352,000	0.6%	355,000	0.9%	370,000	4.2%	385,000	4.1%	400,000	3.9%	30,000
Unemployment Benefits	75,000	-46.4%	95,000	26.7%	65,000	-31.6%	60,000	-7.7%	60,000	0.0%	60,000	0.0%	(125,000)
Group Health / Life Ins.	11,786,000	-2.2%	11,486,000	-2.5%	12,000,000	4.5%	12,600,000	5.0%	13,230,000	5.0%	13,891,500	5.0%	
Medicare / Social Security	1,000,000	0.0%	987,000	-1.3%	1,000,000	1.3%	1,025,000	2.5%	1,050,000	2.4%	1,075,000	2.4%	
Police / Fire Indemnification	120,000	9.1%	128,000	6.7%	135,000	5.5%	140,000	3.7%	145,000	3.6%	150,000	3.4%	(778,580)
Acc. Costs - Benefits	\$ 18,139,050	-0.3%	\$ 18,416,670	1.5%	\$ 19,663,534	6.8%	\$ 20,665,488	5.1%	\$ 21,725,970	5.1%	\$ 22,843,008	5.1%	
5% of net available revs	4,943,778		4,202,506	4.2%	4,908,222	4.7%	5,409,957	5.0%	5,599,641		5,794,204		
less debt (net, inside levy)	(1,522,803)		(2,136,676)		(2,223,844)		(2,486,951)		(2,402,944)		(2,583,588)		
Available for cash capital	3,420,975		2,065,830		2,684,378		2,923,006		3,196,697		3,210,616		
Temp shift to OPERATING	(185,525)		58,830		9,378		23,006		46,697		35,616		(930,000)
Acc. Costs - Capital	\$ 3,606,500	10.1%	\$ 2,007,000	-44.4%	\$ 2,675,000	33.3%	\$ 2,900,000	8.4%	\$ 3,150,000	8.6%	\$ 3,175,000	0.8%	
Debt Service - Principal	3,600,000	1.4%	4,155,000	15.4%	4,285,000	3.1%	4,519,000	5.5%	4,560,000	0.9%	3,340,000	-26.8%	
Debt Service - Interest	825,285	-9.2%	829,858	0.6%	730,726	-11.9%	700,533	-4.1%	529,056	-24.5%	523,288	-1.1%	
Excluded debt	(2,902,482)	-1.4%	(2,848,182)	-1.9%	(2,791,882)	-2.0%	(2,732,582)	-2.1%	(2,686,112)	-1.7%	(1,279,700)	-52.4%	
Total Included Debt	\$ 1,522,803	0.5%	\$ 2,136,676	40.3%	\$ 2,223,844	4.1%	\$ 2,486,951	11.8%	\$ 2,402,944	-3.4%	\$ 2,583,588	7.5%	
Premiums for general fund	\$ 10,521	-15%	\$ 8,739	-17%	\$ 6,957	-20%	\$ 5,175	-26%	\$ 3,407	-34%	\$ 1,281	-62%	
Acc. Costs - Debt	\$ 4,435,806	-0.8%	\$ 4,993,597	12.6%	\$ 5,022,683	0.6%	\$ 5,224,708	4.0%	\$ 5,092,463	-2.5%	\$ 3,864,569	-24.1%	
Street Lighting (DPW)	164,800	3.0%	145,000	-12.0%	150,000	3.4%	155,000	3.3%	160,000	3.2%	165,000	3.1%	
Electricity (FacCORE)	899,200	2.3%	875,000	-2.7%	900,000	2.9%	920,000	2.2%	940,000	2.2%	960,000	2.1%	
Nat Gas (FacCORE)	668,925	2.5%	635,000	-5.1%	650,000	2.4%	665,000	2.3%	680,000	2.3%	695,000	2.2%	
Water/Sewer (FacCORE)	171,675	23.0%	180,000	4.8%	190,000	5.6%	200,000	5.3%	210,000	5.0%	220,000	4.8%	
Fuel - vehicles (DPW)	190,000	2.7%	165,000	-13.2%	170,000	3.0%	175,000	2.9%	180,000	2.9%	185,000	2.8%	
Acc. Costs - Energy	\$ 2,094,600	3.9%	\$ 2,000,000	-4.5%	\$ 2,060,000	3.0%	\$ 2,115,000	2.7%	\$ 2,170,000	2.6%	\$ 2,225,000	2.5%	
Casualty Ins (AD SVC)	490,600	5.0%	510,000	4.0%	530,000	3.9%	550,000	3.8%	575,000	4.5%	600,000	4.3%	
Vel's Assistance (PUB SVC)	215,000	-8.5%	170,000	-20.9%	170,000	0.0%	170,000	0.0%	170,000	0.0%	170,000	0.0%	
FINCOM Reserve Fund	200,000	33.3%	300,000	50.0%	200,000	-33.3%	200,000	0.0%	200,000	0.0%	200,000	0.0%	
Acc. Costs - Financial	\$ 905,600	6.3%	\$ 980,000	8.2%	\$ 900,000	-8.2%	\$ 920,000	2.2%	\$ 945,000	2.7%	\$ 970,000	2.6%	
SPED transp OOD (Sch)	1,199,993	5.0%	1,325,000	10.4%	1,391,250	5.0%	1,460,813	5.0%	1,533,853	5.0%	1,610,546	5.0%	
SPED tuition OOD (Sch)	4,749,883	12.1%	5,100,000	7.4%	5,355,000	5.0%	5,622,750	5.0%	5,903,888	5.0%	6,199,082	5.0%	
SPED offsets OOD (Sch)	(903,000)	5.0%	(1,100,000)	21.8%	(1,155,000)	5.0%	(1,212,750)	5.0%	(1,273,388)	5.0%	(1,337,057)	5.0%	
Acc. Costs - OOD SPED	\$ 5,046,875	11.6%	\$ 5,325,000	5.5%	\$ 5,591,250	5.0%	\$ 5,870,813	5.0%	\$ 6,164,353	5.0%	\$ 6,472,571	5.0%	
Voc School - NERMVS	343,200	4.0%	455,000	32.6%	473,200	4.0%	492,128	4.0%	511,813	4.0%	532,286	4.0%	95,000
Voc School - Minute Man	44,720	4.0%	35,000	-21.7%	36,400	4.0%	37,856	4.0%	39,370	4.0%	40,945	4.0%	
Voc School - Essex North	64,480	4.0%	60,000	-6.9%	62,400	4.0%	64,896	4.0%	67,492	4.0%	70,192	4.0%	95,000
Acc. Costs - Vocational	\$ 452,400	4.0%	\$ 550,000	21.6%	\$ 572,000	4.0%	\$ 594,880	4.0%	\$ 618,675	4.0%	\$ 643,422	4.0%	
Rubbish (DPW)	1,693,725	3.0%	1,775,000	4.8%	1,828,250	3.0%	1,883,098	3.0%	1,939,590	3.0%	1,997,778	3.0%	
Snow and Ice Control (DPW)	675,000	3.8%	675,000	0.0%	725,000	7.4%	750,000	3.4%	775,000	3.3%	800,000	3.2%	(25,000)
State Assessments	723,440	-0.6%	741,526	2.5%	760,064	2.5%	779,066	2.5%	798,542	2.5%	818,506	2.5%	
Cemetery (DPW)	268,575	4.8%	279,550	4.1%	287,937	3.0%	296,575	3.0%	305,472	3.0%	314,636	3.0%	(25,000)
Acc. Costs - Misc.	\$ 3,360,740	2.5%	\$ 3,471,076	3.3%	\$ 3,601,251	3.8%	\$ 3,708,738	3.0%	\$ 3,818,605	3.0%	\$ 3,930,920	2.9%	

Rev FY21 Change
(150,000)
-
-
(200,000)
(25,000)
-
(10,000)
(120,000)
-
(250,000)
(75,000)
(100,000)
(930,000)

	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Facilities - General/CORE	1,440,000	350,000	150,000	100,000	820,000	181,000	100,000	260,000	145,000	100,000	100,000	3,746,000
Facilities - School Buildings	393,000	50,000	-	15,000	12,000	-	-	-	-	-	-	470,000
Facilities - Town Buildings	-	15,000	125,000	-	-	-	-	-	-	-	-	140,000
Public Schools - General	210,000	215,000	365,000	110,000	165,000	177,500	135,000	135,000	160,000	160,000	160,000	1,992,500
Administrative Services	100,000	200,000	125,000	100,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	1,475,000
Finance	-	-	-	-	-	-	600,000	-	-	-	-	600,000
Public Library	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Public Services	15,000	40,000	145,000	25,000	25,000	360,000	470,000	385,000	25,000	25,000	25,000	1,540,000
Public Safety - Fire/EMS	941,000	232,000	1,300,000	445,000	88,000	900,000	145,000	215,000	496,000	335,000	1,000,000	6,097,000
Public Safety - Police/Dispatch	507,500	-	110,000	40,000	-	-	77,500	25,000	-	45,000	-	805,000
Public Works - Equipment	540,000	380,000	275,000	560,000	580,000	298,000	290,000	50,000	130,000	130,000	-	3,103,000
Public Works - Parks & Cemetery	75,000	25,000	300,000	100,000	100,000	100,000	100,000	200,000	200,000	200,000	100,000	1,500,000
Public Works - Roads	600,000	500,000	600,000	1,025,000	625,000	700,000	700,000	700,000	725,000	775,000	800,000	7,875,000
TOTAL CAPITAL REQUESTS	4,831,500	2,007,000	3,505,000	2,490,000	2,590,000	2,776,500	2,752,500	2,105,000	1,911,000	1,930,000	2,345,000	29,243,500
FINCOM policy: 5% debt + capital	4,957,297	5,002,983	5,212,373	5,404,814	5,595,803	5,881,763	6,028,807	6,179,527	6,334,015	6,492,366	6,654,675	63,744,424
- Net Included Debt	1,522,803	2,136,676	2,223,844	2,456,951	2,402,944	2,583,588	2,056,400	2,000,600	1,809,800	1,759,400	1,704,100	22,687,106
FINCOM Target Capital Funding	3,434,494	2,866,307	2,988,529	2,917,863	3,192,859	3,298,175	3,972,407	4,178,927	4,524,215	4,732,966	4,950,575	41,057,318
Original Funding Voted or Proposed	2,599,500	2,937,000	2,675,000	2,900,000	3,150,000	3,175,000	3,325,000	4,100,000	4,450,000	4,700,000	4,900,000	39,511,500
Emergency cuts	-	(930,000)	-	-	-	-	-	-	-	-	-	(930,000)
Additional Funding Nov TM	2,232,000	-	-	-	-	-	-	-	-	-	-	2,232,000
Additional Funding April TM	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL REQUESTS	4,831,500	2,007,000	3,505,000	2,490,000	2,590,000	2,776,500	2,752,500	2,105,000	1,911,000	1,930,000	2,345,000	29,243,500
Capital & Debt Policy	4.14%	4.14%	4.70%	4.98%	4.96%	4.90%	4.96%	4.94%	4.94%	4.97%	4.96%	4.96%
Annual Surplus (Deficit)	-	-	(830,000)	410,000	560,000	398,500	1,172,500	1,995,000	2,539,000	2,770,000	2,555,000	-
Cumulative Surplus (Deficit)	-	-	(830,000)	(420,000)	140,000	538,500	1,711,000	3,706,000	6,245,000	9,015,000	11,570,000	-

20k removed

NOT FUNDED: \$10 million identified	
1. RMHS Stadium Turf & Track & Ropes course \$3.2 mil	NOT FUNDED: Projects that have no total cost estimates yet
2. RMHS Fishhouse floorbleachers \$1.7 mil	7. Killam Building project TBD Excluded Debt
3. BM Field lighting \$1.9 mil	- Killam Field improve, drainage, repaving (\$350k HOLD for ESS project)
4. Birch Meadow Complex \$1.0 mil (Rec Comm TBD)	- Wood End Field repairs (\$325k HOLD for ESS project)
5. Artificial Turf@Parker MS (replace) \$0.8 mil	8. Community Center TBA Excluded Debt if >\$5mil
6. Artificial Turf@Coolidge MS (new) \$1.4mil	9. DPW Bldg project TBA xDebt or Project Financing

Legend: xDebt has been approved by the voters as excluded from the Prop. 2-1/2 levy; debini has been authorized by Town Meeting but not yet issued; debina has not yet been authorized by Town Meeting

(150,000)

(100,000)

(50,000)

	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Facilities - CORE	1,440,000	350,000	150,000	100,000	820,000	181,000	100,000	260,000	145,000	100,000	100,000	4,863,500
Energy (Performance Contract) \$4.95mil	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Energy Improvements II OPM/Design		300,000										300,000
Energy Improvements II \$3.6mil	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Energy (Green Repairs) \$1.05mil	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Bldg Security - \$4.0mil	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Permanent Bid Committee	150,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,100,000
RMHS Building project - \$55mil	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	-
RMHS Bldg proj - \$6 mil Litig. some debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
RMHS Retaining Wall - \$0.5mil debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
RMHS Turf 2 - \$2.225 mil debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
RMHS Stadium Turf & Track & Ropes course \$3.2 mil TBD debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
RMHS Fishhouse floorbleachers \$1.7 mil TBD debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Coollidge MS Roofing project \$2.9mil												-
Parkar MS Roofing project \$1.6mil												-
Modular Classrooms \$1.2m	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	1,250,000
Elementary School Space	1,250,000											-
Killam Building project TBD xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	-
Barrows/Wood End Bldg projects \$0.8mil	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	-
Barrows/Wood End Bldg projects												-
Birch Meadow Roofing project \$1.5 mil	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	-
Library Building project \$18.4 mil												450,000
Town Hall Roofing project \$450k					450,000							450,000
Main St. Fire Sta Roofing project \$225k					225,000							225,000
Community Center TBA xDebt if >\$5mil												-
DPW Bldg project TBA xDebt or Project Financing												-
Electrician Van Ford E350 Econoline (2014)					45,000	45,000						45,000
Carpenter's Pickup Ford F-350 (2013)					45,000				45,000			45,000
Carpenter's Cut-away Van (2017)								45,000				45,000
Plumber's Cut-away Van (2017)												-
F-350 Box Truck (2006)												45,000
Pickup Truck Chevy 2500HD (2016)												85,000
Van E350 Econoline (2006)												50,000
Bob Cat skid steer		50,000										36,000
Bobcat Skid - snowplow (2008)												25,000
Bobcat Utility - snowplow (2013)												470,000
Buildings - Schools (Total)	393,000	50,000		15,000	12,000							373,000
HVAC/Energy Mgmt Systems	373,000											20,000
Windows & Doors	20,000											62,000
Water Heater		50,000			12,000							15,000
Ceiling/Flooring				15,000								10,000
TOTAL for School	10,000											10,000
HVAC/Energy Mgmt Systems	10,000											12,000
TOTAL for School	12,000											12,000
HVAC/Energy Mgmt Systems	12,000											14,000
TOTAL for School	14,000											14,000

	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
HVAC/Energy Mgmt Systems	14,000											14,000
TOTAL for School	32,000											32,000
HVAC/Energy Mgmt Systems	12,000											12,000
Windows & Doors	20,000											20,000
TOTAL for School	12,000				12,000							24,000
HVAC/Energy Mgmt Systems	12,000											12,000
Water Heater					12,000							12,000
TOTAL for School	244,000	25,000										269,000
HVAC/Energy Mgmt Systems	244,000	25,000										244,000
Water Heater		25,000										25,000
TOTAL for School	19,000	25,000										59,000
HVAC/Energy Mgmt Systems	19,000											19,000
Water Heater		25,000										25,000
Cape/Flooring				15,000								15,000
TOTAL for School	50,000											50,000
HVAC/Energy Mgmt Systems	50,000											50,000
Cape/Flooring												
Buildings - Town (Total)		15,000	125,000									140,000
Generator			125,000									125,000
Water Heater		15,000										15,000
Fire Alarm												
Security System												
TOTAL for Municipal Bldg			125,000									125,000
Electrical Systems												
HVAC/Energy Mgmt Systems												
Windows & Doors												
Generator			125,000									125,000
Water Heater		15,000										15,000
Fire Alarm												
Schools - General	210,000	215,000	365,000	110,000	165,000	177,500	135,000	160,000	160,000	160,000	160,000	1,992,500
Food Service Van E-250 (2014)					30,000	42,500						42,500
Driver's Educational Vehicle (2014)												30,000
Courier Vehicle (2007)	45,000											45,000
District-wide Telephone systems	65,000	65,000	65,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	275,000
Design for Technology wiring projects	50,000	50,000	200,000	100,000	125,000	125,000	125,000	150,000	150,000	150,000	150,000	50,000
District-wide Technology Wiring projects	100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	200,000
District-wide Technology projects	100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	1,350,000
Administrative Services	100,000	200,000	125,000	100,000	125,000	125,000	125,000	150,000	150,000	150,000	150,000	1,475,000
Water Tank Town telco equip replace/relocate		100,000										100,000
Town Building Wiring projects		25,000										25,000
Technology projects	100,000	100,000	100,000	100,000	125,000	125,000	125,000	150,000	150,000	150,000	150,000	1,350,000
Finance							600,000					600,000
Financial System							600,000					600,000

removed

(200,000)

(200,000)

(25,000)

(25,000)

-

	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30	Rev FY21 Change
Library	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	(10,000)
Equipment	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000	(10,000)
Public Services	15,000	40,000	145,000	25,000	25,000	360,000	470,000	385,000	25,000	25,000	25,000	1,540,000	(120,000)
Economic Development	-	25,000	120,000	-	-	-	-	-	-	-	-	145,000	(120,000)
Downtown Infrastructure Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Improvements II \$2.0mil/5yrs	-	-	-	-	-	-	-	-	-	-	-	-	-
Symonds Way parcel planning	-	-	-	-	-	-	-	-	-	-	-	40,000	(40,000)
Sr/Community Center planning	-	-	-	-	-	-	-	-	-	-	-	40,000	(40,000)
Camp Curtis parcel planning	-	-	-	-	-	-	-	-	-	-	-	40,000	(40,000)
Parks & Fields space study	-	25,000	-	-	-	-	-	-	-	-	-	25,000	-
Recreation	15,000	15,000	25,000	25,000	25,000	360,000	470,000	385,000	25,000	25,000	25,000	1,395,000	-
Rehab Playgrounds Program	15,000	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	255,000	-
BM Field lighting \$1.9 mil now TBD	Wood End	Wood End	Tot Lot	Mem Pk	B Mdaw	Killam	Sturges	-	-	-	-	-	-
Birch Mdaw Complex \$1.0 mil TBD Rec Comm	-	-	-	-	-	-	-	-	-	-	-	-	-
Barrows Tennis court repairs	-	-	-	-	-	125,000	-	-	-	-	-	125,000	-
Barrows Basketball court repairs	-	-	-	-	-	85,000	-	-	-	-	-	85,000	-
Barrows Replace backstop & repair infield	-	-	-	-	-	125,000	-	-	-	-	-	125,000	-
Killam Field improve, drainage, repaving (\$350k HOLD for ESS project)	-	-	-	-	-	-	-	-	-	-	-	-	-
Wood End Field repairs (\$325k HOLD for ESS project)	-	-	-	-	-	-	-	-	-	-	-	-	-
Artificial Turf@Parker MS (replace) moved \$800k to TBD	-	-	-	-	-	-	-	-	-	-	-	-	-
Artificial Turf@Coolidge MS (new) moved \$1.4mil to TBD	-	-	-	-	-	-	-	-	-	-	-	-	-
(*) below indicates \$950k in state bond bill details TBA (\$805k identified below)													
*Washington Park \$250k	-	-	-	-	-	-	150,000	-	-	-	-	150,000	-
Replace backstop & shift field	-	-	-	-	-	-	100,000	-	-	-	-	100,000	-
Walking Paths	-	-	-	-	-	-	-	-	-	-	-	-	-
*Memorial Park \$70k	-	-	-	-	-	-	50,000	-	-	-	-	50,000	-
Replace Band Stand	-	-	-	-	-	-	20,000	-	-	-	-	20,000	-
Court resurface	-	-	-	-	-	-	-	-	-	-	-	-	-
*Symonds Way \$150k	-	-	-	-	-	-	-	150,000	-	-	-	150,000	-
Replace backstop	-	-	-	-	-	-	-	-	-	-	-	-	-
*Hunt Park \$125k	-	-	-	-	-	-	125,000	-	-	-	-	125,000	-
Replace backstop	-	-	-	-	-	-	-	-	-	-	-	-	-
*Sturges Park \$70k	-	-	-	-	-	-	-	75,000	-	-	-	75,000	-
Tennis court repairs	-	-	-	-	-	-	-	85,000	-	-	-	85,000	-
Basketball court repairs	-	-	-	-	-	-	-	50,000	-	-	-	50,000	-
Backstop repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety - Fire/EMS	941,000	232,000	1,300,000	445,000	88,000	900,000	145,000	215,000	495,000	335,000	1,000,000	6,097,000	-
Ladder Trk #1 (2008: \$800k; next FY22)	-	-	1,300,000	-	-	-	-	-	-	-	-	1,300,000	move up 5yrs
Pumper Eng #1 (2010-\$525k; next FY30)	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	added
Pumper Eng #2 (2007-\$410k; next FY25)	-	-	-	-	-	900,000	-	-	-	-	-	900,000	-
Pumper Eng #3 (2016 \$630k; next FY36)	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumper Eng #4 (2020 \$800k; next FY40)	800,000	-	-	-	-	-	-	-	385,000	-	-	800,000	move out one yr
Ambulance #1 (2017 - 10 yrs)	-	-	-	365,000	-	-	-	-	-	-	-	365,000	move out one yr
Ambulance #2 (2010 - 10yrs)	-	-	-	30,000	-	-	-	-	35,000	-	-	65,000	move out one yr
Ambulance equipment	-	-	-	-	-	-	-	-	-	-	-	-	-

	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Passenger Car#1 (2005 - 10yrs)				50,000	53,000							50,000
Passenger Car#2 (2007 - 10yrs)									56,000			53,000
Passenger Car#3 (2018 - 10yrs)												56,000
Pickup Truck #1 (2019 - 12yrs)							55,000					55,000
Pickup Truck #2 (2012 - 12yrs)							40,000					120,000
Alarm Truck (1994 - 20yrs)	120,000											40,000
ALS Defibrillator (2019 - 7yrs)							20,000	25,000		275,000		46,000
BLS AEDs (2020-8yrs)	21,000	62,000					30,000					295,000
Breathing Apparatus (2017-12yrs)												62,000
Breathing Air Compressor												30,000
Breathing Air Bottles									20,000			20,000
CPR Compression Device										60,000		60,000
Thermal Imaging (2018 - 10yrs)					35,000							35,000
Fire Haze								190,000				360,000
Turnout Gear (2014 - 6yrs)	507,500	170,000			40,000		77,500	25,000		45,000		805,000
Public Safety - Police/Dispatch					40,000		42,500					165,000
Police Admin Vehicle (Detectives)	37,500		110,000		40,000							110,000
Police equipment (tasers)							35,000					35,000
Vehicle Video Integration	450,000											450,000
Radios (Police & Fire 2010 - 12yrs)	20,000							25,000				45,000
AEDs												
Public Works - Equipment	540,000	380,000	275,000	580,000	298,000	290,000	290,000	50,000	130,000	130,000	400,000	3,103,000
Large Trucks												
Truck #18 - Sander (2006)					200,000							200,000
Truck #19 - Sander (2007)					200,000							200,000
Pick-ups/Cars/Vans	175,000			50,000	45,000	100,000		50,000		40,000		460,000
Pickup Chevy #9 Parks (2011)						50,000						50,000
Pickup Ford #2 Parks (2015)								50,000				50,000
Ford Pickup P/F (replace 2006 eng. vehicle)				50,000								50,000
Pickup Chevy Utility #1 (2008)	110,000											110,000
Pickup Ford Utility #4 (2009)	85,000											85,000
Small Dump Truck #7 (2012)						50,000						50,000
Car#3 Ford Escape HYBRID (2008)					45,000					40,000		45,000
Car. #4 Ford Sedan (2006)												40,000
Engineering Vehicle (new)												
Backhoes/Loaders/Heavy Equipment	340,000	275,000										615,000
Backhoe Loader (Cem.) (2006)	125,000											125,000
Backhoe CAT 450 HWY (2008)		190,000										190,000
Ventrac tractor (20+ yrs old)		85,000										85,000
Loader - JD544 (2009)	215,000											215,000
Specialty Equipment - Heavy Duty			275,000	390,000	111,000	180,000	180,000					1,136,000
Chipper/Loader/Truck #23 (2009)				210,000								210,000
Bucket Truck#21 Forestry(2009)			275,000									275,000
Snow Plow SWAS (2016)					111,000							111,000
Snow Holder #1 c992 (2015)					180,000							180,000
Snow Holder #2 c480 (2013)						180,000						180,000

+53K
out 3yrs, +\$6k
new
new

-

(250,000)

-

#4
#1

(275,000)

(275,000) #3

move up 1y
move out 1yr

Rev FY21 Change

25,000
25,000

#2

	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030
Snow Trackless (2015)						180,000					180,000
Specialty Equipment - Light Duty	25,000	105,000								65,000	195,000
Mobile Compressor(2)(1996)	25,000	25,000									50,000
Stump Grinder new PIF		80,000									80,000
Sander Tub											50,000
Hamm Roller, small (2016)											50,000
1CH Wisman Chipper (2004)											15,000
Sharp Leaf Vac Cem (2017)				120,000	24,000	18,000	110,000			25,000	297,000
Lawnmowers											25,000
Mwr (Cem.) SKAG 48" (2017)							110,000				110,000
Mwr (Pks) TORO 59"ON (2014)						18,000					18,000
Mwr (Cem.) SKAG 52" (2012)					24,000						24,000
Mwr (Pks) SKAG 61" (2011)											120,000
Boom Flat Mower unit				120,000							120,000
Mower - TORO Gang (2007)											1,500,000
DPW: Parks & Cemetery	75,000	25,000	300,000	100,000	100,000	100,000	100,000	200,000	200,000	200,000	1,500,000
Gen'l Fence Replacement	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
School Site Improvements (parking lots, sidewalks, walkways)			200,000								200,000
Rock Wall repairs - Laurel Hill								100,000			100,000
Rock Wall repairs - Memorial Park									100,000		100,000
Rock Wall repairs - Joshua Eaton											100,000
Gen'l Parking Lot Improvements	50,000		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
DPW: Roads											
Track Road Bridge(s)											
Sidewalk/Curb/Ped. Safety	100,000	50,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	150,000	1,225,000
Skim Coating & Crack Seal Patch	100,000	50,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	150,000	1,225,000
West Street - Local str (\$1.3mil)		Debt	Debt	Debt	Debt	Debt					
Lowell Street \$400K	400,000	400,000	400,000	425,000	425,000	425,000	450,000	450,000	475,000	500,000	4,825,000
General Fund - various roads	600,000	500,000	600,000	1,025,000	625,000	625,000	700,000	700,000	725,000	775,000	7,675,000
TOTAL GEN FUND VOTED - ROADS	600,000	500,000	600,000	1,025,000	625,000	625,000	700,000	700,000	725,000	775,000	7,675,000
Debt - various roads	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,600,000
TOTAL ROAD CAPITAL	1,200,000	1,100,000	1,200,000	1,625,000	1,225,000	1,225,000	1,300,000	1,300,000	1,325,000	1,375,000	14,275,000

(75,000)
(25,000)

(50,000)

(50,000)
(50,000)

(100,000)
(100,000)

ARTICLE 4 To see if the Town will vote to amend the FY 2020-30 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter and as previously amended, or take any other action with respect thereto.

Select Board

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

The following changes are proposed to the FY2020 – FY2030 CIP (current year plus ten years):

General Fund

FY20: +\$20,000 no changes

+~~\$20,000~~ added to Pleasant Street Center Fire panel project (total now \$70k)

FY21: +\$375,000 -\$555,000 net changes (-\$930k Covid-19 related)

~~-\$275,000 DPW Bucket Truck (moved up from FY22, increased by \$65,000)~~
~~\$25,000 Initial Project Funding (\$40,000 Symonds Way parcel planning; \$35,000 Senior/Community Center planning; \$25,000 for Parks & Field space planning)~~
\$25,000 DPW Compressor (moved up from FY22)
-\$10,000 Library equipment
-\$25,000 DPW Fence replacement (50% cut)
-\$25,000 Town Technology wiring projects (move out to FY22)
-\$40,000 Symonds Way parcel planning (moved out to FY22)
-\$40,000 Senior/Community Center planning (moved out to FY22)
-\$40,000 Camp Curtis parcel planning (moved out to FY22)
-\$50,000 Facilities Skid Steer (moved out to FY22)
-\$50,000 DPW Sidewalk/Curb (50% cut)
-\$50,000 Skim Coating/Sealing (50% cut)
-\$50,000 DPW Parking Lot Improvements
-\$100,000 PBC Funding
-\$200,000 School Technology wiring projects (moved out to FY22)

FY22: +\$695,000 +\$1,365,000 net changes

\$1,300,000 Fire Ladder Truck (moved up from FY26)
+\$200,000 School Technology wiring projects (moved out from FY21)
+\$ 65,000 DPW Bucket Truck (not moved to FY21)
+\$ 50,000 Facilities Skid Steer (moved out from FY21)
+\$ 40,000 Symonds Way parcel planning (moved out to FY22)
+\$ 40,000 Senior/Community Center planning (moved out to FY22)
+\$ 40,000 Camp Curtis parcel planning (moved out to FY22)
+\$ 25,000 Town Technology wiring projects (moved out from FY20)
-\$ 25,000 DPW Compressor (moved up to FY21)
-\$ 30,000 Ambulance equipment (moved to FY23)
~~-\$ 210,000 DPW Bucket Truck (advanced to FY21)~~
-\$ 365,000 Ambulance (moved out to FY23)

FY23+

Various other changes made

Enterprise Funds – Water

FY20: +\$30,000

\$30,000 Unidirectional Flushing Program (new)

FY21: +\$560,000

\$500,000 Downtown project design (total cost ~\$4.3 mil.)
\$ 60,000 Replace 2003 Pickup Truck #3 (moved up from FY22)

FY22: -\$60,000

- \$60,000 Replace 2003 Pickup Truck #3 (moved up to FY21)

FY23+

Various changes made

Enterprise Funds – Sewer

FY20: +\$40,000

\$40,000 Portable Pump (new - costs shared with Storm Water)

FY21: +\$125,000

\$100,000 Downtown Improvements II design
+\$25,000 Sewer Main projects (increased to \$75k from \$50k)

FY21: no changes

Debt service: Smart Meters project deferred past FY21.

FY22+

Various changes made

Enterprise Funds – Storm Water

FY20: +\$40,000

\$40,000 Portable Pump (new - costs shared with Sewer)

FY21: no changes

FY22+

Various changes made

Finance Committee Report: The Finance Committee recommends the proposed amendments to the FY 2020 – FY 2030 Capital Improvements Program by a vote of 7-0 at their meeting on March 18, 2020. Placing items in the Capital Improvement Program is a prerequisite first step but in itself does not authorize spending funds towards these items.

The Finance Committee voted Covid-19 related changes at their meeting on May 18, 2020 by a 8-0 vote.

Bylaw Committee Report: No report.

ARTICLE 5 To see if the Town will vote to amend the Town’s Operating Budget for the Fiscal Year commencing July 1, 2019, as adopted under Article 20 of the Annual Town Meeting of April 2, 2019 and amended under Article 4 of the Subsequent Town Meeting of November 12, 2019; 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

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
B99 – Benefits wages & expenses	Health Insurance Premiums -\$73,000 111F Pending Retirement (Fire) \$73,000		\$0
C99 – Capital	Pleasant Street Center Fire alarm panel		\$20,000
E99 – Vocational School Education	Essex North (higher enrollment) \$35,000		\$35,000
F99 – FINCOM Reserves	Replenish fund and expand due to unforeseen Covid-19 costs		\$200,000
G92 – Administrative Services Expenses	Legal Services (volume of work)		\$60,000
H91 - Public Services Wages	Support staff (vacancies)	\$65,000	
H91 - Public Services Expenses	Outsourced professional services (cover plumbing inspector absence) \$10,000 Veteran's Aid -\$35,000	\$25,000	
J91 – Public Safety Wages	Fire OT (covid-19) \$50,000 Dispatcher OT (covid-19) \$25,000 Police OT (covid-19) \$25,000		\$100,000
K92 – Public Works Expenses	Highway outsourced repairs (fire trucks)		\$50,000
L91 – Library wages	Sick leave buyback (2 retirements)		\$10,000
	Subtotals	\$90,000	\$440,000
	Net Operating Expenses		\$350,000 \$365,000
	From Free Cash		\$350,000 \$365,000

Enterprise Funds – Wages and Expenses

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
W99 - Water Enterprise Fund	Unidirectional Flushing \$30,000 (capital) Professional Services (Auburn Tank) \$22,000 Brass Fittings \$15,000 Parts & Supplies \$15,000		\$82,000
	Subtotals		\$82,000
	Net Operating Expenses		\$82,000
	From Water EF Reserves		\$82,000

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting. If the Public Safety Overtime amounts are not needed, funds will be returned to the General Fund in the Form of Free Cash for FY21.

The Finance Committee voted Covid-19 related changes at their meeting on May 18, 2020 by a 8-0 vote.

Bylaw Committee Report: No report.

Line	Category	FY21 FINCOM March Budget	May Budget Cuts	May Cov-19 Costs	Revised FY21 FINCOM Budget	Revised FINCOM vote	Rev yoy%	Rev % Grand Total
B99	Benefits	\$19,195,250	(\$778,580)		\$18,416,670	8-0	2.4%	15.7%
C99	Capital	\$ 2,937,000	\$ (930,000)		\$2,007,000	8-0	-44.4%	2.4%
D99	Debt service	\$ 4,993,600			\$4,993,600	8-0	12.6%	4.1%
E99	Education - Vocational	\$455,000	\$95,000		\$550,000	8-0	21.6%	0.4%
F99	Finance Committee Reserves	\$200,000		\$100,000	\$300,000	8-0	50.0%	0.2%
Total Shared Costs		\$ 27,780,850	\$ (1,613,580)	\$ 100,000	\$ 26,267,270		-1.6%	22.8%
G91	Administrative Svcs wages	\$1,566,650	(\$2,875)		\$1,563,775	8-0	6.2%	1.3%
G92	Admin Svcs expenses	\$1,579,100	(\$5,500)	\$35,000	\$1,608,600	8-0	3.9%	1.3%
H91	Public Services wages	\$1,532,050	(\$20,625)	\$30,000	\$1,541,425	8-0	2.7%	1.3%
H92	Public Services expenses	\$312,500	(\$4,000)	\$5,000	\$313,500	8-0	-20.8%	0.3%
I91	Finance wages	\$776,550	(\$925)		\$775,625	8-0	2.1%	0.6%
I92	Finance expenses	\$154,050	(\$3,500)		\$150,550	8-0	-4.7%	0.1%
J91	Public Safety wages	\$11,554,100			\$11,554,100	8-0	3.0%	9.5%
J92	Public Safety expenses	\$539,100	(\$6,500)	\$15,000	\$547,600	8-0	-5.5%	0.4%
K91	Public Works wages	\$2,827,175	(\$37,475)		\$2,789,700	8-0	2.4%	2.3%
K92	Public Works expenses	\$844,925	(\$4,900)	\$5,000	\$845,025	8-0	-4.2%	0.7%
K93	Public Works Snow & Ice	\$700,000	(\$25,000)		\$675,000	8-0	0.0%	0.6%
K94	Public Works Street Lights	\$145,000			\$145,000	8-0	-12.0%	0.1%
K95	Public Works Rubbish	\$1,775,000			\$1,775,000	8-0	4.8%	1.5%
L91	Library wages	\$1,432,295			\$1,432,295	8-0	3.0%	1.2%
L92	Library expenses	\$382,100	(\$10,000)		\$372,100	8-0	0.3%	0.3%
M91	Core Facilities	\$3,103,000	(\$28,700)	\$75,000	\$3,149,300	8-0	1.0%	2.5%
M92	Town Buildings	\$338,650			\$338,650	8-0	1.1%	0.3%
Total Municipal Gov't		\$ 29,562,245	\$ (150,000)	\$ 165,000	\$ 29,577,245		2.0%	24.2%
U99	School Department	\$48,419,663	(\$157,000)	\$60,000	\$48,322,663		3.3%	39.7%
VOTED GENERAL FUND		\$ 105,762,758	\$ (1,920,580)	\$ 325,000	\$ 104,167,178		1.7%	
State Assessments		\$ 735,377			\$735,377		-3.1%	0.6%
TOTAL		\$ 106,498,135			\$ 104,902,555		1.7%	
W99	Water Enterprise Fund	\$7,008,200	(\$116,000)		\$6,892,200	8-0	2.6%	5.7%
X99	Sewer Enterprise Fund	\$7,431,450	(\$690,000)		\$6,741,450	8-0	-6.5%	6.1%
Y99	Storm Water Enterprise Fund	\$538,380			\$538,380	8-0	-2.3%	0.4%
Z99	PEG Access	\$612,500			\$612,500	8-0	2.1%	
TOTAL ENTERPRISE FUNDS		\$15,590,530	(\$806,000)		\$14,784,530		-2.0%	12.8%
GRAND TOTAL VOTED		\$ 121,353,288	\$ (2,726,580)	\$ 325,000	\$ 118,951,708		1.2%	99.4%

[THIS PAGE INTENTIONALLY LEFT BLANK]

COMMONWEALTH OF MASSACHUSETTS

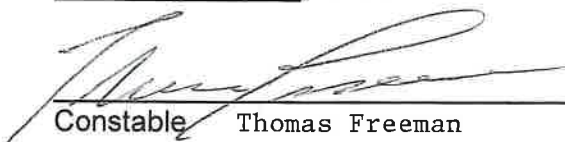
Middlesex, ss. Officer's Return, Town of Reading:

By virtue of this Warrant, I Thomas Freeman, on February 18, 2020 notified and warned the inhabitants of the Town of Reading, qualified to vote on Town affairs, to meet at the place and at the time specified by posting attested copies of this Town Meeting Warrant in the following public places within the Town of Reading:

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


The date of posting being not less than fourteen (14) days prior to March 3, 2020, 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 18, 2020.



Constable Thomas Freeman

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 THIRD DAY OF MARCH, A.D., 2020
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 Select Board for three years;
Two members of the Board of Library Trustees for three years;
One member of the Municipal Light Board for three years;
Two members of the School Committee for three years;
One member of the School Committee for one year;

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

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

MONDAY, the TWENTY-SEVENTH DAY of APRIL A.D., 2020

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

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

Select Board

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

- State of the Town (Select Board Chair Mark Dockser)
 - Financial Update (Finance Committee Chair Eric Burkhart)
 - RMLD Annual update (RMLD General Manager Coleen O'Brien)
-

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

Select Board

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 prior to Town Meeting 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.

ARTICLE 4 To see if the Town will vote to amend the FY 2020-30 Capital Improvements Program as provided for in Section 7-7 of the Reading Home Rule Charter and as previously amended, or take any other action with respect thereto.

Select Board

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

The following changes are proposed to the FY2020 – FY2030 CIP (current year plus ten years):

General Fund

FY20: +\$20,000

+\$20,000 added to Pleasant Street Center Fire panel project (total now \$70k)

FY21: +\$375,000 net changes

\$275,000 DPW Bucket Truck (moved up from FY22, increased by \$65,000)

\$100,000 Initial Project Funding (\$40,000 Symonds Way parcel planning; \$35,000 Senior/Community Center planning; \$25,000 Parks & Field space planning)

FY22: +\$695,000 net changes

\$1,300,000 Fire Ladder Truck (moved up from FY26)

-\$ 30,000 Ambulance equipment (moved to FY22)

-\$ 210,000 DPW Bucket Truck (advanced to FY21)

-\$ 365,000 Ambulance (moved to FY22)

FY23+

Various other changes made

Enterprise Funds – Water

FY20: +\$30,000

\$30,000 Unidirectional Flushing Program (new)

FY21: +\$560,000

\$500,000 Downtown project design (total cost ~\$4.3 mil.)

\$ 60,000 Replace 2003 Pickup Truck #3 (moved up from FY22)

FY22: -\$60,000

- \$60,000 Replace 2003 Pickup Truck #3 (moved up to FY21)

FY23+

Various changes made

Enterprise Funds – Sewer

FY20: +\$40,000

\$40,000 Portable Pump (new - costs shared with Storm Water)

FY21: +\$125,000

\$100,000 Downtown Improvements II design

+\$25,000 Sewer Main projects (increased to \$75k from \$50k)

FY21: no changes

Debt service: Smart Meters project deferred past FY21.

FY22+

Various changes made

Enterprise Funds – Storm Water

FY20: +\$40,000

\$40,000 Portable Pump (new - costs shared with Sewer)

FY21: no changes

FY22+

Various changes made

Finance Committee Report: The Finance Committee recommends the proposed amendments to the FY 2020 – FY 2030 Capital Improvements Program by a vote of 7-0 at their meeting on March 18, 2020. Placing items in the Capital Improvement Program is a prerequisite first step but in itself does not authorize spending funds towards these items

Bylaw Committee Report: No report.

ARTICLE 5 To see if the Town will vote to amend the Town’s Operating Budget for the Fiscal Year commencing July 1, 2019, as adopted under Article 20 of the Annual Town Meeting of April 2, 2019 and amended under Article 4 of the Subsequent Town Meeting of November 12, 2019; 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

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
B99 – Benefits wages & expenses	Health Insurance Premiums -\$73,000 111F Pending Retirement (Fire) \$73,000		\$0
C99 - Capital	Pleasant Street Center Fire alarm panel		\$20,000
F99 – FINCOM Reserves	Replenish fund and expand to a total of \$300k due to unforeseen Covid-19 costs		\$200,000
G92 – Administrative Services Expenses	Legal Services (volume of work)		\$60,000
H91 - Public Services Wages	Support staff (vacancies)	\$65,000	
H91 - Public Services Expenses	Outsourced professional services (cover plumbing inspector absence) \$10,000 Veteran’s Aid -\$35,000	\$25,000	
J91 – Public Safety Wages	Fire OT (covid-19) \$50,000 Dispatcher OT (covid-19) \$25,000 Police OT (covid-19) \$25,000		\$100,000
K92 – Public Works	Highway outsourced repairs (fire trucks)		\$50,000

Expenses			
L91 – Library wages	Sick leave buyback (2 retirements)		\$10,000
	Subtotals	\$90,000	\$440,000
	Net Operating Expenses		\$350,000
	From Free Cash		\$350,000

Enterprise Funds – Wages and Expenses

<u>Account Line</u>	<u>Description</u>	<u>Decrease</u>	<u>Increase</u>
W99 - Water Enterprise Fund	Unidirectional Flushing \$30,000 (capital) Professional Services (Auburn Tank) \$22,000 Brass Fittings \$15,000 Parts & Supplies \$15,000		\$82,000
	Subtotals		\$82,000
	Net Operating Expenses		\$82,000
	From Water EF Reserves		\$82,000

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting. If the Public Safety Overtime amounts are not needed, funds will be returned to the General Fund in the Form of Free Cash for FY21.

Bylaw Committee Report: No report.

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

Select Board

Background: There are no prior years’ bills, and this Article is expected to be tabled.

Finance Committee Report: No report.

Bylaw Committee Report: No report.

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

Select Board

Background: Town Meeting is requested to make the annual transfers of funds previously budgeted and held for the OPEB Trust Fund. This practice is followed each year in case health

insurance costs are higher than budgeted, and therefore may be needed to fund a deficit. In FY20, as demonstrated under Article 5, a surplus exists in that account, so as to allow the addition of \$125,000 to the budgeted annual OPEB transfer for a total of \$700,000 in the general fund. Original annual transfers designed to fully fund OPEB liabilities in the Enterprise Funds should continue: \$55,000 in the water fund, \$22,000 in the sewer fund and \$7,000 in the storm water fund. This Article will therefore move the total \$784,000 of all these OPEB contributions to the trust for Other Post Employment Benefit liabilities.

The most recent OPEB valuation shows the Town’s OPEB liability at \$68.6 million (or only 7.0% funded) as of June 30, 2019. The three Enterprise Funds and the Light Department are on an aggressive twenty-year funding schedule, and the General Fund is on a partial funding schedule. The General Fund will transition to a full funding schedule as soon as possible, as is required by law or immediately after the Pension Fund is fully funded.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting. OPEB funding is set aside during the year and may be used to assist with a deficit in Health Insurance premiums before it is voted into a Trust Fund under this annual Article. In the instance of surplus premiums, adding them to a planned contribution is therefore appropriate.

Bylaw Committee Report: No report.

ARTICLE 8 To see if the Town will vote to establish the limit on the total amount that may be expended from each revolving fund established by Article 9 of the Town of Reading General Bylaw pursuant to Section 53E½ of Chapter 44 of the *Massachusetts General Laws* for the fiscal year beginning July 1, 2020, or take any other action with respect thereto.

Select Board

Background: No changes are suggested from last year (library text clarified).

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 Schoolhouse Commons, The Metropolitan at Reading Station,	Legal, oversight and inspection, plan review, initial property appraisals and appeals, Public Services planning and general	\$250,000	Available for expenditure next year

		Postmark Square, 20-24 Gould Street, 467 Main Street, Oaktree, Addison-Wesley/Pearson and Johnson Woods developments	management, curb, sidewalks and pedestrian safety improvements, records archiving and other project related costs.		
Public Health Clinics and Services	Board of Health	Clinic fees, charges and third-party reimbursements	Materials and costs associated with clinics and public health programs	\$25,000	Available for expenditure next year
Library Fines and Fees	Library Director and Trustees	Charges for lost or damaged Library materials and fees from printing, faxing or similar supplementary fee-based services.	Acquire Library materials to replace lost or damaged items, and for the maintenance, upkeep and supplies for supplementary fee-based services	\$15,000	Available for expenditure next year
Mattera Cabin Operating	Facilities Director	Rental Fees	Utilities and all other maintenance and operating expenses	\$10,000	Available for expenditure next year
Town Forest	Director of Public Works upon the recommendation of the Town Forest Committee	Sale of timber; fees for use of the Town Forest	Planning and Improvements to the Town Forest	\$10,000	Available for expenditure next year

- **Conservation Consulting Revolving Fund** - These funds are used to receive payments from applicants, hire expert consultants where required, and return the balance to the applicant. The balance in the Conservation Consulting Revolving Fund as of March 2020 is \$770.
- **Inspections Revolving Fund** – The balance available as of March 2020 in this fund is \$1,099,312 and of that total \$180,000 is proposed by the Town Manager as part of the FY21 budget {\$132,000 to support Economic Development wages and expenses; and \$48,000 to offset Building Inspections division wages}.
- **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 March 2020 in this fund is \$48,569. 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 Fines and Fees Fund** – The balance available as of March 2020 in this fund is \$13,638. The added flexibility in use of this fund approved by Annual Town Meeting one year ago has been helpful.
- **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 March 2020 in this fund is \$24. In response to a previous instructional motion by Town Meeting, the Town Manager moved the responsibility for both the Mattera Cabin and Cemetery garages 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 March 2020 in this fund is \$0.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 9 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.

Select Board

Background: The State has a strong and bipartisan goal of building more affordable housing, and considers Reading a model community in this area. Town staff has been invited to speak at housing symposiums and the Town has received numerous related planning grants. The Town has achieved the 10% affordable benchmark set by statute. Reading is the lead community and is joined by North Reading, Wilmington and Saugus in sharing a Regional Housing Services Office (RHSO). The RHSO monitors and administers affordable housing requirements including tracking and updating the Subsidized Housing Inventory (SHI) and maintaining ready buyer and ready renter lists, among other responsibilities.

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 Select Board. AHTF expenditures require

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

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

Affordable Housing Trust Fund Allocation Plan FY 2021	
Pursuant to Article 8 of the 2020 Annual Town Meeting, an Affordable Housing Trust Fund Allocation Plan for the Fiscal Year 2020 in accordance with the provisions of Chapter 140 of the Acts of 2001 is as follows:	
Available Balance – <u>Unrestricted Funds</u> :	\$385,199
Available Balance – <u>Restricted Funds</u>	\$ 0
<u>Unrestricted funds</u> 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

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 \$385,199 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.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 10 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of making Sturges Sewer Station improvements, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: The purpose of the Article is to authorize debt for the replacement of the Sturges Park sewer pump station. In 2010, the Town hired CDM Smith to assess the condition of and recommend repairs and improvements to the Town’s 12 wastewater pump stations.

Based on the service area and evaluated deficiencies, CDM Smith and the Town have prioritized the Sturges Park sewer station to be the next station replaced.

The existing Sturges Park sewer pump station is currently a dry/wet pit station, located at the intersection of South Street and Pine Ridge Road, which services approximately 520 properties (the second largest residential area in the Town of Reading).

The 46-year old station first went online in 1964 with a design capacity of 500 gallons per minute (GPM) and is approximately 27 feet in depth. The aging station is currently operating on two of the three pumps, which have come to the end of their useful life. In addition, the station has an out of code electrical system which presents a significant operating safety concern.

The proposed project would be to replace the failing station in its entirety with new submersible pumps; upgraded controls and electrical; SCADA; and a backup generator capable of running the station in the event of a power outage. The total estimated cost of this project is \$2.0 million.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 11 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of improvements to water service connections in the Gazebo Circle area, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: In 2019, The Town of Reading selected Weston & Sampson to update the Water System Master Plan. As part of the Master Plan update, the hydraulic capacity of the water system around the Gazebo Circle area was analyzed to evaluate repeated low-pressure complaints in the area.

Model scenarios were run in the updated hydraulic model, including maximum day demand (MDD) and peak hour demand (PHD) scenarios, to examine water pressure and available flows in the Gazebo Circle area with the Bear Hill Tank on and offline. It was determined that during average day conditions the pressure in the Gazebo Circle area struggles to meet MassDEP's minimum pressure requirement of 35psi. During periods of high demand homes at higher elevation fall below 35psi both with or without Bear Hill Tank online.

To increase the available flow and pressure to Gazebo Circle it is recommended that additional watermain be installed along with a water booster station. The estimated cost of this project is \$1.0 million.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 12 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of lead mitigation improvements to the Town’s water system, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: The MWRA has stated that a no- or low-interest rate loan will be available for their communities to assist in de-leading the water systems. While lead is present in very old water pipes in portions of Town, the amount is not considered to be a health risk. However, continued lead mitigation is in the best interest of the Town.

Details of the program are expected to be announced at a later date, and the Town expects to be eligible for up to \$1.5 million. The Town will be in the best position to apply with advance debt authorization by Town Meeting in case funding is scarce. The Town does not anticipate drawing down any funds immediately, as debt repayment is scheduled to begin in FY22.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 13 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of making improvements to water mains, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: In 2019, the Town of Reading selected Weston & Sampson to update the Water System Master Plan which was spurred by the recent economic development in the Downtown area. Specifically, the Town wanted to ensure that there is enough hydraulic capacity to support the planned developments and identify any improvements necessary to provide adequate hydraulic capacity to the proposed development areas. Available fire flows in the economic development areas were modeled during maximum day demand (MDD) conditions and compared to the anticipated Insurance Services Office’s (ISO) required fire flows.

It was determined through the hydraulic analysis that pressures were above the required 35psi, but the existing infrastructure in the Downtown area did not have enough capacity to support the planned development. Some areas show less than 2,500 gpm at 20 psi, below the anticipated required fire flow.

In order to ensure the system can support future economic development, improvements in and around the planned developments were prioritized. The first phase of improvements is estimated to cost \$4.3M and are listed below:

<u>Scheduled Downtown Phase I</u>		Linear	Estimated
		feet	Cost
Haven	Main to High	1,270	\$ 645,000
High	Haven to Washington	699	\$ 355,000
Linden	Woburn to Haven	598	\$ 300,000
Gould	Haven to PO	323	\$ 130,000
Gould	PO to Ash	289	\$ 115,000
Main	Woburn to Ash	1,891	\$ 865,000
Main	Haven to Ash (abandon)	1,050	\$ 105,000
Ash	Woburn to Main (incl CVS)	1,480	\$ 590,000
Washington	Minot to Main	752	\$ 380,000
Washington	RR jacking		\$ 815,000
Downtown Phase I		8,352	\$ 4,300,000

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 14 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of making improvements to sewer mains, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: In 2019, The Town of Reading hired CDM Smith to evaluate the Town's sanitary sewer system, particularly in the Downtown area. A hydraulic analysis was performed to determine the existing capacity of the sewer system in the economic development area within the Downtown. The analysis measured daily usage rates as well as peak rainfall events, which account for inflow and infiltration.

The system showed enough capacity during average day usage, but showed decreased capacity during large rain events. It is recommended that improvements be made to some of the older clay sewer mains around the Downtown area to help eliminate infiltration as well as increase capacity and efficiency. The estimated cost of this project is \$1.0 million.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 15 To see if the Town will vote to raise and appropriate, borrow, transfer from available funds or otherwise provide a sum or sums of money to pay the costs of making

improvements to storm water systems, including the payment of any and all other costs incidental and related thereto, or take any other action with respect thereto.

Select Board

Background: Due to the increased development and planned economic development of the Downtown area the Town evaluated its below ground infrastructure. In response to the increase in development of the Downtown, the Haven Street corridor and depot area are currently undergoing a conceptual design to improve the overall streetscape of the area. As part of the roadway and streetscape improvements, the areas drainage system will have to undergo some modifications and upgrades.

Some modifications may include additional stormwater best management practices (BMPs) to help the Town meet its NPDES MS4 stormwater permit requirements. In addition, low impact designs will be utilized where possible to optimize and improve the overall stormwater discharge and treatment. The estimated cost of these improvements is \$1.0 million.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 16 To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or otherwise provide a sum or sums of money for highway projects in accordance with Chapter 90 of the *Massachusetts General Laws*, or take any other action with respect thereto.

Select Board

Background: This is an annual article whereby Town Meeting is asked to grant permission for the Town to accept additional roadway maintenance from the State, called Chapter 90 funding. Annual funding has been at the \$600,000 area for many years, with exceptions when the state has surplus funds to allocate to this purpose. Proposed funding for FY21 is \$594,643.

Finance Committee Report: At their meeting on March 18, 2020 the Finance Committee voted 7-0 to recommend this Article to Town Meeting.

Bylaw Committee Report: No report.

ARTICLE 17 To see if the Town will vote to raise and appropriate, transfer from available funds, borrow or otherwise provide a sum or sums of money for the operation of the Town and its government for Fiscal Year 2021 - beginning July 1, 2020, or take any other action with respect thereto.

Finance Committee

Background: Please see the Budget pages after this Warrant Report, which includes full details of the FY21 Finance Committee budget.

Finance Committee report: Please see the FY21 Spending Scorecard of the FY21 Budget document for the votes of the Finance Committee on line items in the FY21 budget. The Finance Committee recommends the subject matter of Article 21 as explained by these votes at their meeting on March 18, 2020.

Bylaw Committee Report: No report.

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

Select Board

Town Meeting Members Attendance
2020 Annual Town Meeting - Article 18

Total of 2 Town Meetings resulting in 7 evenings of attendance

Listed below are those who attended 3 evenings or less

Precinct	First Name	Middle	Last Name	Term	Total	Precinct Vote	Remove Keep in TM	Remain Remove TM
1	John	J	Arena	2021	3			
2	David	Wayne	Decker	2021	1			
3	Carla	J	Nazzaro	2021	3			
3	Andrea	M	Scullin	2021	0			
5	Janice	M	Jones	2021	3			
5	Patrick	P	O'Sullivan	2021	2			
8	Peter	McNeill	Kramer	2022	1			

87 Town Meeting Members had perfect attendance in 2019

Finance Committee report: No report.

Bylaw Committee Report: No report.

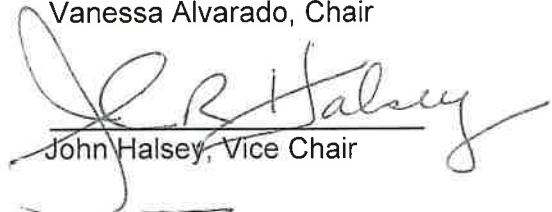
and you are directed to serve this Warrant by posting an attested copy thereof in at least one (1) public place in each precinct of the Town not less than fourteen (14) days prior to March 3, 2020, or providing in a manner such as electronic submission, holding for pickup or mailing, an attested copy of said Warrant to each Town Meeting Member.

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

Given under our hands this 4th day of February, 2020.



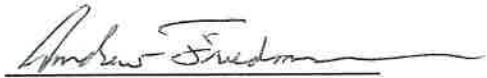
Vanessa Alvarado, Chair



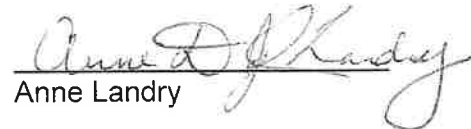
John Halsey, Vice Chair



Mark Dockser, Secretary



Andrew Friedmann



Anne Landry


Thomas Freeman, Constable

SELECT BOARD OF READING

[THIS PAGE INTENTIONALLY LEFT BLANK]



Town of Reading

Fiscal Year 2021

Finance Committee's Recommended Budget

July 1, 2020 to June 30, 2021

Finance Committee

Finance@ci.reading.ma.us

Eric Burkhart, Chair (July 2016)

Paula Perry, Vice Chair (December 2010)

Daniel Dewar (July 2018)

Sean Jacobs (July 2019)

Andrew Mclauchlan (July 2019)

Marc Moll (July 2014)

Edward Ross (July 2019)



Town of Reading

Fiscal Year 2021

July 1, 2020 – June 30, 2021

Town Manager's Recommended Budget

Select Board

Vanessa Alvarado, Chair

John Halsey, Vice Chair

Mark Dockser, Secretary

Andrew Friedmann

Anne Landry

selectboard@ci.reading.ma.us

Town Management Team

Jean Delios

Assistant Town Manager

jdelios@ci.reading.ma.us

Sharon Angstrom, CPA

Town Accountant & Finance Director

sangstrom@ci.reading.ma.us

Gregory Burns

Fire Chief

gburns@ci.reading.ma.us

Joseph Huggins

Director of Facilities

jhuggins@ci.reading.ma.us

Town Manager

Bob LeLacheur, Jr, CFA

townmanager@ci.reading.ma.us

16 Lowell Street

Reading, MA 01867

Jane Kinsella

Public Works Director

jkinsella@ci.reading.ma.us

Mathew Kraunelis, Esq.

Administrative Services Director

mkraunelis@c.reading.ma.us

Amy Lannon, MLIS

Library Director

Lannon@noblenet.org

David Clark

Police Chief

dclark@ci.reading.ma.us

Table of Contents

Town Manager’s FY21 Budget Message	20
Town Accountant’s Recommended Revenues	23
Town Accountant’s Financial Forecast	25
Spending Scorecard	28
FY21 Shared Costs	29
FY21 Town Budget Detail by Department	35
a. Administrative Services	
b. Public Services	
c. Finance Department	
d. Public Safety	
e. Public Works	
f. Public Library	
g. Facilities	
FY21 School Department	80
FY21 Enterprise Fund Budgets	143
Appendix	151
a. FY20-FY30 Capital Plan	
b. FY20-FY38 Debt Schedule	
c. Table of Organization	

TOWN MANAGER'S FY21 BUDGET MESSAGE

The following document constitutes the Town Manager's recommended Fiscal Year 2021 Budget for the Town of Reading, beginning July 1, 2020.

Overview: The Budget Process

Following state law and the Town Charter, the budget authorities are listed below in chronological order:

- Superintendent of Schools (School budget – early January)
- School Committee Budget (School budget – late January)
- Town Manager (balanced School and Town budgets – late February)
- Finance Committee (balanced School and Town budgets – late March)
- Town Meeting (final approval of balanced School and Town budgets – early May)

Note that the Board of Library Trustees and the Select Board are advisory to the Town Manager.

There is one bottom line budget for the School department. Only the School Committee or Superintendent may decide how funds are spent. Other budget authorities listed above may only change (up or down) the bottom line figure for the Schools.

There are over 20 individual lines for the Town budget. All budget authorities listed above (aside from the Superintendent/School Committee) may change these lines, for example almost every Town department has one line for wages and another for expenses. Only the Town Manager has the authority to determine how the components of each voted wage and expense line are spent.

The Budget Calendar

Both the Town and Schools begin the annual budget process by September each year, for the fiscal year that begins in the following July. Typically the three elected boards (School Committee, Library Trustees and Select Board) and staff attend a Finance Committee meeting in October called a Financial Forum in order to have a preliminary budget discussion. At that meeting the Town Accountant projects what revenues will look like for that future budget year, and also gives an estimate of what cash is on hand, called Free Cash. Financial actions expected at the upcoming November Town Meeting are also discussed. Note that while I will focus on the upcoming fiscal year budget, in fact detailed financial forecasts are made for the next five years.

A second Financial Forum is sometimes held in November, in which the Free Cash position is formalized. School and Town staff present estimates about a set of costs called Accommodated Costs – more on those later. These costs are subtracted from the Revenues that are available, and that remaining amount is available for the so-called Town and School Operating budgets. FINCOM typically adds a certain amount of Free Cash to help support the Operating budgets.

“Estimated Revenues – Accommodated Costs = Operating Budget Funding”

From these available funds, both the town departments (currently a 36% share) and the school department (64% share) get the same percentage year-over-year increase. In FY21 the Operating budgets are increasing by +3.15%, a figure slightly lower than the +3.25% from FY20.

The three elected boards then hold public meetings to discuss their budgets in December and in January. By Charter, the School Committee must present a budget to the Town Manager by February 1st, and the Town Manager must present a balanced budget to FINCOM by March 1st. In some years the School Committee votes a budget higher than the balanced Operating budget figure and the Town Manager must cut any surplus to match FINCOM guidance, but has no authority as to specific cost reductions within the budget. The balanced budget target has been clearly identified to the School Committee, and they often cite how they plan to balance their budget if it is too high.

In March (late February as is possible) the Finance Committee holds public meetings, and must vote a balanced budget in advance of April Town Meeting. They may increase or decrease any budget line submitted by the Town Manager. If they increase in total, they must also provide Free Cash as a source of revenues, since only the Town Accountant may determine other revenue projections.

FY21 Revenues

The total FY21 estimated revenues for general government will be \$105.3 million, plus the use of \$1.25 million of Free Cash, which is a 3.7% increase from FY20. State Aid in the FY21 budget is estimated as +2.5% by FINCOM policy, but it continues to be troublesome as the Governor's budget filed last month again had only about +1.0% for Reading. Any revenue shortfall compared to the +2.5% assumption in the final figures (which are typically not known until June or later) will be made up by increasing the use of Free Cash, also by FINCOM policy, at the following November Town Meeting.

Certainly, of concern is the Select Board subcommittee recent report that RMLD may be voting to reduce their annual 'dividend' payment to the town by as much as \$500,000 to \$700,000. We have a reasonable assurance this will not impact the FY21 budget. This would be a clear step backwards from the recent \$4.15 million in Override funding.

Our responses have been for both the town and schools to assemble an FY21 budget that could be more easily reduced in the future. On the Town side, an example of that approach was a decision not to fund a requested \$50,000 DPW Tree Climber position, but instead divide those funds to Public Safety Overtime (\$20,000) and a seasonal employee for the DPW Parks & Forestry division (\$30,000).

In the FY21 Financial Forecast documents that follow the Town Accountant's revenue discussion, please note that we have assumed an approximate \$470,000 reduction in the RMLD payments starting in FY22.

FY21 Accommodated Costs

A modest increase of 2.8% is forecast, which is terrific when compared to +3.7% revenues. Two aspects of these costs deserve mention. First a 32% increase in retirement funding was approved by the independent local retirement board. This will set the Town on an aggressive target date of less than ten years to fund liabilities above and beyond those generated in the current year. These underfunded liabilities have hung over the Town's financial head for decades after poor financial management state-wide many years ago. Thus, the increase is simply a faster payment mechanism, and not in some sense an increase in fundamental costs. Second, a third consecutive year of modest health insurance premium increases allows that budget to be level funded for FY21. Frankly this fact allows the increase in retirement to be affordable in FY21. See the Shared Costs budget section for details.

By formula there is \$105.3 million - \$39.3 million = \$66.0 million of remaining revenues to be shared by the Town and School Operating budgets, or an increase of +3.15%.

Under the budget model, when combining accommodated costs with this +3.15% operating budget figure, Town departments total \$29.6 million (+2.6%) and Schools total \$48.4 million (+3.4%) for FY21.

There has been some recent discussion about adjusting the so-called town/school budget split. The current budget model has been in place for 14 years, and was designed after as a FINCOM member I watched arguments between special education (SPED) and regular day parents about school funding priorities. Allowing the schools to place out of district SPED costs, which are very difficult to forecast, into the accommodated costs section has largely removed that horrible argument among parents from the budget process. Both the town and schools have used a mechanism within that model to request additional funds in a given year. The current model has encouraged ongoing dialogue from all departments, and as a result Reading may have the most collaborative budget process in the state.

FY22 – A Look Ahead

The prospect of losing \$500,000 or more of annual funding from the RMLD overhangs this otherwise reasonably straightforward FY21 budget.

It should be noted that Proposition 2½ is still in force, and will require the Town and Schools to continue to ‘do more with less’ every year. We believe that our close-knit organization and thorough planning process will continue to offer the community both a high quality and volume of services given the funding that is available – in other words, good taxpayer value.

I have indicated for a couple of years the need for the community to engage in a conversation about priorities for big-expense capital items (elementary school space, senior/community center, recreation/athletic improvements, and DPW garage relocation for economic development opportunities among others). In this budget I have proposed \$145,000 in capital funding to help get some of these processes started. The role of your town and school staff, however, cannot be to determine the priorities of the entire community.

From a budget standpoint, it is important to remember the lessons of the late 1990s and not crowd out the Town and School annual operating budgets by adding too much debt inside the tax levy for such projects, however. FINCOM policy dictates that most of the projects listed above be done outside the tax levy.

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.

Robert W. LeLacheur, Jr. CFA

Town Manager

February 15, 2020

TOWN ACCOUNTANT'S RECOMMENDED REVENUES

Summary of Revenues – The total FY21 estimated revenues for general government will be \$105.3 million, plus the use of \$1.25 million of Free Cash, a 3.46% increase from FY20.

	FY21	Change	Share
Total Property Taxes	\$ 77.9	3.3%	74%
Total Other Local Revenues	\$ 8.5	8.2%	8%
Total Intergov't Revenues	\$ 14.9	2.5%	14%
Total Transfers & Available	\$ 4.1	0.2%	4%
	\$105.3	3.46%	100%

Property Taxes (\$77.9 million or 74% of revenues) – The forecast 3.3% increase in FY21 includes a 2.5% increase over the FY20 tax levy plus new growth. As the next table shows, recent new growth has trended higher (5yr average \$781k and 10yr average \$676k). The Town has made significant progress on Economic Development so we are increasing future estimates to \$750,000 in FY21 with more growth to follow.

Actual New Growth (000)s

FY20	FY19	FY18	FY17	FY16	FY15	FY14	FY13	FY12	FY11
\$ 593	\$ 840	842	717	912	844	741	579	325	363

The assessor's overlay account was increased to \$749,318 in FY21. This amount is set aside for the Board of Assessors to handle abatements and exemptions. The actual amount may vary from the budgeted amount when the final calculation of the tax rate is made by the Town Accountant in November 2020. If the overlay account is not used for abatements, it is released to Free Cash. (See "Operating transfers/Available Funds" below.)

Local Revenues (\$8.5 million or 8% of revenues) – Local revenues are forecast at +8.2%, near the high end of volatile 0% to 10% typical range. Below are the largest components of these revenues.

Motor Vehicle Excise (\$4.15 million) – This revenue source is especially difficult to forecast, as we have been both over and under budget by \$100,000+ in recent years, although the longer-term average has been in line. For next year we forecast a 3.8% increase to \$4.15 million as collections are coming in ahead of projections in FY20.

Charges for Services (\$2.075 million) – A forecast of +6.4%.

Meals Tax (\$0.4 million) – This local option tax has modestly added to revenues.

Interest Earnings – Interest rates have increased significantly over the last year. The forecast for next year is increased by 66.7% to \$775,000 as collections are coming in much higher than projected in FY20.

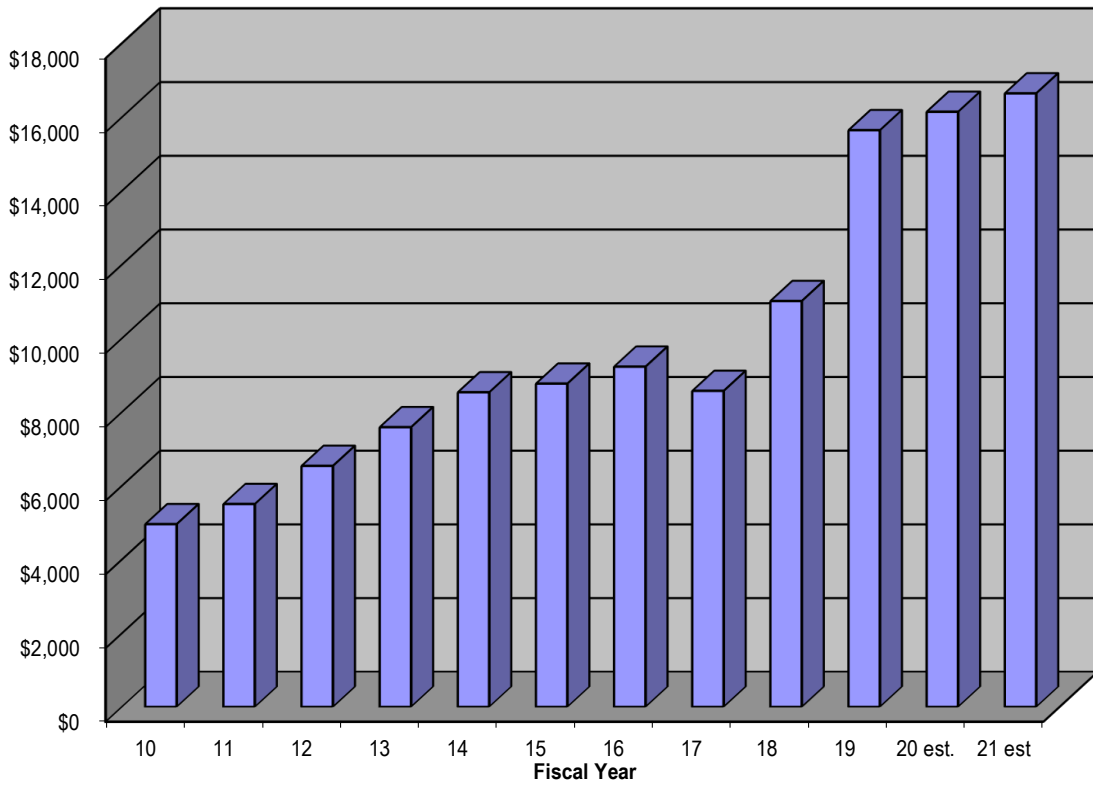
Intergovernmental Revenue (\$14.9 million or 14% of revenues) – The final figure for State Aid for FY21 is still unknown at this point. We use an assumption of +2.5%, which is higher than recent disappointing trends. FINCOM has agreed to make up any shortfall from +2.5% with use of Free Cash – this adjustment

would typically happen at a November Town Meeting after the fiscal year begins. In January 2020 the Governor released a budget that would increase state aid by only +1.43%. About 15 years ago, State Aid was over 20% of the annual revenues available for the town.

Operating Transfers/Available Funds (\$4.1 million or 4% of revenues) – The amount of money available from cemetery sale of lots has remained constant. The Board of Assessors released \$375,000 from the overlay surplus last year and is planning on releasing \$350,000 for use in FY21; this figure is expected to continue to decline in future years. The RMLD annual payment is frozen at \$2.47 million but could decline sharply if the RMLD Commissioners vote to change their approach – this is a significant caution for FY22 and beyond.

A figure of \$1.25 million is being used from Free Cash in order to balance the FY21 budget. The Chart below shows Free Cash history and a projection for FY20 and forward:

**Town of Reading, Massachusetts
Certified "Free Cash"
Last Ten Fiscal Years
(Amounts Expressed in Thousands)**



FY21 Financial Forecast

Town of Reading Budget Summary	3.25%		3.15%		2.55%		2.85%		2.85%		3.00%	
3/24/20 12:09 PM	Projected	One Yr	Projected	One Yr	Projected	One Yr	Projected	One Yr	Projected	One Yr	Projected	One Yr
	FY20	Chng FY20	FY21	Chng FY21	FY22	Chng FY22	FY23	Chng FY23	FY24	Chng FY24	FY25	Chng FY25
Revenues												
Total Property Taxes	75,353,353	3.2%	77,860,324	3.3%	80,529,328	3.4%	83,313,464	3.5%	86,231,516	3.5%	87,913,739	2.0%
Total Other Local Revenues	7,825,000	4.6%	8,470,000	8.2%	8,860,000	4.6%	9,100,000	2.7%	9,340,000	2.6%	9,580,000	2.6%
Total Intergov't Revenues	14,539,446	1.4%	14,902,932	2.5%	15,275,505	2.5%	15,657,393	2.5%	16,048,828	2.5%	16,450,049	2.5%
Total Transfers & Available	4,060,243	0.5%	4,067,512	0.2%	3,625,436	-10.9%	3,656,244	0.8%	3,687,994	0.9%	3,722,155	0.9%
Revs before Free Cash	\$ 101,778,042	2.90%	\$ 105,300,769	3.46%	\$ 108,290,270	2.84%	\$ 111,727,101	3.17%	\$ 115,308,338	3.21%	\$ 117,665,943	2.04%
Free Cash	1,000,000	-16.7%	1,250,000	25.0%	1,000,000	-20.0%	1,000,000	0.0%	1,000,000	0.0%	1,000,000	0.0%
Net Available Revenues	\$ 102,778,042	2.66%	\$ 106,550,769	3.67%	\$ 109,290,270	2.57%	\$ 112,727,101	3.14%	\$ 116,308,338	3.18%	\$ 118,665,943	2.03%
Accommodated Costs												
Benefits	18,139,050	-0.3%	19,195,250	5.8%	19,855,740	3.4%	20,747,050	4.5%	21,685,532	4.5%	22,665,053	4.5%
Capital	3,606,500	10.1%	2,937,000	-18.6%	2,860,000	-2.6%	2,750,000	-3.8%	3,000,000	9.1%	2,900,000	-3.3%
Debt (inside levy)	1,533,324	0.4%	2,145,415	39.9%	2,230,801	4.0%	2,492,126	11.7%	2,406,351	-3.4%	2,584,869	7.4%
Debt (excluded)	2,902,482	-1.4%	2,848,182	-1.9%	2,791,882	-2.0%	2,732,582	-2.1%	2,686,112	-1.7%	1,279,700	-52.4%
Energy	2,094,600	3.9%	2,000,000	-4.5%	2,060,000	3.0%	2,115,000	2.7%	2,170,000	2.6%	2,225,000	2.5%
Financial	905,600	6.3%	880,000	-2.8%	895,000	1.7%	915,000	2.2%	935,000	2.2%	955,000	2.1%
Education - Out of district	5,046,875	11.6%	5,325,000	5.5%	5,591,250	5.0%	5,870,813	5.0%	6,164,353	5.0%	6,472,571	5.0%
Education - Vocational	452,400	4.0%	455,000	0.6%	473,200	4.0%	492,128	4.0%	511,813	4.0%	532,286	4.0%
Miscellaneous	3,360,740	2.5%	3,496,076	4.0%	3,601,251	3.0%	3,708,738	3.0%	3,818,605	3.0%	3,930,920	2.9%
Community Priorities	220,000	0.0%	60,000	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Accommodated Costs	\$ 38,261,572	3.30%	\$ 39,341,923	2.82%	\$ 40,359,123	2.59%	\$ 41,823,436	3.63%	\$ 43,377,765	3.72%	\$ 43,545,398	0.39%
Net Accommodated Costs	\$ 38,261,572	3.30%	\$ 39,341,923	2.82%	\$ 40,359,123	2.59%	\$ 41,823,436	3.63%	\$ 43,377,765	3.72%	\$ 43,545,398	0.39%
			\$ 44,981		\$ (5,397)		\$ 2,430		\$ 8,652		\$ 10,967	
Operating Costs												
Municipal Gov't Operating adjustments	22,161,344	3.25%	22,859,427	3.15%	23,601,013	2.55%	24,273,642	2.85%	24,965,440	2.85%	25,714,404	3.00%
adjustments (EF+RF)	1,080,995	3.25%	1,115,046	3.15%	1,143,480	2.55%	1,176,069	2.85%	1,209,587	2.85%	1,245,874	3.00%
TOTAL Muni Govt OPER	23,242,339	3.25%	24,129,198	3.82%	24,744,492	2.55%	25,449,710	2.85%	26,175,027	2.85%	26,960,278	3.00%
School Operating adjustments	41,650,473	3.25%	42,962,463	3.15%	44,132,052	2.55%	45,451,525	2.85%	46,746,894	2.85%	48,149,300	3.00%
			72,205		60,000							
TOTAL School OPER	41,650,473	3.25%	43,034,668	3.32%	44,192,052	2.69%	45,451,525	2.85%	46,746,894	2.85%	48,149,300	3.00%
Operating Budgets	\$ 64,892,812	3.25%	\$ 67,163,865	3.50%	\$ 68,936,544	2.64%	\$ 70,901,235	2.85%	\$ 72,921,921	2.85%	\$ 75,109,578	3.00%
Municipal Gov't Operating School Operating	35.8%		35.9%		35.9%		35.9%		35.9%		35.9%	
	64.2%		64.1%		64.1%		64.1%		64.1%		64.1%	
TOTAL SPENDING	\$ 103,154,384	3.27%	\$ 106,505,788	3.25%	\$ 109,295,667	2.62%	\$ 112,724,671	3.14%	\$ 116,299,686	3.17%	\$ 118,654,977	2.03%
Muni Govt OPER	\$ 23,242,339	3.25%	\$ 24,129,198	3.82%	\$ 24,744,492	2.55%	\$ 25,449,710	2.85%	\$ 26,175,027	2.85%	\$ 26,960,278	3.00%
Muni Govt ACCOM	\$ 5,587,500	6.04%	\$ 5,434,550	-2.74%	\$ 5,596,187	2.97%	\$ 5,759,672	2.92%	\$ 5,925,062	2.87%	\$ 6,092,414	2.82%
Muni Govt TOTAL	\$ 28,829,839	3.59%	\$ 29,563,748	2.55%	\$ 30,340,679	2.63%	\$ 31,209,382	2.86%	\$ 32,100,089	2.85%	\$ 33,052,692	2.97%
School OPER	\$ 41,650,473	3.25%	\$ 43,034,663	3.32%	\$ 44,192,052	2.69%	\$ 45,451,525	2.85%	\$ 46,746,894	2.85%	\$ 48,149,300	3.00%
School ACCOM	\$ 5,116,875	13.2%	\$ 5,385,000	5.24%	\$ 5,591,250	3.83%	\$ 5,870,813	5.00%	\$ 6,164,353	5.00%	\$ 6,472,571	5.00%
School TOTAL	\$ 46,767,348	4.25%	\$ 48,419,663	3.53%	\$ 49,783,302	2.82%	\$ 51,322,338	3.09%	\$ 52,911,247	3.10%	\$ 54,621,871	3.23%

FY21 Financial Forecast

Town of Reading Revenues - Details	One Yr		One Yr		One Yr		One Yr		One Yr		One Yr	
	Projected FY20	Chng FY20	Projected FY21	Chng FY21	Projected FY22	Chng FY22	Projected FY23	Chng FY23	Projected FY24	Chng FY24	Projected FY25	Chng FY25
3/24/20 12:09 PM												
Property Taxes												
Tax levy (within levy limit)	72,589,077	3.7%	75,011,460	3.3%	77,655,497	3.5%	80,468,134	3.6%	83,402,337	3.6%	86,461,146	3.7%
New Growth	592,835	-29%	750,000	26.5%	850,000	13.3%	900,000	5.9%	950,000	5.6%	1,000,000	5.3%
Tax levy (debt exclusion)	2,902,482	-1.4%	2,848,182	-1.9%	2,791,882	-2.0%	2,732,582	-2.1%	2,686,112	-1.7%	1,279,700	-52.4%
Abatements and exemptions	(731,042)	2.5%	(749,318)	2.5%	(768,051)	2.5%	(787,252)	2.5%	(806,933)	2.5%	(827,107)	2.5%
Total Property Taxes	75,353,353	3.2%	77,860,324	3.3%	80,529,328	3.4%	83,313,464	3.5%	86,231,516	3.5%	87,913,739	2.0%
Other Local Revenues												
Motor Vehicle Excise	4,000,000	2.6%	4,150,000	3.8%	4,300,000	3.6%	4,400,000	2.3%	4,500,000	2.3%	4,600,000	2.2%
Meals Tax	400,000	3.9%	415,000	3.8%	430,000	3.6%	445,000	3.5%	460,000	3.4%	475,000	3.3%
Penalties/interest on taxes	205,000	2.5%	205,000	0.0%	205,000	0.0%	210,000	2.4%	215,000	2.4%	220,000	2.3%
Payments in lieu of taxes	375,000	1.4%	385,000	2.7%	395,000	2.6%	405,000	2.5%	415,000	2.5%	425,000	2.4%
Charges for services	1,950,000	2.6%	2,075,000	6.4%	2,200,000	6.0%	2,300,000	4.5%	2,400,000	4.3%	2,500,000	4.2%
Licenses & permits	170,000	0.0%	165,000	-2.9%	170,000	3.0%	175,000	2.9%	180,000	2.9%	185,000	2.8%
Fines	100,000	5.3%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Interest Earnings	450,000	50.0%	775,000	72.2%	850,000	9.7%	850,000	0.0%	850,000	0.0%	850,000	0.0%
Medicaid Reimbursement	175,000	9.4%	200,000	14.3%	210,000	5.0%	215,000	2.4%	220,000	2.3%	225,000	2.3%
Total Other Local Revenues	7,825,000	4.6%	8,470,000	8.2%	8,860,000	4.6%	9,100,000	2.7%	9,340,000	2.6%	9,580,000	2.6%
Intergovernmental Revenue												
State Aid	14,539,446	1.4%	14,902,932	2.5%	15,275,505	2.5%	15,657,393	2.5%	16,048,828	2.5%	16,450,049	2.5%
Total Intergov't Revenues	14,539,446	1.4%	14,902,932	2.5%	15,275,505	2.5%	15,657,393	2.5%	16,048,828	2.5%	16,450,049	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%	25,000	0.0%
RMLD payment	2,468,728	0.0%	2,468,728	0.0%	2,000,000	-19%	2,000,000	0.0%	2,000,000	0.0%	2,000,000	0.0%
Enterprise Fund Support	1,080,995	3.3%	1,115,046	3.2%	1,143,480	2.6%	1,176,069	2.9%	1,209,587	2.9%	1,245,874	3.0%
School Revolving Funds	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Premiums Reserve for Debt	10,521		8,739	-17%	6,957	-20%	5,175	-26%	3,407	-34%	1,281	-62%
Overlay surplus	375,000	-6.3%	350,000	-6.7%	350,000	0.0%	350,000	0.0%	350,000	0.0%	350,000	0.0%
Total Transfers & Available	4,060,243	0.5%	4,067,512	0.2%	3,625,436	-10.9%	3,656,244	0.8%	3,687,994	0.9%	3,722,155	0.9%
OPERATING REVENUES	101,778,042	2.90%	105,300,769	3.46%	108,290,270	2.84%	111,727,101	3.17%	115,308,338	3.21%	117,665,943	2.04%
Free Cash	1,000,000	-16.7%	1,250,000	25.0%	1,000,000	-20.0%	1,000,000	0.00%	1,000,000	0.00%	1,000,000	0.00%
TOTAL REVENUES	102,778,042	2.66%	106,550,769	3.67%	109,290,270	2.57%	112,727,101	3.14%	116,308,338	3.18%	118,665,943	2.03%

FY21 Financial Forecast

Town of Reading Acc. Costs - Summary												
	One Yr		One Yr		One Yr		One Yr		One Yr		One Yr	
3/24/20 12:09 PM	Projected FY20	Chng FY20	Projected FY21	Chng FY21	Projected FY22	Chng FY22	Projected FY23	Chng FY23	Projected FY24	Chng FY24	Projected FY25	Chng FY25
Benefits	18,139,050	-0.3%	19,195,250	5.8%	19,855,740	3.4%	20,747,050	4.5%	21,685,532	4.5%	22,665,053	4.5%
Capital	3,606,500		2,937,000		2,860,000		2,750,000		3,000,000		2,900,000	
Debt (inside levy)	1,533,324	7.0%	2,145,415	-1.1%	2,230,801	0.2%	2,492,126	3.0%	2,406,351	3.1%	2,584,869	1.5%
Debt (excluded)	2,902,482		2,848,182		2,791,882		2,732,582		2,686,112		1,279,700	
Energy	2,094,600	3.9%	2,000,000	-4.5%	2,060,000	3.0%	2,115,000	2.7%	2,170,000	2.6%	2,225,000	2.5%
Financial	905,600	6.3%	880,000	-2.8%	895,000	1.7%	915,000	2.2%	935,000	2.2%	955,000	2.1%
Education - Out of district	5,046,875	11.6%	5,325,000	5.5%	5,591,250	5.0%	5,870,813	5.0%	6,164,353	5.0%	6,472,571	5.0%
Education - Vocational	452,400	4.0%	455,000	0.6%	473,200	4.0%	492,128	4.0%	511,813	4.0%	532,286	4.0%
Miscellaneous	3,360,740	2.5%	3,496,076	4.0%	3,601,251	3.0%	3,708,738	3.0%	3,818,605	3.0%	3,930,920	2.9%
Community Priorities	220,000		60,000									
TOTAL Accomm. COSTS	\$ 38,261,572	3.3%	\$ 39,341,923	2.8%	\$ 40,359,123	2.6%	\$ 41,823,436	3.6%	\$ 43,377,765	3.7%	\$ 43,545,398	0.4%
Town of Reading Acc. Costs - Details												
	Projected FY20	One Yr Chng FY20	Projected FY21	One Yr Chng FY21	Projected FY22	One Yr Chng FY22	Projected FY23	One Yr Chng FY23	Projected FY24	One Yr Chng FY24	Projected FY25	One Yr Chng FY25
Contributory Retirement	4,183,050	5.3%	5,512,250	31.8%	5,732,740	4.0%	5,962,050	4.0%	6,200,532	4.0%	6,448,553	4.0%
OBRA fees & OPEB study	50,000	0.0%	40,000	-20.0%	40,000	0.0%	40,000	0.0%	40,000	0.0%	40,000	0.0%
OPEB contribution	575,000	9.5%	500,000	-13.0%	525,000	5.0%	550,000	4.8%	575,000	4.5%	600,000	4.3%
Workers Compensation	350,000	3.9%	352,000	0.6%	355,000	0.9%	370,000	4.2%	385,000	4.1%	400,000	3.9%
Unemployment Benefits	75,000	-46.4%	65,000	-13.3%	65,000	0.0%	60,000	-7.7%	60,000	0.0%	60,000	0.0%
Group Health / Life Ins.	11,786,000	-2.2%	11,611,000	-1.5%	12,000,000	3.4%	12,600,000	5.0%	13,230,000	5.0%	13,891,500	5.0%
Medicare / Social Security	1,000,000	0.0%	987,000	-1.3%	1,000,000	1.3%	1,025,000	2.5%	1,050,000	2.4%	1,075,000	2.4%
Police / Fire Indemnification	120,000	9.1%	128,000	6.7%	138,000	7.8%	140,000	1.4%	145,000	3.6%	150,000	3.4%
Acc. Costs - Benefits	\$ 18,139,050	-0.3%	\$ 19,195,250	5.8%	\$ 19,855,740	3.4%	\$ 20,747,050	4.5%	\$ 21,685,532	4.5%	\$ 22,665,053	4.5%
5% of net available revs	4,943,778		5,122,629		5,274,919		5,449,726		5,631,111		5,819,312	
less debt (net, inside levy)	(1,522,803)		(2,136,676)		(2,223,844)		(2,486,951)		(2,402,944)		(2,583,588)	
Available for cash capital	3,420,975		2,985,953		3,051,075		2,962,775		3,228,167		3,235,724	
Temp shift to OPERATING	(185,525)		48,953		191,075		212,775		228,167		335,724	
Acc. Costs - Capital	3,606,500	10.1%	2,937,000	-18.6%	2,860,000	-2.6%	2,750,000	-3.8%	3,000,000	9.1%	2,900,000	-3.3%
Debt Service - Principal	3,600,000	1.4%	4,155,000	15.4%	4,285,000	3.1%	4,519,000	5.5%	4,560,000	0.9%	3,340,000	-26.8%
Debt Service - Interest	825,285	-9.2%	829,858	0.6%	730,726	-11.9%	700,533	-4.1%	529,056	-24.5%	523,288	-1.1%
Excluded debt	(2,902,482)	-1.4%	(2,848,182)	-1.9%	(2,791,882)	-2.0%	(2,732,582)	-2.1%	(2,686,112)	-1.7%	(1,279,700)	-52.4%
Total Included Debt	\$ 1,522,803	0.5%	\$ 2,136,676	40.3%	\$ 2,223,844	4.1%	\$ 2,486,951	11.8%	\$ 2,402,944	-3.4%	\$ 2,583,588	7.5%
Premiums for general fund	\$ 10,521	-15%	\$ 8,739	-17%	\$ 6,957	-20%	\$ 5,175	-26%	\$ 3,407	-34%	\$ 1,281	-62%
Acc. Costs - Debt	\$ 4,435,806	-0.8%	\$ 4,993,597	12.6%	\$ 5,022,683	0.6%	\$ 5,224,708	4.0%	\$ 5,092,463	-2.5%	\$ 3,864,569	-24.1%
Street Lighting (DPW)	164,800	3.0%	145,000	-12.0%	150,000	3.4%	155,000	3.3%	160,000	3.2%	165,000	3.1%
Electricity (FacCORE)	899,200	2.3%	875,000	-2.7%	900,000	2.9%	920,000	2.2%	940,000	2.2%	960,000	2.1%
Nat'l Gas (FacCORE)	668,925	2.5%	635,000	-5.1%	650,000	2.4%	665,000	2.3%	680,000	2.3%	695,000	2.2%
Water/Sewer (FacCORE)	171,675	23.0%	180,000	4.8%	190,000	5.6%	200,000	5.3%	210,000	5.0%	220,000	4.8%
Fuel - vehicles (DPW)	190,000	2.7%	165,000	-13.2%	170,000	3.0%	175,000	2.9%	180,000	2.9%	185,000	2.8%
Acc. Costs - Energy	\$ 2,094,600	3.9%	\$ 2,000,000	-4.5%	\$ 2,060,000	3.0%	\$ 2,115,000	2.7%	\$ 2,170,000	2.6%	\$ 2,225,000	2.5%
Casualty Ins (AD SVC)	490,600	5.0%	510,000	4.0%	525,000	2.9%	545,000	3.8%	565,000	3.7%	585,000	3.5%
Vel's Assistance (PUB SVC)	215,000	-8.5%	170,000	-20.9%	170,000	0.0%	170,000	0.0%	170,000	0.0%	170,000	0.0%
FINCOM Reserve Fund	200,000	33.3%	200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%
Acc. Costs - Financial	\$ 905,600	6.3%	\$ 880,000	-2.8%	\$ 895,000	1.7%	\$ 915,000	2.2%	\$ 935,000	2.2%	\$ 955,000	2.1%
SPED transp OOD (Sch)	1,199,993	5.0%	1,325,000	10.4%	1,391,250	5.0%	1,460,813	5.0%	1,533,853	5.0%	1,610,546	5.0%
SPED tuition OOD (Sch)	4,749,883	12.1%	5,100,000	7.4%	5,355,000	5.0%	5,622,750	5.0%	5,903,888	5.0%	6,199,082	5.0%
SPED offsets OOD (Sch)	(903,000)	5.0%	(1,100,000)	21.8%	(1,155,000)	5.0%	(1,212,750)	5.0%	(1,273,388)	5.0%	(1,337,057)	5.0%
Acc. Costs - OOD SPED	\$ 5,046,875	11.6%	\$ 5,325,000	5.5%	\$ 5,591,250	5.0%	\$ 5,870,813	5.0%	\$ 6,164,353	5.0%	\$ 6,472,571	5.0%
Voc School - NERMVS	343,200	4.0%	360,000	4.9%	374,400	4.0%	389,376	4.0%	404,951	4.0%	421,149	4.0%
Voc School - Minute Man	44,720	4.0%	35,000	-21.7%	36,400	4.0%	37,856	4.0%	39,370	4.0%	40,945	4.0%
Voc School - Essex North	64,480	4.0%	60,000	-6.9%	62,400	4.0%	64,896	4.0%	67,492	4.0%	70,192	4.0%
Acc. Costs - Vocational	\$ 452,400	4.0%	\$ 455,000	0.6%	\$ 473,200	4.0%	\$ 492,128	4.0%	\$ 511,813	4.0%	\$ 532,286	4.0%
Rubbish (DPW)	1,693,725	3.0%	1,775,000	4.8%	1,828,250	3.0%	1,883,098	3.0%	1,939,590	3.0%	1,997,778	3.0%
Snow and Ice Control (DPW)	675,000	3.8%	700,000	3.7%	725,000	3.6%	750,000	3.4%	775,000	3.3%	800,000	3.2%
State Assessments	723,440	-0.6%	741,526	2.5%	760,064	2.5%	779,066	2.5%	798,542	2.5%	818,506	2.5%
Cemetery (DPW)	268,575	4.8%	279,550	4.1%	287,937	3.0%	296,575	3.0%	305,472	3.0%	314,636	3.0%
Acc. Costs - Misc.	\$ 3,360,740	2.5%	\$ 3,496,076	4.0%	\$ 3,601,251	3.0%	\$ 3,708,738	3.0%	\$ 3,818,605	3.0%	\$ 3,930,920	2.9%

**FY21 Spending Scorecard
Lines Voted by Town Meeting**

Line	Category	FY20 Revised Budget	FY21 Town Manager Budget	FY21 FINCOM Budget	FINCOM vote	% chng	% Grand Total
B99	Benefits	\$17,990,050	\$19,195,250	\$19,195,250	7-0	6.7%	15.7%
C99	Capital	\$ 3,607,036	\$ 2,937,000	\$2,937,000	7-0	-18.6%	2.4%
D99	Debt service	\$ 4,435,000	\$ 4,993,600	\$4,993,600	7-0	12.6%	4.1%
E99	Education - Vocational	\$452,400	\$455,000	\$455,000	7-0	0.6%	0.4%
F99	Finance Committee Reserves	\$200,000	\$200,000	\$200,000	7-0	0.0%	0.2%
	Total Shared Costs	\$ 26,684,486	\$ 27,780,850	\$ 27,780,850		4.1%	22.8%
G91	Administrative Svcs wages	\$1,472,300	\$1,566,650	\$1,566,650	7-0	6.4%	1.3%
G92	Administrative Svcs expenses	\$1,547,888	\$1,579,100	\$1,579,100	7-0	2.0%	1.3%
H91	Public Services wages	\$1,500,275	\$1,532,050	\$1,532,050	7-0	2.1%	1.3%
H92	Public Services expenses	\$395,750	\$312,500	\$312,500	7-0	-21.0%	0.3%
I91	Finance wages	\$759,625	\$776,550	\$776,550	7-0	2.2%	0.6%
I92	Finance expenses	\$158,050	\$154,050	\$154,050	7-0	-2.5%	0.1%
J91	Public Safety wages	\$11,217,400	\$11,554,100	\$11,554,100	7-0	3.0%	9.5%
J92	Public Safety expenses	\$579,750	\$539,100	\$539,100	7-0	-7.0%	0.4%
K91	Public Works wages	\$2,725,275	\$2,827,175	\$2,827,175	7-0	3.7%	2.3%
K92	Public Works expenses	\$882,425	\$844,925	\$844,925	7-0	-4.2%	0.7%
K93	Public Works Snow & Ice	\$675,000	\$700,000	\$700,000	7-0	3.7%	0.6%
K94	Public Works Street Lights	\$164,800	\$145,000	\$145,000	7-0	-12.0%	0.1%
K95	Public Works Rubbish	\$1,693,725	\$1,775,000	\$1,775,000	7-0	4.8%	1.5%
L91	Library wages	\$1,390,575	\$1,432,295	\$1,432,295	7-0	3.0%	1.2%
L92	Library expenses	\$370,900	\$382,100	\$382,100	7-0	3.0%	0.3%
M91	Core Facilities	\$3,117,445	\$3,103,000	\$3,103,000	7-0	-0.5%	2.5%
M92	Town Buildings	\$334,800	\$338,650	\$338,650	7-0	1.1%	0.3%
	Total Municipal Gov't	\$ 28,985,983	\$ 29,562,245	\$ 29,562,245		2.0%	24.2%
U99	School Department	\$46,767,348	\$48,419,663	\$48,419,663	7-0	3.5%	39.7%
	VOTED GENERAL FUND	\$ 102,437,817	\$ 105,762,758	\$105,762,758		3.2%	
	State Assessments	\$758,826	\$ 735,377	\$735,377		-3.1%	0.6%
	TOTAL	\$ 103,196,643	\$ 106,498,135	\$106,498,135		3.2%	
W99	Water Enterprise Fund	\$6,715,925	\$7,008,200	\$7,008,200	7-0	4.4%	5.7%
X99	Sewer Enterprise Fund	\$7,213,385	\$7,431,450	\$7,431,450	7-0	3.0%	6.1%
Y99	Storm Water Enterprise Fund	\$550,800	\$538,380	\$538,380	7-0	-2.3%	0.4%
Z99	PEG Access	\$600,000	\$612,500	\$612,500	7-0	2.1%	
	TOTAL ENTERPRISE FUNDS	\$15,080,110	\$15,590,530	\$15,590,530		3.4%	12.8%
	GRAND TOTAL VOTED	\$ 117,517,927	\$ 121,353,288	\$ 121,353,288		3.3%	99.4%

SHARED COSTS

FY21 BUDGETS

Shared costs are spent on behalf of the general community or both school and town departments. The two largest components are Benefits (for school, town and retired employees) and Infrastructure (capital projects in the community, sometimes financed by debt payments). Some of these shared costs are subject to long term financial planning, and their annual increases can be managed. However, some of these costs fluctuate without pattern and are challenging to manage.

Shared costs are shown below as a +4.1% increase in FY21. Modest by peer community standards perhaps, but still a figure higher than our annual revenue growth.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
Benefits	\$ 15,990,778	\$ 16,967,755	\$ 17,990,050	\$ 19,195,250	6.7%
Capital & Debt	\$ 6,357,933	\$ 7,402,067	\$ 8,042,306	\$ 7,930,600	-1.4%
FINCOM Reserves	\$ -	\$ -	\$ 200,000	\$ 200,000	0.0%
Vocational Schools	\$ 383,430	\$ 383,864	\$ 452,400	\$ 455,000	0.6%
Total Shared Costs	\$ 22,732,141	\$ 24,753,686	\$ 26,684,756	\$ 27,780,850	4.1%
<i>State Assessments*</i>	<i>\$ 694,544</i>	<i>\$ 759,218</i>	<i>\$ 758,826</i>	<i>\$ 735,377</i>	<i>-3.1%</i>

**Not voted by Town Meeting; FY21 estimated*

Note that State Assessments are shown, but they are not voted by Town Meeting. Instead, they are deducted from State Aid received by the Town. Typically they are not finalized until after Reading's Annual Town Meeting.

Benefits (\$19.2 million; +6.7%)

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
Retirement	\$ 4,249,550	\$ 4,794,649	\$ 4,808,050	\$ 6,052,250	25.9%
Medicare	\$ 765,273	\$ 815,836	\$ 1,000,000	\$ 987,000	-1.3%
Health & Life Insurance	\$ 10,514,608	\$ 10,910,329	\$ 11,637,000	\$ 11,611,000	-0.2%
Worker Compensation	\$ 281,521	\$ 319,278	\$ 350,000	\$ 352,000	0.6%
111F Indemnification	\$ 122,198	\$ 26,183	\$ 120,000	\$ 128,000	6.7%
Unemployment	\$ 57,629	\$ 101,481	\$ 75,000	\$ 65,000	-13.3%
Total Benefits	\$ 15,990,778	\$ 16,967,755	\$ 17,990,050	\$ 19,195,250	6.7%

Retirement (\$6,052,250; +25.9%): The Retirement Board voted a large increase in order to speed up the full funding date to 2029. Coupled with November Town Meeting passing their request for increased COLA led to a 31.8% increase in the Pension Assessment as the table on the following page will demonstrate. In the fall 2019 the Town Manager had agreed to a larger than usual increase of a bit more than half the final figure because of the stabilization of Health Insurance premiums. To help fund this increase, annual OPEB

contributions are reduced. Once the pension obligation is fully funded, a shift to funding OPEB is planned. The annual OPEB funding requirement approaches \$2 million, so a net reduction in total 'Pension + OPEB' costs is expected when this shift happens.

	FY18 Actual	FY19 Actual	FY20 BUDGET		FY20-21
			Town Meeting	Town Manager	Change
Retirement Assessment	\$ 3,731,545	\$ 3,970,938	\$ 4,183,050	\$ 5,512,250	31.8%
OPEB Contributions	\$ 500,000	\$ 800,000	\$ 575,000	\$ 500,000	-13.0%
OBRA fees & Actuarial	\$ 18,005	\$ 23,711	\$ 50,000	\$ 40,000	-20.0%
Total Retirement	\$ 4,249,550	\$ 4,794,649	\$ 4,808,050	\$ 6,052,250	25.9%

Medicare (\$987,000; -1.3%): There is no increase needed for FY21 because some Override funds were directed towards this budget in FY19.

	FY18 Actual	FY19 Actual	FY20 BUDGET		FY20-21
			Town Meeting	Town Manager	Change
Total Medicare	\$ 765,273	\$ 815,836	\$ 1,000,000	\$ 987,000	-1.3%

Health & Life Insurance (\$11,611,000; -0.2%): This budget includes the addition of a new full-time Benefits Coordinator position, as the paperwork involved in health insurance is becoming daunting, and if not correctly processed in a timely manner can be expensive. Addition of this position is supported by the school department and Select Board.

The Town and all unions ('the PEC') 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 FY21 budget reflects an estimated modest increase in health insurance premiums, which is the third consecutive year of very low changes to this budget – a remarkable accomplishment.

	FY18 Actual	FY19 Actual	FY20 BUDGET		FY20-21
			Town Meeting	Town Manager	Change
Benefits Coordinator	\$ -	\$ -	\$ -	\$ 60,000	100.0%
Health Insurance	\$ 10,392,238	\$ 10,755,770	\$ 11,401,000	\$ 11,325,000	-0.7%
Opt Out Payments	\$ 92,473	\$ 122,167	\$ 150,000	\$ 150,000	0.0%
Payments to Other Towns	\$ -	\$ -	\$ 20,000	\$ 15,000	-25.0%
Professional Services	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
Life Insurance	\$ 29,896	\$ 32,393	\$ 41,000	\$ 36,000	-12.2%
Total Health & Life Ins.	\$ 10,514,608	\$ 10,910,329	\$ 11,637,000	\$ 11,611,000	-0.2%

Together, we have made several benefit design changes, many of which have increased out of pocket expenses to employees. Two creative programs allow both employees and the Town to avoid costs: (1) an opt-out program has been very successful, as an employee may opt-out and join a spousal plan, and the savings are split approximately 25% employee/75% Town; and (2) a change for retirees caused many of them a visit to their local social security office and diligently hurdle ensuing paperwork. The Town received a significant credit against premium costs that far outweighed Medicare penalty payments made.

Overlooking our recent successes, the national experience with health insurance costs remains troubling. We are currently negotiating future changes to the health insurance approach that should yield further savings in FY22 and beyond to both the Town and employees.

Over the past nine years for which data is available, our average annual increase spending is (only) about +3.1% for the town departments and +3.6% for the school department. These figures include increases in premiums plus increases in enrollment.

Worker Compensation (\$352,000; +0.6%): The town has now received acclaim at the federal level for safety policies and practices - which have kept budget increases modest. The figure for FY21 is an estimate.

Indemnification (\$128,000; +6.7%): Police & Fire on duty injury related expenses can vary widely in this line item. The FY21 figure includes an amount set aside to outsource most of the medical review currently done by HR staff.

Unemployment Compensation (\$65,000; -13.3%): A second annual decrease to this budget is allowed due to the Override vote from two years ago. This budget should now be stable for the future, unless a significant change occurs in the RMLD annual payment.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
Worker Compensation	\$ 281,521	\$ 319,278	\$ 350,000	\$ 352,000	0.6%
111f Retire. Pending Wage	\$ 47,472	\$ -	\$ -	\$ -	0.0%
111f Expenses	\$ 74,726	\$ 26,183	\$ 120,000	\$ 128,000	6.7%
Total 111f Indemnification	\$ 122,198	\$ 26,183	\$ 120,000	\$ 128,000	6.7%
Unemployment - Schools	\$ 50,169	\$ 95,426	\$ 50,000	\$ 45,000	-10.0%
Unemployment - Town	\$ 4,359	\$ 3,489	\$ 20,000	\$ 15,000	-25.0%
Professional Services	\$ 3,100	\$ 2,565	\$ 5,000	\$ 5,000	0.0%
Total Unemployment	\$ 57,629	\$ 101,481	\$ 75,000	\$ 65,000	-13.3%

Capital & Debt (\$7.93 million; -1.4%)

Almost twenty years ago, the failure to pass an Override led to a decision to severely cut back on capital spending. Coupled with the choice to fund two elementary school projects inside the tax levy with debt, this meant that annual capital spending dropped to below \$100,000. This proved to be a decision with several long term serious negative consequences. About 14 years ago Town finance staff created a budget framework, and one portion included the notion of setting aside 5% of revenues for capital & debt, and it was endorsed by FINCOM as a policy. This approach improved the condition of buildings and equipment, important both from a safety and financial standpoint as repair and maintenance costs have since dropped by \$100,000's annually.

It is important for the reader to understand that this 5% set aside is therefore not available to fund school or town annual operational costs, although certainly that 5% FINCOM policy could change in the future. The 5% allocation happens at Annual Town Meeting. Quite often at Subsequent or Special Town Meetings, additional funds for capital are appropriated. When reviewing year-over-year historic capital spending, it is important to note that the 5% allocation at Annual Town Meeting may therefore look relatively small compared to past total actual spending.

Changes Proposed for FY21 since November 2019 Town Meeting

At the request of some members of the Select Board, \$145,000 has been set aside in FY21 for exploratory work on four longer-term projects, including Symonds Way (\$40,000), Senior/Community Center (\$40,000),

Camp Curtis/DPW (\$40,000) and Parks & Field space (\$25,000). These tasks will involve volunteer boards as well as town staff.

In addition, a pattern of significant repairs on the Fire Department's ladder truck have been both costly, and more importantly left the town to rely on mutual aid for that important safety service for increasing amounts of time. As a result, replacement of the ladder truck has been advanced from FY27 to FY22, or from a 20-year life cycle to a 15-year life cycle. Pumper engines are scheduled for replacement every 20 years – but that includes 10 years as a frontline piece and 10 years as a backup piece. Since the town only owns one ladder truck, a 15-year replacement schedule from now on seems prudent. The ladder truck remains budgeted as \$1.3 million – though that figure could increase as we get closer to FY22. To help make room for this funding, replacement of an ambulance (\$365,000) and related equipment (\$30,000) has been moved out one year from FY22 to FY23. Some DPW equipment also had to be moved around for the ladder truck: a DPW bucket truck (\$275,000) has been advanced from FY22 to FY21 and increased by \$65,000; and a DPW Snow vehicle (\$111,000) moved out one year from FY22 to FY23.

Therefore, the only changes to the FY21 capital plan includes the \$145,000 for four projects, and the \$275,000 for the DPW bucket truck. This total absorbs a surplus described last fall as available for suggestions, and all suggestions received have been included.

There are no changes to the components of the FY21 debt schedule, although collaborative work done on Turf II a recent debt issuance has reduced the expected costs, as described below.

Please see the text below and the Capital Plan and the Debt Schedule in the Appendix for further details.

Capital (\$2,937,000; -18.6%)

In FY21 the decrease in planned capital spending is driven by an increase in debt, to stay under the 5% combined spending target.

\$500,000 for Core Facilities: \$300,000 for Energy Improvements ('Performance Contracting Phase II'); \$150,000 funding for the Permanent Building Committee; and \$50,000 for a Bobcat Skidsteer.

\$50,000 for School Facilities: \$25,000 each for water heaters at both Coolidge and Parker middle schools.

\$15,000 for Town Facilities: for a water heater at the Police station.

\$415,000 for Schools: \$200,000 for district-wide wiring projects; \$100,000 for large scale technology projects; \$65,000 as the third portion of a four-year phone upgrade project and \$50,000 for design funding for the district-wide wiring projects.

\$225,000 for Administrative Services: \$100,000 for large scale Town technology projects; \$100,000 to relocate telecom equipment from the water tank; and \$25,000 for Town building wiring projects.

\$10,000 for the Public Library for shelving and equipment.

\$160,000 for Public Services: \$145,000 for preliminary work as described above on three projects, including Symonds Way (\$40,000), Senior/Community Center (\$40,000), Camp Curtis DPW regional location (\$40,000) and Parks & Fields space (\$25,000); \$15,000 for the annual playground rehab plan – next year to complete work at Wood End. Note that starting in FY22 this amount will increase to \$25,000 annually, and the Tot Lot is next up.

\$232,000 for Public Safety Fire/Police: \$170,000 to replace Firefighter turnout gear (a must have every six years); \$62,000 for Firefighter Breathing Air Compressors.

\$1,330,000 for Public Works: \$400,000 for road repairs (an additional ~ \$600,000 of Chapter 90 grant funds will supplement the road repair budget); \$100,000 for skim coating & seal crack road repairs; \$100,000 in general curb and sidewalk repairs for pedestrian safety; \$275,000 for a Bucket Truck (replacing a 2009); \$190,000 for a backhoe (2008); \$85,000 for a tractor (1990s); \$80,000 for a stump grinder (new to replace outsourcing, ~4yr breakeven); \$50,000 for general parking lot improvements and \$50,000 for general fence improvements.

Debt (\$4,993,600; +12.6%)

All debt spending for FY21 has been approved by Town Meeting and issued. The FY21 debt schedule includes \$2.14 million of debt inside the tax levy, and \$2.85 million excluded from the tax levy (additional taxes previously approved by voters). The table below summarizes the debt financed projects, and shows the changes from FY20:

FY21	PRIN	INT	TOTAL	FY20-FY21
				Change
Building Security	358,000	133,760	491,760	457,908
Energy Improvements	430,000	62,388	492,388	(20,766)
Barrows/Wood End	290,000	36,688	326,688	(13,850)
RMHS Turf II	167,000	60,940	227,940	211,691
RMHS litigation	135,000	37,800	172,800	(5,400)
Modular Classrooms	150,000	21,000	171,000	(6,000)
RMHS Retaining Wall	100,000	2,000	102,000	(4,000)
West Street Project	130,000	22,100	152,100	(3,900)
INSIDE THE LEVY	1,760,000	376,676	2,136,676	615,683

It is important to note that the debt exclusion for the High School (which includes lesser amounts for Barrows and Wood End) will be fully repaid in FY24. The Library was repaid on an aggressive schedule and will be fully repaid in FY25.

	PRIN	INT	TOTAL	FY20-FY21
				Change
RMHS	1,105,000	234,250	1,339,250	(13,250)
Barrows/Wood End	55,000	6,632	61,632	(1,650)
Library	1,235,000	212,300	1,447,300	(39,400)
EXCLUDED FROM LEVY	2,395,000	453,182	2,848,182	(54,300)
TOTAL DEBT SERVICE	4,155,000	829,858	4,984,858	561,383
Premiums			8,739	(1,786)
TOTAL DEBT BUDGET	4,155,000	829,858	4,993,597	559,597

FINCOM Reserves (\$200,000; 0%)

The Finance Committee has an emergency reserve fund for unforeseen expenses. FINCOM voted to increase the amount held in Reserves for the first time in many years, after the successful Override vote. Typically funding requests during the fiscal year are brought to Town Meeting. However, there are occasions when the matter is sufficiently small that FINCOM can resolve the issue, without needing to resort

to calling a Special Town Meeting. If the Reserves balance is too small to fund an unforeseen expense, state law does allow a joint meeting of FINCOM and the Select Board to authorize a transfer from another line with a surplus. That approach has only been used once in Reading, when in June many years ago the Board of Assessors had such a request.

Regional Vocational Schools (\$455,000; +0.6%)

Tuition for the primary vocational school Northeast Metropolitan Regional Vocation High School in Wakefield is established by prior year’s enrollment, although we do not know their final budget at Town Meeting. Students may enroll in two other vocational schools, Minuteman and Essex North Vocational schools, through school choice. Those tuitions are set by actual attendance, which by state law is not confirmed until late fall during the school year. The estimates for those costs are therefore much more variable – in fact we rarely know what our current year costs are until later in the spring, despite our many inquiries.

Note that the Wakefield school has received MSBA approval for funding a new building. Within the next few years this will be taken to the local voters in all twelve communities, and if approved Reading will be assessed a cost in addition to tuition, determined by its comparatively modest 2% enrollment at the school.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
North East Regional	\$ 285,994	\$ 329,675	\$ 343,200	\$ 360,000	4.9%
Essex North	\$ 76,208	\$ 54,189	\$ 64,480	\$ 60,000	-6.9%
Minuteman	\$ 21,228	\$ -	\$ 44,720	\$ 35,000	-21.7%
Total Vocational School	\$ 383,430	\$ 383,864	\$ 452,400	\$ 455,000	0.6%

State Assessments (\$735,377; -3.1% estimate)

Town Meeting does not vote on these charges, they are deducted from any State Aid payments the Town receives. The Governor’s FY21 budget released in January 2020 indicated a total of only \$693,232.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
MBTA	\$ 551,912	\$ 566,445	\$ 582,206	\$ 596,761	2.5%
School Choice	\$ 63,654	\$ 91,233	\$ 82,745	\$ 42,393	-48.8%
Charter School	\$ 40,873	\$ 35,085	\$ 41,004	\$ 42,029	2.5%
SPED Assessment	\$ -	\$ 27,809	\$ 14,104	\$ 14,457	2.5%
RMV, MAPC, Air Polltin	\$ 38,105	\$ 38,646	\$ 38,767	\$ 39,737	2.5%
TOTAL	\$ 694,544	\$ 759,218	\$ 758,826	\$ 735,377	-3.1%

TOWN DEPARTMENTS

FY21 BUDGETS

As seen in the next table, the Town Manager's FY21 budget for Town departments shows a 2.0% increase from FY20.

Department	FY18 Actual	FY19 Actual	Town Meeting FY20 Rev. Budget	Town Manager FY21 Budget	Change
Administrative Services	\$ 2,597,023	\$ 2,852,197	\$ 3,020,188	\$ 3,145,750	4.2%
Public Services	\$ 1,459,163	\$ 1,567,257	\$ 1,896,025	\$ 1,844,550	-2.7%
Finance	\$ 766,187	\$ 801,906	\$ 917,675	\$ 930,600	1.4%
Public Safety	\$ 10,157,357	\$ 11,145,815	\$ 11,797,150	\$ 12,093,200	2.5%
Public Works	\$ 5,452,575	\$ 5,621,350	\$ 6,141,225	\$ 6,292,100	2.5%
Library	\$ 1,543,938	\$ 1,668,432	\$ 1,761,475	\$ 1,814,462	3.0%
Facilities	\$ 3,012,275	\$ 3,283,164	\$ 3,452,245	\$ 3,441,650	-0.3%
Town Departments Total	\$ 24,988,518	\$ 26,940,121	\$ 28,985,983	\$ 29,562,312	2.0%

Town departments are projected to spend +3.4% on wages costs for FY21, as shown in the table below. All town unions are under contract for FY21, and the costs of those collective bargaining agreements are included in these figures. Town non-union personnel have a 1% COLA budgeted for FY21. Most employees are additionally eligible for a 2% step subject to successful performance evaluations, but some employees are at top step and only eligible for the 1% COLA.

Wages

Department	FY18 Actual	FY19 Actual	Town Meeting FY20 Rev. Budget	Town Manager FY21 Budget	Change
Administrative Services	\$ 1,283,498	\$ 1,379,485	\$ 1,472,300	\$ 1,566,650	6.4%
Public Services	\$ 1,171,607	\$ 1,254,320	\$ 1,500,275	\$ 1,532,050	2.1%
Finance	\$ 659,146	\$ 678,321	\$ 759,625	\$ 776,550	2.2%
Public Safety	\$ 9,733,082	\$ 10,583,056	\$ 11,217,400	\$ 11,554,100	3.0%
Public Works	\$ 2,569,385	\$ 2,679,166	\$ 2,850,275	\$ 2,977,175	4.5%
Library	\$ 1,207,738	\$ 1,323,671	\$ 1,390,575	\$ 1,432,295	3.0%
Facilities	\$ 766,426	\$ 811,465	\$ 833,025	\$ 871,750	4.6%
Town Department Wages	\$ 17,390,882	\$ 18,709,484	\$ 20,023,475	\$ 20,710,570	3.4%

Some factors that influence the 3.4% overall increase are as follows:

- +0.2% due to increased scheduled FY21 elections add \$46,800 net of additional state grant funding to Administrative Services (AS) wage increases. Without these additional net costs, the AS wage increases shown above at +6.4% would be only +3.2%.
- +0.1% due to additional funding (\$30,000) added to the DPW Parks/Forestry division in part to continue tree replanting and add staff depth. As mentioned in the Town Manger Overview section, this seasonal help will suffice until the RMLD annual dividend payment situation is resolved. Without these costs, the DPW department wages would be only +3.4%.
- Negligible impact as some responsibilities within Facilities have been shifted from the School Department budget to the Town budget. The associated \$13,000 increase in support staff hours adds +0.9% to the Facilities wage budget.

There are some staffing changes within the town departments that do not rise to the level of driving up overall wage costs.

Below is a table of full-time equivalent (FTE) staffing levels. It is important to recognize that this does not capture employment in a way perfectly related to the net wage costs. For example, the shared regional Assessor is shown in the town budget as an expense line item; the shared regional Housing Administrator is shown as a full-time employee with the associated total salary but this excludes the 80% offsetting revenue that other communities pay to the town each year; elections staffing are not included; full time could be between 35 and 40 hours/week; and estimates are used for part-time and especially seasonal staffing. None-the-less, the trends below are helpful in general:

Full Time Equivalent (FTEs)

Department	Town Meeting FY19 Budget	Town Meeting FY20 Budget	Town Manager FY21 Budget	Change
Administrative Services	16.8	17.3	17.6	1.7%
Public Services	24.2	25.2	24.8	-1.6%
Finance	11.5	11.8	11.6	-1.7%
Public Safety	114.8	115.2	115.2	0.0%
Public Works	44.0	43.2	44.0	1.9%
Library	22.3	23.4	23.4	0.0%
Facilities	11.0	11.0	11.0	0.0%
Town Departments Total	244.6	247.1	247.6	0.2%

During early FY20, Administrative Services stop sharing a Town Clerk Office support staff position that was split with the Finance department. Year-over-year that represents a change for both departments.

During mid FY20, Public Services reduced support staffing hours and hours for the Veteran’s Services Officer, and added back the Community Services Director position for a net reduction in total hours. Further details about this important change are described in the Public Services budget section.

The Public Works increase is fully explained by the additional seasonal staffing in Parks/Forestry previously mentioned.

The shift in responsibilities between the school department and Town Facilities department as mentioned does not result in an FTE change, because it remains within the ‘35 to 40’ hours weekly range for an FTE.

On balance, there was little FTE change in the Town departments. Of note is the addition of one FTE in the benefits budget, as has been explained in that section.

Expenses

Department	FY18 Actual	FY19 Actual	Town Meeting FY20 Rev. Budget	Town Manager FY21 Budget	Change
Administrative Services	\$ 1,313,525	\$ 1,472,712	\$ 1,547,888	\$ 1,579,100	2.0%
Public Services	\$ 287,556	\$ 312,937	\$ 395,750	\$ 312,500	-21.0%
Finance	\$ 107,041	\$ 123,585	\$ 158,050	\$ 154,050	-2.5%
Public Safety	\$ 424,275	\$ 562,759	\$ 579,750	\$ 539,100	-7.0%
Public Works	\$ 2,883,190	\$ 2,942,184	\$ 3,290,950	\$ 3,314,925	0.7%
Library	\$ 336,200	\$ 344,761	\$ 370,900	\$ 382,167	3.0%
Facilities	\$ 2,245,849	\$ 2,471,699	\$ 2,619,220	\$ 2,569,900	-1.9%
Town Department Expenses	\$ 7,597,636	\$ 8,230,637	\$ 8,962,508	\$ 8,851,742	-1.2%

Some factors that influence the 1.2% decrease in expenses include:

- November FY20 Town Meeting \$40,000 funding for a Birch Meadow field design and an Open Space Plan consultant is not repeated in FY21. A \$45,000 reduction in Veteran’s Benefits as that population declines. These changes explain most of the decrease in Public Services.
- A \$48,500 decrease in Public Safety expenses as the Police department returns to requesting two cruisers annually instead of three. The higher level was temporarily needed after the successful override that added staffing, and affordable after the first-year uniform/clothing costs for that staff was eliminated last year.
- A 4.3% reduction in the electricity budget and a 6.5% reduction in the natural gas budget both under the Facilities department. The total \$80,000 savings here were partly needed for \$30,000 increased in school building water/sewer funding.

Administrative Services Department

Department Overview

The Administrative Services department is designed to promote organizational efficiency and communication. The Administrative Services Director serves as the department head and also as the role of Ombudsman – an advocate for the public defined in the Town Charter.

The Administrative Services has six divisions as shown below. The first four work collaboratively with all departments. Some organizational costs such as Law and Property/Casualty Insurance are centralized in the Town Manager’s Office.

FY21 Budget Summary

As shown below, the Administrative Services FY21 budget increased by 4.2%, consisting of an underlying 2.3% increase coupled with a substantial increase in costs associated with more scheduled elections during the year.

There are no changes in staffing levels proposed for FY21, although one HR position is no longer shared with the Schools by mutual request. Wage and Expense lines are shown separately both for informational purposes and because those lines are voted by Town Meeting.

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Operations	\$ 629,310	\$ 659,821	\$ 703,600	\$ 727,300	3.4%
Technology	\$ 753,708	\$ 813,483	\$ 906,363	\$ 914,750	0.9%
Human Resources	\$ 180,743	\$ 209,179	\$ 181,800	\$ 184,000	1.2%
Town Manager Office	\$ 837,076	\$ 940,460	\$ 1,029,700	\$ 1,055,300	2.5%
Town Clerk Office	\$ 151,357	\$ 154,189	\$ 145,525	\$ 154,900	6.4%
Elections	\$ 44,829	\$ 73,247	\$ 53,200	\$ 109,500	105.8%
DEPARTMENT TOTALS	\$ 2,597,023	\$ 2,850,380	\$ 3,020,188	\$ 3,145,750	4.2%

Line G91 – FY21 Administrative Services Wages

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Operations	\$ 494,909	\$ 516,291	\$ 551,100	\$ 573,300	4.0%
Technology	\$ 322,108	\$ 352,775	\$ 412,275	\$ 424,350	2.9%
Human Resources	\$ 144,543	\$ 148,912	\$ 147,800	\$ 151,000	2.2%
Town Manager Office	\$ 170,184	\$ 175,244	\$ 188,400	\$ 194,100	3.0%
Town Clerk Office	\$ 136,405	\$ 140,514	\$ 145,525	\$ 149,900	3.0%
Elections	\$ 15,349	\$ 43,932	\$ 27,200	\$ 74,000	172.1%
DEPARTMENT WAGES	\$ 1,283,498	\$ 1,377,668	\$ 1,472,300	\$ 1,566,650	6.4%

Line G92 – FY21 Administrative Services Expenses

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Operations	\$ 134,401	\$ 143,530	\$ 152,500	\$ 154,000	1.0%
Technology	\$ 431,600	\$ 460,708	\$ 494,088	\$ 490,400	-0.7%
Human Resources	\$ 36,200	\$ 60,267	\$ 34,000	\$ 33,000	-2.9%
Town Manager Office	\$ 666,892	\$ 765,216	\$ 841,300	\$ 861,200	2.4%
Town Clerk Office	\$ 14,953	\$ 13,676	\$ -	\$ 5,000	100.0%
Elections	\$ 29,480	\$ 29,315	\$ 26,000	\$ 35,500	36.5%
DEPARTMENT EXPENSES	\$ 1,313,525	\$ 1,472,712	\$ 1,547,888	\$ 1,579,100	2.0%

Department Highlights

- 9,581 Census forms received and processed for 2019
- 12,149 Census forms sent for 2020
- 2,772 Dog Licenses issued
- 579 Violations issued for unlicensed dogs
- 2,218 Certified signatures for nomination collected
- 229 Town Records Request processed
- 1,054 New Vital Records processed
- 588 Service requests through SeeClickFix, up from 524 last year. Potholes, snow and ice and “other” most popular requests.
- 730 Registered email addresses on SeeClickFix
- 15,000+ Contacts in CodeRED
- 2,338 calls sent through CodeRED last year; most internal police department calls.
- 1,487 Help Desk IT tickets successfully resolved
- Manage 633 Medex enrollments
- 52 Health Insurance Opt-Out enrollments
- 167 Flexible Spending accounts
- 271 Employees through onboarding process
- 45 Job postings -1108 Job applicants reviewed.
- 500 CORI’s processed
- 308 Occupational Health Appointments
- 410 Health Insurance enrollments and 340 Dental
- 79 DOT Reasonable Suspicion Trained Employees
- 237 Employees Trained in Sexual Harassment & Victimization Harassment
- 43 Employees Enrolled in Pryor Plus Training
- 198 Employees Enrolled in Local GovU Trainings (58 Employees completed trainings)
- 178 Employees Enrolled in Canity Customer Service Training
- 755 Canity Customer Service Trainings completed
- 43 Employees Enrolled and completed 2-day onsite Excel Trainings
- 30 Wellness Events Offered to Employees

Operations Overview

This division includes the department head, Business Administrator, Procurement Officer (shared by town & schools), part-time Operations Specialists (financial software and special projects) and support staff shared with the department. This division is the centralized location for procurement, communications and constituent services. Postage is centralized in this division, as well as equipment maintenance.

Division Activities

- Communications including website, social media, media relations, digital and print collateral.
- Centralized procurement – significant streamlining, process improvements and updated legal compliance framework
- Public Records requests
- Award-winning Safety Committee and Risk Management
- Special Projects

FY21 Budget Summary

Support staff for the Town Clerk and Human Resources as well as overtime for evening meetings are contained in this budget. Multifunction devices (copiers) across all town departments are supported by this division and costs increased this year.

Operations	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Admin. Services Director	\$ 103,262	\$ 106,383	\$ 110,175	\$ 113,500	3.0%
Business Administrator	\$ 80,420	\$ 82,855	\$ 85,800	\$ 88,400	3.0%
Procurement Officer	\$ 73,107	\$ 75,329	\$ 78,000	\$ 80,400	3.1%
Operations Specialist	\$ 23,354	\$ 9,191	\$ 15,000	\$ 15,000	0.0%
Support Staff	\$ 198,469	\$ 218,571	\$ 248,125	\$ 263,000	6.0%
Overtime	\$ 11,193	\$ 9,952	\$ 14,000	\$ 13,000	-7.1%
Buyback	\$ 5,105	\$ 14,011	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 494,909	\$ 516,291	\$ 551,100	\$ 573,300	4.0%
Postage	\$ 68,506	\$ 81,410	\$ 85,000	\$ 85,000	0.0%
Copier Leases & Supplies	\$ 34,081	\$ 40,352	\$ 43,000	\$ 45,000	4.7%
Professional Development	\$ 22,724	\$ 12,620	\$ 16,500	\$ 17,000	3.0%
Supplies, Repairs, Other	\$ 9,090	\$ 9,149	\$ 8,000	\$ 7,000	-12.5%
DIVISION EXPENSES	\$ 134,401	\$ 143,530	\$ 152,500	\$ 154,000	1.0%

Technology Overview

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.

Division Activities

- Migrated permitting system to new online solution
- Implementation and configuration of Munis modules (grant received last fiscal year)
- Upgraded Office 2010 to Office 2019 across all Town Depts; all computers capable of being upgraded from Windows 7 to Windows 10
- Served as a resource for Town/School Building Security Project
- Implemented additional internal data security systems

FY21 Budget Summary

The Software Coordinator and Computer Technician are now in place, and expenses are staying level in this year's budget.

Technology	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Technology Director	\$ 105,667	\$ 106,809	\$ 115,675	\$ 119,125	3.0%
GIS Administrator	\$ 80,715	\$ 83,172	\$ 86,100	\$ 88,725	3.0%
Software Training Coord.	\$ -	\$ 54,863	\$ 69,500	\$ 71,625	3.1%
Computer Technicians	\$ 126,300	\$ 88,997	\$ 129,000	\$ 132,875	3.0%
Tech. Overtime	9,427	10,101	12,000	12,000	0.0%
Buyback	\$ -	\$ 8,833	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 322,108	\$ 352,775	\$ 412,275	\$ 424,350	2.9%
Landlines&Wireless Phones	\$ 93,620	\$ 105,549	\$ 95,188	\$ 100,000	5.1%
Professional Services	\$ 5,731	\$ 21,854	\$ 11,000	\$ 13,000	18.2%
Technical Licenses/Support	\$ 18,535	\$ 35,235	\$ 22,500	\$ 22,500	0.0%
Parts & Supplies & Other	\$ 32,080	\$ 41,684	\$ 41,000	\$ 39,500	-3.7%
PC Hardware	\$ 30,399	\$ 36,568	\$ 35,000	\$ 32,500	-7.1%
Network Hardware	\$ 33,440	\$ 10,122	\$ 17,500	\$ 15,000	-14.3%
PARTS & EQUIPMENT	\$ 213,805	\$ 251,013	\$ 222,188	\$ 222,500	0.1%
Financial Software	\$ 80,075	\$ 82,124	\$ 87,500	\$ 90,500	3.4%
Public Safety Software	\$ 47,022	\$ 31,732	\$ 63,000	\$ 62,000	-1.6%
Permits & Lic. Software	\$ 28,239	\$ 30,216	\$ 34,000	\$ 34,000	0.0%
GIS Mapping Software	\$ 15,366	\$ 15,348	\$ 30,000	\$ 25,000	-16.7%
Document Storage	\$ 13,611	\$ 13,611	\$ 16,000	\$ 15,000	-6.3%
Facilities Work Order System	\$ 10,762	\$ 15,160	\$ 15,500	\$ 15,500	0.0%
Website & Communication	\$ 9,545	\$ 9,299	\$ 11,500	\$ 11,500	0.0%
Assessor Software	\$ 9,575	\$ 8,425	\$ 10,000	\$ 10,000	0.0%
Other Software	\$ 3,600	\$ 3,780	\$ 4,400	\$ 4,400	0.0%
SOFTWARE LICENSES	\$ 217,795	\$ 209,695	\$ 271,900	\$ 267,900	-1.5%
DIVISION EXPENSES	\$ 431,600	\$ 460,708	\$ 494,088	\$ 490,400	-0.7%

Human Resources Overview

This division provides support to the Town (under the direction of the Town Manager & Administrative Services Director); 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 (in conjunction with the independent Reading Retirement Board).

This division works closely with the Town's Finance department on coordinating payroll and benefits.

Division Activities

- Significant recruitment/interview/hiring workload from a combination of retirements and override staffing gains
- Monitor employee injuries through both worker comp and public safety 111F
- Benefits administration
- Oversee Town/School Unemployment
- Manage personnel records
- Personnel Policy upgrade planned

FY21 Budget Summary

Training and professional development continue to be an objective for increasing efficiencies and employee engagement.

The HR Generalist has been increased to full time in this division, however the increased mandates and legal aspects of HR continue to be a challenge at our current staffing level. With the unemployment rate at historical lows, we continue to spend more time recruiting, hiring and retaining employees in this job market.

Human Resources	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
HR Director	\$ 80,420	\$ 82,855	\$ 85,800	\$ 88,400	3.0%
HR Generalist	\$ 64,123	\$ 66,057	\$ 62,000	\$ 62,600	1.0%
Buyback	\$ -	\$ -	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 144,543	\$ 148,912	\$ 147,800	\$ 151,000	2.2%
HR Prof/Tech Sv	\$ 1,211	\$ 2,500	\$ 5,000	\$ 5,000	0.0%
HR Advertising	\$ 4,533	\$ 4,861	\$ 5,000	\$ 4,000	-20.0%
HR Employee Physicals	\$ 27,018	\$ 18,155	\$ 15,000	\$ 15,000	0.0%
DOT Certifications	\$ 3,439	\$ 2,219	\$ 3,000	\$ 3,000	0.0%
HR Training Initiatives	\$ -	\$ 32,532	\$ 6,000	\$ 6,000	0.0%
DIVISION EXPENSES	\$ 36,200	\$ 60,267	\$ 34,000	\$ 33,000	-2.9%

Town Manager's Office Overview

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

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

Division Activities

- Collaborate with Town department heads on employee retention in light of tight labor market and changing work force needs
- Promote measured economic development and ensure sufficient infrastructure baseline
- Work closely with School department on comprehensive Building Security and other capital projects
- Close-out Library Bldg project with a surplus
- Oversee budget and financial developments with an eye towards long-term sustainability without near-term tax payer assistance (except for significant capital projects)

FY21 Budget Summary

Town Manager wages determined by contract, and set by Select Board to narrow pay gap versus peers. Increases in Property/Casualty associated with new Library and industry trends. Legal costs reflect additional cable negotiations requirement. Town Manager Reserves increased for planned Police department operational improvements under a new Police Chief, including a comprehensive look at Dispatch staffing as well as increased community outreach and inclusion efforts.

Town Manager's Office	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Town Mgr. Wages	\$ 170,184	\$ 175,244	\$ 188,400	\$ 194,100	3.0%
DIVISION WAGES	\$ 170,184	\$ 175,244	\$ 188,400	\$ 194,100	3.0%
P&C Insurance	\$ 466,235	\$ 464,340	\$ 490,600	\$ 510,000	4.0%
Town Counsel	\$ 136,717	\$ 193,509	\$ 210,000	\$ 220,000	4.8%
Other Legal	\$ 3,388	\$ 38,267	\$ 25,000	\$ 35,000	40.0%
Town Mgr Reserve Fund	\$ 1,127	\$ 5,257	\$ 10,000	\$ 20,000	100.0%
Cultural Council Support	\$ -	\$ -	\$ 5,000	\$ 8,000	60.0%
Natural Gas Leaks	\$ -	\$ -	\$ 35,000	\$ -	-100.0%
Select Board	\$ 2,145	\$ 2,063	\$ 2,600	\$ 2,600	0.0%
Finance Committee	\$ 57,280	\$ 61,780	\$ 63,100	\$ 65,600	4.0%
DIVISION EXPENSES	\$ 666,892	\$ 765,216	\$ 841,300	\$ 861,200	2.4%

Town Clerk Office/Elections

Overview

The Town Clerk is guided by Federal, State, and local laws and policies in overseeing Elections, voter registration, the census process, Town Meeting, and local licenses as well as historic and legal documents for the Town. The Office is responsible for providing reliable and efficient service to the public, and to keep and preserve all public records and historic documents, for current and future residents.

Division Activities

- Town Clerk is the Primary Public Records Access Officer for Town, School & Light departments
- Run efficient Elections and Town Meetings
- Centralized Document Storage for Town and Schools
- Grant funded archival project in collaboration with Public Library

FY21 Budget Summary

There is a significant increase in the elections line items this year due to an increase in the number of elections. As small amount of these funds maybe be reimbursed to the Town by the State, but that amount is not certain at this time.

FY21 Budget Town Clerk Office Wages and Expenses

Town Clerk's Office	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Town Clerk	\$ 82,346	\$ 84,821	\$ 87,850	\$ 90,500	3.0%
Asst. Town Clerk	\$ 54,059	\$ 55,693	\$ 57,675	\$ 59,400	3.0%
Buyback	\$ -	\$ 1,817	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 136,405	\$ 140,514	\$ 145,525	\$ 149,900	3.0%
Prof./Tech Services	\$ 14,953	\$ 13,676	\$ -	\$ 5,000	100.0%
DIVISION EXPENSES	\$ 14,953	\$ 13,676	\$ -	\$ 5,000	100.0%

FY21 Budget Elections Wages and Expenses

Elections	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Elect Registrar Salary	\$ 2,309	\$ 2,131	\$ 2,000	\$ 2,500	25.0%
Election Workers	\$ 17,159	\$ 53,200	\$ 25,000	\$ 80,000	220.0%
Town Meeting Monitor	\$ -	\$ -	\$ 2,000	\$ 1,500	-25.0%
State Grant Support	\$ (4,119)	\$ (11,399)	\$ (1,800)	\$ (10,000)	455.6%
DIVISION WAGES	\$ 15,349	\$ 43,932	\$ 27,200	\$ 74,000	172.1%
Census Expenses	\$ 10,021	\$ 7,939	\$ 5,000	\$ 10,000	100.0%
Town Meeting Expenses	\$ 1,080	\$ 1,265	\$ 4,500	\$ 2,000	-55.6%
Elections Expenses	\$ 18,379	\$ 20,111	\$ 16,500	\$ 23,500	42.4%
DIVISION EXPENSES	\$ 29,480	\$ 29,315	\$ 26,000	\$ 35,500	36.5%

Public Services Department

Department Overview

The Public Service Department (PSD) oversees Community Development and Community Services. Staff provide leadership on a wide range of initiatives and serve both the general public, business and development community, and works across Town departments. PSD staff work closely with community partners as well as volunteer boards and committees. The PSD is staffed with full-time and part-time employees, as well as many skilled volunteers.

The Community Services Director position is restored in order to encourage collaboration between human/elder services, health, recreation and veteran's services. Staff has already created cross-divisional programming and now the volunteer boards will come together as well. This effort will help determine the future of a 'senior/community' center. The CSD position was cut previously, and not able to be restored during the Override.

FY21 Budget Summary

As shown below, the PSD FY21 budget is decreased by 2.7%.

Reductions in support staff hours are shown by a 11.9% reduction in Administration wages, and the sharp 51% cut in Administration expenses reflects the \$40,000 funding at November 2019 Town Meeting for Birch Meadow design and Open Space consulting that is not repeated in FY21.

The addition of the CSD position is offset by a reduction in VSO hours, with a net 10.2% increase in Community Services wages. Veteran's benefits budgets are reduced as the veteran/surviving spouse population declines.

No significant changes are seen in the Community Development budget, where activity remains very high.

Please see further details under each of the three budget sections shown in these summary tables:

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 383,176	\$ 419,197	\$ 439,650	\$ 358,150	-18.5%
Community Services	\$ 701,085	\$ 705,521	\$ 870,925	\$ 888,750	2.0%
Community Development	\$ 375,117	\$ 443,078	\$ 585,450	\$ 597,650	2.1%
Public Services	\$ 1,459,378	\$ 1,567,796	\$ 1,896,025	\$ 1,844,550	-2.7%

Line H91 - FY21 Public Services Wages

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 339,898	\$ 319,003	\$ 365,150	\$ 321,650	-11.9%
Community Services	\$ 460,266	\$ 498,033	\$ 568,675	\$ 626,750	10.2%
Community Development	\$ 371,443	\$ 437,283	\$ 566,450	\$ 583,650	3.0%
Public Services Wages	\$ 1,171,607	\$ 1,254,320	\$ 1,500,275	\$ 1,532,050	2.1%

Line H92 - FY21 Public Services Expenses

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 43,278	\$ 100,193	\$ 74,500	\$ 36,500	-51.0%
Community Services	\$ 240,820	\$ 207,488	\$ 302,250	\$ 262,000	-13.3%
Community Development	\$ 3,674	\$ 5,795	\$ 19,000	\$ 14,000	-26.3%
Public Services Expenses	\$ 287,771	\$ 313,476	\$ 395,750	\$ 312,500	-21.0%

Administration Overview

This division includes the department head and the support staff for the entire department. Some expenses (Professional Development, Office Supplies) are centralized in this division. This division also is responsible for financial transactions ranging from payroll to invoices and receipts.

FY21 Budget Summary

Support staff includes two full-time and two part-time employees, and the FY21 budget also includes some funding for the new CSD to prioritize for additional FT/PT staff hours. The department redesigned some workflows, which was absorbed by current employees in Town Hall. Overtime has adjusted to lower levels due to less night meeting support.

Administration	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Assistant Town Manager	\$ 127,850	\$ 129,233	\$ 133,800	\$ 135,150	1.0%
Support Staff	\$ 179,382	\$ 177,722	\$ 218,850	\$ 174,000	-20.5%
Overtime	\$ 20,171	\$ 7,324	\$ 12,500	\$ 12,500	0.0%
Revolving Fund Support	\$ (15,000)	\$ -	\$ -	\$ -	0.0%
Sick/Vac. Buyback	\$ 27,495	\$ 4,725	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 339,898	\$ 319,003	\$ 365,150	\$ 321,650	-11.9%
PS Admin Prof Dev/Training	\$ 3,972	\$ 4,231	\$ 11,000	\$ 11,000	0.0%
PS Admin Mileage	\$ 6,976	\$ 8,595	\$ 8,000	\$ 9,000	12.5%
PS Admin Office Supplies	\$ 9,301	\$ 11,153	\$ 9,000	\$ 9,000	0.0%
PS Admin Advertising/Utilities	\$ 356	\$ 1,215	\$ 2,500	\$ 2,500	0.0%
PS Outsourced Prof Services	\$ 22,673	\$ 75,000	\$ 44,000	\$ 5,000	-88.6%
DIVISION EXPENSES	\$ 43,278	\$ 100,193	\$ 74,500	\$ 36,500	-51.0%

Community Services

Overview

Community Services includes:

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

FY21 Budget Summary

The Community Services Director position was reinstated to add depth of coverage from a management perspective as well as to facilitate collaboration among divisions. Turnover in two of the divisions led to modest wage increases, and the VSO position hours are decreased.

Community Services	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Community Svc Director	\$ -	\$ -	\$ -	\$ 83,300	100.0%
Elder/Human Services	\$ 204,170	\$ 196,153	\$ 220,500	\$ 221,000	0.2%
Health	\$ 126,953	\$ 144,494	\$ 181,000	\$ 182,800	1.0%
Recreation	\$ 70,577	\$ 97,325	\$ 104,975	\$ 108,075	3.0%
Veterans Services	\$ 58,565	\$ 60,061	\$ 62,200	\$ 31,575	-49.2%
Comm Services Wages	\$ 460,266	\$ 498,033	\$ 568,675	\$ 626,750	10.2%

Community Services	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Elder/Human Svc Administrator	\$ 53,853	\$ 69,025	\$ 71,625	\$ 66,850	-6.7%
Senior Center Coordinator	\$ 45,338	\$ 21,948	\$ 25,325	\$ 25,600	1.1%
Van Drivers	\$ 44,672	\$ 49,408	\$ 62,775	\$ 68,100	8.5%
Nurse Advocate	\$ 55,382	\$ 64,485	\$ 67,075	\$ 69,100	3.0%
Senior Case Manager	\$ 50,067	\$ 52,289	\$ 54,700	\$ 56,350	3.0%
E/H Overtime	\$ 805	\$ 1,446	\$ -	\$ -	0.0%
E/H Buyback	\$ 5,106	\$ -	\$ -	\$ -	0.0%
E/H Grants/Offsets	\$ (51,054)	\$ (62,448)	\$ (61,000)	\$ (65,000)	6.6%
Elder/Human Services Wages	\$ 204,170	\$ 196,153	\$ 220,500	\$ 221,000	0.2%
Health Agent	\$ 83,520	\$ 78,367	\$ 81,150	\$ 83,600	3.0%
Health Inspectors	\$ 40,969	\$ 49,369	\$ 82,500	\$ 81,275	-1.5%
Health Nurse	\$ 4,958	\$ 17,812	\$ 19,450	\$ 20,025	3.0%
Health Overtime	\$ (393)	\$ -	\$ -	\$ -	0.0%
Health Buyback	\$ -	\$ 1,046	\$ -	\$ -	0.0%
Health Grants/Offsets	\$ (2,100)	\$ (2,100)	\$ (2,100)	\$ (2,100)	0.0%
Health Services Wages	\$ 126,953	\$ 144,494	\$ 181,000	\$ 182,800	1.0%
Recreation Administrator	\$ 70,577	\$ 70,841	\$ 72,325	\$ 74,500	3.0%
Recreation Coordinator	\$ -	\$ 26,485	\$ 30,650	\$ 31,575	3.0%
Recreation Overtime	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%
Recreation Wages	\$ 70,577	\$ 97,325	\$ 104,975	\$ 108,075	3.0%
Veteran's Service Officer	\$ 58,565	\$ 60,061	\$ 62,200	\$ 31,575	-49.2%
Veterans Services Wages	\$ 58,565	\$ 60,061	\$ 62,200	\$ 31,575	-49.2%

Community Services	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Elder/Human Services	\$ 22,607	\$ 20,403	\$ 23,750	\$ 27,500	15.8%
Health	\$ 51,089	\$ 51,205	\$ 62,500	\$ 63,500	1.6%
Recreation (Revolving Fund)	\$ -	\$ -	\$ -	\$ -	0.0%
Veterans Services	\$ 988	\$ 1,063	\$ 1,000	\$ 1,000	0.0%
Veteran's Benefits	\$ 166,136	\$ 134,817	\$ 215,000	\$ 170,000	-20.9%
Comm Services Expenses	\$ 240,820	\$ 207,488	\$ 302,250	\$ 262,000	-13.3%

Community Services	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
E/H Community Organizations	\$ 10,250	\$ 7,000	\$ 7,000	\$ 7,000	0.0%
E/H Meal Delivery	\$ 5,593	\$ 5,771	\$ 6,000	\$ 6,000	0.0%
E/H Programs	\$ 1,574	\$ 1,908	\$ 4,000	\$ 5,000	25.0%
E/H Volunteer Support	\$ 222	\$ 891	\$ 750	\$ 1,000	33.3%
E/H Other	\$ 4,967	\$ 4,832	\$ 6,000	\$ 8,500	41.7%
Elder/Human Svc Expenses	\$ 22,607	\$ 20,403	\$ 23,750	\$ 27,500	15.8%
Mosquito Control	\$ 40,000	\$ 41,000	\$ 42,000	\$ 43,000	2.4%
Animal Disposal	\$ 4,082	\$ 2,770	\$ 10,000	\$ 10,000	0.0%
Professional Services	\$ 5,470	\$ 5,150	\$ 6,000	\$ 6,000	0.0%
Health Other	\$ 1,537	\$ 2,285	\$ 4,500	\$ 4,500	0.0%
Health Expenses	\$ 51,089	\$ 51,205	\$ 62,500	\$ 63,500	1.6%

Elder & Human Services

Elder and Human Services offers a variety of programs and services to Reading residents of all ages, from assistance navigating regional support programs, transportation, or giving back to the community through volunteer service. This Division is also responsible for running The Pleasant Street Center (PSC), "Reading's gathering place for seniors." The Center is the hub of activity for residents 60+ and offers a variety of programs.

The division operates a van service and has expanded to include rides to the Reading Food Pantry. Transportation is an area of projected growth for the fastest growing demographic (age 60+) in town.

Division Activities

- Offered Dementia Friendly Reading programs assisted by MCOA grants
- Provided Memory Café programs supported by grants from Mystic Valley Elder Services
- Oversaw 100+ volunteer hours; Reading Response Medical Transport.
- Started new program through Reading Response offering Adult Day Health for 1 day/week up to 4x/month (137 referrals; 818 rides)
- Served the public through the Nurse Advocate, a unique MA program
- Case Manager made 116 food pantry referrals
- Case Manager and Nurse Advocate contacted 3,072 community members
- Updated staffing plan and layout of front desk to improve customer service experience at the PSC
- Ran over 40 daily programs ranging from fitness to games and computer usage (8,015 event sign-ins; 3,780 rides)
- Hosted Special lunches monthly: average 50 x 6 months=300
- Hosted evening special dinners average 70 x 3 events= 210
- Hillview Thanksgiving hosted by state reps: 212 attended
- Delivered 69 holiday meals to home bound seniors
- COA Comedian night in the summer was a great success 68 people in attendance (June 28th)
- Nurse Advocate organizing annual health fair scheduled for 6/25/2020 (previously organized by Hallmark Health)
- Artwalk as part of Reading 375 hosted by the PSC

Health Overview

The Division enforces Public Health laws, codes, regulations, environmental programs, and State environmental and sanitary codes; conducts inspections as needed regarding nuisance complaints, housing, camps, food establishments, tobacco, swimming pools, septic systems, and all other permitted establishments. The Reading Board of Health's (BOH) mission is to protect and promote the health and well-being of the citizens of Reading and the quality of the environment.

Recreation Overview

Recreation programs are broad-based to meet the recreational needs of all segments of the population. The division must continually update its programming to meet the changing current needs of the community.

The division and the Recreation Committee continue to develop policies that will increase the effectiveness and efficiency of each Reading Recreation program.

Field space continues to be a challenge given the appetite in the community. New hours at RMHS could reduce field availability.

Veterans Services Overview

The Veterans Services Officer identifies Reading veterans and their families in need of service and provides information and access to the services for which they are eligible under the law. The VSO utilizes the MA Department of Veterans Services, with medical assistance, financial aid, assistance with state applications for benefits, and administration of veteran's benefits provided by the U.S. Department of Veterans Affairs.

Division Activities

- Completed 274 Routine Food Establishment Insp.
- Inspected 129 establishments at community events
- Accommodated 2 new Food Establishment - obtained a Pre-Opening Inspection
- Documented 46 (CY19) 7 (to date CY20) complaints related to housing, nuisance, and food
- Oversaw compliance checks/inspections related to tobacco control (performed by regional partner)
- Ran 12 flu clinics; over 985 Flu Vaccines given
- Collaborated with Human/Elder Services and Public Safety on housing and nuisance violations
- Tackled a major health concern regarding vaping; worked closely with the BOH and the public to educate and inform on legislative changes
- Assisted BOH with public outreach efforts, strategic planning objectives, and other work.

Division Activities

- Offered 400+ recreational programs; 6,000+ registrations (500+ new registrations)
- Ran popular programs like Saturday Night Lights Flag Football and Recreation Summer Camp
- Hired 30 seasonal staff to support programs/ events
- Turned back proceeds from revenue generated by Rec Revolving Fund. In FY19 this totaled \$176,136.
- Completed Joshua Eaton Playground Improvement along with yearly inspections and repairs
- Prepared Scope of Work for Birch Meadow Master Plan, procuring design services is the next step.
- Collaborated with School Athletic Department and managed the field schedule for the Town of Reading

Division Activities

- Host popular monthly Scuttlebutt program at PSC. Led visits to the Fall River Vietnam Veterans Memorial and the Collings Foundation American Heritage Museum.
- Outreach at Town/School events to promote awareness of benefits and services available while educating others on the sacrifices made by those in uniform.
- Dedicated plaque in Town Common. All those who made the ultimate sacrifice now honored in one location.
- Assisted Reading residents in receiving over \$4.0 mil. in Federal VA compensation and pension benefits.
- Continued management of CH 115 program resulted in the number of recipients and expenditures decreasing slightly. Alternate sources of income, SSI/SSP, MassHealth Buy-in are accessed to reduce town expense.
- Began process to electronically archive over 30 boxes, many years, of veterans' records
- Worked with families to submit 20 applications for VA Aid & Attendance which provides \$14k - \$22K per year towards Assisted Living or Nursing Home expenses. This was a 50% increase over FY19.

Community Development

Overview

Community Development includes:

- Planning & Economic Development
- Inspections
- Conservation
- Historic

FY21 Budget Summary

There are no significant budget changes for FY21. Community Development staff are very busy working with many community partners and the State on a wide-range of projects. For example, a downtown organization independent of the Town government is being discussed with many downtown stakeholders.

Community Development	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Community Dev. Director	\$ 83,683	\$ 52,163	\$ 91,000	\$ 93,800	3.1%
Planning & Econ Dev.	\$ 93,616	\$ 133,611	\$ 178,025	\$ 184,975	3.9%
Inspections	\$ 130,743	\$ 186,104	\$ 229,650	\$ 235,000	2.3%
Conservation	\$ 63,401	\$ 65,405	\$ 67,775	\$ 69,875	3.1%
Historic	\$ -	\$ -	\$ -	\$ -	0.0%
Comm Development Wages	\$ 371,443	\$ 437,283	\$ 566,450	\$ 583,650	3.0%

Community Development	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Planning Staff	\$ 14,043	\$ 55,815	\$ 58,600	\$ 60,375	3.0%
Permits Coordinator	\$ 58,273	\$ 60,125	\$ 65,750	\$ 67,500	2.7%
Reg'l Afford. Housing Coord.	\$ 51,955	\$ 53,542	\$ 55,425	\$ 57,100	3.0%
Economic Development Director	\$ 39,862	\$ 3,340	\$ 93,250	\$ 92,000	-1.3%
Economic Development Liaison	\$ 8,914	\$ 7,144	\$ 25,000	\$ 25,000	0.0%
Economic Development Offsets	\$ (80,000)	\$ (50,000)	\$ (120,000)	\$ (117,000)	-2.5%
Planning/Ec Dev OT	\$ 570	\$ 155	\$ -	\$ -	0.0%
Planning/Ec Dev Buybacks	\$ -	\$ 3,490	\$ -	\$ -	0.0%
Planning/Econ. Devel. Wages	\$ 93,616	\$ 133,611	\$ 178,025	\$ 184,975	3.9%
Building Inspectors	\$ 99,504	\$ 158,291	\$ 203,600	\$ 209,800	3.0%
Elec/Plumb Inspectors	\$ 71,239	\$ 77,576	\$ 71,050	\$ 73,200	3.0%
Inspector OT	\$ -	\$ 237	\$ -	\$ -	0.0%
Inspections Offsets	\$ (40,000)	\$ (50,000)	\$ (45,000)	\$ (48,000)	6.7%
Inspections Wages	\$ 130,743	\$ 186,104	\$ 229,650	\$ 235,000	2.3%
Conservation Administrator	\$ 65,401	\$ 67,405	\$ 69,775	\$ 71,875	3.0%
Conservation Offsets	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	0.0%
Conservation Wages	\$ 63,401	\$ 65,405	\$ 67,775	\$ 69,875	3.1%

Community Development	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Planning & Econ Dev.	\$ 2,810	\$ 5,000	\$ 17,500	\$ 12,500	-28.6%
Inspections	\$ -	\$ -	\$ -	\$ -	0.0%
Conservation	\$ -	\$ -	\$ -	\$ -	0.0%
Historic	\$ 864	\$ 795	\$ 1,500	\$ 1,500	0.0%
Comm Development Expenses	\$ 3,674	\$ 5,795	\$ 19,000	\$ 14,000	-26.3%

Community Development	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Regional Housing expenses	\$ 5,310	\$ 9,970	\$ 12,500	\$ 12,500	0.0%
Econ. Development expenses	\$ -	\$ 5,030	\$ 15,000	\$ 15,000	0.0%
Econ. Development offsets	\$ (2,500)	\$ (10,000)	\$ (10,000)	\$ (15,000)	50.0%
Planning/Ec Dev Expenses	\$ 2,810	\$ 5,000	\$ 17,500	\$ 12,500	-28.6%
Historic Supplies & Equipment	\$ 864	\$ 795	\$ 1,500	\$ 1,500	0.0%
Historic Expenses	\$ 864	\$ 795	\$ 1,500	\$ 1,500	0.0%

Planning/Econ Devel. Overview

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

Division Activities

- Ongoing development administration for Downtown: The Met, Schoolhouse Commons, Postmark, 24 Gould Street, and Rise 475; South Main St: 306 Main Street (Tower Home Loans); proposed redevelopments 24-units at former Smith Oil site
- ReImagine Reading: grant-funded effort to establish downtown org.; working group conducted community meetings and a town-wide survey (over 1,500 responses received)
- Downtown Parking: Interdepartmental staff effort to redesign downtown parking system; survey of downtown busn/prop owners; opportunities/modifications presented to Select Board on 10/29/19 and 1/21/20 – public hearing on 2/4/20
- 40R Design Guidelines: Worked with CPDC to finalize modifications to Downtown Smart Growth District Design Guidelines;
- Streetscape Design: Staff working on concepts and recommendations for the Phase II streetscape project (lower Haven & High);
- Bicycle Parking/Complete Streets: Staff working on procurement of bike racks/shelters for downtown and on the implementation of bike routes, where feasible, on downtown streets
- Better Bus Network: Staff submitted a proposal to the MBTA to extend/add/relocate a bus route down Main Street to connect people from housing to jobs to the Reading Commuter Rail Station.
- Wayfinding/Branding: Fabrication and installation of signage ongoing
- Eaton Lakeview 40B: Ongoing development administration
- ‘The Yard’ Design Study: Housing Choice grant-funded effort to help envision what could be in this 39-acre area resulting in a conceptual design that leverages reuse of the historic Reading Light Department building
- Walkers Brook Drive Corridor Study: Staff working on analysis and potential redesign concepts for key intersections
- Staff hosted the annual Economic Development Forum in October 2019 to highlight the work being done above
- November 2019 Town Meeting adopted Mixed-Use zoning in Business A (flanking both sides of south Main Street);
- South Main Street Design Best Practices: Staff currently working with CPDC to determine whether changes to these Best Practices are needed in light of the new Mixed-Use zoning.
- Trial Road Diet: Staff working with MassDOT on implementation of and outreach for a Trial Road Diet along both the northern and southern sections of Main Street; target date for Trial is May 2020 – September 2020
- Subsidized Housing Inventory: Staff working with DHCD to ensure that permitted units stay on SHI and that Town maintains 10.48% at least until the 2020 Census denominator is determined

Inspections Overview

In November 2018 a full-time Building Commissioner was hired using some funds made available by the Override. Three part-time building inspectors (each retired after 60+ years serving as Building Commissioners elsewhere) plus two part-time highly credentialed Plumbing/Gas and Electrical Inspectors round out the team.

Division Activities

- Some days all 4 building inspectors are needed to meet busy inspection schedule; many same-day permits issued
- Oversee large commercial projects together as a "team" to assure Town and State requirements are met
- Additional counter coverage and an inspector to attend daytime Town meetings
- Response to concerns/questions when Town Hall is closed
- The Permits Coordinator to expand her responsibility and oversee Administrative staff and oversee ViewPermit

Conservation Overview

The Conservation Administrator works closely with Reading Conservation Commission (RCC) members to ensure that all construction and development projects (residential and commercial) that may alter any wetlands, floodplains, rivers or streams, are in compliance with state (Massachusetts Wetlands Protection Act M.G.L. Chapter 131, Section 40) and local (Reading General Bylaw for Wetlands Protection 310 CMR 10.00) regulations. The RCC also protects and manages the Town's Conservation Lands and natural resources

Division Activities

- Manage over 989 acres of town land, monitor easements and restrictions; working on Open Space Plan
- Conduct outreach and education regarding the town's natural resources and watersheds, work with Girl & Boy Scouts
- DCR Trail grant will connect trails near Willow, Lowell & Hunt streets and open up inaccessible land
- MA DEP upheld only appeal (107 Main St.)
- Assisted on Town Forest project

Historic Overview

The Historical Division is staffed by volunteers and assistance from department staff as needed. 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 (West St. & Summer Ave).

Division Activities

- HDC met 9 times (2 with RHC to discuss 186 Summer Avenue) – the Commission worked with the owner of 116 West Street and CPDC to approve a 2-lot low impact subdivision
- RHC met 9 times (2 with HDC to discuss 186 Summer Avenue)
- The Commission worked with developers for the development(s) at Postmark Square, School House Commons with on-going discussions with the developer at 20-24 Gould Street//had 1 demolition delay application

Finance Department

Department Overview

The Finance Department maintains timely and accurate financial records on all financial activities of the Town; administers internal financial controls; facilitates the evaluation of the Town's financial condition; ensures that the delivery of Town services is done in compliance with Massachusetts General Laws that govern municipal finance; and safeguards the financial assets of the Town. The Town Accountant also serves as the Finance Director and department head. The Department oversees the School and Light departments.

FY21 Budget Summary

The Finance Department's budget is increased by 1.4% when compared to the previous year. Wages are +2.2% with no changes in staffing levels. Turnover in support positions ameliorated the increase. Expenses are -2.5% due to reductions in banking fees and tax title, some costs are up in professional development due to newer staff. Note that FY22 is the next scheduled re-valuation for the Assessing division, on the new five-year cycle.

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET	FY21 BUDGET	FY20-21
			Town Meeting	Town Manager	% Change
Accounting	\$ 203,813	\$ 236,557	\$ 294,700	\$ 301,250	2.2%
Assessor	\$ 130,761	\$ 146,513	\$ 159,500	\$ 163,675	2.6%
General Finance	\$ 431,612	\$ 418,836	\$ 463,475	\$ 465,675	0.5%
DEPARTMENT TOTAL	\$ 766,187	\$ 801,906	\$ 917,675	\$ 930,600	1.4%

Line I91 – FY21 Finance Wages

	FY18 Actual	FY19 Actual	FY20 BUDGET	FY21 BUDGET	FY20-21
			Town Meeting	Town Manager	% Change
Accounting	\$ 200,567	\$ 233,384	\$ 289,650	\$ 295,500	2.0%
Assessor	\$ 62,285	\$ 64,061	\$ 66,200	\$ 68,075	2.8%
General Finance	\$ 396,294	\$ 380,875	\$ 403,775	\$ 412,975	2.3%
DEPARTMENT WAGES	\$ 659,146	\$ 678,321	\$ 759,625	\$ 776,550	2.2%

Line I92 – FY21 Finance Expenses

	FY18 Actual	FY19 Actual	FY20 BUDGET	FY21 BUDGET	FY20-21
			Town Meeting	Town Manager	% Change
Accounting	\$ 3,246	\$ 3,173	\$ 5,050	\$ 5,750	13.9%
Assessor	\$ 68,476	\$ 82,452	\$ 93,300	\$ 95,600	2.5%
General Finance	\$ 35,319	\$ 37,961	\$ 59,700	\$ 52,700	-11.7%
DEPARTMENT EXPENSES	\$ 107,041	\$ 123,585	\$ 158,050	\$ 154,050	-2.5%

Department Highlights

- AAA Bond rating with S&P; \$6.065 million in bonds issued on January 30, 2020 at an interest rate of 1.06%.
- Provides support to Town, School and Light departments
- 1,300 employees on payroll – biweekly; 9,000 quarterly property tax billing; 26,000 yearly bills - motor vehicle excise billing; 32,000 invoices processed and paid per year; 126,000 cash receipts processed per year
- Town Accountant Quarterly reports to Select Board (the hiring authority)
- Regional Assessor spearheads Senior Tax Relief efforts state-wide, as Reading pushes to have seniors ‘age in place’

Accounting Overview

This division is under the direction of the Town Accountant and is responsible for maintaining financial records for the Town, Schools and Light Department. Accounting ensures that all financial transactions are in compliance with legal requirements and are properly recorded on a timely basis. The Accounting Division oversee bills paid by the Town; provides timely and accurate financial reporting services to Town Departments and other key stakeholders, and manages the Town’s accounting system so that it conforms to GAAP and complies with Massachusetts General Laws and Regulations.

Division Activities

- Met all reporting requirements {for Massachusetts DLS and Massachusetts DOR}
- Collaborated with the Chief Assessor on the setting of the annual tax rate set by the DOR
- Prepared audit deliverables; maintained ‘clean’ audit opinion from auditors
- Provided budget oversight and assistance
- Quarterly updates provided to the Select Board
- 32,000 payments for Town, School, and RMLD
- Review and update department policies
- Assist with the implementation of a new Human Resources module in Munis

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Town Accountant	\$ 116,227	\$ 117,845	\$ 121,625	\$ 122,900	1.0%
Asst Town Accountant	\$ 2,000	\$ 36,327	\$ 69,775	\$ 71,900	3.0%
Support Staff	\$ 82,304	\$ 76,269	\$ 95,250	\$ 98,200	3.1%
Overtime	\$ 36	\$ 1,319	\$ 3,000	\$ 2,500	-16.7%
Buyback	\$ -	\$ 1,624	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 200,567	\$ 233,384	\$ 289,650	\$ 295,500	2.0%
Prof. Development	\$ 3,234	\$ 3,083	\$ 4,300	\$ 5,000	16.3%
Office Supplies	\$ 12	\$ 90	\$ 750	\$ 750	0.0%
DIVISION EXPENSES	\$ 3,246	\$ 3,173	\$ 5,050	\$ 5,750	13.9%

Assessing Overview

The Assessment Division is obligated under law to assess all property at its full and fair market value as of January 1 of each year for the purpose of taxation. This is accomplished through the maintenance and administration of all property tax data records.

In addition, the department also administers motor vehicle excise tax, real, personal and motor vehicle excise tax abatements, and all statutory tax exemptions as allowed by law. 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.

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

Division Activities

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

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Assistant Assessor	\$ 62,285	\$ 64,061	\$ 66,200	\$ 68,075	2.8%
DIVISION WAGES	\$ 62,285	\$ 64,061	\$ 66,200	\$ 68,075	2.8%
Regional Assessor	\$ 65,165	\$ 65,945	\$ 72,300	\$ 75,000	3.7%
Assessors Revaluation	\$ -	\$ -	\$ -	\$ -	0.0%
Appraisals/Inspections	\$ -	\$ 12,900	\$ 13,000	\$ 13,000	0.0%
Professional Devel.	\$ 2,619	\$ 3,607	\$ 6,000	\$ 6,000	0.0%
Office Supplies	\$ 144	\$ -	\$ 500	\$ 600	20.0%
Mileage	\$ 548	\$ -	\$ 1,500	\$ 1,000	-33.3%
DIVISION EXPENSES	\$ 68,476	\$ 82,452	\$ 93,300	\$ 95,600	2.5%

General Finance Overview

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.

Division Activities

- AAA bond rating
- Cash management for Town/School, RMLD and Retirement
- Processed biweekly payroll for approximately 1,300 employees
- 126,000 payments received and processed
- Negotiated lower fees and higher interest rates from banking institutions
- Implement new Cash Management module; Assisted with implementation of HR module
- Compilation of Treasury Procedure Manual
- Debt management and issuance

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Treasurer	\$ 89,936	\$ 88,456	\$ 91,050	\$ 93,800	3.0%
Assistant Treasurer	\$ 66,256	\$ 63,546	\$ 65,750	\$ 67,750	3.0%
Collector	\$ 75,721	\$ 71,769	\$ 73,500	\$ 75,725	3.0%
Support Staff	\$ 163,518	\$ 130,115	\$ 167,475	\$ 170,700	1.9%
Temp. Wages	\$ -	\$ -	\$ -	\$ -	0.0%
Buyback	\$ -	\$ 24,438	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 396,294	\$ 380,875	\$ 403,775	\$ 412,975	2.3%
Printing Services	\$ 13,048	\$ 19,536	\$ 17,500	\$ 17,500	0.0%
Banking Services	\$ 3,876	\$ 3,905	\$ 15,000	\$ 12,000	-20.0%
Tax Title Services	\$ 10,593	\$ 5,340	\$ 15,000	\$ 10,000	-33.3%
Professional Developme	\$ 3,014	\$ 3,922	\$ 6,700	\$ 7,200	7.5%
Office Supplies	\$ 4,788	\$ 5,257	\$ 5,500	\$ 6,000	9.1%
DIVISION EXPENSES	\$ 35,319	\$ 37,961	\$ 59,700	\$ 52,700	-11.7%

Public Safety

Department Overview

Public Safety is comprised of the following:

- Police
- Coalition for Prevention & Support (formerly RCASA)
- Dispatch
- Fire and Emergency Management

Town Meeting votes these budgets as one bottom line each for wages and for expenses.

FY21 Budget

Combined FY21 budgets show a modest 2.5% increase, comprised of a 3% increase in wages driven by the need to improve Dispatcher compensation and expenses down 7% largely because of the reduction from three back to the usual two police cruiser replacements.

Collective bargaining contracts expire after FY21, and negotiations are underway.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Police	\$ 4,773,910	\$ 5,449,086	\$ 5,660,850	\$ 5,778,250	2.1%
Coalition	\$ -	\$ -	\$ 150,000	\$ 156,375	4.3%
Fire/EMS	\$ 4,825,186	\$ 5,069,005	\$ 5,358,600	\$ 5,500,375	2.6%
Dispatch	\$ 558,261	\$ 627,725	\$ 627,700	\$ 658,200	4.9%
DEPARTMENT TOTAL	\$ 10,157,357	\$11,145,815	\$ 11,797,150	\$ 12,093,200	2.5%

Line J91 – FY21 Budget Public Safety Wages

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Police	\$ 4,545,677	\$ 5,118,185	\$ 5,316,250	\$ 5,480,650	3.1%
Coalition	\$ -	\$ -	\$ 140,100	\$ 145,375	3.8%
Fire/EMS	\$ 4,654,355	\$ 4,860,661	\$ 5,166,850	\$ 5,307,875	2.7%
Dispatch	\$ 533,051	\$ 604,211	\$ 594,200	\$ 620,200	4.4%
DEPARTMENT WAGES	\$ 9,733,082	\$10,583,056	\$ 11,217,400	\$ 11,554,100	3.0%

Line J92 – FY21 Budget Public Safety Expenses

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Police	\$ 228,233	\$ 330,901	\$ 344,600	\$ 297,600	-13.6%
Coalition	\$ -	\$ -	\$ 9,900	\$ 11,000	11.1%
Fire/EMS	\$ 170,831	\$ 208,344	\$ 191,750	\$ 192,500	0.4%
Dispatch	\$ 25,210	\$ 23,514	\$ 33,500	\$ 38,000	13.4%
DEPARTMENT EXPENSES	\$ 424,275	\$ 562,759	\$ 579,750	\$ 539,100	-7.0%

Police Department Overview

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

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

FY21 Budget Summary

The department's FY21 budget is increased only 2.1% compared to last year. There are no changes in staffing, which leads to a 3.1% increase in wages. The department has 46 sworn uniformed officers; and civilian staff that includes 2.5 FTE support staff; a full-time position that shares Parking Enforcement and Animal Control responsibilities; 19 per-diem school crossing guards and 2.0 FTE Coalition staff. The department would like to add mental health services staffing to the Coalition in FY22.

Budgets had included three cruisers for two years in order to keep up with staffing added through the Override – in FY21 that expense is reduced back to the typical two cruisers per year.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Police Chief	\$ 169,994	\$ 182,628	\$ 181,325	\$ 187,000	3.1%
Deputy Police Chief	\$ 140,490	\$ 164,740	\$ 149,850	\$ 154,500	3.1%
Police Support Staff	\$ 116,443	\$ 133,317	\$ 145,425	\$ 151,000	3.8%
Parking Enforcement	\$ 20,617	\$ 21,234	\$ 26,900	\$ 27,700	3.0%
Animal Control	\$ 18,829	\$ 18,998	\$ 24,250	\$ 24,450	0.8%
Crossing Guards	\$ 145,306	\$ 143,605	\$ 170,000	\$ 175,000	2.9%
Lieutenants	\$ 490,787	\$ 509,913	\$ 526,000	\$ 543,000	3.2%
Sergeants	\$ 742,802	\$ 776,524	\$ 804,000	\$ 830,000	3.2%
Patrol Officers	\$ 1,620,585	\$ 1,930,525	\$ 2,195,000	\$ 2,250,000	2.5%
Detectives	\$ 546,036	\$ 604,983	\$ 666,500	\$ 695,000	4.3%
Training	\$ 17,116	\$ 38,181	\$ 25,000	\$ 25,000	0.0%
Overtime	\$ 475,183	\$ 516,599	\$ 392,000	\$ 408,000	4.1%
Fitness Stipend	\$ 4,500	\$ 8,250	\$ 7,500	\$ 7,500	0.0%
Cell Monitors	\$ -	\$ 528	\$ 2,500	\$ 2,500	0.0%
Buyback	\$ 36,988	\$ 68,162	\$ -	\$ -	0.0%
POLICE WAGES	\$ 4,545,677	\$ 5,118,185	\$ 5,316,250	\$ 5,480,650	3.1%

FY21 Budget Police Expenses

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Police Cruisers	\$ 83,319	\$ 141,151	\$ 173,500	\$ 125,000	-28.0%
Supplies and Equipment	\$ 32,184	\$ 34,849	\$ 41,500	\$ 41,000	-1.2%
Equipment Maintenance	\$ 27,076	\$ 34,360	\$ 33,500	\$ 35,500	6.0%
Miscellaneous	\$ 6,241	\$ 7,195	\$ 12,000	\$ 7,100	-40.8%
Office Supplies, Equipment	\$ 15,820	\$ 36,546	\$ 18,600	\$ 21,000	12.9%
Professional Development	\$ 52,959	\$ 49,028	\$ 45,500	\$ 48,000	5.5%
Uniforms and Clothing	\$ 10,635	\$ 27,771	\$ 20,000	\$ 20,000	0.0%
POLICE EXPENSES	\$ 228,233	\$ 330,901	\$ 344,600	\$ 297,600	-13.6%

	2017	2018	2019	2yr chng
Calls for service	20,851	23,226	26,508	27%
Complaint Apps filed	335	407	392	17%
Arrests	151	156	129	-15%
MV Citations/Warns	4,096	4,574	3,822	-7%
MV crash investigate	567	531	521	-8%
Substance - alcohol	201	143	139	-31%
Substance-Drugs	195	204	149	-24%
Overdose/drug& alcohol	39	28	19	-51%
Prot Custody Alco/Drg	77	72	58	-25%
Mental Health calls	231	357	406	76%
Suicide attempt/threat	65	63	63	-3%
Section 12 Filed	10	19	17	70%
Domestic Disturbance	101	139	107	6%
Domestic Assistance	151	146	118	-22%
Child Custody Xchnhg	126	158	197	56%
Violate 209A Restrain	11	10	19	73%
Person welfare check	195	222	244	25%
51A filed Child abs/negl	28	20	25	-11%
Larceny - ID theft	139	141	178	28%
Larceny-not ID theft	174	121	104	-40%
Missing persons adult	19	14	19	0%
Missing persons juvenile	9	17	12	33%
Unwanted guest	44	48	25	-43%
Threats	34	27	33	-3%
Harassing calls/emails	78	55	48	-38%
Suspicious persons	354	351	331	-6%
Suspicious cars	235	238	188	-20%

Department Highlights

-Increased our social media presence: currently 5000+ followers on Facebook, added Instagram, posting more events and programs and road closures for accidents and during storms, sending out more press releases to keep the community better informed of incidents in town.

-Hosted Citizens Police academy, RAD (Women's Self-Defense Class); story time with a police officer, bicycle helmet safety program, open house at the PD, Special Olympics Cruiser Torch Run, Run to Remember, No Shave November, Don't Shave December, Coffee with a Cop, PD tours to multiple groups, participated in fund raisers offering rides to school in a cruiser, lunch with a cop, attended multiple town functions (new resident open house, Town Day, Fall Street Faire, Downtown trick or Treat); Cops vs Kids Basketball at the YMCA.

-Designated the Police Station lot and lobby as a safe zone for internet exchanges.

-In collaboration with the schools, uniformed officers went into each elementary school and served lunch to all of the kindergarten to fifth grade students.

Coalition Overview

The Reading Coalition for Prevention and Support (formerly RCASA) mobilizes community partners and residents to build collaborative approaches and to reduce youth substance abuse. RCASA was dissolved after expiration of the Federal grant, and the Director appointed interested parties to continue the work. An independent community non-profit may form in the next year or two. The Coalition promotes a healthy community environment using a strategic prevention framework to ensure that everyone who lives, works, or goes to school in Reading can enjoy an optimum quality of life.

FY21 Budget Summary

The Coalition budget is +4.3% for FY21. Staff includes a Director and an Outreach Coordinator, who maintain an office and close working relationship with the Reading Police department. The Director oversees fiscal management, public relations, community planning, training, coalition communication, data collection, dissemination, reports, and program evaluation. The Outreach Coordinator disseminates educational information to individuals and groups. As the highlights from the Police department show, mental health calls have been steadily rising and are often integrated into the work of the Coalition. Staffing for this area is planned for FY22.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Coalition Director	\$ 82,346	\$ 81,821	\$ 87,850	\$ 90,500	3.0%
Community Coordinator St	\$ 33,251	\$ 24,293	\$ 52,250	\$ 54,875	5.0%
Federal Grant Offset	\$ (115,597)	\$ (106,114)	\$ -	\$ -	0.0%
COALITION WAGES	\$ -	\$ -	\$ 140,100	\$ 145,375	3.8%
Programs	\$ 5,699	\$ 13,300	\$ 6,400	\$ 7,500	17.2%
Supplies	\$ 925	\$ 1,490	\$ 2,500	\$ 2,500	0.0%
Professional Development	\$ 2,251	\$ 1,162	\$ 1,000	\$ 1,000	0.0%
Federal Grant Offset	\$ (8,875)	\$ (15,952)	\$ -	\$ -	0.0%
COALITION EXPENSES	\$ -	\$ -	\$ 9,900	\$ 11,000	11.1%

Department Highlights

- 47,250 Rx pill bottles processed and destroyed through Rx Round Up.
- 102 families matched with mental health services through INTERFACE REFERRAL SERVICE (operated by William James College).
- 600 students reached through Screening, Brief Intervention & Referral to Treatment program with the school nurses at RMHS.
- 565 students/parents reached through Vaping and Opioid Prevention workshops in the Reading Public Schools and at Austin Prep
- Trainings for police dispatchers, new officers and Citizen Police Academy participants
- Case management of juvenile diversion program clients in concert with the Police Prosecutor.
- Administered the Chemical Health Education Program with the schools.
- Responded to 24 requests for info or assistance from the public.
- Conducted outreach at Reading Police Department's Open House, Reading Lions Club Friends and -
- Family Day and 3rd Annual Jams for Jake.
- Most frequent requests for assistance were related to mental health and vaping prevention.

Fire/EMS Department Overview

The Reading Fire Department is responsible for: fire suppression, fire prevention, the emergency medical system, and emergency management. The Fire Department is also responsible for coordinating and applying for all reimbursements for State and Federal disaster declarations. The department offers Advanced Life Support (ALS) as a benefit to the residents of the community.

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

FY21 Budget Summary

The department's FY21 budget is increased 2.6% compared to last year. There are no changes in staffing, which leads to a 2.7% increase in wages. The department has 52 full time positions consisting of the Chief, Assistant Chief, one support staff, five Captains, four Lieutenants, and forty Privates and one support staff position shared with the Police department. Two firefighters also work after hours as Fire Alarm Technicians. Overtime has been pressured by injured staff combined with new hires going through a long initial academy process.

Overall Expenses increased slightly. ALS Medical Supplies increase \$2,000, Ambulance Billing Services increased \$800 to match last fiscal year expenditures, Uniform and Clothing increased \$5,720 due to the projection of the need to outfit four new personnel as a result of retirements.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Fire Chief	\$ 159,322	\$ 161,036	\$ 166,750	\$ 168,375	1.0%
Assistant Fire Chief	\$ 118,556	\$ 122,133	\$ 126,500	\$ 130,300	3.0%
EMS Director	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
Support Staff	\$ 54,178	\$ 65,988	\$ 79,100	\$ 86,200	9.0%
Fire Alarm	\$ 19,544	\$ 10,991	\$ 20,000	\$ 20,000	0.0%
Captains	\$ 583,035	\$ 591,512	\$ 624,000	\$ 640,500	2.6%
Lieutenants	\$ 370,625	\$ 381,868	\$ 393,000	\$ 405,000	3.1%
Firefighters	\$ 2,673,521	\$ 3,007,957	\$ 3,250,000	\$ 3,330,000	2.5%
Overtime	\$ 624,680	\$ 510,255	\$ 500,000	\$ 520,000	4.0%
Buyback	\$ 43,395	\$ 1,421	\$ -	\$ -	0.0%
FIRE / EMS WAGES	\$ 4,654,355	\$ 4,860,661	\$ 5,166,850	\$ 5,307,875	2.7%

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
ALS Medical Supplies	\$ 42,360	\$ 52,119	\$ 55,000	\$ 57,000	3.6%
Ambulance Services	\$ 19,412	\$ 22,297	\$ 20,000	\$ 20,000	0.0%
Billing Services	\$ 31,218	\$ 36,872	\$ 36,000	\$ 37,000	2.8%
Supplies and Equipment	\$ 1,040	\$ 810	\$ 9,500	\$ 3,500	-63.2%
Equipment Maintenance	\$ 25,087	\$ 17,447	\$ 17,000	\$ 17,000	0.0%
Miscellaneous	\$ 4,100	\$ 7,001	\$ 4,000	\$ 2,000	-50.0%
Office Supplies and Equipment	\$ 485	\$ 419	\$ 1,000	\$ 1,000	0.0%
Professional Development	\$ 10,334	\$ 8,884	\$ 12,500	\$ 12,500	0.0%
Uniforms and Clothing	\$ 36,795	\$ 62,495	\$ 36,750	\$ 42,500	15.6%
FIRE /EMS EXPENSES	\$ 170,831	\$ 208,344	\$ 191,750	\$ 192,500	0.4%

Department Highlights

	2017	2018	2019
Total Emergency Responses	3,854	4,025	4,094
Emergency Medical Responses	2,275	2,368	2,332
Fire and Emergency Responses	1,579	1,657	1,762
Mutual Aid Provided	144	136	193
Mutual Aid Received	281	294	278
Fire Inspections	1,069	1,084	1,106
Permits Issued	834	873	873
Training Hours	1,860	1,567	1,150
Permit Fees Received (Fiscal Year)	\$23,175	\$23,700	\$25,195
Ambulance Revenue Received (Fiscal Year)	\$790,921	\$766,543	\$865,762

- Received a \$604,839 competitive SAFER grant in August 2018 for new Firefighters (funds will go to the general fund)
- Implemented High Acuity Low Occurrence (HALO) emergency medical training
- Trained four new personnel
- Implemented community CPR training.
- Implemented Stop the Bleed training to School Nurses and DPW Staff
- Firefighters visit K-3 grades in public schools for S.A.F.E. training with \$4,100 State grant
- Senior Safe Program funded by \$2,000 State grant
- Received \$6,500 MEMA grant to fund Fire and Police joint training
- Coordinated a \$307,329 disaster reimbursement from FEMA for Town and RMLD expenses incurred in responding to the March 2018 snow storm

Dispatch Overview

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

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

The Building Security project involves a complete overhaul to the space and equipment, so staff will move temporarily within the Police station for about six months as work is completed.

FY20 Budget Summary

The Dispatch budget is up by 4.9%, driven by increases in wages based on a salary survey of peer communities. The Dispatch Center is staffed with ten civilian Telecommunicators and one civilian Head Dispatcher who oversees the administration of the division and also works several shifts per week as a Telecommunicator. In addition to Town funding, \$57,000 in 911 grant funds are used to offset existing wages (note the change to wages only). This grant is not guaranteed and can be discontinued at any time.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Head Public Safety Dispatcher	\$ 73,311	\$ 75,508	\$ 78,200	\$ 82,200	5.1%
Public Safety Dispatchers	\$ 477,522	\$ 475,523	\$ 516,000	\$ 545,000	5.6%
Overtime	\$ 35,281	\$ 100,973	\$ 50,000	\$ 50,000	0.0%
Buyback	\$ -	\$ 9,004	\$ -	\$ -	0.0%
E911 Grant Support	\$ (53,063)	\$ (56,798)	\$ (50,000)	\$ (57,000)	14.0%
DISPATCHER WAGES	\$ 533,051	\$ 604,211	\$ 594,200	\$ 620,200	4.4%
Supplies and Equipment	\$ 9,501	\$ 4,742	\$ 5,000	\$ 5,000	0.0%
Equipment Maintenance	\$ 10,314	\$ 9,858	\$ 21,500	\$ 20,500	-4.7%
Technology	\$ 4,614	\$ 3,575	\$ 6,500	\$ 6,500	0.0%
Professional Deveopment	\$ 90	\$ 3,507	\$ 4,500	\$ 4,500	0.0%
Uniforms and Clothing	\$ 690	\$ 1,831	\$ 1,500	\$ 1,500	0.0%
E911 Grant Support	\$ -	\$ -	\$ (5,500)	\$ -	-100.0%
DISPATCHER EXPENSES	\$ 25,210	\$ 23,514	\$ 33,500	\$ 38,000	13.4%

Dispatch Activities

	2017	2018	2019	2yr chng
Log entries	30,965	40,569	45,558	47%

- New work schedule to allow more overlap during busy call volume times
- Improved CTO training program
- Professional development in Emergency Medical Dispatch and technology needs

Department of Public Works

Department Overview

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

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

FY21 Budget Summary

The Department of Public Works FY21 budget increased by +2.5%.

Full-time staffing remains unchanged. Seasonal staffing in Parks & Forestry was increased slightly to allow more tree work and plantings.

In FY21, a long-term rubbish disposal contract expires. Due to market conditions, new rates will drive that expense significantly higher. There is increased funding directed towards shade trees, irrigation work in two cemeteries, and line painting.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 364,621	\$ 402,526	\$ 414,075	\$ 427,300	3.2%
Engineering	\$ 338,947	\$ 416,763	\$ 476,525	\$ 492,350	3.3%
Highway & Equipment	\$ 1,339,387	\$ 1,507,877	\$ 1,611,650	\$ 1,606,350	-0.3%
Storm Water (Genl Fund)	\$ 146,515	\$ 152,768	\$ 151,675	\$ 155,275	2.4%
Parks & Forestry	\$ 546,438	\$ 574,848	\$ 685,200	\$ 711,275	3.8%
Cemetery	\$ 188,328	\$ 184,394	\$ 268,575	\$ 279,550	4.1%
DPW OPERATIONS TOTALS	\$ 2,924,236	\$ 3,239,176	\$ 3,607,700	\$ 3,672,100	1.8%
Snow/Ice	\$ 901,929	\$ 687,616	\$ 675,000	\$ 700,000	3.7%
Traffic/Street Lighting	\$ 132,051	\$ 120,103	\$ 164,800	\$ 145,000	-12.0%
Rubbish & Recycling	\$ 1,494,359	\$ 1,556,037	\$ 1,693,725	\$ 1,775,000	4.8%
SNOW/LIGHT/RUBBISH TOTALS	\$ 2,528,339	\$ 2,363,757	\$ 2,533,525	\$ 2,620,000	3.4%
DEPARTMENT TOTALS	\$ 5,452,576	\$ 5,602,932	\$ 6,141,225	\$ 6,292,100	2.5%

Line K91 – FY21 Public Works Wages

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 353,442	\$ 380,835	\$ 393,075	\$ 404,800	3.0%
Engineering	\$ 316,721	\$ 377,198	\$ 433,025	\$ 449,850	3.9%
Highway & Equipment	\$ 803,124	\$ 839,261	\$ 924,650	\$ 934,850	1.1%
Storm Water (GenlFd)	\$ 139,812	\$ 151,622	\$ 146,675	\$ 152,275	3.8%
Parks & Forestry	\$ 526,384	\$ 519,495	\$ 607,950	\$ 657,775	8.2%
Cemetery	\$ 148,947	\$ 135,450	\$ 219,900	\$ 227,625	3.5%
DPW OPERATIONS WAGES	\$ 2,288,430	\$ 2,403,861	\$ 2,725,275	\$ 2,827,175	3.7%
Snow/Ice	\$ 280,955	\$ 256,888	\$ 125,000	\$ 130,000	4.0%
Traffic/Street Lighting	\$ -	\$ -	\$ -	\$ -	0.0%
Rubbish & Recycling	\$ -	\$ -	\$ -	\$ -	0.0%
SNOW/LIGHT/RUBBISH WAGES	\$ 280,955	\$ 256,888	\$ 125,000	\$ 130,000	4.0%
DEPARTMENT WAGES	\$ 2,569,385	\$ 2,660,749	\$ 2,850,275	\$ 2,957,175	3.8%

Line K92 – FY21 Public Works Expenses

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 11,179	\$ 21,691	\$ 21,000	\$ 22,500	7.1%
Engineering	\$ 22,226	\$ 39,564	\$ 43,500	\$ 42,500	-2.3%
Highway & Equipment	\$ 536,263	\$ 668,616	\$ 687,000	\$ 671,500	-2.3%
Storm Water (GenlFd)	\$ 6,703	\$ 1,147	\$ 5,000	\$ 3,000	-40.0%
Parks & Forestry	\$ 20,054	\$ 55,354	\$ 77,250	\$ 53,500	-30.7%
Cemetery	\$ 39,381	\$ 48,944	\$ 48,675	\$ 51,925	6.7%
DPW OPERATIONS EXPENSES	\$ 635,807	\$ 835,315	\$ 882,425	\$ 844,925	-4.2%
Snow/Ice	\$ 620,974	\$ 430,728	\$ 550,000	\$ 570,000	3.6%
Traffic/Street Lighting	\$ 132,051	\$ 120,103	\$ 164,800	\$ 145,000	-12.0%
Rubbish & Recycling	\$ 1,494,359	\$ 1,556,037	\$ 1,693,725	\$ 1,775,000	4.8%
SNOW/LIGHT/RUBBISH EXP.	\$ 2,247,384	\$ 2,106,869	\$ 2,408,525	\$ 2,490,000	3.4%
DEPARTMENT EXPENSES	\$ 2,883,191	\$ 2,942,184	\$ 3,290,950	\$ 3,334,925	1.3%

Department Highlights

-Received \$511,250 in grants; Awards for Safety; “Tree City USA” for the 34th consecutive year
 Maintained: 111 miles of water main; 7,717 residential, 248 commercial and 70 municipal water connections; 75 miles of traffic markings; 80 acres of grass and 16 tennis/basketball courts; 3,000 catch basins; 70 miles of the Town’s drainage pipes; 12 sewer pump stations
 Provided: 125 shade trees planted; 167 trees trimmed; 27,967 cars visits to the Compost Center; 20,000 Holiday Lighting bulbs; 3.2 miles of roads resurfaced; Over 200 Digsafe markouts; 200+ repairs/services for Town/School vehicles; Cleaned over 5,000 feet of sewer mains; Support for the Pilot Thinning Project in the Town Forest; Main Street and Mill Street Cleaning and Lining Project and Charles Street Sewer Pump Station Replacement; Sturges Park Bank Stabilization; Joshua Eaton Drainage Improvements; Downtown Streetscape and Infrastructure Study; Installed a clock in memory of Camille Anthony on High Street

DPW Administration Overview

The Administration Division is responsible for DPW Payroll, invoice payment, cemetery administration, water conservation rebate program, quarterly newsletters to residents, spring and fall mailer for recycling events.

FY21 Budget Summary

Staffing remains unchanged. Safety equipment and training required to meet OSHA regulations continue to impact Administration expenses.

DPW Administration	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
DPW Director	\$ 137,685	\$ 134,699	\$ 126,725	\$ 130,550	3.0%
Assistant DPW Director	\$ 104,191	\$ 76,039	\$ 100,675	\$ 103,700	3.0%
Support Staff	\$ 108,471	\$ 139,976	\$ 163,675	\$ 168,550	3.0%
Overtime	\$ 3,095	\$ 1,353	\$ 2,000	\$ 2,000	0.0%
Buyback	\$ -	\$ 28,769	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 353,442	\$ 380,835	\$ 393,075	\$ 404,800	3.0%
Advertising	\$ 1,708	\$ 2,223	\$ 2,500	\$ 2,500	0.0%
Supplies and Equipment	\$ 3,694	\$ 15,664	\$ 9,500	\$ 11,500	21.1%
Professional Development	\$ 5,777	\$ 3,804	\$ 9,000	\$ 8,500	-5.6%
DIVISION EXPENSES	\$ 11,179	\$ 21,691	\$ 21,000	\$ 22,500	7.1%

Division Activities

- Two Household Hazardous Waste collection days
- Two events for paper shredding
- Rigid plastic & metals pickup
- Five Town-wide leaf pickups
- Compost center staffing
- Styrofoam and electronics
- Water Conservation Program

Engineering Overview

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

FY21 Budget Summary

Staffing remains unchanged. Increases in Wages follow contractual obligations.

Engineering	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Town Engineer	\$ 90,476	\$ 104,095	\$ 110,150	\$ 111,300	1.0%
Senior/Civil Engineers	\$ 154,641	\$ 195,646	\$ 238,775	\$ 250,500	4.9%
Field Tech/Surveyor	\$ 63,190	\$ 69,971	\$ 73,600	\$ 77,550	5.4%
Overtime	\$ 8,414	\$ 7,486	\$ 10,500	\$ 10,500	0.0%
Buyback	\$ -	\$ 18,417	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 316,721	\$ 377,198	\$ 433,025	\$ 449,850	3.9%
Traffic Control Repairs	\$ 11,294	\$ 20,000	\$ 20,000	\$ 19,000	-5.0%
Professional Services	\$ 170	\$ -	\$ 3,000	\$ 3,000	0.0%
Supplies and Equipment	\$ 7,174	\$ 9,564	\$ 10,500	\$ 10,500	0.0%
Police Details	\$ 3,588	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
DIVISION EXPENSES	\$ 22,226	\$ 39,564	\$ 43,500	\$ 42,500	-2.3%

Division Activities

-Design annual sidewalk and curb replacements (\$100k); roadway improvements (\$1.2mil); and water/sewer main improvements (amounts vary)

-Current projects include:

- Main St./Mill St. (water main);
- Emerald Drive (water booster station);
- Sturges Park sewer pump station and field bank;
- Auburn (water tank replacement);
- Downtown Infrastructure (water, sewer, storm water) study
- Small Bridge Project

Highway Overview

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

FY21 Budget Summary

Staffing remains unchanged. Line painting has been increased to include the entire town, and some certain high-traffic areas being painted twice.

Highway & Equipment	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Highway/St. Water Supervisor	\$ 67,209	\$ 71,404	\$ 75,300	\$ 76,050	1.0%
Managing/Working Foreman	\$ 155,269	\$ 170,579	\$ 192,725	\$ 194,500	0.9%
Senior/Junior Operators	\$ 253,651	\$ 219,463	\$ 236,100	\$ 314,000	33.0%
Laborers	\$ 21,873	\$ 69,178	\$ 81,300	\$ -	-100.0%
Mechanics	\$ 213,803	\$ 223,093	\$ 243,225	\$ 254,300	4.6%
Seasonal Staff	\$ -	\$ 7,905	\$ 15,000	\$ 15,000	0.0%
On Call	\$ 22,589	\$ 17,047	\$ 21,000	\$ 21,000	0.0%
Overtime	\$ 52,967	\$ 51,069	\$ 60,000	\$ 60,000	0.0%
Buyback	\$ 15,763	\$ 9,522	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 803,124	\$ 839,261	\$ 924,650	\$ 934,850	1.1%

Highway & Equipment	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Equipment Parts & Maint.	\$ 193,828	\$ 211,145	\$ 215,000	\$ 215,000	0.0%
Outsourced Repairs	\$ 118,737	\$ 171,889	\$ 135,000	\$ 137,500	1.9%
Fuel	\$ 109,902	\$ 142,226	\$ 190,000	\$ 165,000	-13.2%
Line Painting	\$ 39,526	\$ 45,000	\$ 55,000	\$ 60,000	9.1%
Road and Sidewalk Repairs	\$ 29,244	\$ 22,053	\$ 35,000	\$ 35,000	0.0%
Supplies and Equipment	\$ 16,655	\$ 29,520	\$ 20,500	\$ 20,500	0.0%
Outsourced Services	\$ 8,143	\$ 15,136	\$ 20,000	\$ 20,000	0.0%
Police Details	\$ 16,547	\$ 27,442	\$ 13,000	\$ 14,000	7.7%
Utilities/Licenses	\$ 3,681	\$ 4,206	\$ 3,500	\$ 4,500	28.6%
DIVISION EXPENSES	\$ 536,263	\$ 668,616	\$ 687,000	\$ 671,500	-2.3%

Division Activities

- Annual springtime street sweeping, signage, and tree lawn repair
- Repairs and cleaning of over 3000 catch basins
- Repairs and services for over 200 pieces of equipment town-wide

Storm Water Overview

This division contains all of the storm water related work that the Town was doing before the creation of the Enterprise Fund.

FY21 Budget Summary

Note the Supervisor position, a Foreman position and a Mechanics position are shared with the Highway division.

Storm Water (GF)	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Highway/St. Water Supervisor	\$ 16,802	\$ 17,310	\$ 18,825	\$ 19,025	1.1%
Managing/Working Foreman	\$ 13,583	\$ 13,870	\$ 14,375	\$ 14,525	1.0%
Senior/Junior Operators	\$ 49,679	\$ 53,274	\$ 99,650	\$ 103,650	4.0%
Laborers	\$ 47,922	\$ 49,640	\$ -	\$ -	0.0%
Mechanics	\$ 5,335	\$ 5,516	\$ 6,325	\$ 6,575	4.0%
On Call	\$ -	\$ 2,028	\$ -	\$ -	0.0%
Overtime	\$ 6,491	\$ 9,984	\$ 7,500	\$ 8,500	13.3%
DIVISION WAGES	\$ 139,812	\$ 151,622	\$ 146,675	\$ 152,275	3.8%
Supplies and Equipment	\$ 6,703	\$ 1,147	\$ 5,000	\$ 3,000	0.0%
DIVISION EXPENSES	\$ 6,703	\$ 1,147	\$ 5,000	\$ 3,000	-40.0%

Division Activities

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

Parks and Forestry Overview

The division is responsible for maintaining the grounds of all Schools, Municipal buildings, parks, athletic fields (except RMHS turf fields), conservation lands and other open space in Town; maintaining all trees on public grounds and within the public right-of-way along streets and easements.

FY21 Budget Summary

The Supervisor position is shared with Cemetery. Seasonal staffing was increased. The Town Forest Pilot Thinning Project is removed from the FY21 budget, showing a decrease in funding for Parks Forestry expenses. There is an increase in expenses for additional funding for shade trees.

Parks & Forestry	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Pks./Frst. Cem. Supervisor	\$ 30,764	\$ 44,212	\$ 44,375	\$ 44,825	1.0%
Managing/Working Foreman	\$ 186,025	\$ 136,097	\$ 204,375	\$ 208,475	2.0%
Senior/Junior Opers/Tr. Clmbr.	\$ 144,010	\$ 157,878	\$ 163,700	\$ 216,875	32.5%
Laborers	\$ 53,842	\$ 71,777	\$ 122,500	\$ 82,100	-33.0%
Seasonal Staff	\$ 60,895	\$ 59,015	\$ 33,000	\$ 63,000	90.9%
On Call	\$ 4,968	\$ 5,268	\$ 5,000	\$ 5,000	0.0%
Overtime	\$ 45,880	\$ 45,246	\$ 35,000	\$ 37,500	7.1%
Buyback	\$ -	\$ -	\$ -	\$ -	0.0%
DIVISION WAGES	\$ 526,384	\$ 519,495	\$ 607,950	\$ 657,775	8.2%

Supplies and Equipment	\$ 18,903	\$ 22,174	\$ 23,925	\$ 24,925	4.2%
Repairs	\$ 1,320	\$ 8,680	\$ 5,500	\$ 6,500	18.2%
Lot Repurchase	\$ 4,500	\$ 1,770	\$ 2,000	\$ 2,000	0.0%
Fuel	\$ 10,359	\$ 10,109	\$ 12,500	\$ 12,500	0.0%
Utilities/Licenses	\$ 4,299	\$ 6,211	\$ 4,750	\$ 6,000	26.3%
Veterans Flowers	\$ -	\$ -	\$ 4,700	\$ 4,700	0.0%
Trust Fund Support	\$ -	\$ -	\$ (4,700)	\$ (4,700)	0.0%
DIVISION EXPENSES	\$ 39,381	\$ 48,944	\$ 48,675	\$ 51,925	6.7%

Division Activities

Annual tree planting, trimming and removal; Remove hazardous trees when necessary; planted 125 trees as street trees and in parks, schools, and cemeteries; Maintain Compost Center on Strout Avenue; Holiday Lighting, over 20,000 bulbs on the Common

Cemetery Overview

Operates four town-owned cemeteries. The Board of Cemetery Trustees sets policy for this division. Laurel Hill Cemetery, established in 1737, is the Town's oldest cemetery and is on the National Register of Historic Places.

FY21 Budget Summary

The Supervisor position is shared with Parks/Forestry. Trust fund support pays a portion of wages. A Veteran's Trust Fund supports annual flowers for Memorial Day. FY21 funding is needed for repairs (Wood End and Charles Lawn).

Cemetery	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Pks./Frst. Cem. Supervisor	\$ 5,097	\$ 38,733	\$ 44,375	\$ 44,825	1.0%
Managing/Working Foreman	\$ 65,283	\$ 64,709	\$ 67,500	\$ 70,200	4.0%
Senior/Junior Opers/Tr. Clmbr.	\$ 92,191	\$ 48,580	\$ 156,675	\$ 159,100	1.5%
Laborers	\$ 36,163	\$ 42,432	\$ 38,550	\$ 41,500	7.7%
Seasonal Staff	\$ 33,340	\$ 46,914	\$ 15,000	\$ 14,000	-6.7%
Overtime	\$ 18,432	\$ 14,083	\$ 17,800	\$ 18,000	1.1%
Buyback	\$ 18,442	\$ -	\$ -	\$ -	0.0%
Revolving Fund Support	\$ (120,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)	0.0%
DIVISION WAGES	\$ 148,947	\$ 135,450	\$ 219,900	\$ 227,625	3.5%
Supplies and Equipment	\$ 18,903	\$ 22,174	\$ 23,925	\$ 24,925	4.2%
Repairs	\$ 1,320	\$ 8,680	\$ 5,500	\$ 6,500	18.2%
Lot Repurchase	\$ 4,500	\$ 1,770	\$ 2,000	\$ 2,000	0.0%
Fuel	\$ 10,359	\$ 10,109	\$ 12,500	\$ 12,500	0.0%
Utilities/Licenses	\$ 4,299	\$ 6,211	\$ 4,750	\$ 6,000	26.3%
Veterans Flowers	\$ -	\$ -	\$ 4,700	\$ 4,700	0.0%
Trust Fund Support	\$ -	\$ -	\$ (4,700)	\$ (4,700)	0.0%
DIVISION EXPENSES	\$ 39,381	\$ 48,944	\$ 48,675	\$ 51,925	6.7%

Division Activities

Funeral Arrangements (15,516 total burials); Interments; Lot sales; Grounds maintenance (51 acres); Set Markers/Set foundations for headstones; Record keeping; Assist with Memorial Day preparations

FY21 Budget Summary

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

Snow and Ice Funding is increased each year, but is meant to fund below the average year. This is because funding can never be reduced in future years and this is the only budget line where deficit spending is allowed by law during difficult years.

Traffic and Street Lighting costs are below previous levels as the Town has worked with RMLD on improvements in efficiency.

Rubbish Disposal costs will increase significantly in FY21 due to market conditions.

Rubbish and Recycling collection continues to enjoy a ten-year contract (approved by Town Meeting) at a +3% annual charge. This topic is causing serious harm in other communities as the industry consolidates in the face of economic upheaval. The town meets with the vendor regularly to keep current with industry trends. Leaf collections are part of the contract, and significantly reduce resident trips to the compost center.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Snow and Ice Regular Wages	\$ 28,004	\$ 28,408	\$ 25,000	\$ 30,000	20.0%
Snow and Ice Overtime	\$ 252,951	\$ 228,480	\$ 100,000	\$ 100,000	0.0%
SNOW AND ICE WAGES	\$ 280,955	\$ 256,888	\$ 125,000	\$ 130,000	4.0%
Snow / Ice Plowing & Hauling	\$ 298,630	\$ 162,833	\$ 230,000	\$ 240,000	4.3%
Snow / Ice Supplies/Equip.	\$ 224,498	\$ 208,307	\$ 235,000	\$ 250,000	6.4%
Snow / Ice Fuel	\$ 64,731	\$ 30,000	\$ 50,000	\$ 45,000	-10.0%
Snow & Ice Meal Tickets	\$ 13,119	\$ 8,998	\$ 10,000	\$ 10,000	0.0%
Snow / Ice Police Details	\$ 4,996	\$ 5,591	\$ 10,000	\$ 10,000	0.0%
Street Sweeping	\$ 15,000	\$ 14,999	\$ 15,000	\$ 15,000	0.0%
SNOW AND ICE EXPENSES	\$ 620,974	\$ 430,728	\$ 550,000	\$ 570,000	3.6%
SNOW AND ICE	\$ 901,929	\$ 687,616	\$ 675,000	\$ 700,000	3.7%

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Traffic Light Electricity	\$ 10,389	\$ 10,244	\$ 12,800	\$ 12,500	-2.3%
Streetlight Electricity	\$ 121,204	\$ 105,997	\$ 135,000	\$ 120,000	-11.1%
Street Light Maint. & Repair	\$ 458	\$ 3,863	\$ 17,000	\$ 12,500	-26.5%
TRAFFIC/STR LIGHT	\$ 132,051	\$ 120,103	\$ 164,800	\$ 145,000	-12.0%

	FY17 Actual	FY18 Actual	FY19 BUDGET Town Meeting	FY20 BUDGET Town Manager	FY19-20 % Change
Rubbish Collection	\$ 699,239	\$ 737,625	\$ 760,000	\$ 800,000	5.3%
Solid Waste Disposal	\$ 471,670	\$ 476,200	\$ 550,000	\$ 600,000	9.1%
Curbside Recycling	\$ 300,000	\$ 310,000	\$ 340,000	\$ 325,000	-4.4%
Misc. Recycling	\$ 23,450	\$ 32,212	\$ 43,725	\$ 50,000	14.4%
RUBBISH/RECYCLING	\$ 1,494,359	\$ 1,556,037	\$ 1,693,725	\$ 1,775,000	4.8%

Reading Public Library

Department Overview

The Reading Public Library is dedicated to strengthening our community by encouraging civic engagement, protecting intellectual freedoms, and preserving our history. We are committed to free, equal and diverse opportunities for all to learn and create.

The library provides professional services, trusted resources, cultural and educational programs, and a welcoming community space for people of all ages for their personal growth, collaboration and respectful discourse.

FY 21 Budget Summary

The Board of Trustees recommends an increase of 3%. The budget is based on what the library will need to fulfill our mission and strategic plan; as well as meet mandated state requirements for certification.

The primary drivers for this budget:

- Employee retention and succession planning;
- Continue to increase and improve communications;
- Expand outreach efforts to connect with and serve un- / under-served patrons.

Divisions	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 560,516	\$ 630,827	\$ 671,134	\$ 689,200	2.7%
Public Services	\$ 590,338	\$ 625,631	\$ 636,622	\$ 662,235	4.0%
Collection Services	\$ 393,084	\$ 411,975	\$ 453,719	\$ 462,960	2.0%
LIBRARY TOTALS	\$ 1,543,938	\$ 1,668,432	\$ 1,761,475	\$ 1,814,395	3.0%

Department Highlights

STATISTICS

231,775 Visitors
 344,039 Borrowed Books, Movies, Music, etc. (RPL)
 31,615 Interlibrary Loans (items from other libraries)
 78,071 Downloads, Streams, Data Searches
 21,344 Program Attendees
 847 Programs
 1,791 Museum Passes
 1,958 Volunteer Hours

SELECTED PROGRAMS

1000 Books Before Kindergarten
 Friends of the Library Music Series
 Global Eats & Summer Beats
 New Resident Open House
 Pulse of Reading: Community Conversations Series
 Teen Volunteer and Job Fair
 Town-wide Preservation Assessment / LSTA Grant

Lines L1 – FY20 Library Wages and L2 – FY20 Library Expenses

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Administration	\$ 224,316	\$ 286,065	\$ 300,234	\$ 307,100	2.3%
Public Services	\$ 590,338	\$ 625,631	\$ 636,622	\$ 662,235	4.0%
Collection Services	\$ 393,084	\$ 411,975	\$ 453,719	\$ 462,960	2.0%
LIBRARY WAGES	\$ 1,207,738	\$ 1,323,671	\$ 1,390,575	\$ 1,432,295	3.0%
Administration	\$ 336,200	\$ 344,762	\$ 370,900	\$ 382,100	3.0%
Public Services			\$ -	\$ -	0.0%
Collection Services	\$ -	\$ -	\$ -	\$ -	0.0%
LIBRARY EXPENSES	\$ 336,200	\$ 344,762	\$ 370,900	\$ 382,100	3.0%

Administration Division

The Administration Division is responsible for the overall management, finance, communications, and strategic planning functions of the library. The position of Communications Specialist will increase from 15 to 20 hours per week. Other changes to shift schedules will eliminate need for overtime.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Library Director	\$ 99,252	\$ 102,253	\$ 105,926	\$ 109,100	3.0%
Library Assistant Director	\$ 70,091	\$ 63,988	\$ 74,984	\$ 77,245	3.0%
Communications Specialist	\$ -	\$ 7,914	\$ 26,964	\$ 31,000	15.0%
Senior Library Associate	\$ 165	\$ 332	\$ 31,360	\$ 30,250	-3.5%
Support Staff	\$ 46,066	\$ 50,725	\$ 49,000	\$ 49,505	1.0%
Library Substitutes	\$ 8,743	\$ 17,833	\$ 10,000	\$ 10,000	0.0%
Library Overtime	\$ -	\$ 307	\$ 2,000	\$ -	-100.0%
Sick/Vacation Buyback	\$ -	\$ 42,714	\$ -	\$ -	0.0%
ADMINISTRATION WAGES	\$ 224,316	\$ 286,065	\$ 300,234	\$ 307,100	2.3%

There are no major changes to expenses other than above average increases to general supplies and professional development. Professional development resources are essential to both employee retention and expanding services to un-/under-served patrons.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Library Materials	\$ 226,917	\$ 227,117	\$ 246,500	\$ 254,100	3.1%
Equipment Contract/Repair	\$ 11,494	\$ 26,624	\$ 29,000	\$ 29,500	1.7%
Software License & Support	\$ 56,984	\$ 59,230	\$ 63,500	\$ 65,400	3.0%
Technology Supplies	\$ 12,427	\$ 8,006	\$ 10,000	\$ 10,000	0.0%
General Supplies	\$ 7,744	\$ 4,249	\$ 4,000	\$ 4,250	6.3%
Professional Development	\$ 20,633	\$ 14,851	\$ 15,500	\$ 16,350	5.5%
Library Programs	\$ -	\$ 4,684	\$ 2,400	\$ 2,500	4.2%
LIBRARY EXPENSES	\$ 336,200	\$ 344,762	\$ 370,900	\$ 382,100	3.0%

Public Services Division

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

			FY20 BUDGET	FY21 BUDGET	FY20-21
	FY18 Actual	FY19 Actual	Town Meeting	Town Manager	% Change
Public Services Division Head			\$ 79,571	\$ 81,960	3.0%
Librarian II			\$ 128,792	\$ 133,000	3.3%
Librarian			\$ 396,259	\$ 414,000	4.5%
Support Staff			\$ -	\$ -	
Sunday Hours			\$ 32,000	\$ 33,275	4.0%
PUBLIC SERVICES WAGES	\$ 590,338	\$ 625,631	\$ 636,622	\$ 662,235	4.0%

Collection Services Division

The Collection Services Division is responsible for acquisition of and access to all library materials. Materials include all forms of physical and digital items that are borrowed, streamed or downloaded. Acquisitions include budgeting, purchasing, licensing, and payment for all materials. Access includes processing, cataloging, patron account management, interlibrary loan services, and all aspects circulation control.

			FY20 BUDGET	FY21 BUDGET	FY20-21
	FY18 Actual	FY19 Actual	Town Meeting	Town Manager	% Change
Collection Services Division Head			\$ 79,571	\$ 81,960	3.0%
Librarian II			\$ 61,968	\$ 65,150	5.1%
Support Staff			\$ 298,240	\$ 301,350	1.0%
Sunday Hours			\$ 13,940	\$ 14,500	4.0%
COLLECTION SERVICES WAGES	\$ 393,084	\$ 411,975	\$ 453,719	\$ 462,960	2.0%

Facilities Department

Department Overview

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

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

FY21 Budget Summary

Line M91 Core Facilities

Line M92 Town Buildings

The department has three distinct areas: The Core budget includes all systems, equipment, and large-scale operational needs common to all Town and School buildings; the Town Buildings and School Buildings contain items unique to those facilities. Town Meeting voted on two lines directly: M91 for the total of Core Facilities and M92 for the total of Town Buildings. The School Building costs are part of the School Committee budget which is voted as one bottom line figure by Town Meeting.

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Core Facilities (M91)	\$ 2,718,350	\$ 2,945,082	\$ 3,117,445	\$ 3,103,000	-0.5%
Town Buildings (M92)	\$ 293,925	\$ 337,082	\$ 334,800	\$ 338,650	1.1%
School Buildings	<i>see School Budget</i>				
FACILITIES DEPT. TOTALS	\$ 3,012,275	\$ 3,282,164	\$ 3,452,245	\$ 3,441,650	-0.3%

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Core Facilities	\$ 552,196	\$ 568,481	\$ 598,650	\$ 633,750	5.9%
Town Buildings	\$ 214,231	\$ 242,984	\$ 234,375	\$ 238,000	1.5%
School Buildings	<i>see School Budget</i>				
FACILITIES DEPT. WAGES TOTAL	\$ 766,426	\$ 811,465	\$ 833,025	\$ 871,750	4.6%

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Core Facilities	\$ 2,166,155	\$ 2,376,602	\$ 2,518,795	\$ 2,469,250	-2.0%
Town Buildings	\$ 79,694	\$ 94,098	\$ 100,425	\$ 100,650	0.2%
School Buildings	<i>see School Budget</i>				
FACILITIES DEPT. EXPENSES TOTALS	\$ 2,245,849	\$ 2,470,699	\$ 2,619,220	\$ 2,569,900	-1.9%

M91: Core Facilities

FY21 Facilities Budget: Core Wages

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Facilities Director	\$ 128,577	\$ 132,472	\$ 137,175	\$ 141,300	3.0%
Facilities Assistant Director	\$ 94,713	\$ 97,570	\$ 101,050	\$ 104,100	3.0%
Facilities Support Staff	\$ 51,112	\$ 61,440	\$ 55,425	\$ 68,350	23.3%
Maintenance Staff	\$ 252,718	\$ 245,602	\$ 280,000	\$ 295,000	5.4%
Overtime	\$ 25,076	\$ 31,396	\$ 25,000	\$ 25,000	0.0%
CORE FACILITIES WAGES	\$ 552,196	\$ 568,481	\$ 598,650	\$ 633,750	5.9%

An increase in the support staff line is explained by increased hours to cover responsibilities that were paid by the School Buildings budget in prior years. There are net savings through this change. An increase in the maintenance staff budget reflects professional license gains under a collective bargaining agreement.

FY21 Facilities Budget: Core Expenses

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Core Misc. Expenses	\$ 97,016	\$ 99,854	\$ 57,000	\$ 52,500	-7.9%
Core Energy Expenses	\$ 1,479,391	\$ 1,443,709	\$ 1,739,795	\$ 1,690,000	-2.9%
Core Maint. & Repairs	\$ 349,870	\$ 540,288	\$ 373,000	\$ 377,750	1.3%
Core HVAC Expenses	\$ 122,354	\$ 167,213	\$ 152,000	\$ 152,000	0.0%
Core Plumbing Expenses	\$ 28,090	\$ 20,104	\$ 28,000	\$ 28,000	0.0%
Core Electrical Expenses	\$ 21,331	\$ 23,029	\$ 43,000	\$ 43,000	0.0%
Core Elevator Expenses	\$ 17,883	\$ 33,007	\$ 49,500	\$ 49,500	0.0%
Core Alarm Expenses	\$ 23,240	\$ 32,438	\$ 32,000	\$ 32,000	0.0%
Core Fire Equip. Expenses	\$ 20,447	\$ 8,515	\$ 35,000	\$ 35,000	0.0%
Core Pest Mgmt. Expenses	\$ 6,534	\$ 8,445	\$ 9,500	\$ 9,500	0.0%
CORE FACILITIES EXPENSES	\$ 2,166,155	\$ 2,376,602	\$ 2,518,795	\$ 2,469,250	-2.0%

Architect fees are reduced from \$10,000 to \$5,000 under the Miscellaneous category. Small increases for repair expenses are requested in all schools and a few town buildings.

More detail on the energy budgets are shown on the next page, and include decreases in both electricity and natural gas costs, related to the success of the Performance Contracting I project.

There is a sharp increase in water/sewer charges, as a review of past years has shown underbudgeting for school buildings, especially Wood End, Birch Meadow, Coolidge and the High School. Irrigation systems have been checked for leaks and future usage patterns will be studied more closely.

Energy Budgets

	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
School Bldg. Electricity	\$ 567,614	\$ 554,228	\$ 681,145	\$ 646,500	-5.1%
Town Bldg. Electricity	\$ 208,334	\$ 193,789	\$ 221,050	\$ 216,500	-2.1%
Conservation-Electric	\$ 7,903	\$ 8,340	\$ 12,000	\$ 12,000	0.0%
ELECTRICITY EXPENSES	\$ 783,851	\$ 756,357	\$ 914,195	\$ 875,000	-4.3%
School Bldg. Natural Gas	\$ 408,490	\$ 402,231	\$ 511,725	\$ 478,000	-6.6%
Town Bldg. Natural Gas	\$ 132,065	\$ 118,306	\$ 167,200	\$ 157,000	-6.1%
NATURAL GAS EXPENSES	\$ 540,555	\$ 520,537	\$ 678,925	\$ 635,000	-6.5%
School Bldg. Water/Sewer/Stwtr.	\$ 134,947	\$ 145,421	\$ 121,500	\$ 152,250	25.3%
Town Bldg. Water/Sewer/Stwtr.	\$ 20,037	\$ 21,394	\$ 25,175	\$ 27,750	10.2%
W/S/SW EXPENSES	\$ 154,984	\$ 166,815	\$ 146,675	\$ 180,000	22.7%
ENERGY EXPENSES TOTALS	\$ 1,479,391	\$ 1,443,709	\$ 1,739,795	\$ 1,690,000	-2.9%

Department Highlights

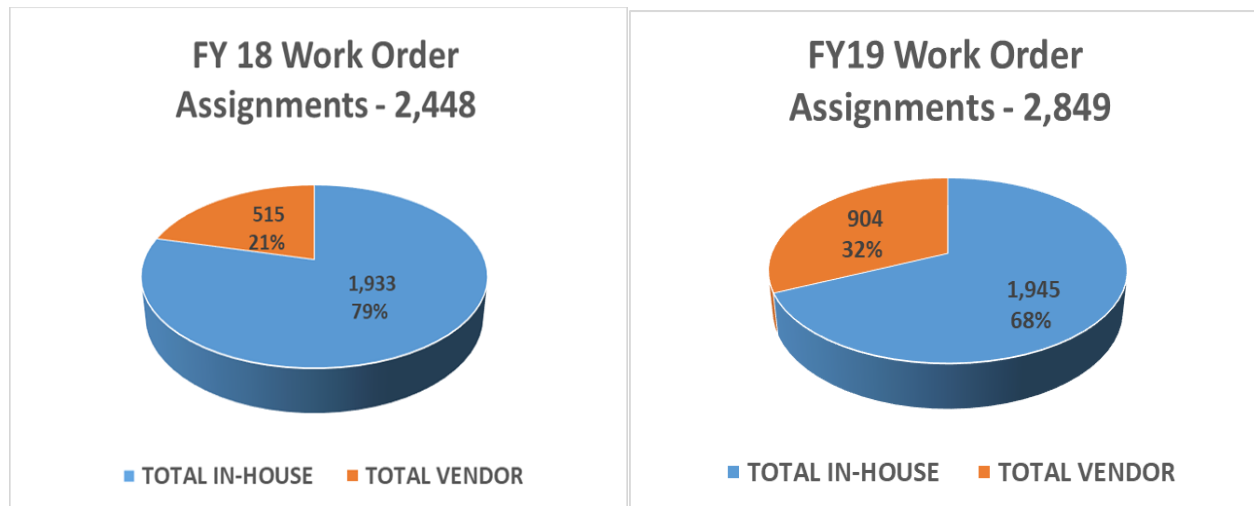
- 17 buildings: service fire extinguisher/suppression systems; exit signs and emergency lighting; provide monthly pest control services
- 336 Exhaust Fans - Serviced annually
- 299 Unit Ventilators - Serviced three times/year
- 55 Roof Top Equipment - Serviced 2-3 times/year
- 41 Boilers - Serviced annually
- 12 Elevator and Lift Service - Serviced monthly
- 11 In and outside Grease Traps - Serviced annually
- 9 Emergency Generators - Serviced twice per year
- 2 Acid Waste Tanks - Serviced annually
- Involvement in all building capital projects (elementary space, building security, RMHS Turf II)
- Eaton trim - ongoing
- DPW make up air units and dispatch heat pump
- PBC assessments of buildings – School buildings complete Town buildings underway
- Installing new washers and dryers at Fire Stations
- Barrows domestic hot water storage tank replaced
- Eaton domestic hot water tank replaced
- Main Street Fire duct cleaning on 2nd floor
- Town Hall renovated Technology Office and installed new basement windows
- Barrows heat exchanger replacement – main office
- Eaton, Barrows, Birch masonry repairs
- Switch gear testing multi-locations
- Roof repair multi-locations
- RMHS backboard, divider curtain, bleacher inspections and repairs
- Police Station and Barrows – bottle fill stations

Completed Work Orders

The Facilities Department is responsible for the repair, maintenance and capital improvements of eight school buildings and nine municipal buildings totaling approximately 1.1 million square feet of space. Of that, 85% of the square footage is school buildings, and 15% is town buildings. The percent breakdown below shows the work orders are in line with the square footage of our buildings.

	FY17	FY18	FY19	3yr
Town	419	488	506	18%
Schools	2180	1960	2343	82%
Total	2599	2448	2849	

The Facilities Department utilizes a work order system. In FY18 there were 2,448 work orders processed and in FY19 there was a 16% increase to 2,849, though annual totals vary as shown above. Below is a comparison of in-house work orders assigned in FY18 and FY19. As you can see the percentage has increased in FY19. The Facilities Department was down a carpenter for 5 months due to a staff change. In addition, there were several HVAC and HVAC controls work orders as well as roofing repairs which are all outsourced.



Capital Projects

Completed: Turf II RMHS; Boiler project RMHS; Enrollment Study; Security Design

In Progress:

- Senior Center Fire Alarm (going out to bid late April 2020)
- Building Security Project (going out to bid February 2020)
- Barrow Split System (HVAC)
- School buildings Server Room HVAC
- Modular Classroom Project – Design completed (out to bid in February 2020)

FY21 Facilities Budget: Town Buildings Wages

Town Buildings	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Custodians	\$ 188,670	\$ 215,393	\$ 211,375	\$ 215,000	1.7%
Overtime	\$ 25,561	\$ 27,592	\$ 23,000	\$ 23,000	0.0%
Longevity	\$ -	\$ -	\$ -	\$ -	0.0%
TOWN BLDG. WAGES	\$ 214,231	\$ 242,984	\$ 234,375	\$ 238,000	1.5%

Overtime is not changed, but increased night and weekend building usage may change this figure in the future.

FY21 Facilities Budget: Town Buildings Expenses

Town Buildings	FY18 Actual	FY19 Actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 % Change
Outsourced Cleaning Services	\$ 73,350	\$ 73,550	\$ 86,825	\$ 86,900	0.1%
Building Supplies	\$ 625	\$ 635	\$ 3,200	\$ 3,200	0.0%
Other	\$ 5,719	\$ 19,913	\$ 10,400	\$ 10,550	1.4%
TOWN BLDG. EXPENSES	\$ 79,694	\$ 94,098	\$ 100,425	\$ 100,650	0.2%

Costs for new cleaning services (Town Hall, Senior Center, Library and Police station) have stabilized after an increase last year.

READING PUBLIC SCHOOLS

Fiscal Year 2021

School Committee's Recommended Budget

July 1, 2020 – June 30, 2021

School Committee Members

Charles Robinson, Chairperson
Jeanne Borawski, Vice Chairperson
Patricia Calley
Dr. Linda Snow Dockser
John Parks
Thomas Wise

Superintendent of Schools

John F. Doherty, Ed.D.

Reading Public Schools
82 Oakland Road
Reading, Massachusetts

Website <http://reading.k12.ma.us>
Blog <https://readingsuperintendent.wordpress.com/>
Facebook <https://www.facebook.com/Readingpublicschools/>
Twitter <https://twitter.com/ReadingSchools>

January 6, 2020

District Administrators

Gail Dowd, C.P.A., Chief Financial Officer
Christine Kelley, Assistant Superintendent for Learning & Teaching
Jennifer Stys, Ed.D., Director of Student Services
Kelley Bostwick, RISE Preschool Director
Jennifer Allard, Human Resources Administrator
Julian Carr, Network Manager
Danielle Collins, Director of School Nutrition
Mary Giuliana, Director of Nursing
Grant Hightower, METCO Director
Joseph Huggins, Director of Facilities
Christopher Nelson, Director of Community and Adult Education

School Administrators

Reading Memorial High School

Kathleen Boynton, Principal
Craig Murray, Assistant Principal
Jessica Theriault, Assistant Principal
Thomas Zaya, Assistant Principal, Athletics & Extra-curricular Activities

A.W. Coolidge Middle School

Sarah Marchant, Principal
Brienne Karow, Assistant Principal

W.S. Parker Middle School

Richele Shankland, Principal
Brendan Norton, Assistant Principal

Alice Barrows Elementary School

Beth Leavitt, Principal

Birch Meadow Elementary School

Julia Hendrix, Principal

Joshua Eaton Elementary School

LisaMarie Ippolito, Principal

J.W. Killam Elementary School

Sarah Leveque, Principal

Wood End Elementary School

Joanne King, Ed.D., Principal

Table of Contents

INTRODUCTORY SECTION	4
SUPERINTENDENT’S MESSAGE AND BUDGET SUMMARY OVERVIEW	4
BUDGET PROCESS AND TIMELINE.....	6
OVERVIEW OF FY21 SUPERINTENDENT’S RECOMMENDED BUDGET BY COST CENTER	7
<i>Administration Cost Center</i>	<i>8</i>
<i>Regular Day Cost Center</i>	<i>9</i>
<i>Special Education Cost Center.....</i>	<i>9</i>
<i>School Facilities Cost Center.....</i>	<i>10</i>
<i>District Wide Programs (Health Services, Athletics, Extra-curricular Activities, District Wide Technology) Cost Center.....</i>	<i>10</i>
<i>Contact Information.....</i>	<i>11</i>
FINANCIAL SECTION	12
GENERAL BUDGET SUMMARIES.....	12
COST CENTER BUDGETS.....	21
<i>Administration</i>	<i>21</i>
<i>Regular Day.....</i>	<i>26</i>
<i>Special Education</i>	<i>31</i>
<i>Districtwide Programs.....</i>	<i>37</i>
<i>School Building Facilities</i>	<i>46</i>
SPECIAL REVENUE FUNDS	48
<i>Federal, State, and Private Grants</i>	<i>48</i>
<i>Special Revenue Funds (Revolving and Donation Accounts).....</i>	<i>49</i>
APPENDIX A: ORGANIZATIONAL SECTION	55
<i>Town of Reading</i>	<i>55</i>
<i>Organization Structure.....</i>	<i>56</i>
<i>District Partnerships.....</i>	<i>57</i>
APPENDIX B: STUDENT DEMOGRAPHICS.....	59
DISTRICT ENROLLMENT AND STUDENT DEMOGRAPHICS	59
CLASS SIZE	62

Introductory Section

Superintendent's Message and Budget Summary Overview

I respectfully present to the School Committee and the Greater Reading Community the FY21 Superintendent's Recommended Budget of \$48,419,663 representing an increase of \$1,652,315 or 3.5% over the FY20 budget. The increases are broken down by non-accommodated costs (all costs except special education out of district transportation and tuition and one community priority) which increased by 3.32% over the FY20 Budget and accommodated costs (special education out of district transportation and tuition and one community priority) which increased by 5.24% over the FY20 Budget.

This recommended budget is balanced and aligns with the budget guidance that we received from the Reading Finance Committee on October 16, 2019 and subsequent discussions with the Town Manager and Town Accountant. The Finance Committee's recommended guidance is based on an analysis of current and future town revenue and expense projections of the Community.

The budget message for this year continues to be positive and builds on the momentum of last year with no reductions in personnel or services. This budget emphasizes strong fiscal practices and human resource management while strengthening our PreK-12 curriculum and instructional practices and continuing to build and develop outstanding in-district special education programs.

The Superintendent's Recommended FY21 budget includes funding to primarily address the following financial drivers:

- Funding of all contractual step and COLA increases for represented and non-represented employees. FY21 will be the third and final year of all collective bargaining agreements.
- Known out of district special education tuition and transportation expenses reflecting known and anticipated increased rates, as well as changes and potential changes in types of placements.
- The second year of a three-year funding cycle for social studies curriculum and training to align with the Massachusetts Social Studies Curriculum Frameworks.
- Funding for curriculum materials, curriculum software, and professional development for Algebra 1 and Grade 7-12 Foreign Language. We are currently in the process of reviewing possible resources for the 2020-2021 school year.
- Funding for a dyslexia screener for early elementary students. We are in the process of piloting and researching potential tools for the 2020-2021 school year.
- Contractual increase in regular day, athletics and extra-curricular transportation per the final year of the transportation contract.
- The net addition of 0.54 FTE Special Education Paraeducators, 1.6 FTE Special Education Teachers and related service providers, and 1.0 FTE Payroll/HR Administrative Assistant (Community Priority) due to current and anticipated in-district special education programmatic needs and overall district needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 1.0 FTE Payroll/HR Administrative Assistant (Community Priority - To be hired in FY20)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)

In addition, we continue to closely monitor our revolving accounts and are recommending the following adjustments to those account offsets (see Figure 1 below) in the FY21 budget totaling a net overall increase of \$100,000. Refer to Figures 34 and 35 for a more detailed description of these accounts. An overall analysis is being conducted with the Chief Financial Officer, Director of Community and Adult Education, RISE Pre-School Director and the Director of Student Services to review the fee and expense structure of each program to determine if any additional adjustments may be needed in future years.

Figure 1: Revolving Account Offset Changes to Budget

Revolving Account	Change to Offset
Full Day Kindergarten	\$ 65,000
Athletics	30,000
Extended Day	5,000
RISE Pre-School	20,000
Use of School Property	-
Special Education Tuition	(30,000)
Extra-Curricular	10,000
Coolidge Extra-Curricular	-
Parker Extra-Curricular	-
Total Increase in Offsets	\$ 100,000

Not included in this budget are any unanticipated costs associated with increases in student enrollment, homeless students, English Language Learner students, or extraordinary special education costs related to out of district placement tuition, transportation, or other services as required by a student’s individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

In addition to the above financial drivers, the FY21 budget strives to address our District Improvement Plan and Superintendent Goals. During FY21 (2020-21 school year), we will begin a new District Improvement Plan which will most likely focus on some, or all, of the following areas:

- Decreasing the equity gap between high needs students and the general population of students
- Refine and Support Data Systems
- Evaluate and Refine Standards Based Instructional Systems
- Monitor Student Social Emotional Growth and Refine Systems of Support
- Improve Physical and Psychological Security of Schools

- Develop a Multi-Year Capital Plan to Upgrade and Improve School Facilities
- Design a Community Portrait of the Graduate

This budget also prioritizes maintaining adequate class sizes of 18 to 22 students in kindergarten through Grade 2, maintaining the middle school interdisciplinary model, and addressing the results of the RMHS NEASC Self-study and preparing for the upcoming decennial visit.

In Closing

In conclusion, we are grateful for the financial and community support that we have received and as a result, our district will be able to provide the necessary resources to stay focused on the academic, social, emotional, and behavioral well-being of our students. The Superintendent’s Recommended FY21 budget reflects those priorities. While we are proud of the fact that we are a district that is on the forefront in many areas, we have challenges that lie ahead, including addressing the needs of our students with disabilities, educational space needs and improving the social and emotional well-being of 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 the School Committee and town officials during this budget process.

Budget Process and Timeline

Based on known and projected needs, district and school administrators developed the FY21 Superintendent’s Recommended Budget using the financial guidance provided by the Finance Committee in October 2019. This process will continue throughout the month of January when budget presentations for each cost center will be given to the School Committee, who will deliberate the Superintendent’s Recommended budget and take a final vote on January 27, 2020.

The budget process for the next fiscal year begins 11 months in advance 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 part of the process begins at the start of the school year and is completed by the end of October.

In mid-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 expenses, and special education tuition and transportation expenses. In FY21, accommodated costs also include funding for a community priority for a 1.0 FTE Payroll/HR Administrative Assistant for the School Department budget. The accommodated cost expenses are subtracted from available revenues and the remaining revenues are allocated to municipal and school

budgets based on a historical ratio of 64.1 percent of the net revenue allocated to the school department budget and 35.9 percent to the municipal government.

During the next step of the budget process which occurs in early to late-November, the Chief Financial Officer distributes budget development guidelines and instructions 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 and the Chief Financial Officer review 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. The FY21 Superintendent's Recommended Budget will be presented on the following dates:

- Monday, January 6 (Overview, Administration, District Wide, Facilities Cost Centers, FY21 Capital)
- Thursday, January 16 (Regular Day, Special Education)
- Thursday, January 23 (Public Hearing)
- Monday, January 27 (School Committee Vote on FY21 Budget)

During the month of January, the Superintendent, Chief Financial Officer, Assistant Superintendent, Director of Student Services, as well as District Administrators 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.

On January 27th, the School Committee is scheduled to vote and adopt a budget to present to the Town Manager. 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. The Town Manager then presents a full Town budget to the Finance Committee which is within the available revenues for the Town. During February and March, the Finance Committee reviews the budgets of each municipal department, including the School Department. As part of this process, the School Committee, Superintendent, and Chief Financial Officer present their budget requests to the Finance Committee. The Finance Committee takes a vote on each departmental budget in Mid-March. It is the responsibility of the Finance Committee to make recommendations to Town Meeting on each departmental request. 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. Annual Town Meeting is scheduled for April 27, 30, and May 4 and 7, 2020. Once approved, the School Department's FY21 General Fund Appropriation is set and is implemented for the fiscal year beginning on July 1, 2020.

Overview of FY21 Superintendent's Recommended Budget by Cost Center

FY21 Expenses by Cost Center

The FY21 Superintendent's Recommended Budget is organized into five Cost Centers, representing the high-level program categories that comprise the District Budget. 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, Extra-curricular Activities, and District-wide Technology), and School Facilities. 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 School Committee to transfer funds between Cost Centers.

As shown in Figure 2 below, the FY21 Superintendent’s Recommended Budget reflects an increase of 3.5%. The largest dollar increase to the budget is in the Special Education Cost Center (\$772,212). This increase accounts for 47% of the total increase of \$1,652,315. The reasons for these increases are highlighted in the Budget Drivers section of this Executive Summary and described in more detail in the Financial Section of this budget document.

Figure 2: Expenditures by Cost Center

	Actual Expended FY17	Actual Expended FY18	Actual Expended FY19	Adopted Budget FY20	Requested Budget FY21	% Change
Administration	\$ 908,483	\$ 904,568	\$ 1,018,321	\$ 1,093,892	\$ 1,205,585	10.2%
Regular Day	23,908,691	23,875,261	25,252,697	27,015,632	27,764,234	2.8%
Special Education	11,723,881	12,589,236	13,746,776	15,227,638	15,999,850	5.1%
School Facilities	1,238,283	1,155,318	1,302,588	1,388,844	1,427,974	2.8%
Districtwide Programs	1,786,694	1,711,896	1,879,817	2,041,343	2,022,019	-0.9%
Grand Total	\$ 39,566,032	\$ 40,236,279	\$ 43,200,199	\$ 46,767,348	\$ 48,419,663	3.5%

Below is a summary, by cost center, that highlights the major financial drivers. Details of each cost center can be found in the Financial Section of this document.

Administration Cost Center

FY21 Superintendent’s Recommended Budget: 1,205,585

FY20 Adopted Budget: \$1,093,892

\$ Increase: \$111,693 (10.2%)

The budget assumes a cost of living adjustment for the central office administrative staff, the Human Resources Administrator, the Chief Financial Officer, Assistant Superintendent of Learning and Teaching. The salary for the Superintendent of Schools represents guidance provided to the Chief Financial Officer from the School Committee as part of the overall budget development process. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent, will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent’s annual salary for the next fiscal year.

In the FY21 Budget, there is an additional 1.0 Payroll/HR Administrative Assistant to offset the shifting of 0.4 FTE town support back to the municipal (town) government and a significant increase in the School and Town HR/Payroll activity. This is a Community Priority accommodated cost in FY21. There is an increase of \$7,280 in labor counsel services due to commencing collective bargaining with all five collective bargaining units in FY21. In addition, there is an increase of \$5,000 in the Extended Day Revolving account offset due to increased administrative staff time to support the program (including payroll, accounts payable, accounts receivable, human resources support, procurement support and overall District Administration support).

Regular Day Cost Center

FY21 Superintendent's Recommended Budget: \$27,764,274

FY20 Adopted Budget: \$27,015,632

\$ Increase: \$748,602 (2.8%)

The largest cost center in the budget includes cost of living adjustments, salary steps, and column increases for regular education teachers, regular education paraeducators and tutors, and school secretaries according to collective bargaining agreements. There are also cost of living adjustments for non-represented personnel including building level administrators and curriculum coordinators. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Regular Day Cost Center will be made by the Superintendent in June for the next fiscal year. There is no additional staffing allocated in the regular day cost center for FY21, however, there are some shifts of elementary teachers between schools to accommodate changes in student enrollment. The Regular Day budget reflects a 0.4 reduction in the Data Coach position with the additional funds being reallocated to curriculum software expenses for analytical tools. The reduction occurred in FY19 and is anticipated to be consistent in FY20.

Expense increases include a contractual increase in regular day mandatory bus transportation. The increase in transportation also reflects a slight reduction in the number of paying students on the non-mandated bus as well as changes in the number of students identified as homeless which we are required to pay for transportation. There are also increases in curriculum materials, curriculum software, and professional development for the purchase and training of social studies curriculum implementation (Year 2), Algebra 1 materials, Foreign Language materials, and a new early childhood dyslexia screener. In addition, there is an increase in the full day kindergarten tuition revolving account offset of \$65,000 due to a steady increase in full day kindergarten tuition paying students.

Special Education Cost Center

FY21 Superintendent's Recommended Budget: \$15,999,850

FY20 Adopted Budget: \$15,227,638

\$ Increase: \$772,212 (5.1%)

The increase in this cost center is due to cost of living adjustments, salary steps, and column increases for special education teachers and therapists, and special education paraeducators according to collective bargaining agreements. In addition, there is a net addition of 0.54 FTE Special Education Paraeducators and 1.6 FTE Special Education Teachers and related service providers due to current and anticipated in-district special education programmatic needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)

- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)
- There are also transfers of FTE's between the Elementary Schools and the High School due to programmatic and student needs.

There are also cost of living adjustments for special education administrators and other non-represented special education employees. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Special Education Cost Center will be made by the Superintendent in June for the next fiscal year. Expense increases include known increases in special education out of district tuition and transportation. In addition, there is a decrease in the special education tuition revolving account offset of \$30,000 due to less students being tuitioned into our in-district programs from other school districts next year. Currently there is projected to be one student tuitioned in for the upcoming fiscal year. There is also a \$20,000 increase in the RISE tuition revolving account offset to appropriately balance the amount of the offset with the tuition revenue that is being collected and the associated salary costs of the program

Not included in this budget are any unanticipated costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

School Facilities Cost Center

FY21 Superintendent's Recommended Budget: \$1,427,974

FY20 Adopted Budget: \$1,388,844

\$ Increase: \$39,130 (2.8%)

Built into this cost center are cost of living adjustments and salary steps for school custodians according to collective bargaining agreements. In addition, there is also a cost of living adjustments for the non-represented employee. An increase has been allocated in the custodial overtime line item to provide additional funding for coverage for vacation and leaves of absence within the department, as well as to assist in snow removal during winter months. In addition, there is the elimination of the 0.4 FTE Facilities Rental Coordinator. The duties and responsibilities of this position have been absorbed by other members of the Facilities Department. Also reflected is the costs associated with the new three-year contractual cleaning contract executed this year for the Coolidge Middle School and Reading Memorial High School.

District Wide Programs (Health Services, Athletics, Extra-curricular Activities, District Wide Technology) Cost Center

FY21 Superintendent's Recommended Budget: \$2,022,019

FY20 Adopted Budget: \$2,041,343

\$ Decrease: \$19,324 (-0.9%)

Overall, this cost center is decreasing from FY20. One area of increase in this cost center is a result of cost of living adjustments, salary steps, and column increases for nurses, athletic coaches, advisory stipends and the athletic secretary according to collective bargaining agreements. In addition, there is a cost of living adjustment for the non-represented employees including the assistant principal for

athletics and extra-curricular activities, District Network Manager, Technicians, and the Director of Nurses. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel in the District Wide Program Cost Centers will be made by the Superintendent in June for the next fiscal year. Other increases include athletic software and support related to known increases in the HUDL software package.

Turf 2 will be available in the spring, and as such reductions were made in the FY21 budget for athletic transportation which were increased in FY20 to accommodate more away games or games that required temporary field lighting. Decreases have been reflected in field maintenance as the cost of maintaining Turf II and the Stadium are included within the Town-Core budget. Athletic facilities rentals have decreased due to changes in practice times associated with the High School's late start.

The district wide technology budget has a decrease in software licensing and support due to a decrease in software license and maintenance renewals in FY21.

There are recommended adjustments in the offsets to the athletic revolving account (\$30,000 increase) and extra-curricular revolving account (\$10,000 increase) due to increase user fee participation and ticket sales. These revolving accounts will be reviewed as additional information is obtained on participation figures and the impact of reducing the number of annual shows from four to three.

Contact Information

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.

John F. Doherty Ed.D.
Superintendent of Schools
781-944-5800
John.doherty@reading.k12.ma.us

Gail S. Dowd, C.P.A.
Chief Financial Officer
781-670-2880
Gail.Dowd@reading.k12.ma.us

Financial Section

The Financial Section of the budget book is designed to provide the reader summary and detailed financial information regarding the 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 and Cost Center Budgets.

General Budget Summaries

The Reading school budget is divided into five cost centers. These cost centers align to the Massachusetts Department of Elementary and Secondary Education (MA DESE) Program Categories and include Administration, Regular Day, Special Education, Other District Programs (which includes Health Services, Athletics, Extra-curricular Activities, and District-wide Technology), and School Facilities. As Figure 3 below shows, the overall increase to the FY21 Superintendent’s Recommended Budget is 3.5% or an increase of \$1,652,315.

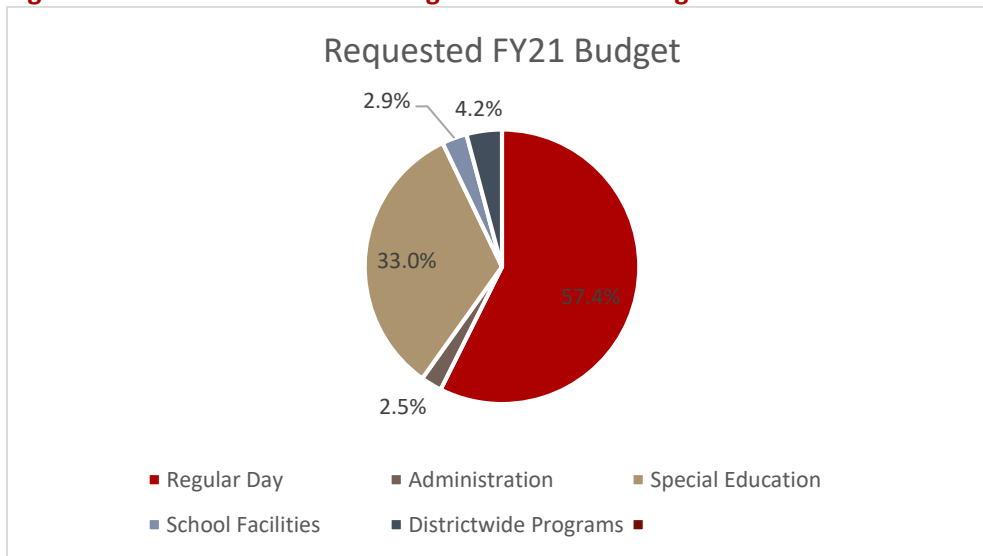
The largest dollar increase is in the area of Special Education (\$772,212). This cost center accounted for 46.7% of the overall increase. There were also increases in Administration (\$111,693 or 6.8% of the overall increase), Regular Day (\$748,602 or 45.3% of the overall increase), and School Facilities (\$39,130 or 2.3% of the overall increase). The District Wide Services Cost Center has a decrease of \$19,324.

Figure 3: General Fund Expenditures by Cost Center

	Actual Expended FY17	Actual Expended FY18	Actual Expended FY19	Adopted Budget FY20	Requested Budget FY21	% Change
Administration	\$ 908,483	\$ 904,568	\$ 1,018,321	\$ 1,093,892	\$ 1,205,585	10.2%
Regular Day	23,908,691	23,875,261	25,252,697	27,015,632	27,764,234	2.8%
Special Education	11,723,881	12,589,236	13,746,776	15,227,638	15,999,850	5.1%
School Facilities	1,238,283	1,155,318	1,302,588	1,388,844	1,427,974	2.8%
Districtwide Programs	1,786,694	1,711,896	1,879,817	2,041,343	2,022,019	-0.9%
Grand Total	\$ 39,566,032	\$ 40,236,279	\$ 43,200,199	\$ 46,767,348	\$ 48,419,663	3.5%

As Figure 4 below shows, the largest cost center for the district budget is Regular Day at 57.4% of total expenditures. The next largest is Special Education which comprises 33.0% of total expenditures. School Facilities make up 2.9% of the budget. The smallest cost center is District Administration which makes up 2.5% of the total FY21 Superintendent’s Recommended Budget. Districtwide Programs make up 4.2% of the FY21 Superintendent’s Recommended Budget.

Figure 4: Cost Centers as Percentage of Total FY21 Budget



As Figure 5 below indicates, there have been modest shifts between costs centers from year to year. The three smallest cost centers, Administration, District Wide Programs and School Facilities have stayed fairly constant, while the Special Education cost center has increased, and the Regular Day cost center has decreased. Because most of the teaching staff and expenses is in Regular Day, when we have an increase in special education, the regular day budget is usually impacted the most.

Figure 5: Cost Center Budget Proportions Year over Year

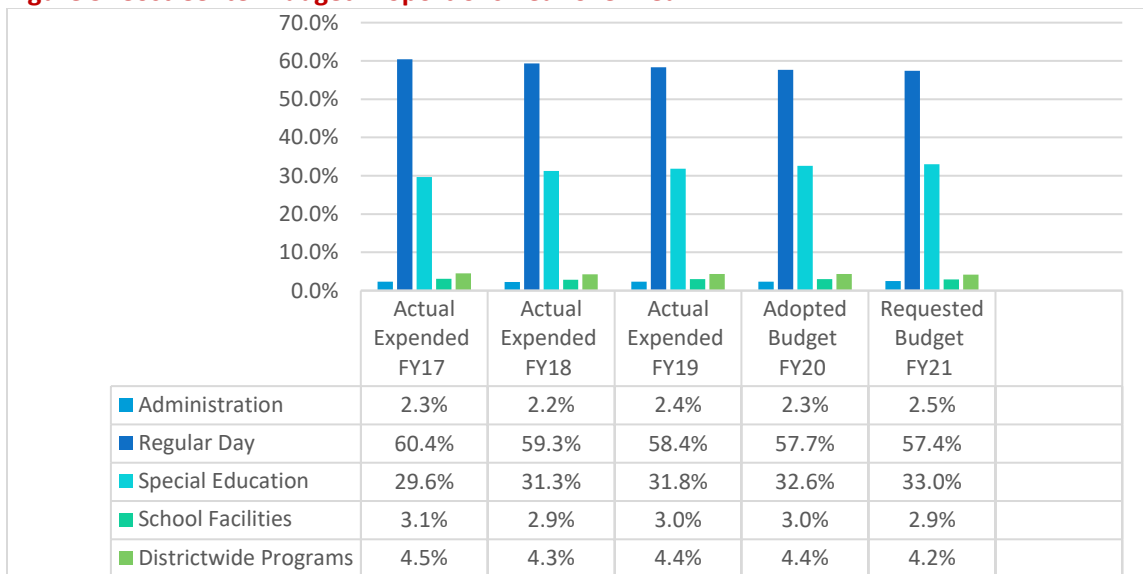


Figure 6 shows the change in each cost center budget year over year for FY14 through the FY21 Superintendent’s Recommended Budget. The average annual increase to the school department budget between FY14 and the FY21 Superintendent’s Recommended Budget is 4.0% with the FY19 Override Budget being the highest increase at 8.4%.

Figure 6: Change in Cost Center Budgets Year over Year

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Annual Average
Administration	1.9%	1.6%	-1.3%	4.1%	-3.8%	14.5%	3.1%	10.2%	3.8%
Regular Day	2.7%	3.6%	3.4%	1.9%	2.8%	6.8%	1.4%	2.8%	3.2%
Special Education	10.2%	6.5%	2.3%	7.7%	3.0%	10.8%	7.4%	5.1%	6.6%
School Facilities	5.5%	9.7%	1.7%	-1.9%	-50.0%	8.2%	4.8%	2.8%	-2.4%
Districtwide Programs	-0.2%	-0.6%	1.4%	1.6%	7.3%	10.4%	5.9%	-0.9%	3.1%
Grand Total	4.45%	4.18%	2.75%	3.50%	1.40%	8.40%	3.60%	3.5%	4.0%

Another view of the budget (Figure 7 below) 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 a bus contract, or cleaning contracts. Supplies and materials include curriculum materials, technology, classroom supplies, technology, and software. Examples of other expenses include special education tuition, postage, dues and memberships, professional development, and translation services. Figure 7 below shows the General Fund expenses and budget by category.

Figure 7: General Fund Expenses and Budget by Category

	Actual Expense FY17	Actual Expense FY18	Actual Expense FY19	Final Budget FY20	Recommended Budget FY21	% Change
Professional Salaries	\$ 28,279,205	\$ 28,383,639	\$ 30,497,989	\$ 32,394,324	\$ 33,501,373	3.4%
Clerical Salaries	815,055	824,608	864,481	894,684	976,605	9.2%
Other Salaries	4,148,201	4,088,253	4,332,002	4,861,891	5,052,276	3.9%
Contract Services	2,425,082	2,568,848	2,570,147	2,832,922	2,899,030	2.3%
Supplies & Materials	747,207	648,795	780,971	932,202	980,011	5.1%
Other Expenses	3,151,282	3,722,135	4,154,610	4,851,324	5,010,368	3.3%
Grand Total	\$ 39,566,032	\$ 40,236,279	\$ 43,200,199	\$ 46,767,348	\$ 48,419,663	3.5%

Professional salaries comprise the largest percentage of the budget. This is not surprising since, as stated earlier, education is a staffing intensive enterprise. Professional salaries make up 69.2% of our district budget while salaries as a whole comprise 81.6% of our district budget. The increase in salaries reflects step and cost of living increases and column changes for represented employees and cost of living increases for non-represented staff.

The 9.2% increase in clerical salaries is due to the addition of the 1.0 FTE Payroll/HR Administrative Assistant (Community Priority). Excluding the addition clerical salaries has increased by 2.5%. Next year will be the third and final year of each collective bargaining agreement. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent’s annual salary for the next fiscal year.

The increase in Contract Services stems predominantly from an increase in special education and regular day bus transportation (including athletics and extra-curricular) and the cleaning services contract at the Coolidge Middle School and the High School. The increase in other salaries is due to contractual increases. The increase in Supplies & Materials reflects additional districtwide curriculum expenses (Social Studies, Algebra 1, Dyslexia Screener, Foreign Language) compared to the FY20 budget. Also increasing the Supplies & Materials budget is an additional \$15,500 reallocated from the 0.4 reduction in the Data Coach which is funding additional analytical tools. The increase in other expenses is due to an increase in special education tuition.

Figure 8 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 8: General Fund Expenses and Budget by Cost Center and Object

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Administration						
Professional Salaries	\$ 537,106	\$ 523,489	\$ 579,127	\$ 609,039	\$ 628,246	3.2%
Clerical Salaries	179,157	178,311	246,010	252,658	333,581	32.0%
Contract Services	80,118	82,394	74,625	85,647	93,250	8.9%
Supplies & Materials	4,177	8,327	5,584	7,795	7,795	0.0%
Other Expenses	107,926	112,047	112,975	138,753	142,714	2.9%
Administration Total	\$ 908,483	\$ 904,568	\$ 1,018,321	\$ 1,093,892	\$ 1,205,585	10.2%
Regular Day						
Professional Salaries	\$ 21,451,725	\$ 21,408,307	\$ 22,738,748	\$ 23,979,058	\$ 24,564,914	2.4%
Clerical Salaries	474,124	477,229	449,330	462,497	472,194	2.1%
Other Salaries	999,869	992,224	968,312	1,121,819	1,159,470	3.4%
Contract Services	97,909	120,228	143,189	142,695	178,000	24.7%
Supplies & Materials	543,559	437,483	547,797	716,867	759,577	6.0%
Other Expenses	341,505	439,790	405,320	592,697	630,080	6.3%
Regular Day Total	\$ 23,908,691	\$ 23,875,261	\$ 25,252,697	\$ 27,015,632	\$ 27,764,234	2.8%
Special Education						
Professional Salaries	\$ 5,413,021	\$ 5,578,769	\$ 6,299,857	\$ 6,891,513	\$ 7,368,445	6.9%
Clerical Salaries	86,980	92,917	94,561	99,325	102,510	3.2%
Other Salaries	1,952,461	2,019,939	2,174,602	2,445,045	2,565,046	4.9%
Contract Services	1,621,701	1,753,122	1,629,573	1,777,775	1,809,250	1.8%

Supplies & Materials	64,125	43,855	42,662	53,575	53,239	-0.6%
Other Expenses	2,585,593	3,100,633	3,505,521	3,960,405	4,101,360	3.6%
Special Education Total	\$ 11,723,881	\$ 12,589,236	\$ 13,746,776	\$ 15,227,638	\$ 15,999,850	5.1%
Health Services						
Professional Salaries	\$ 575,978	\$ 581,369	\$ 607,814	\$ 642,635	\$ 654,574	1.9%
Clerical Salaries	12,636	12,835	13,156	13,479	13,883	3.0%
Other Salaries	10,306	10,929	13,453	15,000	20,000	33.3%
Contract Services	9,616	9,150	8,990	9,000	9,000	0.0%
Supplies & Materials	7,985	4,483	5,094	8,865	8,900	0.4%
Other Expenses	1,425	4,069	3,990	3,135	4,000	27.6%
Health Services Total	\$ 617,945	\$ 622,834	\$ 652,497	\$ 692,113	\$ 710,357	2.6%
Athletics						
Professional Salaries	\$ 59,414	\$ 56,672	\$ 57,872	\$ 59,296	\$ 60,770	2.5%
Clerical Salaries	48,626	49,991	51,552	53,073	54,438	2.6%
Other Salaries	103,280	52,333	115,731	115,281	109,602	-4.9%
Contract Services	289,661	297,966	311,610	369,590	345,180	-6.6%
Supplies & Materials	27,637	33,515	31,389	32,000	33,500	4.7%
Other Expenses	34,970	45,380	41,643	42,475	59,713	40.6%
Athletics Total	\$ 563,586	\$ 535,857	\$ 609,796	\$ 671,715	\$ 663,204	-1.3%
Extra-Curricular						
Professional Salaries	\$ 63,735	\$ 64,443	\$ 42,962	\$ 51,903	\$ 50,333	-3.0%
Contract Services	11,271	11,985	12,921	13,800	16,900	22.5%
Supplies & Materials	1,225	1,113	455	1,900	1,900	0.0%
Other Expenses	5,024	4,337	3,246	10,000	9,000	-10.0%
Extra-Curricular Total	\$ 81,255	\$ 81,878	\$ 59,584	\$ 77,603	\$ 78,133	0.7%
Technology						
Professional Salaries	\$ 102,840	\$ 93,982	\$ 93,610	\$ 81,130	\$ 83,167	2.5%
Other Salaries	296,449	266,797	294,573	321,931	323,132	0.4%
Contract Services	59,807	93,252	93,656	95,450	101,150	6.0%
Supplies & Materials	196	5,508	32,985	6,000	8,000	33.3%
Other Expenses	64,617	11,787	43,118	95,400	54,876	-42.5%
Technology Total	\$ 523,907	\$ 471,327	\$ 557,941	\$ 599,911	\$ 570,325	-4.9%
School Facilities						
Professional Salaries	\$ 75,387	\$ 76,608	\$ 78,000	\$ 79,750	\$ 90,923	14.0%
Clerical Salaries	13,532	13,325	9,871	13,653	-	-100.0%
Other Salaries	785,836	746,032	765,331	842,815	875,025	3.8%
Contract Services	255,000	200,750	295,584	338,965	346,300	2.2%
Supplies & Materials	98,305	114,512	115,006	105,201	107,100	1.8%
Other Expenses	10,223	4,091	38,797	8,460	8,625	2.0%
School Facilities Total	\$ 1,238,283	\$ 1,155,318	\$ 1,302,588	\$ 1,388,844	\$ 1,427,974	2.8%
Grand Total	\$ 39,566,032	\$ 40,236,279	\$ 43,200,199	\$ 46,767,348	\$ 48,419,663	3.5%

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 the amount of the school budget that we have returned back to the Town's general fund at the end of the fiscal year in Figures 9 and 10 below. As indicated, the school department has returned funds each of the prior nine fiscal years and has not required or requested additional funds for school department operations. On average, the school department has returned 0.6% of its total budget back to the town each year. In FY19, the amount returned was 0.67% or \$302,775 out of a \$46,767,348 budget.

Figure 9: Amount of School Budget Funds Returned to Free Cash Each Year

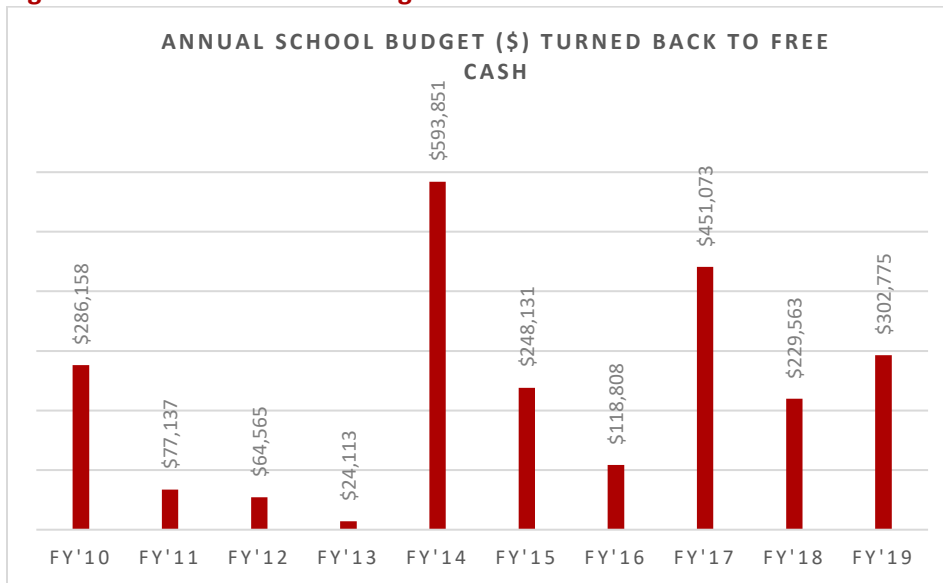
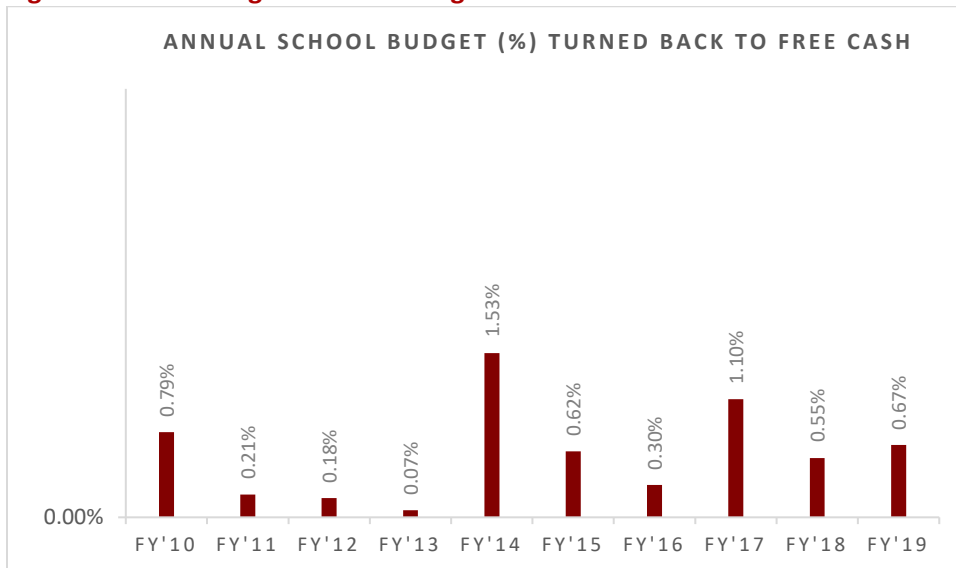


Figure 10: Percentage of School Budget Funds Returned to Free Cash Each Year



Allocation of 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 student needs and services required to meet those needs. As a result, 81.6% 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 (70 hours biweekly), secretaries work 37.5 hours per week (75 hours biweekly), and custodians work 40 hours per week (80 hours biweekly).

Staffing is driven primarily by enrollment changes and student program needs. Figure 11 below shows staffing resources for the prior year, current year, and requested for SY20-21 by position type, and by cost center.

The following positions were added to the Superintendent's FY21 Recommended Budget due to additional student service and program needs in special education and additional support needed in HR/Payroll. Some of these positions were hired in FY20 due to immediate student driven needs while other positions are anticipated in FY21.

Positions Added in FY21 Budget

The net addition of 0.54 FTE Special Education Paraeducators, 1.6 FTE Special Education Teachers and related service providers, and 1.0 FTE Payroll/HR Administrative Assistant (Community Priority) due to current and anticipated in-district special education, programmatic needs and district needs. The breakdown is as follows:

- 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
- 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
- 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
- 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
- 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
- 1.0 FTE Payroll/HR Administrative Assistant (Community Priority (To be hired in FY20)
- 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
- 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)

Reductions in FY21 Positions

- 0.4 FTE Data Coach (FTE reduced in FY20)
- 0.4 Facilities Rental Coordinator (FTE reduced in FY20)

Figure 11: Staffing by Cost Center and Position

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE
Administration	8.1	8.1	9.1	9.1	10.1	10.1
Administrative Assistant	3.8	3.8	4.8	4.8	5.8	5.8
District Administrator	4.3	4.3	4.3	4.3	4.3	4.3
Regular Education	341.8	332.8	340.9	342.2	341.1	341.1
Assistant Principal	4.5	4.3	4.3	4.3	4.3	4.3
Curriculum Coordinators	-	-	2.0	2.0	2.0	2.0
Elementary Teacher	103.6	100.4	100.2	101.4	101.4	101.4
ELL Teacher	2.5	2.5	2.5	2.5	2.5	2.5
Guidance Counselor	5.2	5.6	5.6	5.6	5.6	5.6
High School Dept Chair	3.3	3.3	3.3	3.3	3.3	3.3
High School Teacher	74.7	70.3	75.1	75.1	74.6	74.6
Instructional Coach	2.0	0.2	1.0	1.0	0.6	0.6
Library/Media Specialist	7.9	7.9	7.9	7.9	7.9	7.9
Middle School Teacher	65.7	65.8	66.3	66.3	66.3	66.3
Paraprofessional	22.0	21.5	23.9	24.0	23.0	23.0
Principal	8.0	8.0	8.0	8.0	8.0	8.0
Reading Specialist	7.3	7.0	7.0	7.0	7.0	7.0
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0	1.0
School Psychologist	9.6	10.0	10.6	10.6	11.4	11.4
Secretary	11.0	11.0	10.0	10.0	10.0	10.0
Supervisor of Students	1.0	-	-	-	-	-
Technology Specialist	3.6	3.4	3.1	3.1	3.1	3.1
Tutor	8.9	10.5	9.1	9.1	9.1	9.1
Special Education	163.6	167.4	175.9	180.1	177.4	178.5
Behavior Analyst (BCBA)	1.0	1.6	1.0	2.0	1.0	1.0
District Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Special Education Director	-	-	0.6	0.6	0.6	0.6
District Administrator of Support Services	0.6	0.4	0.4	1.0	1.0	1.0
District Evaluator	1.0	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	23.8	24.0	25.0	26.0	26.5	25.5
High School Teacher	10.0	11.0	11.0	11.0	11.0	12.0
Middle School Teacher	15.5	15.5	17.0	17.0	17.0	17.0
Occupational Therapist	3.1	3.1	3.1	3.1	3.1	3.5
Occupational Therapy Assistant	0.6	0.6	0.6	0.6	0.9	0.9
Paraprofessional	76.8	78.0	84.2	85.8	82.1	82.2
Physical Therapist	1.5	1.5	1.5	1.5	1.6	1.6
Pre-School Teacher	5.9	7.3	7.3	7.3	7.5	7.5

School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0	1.0
Secretary	2.0	2.0	2.0	2.0	2.0	2.0
Social Worker	4.0	3.0	3.0	3.0	3.0	3.0
Speech/Language Pathologist	9.6	9.8	9.8	9.8	9.8	9.8
Speech/Language Pathologist Assistant	-	-	-	-	-	0.6
Team Chair	6.2	6.6	6.4	6.4	7.4	7.4
Athletics	1.5	1.5	1.5	1.5	1.5	1.5
Assistant Principal	0.5	0.5	0.5	0.5	0.5	0.5
Secretary	1.0	1.0	1.0	1.0	1.0	1.0
Extra-curricular	0.3	0.3	0.3	0.3	0.3	0.3
Assistant Principal	0.3	0.3	0.3	0.3	0.3	0.3
Health Services	9.3	9.3	9.3	9.3	9.3	9.3
District Administrator	0.2	0.2	0.2	0.2	0.2	0.2
School Nurse	8.8	8.8	8.8	8.8	8.8	8.8
Secretary	0.3	0.3	0.3	0.3	0.3	0.3
District Technology	6.4	5.4	6.4	6.2	6.2	6.2
Computer Technician	5.5	4.5	5.5	5.5	5.5	5.5
District Administrator	0.7	0.7	0.7	0.7	0.7	0.7
Info Systems Specialist	0.2	0.2	0.2	-	-	-
Facilities	19.9	19.9	19.9	19.9	19.5	19.5
Custodian	18.5	18.5	18.5	18.5	18.5	18.5
District Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Secretary	0.4	0.4	0.4	0.4	-	-
Grant Funded	16.8	16.2	16.1	15.5	15.7	15.7
Data Analyst	1.0	0.8	-	-	-	-
District Administrator of Support Services	0.5	0.5	0.6	-	-	-
Metco Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	3.6	3.6	5.0	5.0	5.0	5.0
High School Teacher	3.0	3.0	2.0	2.0	2.0	2.0
Middle School Teacher	2.5	2.5	2.0	2.0	2.0	2.0
Pre-School Teacher	2.0	1.6	1.0	1.0	1.0	1.0
Team Chair	2.0	2.0	1.0	2.0	1.0	1.0
Behavior Analyst (BCBA)	-	-	1.0	-	1.0	1.0
Paraprofessional	-	-	0.7	0.7	0.7	0.7
Tutor	1.2	1.2	1.8	1.8	2.0	2.0
Grand Total	567.6	560.7	579.3	584.1	581.1	582.1

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 2.5% of the total district budget. For FY21, the district administration cost center has increased by \$111,693 or 10.2%. As shown in Figure 12, the major changes in this cost center are as follows:

- Cost of living adjustments for the Central Office Administrators and Staff. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel, except for the Superintendent will be made by the Superintendent in June for the next fiscal year. The School Committee will determine the Superintendent’s annual salary for the next fiscal year. (Professional Salaries)
- An additional 1.0 FTE Payroll/HR Administrative Assistant (\$60,000) to offset the shifting of 0.4 FTE support to the municipal government and a significant increase in HR/Payroll activity. This is a community priority established at the Financial Forum in October. As discussed with the Committee, this position was added during FY20 and is being actively recruited on.
- An increase of \$7,280 in labor counsel services due to collective bargaining with all five collective bargaining units commencing in FY21.
- An increase of \$5,000 in the Extended Day Revolving Account offset (Revolving Fund Support) due to increased administrative costs to support that program.

The largest expenditure in this cost center is for the salaries of the four district administrators (Superintendent, Assistant Superintendent for Learning & Teaching, Chief Financial Officer, Human Resources Administrator), and a portion (1/3rd) of the Network Administrator’s salary representing the portion of the role that contributes to district data and information management, and the 5.8 FTE administrative assistants that support the district and school administration.

Figure 12 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 12: District Administration Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Administration						
Professional Salaries						
Administrator	\$ 430,001	\$ 416,770	\$ 465,356	\$ 491,980	\$ 507,283	3.1%
Director	65,472	67,321	72,500	77,100	80,000	3.8%
Employee Benefits	5,287	2,481	3,419	-	-	
Manager	36,346	36,917	37,852	39,960	40,963	2.5%

Professional Salaries Total	\$ 537,106	\$ 523,489	\$ 579,127	\$ 609,039	\$ 628,246	3.2%
Clerical Salaries						
Administrative Assistant	\$ 214,157	\$ 218,311	\$ 286,010	\$ 297,658	\$ 383,581	28.9%
Employee Benefits	-	-	-	-	-	
Revolving Fund Support	(35,000)	(40,000)	(40,000)	(45,000)	(50,000)	11.1%
Clerical Salaries Total	\$ 179,157	\$ 178,311	\$ 246,010	\$ 252,658	\$ 333,581	32.0%
Contract Services						
Consulting Services	\$ 8,500	\$ 8,000	\$ 8,000	\$ 10,927	\$ 10,900	-0.2%
Labor Counsel	22,959	26,304	18,342	22,720	30,000	32.0%
Telecommunications	48,658	48,090	48,283	52,000	52,350	0.7%
Contract Services Total	\$ 80,118	\$ 82,394	\$ 74,625	\$ 85,647	\$ 93,250	8.9%
Supplies & Materials						
Office	\$ 4,177	\$ 8,327	\$ 5,584	\$ 7,795	\$ 7,795	0.0%
Supplies & Materials Total	\$ 4,177	\$ 8,327	\$ 5,584	\$ 7,795	\$ 7,795	0.0%
Other Expenses						
Advertising	\$ 4,983	\$ 1,701	\$ 942	\$ 5,550	\$ 5,550	0.0%
Awards	224	428	-	600	600	0.0%
Dues & Memberships	13,125	14,782	15,373	14,392	16,529	14.9%
Employee Benefits	14,700	23,800	25,900	30,000	30,000	0.0%
Equipment	13,361	7,704	4,104	8,567	8,000	-6.6%
Hiring and Recruiting	28,211	8,300	28,759	33,564	36,600	9.0%
Postage	4,079	3,975	4,993	6,546	5,360	-18.1%
Professional Development	15,706	16,683	14,110	18,939	19,025	0.5%
Software Licensing & Support	13,537	14,674	17,214	18,935	19,350	2.2%
Travel	-	-	1,580	1,659	1,700	2.5%
Other Expenses Total	\$ 107,926	\$ 112,047	\$ 112,975	\$ 138,753	\$ 142,714	2.9%
Administration Total	\$ 908,483	\$ 904,568	\$ 1,018,321	\$ 1,093,892	\$ 1,205,585	10.2%

Figure 13: District Administration Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE
Administration	8.1	8.1	9.1	9.1	10.1	10.1
Administrative Assistant	3.8	3.8	4.8	4.8	5.8	5.8
District Administrator	4.3	4.3	4.3	4.3	4.3	4.3

Additional HR/Payroll Administrative Assistant Position

The needs and the demands of the Human Resources and Finance (Payroll) Departments have been expanding greatly over the past years. At its current state the Human Resources Department is servicing 978 employees with a staff of 1.5 FTE. The Human Resources Department no longer has the appropriate amount of human capital to effectively and efficiently comply with federal, state and local mandates.

The new 1.0 FTE Payroll/HR Administrative Assistant position will support the Human Resources and Finance (Payroll) Departments as a 0.5 FTE HR Administrative Assistant and a 0.5 FTE Payroll Administrative Assistant. Structuring this position in such a way will allow for cross training and thus limiting the District's liability in loss of institutional knowledge.

For the last two years, the town has graciously shared 0.4 FTE of a 1.0 General HR Administrator funded by the Town within the Municipal budget. In October with the position becoming vacant due to the staff member leaving, the increasing HR/Payroll needs in the town and school departments was reviewed and it was determined that the entire 0.4 FTE would be transferred back to the town and that two separate positions would be created. This community priority will restore the 0.4 FTE lost in October, as well as provide much needed administrative support and redundancy in both the Human Resources and Finance (Payroll) Departments. The Town and School Human Resources and Payroll departments will continue to work closely and collaborate, but the additional staffing will allow for increased overall service to the employee bases.

The position will allow for the Human Resources Department to begin to effectively implement strategic initiatives such as; increasing workforce diversity through the recruiting and hiring process, revise and align hiring procedures district wide and building based, support and consult with Administrators through employee data analysis to implement cultural and organizational change, direct oversight of monitoring and consulting on the teacher evaluations process as well as all represented and non-represented performance management and evaluations, alignment of the Human Resources Department with Learning and Teaching programs such as mentoring and induction, create and improve current practices for new employee acclimation beyond induction improving for employee satisfaction and retainment, creation of a comprehensive Human Resources Procedural Manual to help clarify improve and align systems, implementation of a new position control module through MUNIS payroll system, the ability to conduct enhanced exit interviews and implement stay interviews, and increased work and partnering with the Facilities Department in a joint effort toward safety initiative regarding the recovery of school property for those while on leave or who have become inactive with the District.

This position would further support and be cross-trained in our MUNIS payroll system. Currently there are only two staff members who review payroll for the entire School District. This creates a concern of loss of institutional knowledge as well as segregation of duties. If one of the individuals in these two positions was unable to work, or chose to leave the district, we would also have a concern around segregation of duties as we cannot have one staff member overseeing, approving and reviewing payroll for the entire District. This concern is all too real as our current Payroll/HR Administrative Assistant is on a leave of absence and temporary help was needed in order to ensure continuity of coverage.

Further, with this additional support, the Human Resources and Finance (Payroll) Departments will continue to be able to do more as it pertains to current functions such as DESE teacher licensure support, monitoring auditing and tracking, onboarding and recruiting of daily substitute teachers, implementation of federal, state and local mandated trainings and requirements, FMLA and Non-FMLA leave coordination and tracking, processing and tracking of CORI and Fingerprint based background checks, employee relations (complaint and investigation management), in addition to many more daily

Human Resources and Payroll functions handled by the department. Ultimately, this position will continue to help the Human Resources and Finance Departments to provide quality and timely customer service for the Reading Public Schools community.

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 Massachusetts Board of Education. This District Administration Budget 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 related to the School Committee within the Administration Budget fund an anticipated increase in dues and memberships and conference expenses for Massachusetts Association of School Committee (MASC) annual dues and conference registration for the annual MASC Conference.

Superintendent

The Superintendent of Schools serves as the chief educational leader for the school district. This position 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 and Building Principals. In addition, the Superintendent co-supervises the Director of Facilities with the Town Manager. During FY21, the Superintendent will lead the district and schools in achieving the goals as outlined in the Superintendent's Annual Goals and the District Improvement Plan. The district will be developing a new three-year District Improvement Plan for the 2020-23 School Years.

This District Administration Budget includes the salaries of the Superintendent and the Executive Assistant to the Superintendent. As determined by the School Committee, compensation is also budgeted for 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.

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 Adult and Community Education, the METCO Director, K-6 Curriculum Coordinators, Data Coach, Behavioral Health Coach, Elementary Art and Music Teachers, and the Elementary Technology Integration Specialist. The position is also responsible for coordinating the district's professional development and curriculum planning activities. During FY21, the primary focus of this position will be the continued implementation of the teaching and learning focus areas of the District Improvement Plan, the continued development of PreK-12 Curriculum Guides, the Year 2 implementation of the Social Studies state curriculum frameworks, reviewing and purchasing new Algebra 1 curriculum material, identifying and implementing a dyslexia screener for early childhood students, reviewing Foreign

Language curriculum material in grades 7-12, overseeing the district's professional learning communities, as well as the development of common assessments to inform instructional practices and curriculum alignment.

The District Administration Budget includes the salaries of the Assistant Superintendent for Learning and Teaching as well as a 0.5 FTE Administrative Assistant. Also funded 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 Chief Financial Officer is to lead the school finance and operations, including budget, financial reporting, payroll, accounts payable, accounts receivable, transportation, grants management, Medicaid reimbursement, capital planning, and purchasing/procurement. The Chief Financial Officer also oversees school facilities, network technology, school nutrition, and use of school property. In addition, the Chief Financial Officer supervises and evaluates the School Nutrition Director and Network Manager. In FY21, some of the key areas of focus for this position will be to work with Town and School Officials on capital projects regarding elementary space planning and building safety and security. Another area of focus will be to continue to analyze resource allocation to ensure that funds are invested and expended to maximize student success, in addition to assisting in the contract negotiations for all five collective bargaining units. 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 Chief Financial Officer will also continue to report to the School Committee any potential financial risk to the school district.

The District Administration Budget includes the salaries of the Chief Financial Officer and Operations as well as 3.0 FTE administrative support staff who are responsible for the day to day tasks associated with payroll, accounts payable, accounts receivable, cash management, collections, reporting, grants management and procurement. It is critical that we provide ongoing training for support staff to be able to provide multiple skill sets that allow for redundancy and backup in the department. Also included within the District Administration Budget are expenses including membership to the Massachusetts Association of School Business Officials, professional development, printing, copying and copier leases, postage, advertising, and office supplies.

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 FY21, 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, improve the hiring process for substitute teachers and paraprofessionals, and assist with the continued implementation of the educator evaluation and induction systems and assisting in the upcoming contract negotiations with all five collective bargaining units.

The District Administration Budget includes the salaries of the Human Resources Administrator as well as a 1.0 FTE administrative support staff. Also included 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/Talent Ed), employee physical examinations, as well as printing, copying and copier leases, postage, and office supplies.

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 the legal services of the firm of Stoneman, Chandler and Miller. We are increasing funding in this area by \$7,280 due to commencing collective bargaining with all five collective bargaining units in FY21.

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.

The District Administration Budget includes a 0.25 FTE district data support administrative assistant as well as 0.34 FTE district level technology and network management staff (manager). 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).

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, additional staff have qualified and taken advantage of this benefit. The FY21 budget allocation is based on this historical trend.

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 and homeless 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 57.4% of the total Superintendent's FY21 Recommended Budget.

As Figure 14 indicates, the Superintendent's FY21 Recommended Budget includes a 2.8% increase or \$748,602 for the Regular Day Cost Center. The major changes in this cost center are as follows:

- Funding of all contractual step, column and COLA increases for represented and non-represented employees in this cost center. This includes regular education teachers and specialists, secretaries, regular education paraeducators, tutors, building principals and assistant principals, and curriculum coordinators. It should be noted that all salaries for non-represented

staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within Regular Day will be made by the Superintendent in June for the next fiscal year.

- An increase in funding for curriculum materials, curriculum software and professional development for the following areas:
 - Year 2 of social studies implementation - We will begin aligning standards and identifying curriculum materials in elementary and high school.
 - Algebra 1 at the middle and high school - The materials that we are currently using are being phased out and will no longer be supported.
 - Early Childhood Dyslexia Screener- The Legislature approved [Chapter 272 of the Acts of 2018](#) on October 19, 2018. The new law requires the Department of Elementary and Secondary Education (DESE), in consultation with the Department of Early Education and Care (EEC) to "issue guidelines to assist districts in developing screening procedures or protocols for students that demonstrate one or more potential indicators of a neurological learning disability, including, but not limited to, dyslexia. We are currently receiving a state grant to pilot an early childhood screener in K-2 at Joshua Eaton. Next year, all school districts will be required to administer a screening tool. We are currently reviewing possible tools and awaiting more guidance for the Department of Elementary and Secondary Education.
 - Foreign Language - We will begin exploring new curriculum material in Grades 7-12 Foreign Language. The curriculum material is outdated and needs to be replaced to align with current trends and standards.
- Increase in regular day mandatory transportation which also includes homeless transportation. This increase is due to both a contractual increase per the final year of the transportation contract and a decrease in the number of paying students who use the bus but do not receive mandatory transportation.
- Increase in the full day kindergarten tuition revolving account offset of \$65,000 due to a steady increase in full day kindergarten tuition paying students. The offset reflects amounts for the average salaries for the teachers and paraprofessionals assigned to the full-day kindergarten classes, as well as an allocation of a portion of the principal salaries, secretary salaries and nursing salaries. We continue to review and refine the offset each year as enrollment figures fluctuate.
- Reduction of a 0.4 FTE Data Coach with the funds being reallocated to curriculum software for analytical tools.

Professional salaries in the Regular Day budget reflects a 2.4% increase in the FY21 Superintendent's Recommended Budget. It should be noted that line items with the Professional Salaries category may fluctuate year to year due to step, column, and COLA increases, and staff turnover. The FY21 budget funds all salary and benefit obligations to employees per the collective bargaining agreements and non-union COLA. All salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within Regular Day will be made by the Superintendent in June for the next fiscal year.

Salaries in the regular day budget are also offset by revenues from full day kindergarten (\$1,165,000) and the state's METCO grant (\$60,000). The Metco grant offset is an estimate and maybe adjusted once final funding figures for FY21 are known as the amount is based upon prior year grant levels.

Figure 14 below shows the Superintendent’s FY21 Recommended Budget for regular day by detailed expenditure category. This information is intended to provide more specific information on regular day expenditures.

Figure 14: Regular Day Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Regular Day						
Professional Salaries						
Assistant Principal	\$ 472,476	\$ 439,545	\$ 448,724	\$ 466,023	\$ 482,322	3.5%
Department Head Stipend	321,202	332,023	337,332	345,883	348,354	0.7%
Employee Benefits	89,200	45,128	58,714	97,935	98,250	0.3%
Guidance	396,212	414,512	436,142	470,862	416,990	-11.4%
Instructional Specialist	158,402	14,952	262,651	267,152	247,026	-7.5%
Library	568,525	592,946	614,162	638,474	661,075	3.5%
Principal	941,092	930,731	940,914	987,428	1,015,393	2.8%
Psychologist	696,026	743,298	822,691	884,350	981,692	11.0%
Reading	583,137	586,407	541,433	614,944	626,599	1.9%
Revolving Fund Support	(900,000)	(900,000)	(949,000)	(1,100,000)	(1,165,000)	5.9%
State Grant Support	(103,283)	(80,000)	(70,044)	(60,000)	(60,000)	0.0%
Stipends	215,074	224,377	223,784	250,883	264,933	5.6%
Substitutes	159,800	83,811	77,331	105,000	105,000	0.0%
Teacher	17,559,847	17,687,591	18,701,590	19,698,674	20,220,985	2.7%
Technology Integration	294,014	292,986	292,324	311,451	321,297	3.2%
Professional Salaries Total	\$21,451,725	\$ 21,408,307	\$22,738,748	\$ 23,979,058	\$ 24,564,914	2.4%
Clerical Salaries						
Employee Benefits	\$ 3,169	\$ 5,864	\$ -	\$ 4,500	\$ 4,500	0.0%
Secretary	470,955	471,365	449,330	457,997	467,694	2.1%
Clerical Salaries Total	\$ 474,124	\$ 477,229	\$ 449,330	\$ 462,497	\$ 472,194	2.1%
Other Salaries						
Employee Benefits	\$ 750	\$ 785	\$ 750	\$ 750	\$ -	-100.0%
Paraprofessional	686,109	727,407	741,885	828,869	867,270	4.6%
Substitutes	305,231	264,033	225,678	292,200	292,200	0.0%
Tutoring Services	7,779	-	-	-	-	-
Other Salaries Total	\$ 999,869	\$ 992,224	\$ 968,312	\$ 1,121,819	\$ 1,159,470	3.4%
Contract Services						
Instructional Services	\$ 4,300	\$ -	\$ 1,250	\$ 10,000	\$ 10,000	0.0%
Transportation	93,609	120,228	141,939	132,695	168,000	26.6%
Contract Services Total	\$ 97,909	\$ 120,228	\$143,189	\$ 142,695	\$ 178,000	24.7%
Supplies & Materials						

Art	\$ 30,896	\$ 15,898	\$ 22,669	\$ 27,600	\$ 27,800	0.7%
Business	2,488	-	(13)	3,500	2,500	-28.6%
Curriculum, Elementary	65,648	143,977	49,446	42,500	57,500	35.3%
Curriculum, High School	11,179	17,771	109,514	57,600	72,600	26.0%
Curriculum, Middle School	3,434	3,509	7,677	49,900	63,950	28.2%
English Language Arts	31,758	32,481	21,243	31,070	28,000	-9.9%
Equipment	-	-	-	-	-	
Foreign Language	5,385	6,610	4,106	10,300	10,300	0.0%
Furnishings	10,835	3,663	16,103	10,654	11,500	7.9%
Guidance	1,304	282	616	1,000	1,000	0.0%
Kindergarten	900	505	881	300	300	0.0%
Library	15,039	6,734	7,233	16,968	13,300	-21.6%
Library Technology	94	-	-	1,000	1,000	0.0%
Math	53,163	15,370	13,004	52,329	46,550	-11.0%
Office	18,075	9,284	8,891	15,622	15,774	1.0%
Other	41,786	27,355	49,235	46,282	41,773	-9.7%
Paper	56,249	15,613	54,700	43,100	45,500	5.6%
Performing Arts	7,816	4,920	12,512	12,800	12,950	1.2%
Peripherals	-	70	-	700	-	-100.0%
Physical Education	13,342	7,681	10,095	12,600	11,650	-7.5%
Printer	21,809	13,437	21,220	21,050	21,350	1.4%
Professional Development	2,911	1,743	1,594	4,850	4,450	-8.2%
Psychology	-	108	140	400	450	12.5%
Reading	11,723	12,747	21,384	15,744	15,755	0.1%
Science	33,466	12,701	21,569	100,223	98,100	-2.1%
Social Studies	7,535	7,200	5,807	19,400	17,600	-9.3%
Software	48,188	48,517	46,062	61,585	76,925	24.9%
Teacher Resources	8,195	4,378	5,032	4,010	5,200	29.7%
Teacher Supplies	28,373	11,669	14,896	16,982	16,000	-5.8%
Technology	5,922	4,259	11,408	23,296	23,950	2.8%
Testing	3,908	725	1,203	2,500	2,050	-18.0%
Workbooks & Consumables	2,141	8,277	9,574	11,000	13,800	25.5%
Supplies & Materials Total	\$ 543,559	\$ 437,483	\$547,797	\$ 716,867	\$ 759,577	6.0%
Other Expenses						
Dues & Memberships	\$ 8,769	\$ 8,596	\$ 8,890	\$ 19,235	\$ 19,037	-1.0%
Equipment	64,119	79,185	54,289	76,579	85,993	12.3%
Field Trip Travel	450	488	385	700	500	-28.6%
Graduation	8,620	8,281	8,972	8,000	8,000	0.0%
Instructional Services	-	-	-	7,800	5,000	-35.9%
Other	1,116	98	884	1,600	800	-50.0%
Professional Development	151,272	168,918	190,018	243,396	270,425	11.1%

Software Licensing & Support	68,863	69,813	66,594	81,387	83,325	2.4%
Technology	38,296	104,412	74,334	154,000	156,000	1.3%
Travel	-	-	954	-	1,000	-
Other Expenses Total	\$ 341,505	\$ 439,790	\$ 405,320	\$ 592,697	\$ 630,080	6.3%
Regular Day Total	\$23,908,691	\$ 23,875,261	\$25,252,697	\$ 27,015,632	\$ 27,764,234	2.8%

Figure 15: Regular Day Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE
Regular Education	341.8	332.8	340.9	342.2	341.1	341.1
Assistant Principal	4.5	4.3	4.3	4.3	4.3	4.3
Curriculum Coordinators	-	-	2.0	2.0	2.0	2.0
Elementary Teacher	103.6	100.4	100.2	101.4	101.4	101.4
ELL Teacher	2.5	2.5	2.5	2.5	2.5	2.5
Guidance Counselor	5.2	5.6	5.6	5.6	5.6	5.6
High School Dept Chair	3.3	3.3	3.3	3.3	3.3	3.3
High School Teacher	74.7	70.3	75.1	75.1	74.6	74.6
Instructional Coach	2.0	0.2	1.0	1.0	0.6	0.6
Library/Media Specialist	7.9	7.9	7.9	7.9	7.9	7.9
Middle School Teacher	65.7	65.8	66.3	66.3	66.3	66.3
Paraprofessional	22.0	21.5	23.9	24.0	23.0	23.0
Principal	8.0	8.0	8.0	8.0	8.0	8.0
Reading Specialist	7.3	7.0	7.0	7.0	7.0	7.0
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0	1.0
School Psychologist	9.6	10.0	10.6	10.6	11.4	11.4
Secretary	11.0	11.0	10.0	10.0	10.0	10.0
Supervisor of Students	1.0	-	-	-	-	-
Technology Specialist	3.6	3.4	3.1	3.1	3.1	3.1
Tutor	8.9	10.5	9.1	9.1	9.1	9.1

Figure 16: Building Budgets

	Fiscal Year 20 Per Pupil Analysis		Fiscal Year 21 Per Pupil Analysis	
	10/1/2018 Enrollment	FY20 Per Pupil	10/1/2019 Enrollment	FY21 Per Pupil
Barrows	372	\$65,844	385	\$65,844
Birch Meadow	375	66,375	384	66,375
Eaton	388	68,676	404	68,676
Killam	424	75,048	415	75,048
Wood End	304	53,808	304	53,808

Coolidge	445	69,865		424	69,865
Parker	550	86,350		500	86,350
RMHS	<u>1,263</u>	<u>205,869</u>		<u>1,230</u>	<u>205,869</u>
	4,121	\$691,835		4,046	\$691,835

As part of the Regular Day cost center budget, each school is allocated an amount of funds to operate the day to day activities of the school. As show in Figure 16 above, the building budgets remained constant with FY20.

The building budget spending line items for all eight schools are distributed throughout Figure 14 above and are primarily located the in the *Supplies and Materials* section and in the *Other Expenses* section. The total per pupil spending at each building is used for the following expenses:

- Building supplies for office and classrooms
- Text and materials and consumables
- Classroom furniture
- Classroom equipment/technology
- Art and physical education materials and supplies
- Paper
- Copier leases
- Memberships/dues
- Instructional software and ongoing software license and maintenance fees
- Testing supplies
- Conferences/workshops/professional development
- Graduation expenses (High School)

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. The Superintendent’s FY21 Recommended Budget allocates a 5.1% or \$772,212 increase to this cost center. In FY21, in-district expenditures make up 67% of the special education budget while out-of-district expenditures comprise the other 33% of the Superintendent’s FY21 Recommended Special Education budget.

The major financial changes in the cost center are as follows:

- Cost of living adjustments and step and column increases for special education teachers, therapists, and special education paraeducators as per collective bargaining agreements.
- Cost of living adjustments for non-represented personnel. It should be noted that all salaries for non-represented staff represent placeholders in the budget and not actual salaries. The final determination for annual salaries of all non-represented personnel within the Special Education Cost Center will be made by the Superintendent in June for the next fiscal year.

- Additional staff budgeted in FY21 to address the increased needs of students in our in-district special education programs. There is a net addition of 0.54 FTE Special Education Paraeducators and 1.6 FTE Special Education Teachers and related service providers due to current and anticipated in-district special education programmatic needs and district needs. The breakdown is as follows:
 - 0.43 FTE Special Education Program Paraeducator at Killam (Hired in FY20)
 - 0.32 FTE Special Education Occupational Therapy Assistant for the district (Increase in FTE in FY20)
 - 0.50 FTE Special Education Program Teacher at Killam (Increase in FTE in FY20)
 - 0.10 FTE Physical Therapist for District (Increase in FTE in FY20)
 - 0.10 FTE adjustment districtwide for special education paraeducator support (Anticipated for FY21)
 - 0.4 FTE Special Education Occupational Therapist (Anticipated for FY21)
 - 0.6 FTE Speech and Language Pathologist (Anticipated for FY21)
- Known increases in special education out of district tuition and transportation costs due to tuition and contractual transportation increases. These higher than normal increases are due to several factors including change in public collaborative tuition rates, students who changed placements to a more restrictive environment resulting in a higher cost, and some private placements increasing tuition at a higher rate than budgeted. We also have to account for increases in tuition rates for private school placements that some of our students attend. These tuition rates for approved special education private school programs are regulated by the Operational Services Division (OSD) of the Commonwealth of Massachusetts. The annual tuition and services increase, which for next year is higher than average at 2.72%, may be renegotiated every six years by each approved private school program. If approved by OSD, these increases for that year can be significantly higher and have an impact on a district's special education budget if they have students who attend that program.
- A decrease in the special education tuition revolving account offset of \$30,000 due to one less student being tuitioned in next year into our in-district programs from other school districts and a \$20,000 increase in the RISE tuition revolving account offset to appropriately reflect the amount of the offset with the tuition revenue that is being collected and associated expenses. The offset reflects a portion of the RISE preschool director, RISE secretary, teacher and paraprofessional salaries.

Not included in this budget are any unanticipated costs related to out of district placement tuition, transportation, or other services as required by a student's individualized education plan. We closely track additional potential cost increases throughout the fiscal year, and we will keep the Committee informed if any unanticipated costs emerge.

Part of the staffing request for FY21 is a 0.6 FTE Speech and Language Pathologist and 0.4 FTE Occupational Therapist. In order to remain in compliance with related services as outlined in IEPs (Individualized Education Programs) additional staffing is required. Given the increased number students in our substantially separate in district programs there is an increased need to provide services directly to students and consultation to the program staff in Speech and Language and Occupational Therapies. Additionally, there has been an increase in evaluation requests to determine if students are eligible for services. To remain in compliance with timelines and to provide complete evaluations for programming to staff and families additional related service staff is required.

The majority of the in-district portion of the budget funds the salaries of the teaching and support staff, as well as related services, in our different in-district special education programs and learning centers as determined by Individual Education Plans (IEPs). Each school has a learning center where students identified with any of the ten disability eligibility categories not in special education in district programs receive services. In addition, we currently have six different types of in-district special education programs, described below, as well as, a continuum of special education and related services at each school.

- **Crossroads:** The Crossroads classrooms provide identified students with specialized and skills-based instruction through a modified curriculum primarily in English Language Arts and math, as identified by individual student IEPs. Students are provided with inclusive opportunities often within the general education classroom for social studies, science and electives/specials. Students can have academic support blocks built in to their schedule which support academic, social and communication skill development. Program specific paraprofessionals may also provide academic, social and behavioral support and accommodations in both the Crossroads and general education classrooms. Located at Wood End, Coolidge, and RMHS.
- **Compass:** The Compass classroom provides access to the curriculum through the use of highly modified curriculum and intensive accommodations. Students receive instruction in the areas of functional daily living skills, communication, academic readiness, and academics. Students may require the use assistive technology to facilitate communication. Students are provided with inclusion opportunities. Located at Birch Meadow, Wood End, and Coolidge. This program will be implemented during the 2020-2021 school year at RMHS.
- **Connections:** The Connections program provides social pragmatics, social communication, organization and academic instruction. At the elementary level, the program is co-taught classrooms. At middle and high school supports are provided both in and out of the general education setting. Located at Birch Meadow, Coolidge, and RMHS.
- **Therapeutic Support Program (TSP):** TSP provides behavioral, social emotional and academic instruction. The program provides a continuum of service to provide student inclusive opportunities. The students are provided therapeutic and/or counseling support as needed. Located at Killam, Coolidge, and RMHS.
- **Bridge:** The Bridge program provides specific instruction in communication, academics and executive functioning skills. The students have access to the general education curriculum with access to all language-based strategies embedded within the curriculum. Located at Joshua Eaton, Parker, and RMHS.
- **POST:** A collaborative post-secondary program that provides experiential and educational opportunities in the areas of daily living, employment, community inclusion, recreation, leisure and real-world academic skills in order to promote successful transition to adulthood. The main goal for the program is for young adults to gain the skills to become integrated members in our community. A collaboration between the Wakefield Public Schools and the Reading Public Schools through an Inter-Municipal Agreement which runs through June 2021. This program services students who are ages 18-22 and is located in Wakefield.

As you can see from Figure 17 below, we have seen a decrease in the number and percentage of students on IEPs and a decrease in the number of students requiring out of district placements.

Figure 17: Special Education Enrollment (2019-20 as of October 1, 2019)

Academic Year	Total Enrollment	# of Students on IEP	% of Students	% of Students Statewide	# of Students Out of District
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%	17.2	64
2016-17	4377	727	16.6%	17.4	53
2017-18	4275	724	16.9%	17.7	69
2018-19	4270	752	17.6%	18.1	62
2019-20	4202	727	17.3%	N/A	51

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 years, our district has increased its in-district special education programs from one program to nine different programs across the district.

Figure 18 below shows the enrollment by school, RISE Preschool, and POST for our students who receive services via an IEP through our learning centers, services, and programs and the number of students who attend out of district placements to receive their services. Descriptions of each program can be found above.

Figure 18: SY'2019-20 Special Education Program and Learning Center Enrollment (As of 10/1/2019)

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	PG	Total
RISE (8)	34															34
Barrows (7)		9	2	8	6	11	10									46
Birch Meadow (2,3,7)		11	8	8	15	11	13									66
Joshua Eaton (5,7)		4	3	5	9	8	21									50
Killam (4,7)		10	4	8	8	17	7									54
Wood End (1,2,7)		6	5	7	5	10	12									45
Coolidge (1,2,3,4,7)								35	33	33						101
Parker (5,7)								23	19	30						72
RMHS (1,3,4,5,7)											42	46	60	60		208
POST (6)															1	1
TOTAL																677
OOD			1	1	1	1	3	6	1	6	5	4	6	5	11	51
TOTAL	34	40	23	37	44	58	66	64	53	69	47	50	66	65	12	728

Legend of Programs at Each School

- Crossroads 1
- Compass 2
- Connections 3
- TSP 4
- Bridge 5
- POST 6
- Learning Center 7
- RISE 8

The Special Education budget comprises 33% of the total FY21 Superintendent’s Recommended Budget. Figure 19 below shows the Superintendent’s FY21 budget for Special Education by detailed expenditure category. This information is intended to provide more specific information on Special Education expenditures.

Figure 19: Special Education Budget by Detailed Expense Category

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Special Education						
Professional Salaries						
Administrator	\$ -	\$ -	\$ 61,154	\$ 61,500	\$ 63,345	3.0%
Director	227,926	228,002	202,575	237,940	250,228	5.2%
Employee Benefits	3,750	30,238	2,847	1,950	1,950	0.0%
Extended Year Services	81,028	73,974	110,879	105,500	121,580	15.2%
Manager	23,452	24,853	25,386	26,099	26,680	2.2%
Nurse	4,611	3,811	3,539	3,680	3,600	-2.2%
Occupational Therapist	244,300	254,659	259,995	267,361	328,403	22.8%
Physical Therapist	119,111	122,316	126,160	129,939	150,457	15.8%
Psychologist	454,951	382,285	403,188	468,256	490,277	4.7%
Physical Therapist	5,712	6,067	6,448	6,853	-	-100.0%
Revolving Fund Support	(578,000)	(628,000)	(528,000)	(410,000)	(400,000)	-2.4%
Special Education Teacher	3,551,956	3,709,566	4,231,715	4,556,217	4,801,634	5.4%
Speech Therapist	749,598	779,723	777,543	804,587	865,297	7.5%
Substitutes	20,028	66,442	17,153	-	-	-
Team Chair	504,599	524,833	599,274	631,631	664,994	5.3%
Professional Salaries Total	\$5,413,021	\$ 5,578,769	\$ 6,299,857	\$ 6,891,513	\$ 7,368,445	6.9%
Clerical Salaries						
Secretary	\$ 86,980	\$ 92,917	\$ 94,561	\$ 99,325	\$ 102,510	3.2%
Clerical Salaries Total	\$ 86,980	\$ 92,917	\$ 94,561	\$ 99,325	\$ 102,510	3.2%
Other Salaries						
Employee Benefits	\$ 750	\$ 1,605	\$ 1,211	\$ -	\$ -	-
Extended Year Services	41,968	49,856	46,618	48,483	50,000	3.1%
Paraprofessional	1,906,477	1,965,018	2,122,685	2,396,562	2,515,046	4.9%
Substitutes	3,266	3,460	4,088	-	-	-
Other Salaries Total	\$1,952,461	\$ 2,019,939	\$ 2,174,602	\$2,445,045	\$2,565,046	4.9%
Contract Services						
Districtwide Leadership	\$ 81,305	\$ 57,023	\$ 60,602	\$ 68,250	\$ 68,250	0.0%
Field Trip Travel	2,263	1,970	1,723	1,425	1,500	5.3%
Legal Services	146,644	127,003	143,408	130,000	130,000	0.0%
Other Instructional Services	13,395	6,847	1,850	5,500	5,500	0.0%
Professional Development	1,200	-	-	-	-	-

Psychological Services	21,625	34,200	27,375	1,300	8,500	553.8%
Pupil Transportation	941,551	1,181,391	1,187,774	1,295,000	1,325,000	2.3%
Testing & Assessment	-	7,053	5,992	13,700	6,500	-52.6%
Therapeutic Services	413,718	337,635	200,849	262,600	264,000	0.5%
Contract Services Total	\$1,621,701	\$ 1,753,122	\$ 1,629,573	\$1,777,775	\$ 1,809,250	1.8%
Supplies & Materials						
Furnishings	\$ 356	\$ -	\$ -	\$ -	\$ -	-
General Supplies	1,337	2,109	286	2,750	2,450	-10.9%
Instructional Equipment	451	209	80	-	-	-
Office	1,522	272	182	1,000	1,000	0.0%
Other	35	167	1,730	1,500	1,500	0.0%
Postage	4,501	4,087	3,738	2,050	2,050	0.0%
Psychology	-	-	512	-	-	-
Software	100	249	249	200	200	0.0%
Special Education	24,810	14,200	9,554	17,348	17,140	-1.2%
Testing	31,014	22,561	26,331	28,727	28,899	0.6%
Supplies & Materials Total	\$64,125	\$43,855	\$42,662	\$53,575	\$53,239	-0.6%
Other Expenses						
Advertising	\$ 207	\$ 313	\$184	\$210	\$210	0.0%
Districtwide Leadership	-	383	91	1,500	1,000	-33.3%
Dues & Memberships	1,839	2,245	2,145	3,650	2,300	-37.0%
Equipment	3,837	3,063	3,030	4,127	4,100	-0.7%
Instructional Equipment	94	497	-	-	-	-
Instructional Technology	6,606	376	4,890	5,000	5,000	0.0%
Other Fixed Charges	24,673	23,841	20,413	25,500	25,500	0.0%
Postage	695	1,621	614	2,000	2,000	0.0%
Professional Development	24,270	-	368	18,000	18,000	0.0%
Pupil Transportation	14,765	16,513	18,929	17,000	800	-95.3%
Software Licensing & Support	17,116	18,004	24,448	27,500	26,950	-2.0%
Therapeutic & Adaptive Equipment	13,570	5,430	9,774	12,000	12,000	0.0%
Travel	2,871	3,054	3,586	3,200	3,500	9.4%
Tuition - Out of District	2,475,050	3,025,294	3,417,050	3,840,718	4,000,000	4.1%
Other Expenses Total	\$2,585,593	\$ 3,100,633	\$3,505,521	\$3,960,405	\$4,101,360	3.6%
Special Education Total	\$11,723,881	\$12,589,236	\$13,746,776	\$15,227,638	\$ 15,999,850	5.1%

As described in Figure 19 above, salaries make up the largest share of the special education budget at 62.7% of the total for this cost center. The next largest category is other expenses 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 percentage of increase in professional salaries is driven by several factors, including, step, column change, and cost of living increases. Additionally, we have added 0.54 FTE special education paraeducators and 1.6 FTE special education teachers and related service providers to the FY21 budget to address current and future needs. Figure 20 below gives a breakdown of the special education staffing that is funded out of the operating budget.

Figure 20: Special Education Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE
Special Education	163.6	167.4	175.9	180.1	177.4	178.5
Behavior Analyst (BCBA)	1.0	1.6	1.0	2.0	1.0	1.0
District Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Special Education Director	-	-	0.6	0.6	0.6	0.6
District Administrator of Support Services	0.6	0.4	0.4	1.0	1.0	1.0
District Evaluator	1.0	1.0	1.0	1.0	1.0	1.0
Elementary Teacher	23.8	24.0	25.0	26.0	26.5	25.5
High School Teacher	10.0	11.0	11.0	11.0	11.0	12.0
Middle School Teacher	15.5	15.5	17.0	17.0	17.0	17.0
Occupational Therapist	3.1	3.1	3.1	3.1	3.1	3.5
Occupational Therapy Assistant	0.6	0.6	0.6	0.6	0.9	0.9
Paraprofessional	76.8	78.0	84.2	85.8	82.1	82.2
Physical Therapist	1.5	1.5	1.5	1.5	1.6	1.6
Pre-School Teacher	5.9	7.3	7.3	7.3	7.5	7.5
School Adjustment Counselor	1.0	1.0	1.0	1.0	1.0	1.0
Secretary	2.0	2.0	2.0	2.0	2.0	2.0
Social Worker	4.0	3.0	3.0	3.0	3.0	3.0
Speech/Language Pathologist	9.6	9.8	9.8	9.8	9.8	9.8
Speech/Language Pathologist Assistant	-	-	-	-	-	0.6
Team Chair	6.2	6.6	6.4	6.4	7.4	7.4

Districtwide Programs

This cost center includes the budgets for Health Services, Athletic Programs, Extra-curricular 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.

The major changes to this cost center are as follows:

- Funding for cost of living adjustments, salary steps, and column increases for nurses, athletic coaches, advisory stipends and the athletic secretary according to collective bargaining agreements. In addition, there is a cost of living adjustment for the non-represented employees including the assistant principal for athletics and extra-curricular activities, District Network Manager, Technicians, and the Director of Nurses.

- Although there are contractual increases in athletic and extra-curricular transportation, there is an overall decrease to athletic transportation due to Turf 2 coming back online in Spring, 2020.
- A decrease in field maintenance as expenses associated with Turf II and the Stadium are budgeted as part of the Town Core budget.
- Athletic facility rentals decreased due changes in facilities rentals related to the late start at the High School.
- An increase in athletic software licensing and support due to the increase in modules for Hudl Coaching software.
- An overall decrease in Network Technology software licensing and support due to less licenses and maintenance agreements up for renewal in FY21. This line item fluctuates from year to year based on when renewals come due.
- There are annual adjustments in offsets to the athletic revolving account (\$30,000 increase) and extra-curricular revolving account (\$10,000 increase) due to an increase in average user fee participation and ticket sales. These amounts will be monitored as we have seen a slight dip in the preliminary participation numbers in the current year. Also potentially impacting future revenue/ticket sales is the decision to reduce the number of shows from four to three.

Overall, this cost center budget is projected to decrease by 0.9%. This cost center accounts for just 4.2% of the total budget and has remained between 4.0% and 4.5% 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 21 below. The largest program budget is for Health Services (35.1%), followed by Athletics (32.8%), District Technology (28.2%); Extra-curricular is the smallest program budget at 3.9% of the total District-wide programs budget. In total, there is an overall decrease of \$19,324.

Figure 22 shows the staffing for the District-wide cost center.

Figure 21: District-wide Budget by Program

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Athletics	\$ 563,586	\$ 535,857	\$ 609,796	\$ 671,715	\$ 663,204	-1.3%
Extra-curricular	81,255	81,878	59,584	77,603	78,133	0.7%
Health Services	617,945	622,834	652,497	692,113	710,357	2.6%
Technology	523,907	471,327	557,941	599,911	570,325	-4.9%
Grand Total	\$1,786,694	\$ 1,711,896	\$1,879,817	\$2,041,343	\$ 2,022,019	-0.9%

Figure 22: District-wide Program Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE
Athletics	1.5	1.5	1.5	1.5	1.5	1.5
Assistant Principal	0.5	0.5	0.5	0.5	0.5	0.5
Secretary	1.0	1.0	1.0	1.0	1.0	1.0
Extra-curricular	0.3	0.3	0.3	0.3	0.3	0.3
Assistant Principal	0.3	0.3	0.3	0.3	0.3	0.3

Health Services	9.3	9.3	9.3	9.3	9.3	9.3
District Administrator	0.2	0.2	0.2	0.2	0.2	0.2
School Nurse	8.8	8.8	8.8	8.8	8.8	8.8
Secretary	0.3	0.3	0.3	0.3	0.3	0.3
District Technology	6.4	5.4	6.4	6.2	6.2	6.2
Computer Technician	5.5	4.5	5.5	5.5	5.5	5.5
District Administrator	0.7	0.7	0.7	0.7	0.7	0.7
Info Systems Specialist	0.2	0.2	0.2	-	-	-

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, with the High School/RISE having 1.8 FTE. The Director of Nursing is housed at the high school and provides additional support to its larger student population, as well as, the RISE Preschool at RMHS. The Director receives clerical support from one of the central office Administrative Assistants who spends 25% of her time supporting Health Services. Ninety-seven percent of the health services budget funds salaries.

The Health Services budget is increasing 2.6% in the Superintendent's FY21 Recommended Budget primarily due to salary increases for represented and non-represented employees. The Nurse substitutes line item has increased \$5,000 (33%) due to an increased need for nurse coverage on field trips for students who require care as designated by an IEP or 504 as well as to provide coverage, as needed for various screenings and testing.

Figure 23 below breaks down the Health Services Program budget by detail. 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 FY21. 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.

Figure 23: Health Services Program Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Health Services						
Professional Salaries						
Director	\$ 80,133	\$ 85,611	\$ 85,231	\$ 89,483	\$ 83,430	-6.8%
Nurse	495,845	495,758	522,582	553,152	571,144	3.3%
Professional Salaries Total	\$ 575,978	\$ 581,369	\$ 607,814	\$ 642,635	\$ 654,574	1.9%
Clerical Salaries						
Secretary	\$ 12,636	\$ 12,835	\$ 13,156	\$ 13,479	\$ 13,883	3.0%
Clerical Salaries Total	\$ 12,636	\$ 12,835	\$ 13,156	\$ 13,479	\$ 13,883	3.0%
Other Salaries						

Substitutes	\$ 10,306	\$ 10,929	\$ 13,453	\$ 15,000	\$ 20,000	33.3%
Other Salaries Total	\$ 10,306	\$ 10,929	\$ 13,453	\$ 15,000	\$ 20,000	33.3%
Contract Services						
Professional Development	\$ 1,616	\$ 1,150	\$ 990	\$ 1,000	\$ 1,000	0.0%
School Physician	8,000	8,000	8,000	8,000	8,000	0.0%
Contract Services Total	\$ 9,616	\$ 9,150	\$ 8,990	\$ 9,000	\$ 9,000	0.0%
Supplies & Materials						
Medical	\$ 7,399	\$ 4,364	\$ 4,931	\$ 8,365	\$ 8,400	0.4%
Office	586	119	163	500	500	0.0%
Supplies & Materials Total	\$ 7,985	\$ 4,483	\$ 5,094	\$ 8,865	\$ 8,900	0.4%
Other Expenses						
Medical	\$ 1,425	\$ 4,069	\$ 3,990	\$ 2,835	\$ 4,000	41.1%
Postage	-	-	-	300	-	
Other Expenses Total	\$ 1,425	\$ 4,069	\$ 3,990	\$ 3,135	\$ 4,000	27.6%
Health Services Total	\$ 617,945	\$ 622,834	\$ 652,497	\$ 692,113	\$ 710,357	2.6%

Athletics

The Athletics program budget 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 71.0% of the athletics budget.

The major changes in the athletic budget are as follows:

- Funding for cost of living adjustments, salary steps, and column increases for athletic coaches, and the athletic secretary according to collective bargaining agreements. Athletic coaches' stipends are in the teacher collective bargaining agreement. In addition, there is a cost of living adjustment for the non-represented employee who is the assistant principal for athletics and extra-curricular activities.
- Although there are contractual increases in athletic and extra-curricular transportation, there is an overall decrease to athletic transportation due to Turf 2 coming back online in Spring, 2020 (the prior year budget included extra funding for bussing or temporary lights).
- There are also decreases in field maintenance as this expense is budgeted as part of the Town Core budget.
- Athletic facility rentals have decreased due to changes in facility rentals associated with the late start.
- An annual adjustment in offset to the athletic revolving account (\$30,000 increase) due to increase user fee participation and ticket sales. This user fees will be monitored as we have seen a slight decrease in the current year preliminary numbers.
- An increase in athletic software licensing and support due to the increase in modules for Hudl Coaching software as well as increases in our Middlesex League membership rates.

The athletics budget is offset by user fee and gate receipt revenue that is used as a direct offset to coaches' salaries.

As Figure 24 below shows, the Athletics Program budget is projected to decrease by 1.3% in the FY21 Superintendent's Recommended Budget

Figure 24: Athletics Program Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Athletics						
Professional Salaries						
Director	\$59,414	\$56,672	\$57,872	\$ 59,296	\$ 60,770	2.5%
Professional Salaries Total	\$59,414	\$56,672	\$ 57,872	\$59,296	\$ 60,770	2.5%
Clerical Salaries						
Secretary	\$48,626	\$ 49,991	\$ 51,552	\$53,073	\$54,438	2.6%
Clerical Salaries Total	\$48,626	\$49,991	\$ 51,552	\$53,073	\$54,438	2.6%
Other Salaries						
Coach	\$399,148	\$415,510	\$428,817	\$446,081	\$471,002	5.6%
Event Detail	4,132	3,723	3,814	6,100	5,500	-9.8%
Revolving Fund Support						8.9%
	(300,000)	(366,900)	(316,900)	(336,900)	(366,900)	
Other Salaries Total	\$103,280	\$52,333	\$115,731	\$ 115,281	\$ 109,602	-4.9%
Contract Services						
Athletic Services	289,661	297,966	311,610	369,590	345,180	-6.6%
Contract Services Total	\$289,661	\$297,966	\$311,610	\$369,590	\$345,180	-6.6%
Supplies & Materials						
Athletic Services	\$ 7,340	\$ 11,613	\$7,125	\$9,000	\$9,000	0.0%
Office	706	959	724	1,500	1,500	0.0%
Team	12,618	16,892	23,023	13,500	15,000	11.1%
Uniforms	6,972	4,052	517	8,000	8,000	0.0%
Supplies & Materials Total	\$27,637	\$33,515	\$ 31,389	\$32,000	\$33,500	4.7%
Other Expenses						
Athletic Services	\$5,045	\$4,489	\$6,649	\$6,500	\$7,300	12.3%
Awards	2,424	1,751	1,897	3,000	2,500	-16.7%
Dues & Memberships	10,765	12,136	11,100	12,875	14,348	11.4%
Equipment	9,141	19,311	13,602	12,000	16,000	33.3%
Software Licensing & Support	7,594	7,694	8,394	8,100	19,565	141.5%
Other Expenses Total	\$34,970	\$45,380	\$41,643	\$42,475	\$59,713	40.6%
Athletics Total	\$563,586	\$535,857	\$609,796	\$ 671,715	\$663,204	-1.3%

Figure 25 shows the participation level in High School Athletics since 2013-14 school year. Spring 2020 participation levels are not included because the season does not begin until the third week in March. Overall participation is down at this point from last year by 15 students. It should be noted that overall

high school enrollment has also decreased by 21 students from the 2018-19 school year. These figures will be monitored for any impact to the recommended offset.

Figure 25: Participation in High School Athletic Programs (SY2013-14 to SY2019-20)

SCHOOL YEAR	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
BASEBALL	54	51	50	51	47	48	*
BASKETBALL (B)	47	44	35	38	36	41	44
BASKETBALL (G)	42	38	37	34	30	29	29
CHEERLEADING	26	21	22	22	24	24	30
CROSS COUNTRY	69	71	58	52	53	58	71
FIELD HOCKEY	49	31	41	55	58	59	54
FOOTBALL	100	89	109	103	102	89	84
GOLF	19	14	15	13	14	15	11
GYMNASTICS	29	17	17	20	22	20	23
ICE HOCKEY (B)	51	54	49	53	54	57	49
ICE HOCKEY (G)	23	18	17	22	21	20	17
INDOOR TRACK (B)	74	72	71	79	88	91	100
INDOOR TRACK (G)	51	36	46	69	76	84	77
LACROSSE (B)	66	71	66	65	61	50	*
LACROSSE (G)	77	60	61	77	70	67	*
OUTDOOR TRACK (B)	108	101	92	99	111	103	*
OUTDOOR TRACK (G)	53	73	69	58	78	76	*
SOCCER (B)	69	64	67	70	67	66	63
SOCCER (G)	65	66	62	59	59	62	55
SOFTBALL	41	42	39	37	42	39	*
SWIMMING (B)	27	34	24	14	21	20	18
SWIMMING (G)	30	28	27	29	31	29	22
TENNIS (B)	20	18	15	18	17	15	*
TENNIS (G)	17	16	14	17	13	16	*
VOLLEYBALL	43	42	44	44	37	42	40
WRESTLING	34	34	37	31	23	21	18
TOTAL	1,284	1,205	1,182	1229	1255	1241	805

* Participation figures not yet available for spring season sports

Extra-curricular Activities

The Extra-curricular Activities Program budget funds the salaries, stipends, and a small portion of the expenses necessary to offer extra-curricular activities at the high school. These activities include the high 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.

Sixty-four percent of the extra-curricular program budget funds salaries and stipends including 25% of the salary of the Assistant Principal for Athletics and Extra-curricular 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.

This revolving fund revenue offsets 45% of the program expenses. This year, the revolving support is overall \$10,000 higher due to an increase in ticket sales and user fee participation. In addition, the Coolidge and Parker drama offsets, as well as, the stipends for those shows, have been moved from the regular day cost center to the extra-curricular cost center to accurately reflect the purpose of the funds. The preliminary figures show a decline in student participation which may have an impact on future offsets. Also, of note, in the current year there are three rather than four shows scheduled, and the impact on revenue/ticket sales is not yet known but will continue to be monitored.

As shown in Figure 26 below, the Extra-curricular Activities Program budget is projected to increase 0.7% in the FY21 Superintendent’s Recommended Budget. This increase is due primarily to a contractual increase in the extra-curricular transportation.

All other increases/decreases, which may be large in percentage terms, are less than \$700 and are used to support the goals and initiatives of the extra-curricular programs.

Figure 26: Extra-curricular Activities Program Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Extra-curricular						
Professional Salaries						
Coordinator	\$ 27,928	\$ 28,365	\$ 28,936	\$ 29,648	\$ 30,385	2.5%
Revolving Fund Support	(30,000)	(30,000)	(50,000)	(30,000)	(64,000)	113.3%
Stipends	65,807	66,078	64,026	52,255	83,948	60.7%
Professional Salaries Total	\$ 63,735	\$ 64,443	\$ 42,962	\$ 51,903	\$ 50,333	-3.0%
Contract Services						
Other Student Activities	\$ 11,271	\$ 11,985	\$ 12,921	\$ 13,800	\$ 16,900	22.5%
Contract Services Total	\$ 11,271	\$ 11,985	\$ 12,921	\$ 13,800	\$ 16,900	22.5%
Supplies & Materials						
Other Student Activities	\$ -	\$ 268	\$ 100	\$ 400	\$ 400	0.0%
Performing Arts	1,225	845	355	1,500	1,500	0.0%
Supplies & Materials Total	\$ 1,225	\$ 1,113	\$ 455	\$ 1,900	\$ 1,900	0.0%
Other Expenses						
Dues & Memberships	\$ 720	\$ 1,321	\$ 396	\$ 1,000	\$ 1,000	0.0%
Equipment	1,831	557	160	4,250	3,000	-29.4%

Other Student Activities	1,515	2,020	1,890	1,750	2,000	14.3%
Royalties	959	439	800	3,000	3,000	0.0%
Other Expenses Total	\$ 5,024	\$ 4,337	\$ 3,246	\$ 10,000	\$ 9,000	-10.0%
Extra-Curricular Total	\$ 81,255	\$ 81,878	\$ 59,584	\$ 77,603	\$ 78,133	0.7%

Figure 27 below shows the participation level in High School Extra-Curricular since 2015-2016 school year.

Table 27-Participation in High School Extra-Curricular (SY2015-16 to SY2019-20)

SCHOOL YEAR	2015-16	2016-17	2017-18	2018-19	2019-20
FALL DRAMA CAST/HEAD TECH	89	100	78	79	60
FALL DRAMA CREW	47	41	48	49	32
WINTER DRAMA CAST/HEAD TECH	58	83	47	49	*
WINTER DRAMA CREW	55	45	59	53	*
SPRING DRAMA CAST/HEAD TECH	81	46	55	42	*
SPRING DRAMA CREW	46	48	34	48	*
MARCHING BAND	35	42	38	56	53
JAZZ BAND	18	17	19	18	*
STAGE BAND	14	11	17	24	*
FALL GUARD	15	19	12	7	13
WINTER GUARD	12	17	13	13	*
TOTAL	470	469	420	438	158

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, clocks and bells systems and telecommunications equipment. The majority of this budget funds the salaries of the network administrator (one-third of this salary is charged to district administration), and 5.5 FTE computer technicians.

As shown in Figure 28, the Districtwide Networking and Technology Maintenance Budget for FY21 is decreasing by 4.9%. The major changes in this budget are as follows:

- Cost of living adjustments for computer technicians and network manager.
- An overall decrease in Network Technology software licensing (other expenses category) due to less licenses and maintenance agreements due for renewal in FY21. This line item fluctuates from year to year based on when renewals come due.
- An increase in contracted services for software licensing and support and internet service provider (FIOS).

Figure 28: Districtwide Networking and Technology Maintenance Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
Technology						
Professional Salaries						
Manager	\$ 73,751	\$ 74,952	\$ 76,798	\$ 81,130	\$ 83,167	2.5%
Technology Integration	29,088	19,030	16,812	-	-	-
Professional Salaries Total	\$ 102,840	\$ 93,982	\$ 93,610	\$ 81,130	\$ 83,167	2.5%
Other Salaries						
Employee Benefits	\$ -	\$ -	\$ 4,339	\$ -	\$ -	-
Technician	296,449	266,797	290,234	321,931	323,132	0.4%
Other Salaries Total	\$ 296,449	\$ 266,797	\$ 294,573	\$ 321,931	\$ 323,132	0.4%
Contract Services						
Consulting Services	\$ 12,863	\$ -	\$ 5,184	\$ 25,200	\$ 25,200	0.0%
Networking & Telecomm	5,754	5,980	6,240	6,500	7,200	10.8%
Software Licensing & Support	41,190	87,273	82,232	63,750	68,750	7.8%
Contract Services Total	\$ 59,807	\$ 93,252	\$ 93,656	\$ 95,450	\$ 101,150	6.0%
Supplies & Materials						
Information Management	\$ -	\$ 5,508	\$ 32,985	\$ 6,000	\$ 8,000	33.3%
Networking & Telecomm	196	-	-	-	-	-
Supplies & Materials Total	\$ 196	\$ 5,508	\$ 32,985	\$ 6,000	\$ 8,000	33.3%
Other Expenses						
Equipment	\$ 49,788	\$ -	\$ -	\$ -	\$ -	-
Networking & Telecomm	-	-	4,088	11,700	11,700	0.0%
Other	2,781	-	-	-	-	-
Postage	85	-	-	200	200	0.0%
Software	11,963	11,663	38,426	82,000	41,476	-49.4%
Software Licensing & Support	-	124	604	1,500	1,500	0.0%
Other Expenses Total	\$ 64,617	\$ 11,787	\$ 43,118	\$ 95,400	\$ 54,876	-42.5%
Technology Total	\$ 523,907	\$ 471,327	\$ 557,941	\$ 599,911	\$ 570,325	-4.9%

Figure 29 below shows the current inventory of technology devices (computer workstations and laptops) deployed throughout the district by the year that they were deployed. Due to the override, additional funding was provided in FY19 to replace outdated technology and improve our technology replenishment cycle closer to 5 years. It should be noted that the inventory below includes all computers that have been funded by both the operating budget and PTO/Donations/Grants.

Figure 29: SY18-19 Technology Inventory

2019-2020 Inventory				Ship Year						
School	2008	2012	2013	2014	2015	2016	2017	2018	2019	Grand Total
Admin		1	1	1	4	3	5	3	19	37
Barrows				1			2	46	156	205
Birch Meadow			1		1		48	32	77	159
Coolidge			1		3	32	272	144	102	554
Eaton					1	40	18	96	74	229
Killam						18	18	75	51	162
Parker	1	1	29	2	36	131	48	291	104	643
RISE				1	4	1		2	8	16
RMHS			1	35	70	7	80	127	387	707
Wood End				3			41	51	56	151
Grand Total	1	2	33	43	119	232	532	867	1034	2863

School Building Facilities

The School Building Facilities budget funds the salaries and expenses necessary to clean our eight school buildings. As shown in Figure 30 below, the School Building Facilities budget is projected to increase 2.8% in the FY21 Superintendent’s Recommended Budget.

The major changes in the FY21 School Building Facilities Budget are as follows:

- Cost of living adjustments, salary steps, and column increases for school custodians according to collective bargaining agreements. In addition, there is also cost of living adjustments for the non-represented employee in this cost center, the Facilities Manager.
- The elimination of the 0.4 FTE Facilities Rental Coordinator position in FY20. The duties and responsibilities of this position have been reallocated to other members of the Facilities Department.
- Increases in the custodial overtime line item to provide vacation and leave of absence coverage as well as additional coverage in the winter for storm clean up.

The School Building Facilities department includes the salaries of the facilities manager and custodial staff. The facilities manager salary has been increased to reflect the additional responsibilities incurred by the elimination of the facility’s rental coordinator position in FY20. Salaries account for the largest share of the School Building Facilities budget at 67.6% 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.

Figure 30: School Building Facilities Budget by Detail

	Actual Expenses FY17	Actual Expenses FY18	Actual Expenses FY19	Final Budget FY20	Recommended Budget FY21	% Change
School Facilities						
Professional Salaries						
Manager	\$ 75,387	\$ 76,608	\$ 78,000	\$ 79,750	\$ 90,923	14.0%
Professional Salaries Total	\$ 75,387	\$ 76,608	\$ 78,000	\$ 79,750	\$ 90,923	14.0%
Clerical Salaries						
Secretary	\$ 13,532	\$ 13,325	\$ 9,871	\$ 13,653	\$ -	100.0%
Clerical Salaries Total	\$ 13,532	\$ 13,325	\$ 9,871	\$ 13,653	\$ -	- 100.0%
Other Salaries						
Custodian	\$ 804,674	\$ 813,027	\$ 810,407	\$ 878,675	\$ 895,585	1.9%
Employee Benefits	29,235	573	571	3,600	3,600	0.0%
Overtime	45,215	36,082	45,185	59,140	69,140	16.9%
Revolving Fund Support	(165,000)	(180,000)	(180,000)	(180,000)	(180,000)	0.0%
Substitutes	71,712	76,349	89,168	81,400	86,700	6.5%
Other Salaries Total	\$ 785,836	\$ 746,032	\$ 765,331	\$ 842,815	\$ 875,025	3.8%
Contract Services						
Cleaning Services	\$ 255,000	\$ 200,750	\$ 295,584	\$ 338,965	\$ 346,300	2.2%
Contract Services Total	\$ 255,000	\$ 200,750	\$ 295,584	\$ 338,965	\$ 346,300	2.2%
Supplies & Materials						
Equipment	\$ 1,803	\$ 4,385	\$ 6,523	\$ 11,500	\$ 10,780	-6.3%
Supplies	96,502	110,126	108,482	93,701	96,320	2.8%
Supplies & Materials Total	\$ 98,305	\$ 114,512	\$ 115,006	\$ 105,201	\$ 107,100	1.8%
Other Expenses						
Equipment	\$ 8,163	\$ 2,458	\$ 38,083	\$ 5,500	\$ 5,665	3.0%
Software Licensing & Support	960	960	-	960	960	0.0%
Uniforms	1,100	674	714	2,000	2,000	0.0%
Other Expenses Total	\$ 10,223	\$ 4,091	\$ 38,797	\$ 8,460	\$ 8,625	2.0%
School Facilities Total	\$ 1,238,283	\$ 1,155,318	\$ 1,302,588	\$ 1,388,844	\$ 1,427,974	2.8%

Figure 31: School Building Facilities Staffing

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE
Facilities	19.9	19.9	19.9	19.9	19.5	19.5
Custodian	18.5	18.5	18.5	18.5	18.5	18.5
District Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Secretary	0.4	0.4	0.4	0.4	-	-

Special Revenue Funds

Federal, State, and Private Grants

As outlined in Figure 32, in the current fiscal year, our district is supported by \$3.3 million in federal, state, and private grant funding. A complete list is below.

Figure 32: Summary of Federal, State, and Private Grants

	Expended 2016	Expended 2017	Expended 2018	Expended 2019	Awarded 2020	Projected 2021
Federal Grants:						
Title I	\$132,029	\$ 109,850	\$ 89,317	\$ 65,218	\$169,400	\$ 118,840
Title I Support (District and School Assistance Grants)	2,600	4,670	-	-	-	-
Title IIA	48,759	23,640	49,240	60,617	98,259	58,027
Title IVA Student Support and Academic Enrichment	-	-	-	5,160	14,268	10,000
SPED IDEA (P.L. 94-142)	978,744	970,864	1,043,952	972,526	1,119,395	1,036,053
SPED Early Childhood	17,919	18,439	16,994	18,070	18,781	18,781
SPED Program Improvement Early Childhood	1,402	2,648	2,972	7,000	10,000	10,000
SPED Professional Development	32,755	33,469	13,623	-	-	-
Mental Health First Aid	35,952	21,599	-	-	-	-
High Quality Instruction - Summer Planning Grant		-	-	360	2,694	-
History and Social Studies		-	-	7,100	-	-
School Transformation (MTSS)	<u>239,596</u>	<u>283,647</u>	<u>153,754</u>	<u>229,212</u>	-	-
Total - Federal Grants	\$1,489,756	\$ 1,468,826	\$1,369,852	\$ 1,365,263	\$ 1,432,797	\$1,251,701
State Grants:						
Racial Imbalance (METCO)	\$387,390	\$ 410,080	\$ 394,601	\$ 423,214	\$453,509	\$453,509
Improving Student Access to Behavioral and Mental Health Services	2,620	-	-	-	63,762	-
Early Literacy Screener Pilot		-	-	-	5,915	-
Circuit Breaker	952,837	1,060,652	1,062,769	943,846	1,359,731	1,359,731
Financial Education Innovation Fund	-	<u>4,807</u>	-	-	-	-
Total - State Grants	\$1,342,847	\$ 1,475,539	\$1,457,370	\$1,367,060	\$1,882,917	\$1,813,240
TOTAL - ALL GRANTS	\$2,832,603	\$ 2,944,365	\$2,827,222	\$ 2,732,323	\$ 3,315,714	\$3,064,941

There is a timing difference in spending for our SPED IDEA, School Transformation, Title I, Title IIA, and Title IV grants. Federal grants typically run from October 1st to September 30th each year, while state grants follow the traditional state fiscal year (July 1st-June 30th). Under current regulations we are allowed to carryover funds into the next fiscal year. We carried forward a significant portion of our FY19 Title 1, Title IIA, Title IV and IDEA grants into FY20. We have completed spending of the five-year Federal School Climate Transformation Grant.

As shown in Figure 33 below, grant funded positions are projected to remain consistent in FY21 and are dependent on the final funding available under each grant.

Figure 33: Change in Grant Funded Positions

	FY17 FTE	FY18 FTE	FY19 FTE	Budgeted FY20 FTE	Actual FY20 FTE	Budgeted FY21 FTE	Grant Source
Grant Funded	16.8	16.2	16.1	15.5	15.7	15.7	
Data Analyst	1.0	0.8	-	-	-	-	
District Administrator of Support Services	0.5	0.5	0.6	-	-	-	
METCO Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	Racial Imbalance
Elementary Teacher	3.6	3.6	5.0	5.0	5.0	5.0	IDEA
High School Teacher	3.0	3.0	2.0	2.0	2.0	2.0	IDEA
Middle School Teacher	2.5	2.5	2.0	2.0	2.0	2.0	IDEA
Paraprofessional							
Pre-School Teacher	2.0	1.6	1.0	1.0	1.0	1.0	IDEA
Team Chair	2.0	2.0	1.0	2.0	1.0	1.0	IDEA
Behavior Analyst (BCBA)			1.0	-	1.0	1.0	IDEA
Paraprofessional	-	-	0.7	0.7	0.7	0.7	IDEA
Tutor	1.2	1.2	1.8	1.8	2.0	2.0	Title 1

Special Revenue Funds (Revolving and Donation Accounts)

The district maintains thirty-one 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.

Revolving funds are established to dedicate a specific source of revenue from fees or charges to pay expenses associated with providing the services for which the payment was made. Massachusetts General Laws govern the fund balances, other accounting procedures, expenditures, and any required reporting.

Figure 34 below shows the revenues, expenses, and change in fund balance between July 1, 2018 and June 30, 2019. The source of revenue for the funds vary by the nature of the fund and include; sales of meals, participation fees, user fees, ticket sales, donations and tuition. The source of expenditures for the funds vary by the nature of the fund and include; salaries, supplies and materials, technology, software licenses and all other expenses. The funds are grouped for ease of explanation.

Figure 34: Revolving Fund Activity and Status as of June 30, 2019

Revolving Fund:	Balance 30-Jun-18	FY19 Revenue	FY19 Offsets	FY19 Direct Expenditures	Balance 30-Jun-19	Net Gain/(Loss)
School Lunch Program	\$ 554,396	\$ 1,370,293	\$ -	\$ 1,358,224	\$ 566,465	\$ 12,069
School Transportation	(450)	45,117	-	39,715	4,952	5,402
Guidance Revolving Fund	9,404	64,523	-	69,143	4,784	(4,620)
Coolidge Extra-curricular	4,738	-	-	-	4,738	-

Parker Extra-curricular	3,860	-	-	-	3,860	-
Parker After School Activities	44,752	38,305		30,429	52,628	7,876
Band Extra-curricular Activities	8,776	25,218		18,551	15,443	6,667
Adult Education Program	31,670	70,326		48,690	53,306	21,636
Summer School Program	80,724	36,075		58,658	58,141	(22,583)
Lost Books	25,049	3,841		914	27,976	2,927
Total	\$ 762,919	\$ 1,653,698	\$ -	\$ 1,624,323	\$ 792,294	\$ 29,375
				FY19		
	Balance	FY19	FY19	Direct	Balance	Net
Revolving Fund:	30-Jun-18	Revenue	Offsets	Expenditures	30-Jun-19	Gain/(Loss)
Donation Revolving Funds:						
Elementary Science Materials	\$ 1,640	\$ -	\$ -	\$ -	\$ 1,640	\$ -
Burns Foundation (Coolidge)	163	-	-	-	163	-
District Donation Fund	12,518	49,912	-	24,562	37,868	25,350
Barrows Donations Fund	4,028	3,529	-	2,296	5,261	1,233
Birch Meadow Donation Fund	10,058	8,990	-	11,686	7,362	(2,696)
Joshua Eaton Donation Fund	31,137	29,956	-	50,147	10,946	(20,191)
JW Killam Donation Fund	26,315	556	-	6,160	20,711	(5,604)
Wood End Donation Fund	3,209	3,389	-	4,309	2,289	(920)
Coolidge Donation Fund	8,878	18,360	-	16,125	11,113	2,235
Parker Donation Fund	11,308	11,882	-	12,597	10,593	(715)
High School Donation Fund	31,044	17,403	-	7,579	40,868	9,824
Special Education Donation Fund	319	-	-	-	319	-
Total	\$ 140,617	\$ 143,977	\$ -	\$ 135,461	\$ 149,133	\$ 8,516
				FY19		
	Balance	FY19	FY19	Direct	Balance	Net
Revolving Fund:	30-Jun-18	Revenue	Offsets	Expenditures	30-Jun-19	Gain/(Loss)
Revolving Funds that Offset the Budget						
Athletic Activities	\$68,079	\$ 416,540	\$ 316,900	\$ 25,811	\$ 141,908	\$ 73,829
Drama Activities RMHS	33,547	127,180	50,000	58,824	51,903	18,356
Drama Activities Coolidge	26,375	18,706	-	13,961	31,120	4,745
Drama Activities Parker	25,569	27,940		17,248	36,261	10,692
Extended Day Program	996,479	1,498,361	180,000	1,399,396	915,443	(81,036)
RISE Preschool Program	219,090	399,618	380,000	19,223	219,485	395
Use of School Property	66,516	280,033	140,000	121,415	85,134	18,618
Special Education Tuition	111,367	119,946	148,000	-	83,313	(28,054)
Full Day Kindergarten Tuition	590,280	1,190,954	949,000	-	832,234	241,954
Total	\$2,137,302	\$ 4,079,278	\$ 2,163,900	\$ 1,655,878	\$ 2,396,801	\$ 259,499
TOTAL ALL FUNDS	\$3,040,838	\$ 5,876,953	\$ 2,163,900	\$ 3,415,662	\$ 3,338,229	\$ 297,391

*Revenue figures also include donations received from "Friends of" all of the athletic groups

The first group includes the School Lunch Program which accounts for 71.4% of the \$792,294 June 30th ending balance. Sources of revenue for this fund are breakfast and lunch sales, catering receipts and state and federal reimbursement for qualifying meals. Sources of expenses for this fund include staff salaries, food purchases, equipment, supplies and materials and other expense needed to operate the program. The fund balance had a net gain of \$12,069 between June 30, 2018 and June 30, 2019. This program by law can only carry forward three months of operating expenses.

The School Transportation revolving account shows a net gain of \$5,402 in fund balance due to timing differences. Prepayment is requested by June 30th for those who are able to access non-mandated bus transportation. The ending balance within the School Transportation account relates directly to prepayments received before June 30th for the next school year and will be used towards the associated bussing costs in the current fiscal year (FY20).

The Adult Education Revolving Fund had a net gain of \$21,636 due to the timing of when revenue is received for programs and when the associated expenses are paid out. The Adult Education Revolving account also reflects donations and expenses related to our Parent University Program. The increase in the ending balance is partially due to the donations received for this community program which were designed to fund more than one year of Parent University.

The Summer School Revolving Account had a net decrease of \$22,583 as the result of timing differences between enrollment and pre-payment of tuition prior to the start of the program and the timing of associated expenses.

The next group of accounts are donation revolving funds. The School Committee officially accepts all donations during their regularly scheduled meetings as part of the consent agenda. Sources of donations include; PTO's, Reading Education Foundation, as well as individuals and various Booster ("friends of") groups. Most donations are directed, for a specific purpose and can only be used for that purpose. Depending upon the purpose and timing of the donation, the funding may span more than one fiscal year resulting in fluctuating balances. These funds are not used to offset the operating budget.

The last grouping of Revolving Funds are those the district utilizes for offsets to the operating budget. Figure 34 provides a summary of FY19 and Figure 35 provides a model forecast for projected ending balances for this group of funds. In FY19 the district took a combined offset of \$2,163,900 from these nine revolving funds. Overall the net gain in FY19 for this group was \$255,499. We continue to monitor our revolving accounts closely and have determined based on a review of the activity within the accounts and the associated costs associated with them that we are increasing our overall offsets in the FY21 budget by \$100,000. See Figures 3 and 35 for more detail.

The Athletic Revolving Fund balance had a net gain of \$73,829 which resulted from the timing difference of expenses and revenue receipts and an increase in user fee participation and revenue receipts. Also included within the ending balance of the Athletics Revolving Account are donations received that have not yet been expended. Such donations, as mentioned previously, are earmarked for specific purposes. The Chief Financial Officer works closely with the Athletics Director to procure the donations based upon its intended purpose. As noted, participate rates are anticipated to be down slightly in the current year, this will be monitored to determine any impact to future offsets.

The Drama Revolving fund balance had a net increase of \$18,356 for the year. This is due to the timing of when expenses are paid compared to when revenue is received. This revolving fund is heavily dependent on user fee participation, ticket sales from the shows and the cost of the royalties for the shows. There is a timing difference between when expenses are incurred for a production and when user fee and ticket revenue are received. As noted, we have seen a decrease in student participation which may impact future offset amounts. In addition, during the current year a decision was made to have three shows rather than four and the impact on ticket sales is not yet known but will be monitored for any potential impact to future offsets.

The Extended Day Fund had a net decrease in the ending balance of \$81,036. This decrease is due to an increase in program offerings utilizing outside contracted services which has increased over all expenses and has also allowed us to reduce the student wait list. Also being realized is the impact of a tuition reduction in FY18 as approved by the School Committee along with a change in programming by utilizing contracted services (through a competitive bidding process) which has allowed the Extended Day Program to expand its current enrichment programs.

The RISE Preschool program had a minimal net gain of \$395 for the year. Included within the ending balance are prepayments made in one fiscal year related to the next fiscal year.

The Use of School Property had an \$18,618 increase in the fund balance for FY19. Custodial compensation associated with rentals is expended directly to this fund. We do not propose a rental fee increase at this time as our fees are comparable to other districts and towns.

Full Day Kindergarten had an increase of \$241,954 from last year. This is partly due to the higher number of full day kindergarten students enrolled in the 2018-19 school year. Also reflected in the ending balance is the impact on the first payment which is due in the spring of each year of approximately \$120,000.

Figure 35: Revenue Offset Summary for FY20

Revolving Fund:	Balance 30-Jun-19	FY20 Projected Revenue	FY20 Projected Offsets	FY20 Projected Expenses	Projected 30-Jun-20	FY21 Projected Revenue	FY21 Budgeted Offsets	FY21 Direct Expenses	Projected Balance 30-Jun-21
Athletic Activities	\$ 141,908	\$ 415,000	\$ 336,900	\$ 65,000	\$155,008	\$ 415,000	\$366,900	\$ 65,000	\$138,108
Drama Activities RMHS	\$ 51,903	5,000	30,000	56,000	60,903	100,000	40,000	60,000	60,903
Drama Activities Coolidge	31,120	17,000	12,000	11,000	25,120	17,000	12,000	15,000	15,120
Drama Activities Parker	36,261	27,000	12,000	24,333	26,928	27,000	12,000	25,000	16,928
Extended Day Program	915,443	1,360,000	195,000	1,250,000	830,443	1,500,000	200,000	1,450,000	680,443
RISE Preschool Program	219,485	300,000	330,000	18,000	171,485	350,000	350,000	22,000	149,485
Use of School Property	85,134	262,000	130,000	150,000	67,134	270,000	130,000	150,000	57,134
Special Education Tuition	83,313	76,000	80,000		79,313	40,000	50,000		69,313
Full Day Kindergarten Tuition	832,234	1,149,800	1,100,000	-	882,034	1,064,000	1,165,000	-	781,034
Total	\$ 2,396,801	\$ 3,701,800	\$2,225,900	\$ 1,574,333	\$2,298,368	\$ 3,783,000	\$ 2,325,900	\$ 1,787,000	\$1,968,468

Figure 35 above is a model projection based on trends and assumptions and will be monitored and updated throughout the year as more information is available. Current year figures are an estimate based on historical figures and two to three months of actual data of the current year as it is still early in the fiscal year to know exact figures for any balance and as such limited figures are available and utilized in the above projections.

The Athletic Activities revenue forecast for FY20 and FY21 is based on early data from fall and winter sports participation. We will continue to monitor participation levels and any change in the number of students eligible for free and reduced lunch. We are recommending a \$30,000 increase to this offset. The offset is meant to primarily cover the contractual coaching stipends.

Drama includes a revenue forecast of both user fees and tickets sales. Depending on the popularity of the fall show determines the amount of revenue for ticket sales. Because we have seen a net increase two years in a row, we are recommending a \$10,000 increase in the offset. The analysis will be monitored as we have continued to see a decrease in student participation which may have an impact on future offsets. Also, to be monitored is the impact of moving to three productions from four productions in the current year. The impact to the overall revenue/ticket sales is not yet known. The offset is meant to primarily cover the cost of contractual stipends. Direct expenses related to productions are charged directly to the Drama Revolving Fund.

The Extended Day Program is currently forecasted to have a decreased balance for FY21. This is due to the additional staffing, additional program offerings utilizing contracted service providers to reduce the wait list, increased offset, updating enrichment offerings and a 10% decrease in the Extended Day rates approved by the School Committee in FY18. We are recommending increasing the offset by \$5,000 to account for increased administrative costs to run the programs. A detailed review is scheduled with the newly hired Director of Adult and Community Education to review the tuition rates in conjunction with the costs associated with the program. All direct salary expenses associated with the Extended Day Staff are charged directly to the Revolving Account along with all supplies, materials, professional development and costs associated with contracted services and enrichment programs. The offset taken from the Extended Day Revolving Fund is used to offset the time spent by members of the Administrative Department as well as custodial time and supplies (School Facilities Department) as well as an offset to the Town Municipal Budget for utilities and building maintenance.

The RISE Preschool program offset is recommended to be increased by \$20,000 to be more in line with the tuition revenue that is being collected and costs associated with the program. All program supplies associated with the tuition-based program are directly charged to the RISE Preschool Revolving Account. An offset is taken associated with the RISE preschool director, secretary, teacher and paraeducator salaries. In early February a meeting is scheduled to review the tuition structure as well as the costs associated with the program to determine if any tuition adjustments are recommended.

The Use of School Property will need to be continuously monitored as the level of billable rental activity fluctuates each year. In FY21, we are recommending keeping the offset the same. The offset taken reflects custodial time and supplies not directly associated with billable events, as well as an allocation to the Town Municipal budget for utilities and building maintenance.

The Special Education Tuition fund offset has been decreased to \$50,000 for FY21 or a \$30,000 decrease from FY20. This revolving fund much like out-of-district tuition is difficult to project as students withdraw or change placements mid-year. One of the biggest drivers to tuition-in students is available

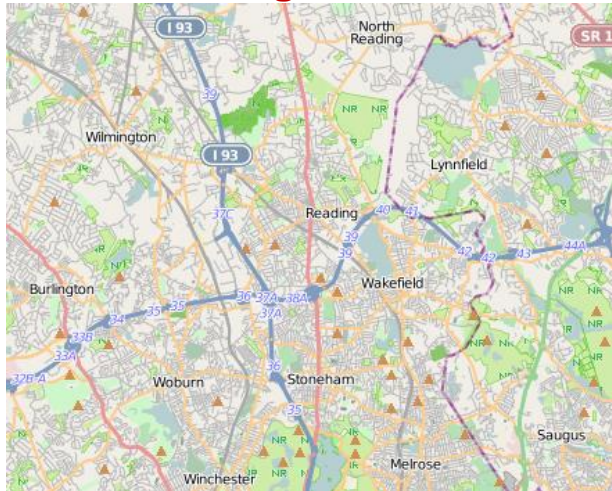
space in our in district programs. The \$50,000 offset for FY21 is reasonable given the anticipated decrease in student placements.

The Full Day Kindergarten projected balance is expected to decrease due to increased full day enrollment and an adjustment to the offset. We are recommending an increase in the offset of \$65,000 to account for an increase in full day kindergarten students and a decrease in the number of full day students requiring free or reduced lunch. The offset taken from the Full Day Kindergarten revolving fund reflects an average salary of the full day kindergarten teachers and paraeducators, along with an allocation of principal, secretary and nursing time. An analysis is being performed to review the tuition structure as well as the costs included as part of the offset. It is important to note that the enrollment for full day kindergarten for the upcoming fiscal year cannot be known with certainty during the creation and development of the budget as they are based upon census data, an estimate of those requesting full day kindergarten, estimates of those requiring full day kindergarten as part of a student's IEP, an estimate of those qualifying for free or reduced tuition status.

For a breakdown of revolving account offset changes for FY21, please refer to Figure 1 on page 4.

Appendix A: 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 are 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 Select Board 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.

Figure A1-Reading Public School Enrollment As of October 1, 2019

School	Enrollment
RISE Pre-School (grades Pre-K)	105
Alice Barrows Elementary School (grades K - 5)	385
Birch Meadow Elementary School (grades K - 5)	384
Joshua Eaton Elementary School (grades K - 5)	404
J. Warren Killam Elementary School (grades K - 5)	415
Wood End Elementary School (grades K - 5)	304
A.W. Coolidge Middle School (grades 6 - 8)	424
Walter S. Parker Middle School (grades 6 - 8)	500
Reading Memorial High School (grades 9 - 12)	1230
Total Enrollment	4151

Reading participates in the Metropolitan Council for educational Opportunity (METCO), a voluntary desegregation program which brings approximately 65 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 2022
Jeanne Borawski, Vice Chairperson, Term Expires 2020
Patricia Calley, Term Expires 2020
Dr. Linda Snow Dockser, Term Expires 2020
John Parks, Term Expires, 2021
Thomas Wise, Term Expires, 2022

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.

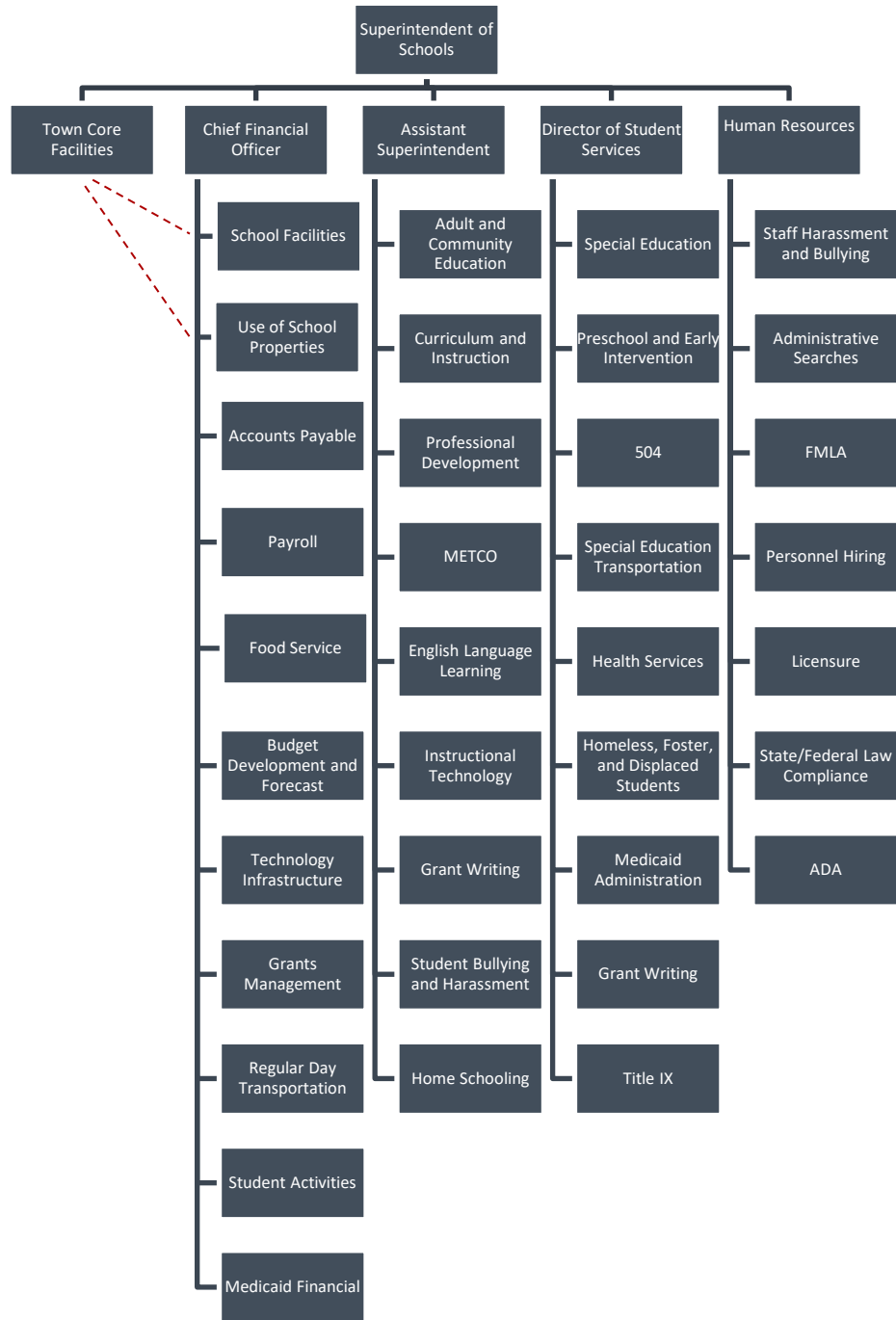
District Administration

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, Chief Financial Officer Director of Student Services, and Human Resources Administrator. The District Leadership Team includes the Central Office Leadership Team, the eight building principals, the RISE Preschool Director, and Assistant Director for Special Education. The Administrative Council includes the District Leadership Team as well as all Assistant Principals, Special Education Team Chairs, and Department Directors (Facilities, Food Services, Network Manager, METCO 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).

Figure A-2 below provides an overview of the organizational structure of the district by function, not FTE.

Figure A2: District Organizational Chart by Function (Not FTE)



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. 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 extra-curricular activities including athletic teams, academic teams, and fine and performing arts.

Appendix B: Student Demographics

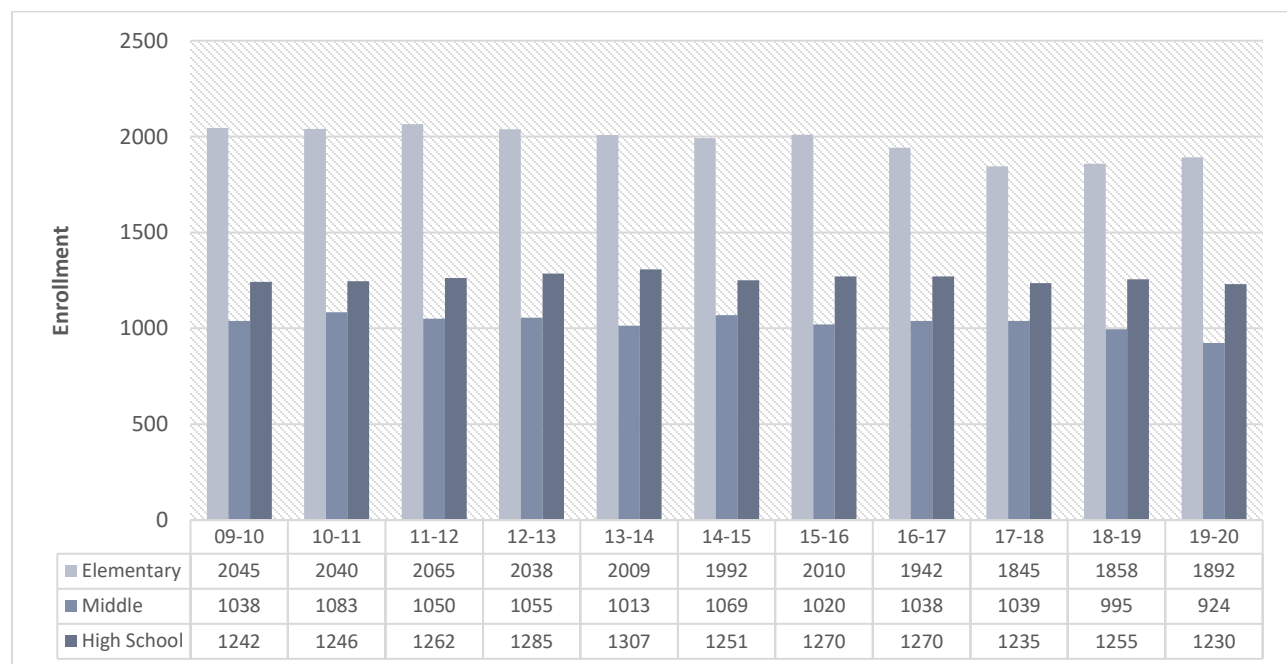
This section provides student demographic information such as enrollment by school, by grade, and by population and class size information.

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.

Enrollment in our district has remained relatively stable and while we have declined (6.8%) since our highest enrollment level in SY12-13. Over the last ten years we have decreased our enrollment by 215 students. The three largest increases in enrollment came during SY'2007-08, SY'2010-11, and SY'2006-07.

Table B1: Historical Enrollment by Level



PreK-12 Enrollment has been fairly consistent over the past fourteen years, peaking in FY12-13 at 4,483. RISE enrollment has increased as the number of students requiring services has increased which requires an increase in tuition paying students. Current PreK-12 enrollment is 4,151, a decrease of 59 students from October 1, 2018. This year, enrollment increased at elementary by 34 students, primarily in Kindergarten. Middle school decreased by 71 students and High School enrollment decreased by 25

students. Historically, anywhere from 4% to 13% of eighth grade students do not move on to Reading Memorial High School. Tables B2 and B3 show the historical enrollment by school and grade level.

Table B2: Historical Enrollment by School

	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Alice Barrows	390	399	389	388	369	359	385	385	377	374	385
Birch Meadow	412	419	412	393	384	387	387	383	370	377	384
Joshua Eaton	442	425	446	453	455	471	462	428	388	386	404
J. Warren Killam	455	447	451	446	463	440	460	427	420	412	415
Wood End	346	350	367	358	338	335	316	319	290	305	304
A. W. Coolidge	476	490	466	462	449	476	471	466	476	443	424
Walter S. Parker	562	593	584	593	564	593	549	572	563	547	500
Reading Memorial	1,242	1,246	1,262	1,285	1,307	1,251	1,270	1,270	1,235	1,251	1,230
RISE	67	90	100	105	103	95	94	91	94	115	105
District	4,392	4,459	4,477	4,483	4,432	4,407	4,394	4,341	4,213	4,210	4,151
% Change	-0.8%	1.5%	0.4%	0.1%	-1.1%	-0.6%	-0.3%	-1.2%	-2.9%	-.07%	-.01%

Table B3: Historical Enrollment by Grade Level

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
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
2016-17	91	267	343	342	307	313	370	356	324	358	306	336	276	352	4,341
2017-18	94	293	273	341	334	299	305	360	353	326	325	306	331	273	4,213
2018-19	115	325	296	277	338	324	294	291	355	344	293	329	307	322	4,210
2019-20	105	318	330	297	282	331	334	292	291	341	301	294	331	304	4,151

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). Table B4 shows historical data regarding the number of students with IEPs based on October 1 enrollment data. As this table indicates, the total percentage of students receiving special education services has decreased by .3% or 25 students between last school year and this school year. In addition, we have seen a decrease in the number of students in out of district placements from last year to this year by 11 students.

Table B4: Special Education Enrollment (2019-20 data as of 10/1/2019)

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%	17.2	64
2016-17	4377	727	16.6%	17.4	53
2017-18	4275	724	16.9%	17.7	69
2018-19	4270	752	17.6%	18.1	62
2019-20	4202	727	17.3%	N/A	51

Table B5 shows the enrollment for our high needs population, as defined by the Massachusetts Department of Elementary and Secondary Education (DESE). 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. What is apparent from the table below is that we had a slight increase in both our ELL population and a slight decrease in our low income population from the 2018-19 school year. The number of students who qualify has a financial impact in the types of services that we offer and who will qualify for financial assistance in full day kindergarten, bus transportation, athletics, and extra-curricular programs.

Table B5: Enrollment History for Other High Needs Populations (As of October 1, 2019)

Enrollment History for other High Needs Populations												
Academic Year	First Language Not English		Limited English Proficient		Low-Income		Free Lunch		Reduced Lunch		Students on IEP	
	#	%	#	%	#	%	#	%	#	%	#	%
2007-08	85	1.9	17	0.4	158	3.6	114	2.6	44	1.0	753	17.1%
2008-09	78	1.8	14	0.3	172	3.9	125	2.8	47	1.1	771	17.4%
2009-10	83	1.9	16	0.4	204	4.6	152	3.5	52	1.2	758	17.3%
2010-11	75	1.7	14	0.3	231	5.2	176	3.9	55	1.2	734	16.5%
2011-12	72	1.6	15	0.3	254	5.7	204	4.6	50	1.1	768	17.3%
2012-13	81	1.8	20	0.5	261	5.8	213	4.8	48	1.1	737	16.4%
2013-14	79	1.8	26	0.6	294	6.6	239	5.4	55	1.2	767	17.3%
2014-15	75	1.7	26	0.6	398	9.2	340	7.8	58	1.4	809	18.4%
2015-16	89	2.0	46	1.0	390	8.9	342	7.8	48	1.1	791	18.0%
2016-17	94	2.2	46	1.1	380	8.8	333	7.7	47	1.1	727	16.6%

2017-18	100	2.3	43	1.0	437	10.2	345	8.1	92	2.2	713	16.7%
2018-19	90	2.1	42	1.0	409	9.6	322	7.5	87	2.0	735	17.2%
2019-20	101	2.4	47	1.1	377	9.1	281	6.8	96	2.3	727	17.3%

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 uses guidelines that include a recommended class size of 18 to 22 in grades K-2, and 20 to 25 in grades 3-5. As Table B6 shows, the vast majority of the elementary schools are within these ranges.

Table B6: Average Class Size by Grade and School (2019-20 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	20.7	21.7	21.7	18.7	19.25	21.0							
Birch Meadow	21.7	22.7	19.7	22.7	20.7	21.7							
Joshua Eaton	17.3	18.7	22.0	22.5	22.0	20.75							
Killam	20.8	17.5	21.0	22.0	19.5	18.7							
Wood End	21.0	18.7	21.0	24.0	25.0	22.7							
Coolidge							22.5	21.3	26.8				
Parker							19.6	20.4	22.5				
High School										19.0	21.0	22.0	17.9
Average	20.3	19.9	21.1	20.4	21.3	21.0	20.8	20.7	24.3	19.0	21.0	22.0	17.9

Middle school class size ideally should be between 20 and 25 students. As Figure B6 shows, middle school class sizes are all essentially within the ideal range at Parker Middle School, but slightly higher in Grade 8 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 Table B6 above are for required classes at each grade level for the current school year. Table B7 below shows the 2019-20 class sizes at the High School by grade, core subject, and level.

Table B7: SY'2019-20 Average High School Class Size

Grade	College Prep				Strong College Prep				Honors				AP	
	9	10	11	12	9	10	11	12	9	10	11	12		
Subject														
English	NA	NA	NA	NA	18	20	18	19	20	22	20	19	18	
Math	14	21	23	20	14	21	20	20	20	19	20	20	22	
Science	NA	14	19	NA	17	20	20	17	21	23	20	12	20	
Social Studies	NA	NA	NA	NA	17	23	21	23	24	26	24	23	22	
French					23	24	16	3	17	24	18	7	11	
Spanish					11	21	16	7	22	24	22	19	19	
Latin	10	14			12	15					13		1	

ENTERPRISE FUNDS

FY21 BUDGET

Enterprise Funds Overview

Infrastructure Planning

Several years ago, both Water and Sewer engaged in long term master planning, and produced recommendations to replace many of the 100+ year old water mains and both water storage tanks, as well as every one of 12 sewer pump stations.

Over the past year we have been working with National Grid to study the infrastructure of the downtown area to ensure that adequate water, sewer, storm water and natural gas systems will support the economic development growth in the area. Above ground streetscape work (including full repaving) will follow after the underground work is complete.

A placeholder of \$1 million each in the three Town Enterprise Funds was placed in the capital plan, and in fact in both Sewer and Storm Water that amount will be sufficient. However, our work on the water systems took us a bit further afield and the entire town's water system was remodeled, especially important since our second MWRA connection through Stoneham has finally been made – and we no longer need to plan around North Reading's escapades with their water supply. About \$10 million of water improvements are now planned over the next ten years in two phases, and another \$25 million of improvements remain planned beyond that timeframe.

The first phase will be \$4.3 million and April 2020 Town Meeting will be asked to approve funding in two parts: we plan to borrow \$2.8 million on our own, and we will receive \$1.5 million interest-free debt from the MWRA. This work will be beyond the downtown area, including a difficult jacking process under the railroad tracks. In FY26 we will request that the second \$5.2 million phase begin, and then only have that remaining \$25 million in areas throughout the town.

The modelling also showed the need to spend a bit more in the Gazebo Circle area, to ensure good fire flows when the Bear Hill Tank might be offline. Frankly in that area we have learned what happens when large scale development is allowed, many years ago, with little long-term thought to the infrastructure.

We have borrowed for the Grove Street water main repairs, and plan to borrow for the Auburn Water tank once we get results from an RFP for the telecom companies on that structure. While being respectful of the neighbors in the area and their request to not build a stand-alone tower for the telecom uses, we still believe separating these two uses gives us much better control over our water supply. We may revisit that approach depending on the results of the RFP.

We have also studied an approach to lead removal in our water system infrastructure, even though all measurements are well within federal safety standards. In Reading, we own and service the water pipes right up to the homes and businesses. Almost every other city and town only services the water mains in the street, with the burden for the connections on the businesses and homeowners. We believe strongly in our responsibility to ensure water quality through this approach, and acknowledge this spreads the cost of maintenance across all rate payers. The MWRA is introducing interest-free loans to improve these

connections and quite possibly work inside of homes – we have a lot more to learn in this area but plan to ask Town Meeting to allow us to borrow from the MWRA as soon as possible to begin some work.

In addition to the downtown work for the sewer systems, we will also be request Town Meeting April 2020 authorization to borrow \$2 million to replace the Sturges sewer pump station, after completing design work this year. This will complete work on what we believed to be the most urgent sewer station repairs, and further work is not scheduled for another five years or so – coincident with repaying debt for these initial urgent repairs.

Here is a look at three categories of spending in the two larger Enterprise Funds. We have the most control over local costs, then planning control over capital costs, and no real control over MWRA charges except to minimize water usage through conservation efforts.

	Water			Sewer		
	%	FY21 budget	FY22	%	FY21 budget	FY22
Local costs	31%	2.6%	3.0%	14%	5.0%	3.0%
Capital & Debt	37%	5.2%	14.2%	13%	-0.6%	10.3%
MWRA	32%	3.8%	4.5%	73%	3.3%	4.5%

Compared to one year ago (below), we have managed to defer some capital work in both water and sewer, and also reduce the cost of new borrowing. We remain especially vulnerable to the MWRA charges in the Sewer fund.

	Water	Share	FY20	FY21	Sewer	Share	FY20	FY21
Local costs	32%	3.3%	3.0%	Local costs	14%	1.8%	3.0%	
Capital & Debt	36%	0.2%	15.8%	Capital & Debt	12%	32.7%	23.5%	
MWRA	33%	3.3%	4.5%	MWRA	75%	6.0%	3.9%	
TOTAL		2.2%	8.0%	TOTAL		7.9%	6.0%	

Further commentary about rates will be added after the Select Board votes to set them, expected in March 2020.

WATER ENTERPRISE FUND

FY21 BUDGET

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.

Local costs are projected up 4.5% in FY21, as some long-term infrastructure work and costs begin in earnest. When combined with expected +3.8% MWRA charges, the gross budget is up 4.3%.

WATER ENTERPRISE FUND			FY20 BUDGET	FY21 BUDGET	FY20-21
	FY18 actual	FY19 actual	Town Meeting	Town Manager	Change
Wages	\$ 697,563	\$ 699,758	\$ 771,925	\$ 795,700	3.1%
Overhead Expenses	\$ 507,261	\$ 553,673	\$ 581,500	\$ 565,000	-2.8%
Operational Expenses	\$ 271,587	\$ 239,234	\$ 337,500	\$ 371,500	10.1%
General Fund Support	\$ 560,000	\$ 574,000	\$ 592,400	\$ 611,075	3.2%
Water Operational Costs	\$ 2,036,411	\$ 2,066,665	\$ 2,283,325	\$ 2,343,275	2.6%
Capital	\$ 147,912	\$ 628,196	\$ 800,000	\$ 760,000	-5.0%
Debt	\$ 2,032,083	\$ 1,882,030	\$ 1,880,000	\$ 2,050,000	9.0%
Water Local Costs	\$ 4,216,405	\$ 4,576,891	\$ 4,963,325	\$ 5,153,275	3.8%
MWRA Expenses	\$ 2,211,234	\$ 2,296,922	\$ 2,375,000	\$ 2,466,000	3.8%
Water Gross Costs	\$ 6,427,639	\$ 6,873,813	\$ 7,338,325	\$ 7,619,275	3.8%
Use of Financial Reserves (FY21 pending Select Board vote)			\$ (660,000)	\$ (675,000)	0.0%
Water Net Costs			\$ 6,678,325	\$ 6,944,275	4.0%

Capital & Debt

A closer look at the near-term financial impact of this infrastructure work mentioned above is shown below. Please refer to the capital plan and debt schedule for more detail.

	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026
Downtown phase 1	500,000	514,000	505,600	497,200	488,800	480,400
Gazebo improvements		130,000	127,000	124,000	121,000	118,000
Lead Removal		150,000	150,000	150,000	150,000	150,000
Auburn Tank		360,000	353,250	346,500	339,750	333,000
	500,000	1,154,000	1,135,850	1,117,700	1,099,550	1,081,400

Salaries

There is no change in staffing levels, nor any significant changes in any related costs:

	FY18 actual	FY19 actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
Water/Sewer Supervisor	\$ 41,808	\$ 45,797	\$ 47,550	\$ 47,550	0.0%
Water Quality & Safety Admin	\$ 71,262	\$ 77,597	\$ 80,250	\$ 82,700	3.1%
Managing/Working Foremen	\$ 192,130	\$ 197,649	\$ 209,175	\$ 215,300	2.9%
Senior/Junior Operators	\$ 256,448	\$ 250,319	\$ 269,400	\$ 273,150	1.4%
Laborers	\$ 35,365	\$ 1,544	\$ 38,550	\$ 41,500	7.7%
W/S Assistant Collector	\$ 27,828	\$ 26,518	\$ 28,175	\$ 28,500	1.2%
Support Staff	\$ -	\$ 7,654	\$ 22,825	\$ 25,500	11.7%
Seasonal Staff	\$ 14,161	\$ 22,006	\$ 7,500	\$ 10,000	33.3%
On Call/Out of Grade	\$ 14,264	\$ 13,883	\$ 16,000	\$ 16,000	0.0%
Overtime	\$ 44,297	\$ 58,554	\$ 60,000	\$ 63,000	5.0%
Buyback	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ (1,763)	\$ (7,500)	\$ (7,500)	0.0%
Water EF Wages	\$ 697,563	\$ 699,758	\$ 771,925	\$ 795,700	3.1%

Expenses

Local overhead expenses are lower this year because of a drop in annual pension assessments. Operating expenses are driven up by a \$23,000 increase in service meter costs (parts & maintenance). General Fund support costs were all increased by about 3.15% according to a methodology developed by the Town Accountant.

	FY18 actual	FY19 actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	
Retirement Assessment	\$ 174,435	\$ 211,515	\$ 222,000	\$ 205,500	-7.4%
OPEB Contributions	\$ 50,000	\$ 52,500	\$ 55,000	\$ 60,000	9.1%
Health Insurance	\$ 226,320	\$ 232,155	\$ 240,000	\$ 235,000	-2.1%
Medicare Payments	\$ 10,488	\$ 11,233	\$ 13,500	\$ 13,500	0.0%
P/C Insurance Premiums	\$ 32,745	\$ 31,835	\$ 35,000	\$ 35,000	0.0%
Worker Comp. Ins. Premiums	\$ 13,273	\$ 14,435	\$ 16,000	\$ 16,000	0.0%
Water EF Overhead Expenses	\$ 507,261	\$ 553,673	\$ 581,500	\$ 565,000	-2.8%
Water Parts & Maintenance	\$ 104,607	\$ 80,550	\$ 145,000	\$ 168,000	15.9%
Water Supplies & Equipment	\$ 41,771	\$ 24,131	\$ 46,000	\$ 51,000	10.9%
Water Quality & Safety	\$ 24,483	\$ 28,587	\$ 33,000	\$ 35,000	6.1%
Water Conservation Promotion	\$ 10,387	\$ 12,374	\$ 20,000	\$ 20,000	0.0%
Gas & Utilities	\$ 52,868	\$ 61,888	\$ 47,000	\$ 52,000	10.6%
Office Supplies & Equipment	\$ 8,214	\$ 8,493	\$ 11,500	\$ 10,500	-8.7%
Professional Development	\$ 6,011	\$ 4,460	\$ 11,000	\$ 11,000	0.0%
Police Details	\$ 23,246	\$ 18,752	\$ 24,000	\$ 24,000	0.0%
Water EF Operating Exp.	\$ 271,587	\$ 239,234	\$ 337,500	\$ 371,500	10.1%
Wage Support - Adm Services	\$ 28,900	\$ 29,625	\$ 30,600	\$ 31,575	3.2%
Wage Support - Finance	\$ 24,850	\$ 25,475	\$ 26,300	\$ 27,125	3.1%
Wage Support - DPW	\$ 370,250	\$ 379,500	\$ 391,825	\$ 404,175	3.2%
Expense Support - Adm Services	\$ 18,750	\$ 19,225	\$ 19,850	\$ 20,475	3.1%
Expense Support - Finance	\$ 5,100	\$ 5,225	\$ 5,400	\$ 5,575	3.2%
Expense Support - DPW	\$ 112,150	\$ 114,950	\$ 118,425	\$ 122,150	3.1%
Water EF Genl Fund Support	\$ 560,000	\$ 574,000	\$ 592,400	\$ 611,075	3.2%

SEWER ENTERPRISE FUND

FY21 BUDGET

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.

Local costs are projected up 2.3% in FY21 and. MWRA charges are +3.3%.

SEWER ENTERPRISE FUND			FY20 BUDGET	FY21 BUDGET	FY20-21
	FY18 actual	FY19 actual	Town Meeting	Town Manager	Change
Wages	\$ 319,357	\$ 394,560	\$ 426,925	\$ 447,200	4.7%
Overhead Expenses	\$ 143,585	\$ 135,568	\$ 167,250	\$ 165,750	-0.9%
Operational Expenses	\$ 167,561	\$ 163,553	\$ 203,000	\$ 228,500	12.6%
General Fund Support	\$ 232,960	\$ 238,810	\$ 246,605	\$ 254,400	3.2%
Sewer Operational Costs	\$ 863,463	\$ 932,492	\$ 1,043,780	\$ 1,095,850	5.0%
Capital	\$ 166,226	\$ 100,000	\$ 525,000	\$ 175,000	-66.7%
Debt	\$ 431,411	\$ 441,010	\$ 456,210	\$ 800,000	75.4%
Sewer Local Costs	\$ 1,461,100	\$ 1,473,502	\$ 2,024,990	\$ 2,070,850	2.3%
MWRA Expenses	\$ 4,939,434	\$ 5,090,525	\$ 5,435,000	\$ 5,615,000	3.3%
Sewer Gross Costs	\$ 6,400,534	\$ 6,564,027	\$ 7,459,990	\$ 7,685,850	3.0%
Use of Financial Reserves			\$ (588,810)	\$ (575,000)	-2.3%
Sewer Net Costs			\$ 6,871,180	\$ 7,110,850	3.5%

Capital & Debt

Please see the next page for the Capital Plan and Debt Schedule.

Salaries

There is no change in staffing levels, nor any significant changes in any related costs:

	FY18 actual	FY19 actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
Water/Sewer Supervisor	\$ 41,808	\$ 43,188	\$ 47,550	\$ 47,550	0.0%
Managing/Working Foremen	\$ 60,469	\$ 64,463	\$ 65,100	\$ 69,750	7.1%
Senior/Junior Operators	\$ 102,070	\$ 163,110	\$ 209,775	\$ 217,900	3.9%
Laborers	\$ 32,512	\$ 32,742	\$ -	\$ -	0.0%
W/S Assistant Collector	\$ 27,841	\$ 26,518	\$ 28,175	\$ 28,500	1.2%
Support Staff	\$ -	\$ 7,654	\$ 22,825	\$ 25,500	11.7%
On Call/Out of Grade	\$ 7,530	\$ 7,435	\$ 6,000	\$ 8,000	33.3%
Overtime	\$ 47,127	\$ 50,444	\$ 50,000	\$ 52,500	5.0%
Buyback					
Snow Removal	\$ -	\$ (994)	\$ (2,500)	\$ (2,500)	0.0%
Sewer EF Wages	\$ 319,357	\$ 394,560	\$ 426,925	\$ 447,200	4.7%

Expenses

Local overhead expenses are slightly lower because of less spending for health insurance premiums. Local operational expenses are up for the first time in three years, driven by a new \$15,000 sewer supplies line item (supplies & equipment). General Fund support costs were all increased by about 3.15% according to a methodology developed by the Town Accountant.

	FY18 actual	FY19 actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	FY20-21 Change
Retirement Assessment	\$ 45,575	\$ 43,020	\$ 50,000	\$ 52,250	4.5%
OPEB Contributions	\$ 20,000	\$ 21,000	\$ 22,000	\$ 22,000	0.0%
Health Insurance	\$ 57,499	\$ 46,874	\$ 70,000	\$ 65,000	-7.1%
Medicare Payments	\$ 3,006	\$ 3,439	\$ 3,000	\$ 3,500	16.7%
P/C Insurance Premiums	\$ 1,852	\$ 3,994	\$ 4,250	\$ 5,000	17.6%
Worker Comp. Ins. Premiums	\$ 15,653	\$ 17,240	\$ 18,000	\$ 18,000	0.0%
Sewer EF Overhead Expenses	\$ 143,585	\$ 135,568	\$ 167,250	\$ 165,750	-0.9%
Sewer Parts & Maintenance	\$ 74,482	\$ 21,811	\$ 87,500	\$ 94,500	8.0%
Sewer Supplies & Equipment	\$ 8,471	\$ 45,223	\$ 16,500	\$ 30,000	81.8%
Sewer Quality & Safety	\$ 33,971	\$ 40,243	\$ 44,500	\$ 45,500	2.2%
Gas & Utilities	\$ 35,323	\$ 38,328	\$ 35,000	\$ 39,000	11.4%
Office Supplies & Equipment	\$ 564	\$ -	\$ -	\$ -	0.0%
Professional Development	\$ 9,035	\$ 8,986	\$ 10,500	\$ 11,500	9.5%
Police Details	\$ 5,715	\$ 8,962	\$ 9,000	\$ 8,000	-11.1%
Sewer EF Operating Exp.	\$ 167,561	\$ 163,553	\$ 203,000	\$ 228,500	12.6%
Wage Support - Adm Services	\$ 12,040	\$ 12,350	\$ 12,750	\$ 13,150	3.1%
Wage Support - Finance	\$ 10,350	\$ 10,610	\$ 10,955	\$ 11,300	3.1%
Wage Support - DPW	\$ 154,000	\$ 157,850	\$ 163,000	\$ 168,150	3.2%
Expense Support - Adm Services	\$ 7,825	\$ 8,025	\$ 8,300	\$ 8,575	3.3%
Expense Support - Finance	\$ 2,125	\$ 2,175	\$ 2,250	\$ 2,325	3.3%
Expense Support - DPW	\$ 46,620	\$ 47,800	\$ 49,350	\$ 50,900	3.1%
Sewer EF Genl Fund Support	\$ 232,960	\$ 238,810	\$ 246,605	\$ 254,400	3.2%

STORM WATER ENTERPRISE FUND

FY21 BUDGET

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. By agreement with Town Meeting several years ago, the Enterprise Fund contains new activities required by federal law that were not previously done within the General Fund budgets.

STORM WATER ENTERPRISE FUND			FY20 BUDGET	FY21 BUDGET	FY20-21
	FY18 actual	FY19 actual	Town Meeting	Town Manager	Change
Wages	\$ 94,160	\$ 52,106	\$ 103,150	\$ 107,130	3.9%
Overhead Expenses	\$ 32,227	\$ 19,033	\$ 38,650	\$ 28,250	-26.9%
Operational Expenses	\$ 37,825	\$ 79,005	\$ 94,000	\$ 103,000	9.6%
General Fund Support	\$ 93,160	\$ 95,500	\$ 98,600	\$ 101,715	3.2%
Storm Water Operational Costs	\$ 257,373	\$ 245,643	\$ 334,400	\$ 340,095	1.7%
Capital	\$ 209,158	\$ 245,054	\$ 315,000	\$ 300,000	-4.8%
Debt	\$ -	\$ -	\$ -	\$ -	0.0%
Storm Water Local Costs	\$ 466,531	\$ 490,697	\$ 649,400	\$ 640,095	-1.4%
MWRA Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
Storm Water Gross Costs	\$ 466,531	\$ 490,697	\$ 649,400	\$ 640,095	-1.4%
Use of Financial Reserves			\$ (105,000)	\$ (90,000)	
Storm Water Net Costs			\$ 544,400	\$ 550,095	1.0%

Capital & Debt

Please see the next page for the Capital Plan and Debt Schedule.

Salaries

There is no change in staffing levels for FY21.

			FY20 BUDGET	FY21 BUDGET	
	FY18 actual	FY19 actual	Town Meeting	Town Manager	
Senior/Junior Operators	\$ 90,388	\$ 49,215	\$ 99,150	\$ 103,130	4.0%
On Call/Out of Grade	\$ 1,046	\$ 509	\$ 1,000	\$ 1,000	0.0%
Overtime	\$ 2,726	\$ 2,381	\$ 3,000	\$ 3,000	0.0%
Storm Water EF Wages	\$ 94,160	\$ 52,106	\$ 103,150	\$ 107,130	3.9%

Expenses

Local overhead expenses are lower this year because of the somewhat baffling elimination of retirement assessments.

higher again this year because of annual pension assessments. A mandated \$10,000 increase in the MS4 federal permitting costs drives an increase in Local operational expenses. General Fund support costs were all increased by about 3.15% according to a methodology developed by the Town Accountant.

	FY18 actual	FY19 actual	FY20 BUDGET Town Meeting	FY21 BUDGET Town Manager	
Retirement Assessment	\$ 10,482	\$ 2,901	\$ 12,500	\$ -	-100.0%
OPEB Contributions	\$ 6,000	\$ 6,500	\$ 7,000	\$ 10,000	42.9%
Health Insurance	\$ 14,277	\$ 8,846	\$ 17,000	\$ 16,000	-5.9%
Medicare Payments	\$ 1,469	\$ 786	\$ 2,150	\$ 2,250	4.7%
Storm Water Overhead Expenses	\$ 32,227	\$ 19,033	\$ 38,650	\$ 28,250	-26.9%
Drainage Maintenance	\$ 4,216	\$ 14,923	\$ 20,000	\$ 20,000	0.0%
St. Water Supplies & Equip.	\$ 24,472	\$ 54,644	\$ 60,000	\$ 67,000	11.7%
St. Water Quality & Safety	\$ -	\$ 1,587	\$ 3,000	\$ 5,000	66.7%
Gas & Utilities	\$ 6,738	\$ 5,580	\$ 5,000	\$ 6,000	20.0%
Professional Development	\$ 2,400	\$ 2,273	\$ 6,000	\$ 5,000	-16.7%
Storm Water EF Operating Exp.	\$ 37,825	\$ 79,005	\$ 94,000	\$ 103,000	9.6%
Wage Support - Adm Services	\$ 4,820	\$ 4,950	\$ 5,110	\$ 5,275	3.2%
Wage Support - Finance	\$ 4,145	\$ 4,250	\$ 4,390	\$ 4,530	3.2%
Wage Support - DPW	\$ 61,580	\$ 63,125	\$ 65,175	\$ 67,230	3.2%
Expense Support - Adm Services	\$ 3,125	\$ 3,200	\$ 3,300	\$ 3,400	3.0%
Expense Support - Finance	\$ 850	\$ 875	\$ 900	\$ 930	3.3%
Expense Support - DPW	\$ 18,640	\$ 19,100	\$ 19,725	\$ 20,350	3.2%
Sewer EF Genl Fund Support	\$ 93,160	\$ 95,500	\$ 98,600	\$ 101,715	3.2%

[THIS PAGE INTENTIONALLY LEFT BLANK]

Capital Improvements Plan FY20-FY30

3/24/2020 12:19	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Facilities - General/CORE	1,117,500	1,440,000	500,000	100,000	100,000	820,000	181,000	100,000	260,000	145,000	100,000	100,000	3,846,000
Facilities - School Buildings	660,000	393,000	50,000	-	15,000	12,000	-	-	-	-	-	-	470,000
Facilities - Town Buildings	125,000	20,000	15,000	125,000	-	-	-	-	-	-	-	-	160,000
Public Schools - General	155,000	210,000	415,000	165,000	110,000	165,000	177,500	135,000	135,000	160,000	160,000	160,000	1,992,500
Administrative Services	100,000	100,000	225,000	100,000	100,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	1,475,000
Finance	-	-	-	-	-	-	-	600,000	-	-	-	-	600,000
Public Library	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Public Services	115,000	15,000	160,000	25,000	25,000	25,000	360,000	470,000	385,000	25,000	25,000	25,000	1,540,000
Public Safety - Fire/EMS	81,600	941,000	232,000	1,300,000	445,000	88,000	900,000	145,000	215,000	496,000	335,000	1,000,000	6,097,000
Public Safety - Police/Dispatch	15,000	507,500	-	110,000	-	40,000	-	77,500	25,000	-	45,000	-	805,000
Public Works - Equipment	257,000	540,000	630,000	25,000	560,000	580,000	298,000	290,000	50,000	-	130,000	-	3,103,000
Public Works - Parks & Cemetery	250,000	75,000	100,000	300,000	100,000	100,000	100,000	100,000	200,000	200,000	200,000	100,000	1,575,000
Public Works - Roads	600,000	600,000	600,000	600,000	1,025,000	625,000	625,000	700,000	700,000	725,000	775,000	800,000	7,775,000
TOTAL CAPITAL REQUESTS	3,476,100	4,851,500	2,937,000	2,860,000	2,490,000	2,590,000	2,776,500	2,752,500	2,105,000	1,911,000	1,930,000	2,345,000	29,548,500
FINCOM policy: 5% debt + capital	4,780,067	4,957,297	5,117,110	5,284,395	5,416,505	5,551,917	5,690,715	5,832,983	5,978,808	6,128,278	6,281,485	6,438,522	62,678,016
- Net Included Debt	1,514,551	1,522,803	2,136,676	2,223,844	2,486,951	2,402,944	2,583,588	2,056,400	2,000,600	1,809,800	1,759,400	1,704,100	22,687,106
FINCOM Target Capital Funding	3,133,100	3,434,494	2,980,434	3,060,551	2,929,554	3,148,973	3,107,127	3,776,583	3,978,208	4,318,478	4,522,085	4,734,422	39,990,910
Original Funding Voted or Proposed	3,133,100	2,599,500	2,937,000	2,860,000	2,750,000	3,000,000	2,900,000	3,575,000	4,000,000	4,350,000	4,550,000	4,775,000	38,296,500
Additional FINCOMI funding													-
Additional Funding Nov TM	343,000	2,232,000											2,232,000
Additional Funding April TM		20,000											20,000
TOTAL CAPITAL REQUESTS	3,476,100	4,851,500	2,937,000	2,860,000	2,490,000	2,590,000	2,776,500	2,752,500	2,105,000	1,911,000	1,930,000	2,345,000	29,548,500
Annual Surplus (Deficit)	-	-	-	-	260,000	410,000	123,500	822,500	1,895,000	2,439,000	2,620,000	2,430,000	
Cumulative Surplus (Deficit)	-	-	-	-	260,000	670,000	793,500	1,616,000	3,511,000	5,950,000	8,570,000	11,000,000	
NOT FUNDED													
RMHS Stadium Turf & Track & Ropes course \$3.2 mil					Killam Building project TBD Excluded Debt								
RMHS Fishhouse floor/bleachers \$1.7 mil					Killam Field improve, drainage, repaving (\$350k HOLD for ESS project)								
BM Field lighting \$1.9 mil					Wood End Field repairs (\$325k HOLD for ESS project)								
Birch Mdw Complex \$1.0 mil (Rec Comm TBD)					Community Center TBA Excluded Debt if >\$5mil								
Artificial Turf@Parker MS (replace) \$0.8 mil					DPW Bldg project TBA xDebt or Project Financing								
Artificial Turf @Coolidge MS (new) \$1.4mil													
Legend: xDebt has been approved by the voters as excluded from the Prop 2-1/2 levy; debtni has been authorized by Town Meeting but not yet issued; debtna has not yet been authorized by Town Meeting													

Capital Improvements Plan FY20-FY30

	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
3/24/2020 12:19													
Facilities - CORE													
Energy (Performance Contract) \$4.95mil	1,117,500	1,440,000	500,000	100,000	100,000	820,000	181,000	100,000	260,000	145,000	100,000	100,000	4,963,500
Energy Improvements II OPM/Design			Debt	Debt	Debt	Debt	Debt						
Energy Improvements II \$3.6mil			300,000										300,000
Energy (Green Repairs) \$1.05mil			Debt	Debt	Debtina	Debtina	Debtina	Debtina	Debtina	Debtina	Debtina	Debtina	
Bldg Security - \$4.0mil			Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
Permanent Bld Committee	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
RMHS Building project -\$55mil	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt							
RMHS Bldg proj - \$6 mil Litig. some debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
RMHS Retaining Wall - \$0.5mil debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
RMHS Turf 2 - \$2.225 mil debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	Debt	
RMHS Stadium Turf & Track & Ropes course \$3.2 mil TBD debt													
RMHS Fishhouse floor/bleachers \$1.7 mil TBD debt													
Coolidge MS Roofing project \$2.9mil													
Parker MS Roofing project \$1.6mil													
Modular Classrooms \$1.2m	Debt	Debt	Debt	Debt	Debt	Debt							1,250,000
Elementary School Space		1,250,000											
Killiam Building project TBD xDebt													
Barrows/Wood End Bldg projects \$0.8mil	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt							
Barrows/Wood End Bldg projects	Debt	Debt	Debt	Debt	Debt	Debt							
Birch Meadow Roofing project \$11.5 mil	xDebt	xDebt	xDebt	xDebt	xDebt	xDebt	Debtina	Debtina	Debtina	Debtina	Debtina	Debtina	
Library Building project \$18.4 mil							xDebt						
Town Hall Roofing project \$450k						450,000							450,000
Main St. Fire Sta Roofing project \$25k						225,000							225,000
Community Center TBA xDebt if >\$5mil													
DPW Bldg project TBA xDebt or Project Financing													
Electrician Van Ford E350 Econoline (2014)							45,000						45,000
Carpenter's Pickup Ford F-350 (2013)						45,000							45,000
Carpenter's Cut-away Van (2017)										45,000			45,000
Plumber's Cut-away Van (2017)													
F-350 Box Truck (2006)	40,000												
Pickup Truck Chevy 2500HD (2016)													
Van E350 Econoline (2006)		40,000											
Bob Cat skid steer			50,000										
Bobcat Skid - snowplow (2008)													
Bobcat Utility - snowplow (2013)							36,000						
Buildings - Schools (Total)	660,000	393,000	50,000	-	15,000	12,000	-	-	-	-	-	-	470,000
HVAC/Energy Mgmt Systems	605,000	373,000											373,000
Windows & Doors		20,000											20,000
Water Heater			50,000			12,000							62,000

Capital Improvements Plan FY20-FY30

3/24/2020 12:19	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Capet/Flooring	55,000	-	-	-	15,000	-	-	-	-	-	-	-	15,000
TOTAL for School	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
HVAC/Energy Mgmt Systems	-	10,000	-	-	-	-	-	-	-	-	-	-	10,000
TOTAL for School	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000
HVAC/Energy Mgmt Systems	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000
TOTAL for School	-	14,000	-	-	-	-	-	-	-	-	-	-	14,000
HVAC/Energy Mgmt Systems	-	14,000	-	-	-	-	-	-	-	-	-	-	14,000
TOTAL for School	-	32,000	-	-	-	-	-	-	-	-	-	-	32,000
HVAC/Energy Mgmt Systems	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000
Windows & Doors	-	20,000	-	-	-	-	-	-	-	-	-	-	20,000
TOTAL for School	-	12,000	-	-	12,000	-	-	-	-	-	-	-	24,000
HVAC/Energy Mgmt Systems	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000
Water Heater	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000
TOTAL for School	30,000	244,000	25,000	-	-	-	-	-	-	-	-	-	269,000
HVAC/Energy Mgmt Systems	30,000	244,000	-	-	-	-	-	-	-	-	-	-	244,000
Water Heater	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
TOTAL for School	15,000	19,000	25,000	-	15,000	-	-	-	-	-	-	-	59,000
HVAC/Energy Mgmt Systems	-	19,000	-	-	-	-	-	-	-	-	-	-	19,000
Water Heater	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
Capet/Flooring	15,000	-	-	-	15,000	-	-	-	-	-	-	-	15,000
TOTAL for School	615,000	50,000	-	-	-	-	-	-	-	-	-	-	50,000
HVAC/Energy Mgmt Systems	575,000	50,000	-	-	-	-	-	-	-	-	-	-	50,000
Capet/Flooring	40,000	-	-	-	-	-	-	-	-	-	-	-	-
Buildings - Town (Total)	125,000	20,000	15,000	125,000	-	-	-	-	-	-	-	-	160,000
Generator	-	-	-	125,000	-	-	-	-	-	-	-	-	125,000
Water Heater	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000
Fire Alarm	50,000	20,000	-	-	-	-	-	-	-	-	-	-	20,000
Security System	55,000	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL for Municipal Bldg	-	-	-	125,000	-	-	-	-	-	-	-	-	125,000
Electical Systems	-	-	-	-	-	-	-	-	-	-	-	-	-
HVAC/Energy Mgmt Systems	-	-	-	-	-	-	-	-	-	-	-	-	-
Windows & Doors	-	-	-	-	-	-	-	-	-	-	-	-	-
Generator	-	-	-	125,000	-	-	-	-	-	-	-	-	125,000
Water Heater	-	-	15,000	-	-	-	-	-	-	-	-	-	15,000
Fire Alarm	50,000	20,000	-	-	-	-	-	-	-	-	-	-	20,000
Windows & Doors	20,000	-	-	-	-	-	-	-	-	-	-	-	-

Capital Improvements Plan FY20-FY30

3/24/2020 12:19	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Security System	55,000												-
Schools - General	155,000	210,000	415,000	165,000	110,000	165,000	177,500	135,000	135,000	160,000	160,000	160,000	1,992,500
Food Service Van E-250 (2014)							42,500						42,500
Driver's Education Vehicle (2014)						30,000							30,000
Courier Vehicle (2007)		45,000											45,000
District-wide Telephone systems	55,000	65,000	65,000	65,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	275,000
Design for Technology wiring projects			50,000										50,000
District-wide Technology Wiring projects			200,000										200,000
District-wide Technology projects	100,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	1,350,000
Administrative Services	100,000	100,000	225,000	100,000	100,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	1,475,000
Water Tank Town teico equip replace/relocate			100,000										100,000
Town Building Wiring projects			25,000										25,000
Technology projects	100,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	1,350,000
Finance	-	-	-	-	-	-	-	600,000	-	-	-	-	600,000
Financial System								600,000					600,000
Library	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Equipment		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	110,000
Public Services	115,000	15,000	160,000	25,000	25,000	25,000	360,000	470,000	385,000	25,000	25,000	25,000	1,540,000
Economic Development	100,000	-	145,000	-	-	-	-	-	-	-	-	-	145,000
Downtown Infrastructure Assessment	100,000												-
Downtown Improvements II \$2.0mill/5yrs				Deblna	Deblna	Deblna	Deblna	Deblna					-
Symonds Way parcel planning			40,000										40,000
Sr/Community Center planning			40,000										40,000
Camp Curtis parcel planning			40,000										40,000
Parks & Fields space study			25,000										25,000

Capital Improvements Plan FY20-FY30

3/24/2020 12:19	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Recreation	15,000	15,000	15,000	25,000	25,000	25,000	340,000	470,000	385,000	25,000	25,000	25,000	1,395,000
Rehab Playgrounds Program	15,000	15,000	15,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	255,000
BMI Field lighting \$1.9 mil now TBD	Eaton	Wood End	Wood End	Tot Lot	Mem PK	B Midw	Killam	Sturges					-
Birch Midw Complex \$1.0 mil TBD Rec Comm							125,000						-
Barrows Tennis court repairs							85,000						125,000
Barrows Basketball court repairs							125,000						85,000
Barrows Replace backstop & repair infield													125,000
Killam Field improve, drainage, repaving (\$350k HOLD for ESS project)													-
Wood End Field repairs (\$325k HOLD for ESS project)													-
Artificial Turf@Parker MS (replace) moved \$800k to TBD													-
Artificial Turf @Coolidge MS (new) moved \$1.4mil to TBD													-
(*) below indicates \$950k in state bond bill details TBA (\$805k identified below)													
*Washington Park \$250k													
Replace backstop & shift field								150,000					150,000
Walking Paths								100,000					100,000
*Memorial Park \$70k													
Replace Band Stand								50,000					50,000
Court resurface								20,000					20,000
*Symonds Way \$150k													
Replace backstop									150,000				150,000
*Hunt Park \$125k													
Replace backstop								125,000					125,000
*Sturges Park \$210k													
Tennis court repairs									75,000				75,000
Basketball court repairs									85,000				85,000
Backstop repairs									50,000				50,000
Public Safety - Fire/E/MIS	81,600	941,000	232,000	1,300,000	445,000	88,000	900,000	145,000	215,000	496,000	335,000	1,000,000	6,097,000
Ladder Trk #1 (2008; \$800k; next FY22)				1,300,000									1,300,000
Pumper Eng #1 (2010-\$525k; next FY30)							900,000					1,000,000	1,000,000
Pumper Eng #2 (2007-\$410k; next FY25)													900,000
Pumper Eng #3 (2016 \$630k; next FY36)													-
Pumper Eng #4 (2020 \$800k; next FY40)		800,000											800,000
Ambulance #1 (2017 - 10 yrs)										385,000			385,000
Ambulance #2 (2010 - 10yrs)					365,000								365,000
Ambulance equipment					30,000					35,000			65,000
Passenger Car#1 (2005 - 10yrs)					50,000								50,000
Passenger Car#2 (2007 - 10yrs)						53,000							53,000
Passenger Car#3 (2018 - 10yrs)													56,000
Pickup Truck #1 (2019 - 12yrs)	45,600												-

Capital Improvements Plan FY20-FY30

	3/24/2020 12:19	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Pickup Truck #2 (2012 - 12yrs)									55,000					55,000
Alarm Truck (1994 - 20yrs)			120,000											120,000
ALS Defibrillator (2019 - 7yrs)		36,000							40,000					40,000
BLS AEDs (2020-8yrs)			21,000						20,000	25,000				46,000
Breathing Apparatus (2017-12yrs)												275,000		275,000
Breathing Air Compressor				62,000										62,000
Breathing Air Bottles									30,000					30,000
CPR Compression Device										20,000				20,000
Thermal Imaging (2018 - 10yrs)												60,000		60,000
Fire Hose							35,000							35,000
Turnout Gear (2014 - 6yrs)				170,000						190,000				360,000
Public Safety - Police/Dispatch		15,000	507,500	-	110,000	-	40,000	-	77,500	25,000	-	45,000	-	805,000
Police Admin Vehicle (Detectives)			37,500				40,000		42,500			45,000		165,000
Police equipment (lasers)		15,000			110,000									110,000
Vehicle Video Integration									35,000					35,000
Radios (Police & Fire 2010 - 12yrs)			450,000											450,000
AEDs			20,000							25,000				45,000
Public Works - Equipment		257,000	540,000	630,000	25,000	560,000	580,000	298,000	290,000	50,000	-	130,000	-	3,103,000
Large Trucks		-	-	-	-	-	400,000	-	-	-	-	-	-	400,000
Truck #18 - Sander (2006)							200,000							200,000
Truck #19 - Sander (2007)							200,000							200,000
Pick-ups/Cars/Vans		34,000	175,000	-	-	50,000	45,000	100,000	-	50,000	-	40,000	-	460,000
Pickup Chevy #9 Parks (2011)								50,000						50,000
Pickup Ford #2 Parks (2015)										50,000				50,000
Ford Pickup P/F (replace 2006 eng. vehicle)						50,000								50,000
Pickup Chevy Utility #1 (2008)			110,000											110,000
Pickup Ford Utility #4 (2009)			65,000											65,000
Small Dump Truck #7 (2012)								50,000						50,000
Car #3 Ford Escape HYBRID (2008)							45,000							45,000
Cem. #4 Ford Sedan (2008)												40,000		40,000
Engineering Vehicle (new)		34,000												-
Backhoes/Loaders/Heavy Equipment		-	340,000	275,000	-	-	-	-	-	-	-	-	-	615,000
Backhoe Loader (Cem.) (2006)			125,000											125,000
Backhoe CAT 450 HWY (2008)				190,000										190,000
Ventrac tractor (20+ yrs old)				85,000										85,000
Loader JD544 (2009)			215,000											215,000
Specialty Equipment - Heavy Duty		-	-	275,000	-	390,000	111,000	180,000	180,000	-	-	-	-	1,136,000

Capital Improvements Plan FY20-FY30

	3/24/2020 12:19	FY-2019	FY-2020	FY-2021	FY-2022	FY-2023	FY-2024	FY-2025	FY-2026	FY-2027	FY-2028	FY-2029	FY-2030	FY20-30
Chipper/Loader Truck #23 (2009)						210,000								210,000
Bucket Truck#21 Forestry(2009)				275,000										275,000
Snow Primoth SW4S (2016)							111,000							111,000
Snow Holder #1 c992 (2015)						180,000								180,000
Snow Holder #2 c480 (2013)								180,000						180,000
Snow Trackless (2015)									180,000					180,000
Specialty Equipment - Light Duty		195,000	25,000	80,000	25,000	-	-	-	-	-	-	65,000	-	195,000
Mobile Compressors(2)(1996)			25,000		25,000									50,000
Stump Grinder new P/F				80,000										80,000
Sander Tub		20,000												-
Hamm Roller, small (2016)												50,000		50,000
1CH Wdsman Chipper (2004)		175,000												-
Skag Leaf Vac Cem (2017)												15,000		15,000
Lawnmowers		28,000	-	-	-	120,000	24,000	18,000	110,000	-	-	25,000	-	297,000
Mwr (Cem.) SKAG 48" (2017)												25,000		25,000
Mwr (Pks) TORO 5910N (2014)									110,000					110,000
Mwr (Cem.) SKAG 52" (2012)								18,000						18,000
Mwr (Pks) SKAG 61" (2011)							24,000							24,000
Boom Flail Mower unit		28,000												-
Mower - TORO Gang (2007)						120,000								120,000
DPW: Parks & Cemetery		250,000	75,000	100,000	300,000	100,000	100,000	100,000	100,000	200,000	200,000	200,000	100,000	1,575,000
Gen'l Fence Replacement		25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	525,000
School Site Improvements		200,000			200,000									200,000
(parking lots, sidewalks, walkways)					B Meadow									
Rock Wall repairs - Laurel Hill										100,000				100,000
Rock Wall repairs - Memorial Park											100,000			100,000
Rock Wall repairs - Joshua Eaton												100,000		100,000
Gen'l Parking Lot Improvements		25,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	550,000
DPW: Roads														
Track Road Bridge(s)			grant funded											-
Sidewalk/Curb/Ped. Safety		100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	150,000	150,000	1,275,000
Skim Coating & Crack Seal Patch		100,000	100,000	100,000	100,000	100,000	100,000	100,000	125,000	125,000	125,000	150,000	150,000	1,275,000
West Street - Local shr (\$1.3mil)			Debt	Debt	Debt	Debt	Debt	Debt						-
Lowell Street \$400k				400,000		400,000								400,000
General Fund - various roads		400,000	400,000	400,000	400,000	425,000	425,000	425,000	450,000	450,000	475,000	475,000	500,000	4,825,000
TOTAL GENL FUND VOTED - ROADS		600,000	600,000	600,000	600,000	1,025,000	625,000	625,000	700,000	700,000	725,000	775,000	800,000	7,775,000
Grants - various roads		600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,600,000
TOTAL ROAD CAPITAL		1,200,000	1,200,000	1,200,000	1,200,000	1,625,000	1,225,000	1,225,000	1,300,000	1,300,000	1,325,000	1,375,000	1,400,000	14,375,000

Town of Reading Debt Service Schedule	Approved FY - 2020	Requested FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028	Projected FY - 2029	Projected FY - 2030	Projected FY - 2031	Projected FY - 2032	Projected FY - 2033	Projected FY - 2034	Projected FY - 2035	Projected FY - 2036	Projected FY - 2037	Projected FY - 2038
3/24/20 12/24																			
General Fund:	4,425,285	4,984,858	5,015,726	5,219,533	5,089,056	3,863,288	2,056,400	2,000,600	1,809,800	1,759,400	1,704,100	1,159,000	929,000	905,000	881,000	857,000	833,000	309,000	0
Principal	3,600,000	4,155,000	4,285,000	4,519,000	4,560,000	3,340,000	1,645,000	1,645,000	1,510,000	1,510,000	1,505,000	1,000,000	800,000	800,000	800,000	800,000	800,000	300,000	0
Within Levy Limit	1,245,000	1,760,000	1,850,000	2,045,000	2,032,200	2,105,000	1,645,000	1,645,000	1,510,000	1,510,000	1,505,000	1,000,000	800,000	800,000	800,000	800,000	800,000	300,000	0
Excluded Debt	2,355,000	2,395,000	2,435,000	2,474,000	2,527,800	1,235,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	825,285	829,858	730,726	700,533	529,056	523,288	411,400	355,600	299,800	249,400	199,100	159,000	129,000	105,000	81,000	57,000	33,000	9,000	0
Within Levy Limit	277,803	376,676	373,844	441,951	370,744	478,588	411,400	355,600	299,800	249,400	199,100	159,000	129,000	105,000	81,000	57,000	33,000	9,000	0
Excluded Debt	547,482	453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Within Levy Limit	1,522,803	2,136,676	2,223,844	2,486,951	2,402,944	2,883,588	2,056,400	2,000,600	1,809,800	1,759,400	1,704,100	1,159,000	929,000	905,000	881,000	857,000	833,000	309,000	0
Issued	1,522,803	2,136,676	1,963,844	1,797,951	1,728,944	1,244,588	747,400	721,600	560,800	540,400	515,100	0	0	0	0	0	0	0	0
Approved not issued (ANI)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Not yet approved (NYA)	0	0	260,000	689,000	674,000	1,339,000	1,309,000	1,279,000	1,249,000	1,219,000	1,189,000	1,159,000	929,000	905,000	881,000	857,000	833,000	309,000	0
Net Included Debt	1,522,803	2,136,676	2,223,844	2,486,951	2,402,944	2,883,588	2,056,400	2,000,600	1,809,800	1,759,400	1,704,100	1,159,000	929,000	905,000	881,000	857,000	833,000	309,000	0
Excluded Debt	2,902,482	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Issued	2,902,482	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Excluded Debt	2,902,482	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0

Changes
 Energy Improvements II increased by \$0.9 million
 Downtown Improvements II increased by \$1.0 million
 Turf 2 reduced by \$402,000 from \$2,225 mil to \$1,823 mil
 \$1mil+ savings from debt issuance: 64,589

Principal + Interest	Requested FY - 2021	Projected FY - 2022	Projected FY - 2023	Projected FY - 2024	Projected FY - 2025	Projected FY - 2026	Projected FY - 2027	Projected FY - 2028	Projected FY - 2029	Projected FY - 2030	Projected FY - 2031	Projected FY - 2032	Projected FY - 2033	Projected FY - 2034	Projected FY - 2035	Projected FY - 2036	Projected FY - 2037	Projected FY - 2038
Within Levy Limit	2,136,676	2,223,844	2,486,951	2,402,944	2,883,588	2,056,400	2,000,600	1,809,800	1,759,400	1,704,100	1,159,000	929,000	905,000	881,000	857,000	833,000	309,000	0
Issued	2,136,676	1,963,844	1,797,951	1,728,944	1,244,588	747,400	721,600	560,800	540,400	515,100	0	0	0	0	0	0	0	0
Approved not issued (ANI)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Not yet approved (NYA)	0	260,000	689,000	674,000	1,339,000	1,309,000	1,279,000	1,249,000	1,219,000	1,189,000	1,159,000	929,000	905,000	881,000	857,000	833,000	309,000	0
Energy Improv \$5mil/15yr	382,388	371,456	360,113	346,356	336,188	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improv II \$4.5mil/15yr			435,000	426,000	417,000	408,000	399,000	390,000	381,000	372,000	363,000	354,000	345,000	336,000	327,000	318,000	309,000	0
Kilam Green Repair	73,700	70,350	67,000	63,650	60,300	56,950	53,600	50,250	46,900	43,550	40,200	36,850	33,500	30,150	26,800	23,450	20,100	16,750
Birch Midw Green Repair	36,300	34,650	33,000	31,350	29,700	28,050	26,400	24,750	23,100	21,450	19,800	18,150	16,500	14,850	13,200	11,550	9,900	8,250
Bldg Security \$4mil/10yr	37,950	491,760	474,500	460,300	446,100	427,000	413,000	399,000	385,000	371,000	357,000	343,000	329,000	315,000	301,000	287,000	273,000	259,000
BarrowsWld End®	34,752	33,852	32,952	32,052	29,942	27,832	25,722	23,612	21,502	19,392	17,282	15,172	13,062	10,952	8,842	6,732	4,622	2,512
Wood End®	167,178	157,828	153,628	149,428	135,938	121,738	107,538	93,338	79,138	64,938	50,738	36,538	22,338	8,138	3,938	0	0	0
Barrows®	138,608	126,408	122,958	117,208	111,458	105,708	100,000	94,250	88,500	82,750	77,000	71,250	65,500	59,750	54,000	48,250	42,500	36,750
Bldg Roof repair \$6.0mil/12yr			680,000	665,000	650,000	635,000	620,000	605,000	590,000	575,000	560,000	545,000	530,000	515,000	500,000	485,000	470,000	455,000
ES Mod. class \$1.2 mil/8yr	171,000	165,000	159,000	153,000	147,000	141,000	135,000	129,000	123,000	117,000	111,000	105,000	99,000	93,000	87,000	81,000	75,000	69,000
RMHS Ret. Wall \$500k/5yr	102,000	100,000	98,000	96,000	94,000	92,000	90,000	88,000	86,000	84,000	82,000	80,000	78,000	76,000	74,000	72,000	70,000	68,000
RMHSTLT \$1.5mil/10yr	178,200	172,800	167,400	162,000	156,600	151,200	145,800	140,400	135,000	129,600	124,200	118,800	113,400	108,000	102,600	97,200	91,800	86,400
RMHS Turf II \$2.225mil/10yr	16,249	227,940	219,300	207,800	201,400	195,000	188,600	182,200	175,800	169,400	163,000	156,600	150,200	143,800	137,400	131,000	124,600	118,200
West St. \$1.3 mil	156,000	152,100	148,200	144,300	140,400	136,500	132,600	128,700	124,800	120,900	117,000	113,100	109,200	105,300	101,400	97,500	93,600	89,700
Ec Dev Dwnth II (est. \$2.0mil/10yr)		260,000	254,000	248,000	242,000	236,000	230,000	224,000	218,000	212,000	206,000	200,000	194,000	188,000	182,000	176,000	170,000	164,000
Excluded Debt	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Issued	2,848,182	2,791,882	2,732,582	2,686,112	1,279,700	0	0	0	0	0	0	0	0	0	0	0	0	0
Library Project \$2.115mil	286,700	277,300	267,900	258,500	249,100	239,700	230,300	220,900	211,500	202,100	192,700	183,300	173,900	164,500	155,100	145,700	136,300	126,900
Library Project \$10+mil	1,352,500	1,339,250	1,324,000	1,306,750	1,312,500	1,318,250	1,324,000	1,329,750	1,335,500	1,341,250	1,347,000	1,352,750	1,358,500	1,364,250	1,370,000	1,375,750	1,381,500	1,387,250
BarrowsWld End®	51,930	50,580	49,230	46,880	40,560	34,240	27,920	21,600	15,280	8,960	2,640	0	0	0	0	0	0	0
Wood End®	11,352	11,052	10,752	10,452	3,952	0	0	0	0	0	0	0	0	0	0	0	0	0

Principal																	
Within Levy Limit	Issued	1,760,000	2,045,000	2,032,200	2,105,000	1,645,000	1,510,000	1,510,000	1,000,000	800,000	800,000	800,000	800,000	800,000	800,000	300,000	0
Approved not issued (ANI)	0	1,760,000	1,545,000	1,532,200	1,105,000	645,000	510,000	510,000	505,000	0	0	0	0	0	0	0	0
Not yet approved (NYA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improvements \$5mil.	335,000	330,000	330,000	330,000	330,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0
Energy Improv II \$4.5mil/15yr	67,000	67,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0
Killam Green Repair	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	0
Birch Midw Green Repair	358,000	358,000	355,000	355,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	0
Bldg Security \$4mil/10yr	30,000	30,000	30,000	28,790	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0
Barrows/Wd End®	140,000	140,000	140,000	130,710	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	0
Wood End®	120,000	120,000	115,000	112,700	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	0
Barrows®	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0
Bldg Roof repair \$6.0mil/12yr	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0
ES Mod. class \$1.2 mil/8yr	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	135,000	0
RMHS Ret. Wall \$500K/5yr	167,000	167,000	166,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	0
RMHS/TLT \$1.5mil/10yr	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	0
RMHS Turf II \$2.225mil/10yr	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	0
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	130,000	130,000	130,000	130,000	130,000	130,000	0
Ec Dev Dwnrn II (est. \$2.0mil/10yr)	2,395,000	2,395,000	2,474,000	2,527,800	1,235,000	0	0	0	0	0	0	0	0	0	0	0	0
Excluded Debt	2,395,000	2,435,000	2,474,000	2,527,800	1,235,000	0	0	0	0	0	0	0	0	0	0	0	0
Issued	2,355,000	2,435,000	2,474,000	2,527,800	1,235,000	0	0	0	0	0	0	0	0	0	0	0	0
Library Project \$2.115mil	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	235,000	0
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	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
RMHS®	1,145,000	1,145,000	1,185,000	1,250,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	1,145,000	0
Barrows/Wd End®	45,000	45,000	44,000	39,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	0
Wood End®	10,000	10,000	10,000	3,800	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
Interest																	
Within Levy Limit	Issued	376,676	441,951	370,744	478,588	411,400	355,600	299,800	249,400	199,100	159,000	129,000	105,000	81,000	57,000	33,000	9,000
Approved not issued (ANI)	0	376,676	252,951	196,744	139,588	102,400	76,600	50,800	30,400	10,100	0	0	0	0	0	0	0
Not yet approved (NYA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improvements	63,194	52,388	30,113	18,356	6,188	0	0	0	0	0	0	0	0	0	0	0	0
Energy Improv II \$4.5mil/15yr	10,050	6,700	3,350	6,700	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	3,350	0
Killam Green Repair	4,950	3,300	1,650	3,300	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	0
Birch Midw Green Repair	35,622	133,760	119,500	105,300	91,100	77,000	63,000	49,000	35,000	21,000	7,000	0	0	0	0	0	0
Bldg Security \$4mil/10yr	4,752	3,852	2,952	2,052	1,152	0	0	0	0	0	0	0	0	0	0	0	0
Barrows/Wd End®	22,178	17,828	13,628	9,428	5,228	0	0	0	0	0	0	0	0	0	0	0	0
Wood End®	18,608	15,008	11,408	7,958	4,508	0	0	0	0	0	0	0	0	0	0	0	0
Barrows®	27,000	21,000	15,000	9,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0
Bldg Roof repair \$6.0mil/12yr	6,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
ES Mod. class \$1.2 mil/8yr	43,200	37,800	32,400	27,000	21,600	16,200	10,800	5,400	0	0	0	0	0	0	0	0	0
RMHS Ret. Wall \$500K/5yr	16,249	60,940	54,300	47,800	41,400	35,000	28,600	22,200	15,800	9,400	3,100	0	0	0	0	0	0
RMHS/TLT \$1.5mil/10yr	26,000	22,100	18,200	14,300	10,400	5,200	0	0	0	0	0	0	0	0	0	0	0
RMHS Turf II \$2.225mil/10yr	60,000	54,000	48,000	42,000	36,000	30,000	24,000	18,000	12,000	6,000	0	0	0	0	0	0	0
West St. \$1.3 mil	547,482	453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0
Ec Dev Dwnrn II (est. \$2.0mil/10yr)	547,482	453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0
Excluded Debt	547,482	453,182	356,882	258,582	158,312	44,700	0	0	0	0	0	0	0	0	0	0	0
Issued	517,000	423,000	329,000	235,000	141,000	4,700	0	0	0	0	0	0	0	0	0	0	0
Library Project \$2.115mil	200,000	170,000	140,000	110,000	80,000	40,000	0	0	0	0	0	0	0	0	0	0	0
Library Project \$10+mil	287,500	234,250	179,000	121,750	62,500	0	0	0	0	0	0	0	0	0	0	0	0
RMHS®	6,930	4,230	2,880	1,560	0	0	0	0	0	0	0	0	0	0	0	0	0
Barrows/Wd End®	1,352	752	452	152	0	0	0	0	0	0	0	0	0	0	0	0	0
Wood End®	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

[THIS PAGE INTENTIONALLY LEFT BLANK]

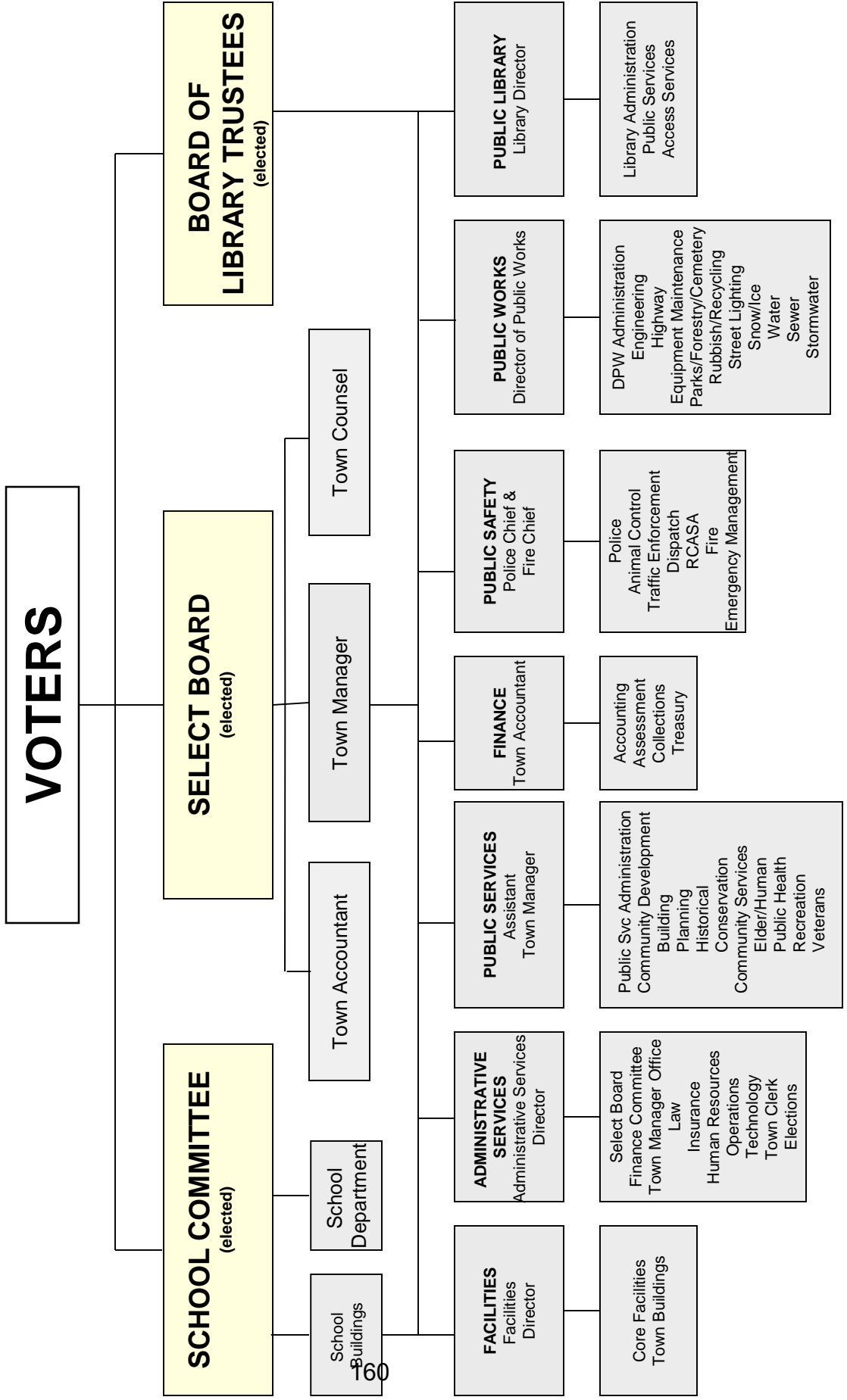


Town of Reading, MA

Executive Branch

Table of Organization

(April 2020 Town Meeting)





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

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

TOWN CLERK
(781) 942-9050

Town Meeting Handout Guidelines

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

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

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

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

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

All handouts:

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

All PowerPoint Presentations:

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

February of 2010

CONDUCT OF TOWN MEETING

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

Organization

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

Finance for all expenditures of funds,

Bylaw for all bylaw changes, and the

Community Planning and Development Commission for all zoning changes.

Their reports are given prior to discussing the motion.

General Rules Of Procedure

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

Principal Motion Encountered At Town Meeting

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

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

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

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

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

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

Multiple Motions Subsequent (Multiple) Motions

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

Subject To The Following Considerations

- The maker of any proposed multiple motion shall make their intent known, and the content of the motion to be offered shall be conveyed to the Moderator - prior to the initial calling of the Warrant Article.
- 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.